

District Budget

July 1, 2021 – June 30, 2022



Worthington City School District
200 East Wilson Bridge Road
Worthington, Ohio Franklin County
www.worthington.k12.oh.us

WORTHINGTON CITY SCHOOL DISTRICT

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WORTHINGTON CITY SCHOOL DISTRICT

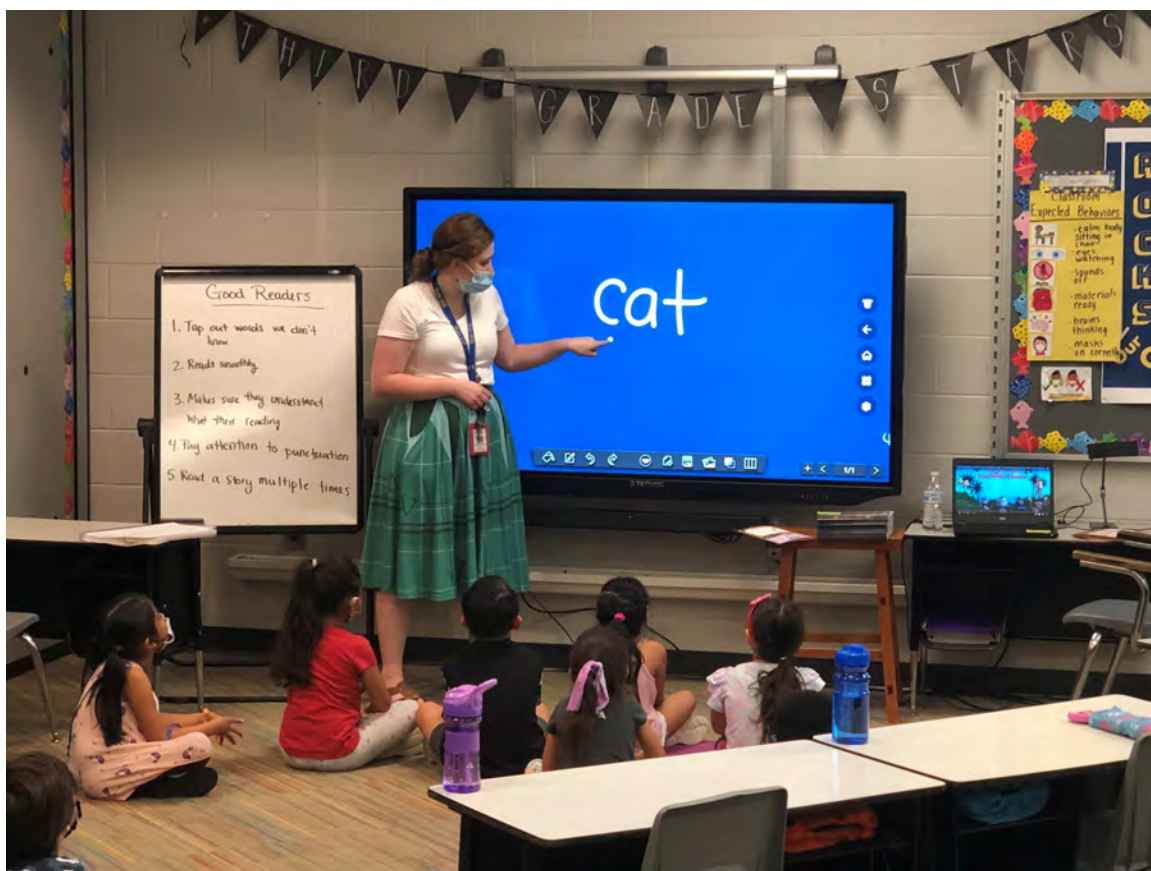
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Introductory Section





WORTHINGTON SCHOOLS

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

Trent Bowers, Ed.D.
Superintendent

T.J. Cusick, CPA
Treasurer

Board of Education:

Jennifer Best

Nikki Hudson

Amy Lloyd

Sam Shim

Charlie Wilson

June 28, 2021

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

We are proud to present this comprehensive budget document for the 2021-22 school year for Worthington Schools. It is intended to illustrate to all stakeholders, in an understandable manner, how District resources are being utilized to meet its goals and accomplish its mission. We hope it helps to create a more open and transparent picture of the District so that informed decisions can be made and resources can be effectively allocated.

The 2020-21 school year is now complete, and although it was an unusual year, we have a lot to celebrate. We are proud of the resilience of our students, parents, and community members. We are thrilled our seniors experienced prom and other end of school events, including in person commencement! It is the flexibility of our Worthington family that made the year a success.

We are also seeing Phase 1 of the Master Facility Plan come to life, with construction wrapping up this summer on our four middle school additions/renovations. The upgraded spaces will provide much needed space for our growing enrollment.

Looking ahead, this budget incorporates two major initiatives: post-pandemic education and transition of 6th grade to our middle schools. We have developed a post-pandemic recovery plan called A Bridge to Achievement and Well-Being that will guide us during the 2021-22 school year as we move back toward traditional Worthington experiences. Four core points will support this foundational framework:

- Social-emotional well -being
- Academic Achievement
- Culture and Climate
- Equity and Accessibility

Our response is holistic, with an equal commitment to capturing lost learning opportunities while also recognizing mental health impacts of the pandemic. In that regard, there are several areas this budget responds:

- Adding mental health supports
- Responding to reading intervention to lift all students
- Prioritizing connecting students with summer opportunities
- Implementing our Diversity, equity and inclusion strategic plan
- Restoring playground funding
- Restoring extended days for our staff to work into the summer
- Moving to a 1 to 1 technology platform

This budget incorporates all of those initiatives through a combination of federal relief funds, grant funds, and general funds.

The budget also incorporates the second major initiative of transitioning our 6th graders to our new middle schools this fall. Construction is on schedule and should be completed for the start of school. As we continue to structure our district with learning models and educational spaces that work best for our growing student population, we are looking forward to watching the students reach their maximum academic potential and grow into good citizens we know they are capable of becoming.

CURRENT ECONOMIC ENVIRONMENT IMPACTING THE BUDGET

This budget aligns with the most recent five-year financial forecast approved by the board on May 10, 2021 in the midst of the beginning of a national recovery and reopening from COVID closures. Last year, when the Governor cut state funding and future property tax revenue was uncertain, we estimated a reduction of \$28 million in revenue over a five year period. This prompted our district to take immediate action, tightening our belts with \$1.8 million in budget reductions this past school year.

Since then, the financial outlook has improved. Revenue for the state of Ohio is exceeding projections, even pre-pandemic projections, and the Governor's proposed state biennial budget for 2022-2023 restores education funding to pre-pandemic levels. Property tax revenues continued to be strong and did not become delinquent. One time federal relief funds were provided to cover additional costs to reopen and recover. Projections in the updated forecast restore projected revenues to pre-pandemic levels, and future expenditures are slightly below prior estimates.

We are moving forward with eyes wide open, embracing the good news while recognizing continued challenges. Although the proposed state budget restores funding to pre-pandemic levels, our growing district is still projected to receive nearly \$6 million less per year in state funding since our legislators have chosen not to fully fund the educational formula and cap the amount districts can receive, significantly impacting growing districts like ours. The final increment of our operating levy approved by voters will become effective in 2022, and at that point our revenue is projected to flatten. We expect the need to return to voters for both operating and capital needs.

Thankfully, the District resides in Franklin County, which has experienced a well above average growth in jobs compared to both the state and national average, and it is a leading contributor to our housing

turnover and recent student enrollment growth. This is due to its sizable institutional component, with Columbus being Ohio's capital, as well as home to The Ohio State University. Our hope is that our location will allow us to pull out of the recession quicker than others may experience.

IMMEDIATE FINANCIAL CONDITION

As of the close of the 2020-21 school year, we had an available balance of \$102.8 million in the District's main operating fund. This is a direct result of tremendous voter support of an incremental operating levy and bond request in November 2018 as well as a better than expected financial impact from the pandemic. Increasing student enrollment growth is putting pressure, both on operations and on the capital plan, but we believe we can accommodate this growth for the near term with existing resources.

Long term contracts with both labor unions are in place and run through June 30, 2023, providing modest 2.25% increases to base wages while gaining hiring, evaluation, and work schedule flexibility for management. We feel the agreements are in the best interest of all parties.

Our self-funded employee health insurance fund has a healthy reserve balance. Claims have been running under projections for the first half of 2021, which is likely the result of the lingering impact of COVID but also on changes made in our negotiated employment agreements including increased deductibles and co-pays. Although the long term impact of COVID on our health plan is unknown, we anticipate future increases of 8% which includes inflationary trend. Our self-funded workers' compensation insurance fund has continued to experience low claims, resulting in several years of decreased rates and we do not expect any change in the near term.

LONG TERM FINANCIAL CONDITION

COVID disrupted our economy in countless ways, but Ohio so far has appeared to weather the storm. Thankfully, voters overwhelmingly approved an incremental operating levy in November 2018 should stabilize our budget through 2022 and allow us to maintain our levy cycle. You can find our long range projections at the beginning of the financial section of this document and the full assumptions behind those projections can be found on our website.

Voters also approved an \$89 million capital bond issue to fund construction that will increase capacity at the middle school level, allowing us to move 6th grade from our elementary buildings to middle schools, freeing up space at the elementary buildings. Buses and technology will continue to be maintained with a portion of the funds, as will maintenance projects at many of our buildings. This is in alignment with the first phase of the Master Facilities Plan approved by a community group in December 2017. We anticipate completion of construction this fall and easing of our capacity concerns at our elementary buildings. However we will still have modular units at several sites, and are actively engaging the community on phase 2 of the plan, which could include major renovations to the condition of our high schools and elementary schools. The second and third phases would need funded through future bond issues, and should align with existing debt maturities with the goal of minimizing actual tax increases for homeowners.

ABOUT THIS DOCUMENT

The document is prepared on a budgetary basis of accounting for the period July 1, 2021 to June 30, 2022 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).

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

Respectfully submitted,



Trent Bowers, Superintendent



T.J. Cusick, Treasurer

WORTHINGTON CITY SCHOOL DISTRICT

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Executive Summary – Budget at a Glance

- *Implementation of our Post Pandemic Recovery Plan*, funded via federal relief funds, grant funds, and operating funds, including:
 - Expanded and enhanced summer programming options (\$0.3 million)
 - Restoration of extended summer contract days for various certified staff (\$0.1 million)
 - Additional mental health support via 4 new specialists (\$0.3 million)
 - Increased reading intervention to lift all students via an additional reading teacher (\$0.07 million)
 - Increased playground funding and outdoor learning spaces (\$1.25 million)
 - Implementation of 1 to 1 student Chromebook ratio (\$1.3 million)
 - Implementation of our Diversity, Equity and Inclusion strategic plan (\$0.05 million)
- *Opening of our newly constructed and renovated middle schools and transition of 6th graders from elementary to middle schools*, including an additional 22 building staff members, which will help to accommodate our enrollment growth and ease capacity constraints at our elementary buildings
- *Total operating expenditures are projected to total \$157.0 million, an increase \$13.7 million*,
 - Salaries and Benefits account for \$9.2 million of the increase and include 2.25% base wage increases, longevity steps as well as 29 additional staff: 22 at the buildings as indicated above as well as 6 technology support staff and a maintenance worker
 - An additional \$1.2 million for curriculum resource adoptions, \$1 million of which is related to science textbook replacement cycles.
 - Various increases as we return to normal full in-person learning including \$0.4 million substitute teachers, \$0.4 million in utilities
- *Capital Fund expenditures are projected to total \$12.6 million*,
 - \$2.3 million for HVAC and control improvements at Sutter park and McCord
 - \$1.0 million for roof replacements at the remaining portion of Phoenix
 - \$2.0 million is budgeted for replacement furniture and instructional equipment, including a major reinvestment in our band and strings equipment
 - \$0.6 million is budgeted for bus replacements.
 - \$1.0 million for technology infrastructure updates.
- *Special Revenue Funds expenditures are projected to total \$22.9 million, an increase of \$4.5 million*, the result of federal COVID relief funds to assist with a safe return to schools and continuity of services. These will be utilized to implement the post pandemic recovery plan as indicated above.

Executive Summary- All Funds Budget Summary

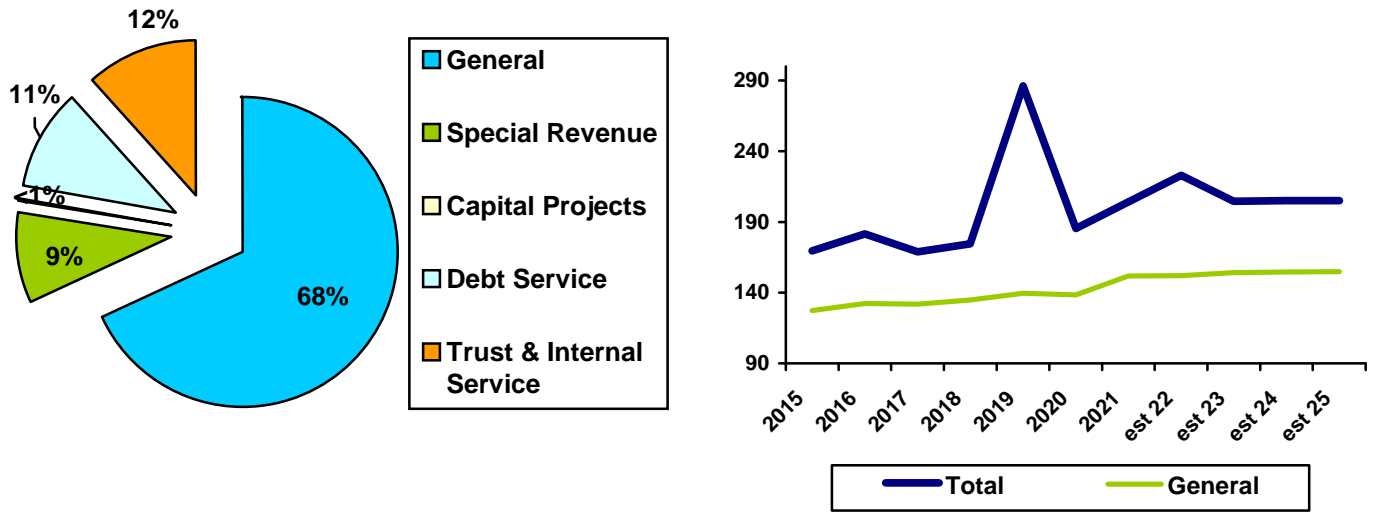
Fund	Actual Fiscal Year 2019-2020			Actual Fiscal Year 2020-2021		
	Actual Revenues	Actual Expenses	Ending Balance	Actual Revenues	Actual Expenses	Ending Balance
General:						
Local Prop. Taxes	\$ 105,003,777			\$ 118,517,652		
State Aid	17,679,383			19,258,485		
Other Intergovernmental	11,997,907			10,864,135		
Other Revenues	3,681,952			2,971,773		
Salaries		85,098,811			86,864,342	
Benefits		32,837,766			34,433,746	
Purchased Svcs		13,792,919			13,719,036	
Supplies		3,082,585			3,465,944	
Capital Outlay		2,162,974			1,105,899	
Other		1,607,594			1,814,099	
Non Operating		902,846			1,927,202	
Total General	138,363,019	139,485,495	94,583,418	151,612,045	143,330,268	102,865,195
Bond Retirement	12,802,615	15,298,334	9,607,334	14,237,455	14,529,084	9,315,705
Capital Projects						
Perm Improvements	2,500	40,934	596,852	14,380	44,284	566,948
Building	1,803,653	57,868,333	22,724,414	756,428	5,761,075	17,719,767
<i>Capital Projects Total</i>	1,806,153	57,909,267	23,321,266	770,808	5,805,359	18,286,715
Special Revenue						
Food Service	3,006,436	3,183,483	1,318,735	2,682,315	3,196,050	805,000
Other Local Sources	35,860	7,500	51,011	13,327	11,150	53,188
Uniform Sch. Supplies	380,317	294,138	173,865	-	173,865	-
Special Rotary	425,408	215,685	3,605,996	283,243	3,099,352	789,887
Public School Support	452,656	356,805	797,315	264,286	247,079	814,522
Other Local Grants	23,635	22,707	4,756	25,254	26,097	3,913
Student Managed Activities	-	-	-	-	-	119,137
District Mng. Activities	640,194	689,770	558,248	559,028	526,557	590,719
Auxiliary Services	1,001,425	976,756	95,898	1,225,309	1,238,690	82,517
Data Commun.	32,400	32,400	-	30,600	30,600	-
Student Wellness and Success Fund	469,216	469,085	131	615,341	615,472	-
Other State Grants	74,199	74,288	-	181,358	126,717	54,641
ESSER/ARP	173,000	172,357	643	4,288,570	4,288,521	692
Coronavirus Relief Fund	-	-	-	647,796	647,796	-
Spec Ed IDEA	2,690,410	2,706,357	45,005	2,677,634	2,602,350	120,289
Vocation Education	43,429	42,558	911	56,304	55,381	1,834
Limited English Prof.	97,631	93,955	4,024	102,821	102,162	4,683
Disadv. Children	878,488	873,848	25,402	1,021,178	1,019,138	27,442
Title IV	-	-	-	-	-	-
Spec Ed Preschool	62,768	62,689	2,203	131,726	122,243	11,686
Improving Tchr Quality	157,470	157,480	925	167,023	167,887	61
Other Federal Grants	77,240	77,208	328	78,881	79,183	26
Special Revenue Totals	10,722,182	10,509,069	6,685,396	15,051,994	18,376,290	3,480,237
Internal Service						
Intra-District Svcs	1,481,115	1,482,492	1,599,574	324,166	643,437	1,280,303
Workers Comp Insur.	409,218	261,280	2,144,283	401,555	305,695	2,240,143
Medical Self Insurance	19,749,726	19,506,853	10,775,687	21,835,726	18,360,784	14,250,629
Internal Service Totals	21,640,059	21,250,625	14,519,544	22,561,447	19,309,916	17,771,075
Priv. Purp Trust	2,920	3,850	126,475	1,680	1,700	126,455
Total All Funds	\$185,336,948	\$244,456,640	\$148,843,433	\$204,235,429	\$201,352,617	\$151,845,382

Executive Summary- All Funds Budget Summary

Fund	Proposed Budget Fiscal Year 2021-2022					
	Estimated Revenues	Percentage Change from Prior Year	Estimated Expenses	Percentage Change from Prior Year	Ending Balance	Fund Balance as a Percentage of Expenses
General:						
Local Prop. Taxes	\$ 119,483,000	0.81%				
State Aid	19,326,000	0.35%				
Other Intergovernmental	10,019,000	-7.78%				
Other Revenues	3,164,000	6.47%				
Salaries			92,793,000	6.83%		
Benefits			37,708,000	9.51%		
Purchased Svcs			16,223,000	18.25%		
Supplies			5,721,000	65.06%		
Capital Outlay			2,031,000	83.65%		
Other			2,184,000	20.39%		
Non Operating			378,000	-80.39%		
Total General	151,992,000	0.25%	157,038,000	9.56%	97,819,195	62.29%
Bond Retirement	24,181,000	69.84%	24,158,000	66.27%	9,338,705	38.66%
Capital Projects						
Perm Improvements	-	-100.00%	566,948	1180.25%	-	0.00%
Building	350,000	-53.73%	12,061,304	109.36%	6,008,463	49.82%
Capital Projects Total	350,000	-54.59%	12,628,252	117.53%	6,008,463	47.58%
Special Revenue						
Food Service	4,239,000	58.04%	3,796,000	18.77%	1,248,000	32.88%
Other Local Sources	11,485	-13.82%	7,000	-37.22%	57,673	823.90%
Uniform Sch. Supplies	-	-100.00%	-	-100.00%	-	0.00%
Special Rotary	390,900	38.01%	1,180,787	-61.90%	-	0.00%
Public School Support	351,015	32.82%	1,165,537	371.73%	-	0.00%
Other Local Grants	3,420	-86.46%	7,333	-71.90%	-	0.00%
Student Managed Activities	170,428	100.00%	289,565	100.00%	-	0.00%
District Mng. Activities	834,295	49.24%	1,330,301	152.64%	94,713	7.12%
Auxiliary Services	1,225,000	-0.03%	1,307,517	5.56%	-	0.00%
Data Commun.	30,600	0.00%	30,600	0.00%	-	0.00%
Student Wellness and Success Fund	864,000	40.41%	864,000	40.38%	-	0.00%
Other State Grants	101,906	-43.81%	156,547	23.54%	-	0.00%
ESSER/ARP	8,243,622	92.22%	8,244,314	92.24%	-	0.00%
Coronavirus Relief Fund	-	-100.00%	-	-100.00%	-	0.00%
Spec Ed IDEA	2,502,339	-6.55%	2,622,628	0.78%	-	0.00%
Vocation Education	39,090	-30.57%	40,924	-26.10%	-	0.00%
Limited English Prof.	183,369	78.34%	188,052	84.07%	-	0.00%
Disadv. Children	1,077,578	5.52%	1,105,020	8.43%	-	0.00%
Title IV	68,000	100.00%	68,000	100.00%	-	0.00%
Spec Ed Preschool	74,851	-43.18%	86,537	-29.21%	-	0.00%
Improving Tchr Quality	358,686	114.75%	358,747	113.68%	-	0.00%
Other Federal Grants	55,472	-29.68%	55,498	-29.91%	-	0.00%
Special Revenue Totals	20,825,056	38.35%	22,904,907	24.64%	1,400,386	6.11%
Internal Service						
Intra-District Svcs	1,750,000	439.85%	1,861,610	189.32%	1,168,693	62.78%
Workers Comp Insur.	390,000	-2.88%	380,240	24.39%	2,249,903	591.71%
Medical Self Insurance	23,566,000	7.92%	22,683,000	23.54%	15,133,629	66.72%
Internal Service Totals	25,706,000	13.94%	24,924,850	29.08%	18,552,225	74.43%
Priv. Purp Trust	875	-47.92%	1,900	11.76%	125,430	6601.58%
Total All Funds	\$223,054,931	9.21%	\$241,655,909	20.02%	\$133,244,404	55.14%

Executive Summary - Revenue Analysis

Total 2022 Projected Revenues All Funds: \$223 Million



Revenue of all 30 District funds for 2022 is projected to total \$223.0 million, an increase of \$18.8 million. That increase is a result of the following:

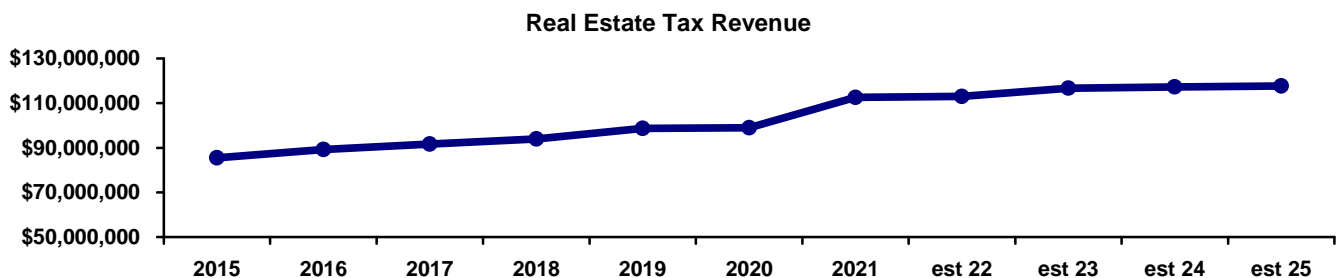
- Total revenue of all special revenue funds is projected at \$20.8 million, an increase of \$5.8 million, mainly the result of the third federal COVID relief bill called the American Rescue Plan, which will help offset costs associated with implementing post-pandemic learning.
- Debt Service fund revenue is projected to increase \$9.9 million as the District refunds a portion of its outstanding 2013 debt, saving approximately \$900,000 over the next 7 years.
- General Fund total revenue is projected to remain flat at \$151.9 million. Property taxes, which account for \$119.4 million (79% of total revenue) are projected to increase \$0.9 million. The final two mills of an incremental levy passed in 2018 will be assessed in collection year 2022, at which point revenue flattens out unless a new levy is passed. State funding is also projected to remain flat per the Governor's proposed biennial budget (we do not know the final state budget at this time).
- The Employee Medical Self Insurance Fund revenue is projected to increase \$1.7 million due to expected premium increase of 8% for calendar year 2022.

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.

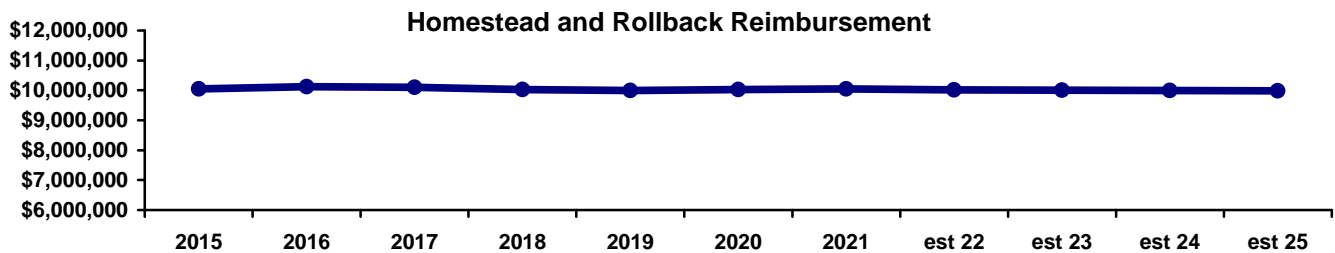
Real Estate Property Taxes



Executive Summary - Revenue Analysis

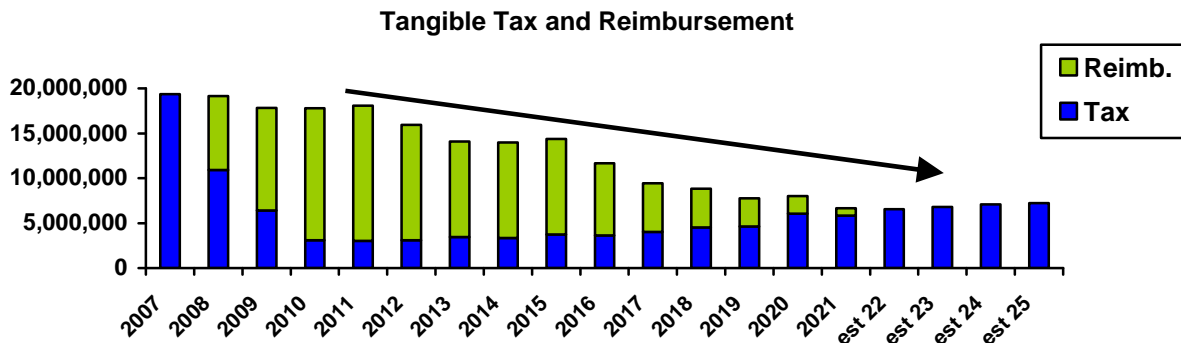
The District's main source of revenue is real estate property taxes, accounting for 75% of total projected 2022 operating revenue. Voters overwhelmingly supported a new incremental operating levy in November 2018. The levy phased-in an additional 2.9 mills in calendar year 2019, along with an additional 2.0 mills in each of 2020, 2021, and 2022, maxing out at 8.9 mills continuously for 2022 and beyond. The graph above shows total projected collections of \$112.9 million for fiscal year 2022, gradually increasing to \$117.6 million in 2025 as a result of this incremental levy. At that point, collections will be flat due to Ohio law that states no matter what the change in value of property is, the total dollar amount collected will not increase from the year in which the levy was first passed (except for 4.5 inside mills which do get growth). Therefore, unless a District passes a new levy or has tremendous growth (Worthington is very mature with little land to develop), 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 reimburses the District the amount that otherwise would have been collected from the homeowner. However, in 2013, the state eliminated this provision for any new levies, and placed an income threshold on the senior credit. The state will continue to reimburse the amount from levies passed prior to 2013. This is why this graph is essentially flat at \$10 million into the future, and actually is decreasing slightly due to housing turnover and seniors moving out that were eligible for the credit.



Tangible Personal Property Tax and State Reimbursement

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

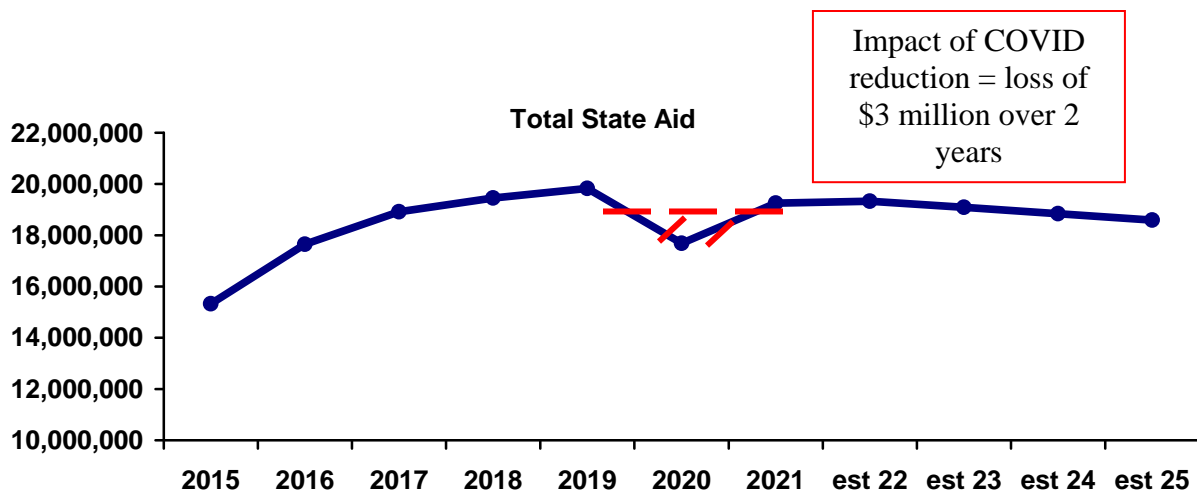


Executive Summary - Revenue Analysis

State Aid

State aid is the third major component of funding for our District and is projected to total \$19.3 million in FY22, an increase of \$0.1 million from FY21. The economic impact of the COVID closure on state revenues led the Governor to decrease school funding at the end of FY20. Our District lost \$2.1 million in FY20 compared to FY19 (10%). State revenue loss never actually materialized, leading the Governor to partly restore those cuts for FY21. Thus over the two year period, our district lost \$3 million it was expected to receive from the state. However last year we did receive \$0.3 million more in Medicaid and special education reimbursement than anticipated to help offset some of that loss.

The chart below illustrates total state aid, including formula aid, supplements, casino revenue, and a small amount of restricted funds including Medicaid reimbursement, career tech, and disadvantaged funding. The Governor's proposed state biennial budget for 2022-2023 flat funds schools at FY19 levels. However, the current funding methodology deducts the full amount of state funding when a student goes to a charter school or elects a scholarship, even though the district doesn't actually receive the full per pupil amount, having the effect of diminishing our projected net state revenue over time as vouchers are expanded.



Debt Service Fund

Total revenue for the Debt Service Fund for 2022 is projected to \$24.1 million, an increase of \$9.9 million which is the result of the anticipated refunding of \$9.9 million in outstanding 2013 bonds, generating interest savings of approximately \$900,000 (10%) over the next 7 years. Tax rates will likely remain close to 5.6 mills for calendar year 2021 and 2022 and then will begin to decline as outstanding debt is paid off, which should provide the District flexibility and opportunity to move forward with phase 2 of the facilities master plan in 2022 with little to no tax rate increase.

Capital Projects Funds

The two capital projects funds are the Permanent Improvements Fund and the Building Fund. The District does not have a PI levy currently in effect, therefore we do not anticipate any revenue in the Permanent Improvement Fund.

The Building Fund accounts for any capital bond levy proceeds and related expenses. The District issued \$89 million of debt in 2019, the majority of which is being spent on middle school renovations/additions scheduled for completion this summer as we transition 6th grade to middle school in the fall of 2021. The only projected revenue is \$0.3 million in interest income related to the unspent proceeds. These proceeds will be spent down

over the next two years as construction completes, but we will invest and maximize earnings until that time. Please turn to the financial section of this document for a more detailed analysis of the District's capital plan.

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for certain purposes. These mostly include all local, state, and federal grants as well as athletics and food services. Total revenue of all 23 current special revenue funds is projected at \$20.8 million, an increase of \$5.8 million. These are mostly formulary state and federal grants that are relatively stable, however with passage of the third federal COVID relief bill, The American Rescue Plan, revenue is projected to increase next year and then return to stable levels.

The largest of the traditional special revenue funds, the Food Service Fund is projected to have total revenue of \$4.2 million, an increase of \$1.6 million. \$0.8 million of the increase is timing and the delay in June reimbursement of \$0.4 million expected to be received in July. The district expects to return to normal in-person learning next year, but due to the USDA approving free meals for all students, we project a slight increase in revenue as more meals will likely be served, including breakfast. For a more detailed analysis of each special revenue fund please turn to the Financial Section of this document.

Internal Service Funds

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

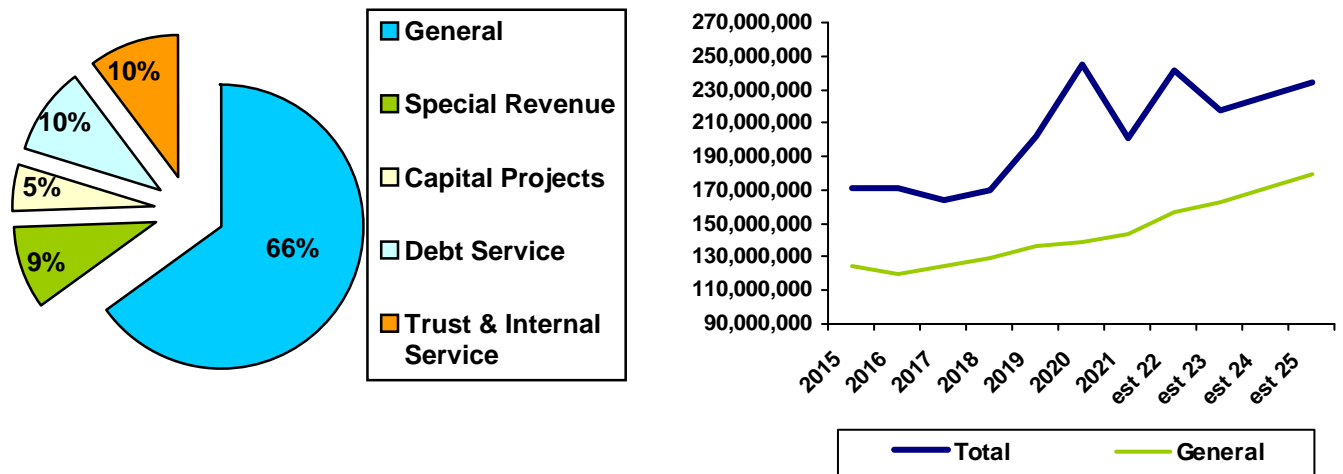
The District did not offer traditional all-day kindergarten during FY21 due to the pandemic, but we expect to return to normal operations during FY22. Total revenue for the program is projected at \$1.2 million based on an expected enrollment of 500.

Revenue for the Workers Compensation Fund is expected to remain consistent, as the rate will remain unchanged. Claims and other expenses continue to decrease from prior years. We maintain stop loss reinsurance of \$400,000 per claim, and our cash balance reserve is sufficient to cover three catastrophic claims.

Revenue for the Medical Self-Insurance Fund is projected to total \$23.6 million, an increase of \$1.7 million, which represents the second half of calendar year 2021's premium increase of 9.8% combined with a projected first half of calendar year 2022 premium increase of 8%. Claims have been running under budget so far this calendar year, but the stop loss reinsurance market has been impacted significantly due to the pandemic, so we expect a higher than normal renewal. We will continue to monitor it over the next several months and will set premiums in the fall for 2022, with the dual goal of maintaining stability in premium costs as well as ensuring sufficient reserves are maintained to cover catastrophic events.

Executive Summary - Expenditure Analysis

Total 2021 Budgeted Expenditures All Funds: \$241.6 Million



Expenditures of all 30 current District funds for 2022 are projected to total \$241.6 million, an increase of \$40.3 million from the prior year. The increase is the result of the following:

- Special Revenue Funds include \$8.2 million in federal funding authorized under ESSER and the American Rescue Plan to implement our Safe Return to In-person Learning and Continuity of Service Plan. This plan includes enhanced summer intervention, additional mental health supports, and implementation of a 1 to 1 student Chromebook plan, construction of outdoor learning spaces, and other academic and social interventions as needed over the next three years.
- The Debt Service fund includes an additional \$9.9 million to refund a portion of outstanding debt, saving \$0.9 million over 7 years.
- General Fund expenditures are projected to increase \$13.7 million (9.6%). Projected salaries and benefits account for \$9.2 million of this increase and include 2.25% base wage increases and longevity steps as negotiated with both unions, as well as 29 additional staff to support opening of our new middle school buildings and transition of 6th grade from elementary to middle school as well as increased mental health and instructional support.
- Capital projects funds are budgeted at \$12.6 million and represent the continued re-investment in our buses, technology, and building infrastructure supported through passage of the 2018 bond levy.
- The Employee Medical Self-Insurance Fund total expenditures are projected at \$22.6 million, an increase of \$4.2 million as we anticipate an 8% increase in premium cost in 2022. Claims have been trending \$1.7 million under budget for the first half of calendar year 2021, so we are hopeful the trend will continue and actual increases will be less than anticipated.

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 as existing bond funds are spent down and debt service as refunding opportunities are not as likely.

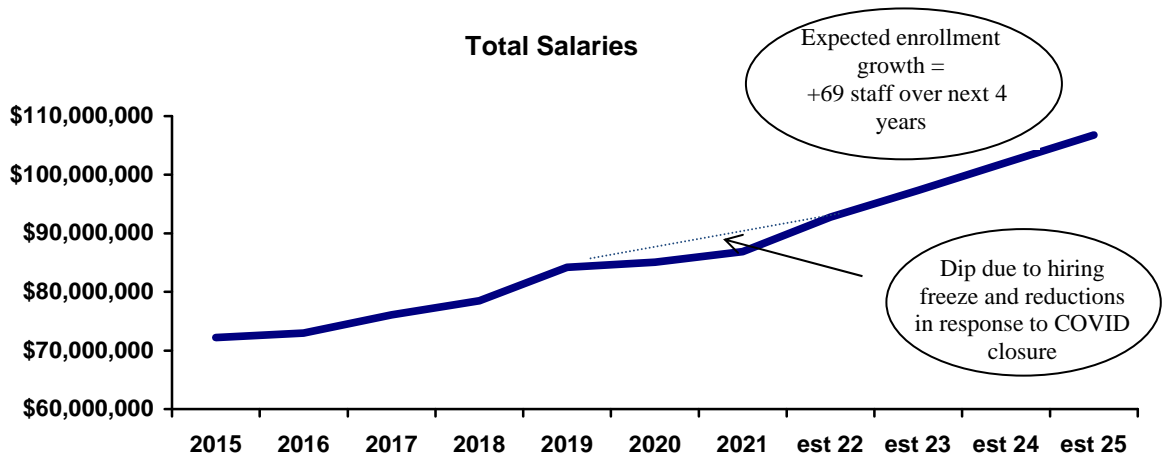
General Fund

General Fund expenditures for 2022 are budgeted at \$157.0 million, which represents an increase of \$13.7 million from the prior year, or 9.6%. The majority of the District's General Fund expenditures are related to salaries and fringe benefits, which account for 83% of total expenditures. The District has labor agreements with both unions through 2023, which include 2.25% annual base wage increases as well as longevity step increases. The District moved to contain rising insurance costs through increased employee responsibility for premium costs, lower employer contributions to health savings accounts, and increased deductibles.

Executive Summary - Expenditure Analysis

Salaries

The graph below illustrates historical and projected wage costs over the next four years. Continued enrollment growth creates the anticipated need for additional 69 staff members over the four year period.

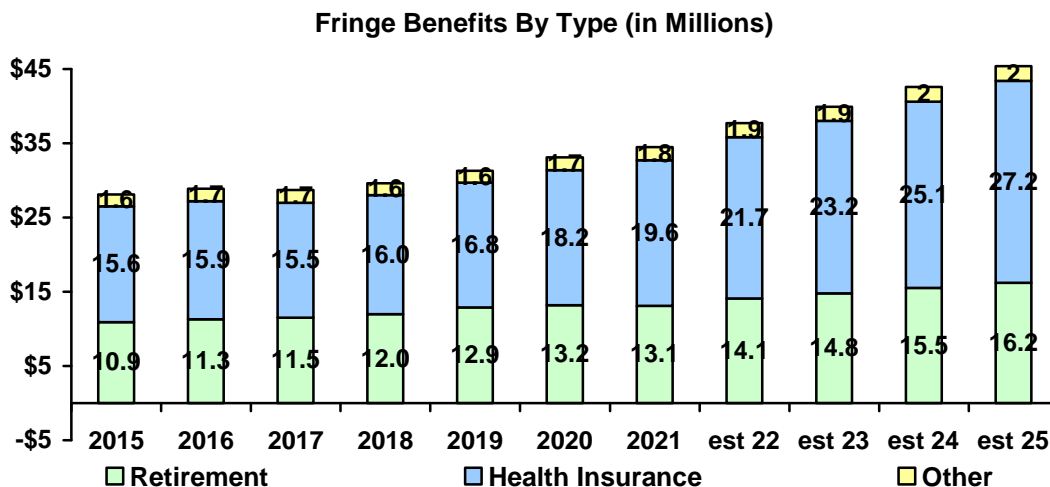


General Fund salaries are projected to total \$92.7 million, an increase of \$5.9 million from 2021. This is a result of several factors:

- A net increase of 29 staff members, 22 of which are at the building level, mainly related to the opening of our middle schools and transition of 6th grade from elementary to middle school to alleviate capacity concerns caused by enrollment growth
- Additional 6 technology staff to provide building support as the district implements its 1 to 1 student device ratio
- Staff base wage increases of 2.25% annually as part of both negotiated labor agreements as well as longevity step increases which range from 0 to 5% depending on years of service.
- A projected decrease of \$0.8 million related to retirements likely to be replaced with entry level teachers.
- An increase of \$0.5 million related to substitutes, overtime, and supplemental wages that were under budget in FY21 due to closure and are anticipated to return to normal levels for FY22

Fringe Benefits

Fringe benefits are projected to total \$37.7 million, an increase of \$3.3 million, or 9.6%, from the prior year. Major expenditures in this category, as illustrated below, include retirement contributions and medical insurance.



Retirement contributions are budgeted at \$14.1 million and represent the District's share of annual contributions into the state retirement systems, which by law is currently set at 14% of the employee's wages. This represents an increase of \$1.0 million from the prior year and is directly related to wage increases.

Executive Summary - Expenditure Analysis

Employee health insurance is the other major component of this category, and is budgeted at \$21.7 million, an increase of \$2.1 million from the prior year (10%). The District currently pays 86% of the monthly health insurance premium for full-time certified single staff (85% for family) and 90% for full-time classified staff (single and family). The district is self-funded for employee medical claims. The first few years had very favorable claims experience, leading to annual decreases in premium costs of 8.0% for 2016 and another 6.7% for 2017. Claims trended up leading to increases of 7.14% for 2018, 4.2% for 2019, 10.5% for 2020, and 9.8% for 2021. Claims have been running under budget so far this calendar year, partially due to the pandemic closure, but we project 8% increases for future years due to medical cost inflation and high reinsurance costs. The latest labor agreements contained various provisions to help mitigate the increased cost to the District including increased employee premium contributions, increased deductibles, reduced employer health savings contributions, and various other mechanisms to help incentivize employees to make informed decisions.

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

Purchased Services

Purchased services include utilities, repairs and maintenance, tuition paid to other districts and organizations that resident students attend teacher substitutes, and other services, which mainly consist of teacher substitutes provided by the Educational Service Center as well as consultant services such as legal and technical. The following graph illustrates purchased services by major category in millions of dollars:



Total purchased services for 2022 are budgeted at \$16.2 million, an increase of \$2.6 million from the prior year. Maintenance includes the leasing of modular units at several locations at a projected cost of \$0.2 million annually. Utilities are budgeted to increase slightly as we return to full in person learning, but long term negotiated

Executive Summary - Expenditure Analysis

contracts are in place for electric and gas as part of a consortium with other school districts to help hold down pricing. Tuition to other entities, including special-needs specific programs, is budgeted to increase \$0.4 million as more students are placed into specialized programs and more students take advantage of college credit plus courses. The Other Purchased Services category includes substitute teachers (\$2.1 million), specialized transportation services (\$0.5 million), special education services (\$0.2 million), communication services (\$0.2 million) and various other communications, technology, and instructional services (\$2.0 million). The increase of \$1.3 million in other purchased services for next year is related to a return to normal operations, increasing traditional substitute teacher costs and other service costs. We have budgeted for a 3% inflationary increase long term. Our 7 existing mental health specialists, as well as 4 additional beginning next year, budgeted at \$0.9 million are contracted through the ESC, but are not included above as they are funded through the school wellness and success fund grant as well as federal grant funds for the next several years.

Supplies and Materials

Supplies are budgeted at \$5.7 million, an increase of \$2.3 million from the prior year, mainly the result of being under budget in FY21 due to partial closure which we do not anticipate next year. Buildings are given a supply budget of between \$88-\$98 per student depending on grade level, with an additional \$38-\$48 per qualifying special needs, limited English speaking, or economically disadvantaged student. Building budgets total \$2.2 million, which includes \$0.6 million of unspent funds carried over from 2021. New curriculum and resource adoptions are expected to total \$1.8 million and include science and reading adoptions/renewals.

Capital Outlay

Most capital outlay is budgeted in the capital projects fund from proceeds of debt issuance rather than the general fund. However, instructional Chromebooks used for testing and other equipment that is part of routine operations are budgeted here, and total \$1.4 million of the entire \$2.0 million budgeted in capital outlay. However as the district expands to a 1 to 1 student device ration next year as part of our post pandemic response plan, federal grant funds will likely be utilized to offset some of this cost.

Other Expenditures

Other expenditures are budgeted at \$2.2 million, with \$1.7 million budgeted for auditor and treasurer tax collection fees.

Non-operating expenditures include a \$0.3 million transfer to the Debt Service fund for principal and interest on the District's operating debt, which includes two energy conservation issues. These principal and interest payments are made with operating cost savings and not tax revenue.

Debt Service Fund

Expenditures of the debt service fund are projected to total \$24.2 million, an increase of 9.6 million, which is the result of the expected refunding of \$9.9 million of outstanding debt. Scheduled other principal payments are estimated at \$8.4 million based on the current debt schedule, and interest payments total \$4.5 million. For a more detailed analysis of Debt Service schedules and calculations, please turn to the financial section of this document.

Capital Projects Funds

The two capital projects funds are the Permanent Improvements Fund and the Building Fund. Total expenditures of PI fund are budgeted at \$0.5 million, which represents the remaining cash balance of prior year land sales and energy rebates, and can be used for permanent improvements if the need arises.

The Building Fund is budgeted at \$12.0 million, which represents year four of the five year capital improvement plan approved by voters as part of an \$89 million bond levy in November 2018. This represents \$1.0 million for technology replacement, \$0.6 million for bus replacement, \$2.0 million for loose furnishings and equipment

Executive Summary - Expenditure Analysis

replacement, and \$2.3 million for maintenance projects including HVAC and control improvements at McCord Middle School and Sutter Park Preschool. For a complete listing of potential capital projects, please visit the District's website at www.worthington.k12.oh.us, or turn to the financial section of this document for further details on the District's capital plan and budget.

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for certain purposes. These include all local, state, and federal grants as well as athletics and the national school breakfast and lunch program. Total budgeted expenditures are \$22.9 million, an increase of \$4.6 million from the prior year. The increase is mainly the result of federal COVID relief funding passed as part of the American Rescue Plan. Funds will be used to offset costs of reopening and maintaining continuity of service. In total, 79.85 FTE are projected to be funded through various special revenue funds at a budgeted cost of \$4.2 million in salaries and \$2.1 million in benefits. An additional \$2.3 million in salaries and \$0.5 in benefits will be funded to pay supplemental contracts, summer school, intervention services. Each fund is unique and we encourage you to review the financial section of this document for a detailed description and analysis of each special revenue fund.

Internal Service Funds

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

Expenditures for the all-day kindergarten program are budgeted at \$1.2 million, which is based on pre-pandemic levels. The district did not offer all-day kindergarten last year due to the pandemic, but expects to this year. Actual staff levels will be finalized once enrollment in the program is finalized later this summer.

Copy Center is budgeted at \$0.7 million and reflects spending down of balances to replace equipment and purchase additional supplies if needed.

The Workers Compensation Self Insurance Fund is budgeted at \$380,000, an increase of \$75,000. This includes an increase of \$50,000 appropriated for potential claims if they arise, but we expect claims to remain consistent from prior years. Stop-loss premium costs and third party administrative costs are expected to increase slightly for inflation.

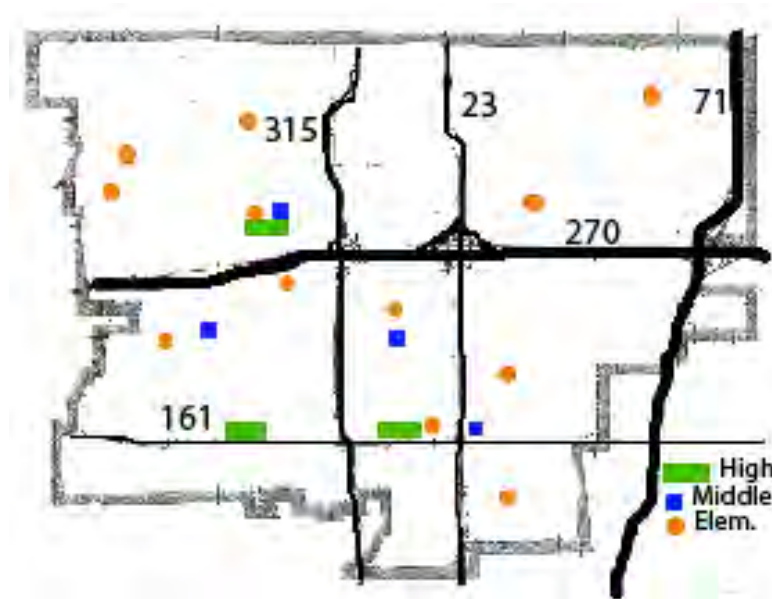
Expenditures for the Medical Self Insurance Fund are budgeted at \$22.6 million, an increase of \$4.3 million, or 23%. Claims have been trending 20% under for the first half of calendar year 2021, so we are budgeting them to return to expected levels, but are hopeful they continue the trend. We expect third party administrative costs to increase 5-7% for inflation and stop loss reinsurance costs to increase 20% since the reinsurance industry is under intense pressure due to the pandemic. The District is a member of a consortium with 4 other districts, leveraging stop-loss costs, so we are hopeful the increase is mitigated. We expect claims to increase 5-7% for inflation. Management and the Insurance Committee will continue to monitor all aspects of the funds, including reviewing claims, plan design, and appropriate stop loss coverage levels to attempt to mitigate any cost increases while maintaining sufficient reserves.

District Profile

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

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

Currently, the District operates 11 elementary schools, 1 preschool, 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.



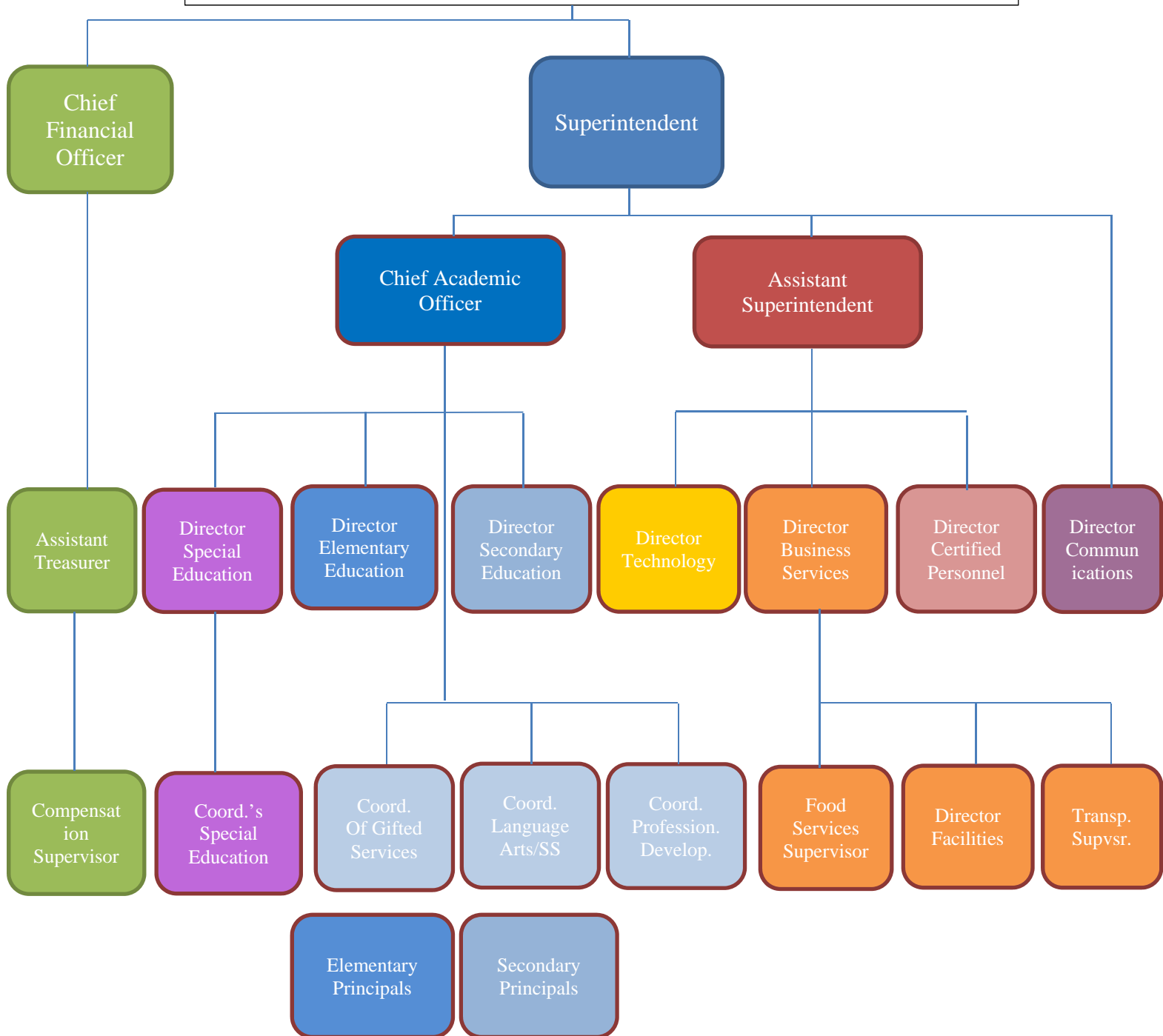
Social and Economic Setting

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 Medvet. Smaller quaint shops and restaurants dot downtown High Street. A mixture of luxurious home developments and newer condominium and apartment complexes allows for residential options for a range of family incomes. The Worthington

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

Citizens of Worthington School District

Elected 5 Member Board of Education



OUR MISSION

EMPOWERING A COMMUNITY OF LEARNERS WHO WILL CHANGE THE WORLD!

VISION STATEMENTS

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



Mission, Vision, and Goals

The Board and Administration met on June 17, 2021 to establish a framework of goals for the upcoming 2021-22 school year:

Continuous Improvement

- **Diversity, Equity, and Inclusion**

Continue to grow district focus on equity, diversity and inclusion as an essential priority for a healthy learning community.

- We will create and implement an action plan in response to the equity audit
- We will create and release the DEI strategic plan
- Implement building level diversity liaisons in every building to create DEI alignment
- Work to coordinate and mobilize parent groups engaged in DEI work
- Continue to increase culturally responsive classroom practices, including modifying/updating curriculum and compiling books for Worthington educators that have been curated by the Diversity, Equity and Inclusion Department. The books are intended to increase educators' understanding and build competency around such topics as creating inclusive classrooms around all aspects of diversity (i.e. special needs, LGBTQ+, race) Culturally Responsive Teaching and Learning, fostering civil discourse and implicit bias
- Provide consistent communication to the community regarding DEI practices and progress

- **Professional Learning**

Develop a training plan to equip 6-12th grade teachers to lead meaningful classroom conversations about race and other issues that matter. Build staff confidence and skills in facilitation, communication, conflict management, and shaping classroom environments with equity in mind.

- **Mental Health**

We will coordinate our expanded mental health team to better serve student needs and focus on preventative safety of our students at the secondary level.

- **Safety**

We will complete full-scale safety drills with our first responder partners at each school building and we will update safety evacuation plans at each school.

Administrators and staff will receive training on emergency notification utilizing available district tools.

Intentionally take action steps to improve the relationship between Worthington Schools and local police departments (Worthington, Columbus, Perry and Sharon)

Work with a safety consultant for recommendations in lieu of a uniformed school resource police officer that may be implemented in our schools to increase safety. Evaluate recommendations and make a recommendation to the Superintendent on a course of action.

Communication and Collaboration

- **Master Facilities Planning Phase 2**

Continue to develop ongoing communication to share the progress of master facilities planning. We will provide community opportunities to tour our renovated middle schools. Additionally, we will engage the MFP Phase 2 task force monthly until a recommendation has been made to the BOE. Community meetings for more community feedback will be held in the fall.

- **Consistent Communication and Community Engagement**

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

- Investigate tools that allow sign-up in multiple modes for specific communication similar to what the City of Worthington utilizes. Make a recommendation for implementation or create a rationale for a decision not to implement such a tool.

- **Communication Handbook**

Create a communications handbook with building directory, brand standards, logo usage, district mailings, document creation, email newsletter, principal message on newsletter, plain paper guidelines, flyer distribution, social media, social media for personal use, webpage guidelines. Handbook to include process and procedures for all public records requests including video footage.

- Work to create a decision making framework for when meetings and activities should be in- person or when a digital communication tool such as zoom or livestream could be used in addition to or in place of in-person work.

Instruction

- **Instruction**

Ongoing implementation of Learning Management Systems: Seesaw and Schoology for use at all grade levels.

Intentional efforts in curriculum writing will expand access, exposure, and meaningful use of diverse, grade-level texts.

- **Transition to 6-8 Middle Schools**

To build an inclusive Middle and High School Culture.

- a. Building Staff Culture

Mission, Vision, and Goals

- Strategies and supports to welcome 6th-grade staff to Kilbourne MS, McCord MS, and Worthingway MS.
- Strategies and supports to welcome Perry MS staff.
- b. Engaging Students and Families in the Middle School Experience
 - Implementation of the 6th Grade Global Thinkers course.
 - Creating “traditions” for 6th-grade students and families.
 - Promoting Where Everyone Belongs (WEB) supports throughout the school year.
- c. Continue to promote and systemize Restorative Practices in secondary schools throughout the district.
- **Dyslexia**

Continue to partner with the WDEP to better serve Dyslexic students throughout Worthington Schools.

 - We will implement Science of Reading Professional Learning.
 - Provide basic learning to all staff on the needs of students who have the characteristics of dyslexia.
 - Provide professional learning to a cohort of lead elementary teachers on structured literacy practices (including assessments, and progress monitoring in Tiers 1 and 2).
 - We will make plans to fulfill all Ohio Dyslexia Law requirements for the 22-23 school year.
- **Special Education**

Continue to develop Transition programming between PS/Elem/MS/HS for better support to the parents, students, and school teams. These would include schedules, handbooks, FAQs, presentations, etc.

Create processes to improve evaluation of English Language Learners for the possibility of special education while focusing on distinguishing between disability and language acquisition.

Policy and Governance

- **Board of Education Policy Review for Diversity, Equity, and Inclusion**

We will continue to partner with the board policy team and the full Board of Education to consider changes in our policy to reflect these priorities.

- **Facility Construction**

This summer will see the delivery of furniture, moves of nearly 40 teachers around the district, and the addition of support staff for the increased programming.

Landscaping items, outside the main construction, will occur August-September during the preferred planting season.

Work with an Architect and CM on creating a Master Plan for Thomas Worthington High School

site including the school and all areas of the property and renovations for Worthington Kilbourne High School.

We will work toward close out of construction documents, OFCC close out documents, correction of any warranty items and fine tune building operating systems (hvac, etc.)

Work for smooth transition of leadership with Facility Maintenance and Transportation. Routinely meet with replacements to instill Worthington values, discuss challenges, and help to coach them to be efficient, effective and work well with staff.

- **Phase Two Planning Process**

Work with Tracy Richter and architects to design a Master Facility Plan for Phase 2 and make recommendations to the Board of Education for a November 2022 bond issue.

Resources

- **Staffing Management**

Celebrate the opening of Perry Middle School and welcome the 6th-grade staff to the middle schools. In addition, work with building leaders through the 2021-22 school year to monitor the transition of staff and staffing levels.

Evaluate high school staffing with enrollment shifts based on the shift of Slate Hill attendance areas. Make recommendations for staff transfers and new staffing levels based on program equity, school enrollments, etc...

Create a proactive plan for addressing increased retirements at select buildings based upon staff experience levels.

- **Technology**

Formulate and implement a plan for 1:1 student devices. Ensure appropriate and equitable access to technology resources for all students.

- **Transparency and Accountability**

Continue to inform the Board and community of the District's operating and capital needs, both short and long term, through various platforms including newsletters, websites, and financial publications.

Provide financing options for Phase 2 of the capital plan as recommended by the task force this fall.

Assist the administrative team in best utilizing available resources, including federal stimulus and COVID relief funds, to implement the post-pandemic recovery plan.

Upon passage of the state budget for 2022-2023, assess the financial impact on our district and provide possible levy scenarios to address long term operating needs. Begin to inform and engage our PTA groups regarding how suburban school districts are funded and the eventual need to periodically return to voters for additional funding.

Budget Process, Guiding Policies, and Timeline

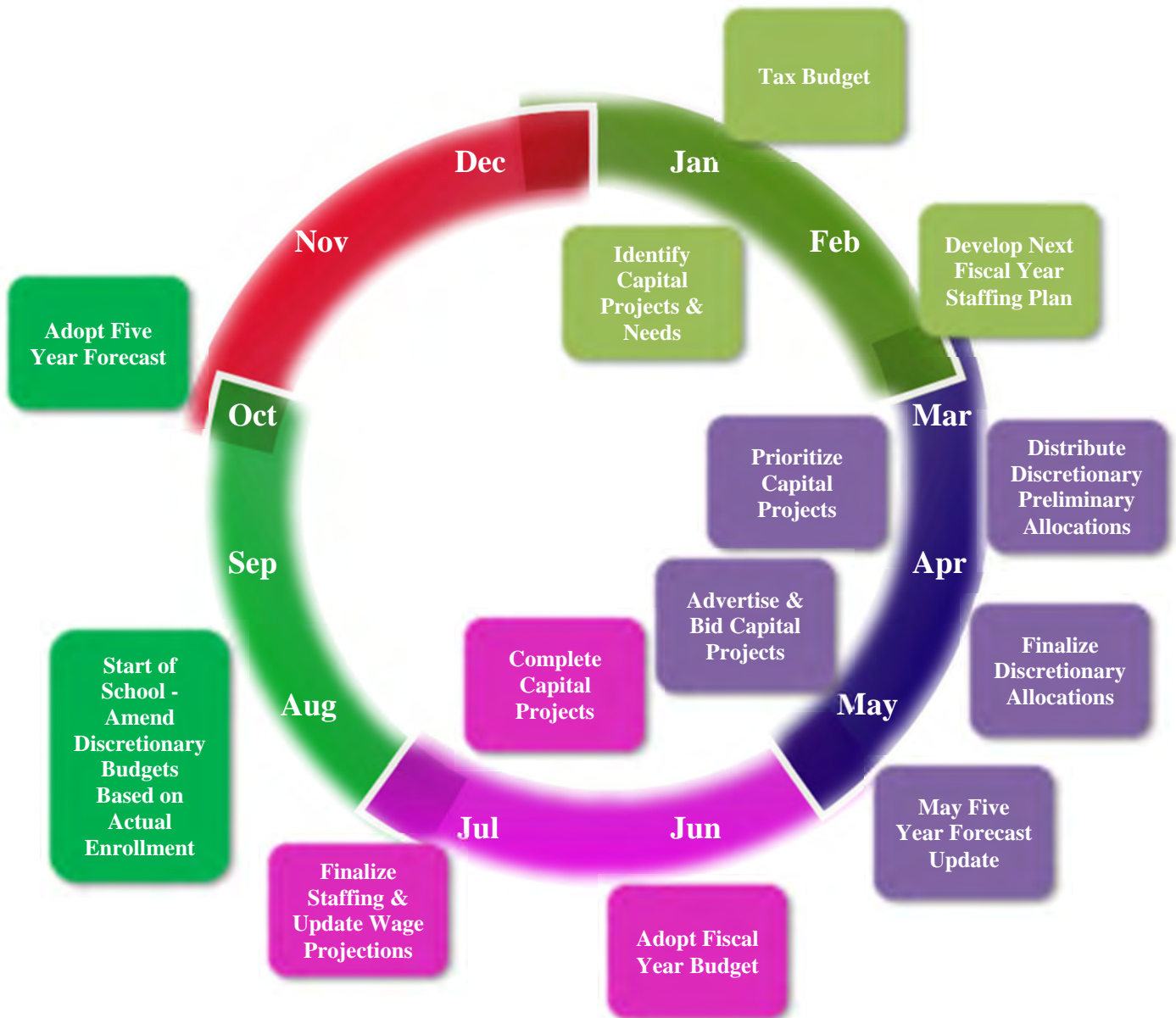
The Ohio Revised Code provides strict regulation over the budgetary process for local school districts, which occurs on an annual basis. The chart on the next page illustrates the timeline and cyclical nature of the various steps in the budget process. All budget documents are prepared using the cash basis of accounting, which recognizes both receipts and disbursements when they are received and paid for, respectively. This is different than the full accrual basis of accounting that the annual audited financial statements are prepared using, in which revenues are recorded when earned and expenses when the liability is incurred, regardless of the timing of the payment. Local school board policies further guide how the budget is developed. A full copy of these policies can be found in this document beginning on page 105, and we will summarize them in the following process narrative.

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

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

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

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



Budget Process, Guiding Policies, and Timeline

Tax Budget (January)

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

Develop Next Year Staffing Plan (March)

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

Distribute Preliminary Discretionary Allocations (March)

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

Finalize Discretionary Allocations (April)

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

Five Year Forecast Update (May)

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

Adopt Budget/Appropriations Resolution (June)

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

Finalize Staffing/Update Wage Projections (August)

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

Amend Discretionary Budgets for Start of School (September)

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

Adopt Five Year Forecast (October)

A detailed five year forecast for the general operating fund must be approved by the Board every October. This serves as the basis for planning into the future. Board Policy 6145 recognizes the need to maintain sufficient year end balances to minimize undesirable programmatic reductions or changes, and guides the long-term focus by initiating budgetary actions or proposed levy to voters when the unreserved fund balance in the third year of the current forecast is projected to be less than 1/12 of annual expenditures. Therefore when the forecast is adopted in October, if the third year projects a low balance, the board will begin discussions with management on a plan of action.

Capital Budget Process (Annual)

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

Administration, Monitoring, and Amendment of the Budget

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

Financial Section



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

Governmental Funds

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

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

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

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

Proprietary Funds

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

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

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

Fiduciary Fund

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

Long Term Forecast

WORTHINGTON CITY SCHOOL DISTRICT Franklin County Schedule of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Years Ended June 30, 2018, 2019, 2020 Forecasted Fiscal Year Ending June 30, 2021 through 2025									
	Actual			Average Change	Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Revenues									
1.010 General Property Tax (Real Estate)	\$ 93,925,327	\$ 98,600,412	\$ 98,956,525	2.7%	\$111,594,000	\$112,932,000	\$116,752,000	\$117,209,000	\$117,668,000
1.020 Tangible Personal Property	4,536,436	4,634,275	6,047,252	16.3%	\$5,836,000	\$6,551,000	\$6,813,000	\$7,017,000	\$7,228,000
1.035 Unrestricted State Grants-in-Aid	18,665,033	18,970,126	16,737,883	-5.1%	\$17,990,000	\$18,475,000	\$18,246,000	\$17,996,000	\$17,746,000
1.040 Restricted State Grants-in-Aid	786,746	860,028	941,499	9.4%	\$851,000	\$851,000	\$851,000	\$851,000	\$851,000
1.050 Property Tax Allocation	14,293,173	13,112,165	11,997,907	-8.4%	\$10,864,000	\$10,019,000	\$10,008,000	\$9,998,000	\$9,987,000
1.060 All Other Revenues	2,474,976	3,299,073	3,552,945	20.5%	\$2,510,000	\$1,755,000	\$1,555,000	\$1,455,000	\$1,355,000
1.070 Total Revenues	\$ 134,681,691	\$ 139,476,079	\$ 138,234,011	1.3%	\$ 149,645,000	\$ 150,583,000	\$ 154,225,000	\$ 154,526,000	\$ 154,835,000
Other Financing Sources									
2.050 Advances-In	\$ 42,800	\$ 17,700	\$ 68,000	112.8%	\$ 338,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
2.060 All Other Financing Sources	5,447	7,864	61,008	360.1%	\$16,000	\$5,000	\$5,000	\$5,000	\$5,000
2.070 Total Other Financing Sources	\$ 48,247	\$ 25,564	\$ 129,008	178.8%	\$ 354,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
2.080 Total Revenues and Other Financing Sources	\$ 134,729,938	\$ 139,501,643	\$ 138,363,019	1.4%	\$ 149,999,000	\$ 150,638,000	\$ 154,280,000	\$ 154,581,000	\$ 154,890,000
Expenditures									
3.010 Personal Services	\$ 78,474,466	\$ 84,201,316	\$ 85,098,811	4.2%	\$87,262,000	\$92,793,000	\$97,326,000	\$102,075,000	\$106,774,000
3.020 Employees' Retirement/Insurance Benefits	29,774,971	31,169,434	32,795,221	4.9%	\$35,007,000	\$37,708,000	\$39,900,000	\$42,657,000	\$45,431,000
3.030 Purchased Services	12,262,688	12,898,268	14,021,660	6.9%	\$14,823,000	\$16,204,000	\$16,939,000	\$17,501,000	\$18,082,000
3.040 Supplies and Materials	3,405,482	3,690,834	2,884,646	-6.7%	4,068,000	5,179,000	4,221,000	4,084,000	3,956,000
3.050 Capital Outlay	365,036	1,661,138	2,019,417	188.3%	2,234,000	2,031,000	1,706,000	1,824,000	2,252,000
4.300 Other Objects	1,777,632	1,847,482	1,604,515	-4.6%	\$1,854,000	\$2,184,000	\$2,256,000	\$2,276,000	\$2,297,000
4.500 Total Expenditures	\$ 126,060,275	\$ 135,468,472	\$ 138,424,270	4.8%	\$ 145,248,000	\$ 156,099,000	\$ 162,348,000	\$ 170,417,000	\$ 178,792,000
Other Financing Uses									
5.010 Operating Transfers-Out	\$ 2,809,677	\$ 538,650	\$ 564,846	-38.0%	\$538,000	\$328,000	\$328,000	\$328,000	\$328,000
5.020 Advances-Out	17,700	68,000	338,000	340.6%	50,000	50,000	50,000	50,000	50,000
5.040 Total Other Financing Uses	\$ 2,827,377	\$ 606,650	\$ 902,846	-14.9%	\$ 588,000	\$ 378,000	\$ 378,000	\$ 378,000	\$ 378,000
5.050 Total Expenditures and Other Financing Uses	\$ 128,887,652	\$ 136,075,122	\$ 139,327,116	4.0%	\$ 145,836,000	\$ 156,477,000	\$ 162,726,000	\$ 170,795,000	\$ 179,170,000
6.010 Sources over (under) Expenditures and Other Financing Uses	\$ 5,842,286	\$ 3,426,521	\$ (964,097)	-84.7%	\$ 4,163,000	\$ (5,839,000)	\$ (8,446,000)	\$ (16,214,000)	\$ (24,280,000)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	\$ 89,904,253	\$ 95,746,539	\$ 99,173,060	5.0%	\$ 98,208,963	\$ 102,371,963	\$ 96,532,963	\$ 88,086,963	\$ 71,872,963
7.020 Cash Balance June 30	\$ 95,746,539	\$ 99,173,060	\$ 98,208,963	1.3%	\$ 102,371,963	\$ 96,532,963	\$ 88,086,963	\$ 71,872,963	\$ 47,592,963
8.010 Estimated Encumbrances June 30	\$ 2,691,261	\$ 3,467,167	\$ 3,625,547	16.7%	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Reservation of Fund Balance									
9.030 Budget Reserve	\$ 21,763,480	\$ 24,884,597	\$ 26,855,059	11.1%	\$ 27,675,000	\$ 27,675,000	\$ 27,675,000	\$ 27,675,000	\$ 27,675,000
9.060 Property Tax Advances	4,673,500	4,528,500	-	-51.6%	-	-	-	-	-
9.080 Subtotal	26,436,980	29,413,097	26,855,059	1.3%	27,675,000	27,675,000	27,675,000	27,675,000	27,675,000
15.010 Unreserved Fund Balance June 30	\$ 66,618,298	\$ 66,292,796	\$ 67,228,357	0.8%	\$ 71,696,963	\$ 65,857,963	\$ 57,411,963	\$ 41,197,963	\$ 16,917,963

The five year forecast for the general fund of the District, as updated and approved May 10, 2021, is shown above. These assumptions and notes can be found on the District website <https://www.worthington.k12.oh.us/domain/65>. Board Policy 6145 recognizes the need to maintain sufficient year end balances to minimize undesirable programmatic reductions or changes, and guides the long-term focus by initiating budgetary actions well in advance of such reductions. As the forecast

illustrates, increasing costs due to enrollment growth and staffing increases in correlation with flattening revenues creates a structural deficit in FY22 that will start to erode the fund balance.

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

Fund Name	Will a "positive operating balance" be achieved?			Comments
	2021-22	2022-23	2023-24	
General Fund	No	No	No	Operating expenditures begin to exceed revenues in FY22, but available carryover balances are adequate to cover the shortfall in the near term. This is the general norm for school districts in Ohio, where property tax laws do not allow for inflationary growth, forcing the district to periodically return to voters for additional revenue.
Debt Service Fund	Yes	Yes	Yes	We assume property tax values will increase slightly, and outstanding debt will be paid down. Ohio property tax laws set the annual tax rate equal to annual debt payment obligations.
Special Revenue Funds	No	No	No	Most special revenues funds will have positive operating balance with the exception of some federal grant funds, such as Title I & Title VIB, since employees paid from those funds are entitled to negotiated raises that typically outpace grant revenue. We have accounted for this in the general operating fund's future year salary estimates.
Capital Project Funds	No	No	No	The District passed a capital bond levy in the amount of \$89 million to fund capital improvements and the building of a new middle school. The District does not have a PI levy in effect, and without voter approval of future bond proceeds, revenue in capital projects funds will be \$0. The budget in 2021-22 includes \$12.7 million which includes planned purchases of buses, technology, furniture and completion of maintenance projects.
Internal Service Funds	Yes	Yes	Yes	Forecast assumes 8% increase for calendar year 2022 and thereafter to offset inflationary medical costs. Small increase in all day kindergarten tuition will be made in FY22 and thereafter to offset the increasing cost of the program.

WORTHINGTON CITY SCHOOL DISTRICT

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General Fund



General Fund Budget Allocation

The General Fund budget is created using the following methodology:

Salaries and Benefits

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

Purchased Services, Supplies and Equipment

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

BUILDING	FY 2022 Estimated ADM	FY 2022 Estimated Weights	Basic Allocation	FY21 Carryover	** IB Allocation/ Classroom Fees/ Camp	FY 22 Allocation
Bluffsview	465	132	\$ 46,900	\$ 33,500	\$ 16,300	\$ 96,700
Brookside	308	197	35,200	14,300	7,800	57,300
Colonial Hills	371	202	41,100	7,300	10,900	59,300
Evening Street	534	67	50,600	23,300	19,700	93,600
Granby	425	202	45,900	23,600	14,200	83,700
Liberty	414	231	46,000	20,800	11,700	78,500
Slate Hill	438	395	54,400	7,200	7,700	69,300
Sutter Park	355	216	-	-	-	-
Wilson Hill	434	178	45,800	18,800	12,600	77,200
Worthington Estates	546	237	58,100	32,400	18,100	108,600
Worthington Hills	527	79	50,400	7,500	20,100	78,000
Worthington Park	405	270	46,700	18,300	13,200	78,200
Kilbourne Middle	435	148	45,400	53,600	37,800	136,800
McCord Middle	583	195	60,700	44,500	43,800	149,000
Perry	570	144	62,800	-	40,000	102,800
Phoenix	166	51	17,100	800	5,200	23,100
Worthingway	646	325	72,400	36,100	46,000	154,500
Thomas Worthington	1,572	766	190,800	24,800	81,600	297,200
Worthington Kilbourne	1,167	430	135,000	127,200	91,400	353,600
Worthington Academy	109	66	13,900	1,300	2,600	17,800
Linworth	160	30	17,100	65,700	10,000	92,800
Totals	10,630	4,561	\$ 1,136,300	\$ 561,000	\$ 510,700	\$ 2,208,000

*Sutter Park's discretionary budget is reported in the special rotary fund. See budget on page 81.

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

Departments

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

Appropriations	Salaries	Benefits	Purchased Svcs	Supplies	New Capital Outlay	Miscellaneous	Totals
Regular Instruction	\$ 48,605,018	\$ 19,177,573	\$ 4,023,088	\$ 3,474,186	\$ 1,798,561	\$ 3,950	\$ 77,082,376
Special Instruction	13,193,867	5,467,474	1,645,300	63,233	14,200	2,900	20,386,974
Vocational Instruction	190,783	80,030	1,050,000	1,500	-	-	1,322,313
Adult/Continuing Instruction	-	-	600	450	-	-	1,050
Other Instruction	188,200	23,196	18,000	23,000	-	-	252,396
Subtotal Instructional Services	62,177,868	24,748,273	6,736,988	3,562,369	1,812,761	6,850	99,045,109
Pupil Support	6,274,827	2,690,504	693,945	99,590	1,715	500	9,761,081
Instructional Staff Support	3,881,763	1,505,515	1,315,105	314,307	120,050	67,000	7,203,740
Board of Education	12,500	1,702	15,000	200	-	23,800	53,202
Administration	7,657,682	3,669,993	613,720	127,850	45,750	27,250	12,142,245
Fiscal & Business Services	1,005,542	395,951	924,000	48,000	-	2,056,000	4,429,493
Operation & Maintenance	5,711,431	2,625,393	4,955,292	899,884	36,224	2,600	14,230,824
Transportation	3,362,095	1,231,108	703,100	642,400	8,500	-	5,947,203
Central Support	1,039,671	507,026	197,850	2,600	-	-	1,747,147
Subtotal Support Services	28,945,511	12,627,192	9,418,012	2,134,831	212,239	2,177,150	55,514,935
Extracurricular Activities	1,669,621	332,535	68,000	23,800	6,000	-	2,099,956
Transfers Out	-	-	-	-	-	378,000	378,000
Grand Totals	\$ 92,793,000	\$ 37,708,000	\$ 16,223,000	\$ 5,721,000	\$ 2,031,000	\$ 2,562,000	\$ 157,038,000

High Schools

The District operates 2 traditional high schools, Thomas Worthington and Worthington Kilbourne, as well as a small alternative high school, Linworth, which serves the needs of non-traditional students, and a second non-traditional high school environment called Worthington Academy focusing on drop out recovery and prevention utilizing blended learning concepts.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
<u>Thomas Worthington HS</u>						
Salaries	\$ 10,754,428	\$ 11,620,956	\$ 11,515,234	\$ 12,038,142	\$ 12,632,950	5%
Benefits	4,062,977	4,282,676	4,424,626	4,749,868	5,111,830	8%
Purchased Services	34,974	23,043	31,901	29,336	39,000	33%
Supplies & Materials	91,666	93,033	68,619	124,717	205,750	65%
Capital Outlay	36,097	36,699	70,977	97,354	48,000	-51%
Miscellaneous	4,343	4,595	1,401	1,654	4,450	169%
Maintenance Services (Utilities)	402,847	436,340	382,480	385,867	468,932	22%
Maintenance Supplies	50,928	64,382	42,162	50,472	60,179	19%
Total	\$ 15,438,260	\$ 16,561,724	\$ 16,537,400	\$ 17,477,410	\$ 18,571,091	6%
<u>Worthington Kilbourne HS</u>						
Salaries	\$ 9,124,257	\$ 9,735,067	\$ 9,615,222	\$ 10,022,247	\$ 10,527,348	5%
Benefits	3,447,106	3,587,667	3,694,563	3,954,461	4,259,813	8%
Purchased Services	37,323	27,442	29,114	30,462	46,400	52%
Supplies & Materials	76,950	71,128	59,036	53,826	234,200	335%
Capital Outlay	60,348	11,273	103,599	19,083	72,000	277%
Miscellaneous	760	790	610	419	1,000	139%
Maintenance Services (Utilities)	444,203	462,108	375,779	394,762	475,122	20%
Maintenance Supplies	38,616	41,013	50,912	51,254	45,000	-12%
Total	\$ 13,229,563	\$ 13,936,488	\$ 13,928,835	\$ 14,526,514	\$ 15,660,883	8%
<u>Linworth Alternative HS</u>						
Salaries	\$ 966,898	\$ 1,042,556	\$ 991,984	\$ 1,032,412	\$ 1,082,040	5%
Benefits	365,290	384,213	381,161	407,357	437,839	7%
Purchased Services	8,026	2,526	4,592	453	8,900	1865%
Supplies & Materials	3,726	3,130	6,068	2,813	77,800	2666%
Capital Outlay	10,459	472	90	1,873	5,900	215%
Miscellaneous	-	-	-	95	200	111%
Maintenance Services (Utilities)	45,369	46,153	30,363	34,966	46,282	32%
Maintenance Supplies	3,600	2,029	4,487	3,910	5,000	28%
Total	\$ 1,403,368	\$ 1,481,079	\$ 1,418,745	\$ 1,483,879	\$ 1,663,961	12%
<u>Worthington Academy</u>						
Salaries	\$ 327,074	\$ 370,503	\$ 381,877	\$ 407,107	\$ 429,160	5%
Benefits	123,567	136,542	146,733	160,632	173,656	8%
Purchased Services	(1,257)	2,070	2,636	3,121	3,400	9%
Supplies & Materials	5,315	8,343	2,776	8,316	8,900	7%
Capital Outlay	9,448	3,295	3,215	5,540	5,500	-1%
Miscellaneous	-	-	-	-	-	0%
Maintenance Services (Utilities)	-	-	-	-	-	0%
Maintenance Supplies	-	-	-	-	-	0%
Total	\$ 464,147	\$ 520,753	\$ 537,237	\$ 584,716	\$ 620,616	6%
<u>Total All High Schools</u>						
Salaries	\$ 21,172,657	\$ 22,769,082	\$ 22,504,317	\$ 23,499,908	\$ 24,671,498	5%
Benefits	7,998,940	8,391,098	8,647,083	9,272,318	9,983,138	8%
Purchased Services	79,066	55,081	68,243	63,372	97,700	54%
Supplies & Materials	177,657	175,634	136,499	189,672	526,650	178%
Capital Outlay	116,352	51,739	177,881	123,850	131,400	6%
Miscellaneous	5,103	5,385	2,011	2,168	5,650	161%
Maintenance Services (Utilities)	892,419	944,601	788,622	815,595	990,336	21%
Maintenance Supplies	93,144	107,424	97,561	105,636	110,179	4%
Total	\$ 30,535,338	\$ 32,500,044	\$ 32,422,217	\$ 34,072,519	\$ 36,516,551	7%

The total high school budget for 2022 is \$36.5 million, which represents an increase of 7% from the prior year. Staff salaries are budgeted for an increase of 2.25% to the base with additional amounts budgeted for longevity step increases. The increase in salaries will cause an increase in benefits for retirement, workers compensation and other related benefits along with a projected increase in health insurance premiums of 8% in January 2022.

The following chart illustrates general fund budgeted staffing by building:

	2021 Actual FTE				
	Thomas	Kilbourne	Linworth	Academy	Total
Principals/Asst. Principals	5.00	4.00	1.00	0.50	10.50
Athletic Director	1.00	1.00	-	-	2.00
Counselors	5.00	4.00	0.50	0.50	10.00
Librarian	1.00	1.00	-	-	2.00
Regular Teachers	80.24	64.38	8.50	4.00	157.12
Special Ed Teachers	18.10	12.13	-	-	30.23
Vocational Ed Teachers	2.00	-	-	-	2.00
Other Educational Assgn.	1.00	1.00	-	-	2.00
Psychologists	1.38	1.20	0.20	-	2.78
Nurses	1.00	1.00	-	-	2.00
Physical Therapist	-	0.07	-	-	0.07
Speech & Lang. Therapists	0.80	0.70	-	-	1.50
Occupational Therapist	0.20	0.16	-	-	0.36
Weight Room Tech	0.50	0.50	-	-	1.00
Secretaries	9.00	9.00	1.00	0.50	19.50
Aides/Assistants	20.97	10.31	-	-	31.28
Stagecraft Tech	1.00	-	-	-	1.00
Custodians	10.13	9.00	0.63	-	19.76
Total 2021 Actual FTE	<u>158.32</u>	<u>119.45</u>	<u>11.83</u>	<u>5.50</u>	<u>295.10</u>
<u>Changes</u>					
Regular Teachers	-	(0.20)	-	-	(0.20)
Net Change	-	-	(0.20)	-	-
2022 Budgeted FTE	<u>158.32</u>	<u>119.45</u>	<u>11.63</u>	<u>5.50</u>	<u>295.10</u>
Student Enrollment	1,608	1,210	143	93	3,054

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 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Building discretionary supply budget held constant at \$98/student with additional \$48/student for special needs and economically disadvantaged
- > Large increase in supplies & services due to carryover of unspent balances from prior year.

Middle Schools

In fiscal year 2021, the District operated 3 traditional middle schools and 1 alternative middle school program called Phoenix. In fiscal year 2022, the District will re-open Perry Middle School as a fourth traditional school and move 6th grade students from elementary buildings to middle school buildings.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Kilbourne Middle School					
Salaries	\$ 3,453,679	\$ 3,361,732	\$ 3,341,337	\$ 3,346,701	0%
Benefits	1,272,785	1,291,715	1,318,386	1,354,218	3%
Purchased Services	1,178	719	1,848	25,750	1293%
Supplies & Materials	41,656	40,182	19,518	104,050	433%
Capital Outlay	6,842	1,304	129	7,000	5326%
Maintenance Services (Utilities)	110,727	83,569	95,809	121,710	27%
Maintenance Supplies	11,142	10,029	15,427	15,600	1%
Total	\$ 4,898,009	\$ 4,789,250	\$ 4,792,454	\$ 4,975,029	4%
McCord Middle School					
Salaries	\$ 3,977,464	\$ 4,160,836	\$ 4,345,431	\$ 4,441,325	2%
Benefits	1,465,816	1,598,764	1,714,569	1,797,149	5%
Purchased Services	800	681	3,373	32,163	854%
Supplies & Materials	22,766	26,577	38,327	114,457	199%
Capital Outlay	34,201	(120)	5,724	2,380	-58%
Maintenance Services (Utilities)	122,490	84,505	114,646	140,886	23%
Maintenance Supplies	15,819	16,323	18,547	18,400	-1%
Total	\$ 5,639,356	\$ 5,887,566	\$ 6,240,617	\$ 6,546,760	5%
Worthingway Middle School					
Salaries	\$ 3,534,309	\$ 3,591,587	\$ 3,628,093	\$ 4,418,368	22%
Benefits	1,302,500	1,380,035	1,431,530	1,787,860	25%
Purchased Services	3,265	2,338	3,913	35,500	807%
Supplies & Materials	28,351	22,925	24,273	99,000	308%
Capital Outlay	18,502	55	9,283	20,000	115%
Maintenance Services (Utilities)	109,386	76,674	95,342	119,936	26%
Maintenance Supplies	10,335	17,994	18,896	14,000	-26%
Total	\$ 5,006,648	\$ 5,091,608	\$ 5,211,330	\$ 6,494,664	25%
Phoenix Alternative Middle School					
Salaries	\$ 1,776,193	\$ 1,741,627	\$ 1,695,246	\$ 1,787,187	5%
Benefits	654,581	669,205	668,890	723,172	8%
Purchased Services	1,361	1,884	3,860	8,650	124%
Supplies & Materials	15,649	14,243	18,526	14,100	-24%
Capital Outlay	393	347	347	350	1%
Maintenance Services (Utilities)	116,488	67,390	103,148	131,781	28%
Maintenance Supplies	9,943	11,483	13,569	15,500	14%
Total	\$ 2,574,608	\$ 2,506,179	\$ 2,503,586	\$ 2,680,740	7%
Perry Middle School					
Salaries	\$ -	\$ -	\$ -	\$ 3,034,604	100%
Benefits	-	-	-	1,227,930	100%
Purchased Services	-	-	-	26,700	100%
Supplies & Materials	-	-	-	70,100	100%
Capital Outlay	-	-	-	6,000	100%
Maintenance Services (Utilities)***	-	-	-	-	0%
Maintenance Supplies***	-	-	-	-	0%
Total	\$ -	\$ -	\$ -	\$ 4,365,334	100%
Grand Totals Middle Schools					
Salaries & Benefits	\$ 17,437,327	\$ 17,795,501	\$ 18,143,482	\$ 23,918,514	32%
Services, Supplies, & Outlay	174,964	111,135	129,121	566,200	339%
Maintenance	506,330	367,967	475,384	577,813	22%
Total	\$ 18,118,621	\$ 18,274,603	\$ 18,747,987	\$ 25,062,527	34%

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

The total middle school budget for 2022 is \$25.1 million, which represents an increase of 34%. The increase is due to the opening of Perry Middle School and the addition of 45.74 FTE new staff to the middle schools in total.

The following chart illustrates general fund budgeted staffing by building.

	2021 Actual FTE				Perry	Total
	KMS	McCord	Worthingway	Phoenix		
Principal/Asst. Principal	1.00	2.00	1.00	0.50	-	4.50
Counselors	1.50	1.50	1.00	0.50	-	4.50
Librarian	1.00	-	1.00	-	-	2.00
Regular Ed Teachers	21.93	30.33	25.43	15.19	-	92.88
Special Ed Teachers	9.20	9.32	7.10	1.63	-	27.25
Other Educational	1.00	-	1.00	-	-	2.00
Psychologists	0.40	0.40	0.80	0.20	-	1.80
Nurses	0.25	0.34	0.33	0.34	-	1.26
Physical Therapist	0.12	-	-	0.10	-	0.22
Spch & Lang. Therapists	0.20	0.25	0.30	0.20	-	0.95
Occupational Thrpst	0.20	-	0.16	-	-	0.36
Secretaries	2.00	2.00	2.00	0.50	-	6.50
Aides/Assistants	4.45	6.33	2.34	1.75	-	14.87
Custodians	2.00	2.00	2.63	2.00	-	8.63
Attendants	-	-	-	-	-	-
Total 2021 Actual FTE	45.25	54.47	45.09	22.91	-	167.72
<u>Changes:</u>						
Custodian	-	0.31	0.63	-	2.00	2.94
Secretaries	-	-	-	-	1.00	1.00
Aides/Assistants	-	-	-	-	1.00	1.00
Regular Ed Teachers	(2.10)	(2.00)	7.90	-	31.00	34.80
Counselors	(0.50)	(0.50)	-	-	1.00	-
Principal/Asst. Principal	1.00	-	1.00	-	2.00	4.00
Other Educational	(1.00)	-	(1.00)	-	-	(2.00)
Special Ed Teachers	-	-	-	-	3.00	3.00
Librarian	-	-	-	-	1.00	1.00
Nurses	-	-	-	(0.17)	0.17	-
Total Changes	(2.60)	(2.19)	8.53	(0.17)	42.17	45.74
2022 Budgeted FTE	42.65	52.28	53.62	22.74	42.17	213.46
Student Enrollment	485	584	464	165	-	1,698

The above budgeted staffing is based on current year enrollment. We will adjust staffing at the end of summer based on actual enrollment. Specifically Perry Middle School does not yet include any special education related service personnel (OT,PT,Psych). Those staffing levels will be determined later this summer when student population is better known and will mainly consist of transfers from other buildings.

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Building discretionary supply budget held constant at \$88/student with additional \$48/student for special needs and economically disadvantaged
- > Large increase in supplies & services due to carryover of unspent balances from prior years.

Elementary Schools

The District operates 11 traditional elementary schools and 1 preschool, Sutter Park. Attendance is determined by boundaries. Total Elementary budget is \$55.8 million, which is a 3% increase from fiscal year 2021.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
<u>Bluffsview Elementary</u>					
Salaries	\$ 3,295,512	\$ 3,332,194	\$ 3,357,589	\$ 3,329,217	-1%
Benefits	1,214,496	1,280,366	1,324,798	1,347,143	2%
Purchased Services	1,947	987	406	2,000	393%
Supplies & Materials	46,944	47,310	43,444	91,900	112%
Capital Outlay	-	-	58	2,800	4728%
Maintenance Services (Utilities)	98,229	78,265	81,251	104,627	29%
Maintenance Supplies	14,877	12,992	18,231	16,000	-12%
Total	\$ 4,672,005	\$ 4,752,114	\$ 4,825,777	\$ 4,893,687	1%
<u>Brookside Elementary</u>					
Salaries	\$ 2,500,011	\$ 2,444,968	\$ 2,626,478	\$ 2,697,808	3%
Benefits	921,330	939,457	1,036,325	1,091,648	5%
Purchased Services	1,089	122	1,211	1,425	18%
Supplies & Materials	33,628	43,092	39,095	55,575	42%
Capital Outlay	-	3,302	276	300	9%
Maintenance Services (Utilities)	67,358	48,749	65,865	77,677	18%
Maintenance Supplies	17,138	14,890	17,007	18,400	8%
Total	\$ 3,540,554	\$ 3,494,580	\$ 3,786,257	\$ 3,942,833	4%
<u>Colonial Hills Elementary</u>					
Salaries	\$ 2,740,202	\$ 2,876,886	\$ 2,841,056	\$ 2,784,287	-2%
Benefits	1,009,847	1,105,418	1,120,991	\$ 1,126,641	1%
Purchased Services	1,067	(215)	1,201	600	-50%
Supplies & Materials	54,736	41,215	54,945	58,500	6%
Capital Outlay	664	100	(77)	200	360%
Maintenance Services (Utilities)	81,554	52,624	70,210	82,339	17%
Maintenance Supplies	10,936	13,275	13,707	14,300	4%
Total	\$ 3,899,006	\$ 4,089,303	\$ 4,102,033	\$ 4,066,867	-1%
<u>Evening Street Elementary</u>					
Salaries	\$ 3,073,883	\$ 3,236,912	\$ 3,191,391	\$ 3,400,317	7%
Benefits	1,132,819	1,243,754	1,259,222	1,375,913	9%
Purchased Services	1,131	2,726	1,253	2,525	102%
Supplies & Materials	45,172	35,820	52,340	91,075	74%
Capital Outlay	7,434	-	1,640	-	-100%
Maintenance Services (Utilities)	78,052	63,926	85,736	99,557	16%
Maintenance Supplies	13,467	19,300	18,845	18,300	-3%
Total	\$ 4,351,958	\$ 4,602,438	\$ 4,610,427	\$ 4,987,687	8%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
<u>Granby Elementary</u>					
Salaries	\$ 3,025,740	\$ 3,188,945	\$ 3,230,410	\$ 3,194,399	-1%
Benefits	1,115,077	1,225,324	1,274,617	1,292,590	1%
Purchased Services	1,663	1,925	1,694	3,550	110%
Supplies & Materials	43,021	40,386	48,975	80,150	64%
Capital Outlay	28,807	1,972	-	-	0%
Maintenance Services (Utilities)	71,469	33,530	56,570	71,628	27%
Maintenance Supplies	15,438	17,992	17,123	16,000	-7%
Total	\$ 4,301,215	\$ 4,510,074	\$ 4,629,389	\$ 4,658,317	1%
<u>Liberty Elementary</u>					
Salaries	\$ 3,039,807	\$ 3,213,060	\$ 3,011,158	\$ 2,964,045	-2%
Benefits	1,120,261	1,234,590	1,188,107	1,199,379	1%
Purchased Services	886	5,823	1,830	3,110	70%
Supplies & Materials	48,803	50,753	48,430	75,390	56%
Capital Outlay	33,426	-	-	-	0%
Maintenance Services (Utilities)	115,196	97,652	105,508	131,232	24%
Maintenance Supplies	8,132	9,968	16,068	15,000	-7%
Total	\$ 4,366,511	\$ 4,611,846	\$ 4,371,101	\$ 4,388,156	0%
<u>Slate Hill Elementary</u>					
Salaries	\$ 3,440,579	\$ 3,393,672	\$ 3,413,676	\$ 3,373,811	-1%
Benefits	1,267,958	1,303,988	1,346,928	1,365,188	1%
Purchased Services	1,438	(42)	1,343	1,100	-18%
Supplies & Materials	72,338	36,119	71,185	68,200	-4%
Capital Outlay	-	12,425	(120)	-	-100%
Maintenance Services (Utilities)	94,350	73,101	81,330	96,790	19%
Maintenance Supplies	11,889	13,494	12,626	15,000	19%
Total	\$ 4,888,552	\$ 4,832,757	\$ 4,926,968	\$ 4,920,089	0%
<u>Sutter Park Preschool**</u>					
Salaries	\$ 2,613,563	\$ 2,577,203	\$ 2,612,404	\$ 2,753,731	5%
Benefits	963,177	990,267	1,030,772	1,114,277	8%
Purchased Services	-	-	-	-	0%
Supplies & Materials	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Maintenance Services (Utilities)	67,052	30,252	60,214	76,765	27%
Maintenance Supplies	9,636	10,991	16,573	11,500	-31%
Total	\$ 3,653,428	\$ 3,608,713	\$ 3,719,963	\$ 3,956,273	6%

** Sutter Parks discretionary budget is reported in the Special Rotary Fund on page 81 since it is supported through charges for services.

Elementary Schools

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
<u>Wilson Hill</u>					
Salaries	\$ 3,162,688	\$ 3,291,892	\$ 3,331,920	\$ 3,335,805	0%
Benefits	1,165,546	1,264,880	1,314,670	1,349,809	3%
Purchased Services	7,390	803	1,535	2,100	37%
Supplies & Materials	45,231	47,519	44,382	69,250	56%
Capital Outlay	6,766	12,454	4,811	5,850	22%
Maintenance Services (Utilities)	92,742	65,468	74,075	86,462	17%
Maintenance Supplies	19,883	15,492	18,329	22,500	23%
Total	\$ 4,500,246	\$ 4,698,508	\$ 4,789,722	\$ 4,871,776	2%
<u>Worthington Estates</u>					
Salaries	\$ 3,339,999	\$ 3,390,769	\$ 3,615,647	\$ 3,517,931	-3%
Benefits	1,230,891	1,302,873	1,426,620	1,423,505	0%
Purchased Services	1,207	701	1,179	1,350	15%
Supplies & Materials	48,937	62,295	61,592	102,650	67%
Capital Outlay	41,295	11,997	626	4,600	635%
Maintenance Services (Utilities)	90,869	73,779	80,678	95,646	19%
Maintenance Supplies	14,215	13,483	20,246	16,000	-21%
Total	\$ 4,767,413	\$ 4,855,897	\$ 5,206,588	\$ 5,161,682	-1%
<u>Worthington Hills</u>					
Salaries	\$ 3,284,381	\$ 3,388,944	\$ 3,386,216	\$ 3,428,767	1%
Benefits	1,210,394	1,302,171	1,336,093	1,387,425	4%
Purchased Services	3,908	699	1,524	2,625	72%
Supplies & Materials	58,256	43,593	72,237	73,494	2%
Capital Outlay	-	1,251	4,416	1,881	-57%
Maintenance Services (Utilities)	96,017	77,148	94,272	118,767	26%
Maintenance Supplies	13,803	12,399	14,180	16,400	16%
Total	\$ 4,666,759	\$ 4,826,205	\$ 4,908,938	\$ 5,029,359	2%
<u>Worthington Park</u>					
Salaries	\$ 3,042,502	\$ 3,059,865	\$ 3,122,628	\$ 3,346,724	7%
Benefits	1,121,254	1,175,726	1,232,090	1,354,227	10%
Purchased Services	8,648	3,018	8,629	29,400	241%
Supplies & Materials	46,266	33,002	45,633	46,700	2%
Capital Outlay	2,247	642	501	2,100	319%
Maintenance Services (Utilities)	92,487	62,590	79,999	98,709	23%
Maintenance Supplies	9,600	14,995	16,845	11,500	-32%
Total	\$ 4,323,004	\$ 4,349,838	\$ 4,506,325	\$ 4,889,360	8%
<u>Grand Totals All Elementary</u>					
Salaries & Benefits	\$ 50,031,917	\$ 51,764,124	\$ 52,631,806	\$ 53,554,587	2%
Services, Supplies, & Outlay	694,345	541,794	616,194	880,400	43%
Maintenance	1,204,389	926,355	1,135,488	1,331,099	17%
Total	\$ 51,930,651	\$ 53,232,273	\$ 54,383,488	\$ 55,766,086	3%

The following chart illustrates general fund budgeted staffing by building

	B l u f f s	B r o o k	C o l H	E v e S t	G r a n b y	L i b r e r y	S l a t t e	W i l s o n	E s t a t e s	H i l s	W P a r k	S u t t e r	T o t a l
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
Counselors	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	11.00
Librarian	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.80	-	11.80
Regular Ed Teachers	25.18	18.55	23.80	27.40	27.03	25.43	24.83	26.90	31.20	28.07	23.45	-	281.84
Special Ed Teachers	6.94	4.10	5.50	1.83	6.62	3.70	6.40	6.50	5.40	5.23	7.50	17.00	76.72
Other Educational Assgn.	-	-	-	-	-	-	0.50	-	-	-	-	-	0.50
Psychologists	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.60	0.60	0.60	0.40	1.50	6.50
Nurses	0.33	0.33	0.25	0.25	0.33	0.33	0.33	0.25	0.34	0.33	0.33	0.34	3.74
Physical Therapist	0.06	0.09	-	0.04	0.04	0.04	0.04	-	0.15	-	-	0.75	1.21
Spch & Lang. Thrpst	0.60	0.60	0.68	0.30	1.03	0.70	0.60	0.50	0.80	0.70	0.70	3.14	10.35
Occupational Thrpst	-	0.20	-	0.25	1.06	0.16	1.40	0.16	0.16	0.29	0.34	1.15	5.17
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	5.33	8.13	2.91	3.69	5.90	6.94	8.26	3.74	3.35	5.70	7.29	12.94	74.18
Custodians	2.00	2.00	2.00	2.00	1.00	2.00	3.00	2.50	2.50	2.00	2.00	2.00	25.00
Crossing Guard	0.25	-	-	-	-	0.31	-	-	-	-	-	-	0.56
2021 Actual FTE	<u>45.09</u>	<u>38.40</u>	<u>39.54</u>	<u>40.16</u>	<u>47.41</u>	<u>44.01</u>	<u>49.76</u>	<u>45.15</u>	<u>48.50</u>	<u>46.92</u>	<u>46.81</u>	<u>40.82</u>	<u>532.57</u>
Changes:													
Regular Ed Teachers	<u>(3.00)</u>	<u>(1.00)</u>	<u>(3.00)</u>	<u>0.50</u>	<u>(3.00)</u>	<u>(3.00)</u>	<u>(3.20)</u>	<u>(2.50)</u>	<u>(4.20)</u>	<u>(2.00)</u>	<u>0.80</u>	<u>-</u>	<u>(23.60)</u>
Net Change	<u>(3.00)</u>	<u>(1.00)</u>	<u>(3.00)</u>	<u>0.50</u>	<u>(3.00)</u>	<u>(3.00)</u>	<u>(3.20)</u>	<u>(2.50)</u>	<u>(4.20)</u>	<u>(2.00)</u>	<u>0.80</u>	<u>-</u>	<u>(23.60)</u>
2022 Budgeted FTE	42.09	37.40	36.54	40.66	44.41	41.01	46.56	42.65	44.30	44.92	47.61	40.82	508.97
Student Enrollment	496	354	423	534	474	458	495	450	637	543	471	253	5,588

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 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Due to the shift of 6th grade from our elementary schools to the middle schools, 28 FTE positions were moved to the middle schools.
- > Other staffing needs accounted for an increase 4.4 positions with the elementary schools for fiscal year 2022.
- > Building discretionary supply budget held constant at \$90/student with additional \$38/student for special needs and economically disadvantaged
- > Large increase in supplies & services due to carryover of unspent balances from prior year.

Office of the Superintendent

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 244,766	\$ 252,745	\$ 259,769	\$ 266,744	3%
Benefits	90,204	97,115	102,497	107,936	5%
Purchased Services	65,981	57,540	27,811	70,700	154%
Supplies & Materials	4,005	4,017	4,499	5,000	11%
Capital Outlay	1,498	4,498	651	6,500	898%
Miscellaneous	20,972	24,684	23,099	24,800	7%
Total	\$ 427,426	\$ 440,599	\$ 418,326	\$ 481,680	15%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Superintendent	1.00	1.00	1.00	1.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	2.00	2.00	2.00	2.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased Services major items include \$8,000 in legal fees and as well as \$20,500 for staff development
- > Miscellaneous includes \$24,800 for various administrator's professional memberships

Office of the Treasurer

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Salaries	\$ 689,879	\$ 734,069	\$ 775,540	\$ 736,170	-5%
Benefits	254,017	282,059	306,003	297,886	-3%
Purchased Services	3,322,369	3,564,533	3,547,656	4,181,000	18%
Supplies & Materials	9,188	6,661	8,067	32,000	297%
Capital Outlay	-	-	-	-	0%
Miscellaneous	1,739,254	1,500,033	1,688,690	2,056,000	22%
Total	\$ 6,014,707	\$ 6,087,355	\$ 6,325,956	\$ 7,303,056	15%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Treasurer	1.00	1.00	1.00	1.00	0.00
Asst. Treasurer	1.00	1.00	1.00	1.00	0.00
Accountant	1.00	1.00	1.00	1.00	0.00
Payroll	2.00	2.00	2.00	2.00	0.00
Receipts/Disbursements	3.00	3.00	3.00	3.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	9.00	9.00	9.00	9.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services includes \$2.1 million for teacher substitutes obtained through the county ESC, and \$1.4 million for tuition to other entities, including Delaware Career Center.
- > Miscellaneous includes \$1.7 million in property tax collection fees charged by the county auditor
- > Supplies includes a budgeted amount to distribute to buildings for enrollment growth once it is finalized in the fall.

Board of Education

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 12,500	\$ 13,000	\$ 15,750	\$ 12,500	-21%
Benefits	4,607	4,995	6,214	5,058	-19%
Purchased Services	3,097	16,376	13,675	15,000	10%
Supplies & Materials	109	97	74	200	170%
Capital Outlay	-	-	-	-	0%
Miscellaneous	74,735	75,661	98,599	90,800	-8%
Total	\$ 95,048	\$ 110,129	\$ 134,312	\$ 123,558	-8%

Budget Highlights

- > Miscellaneous includes \$23,800 for various membership fees.
- > Miscellaneous also includes \$67,000 for the ESC deducted from state funding (ESC fees are charged per student)
- > Salaries fluctuate depending the number and annual attendance at meetings; rate to remain consistent
- > Purchased services includes \$5,000 for board professional development activities and trainings

Office of the Assistant Superintendent

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Salaries	\$ 195,376	\$ 205,937	\$ 202,458	\$ 211,053	4%
Benefits	72,002	79,129	79,884	85,401	7%
Purchased Services	352,626	345,586	27,575	173,135	528%
Supplies & Materials	15,893	28,087	14,049	41,150	193%
Capital Outlay	6,066	(40)	-	6,715	100%
Miscellaneous	-	-	-	-	0%
Total	\$ 641,963	\$ 658,699	\$ 323,966	\$ 517,454	60%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Asst. Superintendent	1.00	1.00	1.00	1.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	2.00	2.00	2.00	2.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > \$25,000 budgeted for safety and nursing supplies
- > Purchased services includes \$65,700 for legal services and \$50,000 for school safety
- > Discretionary spending in FY21 was significantly under budget due to the pandemic, creating what appears to be a large increase in appropriations year over year

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 236,035	\$ 243,054	\$ 251,018	\$ 259,009	3%
Benefits	86,986	93,391	99,044	104,806	6%
Purchased Services	195,785	170,785	170,634	197,950	16%
Supplies & Materials	2,176	1,015	1,291	3,050	136%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 520,982	\$ 508,245	\$ 521,987	\$ 564,815	8%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Web Design	1.00	1.00	1.00	1.00	0.00
Secretary	1.16	1.16	1.16	1.16	0.00
Total FTE	3.16	3.16	3.16	3.16	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- Purchased Services includes \$36,000 in communication consulting services, \$60,000 for website license and emergency notification system, for design, and \$20,000 for the distribution of newsletters and profiles.

Technology Services Department

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Salaries	\$ 1,248,111	\$ 1,232,070	\$ 1,176,663	\$ 1,578,198	34%
Benefits	459,967	473,412	464,274	638,606	38%
Purchased Services	1,121,544	916,510	1,032,671	1,237,000	20%
Supplies & Materials	90,851	43,745	69,354	90,000	30%
Capital Outlay	1,245,824	1,693,937	620,783	1,462,000	136%
Miscellaneous	-	-	-	-	0%
Total	\$ 4,166,297	\$ 4,359,674	\$ 3,363,745	\$ 5,005,804	49%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Tech Systems Support	4.00	4.00	3.00	3.00	0.00
Network Specialist	3.00	3.00	3.00	3.00	0.00
Instructional Integration Specialist	2.00	2.00	2.00	2.00	0.00
Digital Tech Support	1.00	1.00	1.00	1.00	0.00
Desktop Specialist	1.00	1.00	1.00	1.00	0.00
Database Specialist	1.00	1.00	1.00	1.00	0.00
EMIS Coordinator	2.00	2.00	2.00	2.00	0.00
Technician	0.00	0.00	0.00	4.00	4.00
End User Support Specialist	0.00	0.00	0.00	1.00	1.00
DevOps Specialist	0.00	0.00	0.00	1.00	1.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	16.00	16.00	15.00	21.00	6.00

Budget Highlights

- > 6 additional staff have been added to support buildings as we transition to a 1 to 1 student device ratio
- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased Services include \$115,500 for copier maintenance costs, approximately \$575,000 for consultant and technical services as well as software licensing and trainings, and \$134,000 for enhanced web filtering and Infinite Campus Welcome Center software.
- > Capital Outlay includes replacement of student Chromebook devices. This expenditure is now incorporated into the operating budget due to their integral role in student testing. Chromebooks were purchased from ESSER funds in FY21 for \$1.1 million and future purchases may be taken from ESSER as well depending on available funding.

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 486,932	\$ 488,659	\$ 509,786	\$ 527,562	3%
Benefits	179,449	187,763	201,145	213,474	6%
Purchased Services	35,802	20,971	23,419	48,500	107%
Supplies & Materials	951,873	533,003	676,345	1,943,500	187%
Capital Outlay	8,561	72,025	42,204	50,000	18%
Miscellaneous	400	400	400	1,000	150%
Total	\$ 1,663,017	\$ 1,302,821	\$ 1,453,299	\$ 2,784,036	92%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Teacher Leaders	3.00	3.00	3.00	3.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Total FTE	5.00	5.00	5.00	5.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Supplies include \$1.2 million for textbooks and \$0.6 million for material expenses relating to the adoption of new curriculum and course materials, specifically in science, social studies, and language arts.

Gifted Education Department

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Salaries	\$ 175,664	\$ 164,368	\$ 176,081	\$ 181,649	3%
Benefits	64,738	63,157	69,476	73,503	6%
Purchased Services	2,198	1,136	2,141	5,500	157%
Supplies & Materials	18,426	37,470	13,095	15,400	18%
Capital Outlay	-	-	2,100	2,200	0%
Miscellaneous	1,784	1,565	-	2,900	100%
Total	\$ 262,810	\$ 267,696	\$ 262,893	\$ 281,152	7%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Coordinator	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Total FTE	2.00	2.00	2.00	2.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Main items include supplies for gifted instruction and testing
- > AP exam fees and expenses are budgeted in a separate special revenue fund, Public School Support Fund.

English Language Learners

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 108,301	\$ 111,253	\$ 107,698	\$ 111,948	4%
Benefits	39,912	42,748	42,494	45,299	7%
Purchased Services	21,348	16,131	4,167	18,500	344%
Supplies & Materials	1,579	9,695	4,358	10,500	141%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 171,140	\$ 179,827	\$ 158,717	\$ 186,247	17%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Coordinator	1.00	1.00	1.00	1.00	0.00
Secretary	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.00</u>
Total FTE	1.25	1.25	1.25	1.25	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services include \$15,000 for interpreters
- > Supplies include instructional materials such as dictionaries, learning aids, etc.
- > Individual building budgets also include ELL supplies, as well as the federal grant budget
- > ELA summer reading intervention is budgeted in the Intervention budget
- > Discretionary spending in FY21 was significantly under budget due to the pandemic, creating what appears to be a large increase in appropriations year over year

Department of Assessment

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Salaries	\$ 54,415	\$ 53,421	\$ 54,422	\$ 56,128	3%
Benefits	20,054	20,527	21,473	22,712	6%
Purchased Services	143,717	142,257	134,606	164,725	22%
Supplies & Materials	10,266	3,373	6,740	9,275	38%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 228,452	\$ 219,578	\$ 217,241	\$ 252,840	16%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Testing Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	1.00	1.00	1.00	1.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services include \$148,825 for Web based MAP testing as well as \$12,000 for scoring services

Intervention

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 128,186	\$ 109,131	\$ 61,646	\$ 10,000	-84%
Benefits	47,240	41,933	24,324	4,046	-83%
Purchased Services	2,918	8,713	(2,870)	16,000	-657%
Supplies & Materials	12,108	14,900	19,539	20,000	2%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 190,452	\$ 174,677	\$ 102,639	\$ 50,046	-51%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Secretary	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.00</u>
Total FTE	0.13	0.13	0.13	0.13	0.00

Budget Highlights

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

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 58,000	\$ 72,073	\$ 64,197	\$ 30,000	-53%
Benefits	21,375	27,693	25,330	12,139	-52%
Purchased Services	(188)	-	-	2,000	100%
Supplies & Materials	2,673	151	2,583	3,000	16%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 81,860	\$ 99,917	\$ 92,110	\$ 47,139	-49%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Secretary	0.13	0.13	0.13	0.13	0.0
Total FTE	0.13	0.13	0.13	0.13	0.00

Budget Highlights

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

Summer School revenue:

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Charges for Services	\$ 54,308	\$ 19,933	\$ 48,389	\$ 50,000
Donations	\$ 2,950	\$ 2,375	\$ 1,000	\$ 2,500
Total	\$ 57,258	\$ 22,308	\$ 49,389	\$ 52,500

- > The PTA donations help offset the cost of summer school for eligible free and reduced lunch students.
- > Decrease in 19-20 due to COVID pandemic and cancellation of the majority of summer school offerings

Department of Elementary Education

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Salaries	\$ 151,781	\$ 155,646	\$ 159,450	\$ 164,732	3%
Benefits	55,936	59,806	62,914	66,658	6%
Purchased Services	53,334	43,885	11,637	68,350	487%
Supplies & Materials	10,975	9,103	4,667	10,650	128%
Capital Outlay	1,132	-	-	1,000	100%
Miscellaneous	-	-	-	-	0%
Total	\$ 273,158	\$ 268,440	\$ 238,668	\$ 311,390	30%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total FTE	1.50	1.50	1.50	1.50	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Includes \$12,000 for professional development including coaching skills for administrators and best practices for instruction.
- > Purchase Services includes \$25,000 for Junior Achievement BIZTown program
- > Discretionary spending in FY21 was significantly under budget due to the pandemic, creating what appears to be a large increase in appropriations year over year

Department of Secondary Education

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 151,342	\$ 155,195	\$ 158,986	\$ 164,253	3%
Benefits	55,774	59,632	62,731	66,464	6%
Purchased Services	497,562	551,912	1,028,390	942,000	-8%
Supplies & Materials	41,972	39,138	50,339	52,750	5%
Capital Outlay	-	-	-	-	0%
Miscellaneous	525	180	150	250	67%
Total	\$ 747,175	\$ 806,057	\$ 1,300,596	\$ 1,225,717	-6%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total FTE	1.50	1.50	1.50	1.50	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services include \$30,000 for athletic trainer services, \$50,000 for graduation facility & services, \$100,000 for online learning instruction through APEX and META and \$735,000 for college credit plus tuition
- > Supplies includes \$47,900 for college textbooks

Band & Orchestra

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Purchased Services	\$ 18,895	\$ 22,729	\$ 20,034	\$ 20,200	1%
Supplies & Materials	20,581	24,785	28,758	23,800	-17%
Capital Outlay	10,324	2,438	(514)	6,000	-1267%
Total	\$ 49,800	\$ 49,952	\$ 48,278	\$ 50,000	4%

Budget Highlights

- > Budget held constant from prior year for instrument repair and purchase of new supplies and equipment.
- > The majority of new instruments are purchased through the capital projects fund.

Diversity, Equity and Inclusion

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ -	\$ -	\$ 107,469	\$ 110,523	3%
Benefits	-	-	42,404	44,722	5%
Purchased Services	-	-	505	9,500	1781%
Supplies & Materials	-	-	17,010	15,500	-9%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ -	\$ -	\$ 167,388	\$ 180,245	8%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Coordinator	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	0.00	0.00	1.00	1.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Discretionary spending in FY21 was significantly under budget due to the pandemic, creating what appears to be a large increase in appropriations year over year

Department of Business Services

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 244,749	\$ 250,471	\$ 256,758	\$ 265,372	3%
Benefits	90,197	96,241	101,309	107,381	6%
Purchased Services	818,966	506,567	436,967	303,000	-31%
Supplies & Materials	4,544	42,835	31,004	45,000	45%
Capital Outlay	-	-	10,000	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 1,158,456	\$ 896,114	\$ 836,038	\$ 720,753	-14%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Personnel Analyst	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Total FTE	3.00	3.00	3.00	3.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services include \$212,000 for lease of modular classroom units, a decrease of \$35,000 due to McCord no longer needing them with expanded construction completion.
- > Purchased services also include \$30,000 for background and screening services, \$20,000 for employment advertising and \$30,000 for legal expenses
- > Supplies includes \$34,000 for uniform shirts for maintenance staff

Department of Certified Personnel

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Salaries	\$ 380,784	\$ 445,119	\$ 458,234	\$ 472,566	3%
Benefits	140,330	171,033	180,805	191,220	6%
Purchased Services	76,758	78,234	45,020	109,500	143%
Supplies & Materials	23,108	16,925	16,242	26,500	63%
Capital Outlay	2,000	(158)	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 622,980	\$ 711,153	\$ 700,301	\$ 799,786	14%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Personnel Analyst	1.00	1.00	1.00	1.00	0.00
Secretary	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	0.00
Total FTE	5.00	5.00	6.00	6.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services include \$20,000 for attendance services, \$25,000 for time management and safety training and \$60,000 for meeting and travel expenses for traveling teachers.
- > Discretionary spending in FY21 was significantly under budget due to the pandemic, creating what appears to be a large increase in appropriations year over year

Office of Professional Development

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 275,951	\$ 237,680	\$ 224,409	\$ 147,112	-34%
Benefits	260,955	230,635	248,377	219,528	-12%
Purchased Services	259,328	268,510	146,483	298,000	103%
Supplies & Materials	16,756	2,966	14,912	15,000	1%
Capital Outlay	4,283	-	-	5,000	100%
Miscellaneous	-	-	-	-	0%
Total	\$ 817,273	\$ 739,791	\$ 634,181	\$ 684,640	8%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Blending Learning Coach	1.00	1.00	1.00	0.00	(1.00)
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total FTE	2.50	2.50	2.50	1.50	(1.00)

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Benefits includes \$160,000 for tuition reimbursements
- > Purchased services includes \$161,000 for staff training expenses such as conference registration and travel
- > Purchased services also include \$79,000 for a consultant providing entry teacher mentor services
- > Reduction of 1 staff member due to non replacement of our secondary blended learning professional development teacher.

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ -	\$ 1,688	\$ -	\$ -	0%
Benefits	-	649	-	-	0%
Purchased Services	25,000	13,681	15,000	15,000	0%
Supplies & Materials	(337)	9,632	10,000	10,000	0%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 24,663	\$ 25,650	\$ 25,000	\$ 25,000	0%

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

Department of Special Education

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 463,591	\$ 517,678	\$ 543,896	\$ 562,126	3%
Benefits	170,847	198,913	214,604	227,460	6%
Purchased Services	1,644,613	1,729,090	1,860,474	2,192,800	18%
Supplies & Materials	76,744	29,932	52,613	65,200	24%
Capital Outlay	16,971	6,207	-	12,000	100%
Miscellaneous	-	-	-	-	0%
Total	\$ 2,372,766	\$ 2,481,820	\$ 2,671,587	\$ 3,059,586	15%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Coordinator	2.00	2.00	2.00	2.00	0.00
Teacher	0.20	0.00	0.00	0.00	0.00
Psychologist	0.00	0.00	0.80	0.80	0.00
Secretary	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
Total FTE	6.20	6.00	6.80	6.80	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services includes \$1.5 million for tuition of students placed in special needs settings, \$148,000 for specialized nursing, \$135,000 for legal fees, and \$242,000 for special education services, an increase of 18% due to higher specialized placement services.

Facility Maintenance Department

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 2,392,273	\$ 2,385,623	\$ 2,171,967	\$ 2,565,911	18%
Benefits	881,625	916,654	856,989	1,038,277	21%
Purchased Services	2,105,047	2,825,080	2,350,446	2,510,444	7%
Supplies & Materials	590,086	578,283	583,182	535,305	-8%
Capital Outlay	53,296	47,838	275,882	286,224	4%
Miscellaneous	2,957	3,060	993	2,600	162%
Total	\$ 6,025,284	\$ 6,756,538	\$ 6,239,459	\$ 6,938,761	11%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Supervisors	3.00	3.00	3.00	3.00	0.00
Delivery/Warehousing	3.00	3.00	2.00	2.00	0.00
Technical Trades	8.00	8.00	9.00	9.00	0.00
Building Maintenance	5.00	5.00	5.00	6.00	1.00
Mechanic	1.00	1.00	1.00	1.00	0.00
Landscape Maintenance	7.00	7.00	7.00	7.00	0.00
Auditorium Manager	1.00	1.00	1.00	1.00	0.00
Custodian - Admin/Trans	2.25	6.25	9.31	9.31	0.00
Secretary	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
Total FTE	33.25	37.25	40.31	41.31	1.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > During the pandemic, FY21 salaries and benefits were lower than anticipated as the District left many open positions unfilled during the ren
- > Budget includes \$100,000 for natatorium rental, \$15,500 for auditorium expenses, \$628,400 for custodial supplies and trash services, \$736,700 for grounds supplies and services, and \$2.0 million for building maintenance.

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	% Change
Salaries	\$ 3,082,181	\$ 3,020,487	\$ 2,961,410	\$ 3,112,095	5%
Benefits	1,135,877	1,160,595	1,168,478	1,259,286	8%
Purchased Services	519,670	544,437	564,176	703,100	25%
Supplies & Materials	551,006	602,581	592,794	642,400	8%
Capital Outlay	1,865	112,619	3,329	8,500	155%
Miscellaneous	-	-	-	-	0%
Total	\$ 5,290,599	\$ 5,440,719	\$ 5,290,187	\$ 5,725,381	8%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Dispatcher	2.00	2.00	2.00	2.00	0.00
Mechanic	3.00	3.00	3.47	3.47	0.00
Bus Drivers	53.56	56.05	54.06	55.12	1.06
Clerical	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	60.56	63.05	61.53	62.59	1.06

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services includes \$140,000 for bus repairs and \$375,000 for special needs transportation.
- > Supplies include \$350,000 for fuel and \$252,400 for vehicle parts, tires, and tubes.
- > Capital outlay for replacement buses is funded through the building fund

Unassigned Expenditures

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>% Change</u>
Salaries					
Building Classified Substitutes	\$ 188,265	\$ 197,041	\$ 84,731	\$ 202,142	60%
Termination /Vacation Benefits	633,655	773,564	1,408,922	656,940	-97%
Performance/Extended Days/Stipends	373,967	406,824	282,230	400,093	29%
Longevity Stipends	73,186	43,432	67,235	73,186	14%
Building Classified Extra time	45,669	34,248	30,971	43,021	35%
WEA President Release time	36,163	38,926	42,058	45,442	9%
Total Salaries	1,350,905	1,494,035	1,916,147	1,420,824	-33%
Benefits	497,849	574,070	756,051	574,926	-32%
Other Uses	606,650	902,846	1,927,202	378,000	-172%
Total	\$ 2,455,404	\$ 2,970,951	\$ 4,599,400	\$ 2,373,750	-48%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Union President Release	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	0.00	0.00	1.00	1.00	0.00

Budget Highlights

- > Other uses includes the annual transfer to the Debt service fund for energy conservation debt. Fiscal year 2022 contingency budget transfers of \$15,000 to food service, FY21 included \$1.4 million in year-end interfund advances not expected in FY22.
- > Termination benefits include an estimated 5-10 retirements annually. FY21 included over 20.
- > Substitutes costs, performance contracts and overtime/extra time are budgeted to return to normal pre-pandemic levels.

WORTHINGTON CITY SCHOOL DISTRICT

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All Other Funds Budgets



Debt Service Fund

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
General Property Tax	\$ 9,499,083	\$ 11,058,019	\$ 12,426,701	\$ 11,600,000
Tangible Property Tax	237,796	377,256	342,122	360,000
Restricted Federal Grants-in-Aid	82,440	41,244	124,515	83,000
Homestead & Rollback	808,535	802,290	820,915	825,000
Total Revenues	10,627,854	12,278,809	13,714,253	12,868,000
<u>Expenditures</u>				
Auditor & Treasurer Fees	136,198	124,741	158,527	180,000
Debt Service:				
Principal	15,453,497	9,961,994	9,512,593	8,407,450
Interest	2,932,521	5,211,599	4,857,964	4,570,550
Total Expenditures	18,522,216	15,298,334	14,529,084	13,158,000
<u>Other Financing Sources (Uses)</u>				
Sale of Bond Anticipation Notes	9,085,000	-	-	-
Sale of Refunding Bonds	-	-	-	11,000,000
Premium on Sale of Bonds	6,226,979	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	(10,900,000)
Issuance Costs	(722,810)	-	-	(100,000)
Transfers In	524,000	523,806	523,202	313,000
Total Other Financing Sources (Uses)	15,113,169	523,806	523,202	313,000
Net Change in Fund Balance	7,218,807	(2,495,719)	(291,629)	23,000
Beginning Fund Balance	4,884,246	12,103,053	9,607,334	9,315,705
Ending Fund Balance	\$ 12,103,053	\$ 9,607,334	\$ 9,315,705	\$ 9,338,705

The District anticipates refunding a portion of its outstanding 2013 debt that is callable December 1, 2021, accounting for the \$11 million estimated sale of refunding bonds and payment to escrow. Millage is expected to remain at 5.6 mills for calendar year 2022.

Worthington Debt Schedule By Fiscal Year

Bond Levy Supported Debt																
FY	Sub Totals		2010 Const & Refunding		2013 A GO Bonds		2013 B GO Bonds		2014 Refunding		2016 Refunding		2019A GO Bonds		2019B GO Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	8,120,000	4,545,151	780,000	150,000	1,000,000	697,250	-	270,500	1,910,000	19,100	1,460,000	182,288	2,920,000	2,869,813	50,000	356,200
2023	8,440,000	4,267,694	800,000	125,312	2,300,000	641,250	-	270,500	-	-	1,525,000	139,744	3,750,000	2,736,413	65,000	354,475
2024	5,605,000	4,010,794	830,000	98,906	2,375,000	547,750	-	270,500	-	-	1,550,000	95,400	785,000	2,645,713	65,000	352,525
2025	6,205,000	3,767,663	850,000	63,750	2,475,000	450,750	-	270,500	-	-	1,610,000	32,200	1,205,000	2,599,888	65,000	350,575
2026	6,465,000	3,515,288	850,000	21,250	4,300,000	336,750	-	270,500	-	-	-	-	1,255,000	2,538,388	60,000	348,400
2027	6,700,000	3,256,163	-	-	5,275,000	166,750	-	270,500	-	-	-	-	1,360,000	2,473,013	65,000	345,900
2028	7,385,000	2,973,813	-	-	1,225,000	30,625	4,275,000	206,375	-	-	-	-	1,820,000	2,393,513	65,000	343,300
2029	7,710,000	2,710,963	-	-	-	-	5,690,000	71,125	-	-	-	-	1,955,000	2,299,138	65,000	340,700
2030	2,115,000	2,537,038	-	-	-	-	-	-	-	-	-	-	2,065,000	2,198,638	50,000	338,400
2031	2,220,000	2,429,163	-	-	-	-	-	-	-	-	-	-	2,170,000	2,092,763	50,000	336,400
2032	2,330,000	2,315,913	-	-	-	-	-	-	-	-	-	-	2,280,000	1,981,513	50,000	334,400
2033	2,445,000	2,209,013	-	-	-	-	-	-	-	-	-	-	2,395,000	1,876,613	50,000	332,400
2034	2,545,000	2,109,213	-	-	-	-	-	-	-	-	-	-	2,495,000	1,778,813	50,000	330,400
2035	2,645,000	2,005,413	-	-	-	-	-	-	-	-	-	-	2,595,000	1,677,013	50,000	328,400
2036	2,680,000	1,898,913	-	-	-	-	-	-	-	-	-	-	1,230,000	1,600,513	1,450,000	298,400
2037	2,790,000	1,789,513	-	-	-	-	-	-	-	-	-	-	1,235,000	1,551,213	1,555,000	238,300
2038	2,900,000	1,675,713	-	-	-	-	-	-	-	-	-	-	1,250,000	1,501,513	1,650,000	174,200
2039	3,015,000	1,557,413	-	-	-	-	-	-	-	-	-	-	1,270,000	1,451,113	1,745,000	106,300
2040	3,135,000	1,434,413	-	-	-	-	-	-	-	-	-	-	1,350,000	1,398,713	1,785,000	35,700
2041	3,350,000	1,304,713	-	-	-	-	-	-	-	-	-	-	3,350,000	1,304,713	-	-
2042	3,485,000	1,168,013	-	-	-	-	-	-	-	-	-	-	3,485,000	1,168,013	-	-
2043	3,620,000	1,025,913	-	-	-	-	-	-	-	-	-	-	3,620,000	1,025,913	-	-
2044	3,765,000	878,213	-	-	-	-	-	-	-	-	-	-	3,765,000	878,213	-	-
2045	3,915,000	724,613	-	-	-	-	-	-	-	-	-	-	3,915,000	724,613	-	-
2046	4,075,000	569,906	-	-	-	-	-	-	-	-	-	-	4,075,000	569,906	-	-
2047	4,225,000	414,281	-	-	-	-	-	-	-	-	-	-	4,225,000	414,281	-	-
2048	4,385,000	252,844	-	-	-	-	-	-	-	-	-	-	4,385,000	252,844	-	-
2049	4,550,000	85,313	-	-	-	-	-	-	-	-	-	-	4,550,000	85,313	-	-
TOTAL	\$ 120,820,000	\$ 57,433,056	\$ 4,569,218	\$ 459,218	\$ 21,821,125	\$ 2,871,125	\$ 11,865,500	\$ 1,900,500	\$ 1,929,100	\$ 19,100	\$ 6,594,632	\$ 449,632	\$ 70,755,000	\$ 46,088,106	\$ 8,985,000	\$ 5,645,375

General Fund Supported Debt						
FY	Sub Totals		2005 Airport		2015 HB264 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	287,450	25,399	-	-	287,450	25,399
2023	293,225	19,587	-	-	293,225	19,587
2024	299,120	13,694	-	-	299,120	13,694
2025	305,132	7,682	-	-	305,132	7,682
2026	154,858	1,549	-	-	154,858	1,549
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
TOTAL	\$ 1,339,785	\$ 67,911	\$ -	\$ -	\$ 1,339,785	\$ 67,911

Grand Total All Debt			
FY	Total Paymt.	Principal	Interest
2022	12,978,000	8,407,450	4,570,550
2023	13,020,506	8,733,225	4,287,281
2024	9,928,608	5,904,120	4,024,488
2025	10,285,477	6,510,132	3,775,345
2026	10,136,695	6,619,858	3,516,837
2027	9,956,163	6,700,000	3,256,163
2028	10,358,813	7,385,000	2,973,813
2029	10,420,963	7,710,000	2,710,963
2030	4,652,038	2,115,000	2,537,038
2031	4,649,163	2,220,000	2,429,163
2032	4,645,913	2,330,000	2,315,913
2033	4,654,013	2,445,000	2,209,013
2034	4,654,213	2,545,000	2,109,213
2035	4,650,413	2,645,000	2,005,413
2036	4,578,913	2,680,000	1,898,913
2037	4,579,513	2,790,000	1,789,513
2038	4,575,713	2,900,000	1,675,713
2039	4,572,413	3,015,000	1,557,413
2040	4,569,413	3,135,000	1,434,413
2041	4,654,713	3,350,000	1,304,713
2042	4,653,013	3,485,000	1,168,013
2043	4,645,913	3,620,000	1,025,913
2044	4,643,213	3,765,000	878,213
2045	4,639,613	3,915,000	724,613
2046	4,644,906	4,075,000	569,906
2047	4,639,281	4,225,000	414,281
2048	4,637,844	4,385,000	252,844
2049	4,635,313	4,550,000	85,313
TOTAL	\$ 179,660,752	\$ 122,159,785	\$ 57,500,967

Permanent Improvement Fund

The PI Fund accounts for the acquisition, construction, or improvement of capital facilities as authorized by Section 5705 of Ohio Revised Code. The District has no ongoing permanent improvement levy in effect, so monies in this fund are the result of prior land sales and energy project rebates.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
All Other Revenues	\$ -	\$ 2,500	\$ 14,380	\$ -
Total Revenues	-	2,500	14,380	-
<u>Expenditures</u>				
Purchased Services	73,876	40,934	44,284	566,948
Total Expenditures	73,876	40,934	44,284	566,948
Net Change in Fund Balance	(73,876)	(38,434)	(29,904)	(566,948)
Beginning Fund Balance	709,162	635,286	596,852	566,948
Ending Fund Balance	\$ 635,286	\$ 596,852	\$ 566,948	\$ -

There is no expected revenue for FY21 as the District has no PI Levy in effect.

The District has no scheduled projects for FY21 that would utilize Permanent Improvement dollars but is appropriating the remaining funds in case the need arises.

Building Fund

The Building Fund records revenues and expenditures related to bond issues, the most recent approved by voters in November 2018 for facilities, transportation, and technology upgrades.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Interest	\$ 545,166	\$ 1,803,653	\$ 756,428	\$ 350,000
Miscellaneous	-	-	-	-
Total Revenues	545,166	1,803,653	756,428	350,000
Expenditures				
Purchased Services	4,491,585	1,434,609	77,960	744,661
Supplies and Materials	-	18,900	-	-
Capital Outlay	10,392,315	56,414,824	5,683,115	11,316,643
Total Expenditures	14,883,900	57,868,333	5,761,075	12,061,304
Other Financing Sources (Uses)				
Sale of Bond Anticipation Notes	89,000,000	-	-	-
Total Other Financing Sources (Uses)	89,000,000	-	-	-
Net Change in Fund Balance	74,661,266	(56,064,680)	(5,004,647)	(11,711,304)
Beginning Fund Balance	4,127,828	78,789,094	22,724,414	17,719,767
Ending Fund Balance	\$ 78,789,094	\$ 22,724,414	\$ 17,719,767	\$ 6,008,463

2018 Bond Issue Summary 7/1/21						
	Original Issued	Interest Earned	Contingency Allocated	Spent/ Encumbered	Remaining Balance	FY22 Budget
Buses	\$ 2,500,000	\$ -	\$ -	\$ 1,397,393	\$ 1,102,607	\$ 602,607
Technology	5,000,000	-	-	4,005,408	994,592	994,592
Maintenance	22,000,000	122,373	(1,400,000)	9,077,435	11,644,938	8,394,938
Equipment	6,000,000	508	-	3,147,381	2,853,127	2,053,127
Construction	48,000,000	3,100,000	6,900,000	57,983,960	16,040	16,040
Contingency	5,500,000	-	(5,500,000)	-	-	-
Interest Earned	-	1,108,463	-	-	1,108,463	-
Total Available Fund Balance	\$ 89,000,000	\$ 4,331,344	\$ -	\$ 75,611,577	\$ 17,719,767	\$ 12,061,304

In FY19, voters authorized and the district sold \$89 million of bonds for the purpose of expanding and renovating our four middle schools, as well as replacing our bus fleet, technology infrastructure, instructional equipment, and building infrastructure. \$75 million has been spent or encumbered, leaving \$12 million budgeted for this coming year and \$6 million the following year (inclusive of \$4 million interest earnings over the past 3 years). See the long term capital plan section of this document for detailed information.

Long Term Capital Plan

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

PHASE ONE

- Convert the District to a K-5 grade configuration at the elementary level
 - Renovations & New Construction at current middle schools to accommodate 6th grade
- Plan/Design for renovation of Thomas Worthington High School
- Shift an elementary feeder pattern to Worthington Kilbourne from Thomas Worthington

PHASE TWO

- Replace/Renovate the majority of Thomas Worthington High School
- Select renovation at Worthington Kilbourne High School
- Replace two elementary schools

PHASE THREE

- Replacement/Renovation of elementary school(s)

Each of these phases would need supported by a capital bond levy, occurring over the next 10-15 years.

In addition to these “major” building improvements, the district also has continuous replacement schedules for its bus fleet, technology infrastructure, instructional equipment, and existing building systems (boilers, roofs, mechanicals, etc.) that require ongoing capital funding of approximately \$40 million every 5 years.

2018 Bond Levy & Phase One

On November 6, 2018, voters of the District overwhelmingly approved Issue 9 in favor of a 2.58 mil bond issue to fund phase one of the master plan. The passage of the bond issue provided the District the authority to issue debt that will be paid by taxes over time. The District’s bonds are general obligation bonds and not secured by any assets. Instead, general obligation bonds are backed by the “full faith and credit” of the issuer (Worthington Schools), which has the power to tax residents to pay bondholders.

The District successfully sold all \$89 million early in 2019 at very favorable interest rates. Debt was structured to see a drop in millage for phase two of the master facilities plan and another drop around the time we would ask the community to support phase three of the master facilities plan. As millage drops off (debt is paid off) over time, if the community approves, the district can issue more debt to fund future projects while requesting less of a tax increase from the community.

As the District progressed during the design and development phases, enrollment continued to increase from initial projections. Additional square footage was added, design changes were made, and the high cost of construction in the central Ohio market led to the need to increase the budget. The District was able to utilize existing funds, including interest earnings, to cover the increase in cost. The following chart illustrates the anticipated uses of the funds during phase one compared to revised uses:

2018 Bond Issue Uses of Funds			
Master Plan		Original Projections	Revised Budget
	Kilbourne Middle	\$ 2,500,000	\$ 4,231,000
	McCord Middle	\$ 2,500,000	\$ 8,297,000
	Perry Middle	\$ 20,000,000	\$ 25,336,000
	Worthingway Middle	\$ 20,000,000	\$ 23,860,000
	Thomas High	\$ 1,000,000	\$ 500,000
	Contingency	\$ 2,000,000	\$ -
		\$ 48,000,000	\$ 62,224,000
Maintenance / Capital Improvements			
	Bus purchase	\$ 2,500,000	\$ 2,500,000
	Technology	\$ 5,000,000	\$ 5,000,000
	Maintenance/ CI ¹	\$ 22,000,000	\$ 20,600,000
	Equipment replace ²	\$ 6,000,000	\$ 6,000,000
	Contingency	\$ 5,500,000	\$ -
		\$ 41,000,000	\$ 34,100,000
Grand Total		\$ 89,000,000	\$ 96,324,000
1	Includes \$4 million for Field House.		
2	Includes \$2 million for Band, Strings & Orchestra		

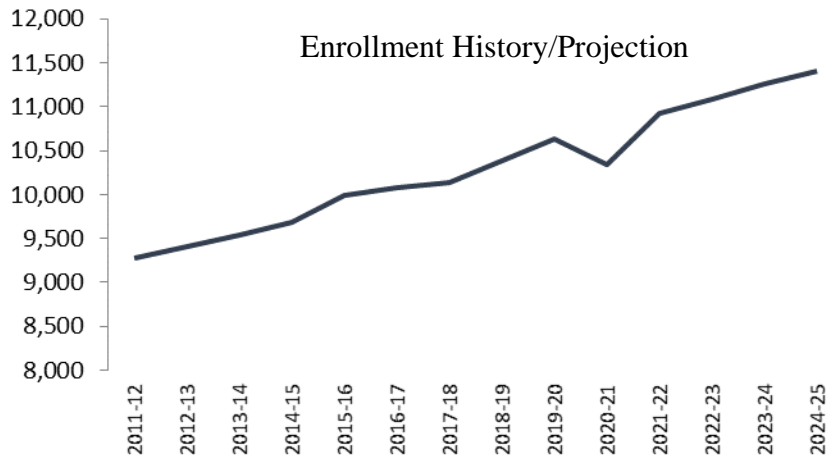
Maintenance/Capital Improvements Portion						
	FY19	FY20	FY21	FY22	FY23	Total
Buses	448,391	495,012	453,990	602,607	500,000	2,500,000
Technology	1,849,789	1,094,419	1,061,200	994,592	-	5,000,000
Equipment	1,039,137	1,135,264	972,472	2,053,127	800,000	6,000,000
Maintenance	5,110,459	2,929,792	914,811	8,394,938	3,250,000	20,600,000
	8,447,776	5,654,487	3,402,473	12,045,264	4,550,000	34,100,000

Construction has progressed on schedule. Our students began to utilize some of the renovated spaces during the 2020-21 school year, and the remaining portions will be fully functional by the start of the 2021-22 school year. Additional projects scheduled to take place during FY22 include HVAC upgrades at Sutter Park and McCord, replacement roofing at the existing part of Phoenix, continued replacement of instructional furniture in our classrooms, and the replacement of five to six busses. In FY23, we currently have scheduled HVAC upgrades at Granby and Worthington Park along with a roof replacement at the existing part of Worthingway. For a complete listing of projects and a more detailed overview of our master facilities plan, visit our website at <https://www.worthington.k12.oh.us/domain/989>.

Long Term Capital Plan

Enrollment Projections

Our enrollment has grown over a thousand students during the past decade. A feeder pattern committee, consisting of parents, administrators, and board members, met over this past winter, to come up with the best option to shift an elementary feeder pattern from Thomas Worthington to Worthington Kilbourne to fulfill the recommendation of the community task force of balancing the total enrollment of both district high schools. Several factors were considered and ultimately, Slate Hill was chosen to begin to feed Worthington Kilbourne. Our last enrollment projection, completed in 2019, shows the district continuing to grow over the next decade, as the following chart illustrates. Although the pandemic created a slight decrease in enrollment this past year, we expect the majority of those students will return and growth will continue.



Debt Capacity, Millage, and Phases Two and Three

We are very fortunate to have an engaged community supportive of our schools. Phase one of the master facility plan was overwhelming approved for funding through an \$89 million bond issue in November 2018. This debt will be paid down over 30 years similar to a home mortgage. Similarly, all other existing debt from prior bond issues is paid down each year. Over time, this has the effect of gradually reducing the required millage, or taxes, on property owners every year. The chart at the right illustrates this projected decline. As you can see, a large drop occurs in 2023 and 2029.

A new community task force was formed early in 2021 for the purpose of reviewing the original committee's phase 2 and 3 recommendations. They are tasked with determining any alterations to the plans as well as ultimately recommending a funding plan for the next phase, which could be funded via a bond issue in 2022. Some or all of the next bond issue could utilize the millage drop in 2023 and 2029 to offset any actual tax increase to homeowners.

Estimated Debt Requirements (In Millions)			
CY	Assessed Valuation	Annual Payment	Estimated Millage
2021	2,419	12.7	5.60
2022	2,443	12.8	5.60
2023	2,467	9.7	4.02
2024	2,492	10.1	4.14
2025	2,517	10.1	4.09
2026	2,542	10.1	4.05
2027	2,568	10.5	4.17
2028	2,593	10.5	4.15
2029	2,619	4.7	1.83
2030	2,645	4.7	1.81
2031	2,672	4.7	1.80
2032	2,699	4.7	1.78
2033	2,726	4.7	1.76
2034	2,753	4.7	1.74
2035	2,780	4.6	1.70
2036	2,808	4.6	1.68
2037	2,836	4.6	1.67
2038	2,865	4.6	1.65
2039	2,893	4.6	1.63
2040	2,922	4.7	1.65
2041	2,951	4.7	1.63
2042	2,981	4.7	1.62
2043	3,011	4.7	1.60
2044	3,041	4.7	1.58
2045	3,071	4.7	1.57
2046	3,102	4.7	1.55
2047	3,133	4.7	1.54
2048	3,164	4.7	1.52
2049	3,195	-	0.00



Middle Schools Looking
Awesome!



Food Service Fund

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 1,349,523	\$ 1,278,802	\$ 2,554,851	\$ 4,146,000
Restricted State Grants-in-Aid	23,596	21,633	26,692	25,000
Interest Income	26,455	34,079	13,132	10,000
Food Service Sales	1,948,243	1,609,365	68,564	45,000
Miscellaneous	21,538	21,517	19,076	13,000
Total Revenues	3,369,355	2,965,396	2,682,315	4,239,000
Expenditures				
Personal Services	1,356,162	1,348,724	1,358,914	1,435,000
Employees' Retirement/Insurance Benefits	693,957	765,909	819,331	880,000
Purchased Services	55,643	27,835	44,240	60,000
Supplies and Materials	1,115,528	1,022,497	970,853	1,400,000
Capital Outlay	29,978	18,160	2,564	20,000
Other Objects	497	358	148	1,000
Total Expenditures	3,251,765	3,183,483	3,196,050	3,796,000
Other Financing Sources (Uses)				
Transfers In	14,650	41,040	-	-
Total Other Financing Sources (Uses)	14,650	41,040	-	-
Net Change in Fund Balance	132,240	(177,047)	(513,735)	443,000
Beginning Fund Balance	1,363,542	1,495,782	1,318,735	805,000
Ending Fund Balance	\$ 1,495,782	\$ 1,318,735	\$ 805,000	\$ 1,248,000

The following chart illustrates Food Service Fund budgeted staffing:

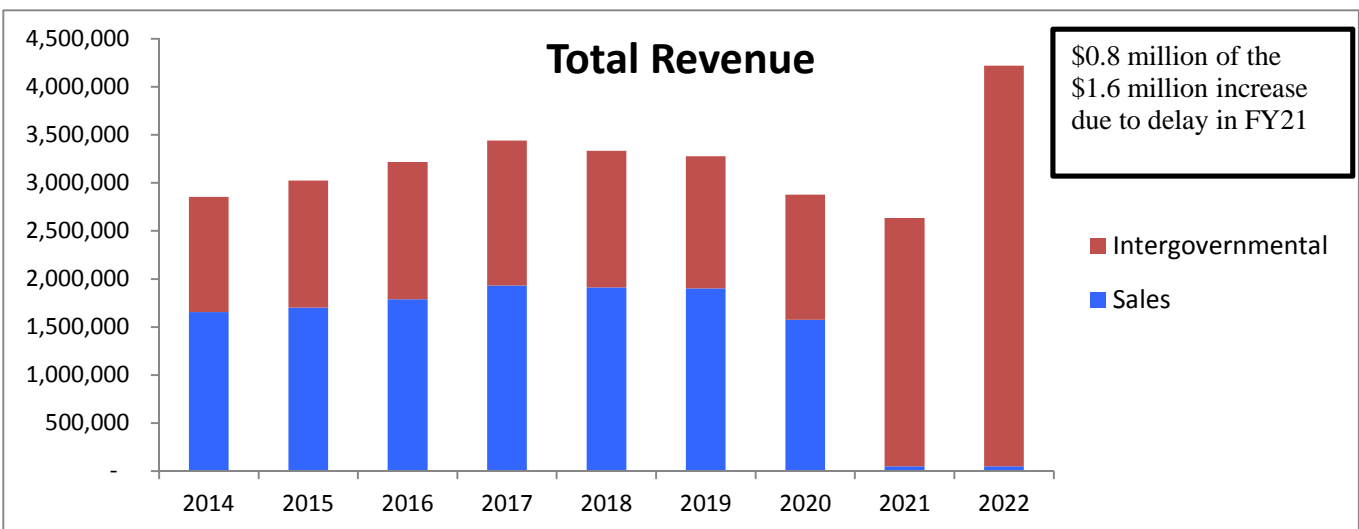
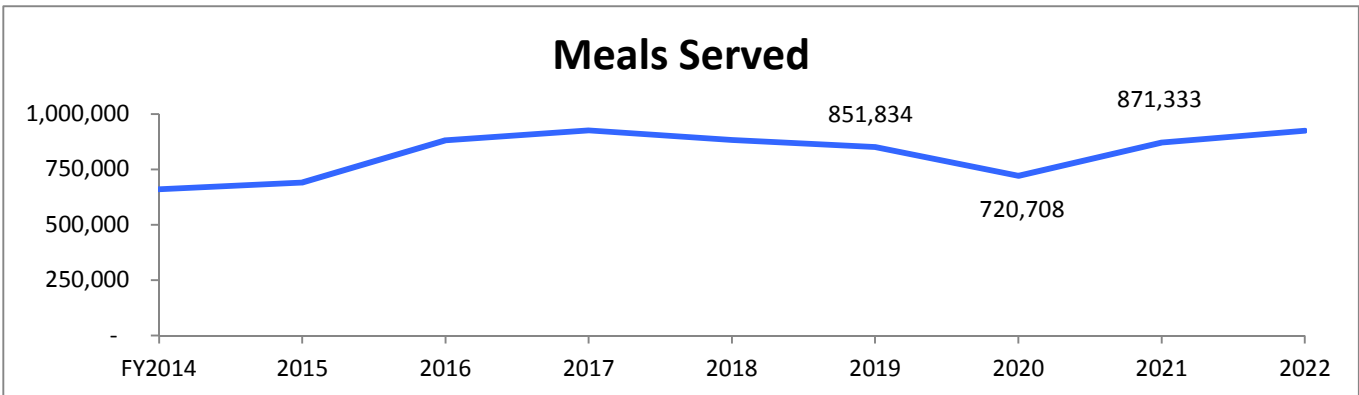
	2018-19 Actual	2019-2020 Actual	2020-2021 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Coordinator	1.00	1.00	1.00	1.00
Secretaries	1.70	1.70	2.00	2.00
Food Service	<u>38.51</u>	<u>37.28</u>	<u>37.02</u>	<u>37.52</u>
Total FTE	41.21	39.98	40.02	40.52

During 2020-21 the USDA authorized reimbursement for all meals served, lunch and breakfast, not just for eligible economically disadvantaged students. The only actual sales were a la carte items at the high schools. The USDA announced an extension of this for all of next year, which should lead to a continued increase in federal revenue as participation increases, especially for breakfast. In addition, \$0.4 million of reimbursement for May 2021 was delayed until July, effectively accounting for \$0.8 million of the \$1.6 million increase in projected revenue from FY21 to FY22.

Correspondingly we anticipate higher expenses for food costs as more meals are served.

Revenues

Prior to the pandemic, total revenue was split between sales and federal reimbursement for eligible low income students. When the pandemic first began at end of the 2019-20 school year, meals decreased due to the remote environment the final few months of that year. For the 2020-21 school year, the USDA reimbursed all eligible meals served which had the effect of eliminating sales revenue but greatly increasing intergovernmental revenue. This also lead to an increase in total meals served in 2021. We project the same for next school year as the USDA has already announced continued reimbursement for all meals served. The graphs below illustrate these two concepts.



Expenditures

Salaries and benefits represent 61% of the program's budget. Benefits are projected to increase 8% mainly due to a projected increase in health insurance premiums in January 2022, increasing surcharge retirement costs for workers, and wage increases resulting in increases in retirement and other benefit increases.

Food supplies is the other major expenditure category. The District purchases food off various competitively bid contracts through cooperatives to keep costs as low as possible. We expect more meals to be served thus we expect food costs to be higher, and supply shortages could impact us negatively.

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Interest Income	\$ 467	\$ 684	\$ 727	\$ 485
Donations/Miscellaneous	7,750	35,176	12,600	11,000
Total Revenues	8,217	35,860	13,327	11,485
<u>Expenditures</u>				
Community Services/Scholarships	9,600	7,500	11,150	7,000
Total Expenditures	9,600	7,500	11,150	7,000
Net Change in Fund Balance	(1,383)	28,360	2,177	4,485
Beginning Fund Balance	24,034	22,651	51,011	53,188
Ending Fund Balance	\$ 22,651	\$ 51,011	\$ 53,188	\$ 57,673

The proposed 2022 budget is \$7,000. Amounts will be used to fund community scholarships.

Uniform School Supplies Fund

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>FY22 Proposed Budget</u>
<u>Revenues</u>				
Student Fees	\$ 373,767	\$ 380,317	\$ -	\$ -
Total Revenues	373,767	380,317	-	-
<u>Expenditures</u>				
Supplies and Materials	388,904	294,138	173,865	-
Total Expenditures	388,904	294,138	173,865	-
Net Change in Fund Balance	(15,137)	86,179	(173,865)	-
Beginning Fund Balance	102,823	87,686	173,865	-
Ending Fund Balance	\$ 87,686	\$ 173,865	\$ -	\$ -

Special Rotary Fund

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Fees	\$ 186,006	\$ 138,565	\$ 62,309	\$ 120,000
Rentals	356,206	265,969	199,189	245,000
Miscellaneous	23,920	20,874	21,745	25,900
Total Revenues	566,132	425,408	283,243	390,900
<u>Expenditures</u>				
Personal Services	25,281	24,964	2,511	56,130
Employees' Retirement/Insurance Benefits	3,993	3,939	397	4,755
Purchased Services	145,066	61,345	49,692	566,637
Supplies and Materials	77,620	100,355	61,931	85,000
Capital Outlay	383,096	24,132	2,983,863	467,365
Other Objects	(174)	950	958	900
Total Expenditures	634,882	215,685	3,099,352	1,180,787
Net Change in Fund Balance	(68,750)	209,723	(2,816,109)	(789,887)
Beginning Fund Balance	3,465,023	3,396,273	3,605,996	789,887
Ending Fund Balance	\$ 3,396,273	\$ 3,605,996	\$ 789,887	\$ -

We anticipate tuition fees and rental revenue to increase and revert back to pre-pandemic levels as the district moves to fully reopen all of next year. Salaries and benefits include custodial staff for rental services. Capital outlay in 2020-21 was related to construction costs at our middle schools, and we have budgeted additional costs next year in case of contingency need, but are hopeful not to need them.

Public School Support Fund

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Tuition, Charges, and Fees	\$ 200,566	\$ 187,437	\$ 86,424	\$ 106,185
Donations and Other	416,690	265,219	177,862	244,830
Total Revenues	617,256	452,656	264,286	351,015
<u>Expenditures</u>				
Personal Services	7,703	3,567	12,964	12,000
Employees' Retirement/Insurance Benefits	1,275	563	2,054	1,902
Purchased Services	299,830	188,792	63,094	394,001
Supplies and Materials	150,436	146,129	122,052	231,970
Capital Outlay	146,981	17,754	46,915	525,664
Other Objects	-	-	-	-
Total Expenditures	606,225	356,805	247,079	1,165,537
Net Change in Fund Balance	11,031	95,851	17,207	(814,522)
Beginning Fund Balance	690,433	701,464	797,315	814,522
Ending Fund Balance	\$ 701,464	\$ 797,315	\$ 814,522	\$ -

Tuition, charges, and fees include \$93,000 for AP exam registration at the high school, with remaining amounts for other building activities such as field trips and fund raisers. Donations include various building donations such as WEF grants.

The majority of this fund is related to building principal funds, staff funds, and library funds to account for book fairs and fines and AP exams. The proposed 2022 budget includes \$450,000 of existing fund balance as a contingency for construction at middle schools.

Other Local Grants Fund

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Donations and Other	\$ -	\$ -	\$ 22,880	\$ 2,920
Local Grants	1,009	23,635	1,874	500
Total Revenues	1,009	23,635	24,754	3,420
<u>Expenditures</u>				
Purchased Services	7,403	-	-	70
Supplies and Materials	1,202	-	17,120	6,763
Capital Outlay	-	22,707	8,977	-
Other Objects	5,759	-	-	-
Total Expenditures	14,364	22,707	26,097	6,833
<u>Other Financing Sources (Uses)</u>				
Advances In	-	-	500	-
Advances Out	-	-	-	(500)
Total Other Financing Sources (Uses)	-	-	500	(500)
Net Change in Fund Balance	(13,355)	928	(843)	(3,913)
Beginning Fund Balance	17,183	3,828	4,756	3,913
Ending Fund Balance	\$ 3,828	\$ 4,756	\$ 3,913	\$ -

We expect to receive the remaining \$500 from the Environmental Protection Agency for reimbursement for the outdoor learning space at Colonial Hills Elementary. We estimate a few other smaller grants but nothing is known at this time.

Fiscal year 2022 budget includes remaining balances in prior year grants.

Student Managed Activities Fund

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	FY22 Proposed Budget
<u>Revenues</u>				
Club Activity and Fees	\$ -	\$ -	\$ -	\$ 170,428
Total Revenues	-	-	-	170,428
<u>Expenditures</u>				
Club Activity and Expenses	-	-	-	289,565
Total Expenditures	-	-	-	289,565
Net Change in Fund Balance	-	-	-	(119,137)
Beginning Fund Balance	-	-	119,137	119,137
Ending Fund Balance	\$ -	\$ -	\$ 119,137	\$ -

The Governmental Accounting Standards Board released a new pronouncement causing student activity funds to be reclassified next year as a special revenue fund and budgeted as part of district appropriations. Previously, the student managed activities funds were classified as a fiduciary fund and were not required to be budgeted. Revenue includes fundraisers and charges for student activities and expenditures are those related to those activities.

District Managed Activities Fund

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Admissions/Entry Fees	\$ 647,793	\$ 510,252	\$ 377,979	\$ 595,295
Participation Dues and Fees	193,775	116,869	179,451	207,900
Other Revenue	111,708	13,073	1,598	31,100
Total Revenues	953,276	640,194	559,028	834,295
Expenditures				
Personal Services	42,529	43,294	44,495	50,910
Employees' Retirement/Insurance Benefits	6,658	6,792	6,975	4,707
Purchased Services	328,677	283,662	225,145	712,313
Supplies and Materials	256,192	194,585	198,951	383,181
Capital Outlay	128,309	112,997	21,524	122,680
Other Objects	57,935	48,440	29,467	56,510
Total Expenditures	820,300	689,770	526,557	1,330,301
Net Change in Fund Balance	132,976	(49,576)	32,471	(496,006)
Beginning Fund Balance	474,848	607,824	558,248	590,719
Ending Fund Balance	\$ 607,824	\$ 558,248	\$ 590,719	\$ 94,713

Admission/Entry revenue represents fees charge to patrons for entry to events. Athletic entry prices will be \$7 for varsity games and \$5 for middle school games. The District offers season passes in an effort to make attendance more affordable. For the 2021-22 school year, Worthington students grades 6-12 will be granted free admission to all athletic events. Any deficit to the extracurricular fund to be covered by ESSER as we bring students back together to help improve social emotional well being post pandemic.

Participation dues and fees represent fees charged to families for student participation in extracurricular activities. We anticipate this revenue to increase post pandemic with students fully returning to extracurricular activities. This amount represents 70% of the total participation fee, with 30% going to the general fund to offset the cost of employees.

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

Auxiliary Services Fund

The Auxiliary Services Fund accounts for funds provided by the State of Ohio that flow to private schools within the District's boundaries. For the FY22 budget year, these include St. Michaels, Worthington Christian, and Worthington Adventist Academy.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Restricted State Grants-in-Aid	\$ 975,495	\$ 996,823	\$ 1,221,386	\$ 1,221,500
Interest	6,722	4,602	3,923	3,500
Total Revenues	982,217	1,001,425	1,225,309	1,225,000
Expenditures				
Personal Services	221,605	141,561	141,856	166,525
Employees' Retirement/Insurance Benefits	73,021	65,094	68,958	63,796
Purchased Services	399,314	506,281	562,770	727,429
Supplies and Materials	266,900	188,832	357,224	225,000
Capital Outlay	169,356	23,771	67,913	40,120
Other Objects	38,659	51,217	39,969	84,647
Total Expenditures	1,168,855	976,756	1,238,690	1,307,517
Net Change in Fund Balance	(186,638)	24,669	(13,381)	(82,517)
Beginning Fund Balance	257,867	71,229	95,898	82,517
Ending Fund Balance	\$ 71,229	\$ 95,898	\$ 82,517	\$ -

The following chart illustrates Auxiliary Services Fund budgeted staffing

	2018-19 Actual	2019-2020 Actual	2020-2021 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Special Ed Teachers	3.05	2.08	2.11	2.11
Secretaries	<u>0.75</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total FTE	3.80	2.33	2.36	2.36

Under the new budget proposal by the Governor, auxiliary schools will be given the choice to be directly funded. The District will continue to budget for auxiliary services in FY22 until notified by the participating schools. Funds are allocated to the non-public entities based on a per pupil amount, and the total allocation is estimated remain the same in FY22.

Budget Highlights

- > 2.33 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>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	FY22 Proposed Budget
<u>Revenues</u>				
Restricted State Grants-in-Aid	\$ 32,400	\$ 32,400	\$ 30,600	\$ 30,600
Total Revenues	32,400	32,400	30,600	30,600
<u>Expenditures</u>				
Purchased Services	32,400	32,400	30,600	30,600
Total Expenditures	32,400	32,400	30,600	30,600
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.

Student Wellness and Success Fund

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

	<u>2018-19 Actual</u>		<u>2019-20 Actual</u>		<u>2020-21 Actual</u>		FY22 Proposed Budget
<u>Revenues</u>							
Restricted State Grants-in-Aid	\$	-	\$	469,216	\$	615,341	\$ 864,000
Total Revenues		-		469,216		615,341	864,000
<u>Expenditures</u>							
Purchased Services		-		469,085		615,472	864,000
Total Expenditures		-		469,085		615,472	864,000
Net Change in Fund Balance		-		131		(131)	-
Beginning Fund Balance		-		-		131	-
Ending Fund Balance	\$	-	\$	131	\$	-	\$ -

We have budgeted the amounts proposed by the Governor in his state biennial budget for 2022-23. There is currently proposed legislation in the House to eliminate student wellness and success funds and incorporate them into the general operating fund dollars as part of their school funding plan, while the Senate would keep them separate but decrease the amount. We do not know the final outcome of the state budget at this time. The District will continue to partner with the Education Center of Central Ohio to contract mental health specialists to provide services to the District.

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Restricted State Grants-in-Aid	\$ 85,969	\$ 74,199	\$ 110,258	\$ 101,906
Total Revenues	85,969	74,199	110,258	101,906
Expenditures				
Personal Services	24,071	23,125	24,710	27,327
Employees' Retirement/Insurance Benefits	3,811	3,665	3,969	4,757
Purchased Services	1,854	5,861	7,547	-
Supplies and Materials	12,415	2,921	61,500	53,363
Capital Outlay	44,533	38,716	28,991	-
Total Expenditures	86,684	74,288	126,717	85,447
Other Financing Sources (Uses)				
Advances In	-	-	71,100	-
Advances Out	-	-	-	(71,100)
Total Other Financing Sources (Uses)	-	-	71,100	(71,100)
Net Change in Fund Balance	(715)	(89)	54,641	(54,641)
Beginning Fund Balance	804	89	-	54,641
Ending Fund Balance	\$ 89	\$ -	\$ 54,641	\$ -

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

	2018-19 Actual	2019-2020 Actual	2020-2021 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Psychologists	1.00	1.00	0.82	0.82
Total FTE	1.00	1.00	0.82	0.82

In FY21, we received a grants for a school psychologist intern , school bus purchases and the school safety. Our expenditures included salaries and benefits for the psychologist intern, life skill training and materials relating to the Ohio Alcohol, Drug and Mental Health Board grant, and the state portion of the bus purchase.

For FY22, The School Psychologist Intern Grant is expected to be awarded again in the amount of \$29,000 and will pay salary and benefits of the District's intern, consistent with prior years. The District has also budgeted \$71,100 in revenue for the reimbursement of expenses in FY21 involving the Ohio Alcohol, Drug and Mental Health Board.

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

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Restricted Federal Grants-in-Aid	\$ -	\$ -	\$ 3,045,070	\$ 8,243,622
Total Revenues	-	-	3,045,070	8,243,622
<u>Expenditures</u>				
Personal Services	-	-	1,376,381	2,109,038
Employees' Retirement/Insurance Benefits	-	-	385,143	432,769
Purchased Services	-	-	163,233	864,000
Supplies and Materials	-	172,357	47,349	199,439
Capital Outlay	-	-	2,143,415	3,395,568
Other Objects	-	-	-	-
Total Expenditures	-	172,357	4,115,521	7,000,814
<u>Other Financing Sources (Uses)</u>				
Advances In	-	173,000	1,243,500	-
Advances Out	-	-	(173,000)	(1,243,500)
Total Other Financing Sources (Uses)	-	173,000	1,070,500	(1,243,500)
Net Change in Fund Balance	-	643	49	(692)
Beginning Fund Balance	-	-	643	692
Ending Fund Balance	\$ -	\$ 643	\$ 692	\$ -

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

Please visit <https://www.worthington.k12.oh.us>, navigate under news and American Rescue Plan, to access the continuity of services plan.

ESSER I Plan as of 5/31/21

	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Supplies</u>	<u>Outlay</u>	<u>Total</u>
Portion of Kplus teachers repurposed during hybrid	370,866.14	128,144.65	-	-	-	499,010.79
Tent Rental High Schools			20,729.80			20,729.80
Wireless remote student access			47,624.75			47,624.75
Maintenance Services			39,507.00			39,507.00
PPE Supplies				55,178.44		55,178.44
PPE Equipment					47,083.65	47,083.65
Transportation Supplies				14,379.33		14,379.33
Nonpublic			3,096.14	774.03		3,870.17
Remaining Funds (PPE?)				21,879.76		21,879.76
	370,866.14	128,144.65	110,957.69	92,211.56	47,083.65	749,263.69

ESSER II Plan as of 5/31/21

	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Supplies</u>	<u>Outlay</u>	<u>Total</u>
Portion of Kplus teachers repurposed during hybrid	507,167.86	201,866.10	-	-	-	709,033.96
Graduation additional COVID protocols	-	-	27,280.02	-	-	27,280.02
Tables, Chairs and Tent rentals	-	-	24,995.10	-	-	24,995.10
Sanitizer Wipes	-	-	-	70,626.44	-	70,626.44
Outdoor Learning Shelters	-	-	-	-	633,520.00	633,520.00
Bottle Fillers	-	-	-	-	4,896.00	4,896.00
Air Purifier Filters						-
Portion of OOLP 20-21 Salaries and Benefits	445,221.33	-	-	-	-	445,221.33
Transportation PPE Supplies	-	-	-	6,278.35	-	6,278.35
Robotic Kits						-
1 to 1 Chromebook initiative	-	-	-	-	1,187,407.25	1,187,407.25
Remaining Funds (Wireless Access Kajeet)					137,780.83	137,780.83
	952,389.19	201,866.10	52,275.12	76,904.79	1,963,604.08	3,247,039.28

ESSER III Plan as of 5/31/21

	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Supplies</u>	<u>Outlay</u>	<u>Total</u>
Summer School/Intervention 21-22, 22/23,23/24	1,050,000.00	168,000.00				1,218,000.00
Restore Extended Days Cut for 21-22 and 22-23	174,000.00	28,000.00				202,000.00
Additional Reading Teacher 21-22 & 22-23	100,000.00	36,000.00	-			136,000.00
Additional Reading/Math 21-22 Wilson Hill Title I	75,000.00	36,000.00				111,000.00
DEI Champion Supplementals (45,000/yr 2 years)	90,000.00	16,000.00	-	-	-	106,000.00
Remainder of Outdoor Learning Shelters			-		400,000.00	400,000.00
Remainder of OOLP 20-21 Salaries and Benefits	248,162.67	109,901.37	-	-	-	358,064.04
Summer School Transportation	50,000.00	8,000.00				58,000.00
Intervention Specialists IDEA	275,000.00	70,000.00				345,000.00
4 Social Workers 21-22, 22-23 & 23-24 (est. \$83k/each)			664,000.00			664,000.00
other Academic Recovery Plan (ie tutors, supplies, etc)	100,000.00	16,000.00	50,000.00	50,000.00		216,000.00
PPE Supplies			50,000.00	200,000.00	50,000.00	300,000.00
Extracurricular officials			100,000.00			100,000.00
Chromebook replacements 1 to 1 21/22 22/23	-	-	-	-	2,000,000.00	2,000,000.00
Additional Special Ed staff 21-22 and beyond						-
HVAC Improvement					1,034,935.96	1,034,935.96
	2,162,162.67	487,901.37	864,000.00	250,000.00	3,484,935.96	7,249,000.00

Unshaded cells are either already spent, or known costs that will be spent

Purple cells are contingent on what happens with the state budget and wellness and success funds

Orange cells are placeholders and items we are just thinking would be eligible

Coronavirus Relief Fund (CRF)

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Restricted Federal Grants-in-Aid	\$ -	\$ -	\$ 647,796	\$ -
Total Revenues	-	-	647,796	-
<u>Expenditures</u>				
Personal Services	-	-	-	-
Employees' Retirement/Insurance Benefits	-	-	-	-
Purchased Services	-	-	102,794	-
Supplies and Materials	-	-	394,755	-
Capital Outlay	-	-	150,247	-
Other Objects	-	-	-	-
Total Expenditures	-	-	647,796	-
<u>Other Financing Sources (Uses)</u>				
Advances In	-	-	-	-
Advances Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

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

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 2,242,380	\$ 2,606,410	\$ 2,635,934	\$ 2,502,339
Total Revenues	2,242,380	2,606,410	2,635,934	2,502,339
Expenditures				
Personal Services	1,566,509	1,627,167	1,638,562	1,732,940
Employees' Retirement/Insurance Benefits	559,373	660,812	727,078	799,380
Purchased Services	38,942	188,037	61,965	42,729
Supplies and Materials	25,936	143,800	42,581	3,589
Capital Outlay	50,659	44,541	48,164	2,290
Total Expenditures	2,241,419	2,664,357	2,518,350	2,580,928
Other Financing Sources (Uses)				
Advances In	42,000	84,000	41,700	-
Advances Out	-	(42,000)	(84,000)	(41,700)
Total Other Financing Sources (Uses)	42,000	42,000	(42,300)	(41,700)
Net Change in Fund Balance	42,961	(15,947)	75,284	(120,289)
Beginning Fund Balance	17,991	60,952	45,005	120,289
Ending Fund Balance	\$ 60,952	\$ 45,005	\$ 120,289	\$ -

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

	2018-19 Actual	2019-2020	2020-2021 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Adaptive Phys Ed	1.00	1.00	1.00	1.00
Aides/Assistants	4.83	4.83	4.83	6.33
Autism Scholarship Facilitator	0.50	0.50	0.50	0.50
Special Ed Teachers	14.75	14.73	14.69	14.69
Occupational Thrpst	2.40	2.40	2.40	2.40
Speech & Lang. Therapists	0.20	0.20	0.20	0.20
Total FTE	23.68	23.66	23.62	25.12

Budget Highlights

- > Allocation from the US Department of Education is expected to remain consistent with prior years for the IDEA grant.
- > The increase in salary and benefits is due to timing. The carryover of FY21(July and August) as well as all of FY22 salaries and benefits are budgeted in FY22.
- > 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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 34,891	\$ 24,429	\$ 56,304	\$ 39,090
Total Revenues	34,891	24,429	56,304	39,090
Expenditures				
Personal Services	3,153	987	-	-
Employees' Retirement/Insurance Benefits	659	129	-	-
Purchased Services	6,012	9,000	17,177	19,824
Supplies and Materials	17,573	21,319	13,372	14,129
Capital Outlay	11,797	3,123	5,832	6,971
Total Expenditures	39,194	34,558	36,381	40,924
Other Financing Sources (Uses)				
Advances In	8,000	19,000	-	-
Advances Out	(3,700)	(8,000)	(19,000)	-
Total Other Financing Sources (Uses)	4,300	11,000	(19,000)	-
Net Change in Fund Balance	(3)	871	923	(1,834)
Beginning Fund Balance	43	40	911	1,834
Ending Fund Balance	\$ 40	\$ 911	\$ 1,834	\$ -

Budget Highlights

- > Services include project lead the way site registration fees, training, and travel expenses for student internships
- > Supplies and capital outlay include classroom materials and equipment related to engineering

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 123,748	\$ 97,631	\$ 100,921	\$ 183,369
Total Revenues	123,748	97,631	100,921	183,369
Expenditures				
Personal Services	61,966	60,234	58,311	109,795
Employees' Retirement/Insurance Benefits	20,958	27,801	29,069	36,018
Purchased Services	2,653	1,419	385	11,470
Supplies and Materials	24,913	3,501	14,397	26,869
Total Expenditures	110,490	92,955	102,162	186,152
Other Financing Sources (Uses)				
Advances In	1,000	-	1,900	-
Advances Out	(14,000)	(1,000)	-	(1,900)
Total Other Financing Sources (Uses)	(13,000)	(1,000)	1,900	(1,900)
Net Change in Fund Balance	258	3,676	659	(4,683)
Beginning Fund Balance	90	348	4,024	4,683
Ending Fund Balance	\$ 348	\$ 4,024	\$ 4,683	\$ -

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

	2018-19 Actual	2019-20 Actual	2020-2021 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Bilingual Assistant	1.50	1.50	1.50	1.50
Total FTE	1.50	1.50	1.50	1.50

Budget Highlights

- > Allocation from the US Department of Education is expected to remain consistent with prior years. The increase in revenue is the result of the carryover of unspent grant proceeds from FY21.
- > The increase in salary and benefits is due to timing. The carryover of FY21 (July and August) as well as all of FY22 salaries and benefits are budgeted in FY22.

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Restricted Federal Grants-in-Aid	\$ 886,013	\$ 878,488	\$ 1,017,278	\$ 1,077,578
Total Revenues	886,013	878,488	1,017,278	1,077,578
<u>Expenditures</u>				
Personal Services	651,849	641,153	724,084	713,088
Employees' Retirement/Insurance Benefits	193,510	211,101	256,320	305,890
Purchased Services	466	400	1,874	8,039
Supplies and Materials	29,896	19,794	28,372	74,013
Capital Outlay	-	1,400	8,488	90
Total Expenditures	875,721	873,848	1,019,138	1,101,120
<u>Other Financing Sources (Uses)</u>				
Advances In	-	-	3,900	-
Advances Out	-	-	-	(3,900)
Total Other Financing Sources (Uses)	-	-	3,900	(3,900)
Net Change in Fund Balance	10,292	4,640	2,040	(27,442)
Beginning Fund Balance	10,470	20,762	25,402	27,442
Ending Fund Balance	\$ 20,762	\$ 25,402	\$ 27,442	\$ -

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

	2018-19 Actual	2019-20 Actual	2020-2021 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Special Ed Teachers	7.50	8.00	8.00	8.00
Total FTE	7.50	8.00	8.00	8.00

Budget Highlights

- > Allocation from the US Department of Education is expected to remain consistent with prior years. The increase in revenue is the result of the carryover of unspent grant proceeds from FY21.

Title IV-A Student Support and Enrichment Grant

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Restricted Federal Grants-in-Aid	\$ -	\$ -	\$ -	\$ 68,000
Total Revenues	-	-	-	68,000
<u>Expenditures</u>				
Personal Services	-	-	-	4,000
Employees' Retirement/Insurance Benefits	-	-	-	700
Purchased Services	-	-	-	63,300
Total Expenditures	-	-	-	68,000
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Budget Highlights

- > Funds are budgeted for stipends to develop blended learning options, to subsidize AP Exams and IB exams for low income students, and for other instructional professional development surrounding online learning platforms.

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>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>FY22 Proposed Budget</u>
<u>Revenues</u>				
Restricted Federal Grants-in-Aid	\$ 97,447	\$ 56,768	\$ 128,526	\$ 74,851
Total Revenues	97,447	56,768	128,526	74,851
<u>Expenditures</u>				
Personal Services	40,947	41,333	47,505	48,991
Employees' Retirement/Insurance Benefit:	26,793	14,527	34,800	33,695
Purchased Services	3,668	-	-	-
Supplies and Materials	7,346	5,829	24,098	651
Capital Outlay	18,070	-	9,840	-
Total Expenditures	96,824	61,689	116,243	83,337
<u>Other Financing Sources (Uses)</u>				
Advances In	1,000	6,000	3,200	-
Advances Out	-	(1,000)	(6,000)	(3,200)
Total Other Financing Sources (Uses)	1,000	5,000	(2,800)	(3,200)
Net Change in Fund Balance	1,623	79	9,483	(11,686)
Beginning Fund Balance	501	2,124	2,203	11,686
Ending Fund Balance	\$ 2,124	\$ 2,203	\$ 11,686	\$ -

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>
Full Time Equivalent Staff:				
Preschool Aide	<u>1.17</u>	<u>1.17</u>	<u>1.53</u>	<u>1.53</u>
Total FTE	1.17	1.17	1.53	1.53

Budget Highlights

- > Basic allocation from the US Department of Education is expected to remain consistent with prior years. The drop in revenue is the result of an additional allocation in the prior year not expected to be awarded again.

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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 163,384	\$ 153,470	\$ 134,523	\$ 358,686
Total Revenues	163,384	153,470	134,523	358,686
Expenditures				
Personal Services	73,100	71,691	89,625	103,441
Employees' Retirement/Insurance Benefits	11,167	11,308	14,130	17,648
Purchased Services	84,253	70,481	60,132	205,158
Supplies and Materials	-	-	-	-
Total Expenditures	168,520	153,480	163,887	326,247
Other Financing Sources (Uses)				
Advances In	4,000	4,000	32,500	-
Advances Out	-	(4,000)	(4,000)	(32,500)
Total Other Financing Sources (Uses)	4,000	-	28,500	(32,500)
Net Change in Fund Balance	(1,136)	(10)	(864)	(61)
Beginning Fund Balance	2,071	935	925	61
Ending Fund Balance	\$ 935	\$ 925	\$ 61	\$ -

Budget Highlights

- > Allocation from the US Department of Education is expected to remain consistent with prior years. The increase in revenue is the result of the carryover of unspent grant proceeds from FY21.
- > Funds will be utilized on professional development for staff, including in the areas of diversity, equity, and inclusion.
- > Stipends are funded to provide building leadership team leaders, which support the use of data and tailoring classroom instruction
- > Non Public allocations are required and used by those buildings for professional development

Other Miscellaneous Federal Grant Funds

This fund is used to account for various minor federal grants that are periodically awarded and not classified elsewhere under major federal funds. In fiscal years 2018 and beyond, the District received a Title IV-A Student Support and Enrichment Grant. In fiscal year 2022, Title IV will be moved to a separate fund per the Ohio Department of Education.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Restricted Federal Grants-in-Aid	\$ 62,528	\$ 25,240	\$ 73,181	\$ 55,472
Total Revenues	62,528	25,240	73,181	55,472
<u>Expenditures</u>				
Personal Services	-	2,970	4,900	1,620
Employees' Retirement/Insurance Benefits	-	468	774	356
Purchased Services	71,275	61,770	18,509	47,822
Supplies and Materials	2,957	-	3,000	-
Total Expenditures	74,232	65,208	27,183	49,798
<u>Other Financing Sources (Uses)</u>				
Advances In	12,000	52,000	5,700	-
Advances Out	-	(12,000)	(52,000)	(5,700)
Total Other Financing Sources (Uses)	12,000	40,000	(46,300)	(5,700)
Net Change in Fund Balance	296	32	(302)	(26)
Beginning Fund Balance	-	296	328	26
Ending Fund Balance	\$ 296	\$ 328	\$ 26	\$ -

Budget Highlights

- > Funds include carryover of unspent Title IV-a funds from FY21 and will be used on professional development for teachers.
- > No other grants are known at this time.

Intra-District Services Fund

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Tuition	\$ 1,110,005	\$ 937,481	\$ (7,991)	\$ 1,200,000
Charges for Services	651,152	543,634	332,157	550,000
Total Revenues	1,761,157	1,481,115	324,166	1,750,000
Expenditures				
Personal Services	768,025	846,742	197,332	996,700
Employees' Retirement/Insurance Benefits	288,666	339,496	99,447	418,410
Purchased Services	144,171	95,385	99,005	135,000
Supplies and Materials	271,418	200,869	247,653	261,500
Capital Outlay	20,632	-	-	50,000
Total Expenditures	1,492,912	1,482,492	643,437	1,861,610
Net Change in Fund Balance	268,245	(1,377)	(319,271)	(111,610)
Beginning Fund Balance	1,332,706	1,600,951	1,599,574	1,280,303
Ending Fund Balance	\$ 1,600,951	\$ 1,599,574	\$ 1,280,303	\$ 1,168,693

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Copy Center Operator	2.00	2.00	2.00	2.00
Regular Teachers	<u>9.00</u>	<u>10.00</u>	<u>12.00</u>	<u>12.00</u>
Total FTE	11.00	12.00	14.00	14.00

Budget Highlights

- > The district did not offer the program for the 2021 school year but intends to return to normal programming for 2022
- > Salaries include 12 FTE K+ teachers to cover anticipated participation in the program for 2022
- > Salaries also include 2 FTE copy center operators.
- > Purchased services and supplies are all related to copy center and include toner, ink, paper, and maintenance agreements. Increase due to appropriation of available balances if needed for replacement equipment
- > Tuition is set at \$345 per month for All Day Kindergarten, and for Copy center rates are set to cover costs

Workers Compensation Self-Insurance Fund

The District became self-insured for workers compensation on August 1, 2009. Board paid premium's are established and deposited into this fund from the fund in which the employee is paid. A third party administers claims and stop loss insurance coverage is purchased. The administrator in charge of insurance is paid from this fund as well.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
Revenues				
Charges for Services	\$ 347,683	\$ 362,007	\$ 372,359	\$ 375,000
Investment Income	36,687	47,211	29,196	15,000
Total Revenues	384,370	409,218	401,555	390,000
Expenditures				
Personal Services	83,752	98,650	75,491	77,600
Employees' Retirement/Insurance Benefits	43,966	50,736	44,760	47,640
Third Party Administrator	96,443	2,109	59,838	60,000
Claims	54,275	48,824	43,772	100,000
Stop Loss/Other	51,486	60,961	81,834	95,000
Total Expenditures	329,922	261,280	305,695	380,240
Net Change in Fund Balance	54,448	147,938	95,860	9,760
Beginning Fund Balance	1,941,897	1,996,345	2,144,283	2,240,143
Ending Fund Balance	\$ 1,996,345	\$ 2,144,283	\$ 2,240,143	\$ 2,249,903

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Compensation Supervisor	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00

2022 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

Budget Highlights

- > Revenue will remain consistent as rate charged will be unchanged at 0.4% of gross covered payroll. Due to positive claims, District will explore reducing the rate in the future
- > TPA budget includes \$30,000 for claims processing, \$20,000 for legal services, \$ 10,000 for safety program activities, and \$25,000 to Ohio Bureau of Workers Comp for tail claims and other mandates.
- > Stop loss insurance renewal is budgeted at \$60,000, with a \$400,000 retention.
- > Salaries and benefits include the administrator overseeing the program
- > \$100,000 is appropriated for claims in case of high volume, but we anticipate consistent levels from prior year.

Medical Self-Insurance Fund

The District became self-insured for health insurance on January 1, 2014. Board paid premium's are established and deposited into this fund from the fund in which the employee is paid. A third party administers claims and stop loss insurance coverage is purchased via a council of governments with several other districts.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	FY22 Proposed Budget
<u>Revenues</u>				
Charges for Services	\$ 17,732,997	\$ 19,530,267	\$ 21,677,094	\$ 23,450,000
Investment Income	201,568	219,459	158,632	116,000
Total Revenues	17,934,565	19,749,726	21,835,726	23,566,000
<u>Expenditures</u>				
Third Party Administrator	572,095	607,864	310,070	683,000
Claims	16,844,415	17,274,887	16,065,827	19,500,000
Stop Loss/Other	1,240,528	1,624,102	1,984,887	2,500,000
Total Expenditures	18,657,038	19,506,853	18,360,784	22,683,000
Net Change in Fund Balance	(722,473)	242,873	3,474,942	883,000
Beginning Fund Balance	11,255,287	10,532,814	10,775,687	14,250,629
Ending Fund Balance	\$ 10,532,814	\$ 10,775,687	\$ 14,250,629	\$ 15,133,629

2022 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 8% for calendar year 2022, although positive claims activity the first half of 2021 may allow for a lower increase.
- > Claims have been trending 20% under for the first half of calendar year 2021, but we are budgeting them to return to expected levels prior to the pandemic.
- > TPA costs expected to increase 5-7% for inflation, stop loss expected to increase 20%, since the reinsurance industry is under intense pressure due to the pandemic but will be mitigated due to participation in a pooled consortium with 4 other districts.

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>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	FY22 Proposed Budget
<u>Revenues</u>				
Investment Income	\$ 2,373	\$ 2,920	\$ 1,680	\$ 875
Gifts and Contributions	-	-	-	-
Total Revenues	2,373	2,920	1,680	875
<u>Expenditures</u>				
Scholarships	1,850	3,850	1,700	1,900
Total Expenditures	1,850	3,850	1,700	1,900
Net Change in Fund Balance	523	(930)	(20)	(1,025)
Beginning Fund Balance	126,882	127,405	126,475	126,455
Ending Fund Balance	\$ 127,405	\$ 126,475	\$ 126,455	\$ 125,430

WORTHINGTON CITY SCHOOL DISTRICT

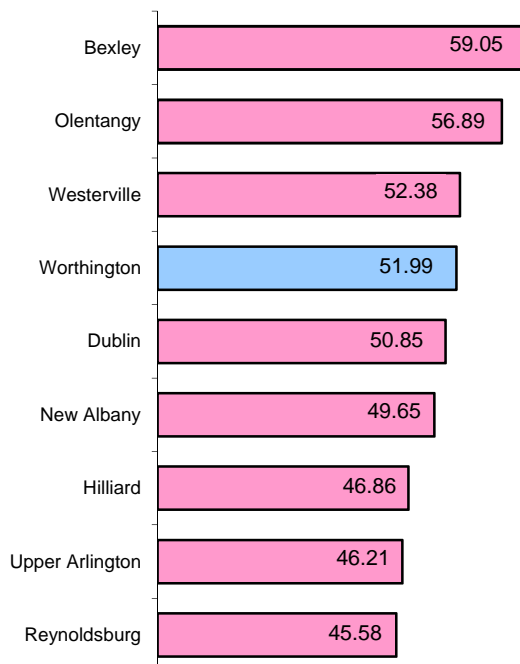
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Statistical Section



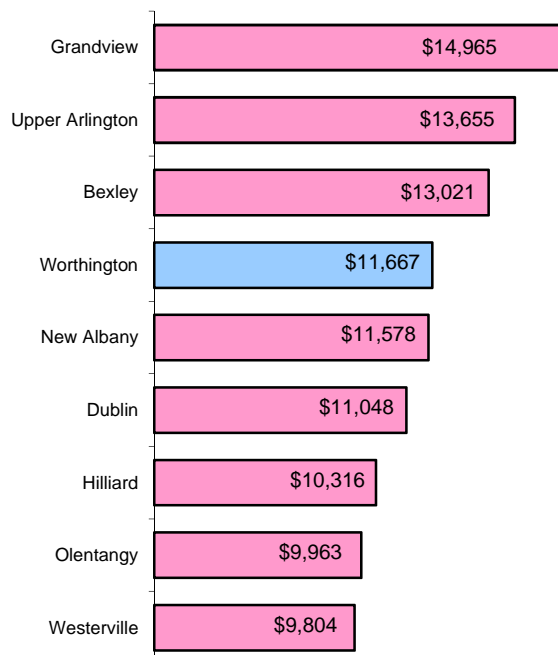
District Comparisons

Residential Effective Millage Rate 2021



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

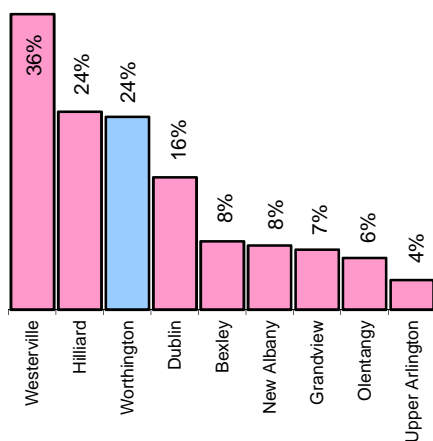
Cost Per Pupil 2020



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.

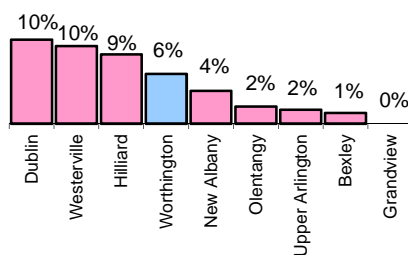
Student Composition (2020)

Economically Disadvantaged



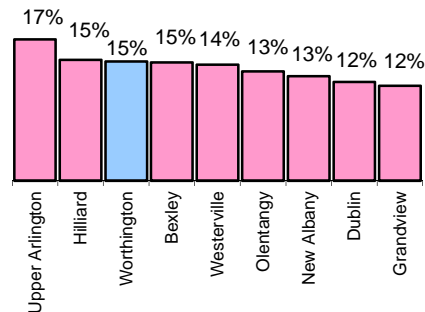
Worthington's economically disadvantaged population has grown considerably in recent years, nearing 25%. This presents a unique challenge for staff as lower income students generally require greater resources and services to maintain the highest standards of achievement.

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.

Students with Disabilities



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

Function	Projected 2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
Instruction										
Per Pupil Cost of Operating Expenditures	11,900	unav.	11,667	11,672	10,999	10,856	10,782	11,473	10,738	10,992
Support Services										
Pupil										
Enrollment (Students K-12)	10,531	10,340	10,630	10,369	10,144	10,077	9,989	9,680	9,537	9,407
Graduation Rate	92.5%	unav.	92.4%	95.2%	93.3%	94.9%	93.9%	93.8%	94.2%	92.0%
% of Students with Disabilities	15.0%	unav.	14.6%	14.8%	13.9%	13.3%	13.3%	13.0%	12.7%	11.9%
% of Limited English Proficient Students	6.5%	unav.	6.1%	5.9%	4.0%	6.5%	5.7%	5.7%	5.3%	5.2%
Instructional Staff										
IT Work Orders Completed	4,500	5,901	5,800	6,104	5,700	7,223	13,390	13,341	15,368	15,438
Administration										
Student Attendance Rate	96.5%	unav.	96.2%	94.4%	95.3%	>95%	>95%	>95%	92.7%	>95%
Fiscal and Business										
Purchase Orders Processed	6,100	5,764	6,316	7,505	6,703	7,376	7,252	6,911	7,007	6,824
Nonpayroll Checks Issued	8,500	7,512	8,700	9,308	8,680	9,016	10,647	10,319	10,329	10,255
Maintenance										
Maintenance Work Orders Completed	2,600	2,331	2,190	2,632	2,472	2,770	2,731	3,299	2,616	2,566
District Square Footage Maintained By Custodians and Maintenance Staff	1,778,096	1,645,518	1,645,518	1,645,518	1,645,518	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
Transportation										
Average Students Transported Daily	4,650	1,842	4,203	4,541	4,733	4,872	4,743	4,447	4,594	4,651
Average Daily Bus Fleet Mileage	6,500	6,737	5,945	6,547	6,387	6,155	5,797	5,347	5,811	4,838
Number of Busses in Fleet	93	93	92	89	88	88	84	84	84	84
Co-Curricular Activities										
High School Varsity Teams	64	64	64	64	64	64	64	58	58	58
Food Service										
Meals Served to Students	920,400	854,840	720,708	851,834	883,179	926,186	880,980	691,291	660,210	747,907
% of Total Meals That Were Free Meals	100.0%	100.0%	43.6%	39.6%	41.1%	43.2%	42.5%	39.0%	36.3%	44.8%
% of Total Meals That Were Reduced Meals	0.0%	0.0%	6.2%	7.7%	7.4%	7.5%	9.0%	8.3%	7.9%	9.0%

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.

Demographic and Economic Statistics

Year	Population (1)	Personal Income (2)	Per Capita Personal Income		Unemployment Rate (4)
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	(3)	6.3%
2014	59,723	2,772,401,383	46,421	(3)	4.8%
2015	59,757	2,862,539,571	47,903	(3)	5.2%
2016	60,725	2,956,578,800	48,688	(3)	4.1%
2017	64,886	3,178,051,394	48,979	(3)	4.4%
2018	65,359	3,269,322,539	50,021	(3)	4.5%
2019	66,384	3,320,594,064	50,021	(3)	3.7%
2020	66,127	3,363,682,109	50,867	(3)	3.7%

Sources: (1) Mid Ohio Regional Planning Commission

(2) Calculated based on Median income and population

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

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

Top Taxpayers 2021 and 2012

2021 Collection Year			2012 Collection Year		
Name of Taxpayer	Assessed Value	Percent of Total Assessed Value	Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
Public Utilities			Public Utilities		
1 Ohio Power Company	\$46,117,540	1.91%	1 Columbus Southern Power Co	\$29,544,710	1.66%
2 American Municipal Power Inc	\$8,756,980	0.36%			
Real Estate			Real Estate		
1 District Two LLC	15,268,750	0.63%	1 Anheuser-Busch Inc.	19,202,160	1.08%
2 Communications Realty Investments	13,403,820	0.55%	2 Eastrich No 167 Corp.	8,548,770	0.48%
3 Worthington Meadows	11,028,880	0.46%	3 EOP - Community Corporate	8,050,010	0.45%
4 Worthington Industries	9,981,820	0.41%	4 Worthington Meadows	7,533,770	0.42%
5 Anheuser-Busch Inc.	8,484,780	0.35%	5 Fieldstone Trace Partnership	7,367,500	0.41%
6 Fieldstone Trace	8,301,760	0.34%	6 Worthington Industries	6,104,860	0.34%
7 445 Hutchinson LP	7,430,510	0.31%	7 Stratford Chase	5,250,000	0.30%
8 Stratford Chase Apartments	7,364,390	0.30%	8 Columbus Park Club	5,180,000	0.29%
9 Alexander Square LLC	6,610,800	0.27%	9 Corporate Hill LLC	5,145,050	0.29%
10 Columbus Park Club Associates	6,166,440	0.25%	10 Alexander Square LLC	4,865,000	0.27%
All Others	2,269,926,970	93.84%	All Others	1,672,305,460	94.00%
Total Assessed Valuation	<u>2,418,843,440</u>	<u>100.00%</u>		<u>1,779,097,290</u>	<u>100.00%</u>

Source: Office of the Auditor, Franklin County, Ohio

Note: Assessed Values are for the valuation year of 2020 and 2011 respectively.

Property Tax Rates Direct and Overlapping

Collection Year	Worthington City School			Franklin County	City of Worthington	City of Columbus	Village of Riverlea	Sharon Township	Perry Township	Library
	General Fund	Bond Fund	Total Direct							
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
2017	93.14	3.80	96.94	18.47	5.00	3.14	25.90	1.57	24.67	4.80
2018	93.14	3.80	96.94	18.92	5.00	3.14	23.01	1.57	24.67	4.80
2019	96.04	6.05	102.09	18.92	5.00	3.14	20.25	1.57	25.10	4.80
2020	98.04	6.05	104.09	19.12	5.00	3.14	20.25	1.57	24.67	4.80
2021	100.04	5.60	105.64	19.12	5.00	3.14	19.00	1.57	24.67	4.80
(Res/Agric)	(46.39)	(5.60)	(51.99)	(14.50)	(5.00)	(3.14)	(18.11)	(1.57)	(14.80)	(3.90)
(Comm/Ind)	(67.94)	(5.60)	(73.54)	(16.15)	(5.00)	(3.14)	(17.83)	(1.57)	(15.97)	(4.53)

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
	2019	2020	2021	2022
Official/Administrative				
Asst. Superintendent	1.00	1.00	1.00	1.00
Asst. Treasurer	1.00	1.00	1.00	1.00
Athletic Director	2.00	2.00	2.00	2.00
Compensation Supervisor	1.00	1.00	1.00	1.00
Coordinator	5.00	5.00	6.00	6.00
Director	11.00	11.00	11.00	11.00
Principals/Asst. Principals	25.00	25.00	27.00	31.00
Superintendent	1.00	1.00	1.00	1.00
Supervisors	3.00	3.00	3.00	3.00
Treasurer	1.00	1.00	1.00	1.00
	51.00	51.00	54.00	58.00
Professional- Educational				
Blending Learning Coach	1.00	1.00	1.00	0.00
Counselors	20.50	25.50	25.50	25.50
Librarian	15.60	15.80	15.80	16.80
Other Educational Assgn.	6.50	12.50	4.50	2.50
Regular Teachers	544.62	542.92	544.84	555.84
Special Ed Teachers	149.00	155.42	159.00	162.00
Supplemental Svc Tchrs	0.00	0.00	0.00	0.00
Teacher Leaders	3.00	3.00	3.00	3.00
Vocational Ed Teachers	2.00	4.00	2.00	2.00
	742.22	760.14	755.64	767.64
Professional- Other				
Accountant	1.00	1.00	1.00	1.00
Adaptive Phys Ed	1.00	1.00	1.00	1.00
Autism Scholarship Facilitator	0.50	0.50	0.50	0.50
Nurses	6.00	7.00	7.00	7.00
Occupational Thrpst	8.08	8.08	8.29	8.29
Physical Therapist	2.50	1.50	1.50	1.50
Psychologists	12.50	13.50	12.70	12.70
Speech & Lang. Therapists	8.20	10.20	13.00	13.00
Web Design	1.00	1.00	1.00	1.00
	40.78	43.78	45.99	45.99
Technical				
Database Specialist	1.00	1.00	1.00	1.00
Desktop Specialist	1.00	1.00	1.00	1.00
Digital Tech Support	1.00	1.00	1.00	1.00
EMIS Coordinator	2.00	2.00	2.00	2.00
Instructional Integration Specialist	2.00	2.00	2.00	2.00
Network Specialist	3.00	3.00	3.00	3.00
Personnel Analyst	2.00	2.00	2.00	2.00
Tech Systems Support	4.00	3.00	3.00	3.00
Technology Technician	0.00	0.00	0.00	4.00
End User Support Specialist	0.00	0.00	0.00	1.00
DevOps Specialist	0.00	0.00	0.00	1.00
Weight Room Tech	1.00	1.00	1.00	1.00
	17.00	16.00	16.00	22.00
Office/Clerical				
Clerical	2.07	3.00	1.00	1.00
Copy Center Operator	2.00	2.00	2.00	2.00
Payroll	2.00	2.00	2.00	2.00
Receipts/Disbursements	3.00	3.00	3.00	3.00
Aides/Assistants	119.77	124.56	128.19	130.69
Secretaries	55.92	56.42	59.42	60.42
Security Monitor	0.00	2.00	0.00	0.00
Testing Specialist	1.00	1.00	1.00	1.00
	185.76	193.98	196.61	200.11
Crafts and Trades				
Auditorium Manager	1.00	1.00	1.00	1.00
Building Maintenance	5.00	5.00	5.00	6.00
Delivery/Warehousing	3.00	2.00	2.00	2.00
Mechanic	4.00	4.00	4.47	4.47
Stagecraft Tech	1.00	1.00	1.00	1.00
Technical Trades	8.00	9.00	9.00	9.00
	22.00	22.00	22.47	23.47
Operative				
Bus Drivers	56.05	57.75	54.06	55.12
Dispatcher	2.00	2.00	2.00	2.00
	58.05	59.75	56.06	57.12
Service Work/Laborer				
Crossing Guard	0.56	0.87	0.56	0.56
Custodians	59.52	60.70	62.70	65.64
Food Service	38.51	37.28	37.02	37.52
Landscape Maintenance	7.00	7.00	7.00	7.00
	105.59	105.85	107.28	110.72
Total	1,222.40	1,252.50	1,254.05	1,285.05

Employees by Fund

	Actual			Projected
	2019	2020	2021	2022
General	1,131.17	1,161.56	1,161.20	1,190.20
Food Service	40.58	40.28	40.02	40.52
Auxiliary Services	3.80	2.33	2.36	2.36
Other State Grants	1.00	1.00	0.82	0.82
Spec Ed IDEA	23.68	23.66	23.62	25.12
Limited English Prof.	1.50	1.50	1.50	1.50
Disadv. Children	7.50	8.00	8.00	8.00
Spec Ed Preschool	1.17	1.17	1.53	1.53
Intra-District Svcs	11.00	12.00	14.00	14.00
Workers Comp Insur.	1.00	1.00	1.00	1.00
Total	1,222.40	1,252.50	1,254.05	1,285.05

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

Budget and Fiscal Management Policies

Forecast and Appropriations and Budget Plan (Policy 6231)

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

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

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

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

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

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

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

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

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 – A budget with total expenditures not exceeding beginning available fund equity plus estimated resources.

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

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

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

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

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

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

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

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

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

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, or more commonly, resources remaining from prior years and which are available to be budgeted in the current year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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.