

District Budget

July 1, 2022 – June 30, 2023



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

WORTHINGTON CITY SCHOOL DISTRICT

TABLE OF CONTENTS

<u>INTRODUCTORY SECTION</u>	<u>Page</u>
Introduction Letter	2
Executive Summary- All Funds Budget Summary.....	6
Executive Summary- Revenue Analysis.....	8
Executive Summary- Expenditure Analysis	12
Community Profile.....	19
Organizational Chart.....	20
Mission, Vision, and Goals.....	21
Budget Process, Guiding Policies, and Timeline.....	26
Budget and Fiscal Management Policies	30
 <u>FINANCIAL SECTION</u>	
 Fund Structure	 33
 Long Term Forecast	 34
General Fund Budget:	
General Fund Budget Allocation.....	38
Summary	39
High Schools	40
Middle Schools.....	42
Elementary Schools.....	44
Departments	48
Debt Service Fund:	
Debt Service Fund Budget	74
Debt Service Payment Schedule	75
Capital Projects Funds Budget:	
Permanent Improvements Fund.....	76
Building Fund.....	77
Long Term Capital Plan	78
Special Revenue Fund Budgets:	
Food Service Fund	80
Other Local Sources Fund.....	82
Uniform School Supplies Fund.....	83
Special Rotary Fund	84
Public School Support Fund.....	85

WORTHINGTON CITY SCHOOL DISTRICT

TABLE OF CONTENTS

Other Local Grants Fund.....	86
Student Managed Activity.....	87
District Managed Activities Fund	88
Auxilliary Services Fund.....	89
Data Communications Support Fund	90
Student Wellness and Success Fund	91
Other Miscellaneous State Grant Funds.....	92
Elementary and Secondary School Emergency Relief.....	93
Coronavirus Relief Fund	95
Special Education IDEA Grant Fund	96
Vocational Education (Perkins) Grant Fund	97
Title III LEP Grant Fund.....	98
Title I Economically Disadvantaged Pupils Grant Fund.....	99
Title IV Student Support and Enrichment Grant.....	100
Special Education Preschool Grant Fund.....	101
Title IIA Improving Teacher Quality Grant Fund.....	102
Other Miscellaneous Federal Grant Funds.....	103
Internal Service Fund Budgets:	
Intra-District Services Fund	104
Workers Compensation Self-Insurance Fund	105
Medical Self-Insurance Fund.....	106
Private Purpose Trust Fund Budget	107

STATISTICAL SECTION

District Comparisons.....	1110
Operating Indicators.....	111
Demographic and Economic Statistics	112
Top Taxpayers.....	113
Property Tax Rates Direct and Overlapping	114
Historical and Projected Enrollment	115
Employees By Category.....	116
Glossary of Terms.....	117

Introductory Section





WORTHINGTON SCHOOLS

June 27, 2022

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

Kelli Davis

Nikki Hudson

Amy Lloyd

Charlie Wilson

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

We are proud to present this comprehensive budget document for the 2022-23 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 2021-22 school year is now complete and this spring season feels more special than others. We ended the year on an incredibly positive note with a sense of hope and excitement that we are finally on the path to recovery after the many ups and downs of the pandemic the past two years. We are especially proud of our class of 2022 and the resiliency they showed, which will serve them well for many years to come as they embark to truly change the world.

We accomplished so much during this challenging year. Phase 1 of our master facilities plan was realized. We opened this year as a K-5, 6-8 school district. Perry Middle School opened as a new school. We held open houses for our new and renovated middle schools. We implemented 1:1 computing for all students. We welcomed a new board member in Kelli Davis. We completed high school mascot rebranding. We built outdoor learning shelters at all elementary buildings and renovated several playgrounds. We partnered with Ohio State University and built a strong foundation of diversity equity and inclusion. We served over 400,000 more meals to students. That is just a fraction of our amazing accomplishments.

Looking ahead, we are prepared to welcome over 1,200 students into summer learning opportunities. We will have our largest transportation summer ever as we incorporate the pandemic resources provided by the federal government to continue to close learning gaps. We expect enrollment to continue to increase. We will embark on the planning and design process of phase 2 of our master facilities plan, which is focused on significantly rebuilding and renovating our two high school campuses to best serve our students in the 21st century for years to come. Our goals for 2022-23 school year were established during a work session with the Board of Education on June 2, 2022 and can be found in the introductory section of this document. They include several initiatives involving continuous improvement, communication and collaboration, core instruction, policy and governance, and accountability of our resources. We are excited to embark on a journey to achieve these goals next year.

CURRENT ECONOMIC ENVIRONMENT IMPACTING THE BUDGET

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

categories of operating and capital expenses. However here in Ohio, revenues continue to exceed projections, with the latest OBM report indicating total revenues for the year about to conclude (FY22) are \$3.8 billion above estimate (11.7%). Intel recently announced a major manufacturing hub will be developed in central Ohio and should lead to job growth and secondary development. Locally, unemployment remains low and our main source of revenue, property taxes, is still being collected at close to 99%. Home sales continue to remain very strong, but rising interest rates could impact values. The District resides in Franklin County, which has experienced above average growth in jobs compared to both the state and national average, and it is a leading contributor to our housing turnover and recent student enrollment growth. This is due to its sizable institutional component, with Columbus being Ohio's capital, as well as home to The Ohio State University. Our hope is that our location will provide stability during an uncertain outlook.

IMMEDIATE FINANCIAL CONDITION

The immediate financial condition of the school district is strong. As of the close of the 2021-22 school year the District's main operating fund, the General Fund, had an unreserved balance of \$72.3 million. The final increment of the 2018 operating levy was phased in during 2022 allowing operating revenues to slightly outpace expenditures last year. Relief funding provided by the federal government was utilized to offset increased costs associated with the pandemic. 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. Our food service fund benefited from the USDA subsidy to provide free meals to all students, and our staff worked hard to serve over 400,000 more meals, leaving the food service fund with an available fund balance of \$3.4 million at the end of the year. Our capital projects funds have been depleted, as we finished construction on Phase 1 of our Master Facilities Plan that significantly renovated and expanded our middle schools.

LONG TERM FINANCIAL CONDITION

We are moving forward with eyes wide open, embracing the good news while recognizing continued challenges. This budget aligns with the most recent five-year financial forecast approved by the board on May 9, 2022. That forecast projects positive fund balance for the next four years. However, deficit spending begins this year and escalates annually. This is mainly due to the fact that our District is primarily funded through local property taxes, and Ohio laws prohibit inflationary growth in property tax revenue for school districts. Our last incremental operating levy, approved in 2018, was projected to last four years, and it has. It's now fully phased in, and because of this Ohio law, our revenue is projected to be flat, while expenses, especially in this inflationary environment along with our increasing enrollment, continue to grow. Although the state implemented a new school funding formula, the net increase to our district, as an above average wealth suburb, is very little. Our projected unreserved fund balance will go from \$72.3 million at the end of the 21-22 school year to only \$6.6 million at the end of 2026. For these reasons, the Board of Education has begun the process to put an incremental operating levy on the ballot this fall. The request is identical to the one approved in 2018 and asks for an additional 2.9 mills next year along with a 2 mill increment each of the following three years for a total increase of 8.9 mills over a four year period. We project this levy will again last at least four years.

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.

A group of community members worked together to review Phase 2 of the Master Facilities Plan and ultimately recommended to the board to move forward with significant renovations and rebuilding of our two high school campuses. The board has begun the process of placing a combined \$234 million bond issue and 1.9 mill permanent improvement levy on the ballot to fund construction of phase 2 and provided a permanent funding source for our buses, technology infrastructure, instructional equipment, and some deferred maintenance projects like HVAC replacements, roof repairs, and playground and extracurricular field improvements.

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 ACFR which is prepared on a GAAP basis. The major differences are:

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

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

Respectfully submitted,



Trent Bowers, Superintendent



T.J. Cusick, Treasurer

WORTHINGTON CITY SCHOOL DISTRICT

This page left blank intentionally.

Executive Summary- All Funds Budget Summary

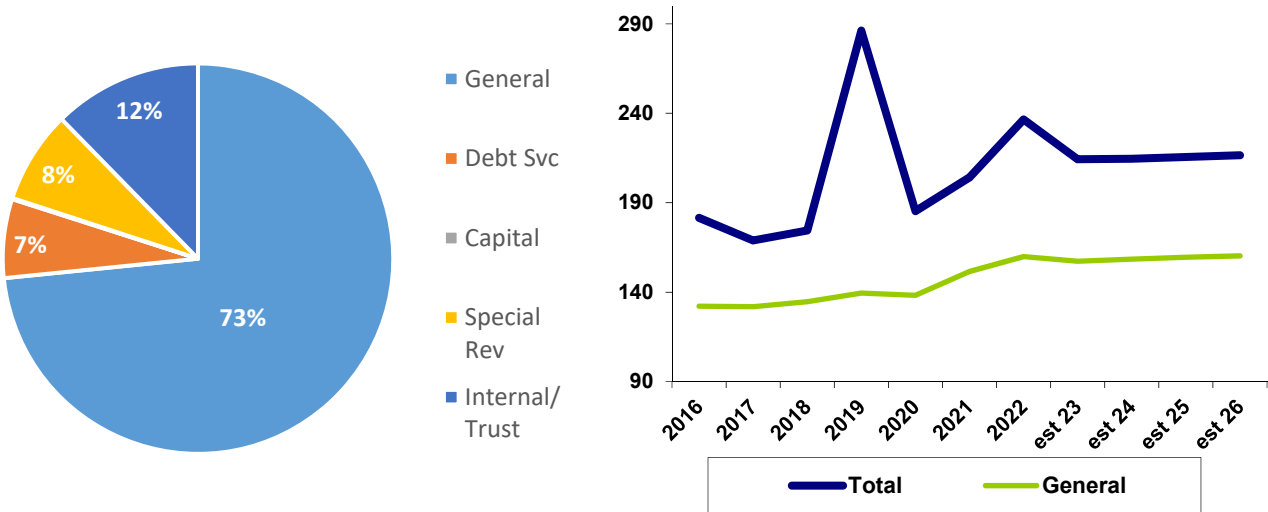
Fund	Actual Fiscal Year 2020-2021			Actual Fiscal Year 2021-2022		
	Actual Revenues	Actual Expenses	Ending Balance	Actual Revenues	Actual Expenses	Ending Balance
General:						
Local Prop. Taxes	\$ 118,517,652			\$ 124,673,982		
State Aid	19,258,485			20,579,262		
Other Intergovernmental	10,864,135			10,070,901		
Other Revenues	2,971,773			4,577,206		
Salaries		86,864,342			90,988,564	
Benefits		34,433,746			35,682,174	
Purchased Svcs		13,719,036			17,321,588	
Supplies		3,465,944			5,147,418	
Capital Outlay		1,105,899			2,197,164	
Other		1,814,099			1,836,879	
Non Operating		1,927,202			11,451,406	
Total General	151,612,045	143,330,268	102,865,195	159,901,351	164,625,193	98,141,353
Bond Retirement	14,237,455	14,529,084	9,315,705	24,371,918	23,312,024	10,375,599
Capital Projects						
Perm Improvements	14,380	44,284	566,948	-	63,055	503,893
Building	756,428	5,761,075	17,719,767	10,583,460	15,904,210	12,399,017
<i>Capital Projects Total</i>	770,808	5,805,359	18,286,715	10,583,460	15,967,265	12,902,910
Special Revenue						
Food Service	2,682,315	3,196,050	805,000	6,770,856	4,155,397	3,420,459
Other Local Sources	13,327	11,150	53,188	31,175	7,632	76,731
Uniform Sch. Supplies	-	173,865	-	-	-	-
Special Rotary	283,243	3,099,352	789,887	322,561	533,109	579,339
Public School Support	264,286	247,079	814,522	352,689	711,170	456,041
Other Local Grants	25,254	26,097	3,913	3,000	6,596	317
Student Managed Activities	-	-	119,137	118,161	91,641	145,657
District Mng. Activities	559,028	526,557	590,719	915,387	711,511	794,595
Auxiliary Services	1,225,309	1,238,690	82,517	507,636	515,041	75,112
Data Commun.	30,600	30,600	-	32,400	32,400	-
Student Wellness and Success Fund	615,341	615,472	-	-	-	-
Other State Grants	181,358	126,717	54,641	128,935	127,547	56,029
ESSER/ARP	4,288,570	4,288,521	692	3,438,863	3,438,955	600
Coronavirus Relief Fund	647,796	647,796	-	-	-	-
Spec Ed IDEA	2,677,634	2,602,350	120,289	2,513,505	2,536,600	97,194
Vocation Education	56,304	55,381	1,834	39,090	39,930	994
Limited English Prof.	102,821	102,162	4,683	141,518	140,534	5,667
Disadv. Children	1,021,178	1,019,138	27,442	981,058	969,821	38,679
Title IV	-	-	-	50,645	50,075	570
Spec Ed Preschool	131,726	122,243	11,686	108,562	118,172	2,076
Improving Tchr Quality	167,023	167,887	61	283,392	283,202	251
Other Federal Grants	78,881	79,183	26	518,798	518,824	-
Special Revenue Totals	15,051,994	18,376,290	3,480,237	17,258,231	14,988,157	5,750,311
Internal Service						
Intra-District Svcs	324,166	643,437	1,280,303	1,780,116	1,437,905	1,622,514
Workers Comp Insur.	401,555	305,695	2,240,143	364,301	307,176	2,297,268
Medical Self Insurance	21,835,726	18,360,784	14,250,629	22,785,878	22,200,749	14,835,758
Internal Service Totals	22,561,447	19,309,916	17,771,075	24,930,295	23,945,830	18,755,540
Priv. Purp Trust	1,680	1,700	126,455	1,361	1,350	126,466
Total All Funds	\$204,235,429	\$201,352,617	\$151,845,382	\$237,046,616	\$242,839,819	\$146,052,179

Executive Summary- All Funds Budget Summary

Fund	Proposed Budget Fiscal Year 2022-2023					
	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	\$ 123,140,000	-1.23%				
State Aid	21,253,000	3.27%				
Other Intergovernmental	10,046,000	-0.25%				
Other Revenues	2,897,000	-36.71%				
Salaries			96,100,000	5.62%		
Benefits			38,052,000	6.64%		
Purchased Svcs			18,699,000	7.95%		
Supplies			5,408,000	5.06%		
Capital Outlay			1,921,000	-12.57%		
Other			2,187,000	19.06%		
Non Operating			443,000	-96.13%		
Total General	157,336,000	-1.60%	162,810,000	-1.10%	92,667,353	56.92%
Bond Retirement	14,021,813	-42.47%	13,223,411	-43.28%	11,174,001	84.50%
Capital Projects						
Perm Improvements	-	0.00%	503,893	699.13%	-	0.00%
Building	150,000	-98.58%	12,549,017	-21.10%	-	0.00%
<i>Capital Projects Total</i>	<i>150,000</i>	<i>-98.58%</i>	<i>13,052,910</i>	<i>-18.25%</i>	<i>-</i>	<i>0.00%</i>
Special Revenue						
Food Service	3,609,187	-46.70%	4,041,000	-2.75%	2,988,646	73.96%
Other Local Sources	9,945	-68.10%	9,550	25.13%	77,126	807.60%
Uniform Sch. Supplies	-	0.00%	-	0.00%	-	0.00%
Special Rotary	333,500	3.39%	912,839	71.23%	-	0.00%
Public School Support	355,068	0.67%	811,109	14.05%	-	0.00%
Other Local Grants	-	-100.00%	317	-95.19%	-	0.00%
Student Managed Activities	123,100	4.18%	268,757	193.27%	-	0.00%
District Mng. Activities	841,665	-8.05%	1,451,863	104.05%	184,397	12.70%
Auxiliary Services	359,008	-29.28%	434,120	-15.71%	-	0.00%
Data Commun.	32,400	0.00%	32,400	0.00%	-	0.00%
Student Wellness and Success Fund	-	0.00%	-	0.00%	-	0.00%
Other State Grants	180,000	39.61%	236,029	85.05%	-	0.00%
ESSER/ARP	5,403,896	57.14%	5,404,496	57.16%	-	0.00%
Coronavirus Relief Fund	-	0.00%	-	0.00%	-	0.00%
Spec Ed IDEA	3,061,821	21.81%	3,159,015	24.54%	-	0.00%
Vocation Education	39,090	0.00%	40,084	0.39%	-	0.00%
Limited English Prof.	152,860	8.01%	158,527	12.80%	-	0.00%
Disadv. Children	1,192,563	21.56%	1,231,242	26.96%	-	0.00%
Title IV	168,262	232.24%	168,832	237.16%	-	0.00%
Spec Ed Preschool	99,414	-8.43%	101,490	-14.12%	-	0.00%
Improving Tchr Quality	412,492	45.56%	412,743	45.74%	-	0.00%
Other Federal Grants	-	-100.00%	-	-100.00%	-	0.00%
Special Revenue Totals	16,374,271	-5.12%	18,874,413	25.93%	3,250,169	17.22%
Internal Service						
Intra-District Svcs	1,963,000	10.27%	1,846,000	28.38%	1,739,514	94.23%
Workers Comp Insur.	393,000	7.88%	382,000	24.36%	2,308,268	604.26%
Medical Self Insurance	24,100,000	5.77%	23,983,000	8.03%	14,952,758	62.35%
Internal Service Totals	26,456,000	6.12%	26,211,000	9.46%	19,000,540	72.49%
Priv. Purp Trust	1,600	17.56%	1,870	38.52%	126,196	6748.45%
Total All Funds	\$214,339,684	-9.58%	\$234,173,604	-3.57%	\$126,218,259	53.90%

Executive Summary - Revenue Analysis

Total FY23 Estimated Revenues All Funds: \$214.3 Million



Revenue of all 30 District funds for FY23 is projected to total \$214.3 million, a decrease of \$22.7 million. That increase is a result of the following:

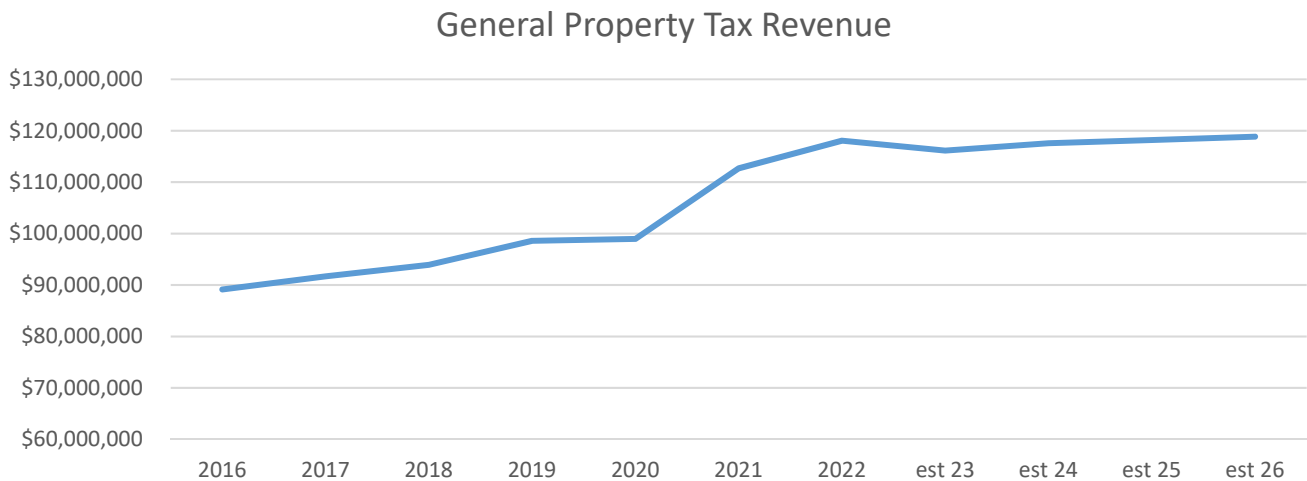
- A projected decrease of \$10.4 million in the Bond Retirement fund. The District refunded \$9.9 million of outstanding debt last year and we do not anticipate any refunding opportunities this year.
- A projected decrease of \$10.4 million in the Building Fund. The Building Fund accounts for bond issue proceeds used for construction, and the District made a one-time advance of funds from the general fund last year of \$10.3 million to escalate planning and drawings for high school renovations. Those projects would need funded via passage of a bond levy by voters in the future.
- General Fund total revenue is projected to decrease by \$2.6 million to \$157.3 million due to timing of delinquent collections as well as projected refunds from pending valuation challenges with the county Board of Revisions. Property taxes account for \$123.1 million, or 78% of total revenue). The final two mills of an incremental levy passed in 2018 are now being fully collected and our revenue will be flat unless a new levy is passed. State formula funding is projected to increase \$0.5 million (2.4%) due to the phase-in of a new school funding formula.
- The Employee Medical Self Insurance Fund revenue is projected to increase \$1.3 million due to expected premium increase of 8% for calendar year 2023.

A detailed analysis of each fund category follows.

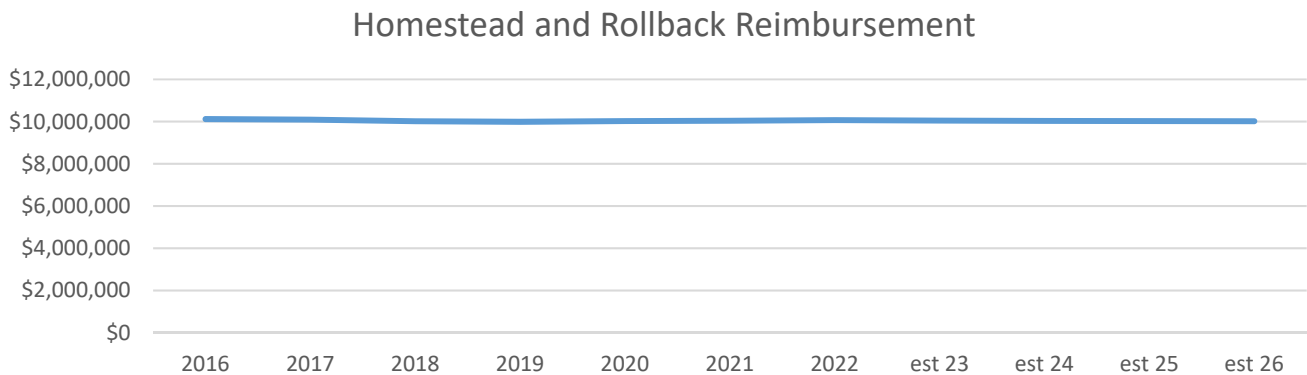
General Fund

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

Real Estate Property Taxes



The District's main source of revenue is real estate property taxes, accounting for 74% (\$116.1 million) of total projected 2023 operating revenue. Voters 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. 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). Therefore, unless a District passes a new levy or has growth (Worthington is very mature with little land to develop), real estate revenues flatten out.

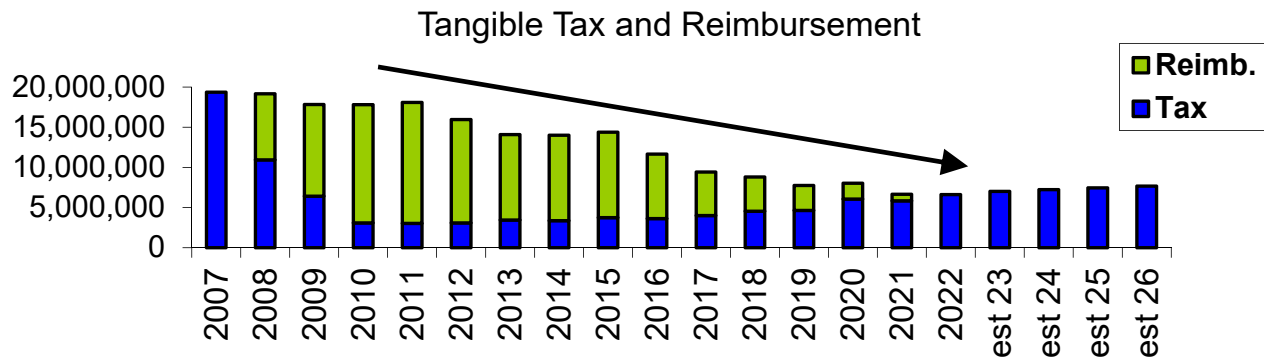


Homestead and rollback reimbursements are linked to property taxes and are the result of tax credits the State provides to eligible homeowners on the first 12.5% of owner occupied residential property values and to senior citizens. The State reimburses the District the amount that otherwise would have 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.

Executive Summary - Revenue Analysis

Tangible Personal Property Tax and State Reimbursement

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

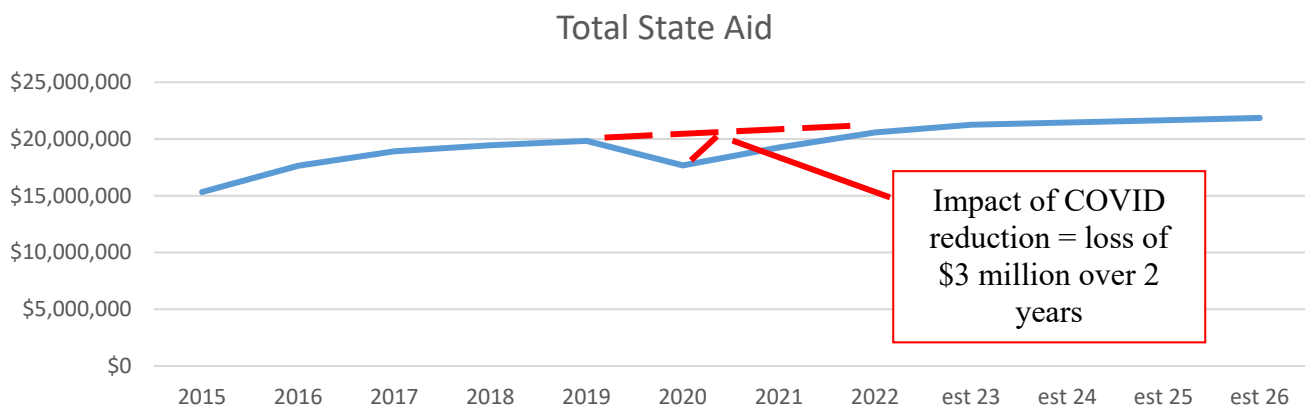


State Aid

State aid is the third major component of funding for our District and includes basic state formula aid, casino revenue, and Medicaid reimbursements. Total state aid is projected to be \$21.3 million in FY23, an increase of \$0.5 million from FY22.

The biennium state budget for 2022-2023 incorporated a new school funding formula, called the Fair School Funding Plan. This new formula uses an input-based methodology to determine the base cost of educating a student and then applies a state/local share mechanism that includes both property wealth and the income of residents. The formula, if fully phased in, would provide Worthington with approximately \$23 million for FY23. However, the legislature decided to phase in the new formula roughly at 1/6th per year over a six year period, but did not commit beyond the first two years. Thus Worthington only received \$19.8 million in FY22 and we project to receive \$20.3 million in FY23. Casino revenue is projected at \$0.5 million, and Medicaid reimbursements along with other revenues are also projected at \$0.5 million, making total state revenue projected to be \$21.3 million.

The chart below illustrates historic and projected total state aid. At the outset of the pandemic, the Governor reduced funding to school districts, resulting in a loss of \$3 million over a two year period for our District. We do not anticipate the Fair School Funding Plan to continue to be phased in beyond current levels in the next biennium state budget, but will be actively advocating for it to continue on schedule.



Debt Service Fund

Total revenue for the Debt Service Fund for FY23 is projected to be \$14.0 million, a decrease of \$10.4 million. The District refunded \$9.9 million of outstanding debt last year and we do not anticipate any refunding opportunities this year. Tax rates will likely remain close to 5.6 mills for calendar year 2023 and then will begin to decline to just under 2 mills by 2028, a decrease of 3.6 mills. If voters approve the Phase 2 bond issue in the fall of 2022, the drop will mostly offset the increase required for that issue.

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 was spent on middle school renovations/additions completed last year as we transitioned 6th grade to middle school. The only projected revenue is \$0.2 million in interest income related to the unspent proceeds. These proceeds will be spent down this year, 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. Combined revenue of all special revenue funds is projected to be \$16.4 million, a decrease of \$0.9 million.

The largest of the traditional special revenue funds, the Food Service Fund is projected to have total revenue of \$3.6 million, a significant decrease of \$3.2 million due to expiration of the USDA pandemic program of reimbursement for all meals served. For a more detailed analysis of each special revenue fund please turn to the Financial Section of this document.

Internal Service Funds

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

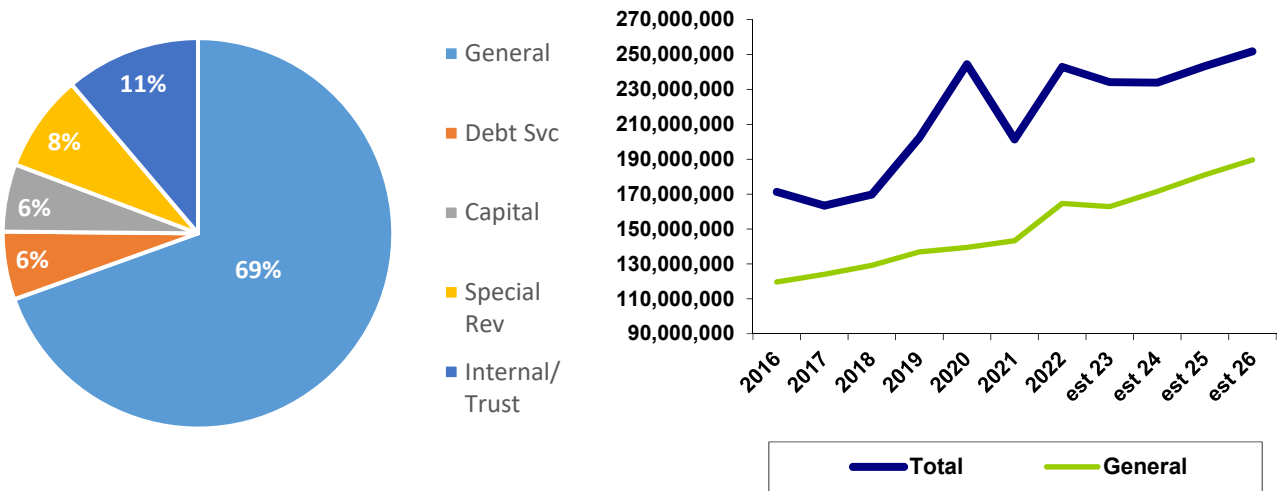
Total revenue for the all-day kindergarten program is projected at \$1.3 million based on an expected enrollment of 500, consistent with prior year. The monthly tuition rate will remain unchanged.

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 \$24.1 million, an increase of \$1.3 million, which represents the second half of calendar year 2022's premium increase of 2.9% combined with a projected first half of calendar year 2023 premium increase of 8%. Claims have been running slightly higher than projected so far this calendar year and 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 are in the process of bidding out our carrier. We will set rates this fall with the dual goal of maintaining stability in premium costs as well as ensuring sufficient reserves are maintained to cover catastrophic events.

Executive Summary - Expenditure Analysis

Total 2023 Budgeted Expenditures All Funds: \$234.2 Million



Expenditures of all 30 District funds for FY23 are projected to total \$234.2 million, a decrease of \$8.7 million from the prior year. The decrease is the result of the following:

- The Bond Retirement Fund budget is projected to decrease \$10.1 million. Last year we refunded \$9.9 million in debt and we do not anticipate the ability to refund this year.
- General Fund expenditures are projected to decrease \$1.8 million, mainly due to a one time advancement of funds last year to the Building Fund that will not occur this year. Excluding advances, General Fund expenditures are budgeted to increase \$9.2 million.
- Capital projects funds are budgeted at \$13 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 \$24 million, an increase of \$1.8 million as we anticipate an 8% increase in premium cost in 2023.

Long term, as the graph above illustrates, operating expenditures gradually rise over the next four years. The spike in FY22 was the result of a large one-time advance as indicated above. Total all funds' expenditures mirror this increase, since all other funds are projected to remain stable, with the exception of the capital projects fund which spiked during construction after passage of the \$89 million 2018 bond issue.

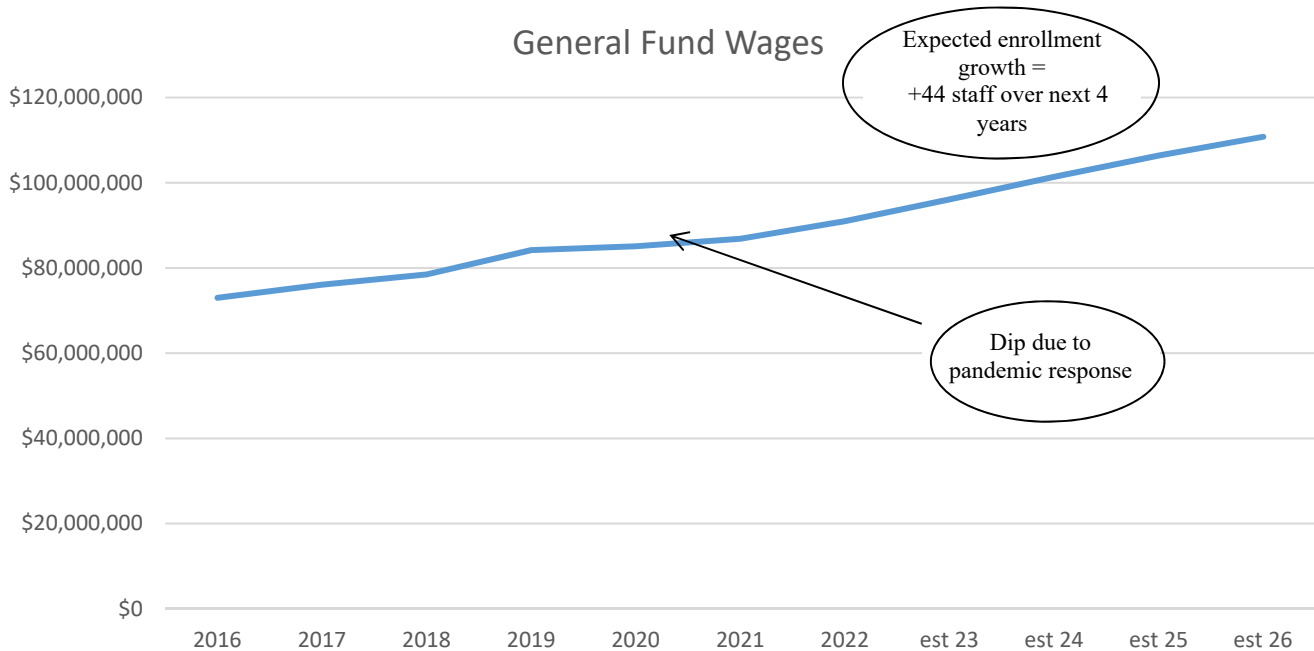
General Fund

General Fund expenditures for FY23 are budgeted at \$162.8 million, which represents a decrease of \$1.8 million from the prior year. However, FY22 included \$11 million in one-time advances to other funds to cover temporary deficits. Excluding advances, General Fund expenditures are budgeted to increase \$9.2 million. The majority of the District's General Fund expenditures are related to salaries and fringe benefits of staff, which account for 82% of total operating expenditures. 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 (projected additional 570 students) creates the anticipated need for an additional 44 staff members over the four year period.



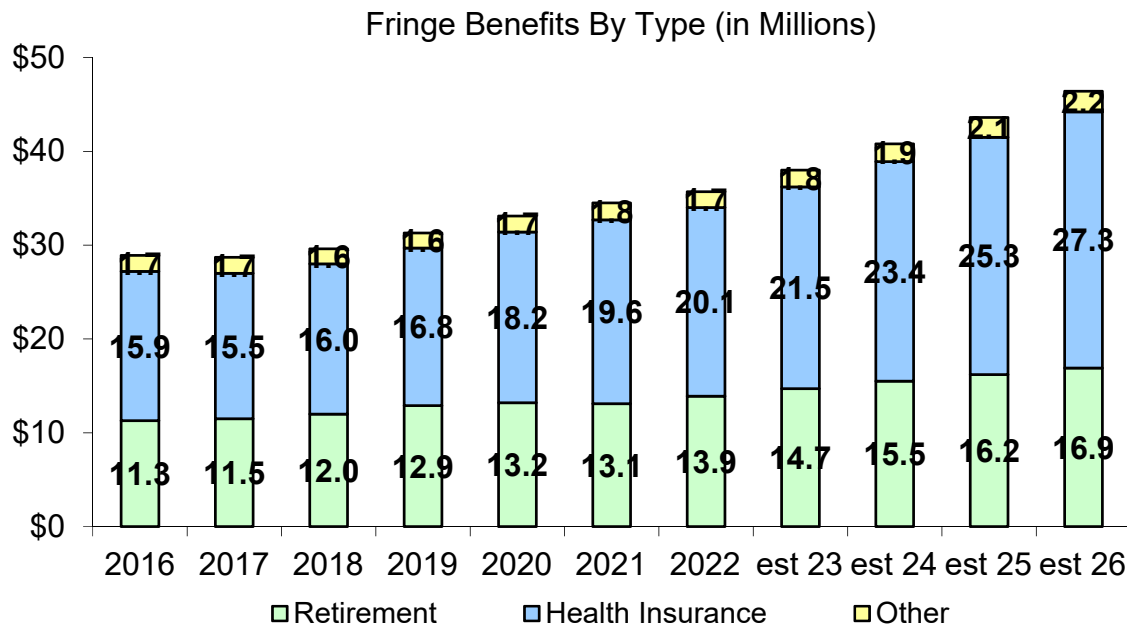
General Fund salaries are projected to total \$96.1 million for FY23, an increase of \$5.1 million (5%) from the prior year. This is a result of several factors:

- 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 \$1.0 million related to over 20 retirements likely to be replaced with entry level teachers.
- A projected increase of 12 staff members. This is based on projected enrollment growth of 157 students as well as additional needs in special education classrooms and bus drivers.

Executive Summary - Expenditure Analysis

Fringe Benefits

Fringe benefits are projected to total \$38.0 million, an increase of \$2.4 million, or 6.6%, from the prior year. Major expenditures in this category, as illustrated below, include retirement contributions and medical insurance.



Retirement contributions are budgeted at \$14.7 million and represent the District's share of annual contributions into the state retirement systems, which by law is currently set at 14% of the employee's wages. This represents an increase of \$0.8 million from the prior year and is directly related to wage increases.

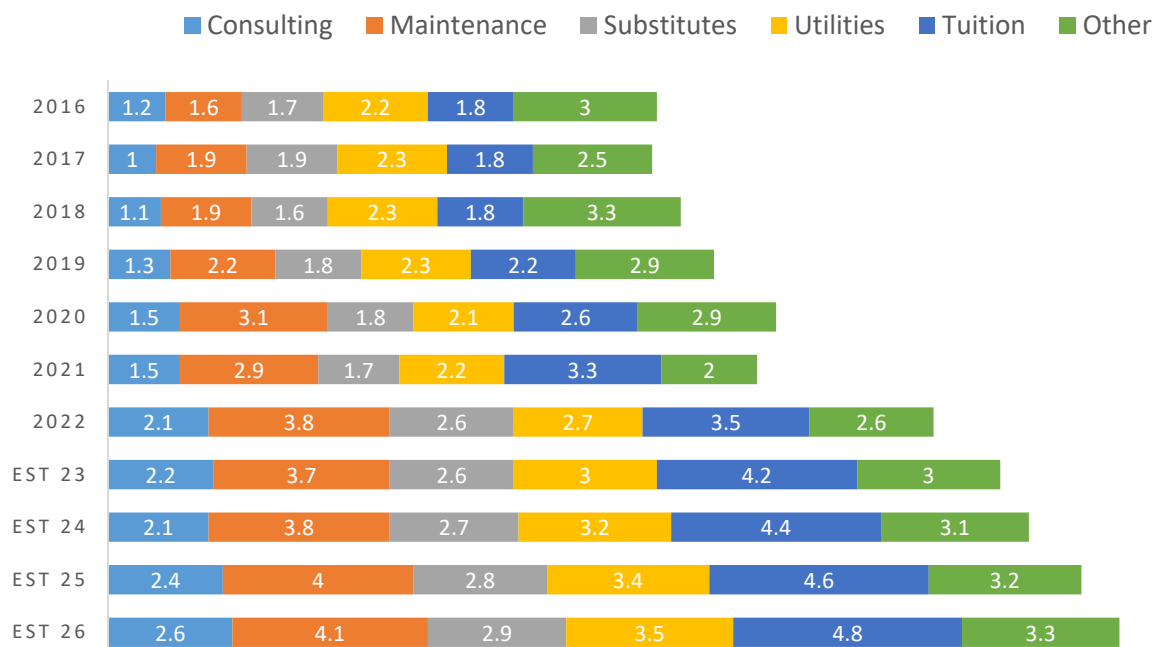
Employee health insurance is the other major component of this category, and is budgeted at \$21.5 million, an increase of \$1.4 million from the prior year (6.9%). The District currently pays 86% of the monthly health insurance premium for full-time certified single staff (85% for family) and 90% for full-time classified staff (single and family). The district is self-funded for employee medical claims. The first few years had very favorable claims experience, leading to annual decreases in premium costs of 8.0% for 2016 and another 6.7% for 2017. Claims trended up leading to increases of 7.14% for 2018, 4.2% for 2019, 10.5% for 2020, 9.8% for 2021, and 2.9% for 2022. Claims have been running slightly higher than expected so far this calendar year and 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 regarding their health care.

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

Purchased Services

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

PURCHASED SERVICES BREAKDOWN



Total purchased services for 2023 are budgeted at \$18.7 million, an increase of \$1.4 million from the prior year. Consultant services increased \$0.6 million during FY22 due to our contracted mental health workers now included in the general fund when in prior years they were part of the state's School Wellness and Success funding. Maintenance and repair costs increased in 2022 as a result of additional square footage from middle school additions as well as inflationary increases to provider service costs, which we project will continue at elevated levels in FY23 and beyond. Maintenance also includes the leasing of modular units at several locations. Substitute teacher costs increased significantly in FY22 due to a shortage of supply and need to increase daily rates, and we expect costs to remain elevated for FY23 and beyond. Utilities are budgeted to increase as a result of recent PUCO transmission increases, but long term negotiated contracts are in place for electric and gas as part of a consortium with other school districts to help hold down pricing. Tuition to other entities, including special-needs specific programs, increased in FY22 due to the change in funding formula as it related to our contract with Delaware Area Career Center, and is budgeted to increase another \$0.5 million in FY23 as more students are placed into specialized programs and more students take advantage of college credit plus courses. Other services include specialized transportation services, special education services, communication services, and various other technology and instructional services. We have budgeted for a 3% annual inflationary increase beyond next year.

Supplies and Materials

Supplies are budgeted at \$5.4 million, an increase of \$0.3 million from the prior year. Buildings are given a supply budget of between \$88-\$98 per student depending on grade level, with an additional \$38-\$48 per qualifying special needs, limited English speaking, or economically disadvantaged student. Building budgets total \$2.4 million, which includes \$0.7 million of unspent funds carried over from FY22. New curriculum and resource adoptions are expected to total \$0.8 million, a decrease of \$1.0 million since science was adopted FY22 and is a major cost every six years. Fuel prices are projected to remain elevated and are budgeted to increase \$0.5 million for FY23.

Executive Summary - Expenditure Analysis

Capital Outlay

Most capital outlay is budgeted in the capital projects fund from proceeds of debt issuance rather than the general fund. However, instructional Chomebooks used for testing and other equipment that is part of routine operations are budgeted here, and total \$1.2 million of the entire \$1.9 million budgeted in capital outlay. We will utilize remaining federal pandemic response funds (American Rescue Plan) to offset some of this cost if other needs do not arise.

Other Expenditures

Other expenditures are budgeted at \$2.2 million, with \$1.8 million of that total budgeted for auditor and treasurer tax collection fees.

Non-Operating Expenditures

Non-operating expenditures include a \$0.3 million transfer to the Debt Service fund for principal and interest on the District's operating debt, which includes two energy conservation issues. These principal and interest payments are made with operating cost savings and not tax revenue. Year-end advances are included in this category and are budgeted at \$0.1 million for FY23, a decrease of \$11 million from FY22. The board authorized advancing funds to the building fund during FY22 to accelerate design of Phase 2 construction related to high school improvements. It is projected this could eventually save the District up to \$5 million in the heightened inflationary environment we are in. Funds will be repaid to the general fund if voters approve a bond issue this fall.

Debt Service Fund

Expenditures of the debt service fund are projected to total \$13.2 million, a decrease of \$10.1 million. The District refunded \$9.9 million of outstanding debt during FY22 and we do not anticipate any eligible refunding during FY23. Principal payments are estimated at \$8.9 million based on the current debt schedule, and interest payments total \$4.1 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 \$12.5 million, which represents the final year of the five year capital improvement plan approved by voters as part of an \$89 million bond levy in November 2018. Major projected expenditures include \$0.5 million for technology replacement related to security cameras and servers, \$0.6 million for bus replacement, \$1.7 million for loose furnishings and equipment replacement, and \$8.5 million for maintenance projects including \$5 million for TWHS Fieldhouse renovation, HVAC and control improvements at Sutter Park Preschool, and several roofing projects. 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 \$18.9 million, an increase of \$3.9 million from the prior year. The increase is mainly the result of spending down of federal grant fund balances, including the final two years of the American Rescue Plan funds. In total, 81.58 FTE are projected to be funded through various

Executive Summary - Expenditure Analysis

special revenue funds at a budgeted cost of \$6.5 million in salaries and \$2.5 million in benefits. Each fund is unique and we encourage you to review the financial section of this document for a detailed description and analysis of each special revenue fund.

Internal Service Funds

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

Expenditures for the all-day kindergarten program are budgeted at \$1.2 million, consistent with the prior year. Actual staff levels will be finalized once enrollment in the program is finalized later this summer.

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

The Workers Compensation Self Insurance Fund is budgeted at \$382,000, an increase of \$75,000. This includes an increase of \$55,000 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 \$24.0 million, an increase of \$1.8 million, or 8%. Claims have been trending slightly higher than projected for the first half of calendar year 2022. We expect third party administrative costs to increase 2-3% for inflation and stop loss reinsurance costs to increase 15% since the reinsurance industry is under intense pressure due to the pandemic. The District is a member of a consortium with other districts and governmental agencies, leveraging stop-loss costs, so we are hopeful the increase is mitigated. We expect claims to increase 5-7% for inflation. Management and the Insurance Committee will continue to monitor all aspects of the funds, including reviewing claims, plan design, and appropriate stop loss coverage levels to attempt to mitigate any cost increases while maintaining sufficient reserves.

WORTHINGTON CITY SCHOOL DISTRICT

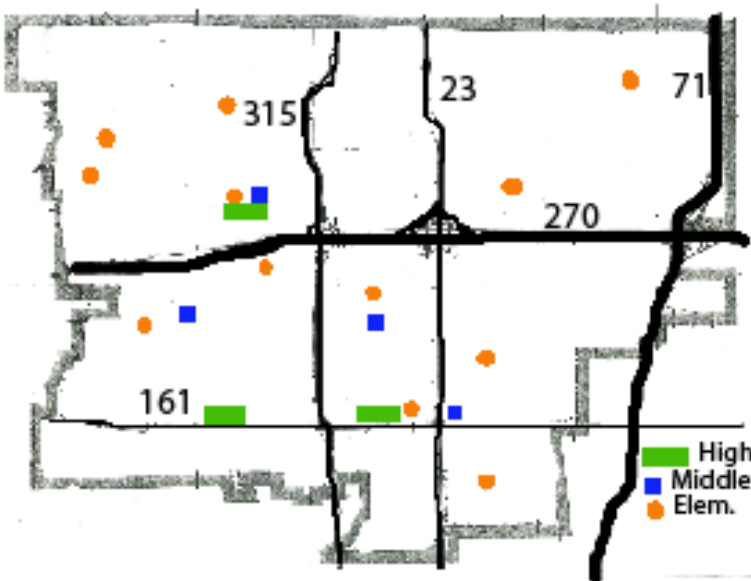
This page left blank intentionally.

District Profile

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

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

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



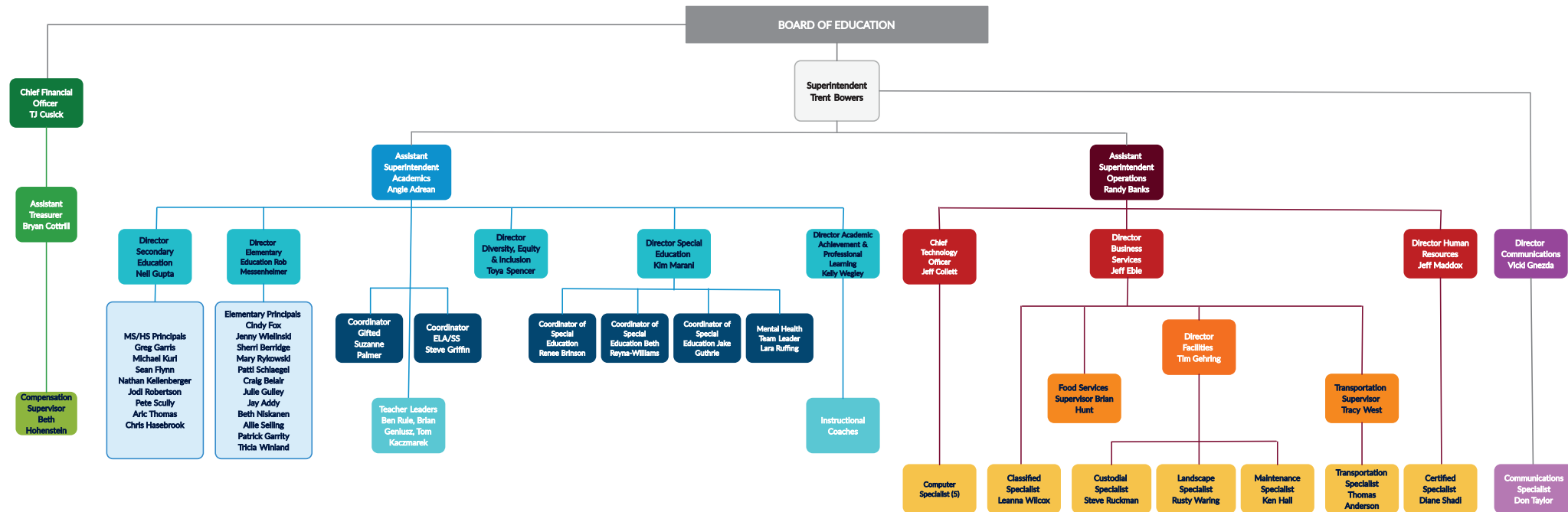
Social and Economic Setting

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

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

Organizational Chart

WORTHINGTON SCHOOLS ORGANIZATIONAL CHART



OUR MISSION

EMPOWERING A COMMUNITY OF LEARNERS WHO WILL CHANGE THE WORLD!

VISION STATEMENTS

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



Mission, Vision, and Goals

The Board and Administration met on June 2, 2022 to establish a framework of goals for the upcoming 2022-23 school year:

Continuous Improvement

- **Diversity, Equity, and Inclusion**

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

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

Strengthen the competency of DEI building champions.

- **New Start Times at all Schools**

Successfully implement new start times at all schools K-12. Redevelop bus routes to increase efficiency and deliver students safely on time. Troubleshoot new traffic patterns and help create new drop-off and pick-up processes at each school.

- **Safety**

Partner with local agencies to provide updated training on trends with juveniles for our administrators, dean and new high school monitors.

- **Mental Health**

We will collaborate with our school counseling team, administrators, AAPL team, district BCBA, and ADAMH prevention partner to provide comprehensive mental health and behavioral supports for our students pre-K through high school. We will track and monitor referrals and direct student services, as well as supports provided across Tiers 1,2, and 3, to include professional learning, consultation, and building team participation.

Communication and Collaboration

- **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 and Student Meetings. In good and challenging times we

must not waver in our commitment to share information and facilitate opportunities for feedback with key groups.

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.

- **Construction Progress Communication**

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

- **Mission/Vision Refresh**

Redesign all mission and vision graphics featuring new Worthington students to ensure that they receive high visibility and connect to students in 2022.

Instruction

- **Instruction and Professional Learning**

Enhance the teaching and learning practices of all staff to increase authentic engagement and readiness for rigor among all students and particularly among culturally and linguistically diverse students. The four [elements of culturally responsive teaching](#) include awareness, learning partnerships, the community of learners/learning environment, and information processing.

Streamline continuous improvement planning:

- Transition to the One Plan through the Ohio Improvement Process
- Implement the new CIP process with all buildings in alignment with Each Child, Our Future and the Ohio Improvement Process

- **High School Redesign**

Develop a high school graduate learner profile.

- Gather information from staff on the characteristics and qualities of a high school school learner.
- Benchmark with other learner profiles among high schools.
- Communicate the learner's profile to students, staff and parents.

Mission, Vision, and Goals

Develop grades high school course offerings which ensure Worthington students earn graduation seals and have career opportunities while maintaining a breadth of college level offerings.

- **Reading**

Expand fall winter and spring MTSS meetings that were piloted this winter at Liberty Elementary and Worthington Hills to all 11 elementary schools beginning the Fall of 2022.

Continue literacy initiatives shifting instructional practices to the science of reading in compliance with Ohio's dyslexia law and best practices as outlined in Ohio's Dyslexia Guidebook.

- **Special Education**

1. Pilot implementation of the protocol created this year on the evaluation of EL students for special education through the MTSS process.
2. Review and refine the process for development and monitoring of 504 plans
 - Update forms
 - Training for general education teachers
 - Create a discipline flowchart
 - Embed into Same Goal platform
 - Update website for increased family support

Policy and Governance

- **Labor Negotiations**

Prepare and Implement proposals and changes for WEA and WESP labor negotiations Spring of 2023. Successfully negotiate new agreements seeking win/win solutions.

- **Facility Construction**

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

Work with Architect and CM to begin early site package construction and schedule spring construction for Thomas Worthington to keep projects on schedule for Fall 2026. Work with Principals for any construction impacts during the year.

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

Resources

- **Staffing Management**

Evaluate high school staffing with enrollment shifts based on the Slate Hill attendance areas moving to Perry and WKHS. Make recommendations for staff transfers and new staffing levels based on program equity, school enrollments, and overall staffing levels. In addition, monitor elementary enrollment regarding overflow numbers and determine potential need for portables.

Evaluate our current sub plan and adjust the plan accordingly to remain relevant in Central Ohio. The plan must ensure support and coverage for our buildings at the same time remaining in line with the market.

- **Technology**

Work with Architect and CM to ensure the technology portion of High School redesign stays on schedule for Fall 2026

Ensure year 2 of our 1:1 initiative is successful

- **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.

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

Work with internal and external stakeholders to ensure appropriate communication of the two ballot issues.

Evaluate options and select the optimal structure for the issuance of the bonds.

Implement an investment plan for bond proceeds based on construction draw schedules.

Work with facilities to develop long term planning of the permanent improvement proceeds.

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

Assist in implementation of BoardDocs for board meetings.

Maintain clean audit opinions.

Budget Process, Guiding Policies, and Timeline

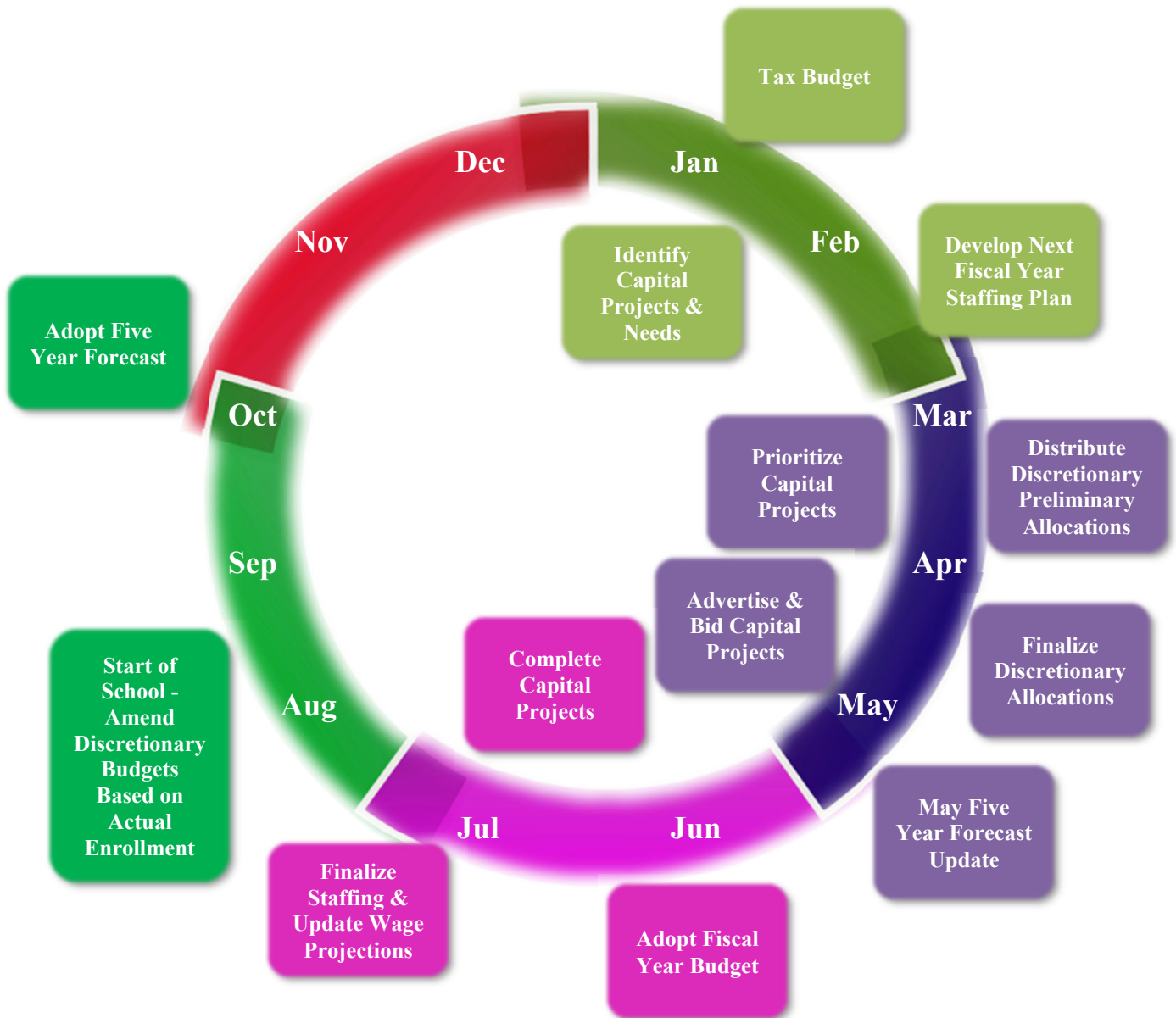
The Ohio Revised Code provides strict regulation over the budgetary process for local school districts, which occurs on an annual basis. The chart on the next page illustrates the timeline and cyclical nature of the various steps in the budget process. All budget documents are prepared using the cash 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 114, 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 November, as discussed in detail below. However, the forecast is updated annually each May, the purpose of which is to amend the current year budget if necessary, but more importantly to update the revenue projections for the following fiscal year, which then serves as the basis for the following fiscal year's appropriations resolution due July 1.

Adopt Budget/Appropriations Resolution (June)

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

Budget Process, Guiding Policies, and Timeline

Finalize Staffing/Update Wage Projections (August)

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

Amend Discretionary Budgets for Start of School (September)

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

Adopt Five Year Forecast (November)

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

Capital Budget Process (Annual)

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

Administration, Monitoring, and Amendment of the Budget

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

Budget and Fiscal Management Policies

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.

Financial Section



WORTHINGTON CITY SCHOOL DISTRICT

This page left blank intentionally.

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, 2019, 2020, 2021 Forecasted Fiscal Year Ending June 30, 2022 through 2026										
	Actual				Forecasted					
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Average Change	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	
Revenues										
1.010 General Property Tax (Real Estate)	\$ 98,600,412	\$ 98,956,525	\$ 112,681,503	7.1%	\$118,000,000	\$116,128,000	\$117,566,000	\$118,206,000	\$118,850,000	
1.020 Tangible Personal Property	4,634,275	6,047,252	5,836,150	13.5%	\$6,605,000	\$7,012,000	\$7,222,000	\$7,439,000	\$7,662,000	
1.035 Unrestricted State Grants-in-Aid	18,970,126	16,737,883	18,185,324	-1.6%	\$18,506,000	\$18,973,000	\$19,156,000	\$19,341,000	\$19,528,000	
1.040 Restricted State Grants-in-Aid	860,028	941,499	1,073,161	11.7%	\$2,244,000	\$2,280,000	\$2,296,000	\$2,312,000	\$2,328,000	
1.050 Property Tax Allocation	13,112,165	11,997,907	10,864,135	-9.0%	\$10,071,000	\$10,046,000	\$10,036,000	\$10,027,000	\$10,018,000	
1.060 All Other Revenues	3,299,073	3,552,945	2,617,276	-9.3%	\$2,960,000	\$2,280,000	\$2,180,000	\$2,080,000	\$1,880,000	
1.070 Total Revenues	\$ 139,476,079	\$ 138,234,011	\$ 151,257,549	4.3%	\$ 158,386,000	\$ 156,719,000	\$ 158,456,000	\$ 159,405,000	\$ 160,266,000	
Other Financing Sources										
2.050 Advances-In	\$ 17,700	\$ 68,000	\$ 338,000	340.6%	\$ 1,404,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
2.060 All Other Financing Sources	7,864	61,008	16,496	301.4%	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
2.070 Total Other Financing Sources	\$ 25,564	\$ 129,008	\$ 354,496	289.7%	\$ 1,414,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	
2.080 Total Revenues and Other Financing Sources	\$ 139,501,643	\$ 138,363,019	\$ 151,612,045	4.4%	\$ 159,800,000	\$ 156,779,000	\$ 158,516,000	\$ 159,465,000	\$ 160,326,000	
Expenditures										
3.010 Personal Services	\$ 84,201,316	\$ 85,098,811	\$ 86,864,342	1.6%	\$91,500,000	\$96,100,000	\$101,400,000	\$106,400,000	\$110,800,000	
3.020 Employees' Retirement/Insurance Benefits	31,169,434	32,795,221	34,430,366	5.1%	\$36,006,000	\$38,052,000	\$40,851,000	\$43,627,000	\$46,379,000	
3.030 Purchased Services	12,898,268	14,021,660	13,660,343	3.1%	\$18,075,000	\$18,699,000	\$19,355,000	\$20,377,000	\$21,294,000	
3.040 Supplies and Materials	3,690,834	2,884,646	2,959,961	-9.6%	5,080,000	5,217,000	5,368,000	5,551,000	6,153,000	
3.050 Capital Outlay	1,661,138	2,019,417	852,989	-18.1%	2,135,000	1,921,000	1,903,000	2,406,000	2,429,000	
4.300 Other Objects	1,847,482	1,604,515	1,809,152	-0.2%	\$1,974,000	\$2,187,000	\$2,222,000	\$2,243,000	\$2,265,000	
4.500 Total Expenditures	\$ 135,468,472	\$ 138,424,270	\$ 140,577,153	1.9%	\$ 154,770,000	\$ 162,176,000	\$ 171,099,000	\$ 180,604,000	\$ 189,320,000	
Other Financing Uses										
5.010 Operating Transfers-Out	\$ 538,650	\$ 564,846	\$ 523,202	-1.3%	\$410,000	\$343,000	\$343,000	\$343,000	\$187,000	
5.020 Advances-Out	68,000	338,000	1,404,000	356.2%	85,000	100,000	100,000	100,000	100,000	
5.040 Total Other Financing Uses	\$ 606,650	\$ 902,846	\$ 1,927,202	81.1%	\$ 495,000	\$ 443,000	\$ 443,000	\$ 443,000	\$ 287,000	
5.050 Total Expenditures and Other Financing Uses	\$ 136,075,122	\$ 139,327,116	\$ 142,504,355	2.3%	\$ 155,265,000	\$ 162,619,000	\$ 171,542,000	\$ 181,047,000	\$ 189,607,000	
6.010 Sources over (under) Expenditures and Other Financing Uses	\$ 3,426,521	\$ (964,097)	\$ 9,107,690	-586.4%	\$ 4,535,000	\$ (5,840,000)	\$ (13,026,000)	\$ (21,582,000)	\$ (29,281,000)	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	\$ 95,746,539	\$ 99,173,060	\$ 98,208,963	1.3%	\$ 107,316,653	\$ 111,851,653	\$ 106,011,653	\$ 92,985,653	\$ 71,403,653	
7.020 Cash Balance June 30	\$ 99,173,060	\$ 98,208,963	\$ 107,316,653	4.2%	\$ 111,851,653	\$ 106,011,653	\$ 92,985,653	\$ 71,403,653	\$ 42,122,653	
8.010 Estimated Encumbrances June 30	\$ 3,467,167	\$ 3,625,547	\$ 4,451,458	13.7%	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
Reservation of Fund Balance										
9.030 Budget Reserve	\$ 24,884,597	\$ 26,855,059	\$ 27,674,865	5.5%	\$ 25,800,000	\$ 27,035,000	\$ 28,522,000	\$ 30,107,000	\$ 31,560,000	
9.060 Property Tax Advances	4,528,500	-	-	0.0%	-	-	-	-	-	
9.080 Subtotal	29,413,097	26,855,059	27,674,865	-2.8%	25,800,000	27,035,000	28,522,000	30,107,000	31,560,000	
15.010 Unreserved Fund Balance June 30	\$ 66,292,796	\$ 67,728,357	\$ 75,190,330	6.6%	\$ 82,051,653	\$ 74,976,653	\$ 60,463,653	\$ 37,296,653	\$ 6,562,653	
ADM Forecasts										
20.010 Kindergarten - October Count	856	851	761	-5.6%	800	764	799	799	799	
20.015 Grades 1-12 - October Count	9,208	9,424	9,326	0.7%	9,492	9,685	9,831	9,977	10,063	

The five year forecast for the general fund of the District, as updated and approved May 9, 2022, 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 FY23 that will start to erode the fund balance.

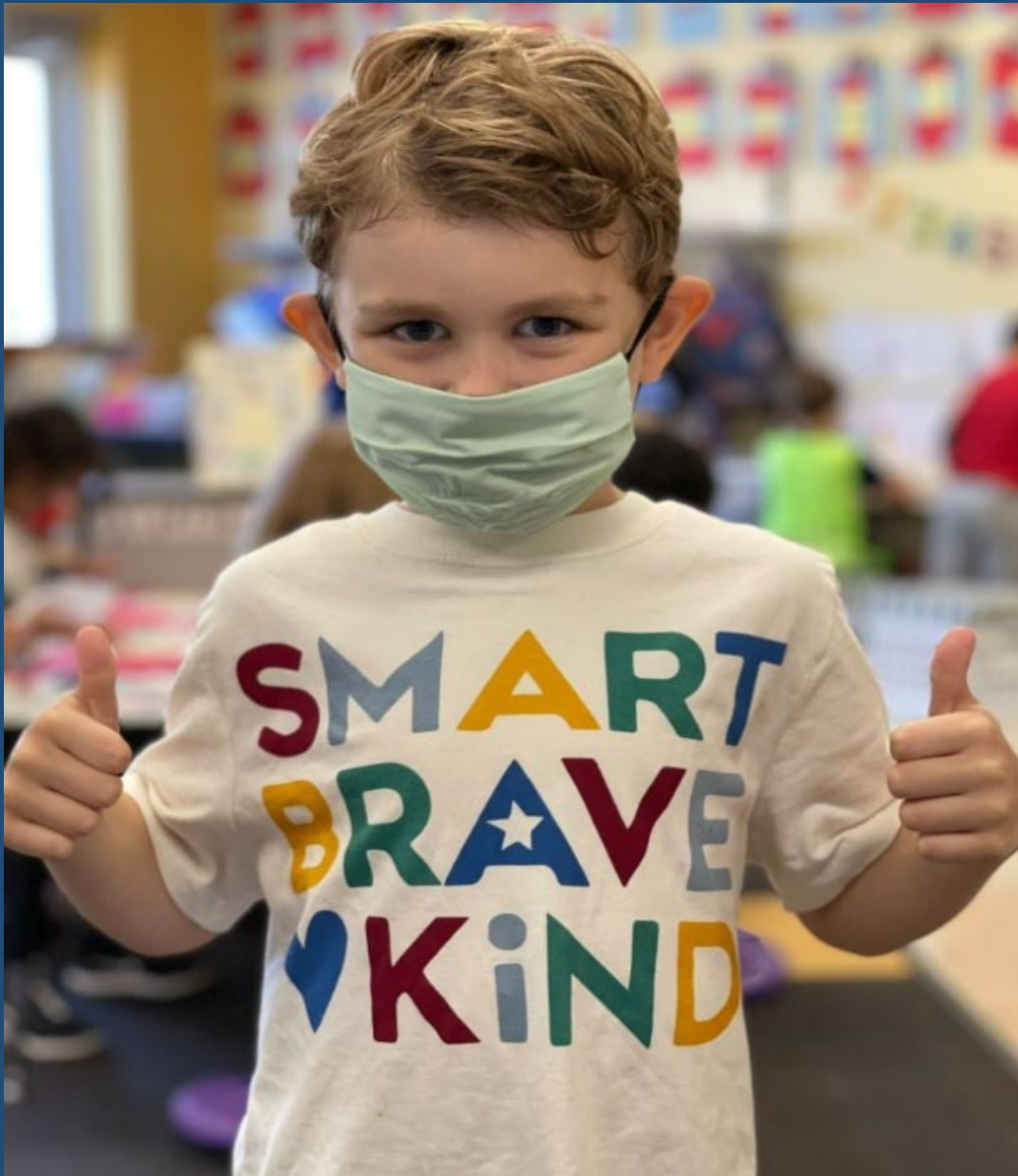
Much attention is paid to the General Fund, since it is the main operating fund, but long range planning is a useful tool for managing all fund types. The chart below illustrates each of the major fund types of the District, and using some basic assumptions, outlines whether a “positive operating balance” 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
	2022-23	2023-24	2024-25	
General Fund	No	No	No	Operating expenditures begin to exceed revenues in FY23, 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 2022-23 includes \$12.5 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 2023 and thereafter to offset inflationary medical costs. All day kindergarten tuition will remain consistent in FY23 and thereafter to offset the cost of the program. Tuition will be reevaluated each year due to increasing costs.

WORTHINGTON CITY SCHOOL DISTRICT

This page left blank intentionally.

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 2023 Estimated ADM	FY 2023 Estimated Weights	Basic/ Weighted Allocation	FY23 Carryover	**Fees/ Other	FY 23 Allocation
Bluffsview	438	125	\$ 44,170	\$ 25,000	\$ 13,830	\$ 83,000
Brookside	313	176	34,858	11,900	8,042	\$ 54,800
Colonial Hills	375	188	40,894	700	9,206	\$ 50,800
Evening Street	533	59	50,212	44,500	17,988	\$ 112,700
Granby	431	204	46,542	29,900	11,758	\$ 88,200
Liberty	435	238	48,194	27,300	11,006	\$ 86,500
Slate Hill	440	361	53,318	5,000	6,882	\$ 65,200
Sutter Park	329	225	-	-	-	\$ -
Wilson Hill	403	157	42,236	9,100	10,664	\$ 62,000
Worthington Estates	562	219	58,902	62,000	16,198	\$ 137,100
Worthington Hills	493	74	47,182	15,200	17,518	\$ 79,900
Worthington Park	394	228	44,124	33,300	11,476	\$ 88,900
Kilbourne Middle	457	166	48,184	58,300	37,216	\$ 143,700
McCord Middle	557	195	58,376	72,000	44,724	\$ 175,100
Perry	487	256	65,384	1,200	37,416	\$ 104,000
Phoenix	155	50	16,040	500	4,960	\$ 21,500
Worthingway	635	292	69,896	50,500	45,604	\$ 166,000
Thomas Worthington	1,606	764	194,060	75,900	88,440	\$ 358,400
Worthington Kilbourne	1,289	502	172,218	184,300	76,982	\$ 433,500
Worthington Academy	95	67	12,526	500	2,574	\$ 15,600
Linworth	140	35	15,400	63,900	7,800	\$ 87,100
Totals	10,567	4,581	\$ 1,162,716	\$ 771,000	\$ 480,284	\$ 2,414,000

*Sutter Park's discretionary budget is reported in the special rotary fund. See budget on page 84.

**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	\$ 50,671,634	\$ 19,159,526	\$ 4,313,532	\$ 2,723,658	\$ 1,623,600	\$ 4,050	\$ 78,496,000
Special Instruction	13,749,854	5,596,280	1,687,800	98,816	12,000	480	21,145,230
Vocational Instruction	250,119	67,342	1,600,000	3,000	-	-	1,920,461
Adult/Continuing Instruction	-	-	600	450	-	-	1,050
Other Instruction	48,306	7,906	18,000	23,000	-	-	97,212
Subtotal Instructional Services	64,719,913	24,831,054	7,619,932	2,848,924	1,635,600	4,530	101,659,953
Pupil Support	6,386,817	2,600,177	1,264,420	98,828	1,715	600	10,352,557
Instructional Staff Support	3,946,003	1,622,865	1,355,690	175,001	123,300	65,000	7,287,859
Board of Education	21,375	2,629	8,500	200	-	32,300	65,004
Administration	7,854,589	3,895,411	736,800	131,830	60,130	27,850	12,706,610
Fiscal & Business Services	1,011,730	394,487	1,053,000	48,000	-	2,053,000	4,560,217
Operation & Maintenance	5,647,900	2,628,921	5,646,308	1,084,217	81,755	3,720	15,092,821
Transportation	3,627,446	1,262,818	752,600	991,900	9,500	-	6,644,264
Central Support	1,053,347	464,192	182,350	4,100	-	-	1,703,989
Subtotal Support Services	29,549,207	12,871,500	10,999,668	2,534,076	276,400	2,182,470	58,413,321
Extracurricular Activities	1,830,880	349,446	79,400	25,000	9,000	-	2,293,726
Transfers Out	-	-	-	-	-	343,000	343,000
Advances Out	-	-	-	-	-	100,000	100,000
Grand Totals	\$ 96,100,000	\$ 38,052,000	\$ 18,699,000	\$ 5,408,000	\$ 1,921,000	\$ 2,630,000	\$ 162,810,000

High Schools

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
<u>Thomas Worthington HS</u>					
Salaries	\$ 11,515,234	\$ 12,038,142	\$ 12,120,743	\$ 12,769,720	5%
Benefits	4,424,626	4,749,868	4,732,121	5,035,070	6%
Purchased Services	31,901	29,336	30,152	39,000	29%
Supplies & Materials	68,619	124,717	140,397	266,950	90%
Capital Outlay	70,977	97,354	82,764	48,000	-42%
Miscellaneous	1,401	1,654	3,020	4,450	47%
Maintenance Services (Utilities)	382,480	385,867	485,895	531,341	9%
Maintenance Supplies	42,162	50,472	42,581	49,697	17%
Total	\$ 16,537,400	\$ 17,477,410	\$ 17,637,673	\$ 18,744,228	6%
<u>Worthington Kilbourne HS</u>					
Salaries	\$ 9,615,222	\$ 10,022,247	\$ 10,314,486	\$ 11,246,894	9%
Benefits	3,694,563	3,954,461	4,026,931	4,434,623	10%
Purchased Services	29,114	30,462	27,150	58,900	117%
Supplies & Materials	59,036	53,826	119,119	283,900	138%
Capital Outlay	103,599	19,083	52,808	89,000	69%
Miscellaneous	610	419	1,025	1,700	66%
Maintenance Services (Utilities)	375,779	394,762	570,161	614,335	8%
Maintenance Supplies	50,912	51,254	27,029	44,550	65%
Total	\$ 13,928,835	\$ 14,526,514	\$ 15,138,709	\$ 16,773,902	11%
<u>Linworth Alternative HS</u>					
Salaries	\$ 991,984	\$ 1,032,412	\$ 1,076,004	\$ 1,133,244	5%
Benefits	381,161	407,357	420,088	446,835	6%
Purchased Services	4,592	453	4,645	10,400	124%
Supplies & Materials	6,068	2,813	19,806	70,900	258%
Capital Outlay	90	1,873	1,322	5,500	316%
Miscellaneous	-	95	-	300	100%
Maintenance Services (Utilities)	30,363	34,966	44,667	52,985	19%
Maintenance Supplies	4,487	3,910	1,989	5,500	177%
Total	\$ 1,418,745	\$ 1,483,879	\$ 1,568,521	\$ 1,725,664	10%
<u>Worthington Academy</u>					
Salaries	\$ 381,877	\$ 407,107	\$ 384,939	\$ 409,137	6%
Benefits	146,733	160,632	150,286	161,322	7%
Purchased Services	2,636	3,121	(1,996)	5,200	-361%
Supplies & Materials	2,776	8,316	14,592	5,900	-60%
Capital Outlay	3,215	5,540	4,124	4,500	9%
Miscellaneous	-	-	-	-	0%
Maintenance Services (Utilities)	-	-	-	-	0%
Maintenance Supplies	-	-	-	-	0%
Total	\$ 537,237	\$ 584,716	\$ 551,945	\$ 586,059	6%
<u>Total All High Schools</u>					
Salaries	\$ 22,504,317	\$ 23,499,908	\$ 23,896,172	\$ 25,558,995	7%
Benefits	8,647,083	9,272,318	9,329,426	10,077,850	8%
Purchased Services	68,243	63,372	59,951	113,500	89%
Supplies & Materials	136,499	189,672	293,914	627,650	114%
Capital Outlay	177,881	123,850	141,018	147,000	4%
Miscellaneous	2,011	2,168	4,045	6,450	59%
Maintenance Services (Utilities)	788,622	815,595	1,100,723	1,198,661	9%
Maintenance Supplies	97,561	105,636	71,599	99,747	39%
Total	\$ 32,422,217	\$ 34,072,519	\$ 34,896,848	\$ 37,829,853	8%

The total high school budget for 2023 is \$37.8 million, which represents an increase of 8% 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 2023.

The following chart illustrates general fund budgeted staffing by building:

	2022 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	-	9.50
Librarian	1.00	1.00	-	-	2.00
Regular Teachers	81.45	66.30	8.50	4.00	160.25
Special Ed Teachers	18.10	11.90	-	-	30.00
Vocational Ed Teachers	1.00	-	-	-	1.00
Other Educational Assgn.	1.00	1.00	-	-	2.00
Psychologists	1.50	1.60	0.30	-	3.40
Nurses	1.00	1.00	-	-	2.00
Physical Therapist	-	0.70	-	-	0.70
Speech & Lang. Therapists	0.80	1.00	-	-	1.80
Weight Room Tech	0.50	0.50	-	-	1.00
Secretaries	10.00	8.00	1.00	-	19.00
Aides/Assistants	19.49	17.67	-	-	37.16
Stagecraft Tech	1.00	1.00	-	-	2.00
Custodians	9.50	9.00	0.63	-	19.13
Total 2022 Actual FTE	157.34	129.67	11.93	4.50	303.44
<u>Changes</u>					
Regular Teachers	-	4.00	-	-	4.00
Net Change	-	4.00	-	-	4.00
2023 Budgeted FTE	157.34	133.67	11.93	4.50	307.44
Student Enrollment	1,611	1,293	135	97	3,136

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 2023.
- > Building discretionary supply budget held constant at \$98/student with additional \$48/student for special needs and economically disadvantaged
- > Large increase in supplies due to carryover of unspent balances from prior year.
- > Four additional teachers projected at Kilbourne High School due to enrollment growth as well as new course offerings.

Middle Schools

In fiscal year 2022, the District reopened Perry Middle School as a fourth traditional school and moved 6th grade students from elementary buildings to middle school buildings.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
<u>Kilbourne Middle School</u>					
Salaries	\$ 3,361,732	\$ 3,341,337	\$ 3,673,336	\$ 3,900,341	6%
Benefits	1,291,715	1,318,386	1,434,126	1,537,895	7%
Purchased Services	719	1,848	26,843	26,900	0%
Supplies & Materials	40,182	19,518	48,320	109,800	127%
Capital Outlay	1,304	129	12,733	7,000	-45%
Maintenance Services (Utilities)	83,569	95,809	144,243	169,004	17%
Maintenance Supplies	10,029	15,427	11,905	16,610	40%
Total	\$ 4,789,250	\$ 4,792,454	\$ 5,351,506	\$ 5,767,550	8%
<u>McCord Middle School</u>					
Salaries	\$ 4,160,836	\$ 4,345,431	\$ 4,269,932	\$ 4,563,432	7%
Benefits	1,598,764	1,714,569	1,667,046	1,799,350	8%
Purchased Services	681	3,373	30,304	38,300	26%
Supplies & Materials	26,577	38,327	42,781	121,500	184%
Capital Outlay	(120)	5,724	1,411	15,300	984%
Maintenance Services (Utilities)	84,505	114,646	150,458	169,491	13%
Maintenance Supplies	16,323	18,547	10,259	16,390	60%
Total	\$ 5,887,566	\$ 6,240,617	\$ 6,172,191	\$ 6,723,763	9%
<u>Worthingway Middle School</u>					
Salaries	\$ 3,591,587	\$ 3,628,093	\$ 4,318,978	\$ 4,579,728	6%
Benefits	1,380,035	1,431,530	1,686,194	1,805,776	7%
Purchased Services	2,338	3,913	30,248	34,600	14%
Supplies & Materials	22,925	24,273	64,561	111,400	73%
Capital Outlay	55	9,283	12,736	20,000	57%
Maintenance Services (Utilities)	76,674	95,342	134,008	156,641	17%
Maintenance Supplies	17,994	18,896	25,796	25,300	-2%
Total	\$ 5,091,608	\$ 5,211,330	\$ 6,272,521	\$ 6,733,445	7%
<u>Phoenix Alternative Middle School</u>					
Salaries	\$ 1,741,627	\$ 1,695,246	\$ 1,623,713	\$ 1,724,903	6%
Benefits	669,205	668,890	633,922	680,125	7%
Purchased Services	1,884	3,860	(1,113)	7,200	747%
Supplies & Materials	14,243	18,526	22,374	14,000	-37%
Capital Outlay	347	347	347	300	-14%
Maintenance Services (Utilities)	67,390	103,148	173,007	209,865	21%
Maintenance Supplies	11,483	13,569	26,403	25,300	-4%
Total	\$ 2,506,179	\$ 2,503,586	\$ 2,478,653	\$ 2,661,693	7%
<u>Perry Middle School</u>					
Salaries	\$ -	\$ -	\$ 3,022,922	\$ 3,239,490	7%
Benefits	-	-	1,180,194	1,277,323	8%
Purchased Services	-	-	27,441	38,000	38%
Supplies & Materials	-	-	62,904	61,000	-3%
Capital Outlay	-	-	10,227	5,000	-51%
Maintenance Services (Utilities)***	-	-	-	-	0%
Maintenance Supplies***	-	-	-	-	0%
Total	\$ -	\$ -	\$ 4,303,688	\$ 4,620,813	100%
<u>Grand Totals Middle Schools</u>					
Salaries & Benefits	\$ 17,795,501	\$ 18,143,482	\$ 23,510,363	\$ 25,108,363	7%
Services, Supplies, & Outlay	111,135	129,121	392,117	610,300	56%
Maintenance	367,967	475,384	676,079	788,601	17%
Total	\$ 18,274,603	\$ 18,747,987	\$ 24,578,559	\$ 26,507,264	8%

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

The total middle school budget for 2023 is \$26.5 million, which represents an increase of 8%. 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 2023.

The following chart illustrates general fund budgeted staffing by building.

	2022 Actual FTE					Total
	KMS	McCord	Worthingway	Phoenix	Perry	
Principal/Asst. Principal	2.00	2.00	2.00	0.50	2.00	8.50
Counselors	1.00	1.00	1.00	1.00	1.00	5.00
Librarian	1.00	0.60	1.00	-	1.00	3.60
Regular Ed Teachers	22.70	29.90	32.90	14.40	28.70	128.60
Special Ed Teachers	8.20	7.10	7.20	1.00	6.50	30.00
Other Educational	-	-	-	-	0.50	0.50
Psychologists	0.40	0.40	0.60	0.20	0.40	2.00
Nurses	0.25	0.34	0.33	0.34	-	1.26
Physical Therapist	-	-	-	-	-	-
Spch & Lang. Therapists	0.20	0.50	0.60	0.05	0.20	1.55
Occupational Thrpst	-	-	0.10	-	-	0.10
Secretaries	2.00	2.00	2.00	1.00	2.00	9.00
Aides/Assistants	6.33	5.34	4.19	0.75	3.01	19.62
Custodians	3.00	3.00	3.26	2.00	1.75	13.01
Attendants	-	-	-	-	-	-
Total 2022 Actual FTE	47.08	52.18	55.18	21.24	47.06	222.74
<u>Changes:</u>						
Special Ed Teachers	-	1.00	-	-	1.00	2.00
Total Changes	-	1.00	-	-	1.00	2.00
2023 Budgeted FTE	47.08	53.18	55.18	21.24	48.06	224.74
Student Enrollment	454	560	642	156	492	2,304

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

Budget Highlights

- > Building discretionary supply budget held constant at \$88/student with additional \$48/student for special needs and economically disadvantaged
- > Large increase in supplies due to carryover of unspent balances from prior years.
- > Two additional special education teachers projected at McCord and Perry based on projected enrollment

Elementary Schools

The District operates 11 traditional elementary schools and 1 preschool, Sutter Park. Attendance is determined by boundaries. Total Elementary budget is \$56.6 million, which is a 7% increase from fiscal year 2022.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
Bluffsview Elementary					
Salaries	\$ 3,332,194	\$ 3,357,589	\$ 3,132,443	\$ 3,289,254	5%
Benefits	1,280,366	1,324,798	1,222,953	1,296,945	6%
Purchased Services	987	406	933	2,000	114%
Supplies & Materials	47,310	43,444	65,578	80,000	22%
Capital Outlay	-	58	948	1,000	5%
Maintenance Services (Utilities)	78,265	81,251	107,886	122,087	13%
Maintenance Supplies	12,992	18,231	21,121	20,900	-1%
Total	\$ 4,752,114	\$ 4,825,777	\$ 4,551,862	\$ 4,812,186	6%
Brookside Elementary					
Salaries	\$ 2,444,968	\$ 2,626,478	\$ 2,591,702	\$ 2,791,137	8%
Benefits	939,457	1,036,325	1,011,839	1,100,539	9%
Purchased Services	122	1,211	407	650	60%
Supplies & Materials	43,092	39,095	43,714	53,650	23%
Capital Outlay	3,302	276	577	500	-13%
Maintenance Services (Utilities)	48,749	65,865	86,740	96,426	11%
Maintenance Supplies	14,890	17,007	13,564	15,290	13%
Total	\$ 3,494,580	\$ 3,786,257	\$ 3,748,543	\$ 4,058,192	8%
Colonial Hills Elementary					
Salaries	\$ 2,876,886	\$ 2,841,056	\$ 2,809,857	\$ 3,024,755	8%
Benefits	1,105,418	1,120,991	1,097,010	\$ 1,192,654	9%
Purchased Services	(215)	1,201	(442)	300	168%
Supplies & Materials	41,215	54,945	56,747	50,500	-11%
Capital Outlay	100	(77)	-	-	0%
Maintenance Services (Utilities)	52,624	70,210	87,654	100,099	14%
Maintenance Supplies	13,275	13,707	11,768	14,850	26%
Total	\$ 4,089,303	\$ 4,102,033	\$ 4,062,594	\$ 4,383,158	8%
Evening Street Elementary					
Salaries	\$ 3,236,912	\$ 3,191,391	\$ 2,987,123	\$ 3,136,776	5%
Benefits	1,243,754	1,259,222	1,166,218	1,236,823	6%
Purchased Services	2,726	1,253	855	2,925	242%
Supplies & Materials	35,820	52,340	46,120	109,775	138%
Capital Outlay	-	1,640	812	-	-100%
Maintenance Services (Utilities)	63,926	85,736	116,425	121,219	4%
Maintenance Supplies	19,300	18,845	17,755	20,680	16%
Total	\$ 4,602,438	\$ 4,610,427	\$ 4,335,308	\$ 4,628,198	7%

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
<u>Granby Elementary</u>					
Salaries	\$ 3,188,945	\$ 3,230,410	\$ 3,131,057	\$ 3,288,212	5%
Benefits	1,225,324	1,274,617	1,222,412	1,296,534	6%
Purchased Services	1,925	1,694	1,369	3,470	153%
Supplies & Materials	40,386	48,975	49,907	82,750	66%
Capital Outlay	1,972	-	360	1,980	450%
Maintenance Services (Utilities)	33,530	56,570	73,157	82,514	13%
Maintenance Supplies	17,992	17,123	16,974	18,700	10%
Total	\$ 4,510,074	\$ 4,629,389	\$ 4,495,236	\$ 4,774,160	6%
<u>Liberty Elementary</u>					
Salaries	\$ 3,213,060	\$ 3,011,158	\$ 3,173,492	\$ 3,344,231	5%
Benefits	1,234,590	1,188,107	1,238,979	1,318,622	6%
Purchased Services	5,823	1,830	1,625	2,475	52%
Supplies & Materials	50,753	48,430	52,073	84,025	61%
Capital Outlay	-	-	-	-	0%
Maintenance Services (Utilities)	97,652	105,508	127,012	149,984	18%
Maintenance Supplies	9,968	16,068	10,846	14,300	32%
Total	\$ 4,611,846	\$ 4,371,101	\$ 4,604,027	\$ 4,913,637	7%
<u>Slate Hill Elementary</u>					
Salaries	\$ 3,393,672	\$ 3,413,676	\$ 3,395,783	\$ 3,566,142	5%
Benefits	1,303,988	1,346,928	1,325,765	1,406,121	6%
Purchased Services	(42)	1,343	1,424	2,400	69%
Supplies & Materials	36,119	71,185	58,485	62,800	7%
Capital Outlay	12,425	(120)	-	-	0%
Maintenance Services (Utilities)	73,101	81,330	108,748	118,923	9%
Maintenance Supplies	13,494	12,626	13,666	16,500	21%
Total	\$ 4,832,757	\$ 4,926,968	\$ 4,903,871	\$ 5,172,886	5%
<u>Sutter Park Preschool**</u>					
Salaries	\$ 2,577,203	\$ 2,612,404	\$ 2,792,595	\$ 3,006,718	8%
Benefits	990,267	1,030,772	1,090,271	1,185,542	9%
Purchased Services	-	-	-	-	0%
Supplies & Materials	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Maintenance Services (Utilities)	30,252	60,214	79,752	90,057	13%
Maintenance Supplies	10,991	16,573	8,252	11,550	40%
Total	\$ 3,608,713	\$ 3,719,963	\$ 3,970,870	\$ 4,293,867	8%

** Sutter Parks discretionary budget is reported in the Special Rotary Fund on page 84 since it is supported through charges for services.

Elementary Schools

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
<u>Wilson Hill</u>					
Salaries	\$ 3,291,892	\$ 3,331,920	\$ 3,079,317	\$ 3,232,745	5%
Benefits	1,264,880	1,314,670	1,202,212	1,274,664	6%
Purchased Services	803	1,535	1,908	2,612	37%
Supplies & Materials	47,519	44,382	60,682	53,538	-12%
Capital Outlay	12,454	4,811	1,143	5,850	412%
Maintenance Services (Utilities)	65,468	74,075	108,940	117,360	8%
Maintenance Supplies	15,492	18,329	19,081	21,010	10%
Total	\$ 4,698,508	\$ 4,789,722	\$ 4,473,283	\$ 4,707,779	5%
<u>Worthington Estates</u>					
Salaries	\$ 3,390,769	\$ 3,615,647	\$ 3,330,486	\$ 3,497,192	5%
Benefits	1,302,873	1,426,620	1,300,272	1,378,934	6%
Purchased Services	701	1,179	(57)	500	-977%
Supplies & Materials	62,295	61,592	43,631	132,000	203%
Capital Outlay	11,997	626	773	4,600	495%
Maintenance Services (Utilities)	73,779	80,678	115,238	120,600	5%
Maintenance Supplies	13,483	20,246	15,328	18,480	21%
Total	\$ 4,855,897	\$ 5,206,588	\$ 4,805,671	\$ 5,152,306	7%
<u>Worthington Hills</u>					
Salaries	\$ 3,388,944	\$ 3,386,216	\$ 3,214,826	\$ 3,422,680	6%
Benefits	1,302,171	1,336,093	1,255,116	1,349,555	8%
Purchased Services	699	1,524	807	725	-10%
Supplies & Materials	43,593	72,237	54,469	78,675	44%
Capital Outlay	1,251	4,416	1,880	500	-73%
Maintenance Services (Utilities)	77,148	94,272	117,187	127,716	9%
Maintenance Supplies	12,399	14,180	9,592	13,640	42%
Total	\$ 4,826,205	\$ 4,908,938	\$ 4,653,877	\$ 4,993,491	7%
<u>Worthington Park</u>					
Salaries	\$ 3,059,865	\$ 3,122,628	\$ 3,088,373	\$ 3,242,707	5%
Benefits	1,175,726	1,232,090	1,205,747	1,278,592	6%
Purchased Services	3,018	8,629	5,292	9,250	75%
Supplies & Materials	33,002	45,633	35,121	79,150	125%
Capital Outlay	642	501	1,002	500	-50%
Maintenance Services (Utilities)	62,590	79,999	103,969	112,229	8%
Maintenance Supplies	14,995	16,845	11,256	13,970	24%
Total	\$ 4,349,838	\$ 4,506,325	\$ 4,450,760	\$ 4,736,398	6%
<u>Grand Totals All Elementary</u>					
Salaries & Benefits	\$ 51,764,124	\$ 52,631,806	\$ 51,065,848	\$ 54,158,074	6%
Services, Supplies, & Outlay	541,794	616,194	588,143	909,100	55%
Maintenance	926,355	1,135,488	1,401,911	1,559,084	11%
Total	\$ 53,232,273	\$ 54,383,488	\$ 53,055,902	\$ 56,626,258	7%

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	1.05	1.00	1.00	-	11.05
Regular Ed Teachers	22.50	16.80	20.50	25.00	22.80	22.50	22.70	20.50	26.70	24.00	20.00	-	244.00
Special Ed Teachers	6.60	4.60	5.00	3.00	6.00	5.20	7.60	6.00	4.40	4.90	8.00	17.00	78.30
Other Educational Assgn.	-	-	-	-	-	-	0.50	-	-	-	-	-	0.50
Psychologists	0.40	0.20	0.40	0.40	0.40	0.60	0.40	0.40	0.60	0.40	0.40	1.90	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	-	-	-	-	-	-	-	-	-	-	-	0.30	0.30
Spch & Lang. Thrpst	0.60	0.50	0.30	0.30	0.50	1.00	0.60	0.50	0.70	0.65	0.80	3.30	9.75
Occupational Thrpst	-	0.60	-	-	-	0.80	-	0.40	0.20	0.30	0.60	2.60	5.50
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	4.69	8.19	2.88	3.69	5.10	8.69	8.00	4.79	3.35	4.20	6.63	13.57	73.78
Custodians	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.00	2.00	2.00	25.00
Crossing Guard	0.25	-	-	-	-	0.31	-	-	-	-	-	-	0.56
2021 Actual FTE	<u>41.37</u>	<u>37.22</u>	<u>35.33</u>	<u>38.64</u>	<u>41.13</u>	<u>45.43</u>	<u>46.13</u>	<u>39.34</u>	<u>42.84</u>	<u>40.78</u>	<u>42.76</u>	<u>43.01</u>	<u>493.98</u>
Changes:													
Regular Ed Teachers	-	1.00	1.00	-	-	-	-	-	-	-	-	-	2.00
Aides/Assistants	-	-	-	-	-	-	-	-	-	0.66	-	1.34	2.00
Net Change	-	1.00	1.00	-	-	-	-	-	-	0.66	-	1.34	4.00
2022 Budgeted FTE	41.37	38.22	36.33	38.64	41.13	45.43	46.13	39.34	42.84	41.44	42.76	44.35	497.98
Student Enrollment	437	316	376	534	434	439	444	405	573	495	399	337	5,189

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 2023.
- > Building discretionary supply budget held constant at \$90/student with additional \$38/student for special needs and economically disadvantaged
- > Large increase in supplies due to carryover of unspent balances from prior year.
- > Two additional regular education teachers along with two classroom assistants are projected based on enrollment needs.

Office of the Superintendent

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
Salaries	\$ 252,745	\$ 259,769	\$ 266,905	\$ 274,896	3%
Benefits	97,115	102,497	104,204	108,391	4%
Purchased Services	57,540	27,811	69,646	70,700	2%
Supplies & Materials	4,017	4,499	7,948	5,000	-37%
Capital Outlay	4,498	651	-	6,500	100%
Miscellaneous	24,684	23,099	22,447	24,800	10%
Total	\$ 440,599	\$ 418,326	\$ 471,150	\$ 490,287	4%

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 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 2023.
- > 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>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 734,069	\$ 775,540	\$ 704,221	\$ 726,795	3%
Benefits	282,059	306,003	274,938	286,574	4%
Purchased Services	3,564,533	3,547,656	5,230,805	5,188,000	-1%
Supplies & Materials	6,661	8,067	9,948	11,000	11%
Capital Outlay	-	-	-	-	0%
Miscellaneous	1,500,033	1,688,690	1,705,650	2,059,000	21%
Total	\$ 6,087,355	\$ 6,325,956	\$ 7,925,562	\$ 8,271,369	4%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 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 2023.
- > Purchased services includes \$2.6 million for teacher substitutes obtained through the county ESC, \$1.7 million for tuition to other entities, including Delaware Career Center, and \$0.3 million for building and property insurance.
- > Miscellaneous includes \$1.8 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
Salaries	\$ 13,000	\$ 15,750	\$ 20,875	\$ 16,000	-23%
Benefits	4,995	6,214	8,150	6,309	-23%
Purchased Services	16,376	13,675	17,981	14,500	-19%
Supplies & Materials	97	74	61	200	228%
Capital Outlay	-	-	-	-	0%
Miscellaneous	75,661	98,599	102,637	91,300	-11%
Total	\$ 110,129	\$ 134,312	\$ 149,704	\$ 128,309	-14%

Budget Highlights

- > Miscellaneous includes \$32,300 for various membership fees.
- > Miscellaneous also includes \$65,000 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>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 205,937	\$ 202,458	\$ 210,208	\$ 215,998	3%
Benefits	79,129	79,884	82,068	85,167	4%
Purchased Services	345,586	27,575	167,569	273,135	63%
Supplies & Materials	28,087	14,049	22,609	41,150	82%
Capital Outlay	(40)	-	9,760	6,715	-31%
Miscellaneous	-	-	-	-	0%
Total	\$ 658,699	\$ 323,966	\$ 492,214	\$ 622,165	26%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 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 2023.
- > \$25,000 budgeted for safety and nursing supplies
- > Purchased services includes \$165,700 for legal services and includes an increase due to union negotiations in the spring.
- > Purchased services also includes \$50,000 for school safety.

Communications Department

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
Salaries	\$ 243,054	\$ 251,018	\$ 255,941	\$ 262,604	3%
Benefits	93,391	99,044	99,923	103,544	4%
Purchased Services	170,785	170,634	203,192	196,450	-3%
Supplies & Materials	1,015	1,291	120,448	4,550	-96%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 508,245	\$ 521,987	\$ 679,504	\$ 567,148	-17%

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 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 2023.
- Purchased Services includes \$65,000 in communication consulting services, \$60,000 for website license and emergency notification system, for design, \$25,000 for printing services, and \$23,500 for the distribution of newsletters and profiles.
- > FY22 supplies and materials expenses included mascot rebranding.

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>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 1,232,070	\$ 1,176,663	\$ 1,395,345	\$ 1,485,509	6%
Benefits	473,412	464,274	544,764	585,733	8%
Purchased Services	916,510	1,032,671	1,403,508	1,187,000	-15%
Supplies & Materials	43,745	69,354	134,182	69,000	-49%
Capital Outlay	1,693,937	620,783	990,128	1,310,000	32%
Miscellaneous	-	-	-	-	0%
Total	\$ 4,359,674	\$ 3,363,745	\$ 4,467,927	\$ 4,637,242	4%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Tech Systems Support	3.00	3.00	1.00	1.00	0.00
Network Specialist	3.00	3.00	4.00	4.00	0.00
Instructional Integration Specialist	2.00	2.00	1.00	1.00	0.00
Digital Tech Support	1.00	1.00	1.00	1.00	0.00
Desktop Specialist	1.00	1.00	5.00	6.00	1.00
Database Specialist	1.00	1.00	1.00	1.00	0.00
EMIS Coordinator	2.00	2.00	1.00	1.00	0.00
Technician	0.00	0.00	1.00	1.00	0.00
End User Support Specialist	0.00	0.00	1.00	1.00	0.00
DevOps Specialist	0.00	0.00	0.00	0.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	15.00	15.00	18.00	19.00	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 2023.
- > Purchased Services include \$142,000 for copier maintenance costs, approximately \$575,000 for consultant and technical services as well as software licensing and trainings, and \$130,000 for enhanced web filtering and Infinite Campus Welcome Center software.
- > Capital Outlay includes \$1.1 million for replacement of student Chromebook devices. Chromebooks replacements were partially funded through federal pandemic response funds for FY21 and FY22.

Department of Academic Achievement

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 488,659	\$ 509,786	\$ 515,542	\$ 537,937	4%
Benefits	187,763	201,145	201,275	212,107	5%
Purchased Services	20,971	23,419	26,512	48,500	83%
Supplies & Materials	533,003	676,345	1,714,202	903,500	-47%
Capital Outlay	72,025	42,204	196,293	25,000	-87%
Miscellaneous	400	400	400	1,000	150%
Total	\$ 1,302,821	\$ 1,453,299	\$ 2,654,224	\$ 1,728,044	-35%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Teacher Leaders	3.00	3.00	3.00	3.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	5.00	5.00	5.00	5.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2023.
- > Supplies include \$0.8 million for new curriculum adoptions and course materials, specifically in science, social studies, and language arts.
- > The large decrease in supplies and materials for FY23 is due a six year science curriculum adoption that occurred in FY22 for \$0.9 million.

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>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 164,368	\$ 176,081	\$ 181,827	\$ 187,305	3%
Benefits	63,157	69,476	70,988	73,854	4%
Purchased Services	1,136	2,141	275	5,500	1900%
Supplies & Materials	37,470	13,095	15,895	20,020	26%
Capital Outlay	-	2,100	(50)	-	-100%
Miscellaneous	1,565	-	630	480	-24%
Total	\$ 267,696	\$ 262,893	\$ 269,565	\$ 287,159	7%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 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 2023.
- > 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
Salaries	\$ 111,253	\$ 107,698	\$ 118,136	\$ 121,701	3%
Benefits	42,748	42,494	46,122	47,986	4%
Purchased Services	16,131	4,167	11,500	18,500	61%
Supplies & Materials	9,695	4,358	10,201	20,500	101%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 179,827	\$ 158,717	\$ 185,959	\$ 208,687	12%

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Change
Full Time Equivalent Staff:					
Coordinator	1.00	1.00	1.00	1.00	0.00
Secretary	0.25	0.25	0.25	0.25	0.00
Total FTE	1.25	1.25	1.25	1.25	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2023.
- > Purchased services include \$15,000 for interpreters
- > Supplies include instructional materials such as dictionaries, learning aids, etc.
- > Individual building budgets also include ELL supplies, as well as the federal grant budget
- > ELA summer reading intervention is budgeted in the Intervention budget

Department of Assessment

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 53,421	\$ 54,422	\$ 56,621	\$ 58,433	3%
Benefits	20,527	21,473	22,106	23,040	4%
Purchased Services	142,257	134,606	129,776	162,700	25%
Supplies & Materials	3,373	6,740	7,410	11,300	52%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 219,578	\$ 217,241	\$ 215,913	\$ 255,473	18%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 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 2023.
- > Purchased services include \$145,480 for testing and scoring services

Intervention

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 109,131	\$ 61,646	\$ 7,523	\$ 7,977	6%
Benefits	41,933	24,324	2,937	3,145	7%
Purchased Services	8,713	(2,870)	(4,294)	16,000	-473%
Supplies & Materials	14,900	19,539	21,189	20,000	-6%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 174,677	\$ 102,639	\$ 27,355	\$ 47,122	72%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Secretary	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.00</u>
Total FTE	0.13	0.13	0.13	0.13	0.00

Budget Highlights

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

Summer School

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

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 58,000	\$ 72,073	\$ 64,197	\$ 36,717	\$ 40,329	10%
Benefits	21,375	27,693	25,330	14,335	15,902	11%
Purchased Services	(188)	-	-	1,000	2,000	100%
Supplies & Materials	2,673	151	2,583	1,103	3,000	172%
Capital Outlay	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Total	\$ 81,860	\$ 99,917	\$ 92,110	\$ 53,155	\$ 61,231	15%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:						
Secretary	0.13	0.13	0.13	0.13	0.13	0.0
Total FTE	0.13	0.13	0.13	0.13	0.13	0.00

Budget Highlights

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

Summer School revenue:

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>
Charges for Services	\$ 54,308	\$ 19,933	\$ 48,389	\$ 74,508	\$ 60,000
Donations	\$ 2,950	\$ 2,375	\$ 1,000	\$ 2,597	\$ 2,500
Total	\$ 57,258	\$ 22,308	\$ 49,389	\$ 77,105	\$ 62,500

- > 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>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 155,646	\$ 159,450	\$ 154,831	\$ 160,098	3%
Benefits	59,806	62,914	60,448	63,126	4%
Purchased Services	43,885	11,637	36,516	60,350	65%
Supplies & Materials	9,103	4,667	5,206	18,650	258%
Capital Outlay	-	-	-	1,000	100%
Miscellaneous	-	-	-	-	0%
Total	\$ 268,440	\$ 238,668	\$ 257,001	\$ 303,224	18%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 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 2023.
- > Includes \$12,000 for professional development including coaching skills for administrators and best practices for instruction.
- > Purchase Services includes \$25,000 for Junior Achievement BIZTown program

Department of Secondary Education

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 155,195	\$ 158,986	\$ 163,259	\$ 168,682	3%
Benefits	59,632	62,731	63,739	66,511	4%
Purchased Services	551,912	1,028,390	670,957	969,150	44%
Supplies & Materials	39,138	50,339	52,832	90,600	71%
Capital Outlay	-	-	2,597	-	-100%
Miscellaneous	180	150	-	250	100%
Total	\$ 806,057	\$ 1,300,596	\$ 953,384	\$ 1,295,193	36%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 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 2023.
- > Purchased services include \$30,000 for athletic trainer services, \$50,000 for graduation facility & services, \$180,000 in tuition for learning instruction through APEX, TRECA and ESC, and \$675,000 for college credit plus tuition
- > Supplies includes \$80,000 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>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Purchased Services	\$ 22,729	\$ 20,034	\$ 24,210	\$ 28,000	16%
Supplies & Materials	24,785	28,758	19,498	25,000	28%
Capital Outlay	2,438	(514)	6,173	9,000	46%
Total	\$ 49,952	\$ 48,278	\$ 49,881	\$ 62,000	24%

Budget Highlights

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

Diversity, Equity and Inclusion

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ -	\$ 107,469	\$ 120,194	\$ 123,475	3%
Benefits	-	42,404	46,926	48,686	4%
Purchased Services	-	505	9,080	12,500	38%
Supplies & Materials	-	17,010	11,444	12,500	9%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ -	\$ 167,388	\$ 187,644	\$ 197,161	5%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Coordinator	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	0.00	1.00	1.00	1.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2023.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
Salaries	\$ 250,471	\$ 256,758	\$ 263,200	\$ 274,935	4%
Benefits	96,241	101,309	102,757	108,406	5%
Purchased Services	506,567	436,967	336,317	310,000	-8%
Supplies & Materials	42,835	31,004	31,299	38,000	21%
Capital Outlay	-	10,000	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 896,114	\$ 836,038	\$ 733,573	\$ 731,341	0%

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 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 2023.
- > Purchased services include \$219,000 for lease of modular classroom units, \$26,000 for background and screening services, \$30,000 for employment advertising and \$30,000 for legal expense.
- > Supplies includes \$34,000 for uniform shirts for maintenance staff

Department of Certified Personnel

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 445,119	\$ 458,234	\$ 483,223	\$ 501,646	4%
Benefits	171,033	180,805	188,658	197,798	5%
Purchased Services	78,234	45,020	92,009	115,500	26%
Supplies & Materials	16,925	16,242	14,247	20,500	44%
Capital Outlay	(158)	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 711,153	\$ 700,301	\$ 778,137	\$ 835,444	7%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Personnel Analyst	1.00	1.00	1.00	1.00	0.00
Secretary	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	0.00
Total FTE	6.00	6.00	6.00	6.00	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2023.
- > 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.

Office of Professional Development

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
Salaries	\$ 237,680	\$ 224,409	\$ 139,847	\$ 144,109	3%
Benefits	230,635	248,377	213,467	216,822	2%
Purchased Services	268,510	146,483	218,425	313,000	43%
Supplies & Materials	2,966	14,912	6,993	15,000	115%
Capital Outlay	-	-	-	-	100%
Miscellaneous	-	-	-	-	0%
Total	\$ 739,791	\$ 634,181	\$ 578,732	\$ 688,931	19%

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Blending Learning Coach	1.00	1.00	0.00	0.00	0.00
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total FTE	2.50	2.50	1.50	1.50	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2023.
- > Benefits includes \$160,000 for tuition reimbursements
- > Purchased services includes \$175,600 for staff training expenses such as conference registration and travel
- > Purchased services also include \$81,000 for a consultant providing entry teacher mentor services

Educational Support Professional Development Committee

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 1,688	\$ -	\$ -	\$ -	0%
Benefits	649	-	-	-	0%
Purchased Services	13,681	15,000	15,000	15,000	0%
Supplies & Materials	9,632	10,000	10,000	10,000	0%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Total	\$ 25,650	\$ 25,000	\$ 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	% Change
Salaries	\$ 517,678	\$ 543,896	\$ 679,977	\$ 705,050	4%
Benefits	198,913	214,604	265,473	278,000	5%
Purchased Services	1,729,090	1,860,474	2,230,534	2,807,800	26%
Supplies & Materials	29,932	52,613	79,282	80,200	1%
Capital Outlay	6,207	-	5,825	12,000	106%
Miscellaneous	-	-	-	-	0%
Total	\$ 2,481,820	\$ 2,671,587	\$ 3,261,091	\$ 3,883,050	19%

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 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	0.00	0.00	0.90	0.90	0.00
Psychologist	0.80	0.80	0.80	0.80	0.00
Physical Therapist Assitant	0.00	0.00	0.70	0.70	0.00
Secretary	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
Total FTE	6.80	6.80	8.40	8.40	0.00

Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2023.
- > Purchased services includes \$1.5 million for tuition of students placed in special needs settings, \$630,000 for mental health services, \$135,000 for legal fees, \$150,000 for contracted subs and \$253,000 for other 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.

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries	\$ 2,385,623	\$ 2,171,967	\$ 2,303,839	\$ 2,494,637	8%
Benefits	916,654	856,989	899,453	983,629	9%
Purchased Services	2,825,080	2,350,446	2,834,115	2,583,432	-9%
Supplies & Materials	578,283	583,182	591,558	701,000	19%
Capital Outlay	47,838	275,882	787,123	331,755	-58%
Miscellaneous	3,060	993	1,070	3,720	248%
Total	\$ 6,756,538	\$ 6,239,459	\$ 7,417,158	\$ 7,098,173	-4%

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Supervisors	3.00	3.00	3.00	3.00	0.00
Delivery/Warehousing	3.00	2.00	2.00	2.00	0.00
Technical Trades	8.00	9.00	9.00	9.00	0.00
Building Maintenance	5.00	5.00	6.00	6.00	0.00
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	7.31	9.31	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	38.31	40.31	41.31	41.31	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 2023.
- > Budget includes \$200,000 for natatorium rental and expenses, \$15,500 for auditorium expenses, \$695,700 for custodial supplies and trash services, \$810,400 for grounds supplies and services, and \$2.2 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 Actual	2022-23 Budget	% Change
Salaries	\$ 3,082,181	\$ 3,020,487	\$ 2,961,410	\$ 3,307,021	\$ 3,472,446	5%
Benefits	1,135,877	1,160,595	1,168,478	1,291,111	1,369,177	6%
Purchased Services	519,670	544,437	564,176	474,013	752,600	59%
Supplies & Materials	551,006	602,581	592,794	843,317	991,900	18%
Capital Outlay	1,865	112,619	3,329	13,348	9,500	-29%
Miscellaneous	-	-	-	-	-	0%
Total	\$ 5,290,599	\$ 5,440,719	\$ 5,290,187	\$ 5,928,810	\$ 6,595,623	11%

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	Change
Full Time Equivalent Staff:						
Director	1.00	1.00	1.00	1.00	1.00	0.00
Dispatcher	2.00	2.00	2.00	2.00	2.00	0.00
Mechanic	3.00	3.00	3.47	3.47	3.47	0.00
Bus Drivers	56.05	57.75	54.06	58.22	59.22	1.00
Clerical	1.00	1.00	1.00	1.00	1.00	0.00
Total FTE	63.05	64.75	61.53	65.69	66.69	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.
- > 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 Actual</u>	<u>2022-23 Budget</u>	<u>% Change</u>
Salaries						
Building Classified Substitutes	\$ 188,265	\$ 197,041	\$ 84,731	\$ 186,484	\$ 255,000	81%
Termination /Vacation Benefits	633,655	773,564	1,408,922	1,482,716	1,000,000	-34%
Performance/Extended Days/Stipends	373,967	406,824	282,230	282,601	300,000	6%
Longevity Stipends	73,186	43,432	67,235	36,394	60,000	35%
Building Classified Extra time	45,669	34,248	30,971	40,227	51,000	35%
WEA President Release time	36,163	38,926	42,058	42,783	44,000	3%
Total Salaries	1,350,905	1,494,035	1,916,147	2,071,205	1,710,000	-19%
Benefits	497,849	574,070	756,051	808,630	674,249	-18%
Other Uses	606,650	902,846	1,927,202	11,451,406	443,000	-571%
Total	\$ 2,455,404	\$ 2,970,951	\$ 4,599,400	\$ 14,331,241	\$ 2,827,249	-80%

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:						
Union President Release	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	0.00	1.00	1.00	1.00	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 \$30,000 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 for FY23. FY22 included over 20.
- > Substitutes costs, performance contracts and overtime/extra time are budgeted to return to normal pre-pandemic levels.

WORTHINGTON CITY SCHOOL DISTRICT

This page left blank intentionally.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
<u>Revenues</u>				
General Property Tax	\$ 11,058,019	\$ 12,426,701	\$ 12,764,858	\$ 12,400,000
Tangible Property Tax	377,256	342,122	365,995	385,000
Restricted Federal Grants-in-Aid	41,244	124,515	41,332	124,000
Homestead & Rollback	802,290	820,915	840,327	800,000
Total Revenues	12,278,809	13,714,253	14,012,512	13,709,000
<u>Expenditures</u>				
Auditor & Treasurer Fees	124,741	158,527	182,045	200,000
Debt Service:				
Principal	9,961,994	9,512,593	8,588,448	8,926,225
Interest	5,211,599	4,857,964	4,359,689	4,097,186
Total Expenditures	15,298,334	14,529,084	13,130,182	13,223,411
<u>Other Financing Sources (Uses)</u>				
Sale of Refunding Bonds	-	-	9,965,000	-
Payment to Refunded Bond Escrow Agent	-	-	(10,100,250)	-
Issuance Costs	-	-	(81,592)	-
Transfers In	523,806	523,202	394,406	312,813
Total Other Financing Sources (Uses)	523,806	523,202	177,564	312,813
Net Change in Fund Balance	(2,495,719)	(291,629)	1,059,894	798,402
Beginning Fund Balance	12,103,053	9,607,334	9,315,705	10,375,599
Ending Fund Balance	\$ 9,607,334	\$ 9,315,705	\$ 10,375,599	\$ 11,174,001

Millage is expected to remain at 5.6 mills for calendar year 2023 and then is projected to decline due to a significant amount of debt being retired over the next few years.. The District does not anticipate any eligible refunding during FY23.

Worthington Debt Schedule By Fiscal Year

Bond Levy Supported Debt														
	Sub Totals		2010 Const & Refunding		2013 A GO Bonds		2016 Refunding		2019A GO Bonds		2019B GO Bonds		2021 Refunding	
FY	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	8,633,000	4,077,599	800,000	125,312	2,300,000	641,250	1,525,000	139,744	3,750,000	2,736,412	65,000	354,475	193,000	80,406
2024	8,931,000	3,806,096	830,000	98,906	2,375,000	547,750	1,550,000	95,400	785,000	2,645,713	65,000	352,525	3,326,000	65,802
2025	9,176,000	3,536,833	850,000	63,750	2,475,000	450,750	1,610,000	32,200	1,205,000	2,599,888	65,000	350,575	2,971,000	39,670
2026	9,469,000	3,259,662	850,000	21,250	4,300,000	336,750	-	-	1,255,000	2,538,388	60,000	348,400	3,004,000	14,874
2027	6,990,000	2,986,867	-	-	5,275,000	166,750	-	-	1,360,000	2,473,013	65,000	345,900	290,000	1,204
2028	3,110,000	2,767,438	-	-	1,225,000	30,625	-	-	1,820,000	2,393,513	65,000	343,300	-	-
2029	2,020,000	2,639,838	-	-	-	-	-	-	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	\$ 112,519,000	\$ 51,459,860	\$ 3,330,000	\$ 309,218	\$ 17,950,000	\$ 2,173,875	\$ 4,685,000	\$ 267,344	\$ 67,835,000	\$ 43,218,292	\$ 8,935,000	\$ 5,289,175	\$ 9,784,000	\$ 201,956

General Fund Supported Debt						
FY	Sub Totals		2005 Airport		2015 HB264 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
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	154,857	1,549	-	-	154,857	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	\$ 1,052,334	\$ 42,512	\$ -	\$ -	\$ 1,052,334	\$ 42,512

Grand Total All Debt			
FY	Total Paymt.	Principal	Interest
2023	13,023,411	8,926,225	4,097,186
2024	13,049,910	9,230,120	3,819,790
2025	13,025,647	9,481,132	3,544,515
2026	12,885,068	9,623,857	3,261,211
2027	9,976,867	6,990,000	2,986,867
2028	5,877,438	3,110,000	2,767,438
2029	4,659,838	2,020,000	2,639,838
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	\$ 165,073,706	\$ 113,571,334	\$ 51,502,372

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
All Other Revenues	\$ 2,500	\$ 14,380	\$ -	\$ -
Total Revenues	2,500	14,380	-	-
Expenditures				
Purchased Services	40,934	44,284	63,055	503,893
Total Expenditures	40,934	44,284	63,055	503,893
Net Change in Fund Balance	(38,434)	(29,904)	(63,055)	(503,893)
Beginning Fund Balance	635,286	596,852	566,948	503,893
Ending Fund Balance	\$ 596,852	\$ 566,948	\$ 503,893	\$ -

There is no expected revenue for FY23 as the District has no PI Levy in effect.

The District has no scheduled projects for FY23 that would utilize Permanent Improvement dollars but is appropriating the remaining funds in case the need arises.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Interest	\$ 1,803,653	\$ 756,428	\$ 223,460	\$ 150,000
Total Revenues	1,803,653	756,428	223,460	150,000
Expenditures				
Purchased Services	1,434,609	77,960	10,585,370	550,040
Supplies and Materials	18,900	-	-	-
Capital Outlay	56,414,824	5,683,115	5,318,840	11,998,977
Total Expenditures	57,868,333	5,761,075	15,904,210	12,549,017
Other Financing Sources (Uses)				
Advances In	-	-	10,360,000	-
Total Other Financing Sources (Uses)	-	-	10,360,000	-
Net Change in Fund Balance	(56,064,680)	(5,004,647)	(5,320,750)	(12,399,017)
Beginning Fund Balance	78,789,094	22,724,414	17,719,767	12,399,017
Ending Fund Balance	\$ 22,724,414	\$ 17,719,767	\$ 12,399,017	\$ -

2018 Bond Issue Summary 7/1/22

	Original Issued	Interest Earned/Estimated for FY23	Contingency Allocated	Spent/ Encumbered	Remaining Balance	FY23 Budget
Buses	\$ 2,500,000	\$ -	\$ -	\$ 1,846,718	\$ 653,282	\$ 653,282
Technology	5,000,000	-	-	4,475,931	524,069	524,069
Maintenance	22,000,000	122,373	(1,400,000)	12,608,905	8,113,468	8,113,468
Equipment	6,000,000	508	-	4,266,848	1,733,660	1,733,660
Construction	48,000,000	-	10,375,000	57,957,423	417,577	417,577
Contingency	5,500,000	-	(5,500,000)	-	-	-
Interest Earned	-	4,581,961	(3,475,000)	-	1,106,961	1,106,961
Total Available Fund Balance	\$ 89,000,000	\$ 4,704,842	\$ -	\$ 81,155,825	\$ 12,549,017	\$ 12,549,017

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. Most of those proceeds have been spent, with \$12.6 million remaining and budgeted for this coming year (inclusive of \$4.7 million interest earnings over the past 4 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 multi-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

Voters ultimately approved an \$89 million bond issue in 2018 and phase one constructed was completed this past fall. Students, including 6th graders, moved into the new buildings at the start of the school year. They are amazing new spaces that will serve the district well for a long time.

A community task force reconvened this past year to update the original plans for future phases. They decided that Phase two should focus on High School renovations, along with continued replacement of buses, technology, equipment, and maintenance projects district wide.

PHASE TWO

- Replace/Renovate the majority of Thomas Worthington High School
- Major Renovation at Worthington Kilbourne High School.

FUTURE PHASES

- Replacement/Renovation of elementary schools

Each of these phases would need supported by a capital bond levy, occurring over a period of time. The board has begun the process of placing a \$234 million bond levy combined with a 1.9 mill permanent improvement levy on the ballot in November 2022 to fund phase two. The levy is estimated to increase millage by 4.6 mills. However, as the chart below illustrates, the District has a significant amount of debt being retired over the next few years which will decrease millage 3.6 mills. Thus the bond issue, if approved by voters, is projected to only increase the net millage by 1 additional mill.

<u>Estimated Debt Requirements (In Millions)</u>			
<u>CY</u>	<u>Assessed Valuation</u>	<u>Annual Payment</u>	<u>Estimated Millage</u>
2022	2,430	12.8	5.60
2023	2,441	12.8	5.60
2024	2,452	12.8	5.51
2025	2,463	12.8	5.49
2026	2,474	10.1	4.31
2027	2,485	5.9	2.55
2028	2,496	4.7	2.02
2029	2,508	4.7	2.01
2030	2,519	4.7	2.00
2031	2,530	4.7	1.99
2032	2,542	4.7	1.98
2033	2,553	4.7	1.98
2034	2,565	4.7	1.97
2035	2,576	4.6	1.93
2036	2,588	4.6	1.92
2037	2,599	4.6	1.91
2038	2,611	4.6	1.90
2039	2,623	4.6	1.89
2040	2,635	4.7	1.92
2041	2,646	4.7	1.91
2042	2,658	4.7	1.90
2043	2,670	4.7	1.89
2044	2,682	4.7	1.89
2045	2,694	4.7	1.88
2046	2,707	4.7	1.87
2047	2,719	4.7	1.86
2048	2,731	4.7	1.85
2049	2,743	-	0.00

Of the \$89 million bonds issued in 2018, along with interest earnings, \$12.5 million remains and will be allocated this year as follows:

2018 Bond Funds Remaining	
	FY23
Buses	\$ 653,282
Technology	524,069
Equipment	1,733,660
Fieldhouse	5,200,000
Maintenance	4,438,006
	<u>12,549,017</u>

Buses: Continued replacement of 5-7 buses annually to cycle 90 buses over 15 year period

Technology: Schedule replacement of security cameras, servers, and staff computers

Equipment: Building allocations of loose furnishing and instructional equipment throughout the District

Fieldhouse: Renovation of Thomas Worthington Fieldhouse

Maintenance: Summer projects throughout the District including air handler and pump improvements at various buildings, mobility path improvements, roof replacements at two buildings, and major HVAC work at Sutter Park Elementary

PHASE TWO

As previously mentioned, the District has begun the process of placing a combined \$234 million bond issue and 1.9 mill permanent improvement levy on the ballot in November 8, 2022, to fund phase two of the master facilities plan. If approved, the proposed uses are as follows:

<u>Proposed \$234 Million Bond Issue</u>	
	Uses of Funds
Thomas Worthington HS	\$ 141,000,000
Worthington Kilbourne HS	76,000,000
Deferred Maintenance	17,000,000
	<u>234,000,000</u>

<u>Proposed \$4.2 Million Permanent Improvement Funds</u>	
	Uses of Funds
Buses	\$ 560,000
Technology	2,000,000
Equipment	940,000
Deferred Maintenance	700,000
	<u>4,200,000</u>

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>.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 1,278,802	\$ 2,554,851	\$ 6,447,051	\$ 1,500,000
Restricted State Grants-in-Aid	21,633	26,692	45,459	25,000
Interest Income	34,079	13,132	21,019	20,000
Food Service Sales	1,609,365	68,564	241,526	2,018,000
Miscellaneous	21,517	19,076	15,801	16,000
Total Revenues	2,965,396	2,682,315	6,770,856	3,579,000
Expenditures				
Personal Services	1,348,724	1,358,914	1,493,000	1,580,000
Employees' Retirement/Insurance Benefits	765,909	819,331	799,578	855,000
Purchased Services	27,835	44,240	63,434	85,000
Supplies and Materials	1,022,497	970,853	1,682,489	1,500,000
Capital Outlay	18,160	2,564	116,749	20,000
Other Objects	358	148	147	1,000
Total Expenditures	3,183,483	3,196,050	4,155,397	4,041,000
Other Financing Sources (Uses)				
Transfers In	41,040	-	-	30,187
Total Other Financing Sources (Uses)	41,040	-	-	30,187
Net Change in Fund Balance	(177,047)	(513,735)	2,615,459	(431,813)
Beginning Fund Balance	1,495,782	1,318,735	805,000	3,420,459
Ending Fund Balance	\$ 1,318,735	\$ 805,000	\$ 3,420,459	\$ 2,988,646

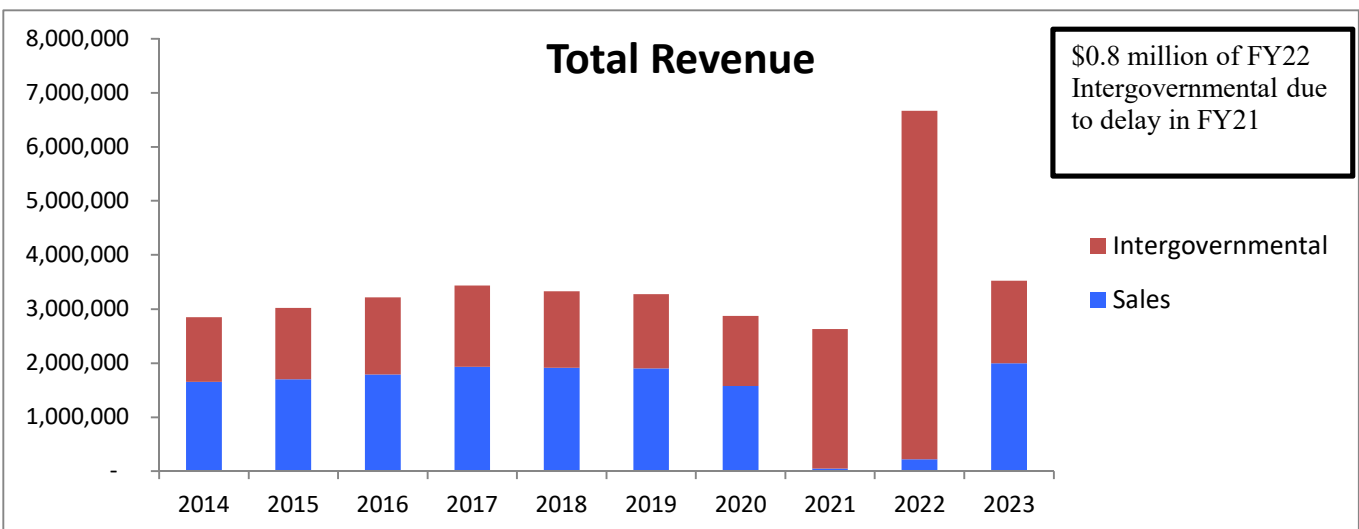
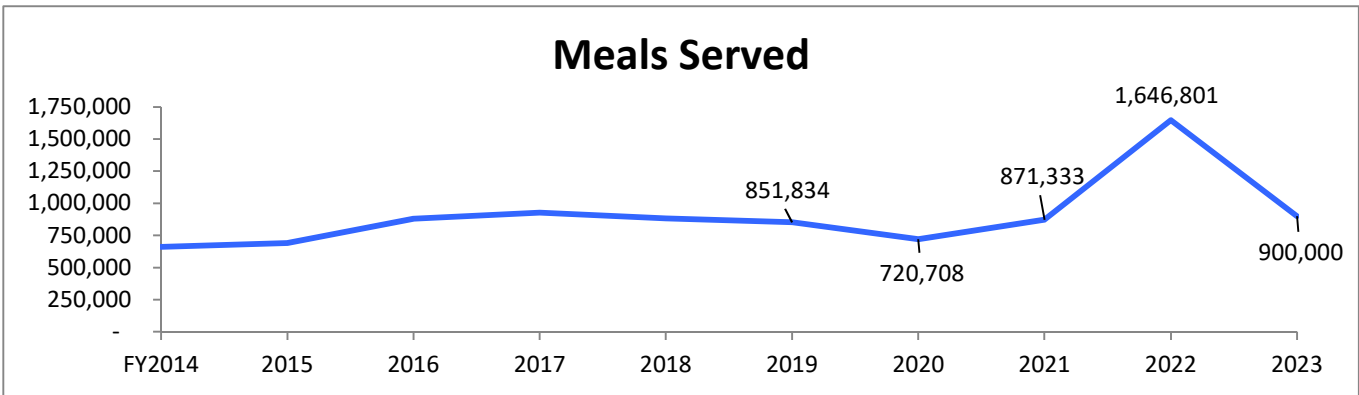
The following chart illustrates Food Service Fund budgeted staffing:

	2019-2020 Actual	2020-2021 Actual	2021-22 Actual	2022-23 Budget
Full Time Equivalent Staff:				
Coordinator	1.00	1.00	1.00	1.00
Secretaries	1.70	2.00	1.44	1.44
Food Service	<u>37.28</u>	<u>37.02</u>	<u>37.65</u>	<u>37.65</u>
Total FTE	39.98	40.02	40.09	40.09

During 2020-21 and 2021-22 the USDA authorized reimbursement for all meals served, lunch and breakfast, not just for eligible economically disadvantaged students. The only actual sales were a la carte items at the high schools. The USDA announced the elimination of the program for 2022-23, which should lead to a return to a more normal revenue collections for food service sales pre pandemic. Correspondingly we anticipate higher expenses for food costs than FY20 with inflationary pricing but less meals will be served compared to FY22 due to the elimination of the free meal program.

Revenues

Prior to the pandemic, total revenue was split between sales and federal reimbursement for eligible low income students. When the pandemic first began at end of the 2019-20 school year, meals decreased due to the remote environment the final few months of that year. For the 2020-21 and 2021-22 school year, the USDA reimbursed all eligible meals served which had the effect of eliminating sales revenue but greatly increasing intergovernmental revenue. This also lead to an increase in total meals served in 2021 and 2022. The large increase in 2022 was due to the District having no remote instruction in 2022 compared to 2021. We project meals served to return to pre pandemic levels as the USDA has already announced the program of reimbursing all meals will not be renewed in 2022-23. The graphs below illustrate these two concepts.



Expenditures

Salaries and benefits represent 60% of the program's budget. Benefits are projected to increase 7% mainly due to a projected increase in health insurance premiums in January 2023, 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 less meals to be served due to families having a decision to make purchasing a meal. We expect food costs to be higher due to inflationary costs and supply shortages .

Other Local Sources Fund

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Interest Income	\$ 684	\$ 727	\$ 658	\$ 695
Donations	\$ 35,176	\$ 12,600	15,383	9,250
Unclaimed Funds	-	-	15,134	-
Total Revenues	35,860	13,327	31,175	9,945
Expenditures				
Community Services/Scholarships	7,500	11,150	7,632	9,550
Total Expenditures	7,500	11,150	7,632	9,550
Net Change in Fund Balance	28,360	2,177	23,543	395
Beginning Fund Balance	22,651	51,011	53,188	76,731
Ending Fund Balance	\$ 51,011	\$ 53,188	\$ 76,731	\$ 77,126

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

The proposed 2023 budget is \$9,550. Amounts will be used to fund community scholarships. The District will issue any unclaimed funds to proper vendor during year. Any unclaimed funds remaining outstanding after five years can be moved back to the general fund.

Uniform School Supplies Fund

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>FY23 Proposed Budget</u>
<u>Revenues</u>				
Student Fees	\$ 380,317	\$ -	\$ -	\$ -
Total Revenues	380,317	-	-	-
<u>Expenditures</u>				
Supplies and Materials	294,138	173,865	-	-
Total Expenditures	294,138	173,865	-	-
Net Change in Fund Balance	86,179	(173,865)	-	-
Beginning Fund Balance	87,686	173,865	-	-
Ending Fund Balance	\$ 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Fees	\$ 138,565	\$ 62,309	\$ 145,510	\$ 160,000
Rentals	265,969	199,189	148,148	150,000
Miscellaneous	20,874	21,745	28,903	23,500
Total Revenues	425,408	283,243	322,561	333,500
Expenditures				
Personal Services	24,964	2,511	45,665	70,000
Employees' Retirement/Insurance Benefits	3,939	397	7,180	3,160
Purchased Services	61,345	49,692	43,639	526,030
Supplies and Materials	100,355	61,931	84,158	165,296
Capital Outlay	24,132	2,983,863	350,913	145,353
Other Objects	950	958	1,554	3,000
Total Expenditures	215,685	3,099,352	533,109	912,839
Net Change in Fund Balance	209,723	(2,816,109)	(210,548)	(579,339)
Beginning Fund Balance	3,396,273	3,605,996	789,887	579,339
Ending Fund Balance	\$ 3,605,996	\$ 789,887	\$ 579,339	\$ -

We anticipate tuition fees and rental revenue remain consistent in fiscal year 2023. Salaries and benefits include custodial staff for rental services. Capital outlay in 2020-21 was related to construction costs at our middle schools. Amounts budgeted for purchased services, supplies and materials, and capital outlay include carryover amounts which will not likely be spent in FY23.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
<u>Revenues</u>				
Tuition, Charges, and Fees	\$ 187,437	\$ 86,424	\$ 113,177	\$ 109,133
Donations and Other	265,219	177,862	239,512	245,935
Total Revenues	452,656	264,286	352,689	355,068
<u>Expenditures</u>				
Personal Services	3,567	12,964	9,590	13,000
Employees' Retirement/Insurance Benefits	563	2,054	1,515	2,054
Purchased Services	188,792	63,094	124,473	472,893
Supplies and Materials	146,129	122,052	116,591	262,712
Capital Outlay	17,754	46,915	459,001	58,700
Other Objects	-	-	-	1,750
Total Expenditures	356,805	247,079	711,170	811,109
Net Change in Fund Balance	95,851	17,207	(358,481)	(456,041)
Beginning Fund Balance	701,464	797,315	814,522	456,041
Ending Fund Balance	\$ 797,315	\$ 814,522	\$ 456,041	\$ -

Tuition, charges, and fees include \$80,000 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.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Donations and Other	\$ -	\$ 22,880	\$ -	\$ -
Local Grants	23,635	1,874	3,000	-
Total Revenues	23,635	24,754	3,000	-
Expenditures				
Personal Services	-	-	1,500	-
Employees' Retirement/Insurance Benefits	-	-	236	-
Purchased Services	-	-	500	-
Supplies and Materials	-	17,120	3,860	317
Capital Outlay	22,707	8,977	-	-
Total Expenditures	22,707	26,097	6,096	317
Other Financing Sources (Uses)				
Advances In	-	500	-	-
Advances Out	-	-	(500)	-
Total Other Financing Sources (Uses)	-	500	(500)	-
Net Change in Fund Balance	928	(843)	(3,596)	(317)
Beginning Fund Balance	3,828	4,756	3,913	317
Ending Fund Balance	\$ 4,756	\$ 3,913	\$ 317	\$ -

No grants are known at this time for fiscal year 2023.

Fiscal year 2023 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>2019-20 Actual</u>		<u>2020-21 Actual</u>		<u>2021-22 Actual</u>		FY23 Proposed Budget
<u>Revenues</u>							
Club Activity and Fees	\$	-	\$	-	\$	118,161	\$ 123,100
Total Revenues		-		-		118,161	123,100
<u>Expenditures</u>							
Club Activity and Expenses		-		-		91,641	268,757
Total Expenditures		-		-		91,641	268,757
Net Change in Fund Balance		-		-		26,520	(145,657)
Beginning Fund Balance		-		119,137		119,137	145,657
Ending Fund Balance	\$	-	\$	119,137	\$	145,657	\$ -

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

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

District Managed Activities Fund

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Admissions/Entry Fees	\$ 510,252	\$ 377,979	\$ 649,338	\$ 627,225
Participation Dues and Fees	116,869	179,451	208,924	209,250
Other Revenue	13,073	1,598	57,125	5,190
Total Revenues	640,194	559,028	915,387	841,665
Expenditures				
Personal Services	43,294	44,495	47,960	36,310
Employees' Retirement/Insurance Benefits	6,792	6,975	7,708	9,018
Purchased Services	283,662	225,145	337,963	585,275
Supplies and Materials	194,585	198,951	232,581	470,351
Capital Outlay	112,997	21,524	33,508	273,258
Other Objects	48,440	29,467	51,791	77,651
Total Expenditures	689,770	526,557	711,511	1,451,863
Net Change in Fund Balance	(49,576)	32,471	203,876	(610,198)
Beginning Fund Balance	607,824	558,248	590,719	794,595
Ending Fund Balance	\$ 558,248	\$ 590,719	\$ 794,595	\$ 184,397

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. Students in grades 6-12 are granted free admission.

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

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

Auxiliary Services Fund

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted State Grants-in-Aid	\$ 996,823	\$ 1,221,386	\$ 324,158	\$ 325,000
All Other Revenues	-	-	182,245	32,008
Interest	4,602	3,923	1,233	2,000
Total Revenues	1,001,425	1,225,309	507,636	359,008
Expenditures				
Personal Services	141,561	141,856	132,253	43,329
Employees' Retirement/Insurance Benefits	65,094	68,958	65,770	22,145
Purchased Services	506,281	562,770	174,645	270,000
Supplies and Materials	188,832	357,224	75,871	87,271
Capital Outlay	23,771	67,913	(396)	-
Other Objects	51,217	39,969	66,898	11,375
Total Expenditures	976,756	1,238,690	515,041	434,120
Net Change in Fund Balance	24,669	(13,381)	(7,405)	(75,112)
Beginning Fund Balance	71,229	95,898	82,517	75,112
Ending Fund Balance	\$ 95,898	\$ 82,517	\$ 75,112	\$ -

The following chart illustrates Auxiliary Services Fund budgeted staffing

	2019-2020 Actual	2020-2021 Actual	2021-22 Actual	2021-22 Budget
Full Time Equivalent Staff:				
Special Ed Teachers	2.08	2.11	1.75	0.00
Secretaries	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total FTE	2.33	2.36	2.00	0.25

Revenue amount in fiscal years 2022 and 2023 included direct funding amounts for St Michael along with other revenue relating to the District employing 1.75 FTE intervention specialists on behalf of Worthington Christian. Worthington Christian, who paid the District for these services since the state was late in allowing them the choice to receive funds direct.

Budget Highlights

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

Data Communications Support Fund

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

	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	FY23 Proposed Budget
<u>Revenues</u>				
Restricted State Grants-in-Aid	\$ 32,400	\$ 30,600	\$ 32,400	\$ 32,400
Total Revenues	32,400	30,600	32,400	32,400
<u>Expenditures</u>				
Purchased Services	32,400	30,600	32,400	32,400
Total Expenditures	32,400	30,600	32,400	32,400
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>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>FY23 Proposed Budget</u>
<u>Revenues</u>				
Restricted State Grants-in-Aid	\$ 469,216	\$ 615,341	\$ -	\$ -
Total Revenues	469,216	615,341	-	-
<u>Expenditures</u>				
Purchased Services	469,085	615,472	-	-
Total Expenditures	469,085	615,472	-	-
Net Change in Fund Balance	131	(131)	-	-
Beginning Fund Balance	-	131	-	-
Ending Fund Balance	\$ 131	\$ -	\$ -	\$ -

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

Other Miscellaneous State Grant Funds

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted State Grants-in-Aid	\$ 74,199	\$ 110,258	\$ 128,935	\$ 180,000
Total Revenues	74,199	110,258	128,935	180,000
Expenditures				
Personal Services	23,125	24,710	2,598	-
Employees' Retirement/Insurance Benefits	3,665	3,969	486	-
Purchased Services	5,861	7,547	-	-
Supplies and Materials	2,921	61,500	931	-
Capital Outlay	38,716	28,991	52,432	236,029
Total Expenditures	74,288	126,717	56,447	236,029
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	(89)	54,641	1,388	(56,029)
Beginning Fund Balance	89	-	54,641	56,029
Ending Fund Balance	\$ -	\$ 54,641	\$ 56,029	\$ -

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

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-23 Budget
Full Time Equivalent Staff:				
Psychologists	1.00	0.82	0.00	0.00
Total FTE	1.00	0.82	0.00	0.00

In FY22, we received the remainder of FY21's Ohio Alcohol, Drug and Mental Health Board grant related to K-12 prevention education materials. In addition, we were awarded another school safety grant of \$56,029. We expect to receive a School Bus grant in the amount of \$180,000 for FY23. Expenditures budgeted for FY23 include the remaining school safety grant funds as well as the school bus grant funds.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ -	\$ 3,045,070	\$ 2,939,863	\$ 5,403,896
Total Revenues	-	3,045,070	2,939,863	5,403,896
Expenditures				
Personal Services	-	1,376,381	997,495	1,426,343
Employees' Retirement/Insurance Benefits	-	385,143	304,250	356,283
Purchased Services	-	163,233	360,016	748,509
Supplies and Materials	172,357	47,349	186,090	170,784
Capital Outlay	-	2,143,415	347,604	2,203,577
Total Expenditures	172,357	4,115,521	2,195,455	4,905,496
Other Financing Sources (Uses)				
Advances In	173,000	1,243,500	499,000	-
Advances Out	-	(173,000)	(1,243,500)	(499,000)
Total Other Financing Sources (Uses)	173,000	1,070,500	(744,500)	(499,000)
Net Change in Fund Balance	643	49	(92)	(600)
Beginning Fund Balance	-	643	692	600
Ending Fund Balance	\$ 643	\$ 692	\$ 600	\$ -

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

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-23 Budget
Full Time Equivalent Staff:				
Special Ed Teachers	0.00	0.00	5.50	5.50
Total FTE	0.00	0.00	5.50	5.50

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 Academics, to access the safe return to in-person instruction & continuity plan..

ESSER/ARP Projected Spending Plan

Federal COVID Relief Funds (All 3 rounds total) As of 6/30/2022

	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Supplies</u>	<u>Outlay</u>	<u>Total</u>
Instructional:						
Portion of Kplus teachers repurposed during hybrid	878,034	330,011	-	-	-	1,208,045
Portion of OOLP 20-21 Salaries and Benefits	693,384	109,901	-	-	-	803,285
Summer School/Intervention 21-22, 22/23,23/24	753,801	105,600	-	-	-	859,401
Additional Reading/Math 21-22 Wilson Hill Title I	75,000	37,000	-	-	-	112,000
New TESOL Teacher FY22, 23, 24	180,000	60,000	-	-	-	240,000
1 to 1 Chromebook initiative	-	-	-	-	3,674,887	3,674,887
Tent/Table/Chair For Spacing	-	-	17,492	-	-	17,492
Other Academic Recovery if needed	50,000	8,000	108,000	50,000	-	216,000
4 Intervention Specialists FY22 & FY23	640,000	300,000	-	-	-	940,000
Wireless remote student access	-	-	47,625	-	-	47,625
Zoom Licenses	-	-	20,100	-	-	20,100
Robotic Kits	-	-	-	-	13,947	13,947
Support:						8,152,782
Restore Extended Days Cut for 21-22 and 22-23	290,000	46,000	-	-	-	336,000
DEI Champion Supplemental (45,000/yr 2 years)	90,000	16,000	-	-	-	106,000
3 additional Social Workers 21-22, 22-23 & 23-24	-	-	747,000	-	-	747,000
CATS Data from Ohio State	-	-	10,428	-	-	10,428
Warless Access Kajeet	-	-	205,202	-	-	205,202
Graduation additional COVID protocols	-	-	15,842	-	-	15,842
						1,420,472
Facilities:						
Tables, Chairs and Tent rentals	-	-	24,995	-	-	24,995
Tables and Chairs for Testing Social Distance	-	-	-	95,225	-	95,225
Maintenance Services	-	-	38,551	-	-	38,551
PPE Supplies	-	-	-	371,390	-	371,390
Air Purifier Filters	-	-	-	13,161	-	13,161
PPE Equipment	-	-	-	-	45,470	45,470
Bottle Fillers	-	-	-	-	22,339	22,339
Picnic Tables	-	-	-	-	58,690	58,690
Outdoor Learning Shelters	-	-	-	-	888,429	888,429
						1,558,250
Transportation:						
Summer School Transportation	150,000	24,000	-	-	-	174,000
Route Consulting Services	-	-	3,600	-	-	3,600
Transportation PPE Supplies	-	-	-	46,051	-	46,051
						223,651
Nonpublic:						
Nonpublic:	-	-	3,096	752	-	3,848
						3,848
	3,800,219	1,036,512	1,241,931	576,579	4,703,762	11,359,003

Note: There is \$2.5 million budgeted for chromebooks is "earmarked", but should other needs arise these funds are able to be used

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
<u>Revenues</u>				
Restricted Federal Grants-in-Aid	\$ -	\$ 647,796	\$ -	\$ -
Total Revenues	-	647,796	-	-
<u>Expenditures</u>				
Purchased Services	-	102,794	-	-
Supplies and Materials	-	394,755	-	-
Capital Outlay	-	150,247	-	-
Total Expenditures	-	647,796	-	-
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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 2,606,410	\$ 2,635,934	\$ 2,510,505	\$ 3,061,821
Total Revenues	2,606,410	2,635,934	2,510,505	3,061,821
Expenditures				
Personal Services	1,627,167	1,638,562	1,693,594	2,155,642
Employees' Retirement/Insurance Benefits	660,812	727,078	703,989	816,440
Purchased Services	188,037	61,965	95,335	146,029
Supplies and Materials	143,800	42,581	2,415	5,459
Capital Outlay	44,541	48,164	(433)	32,445
Total Expenditures	2,664,357	2,518,350	2,494,900	3,156,015
Other Financing Sources (Uses)				
Advances In	84,000	41,700	3,000	-
Advances Out	(42,000)	(84,000)	(41,700)	(3,000)
Total Other Financing Sources (Uses)	42,000	(42,300)	(38,700)	(3,000)
Net Change in Fund Balance	(15,947)	75,284	(23,095)	(97,194)
Beginning Fund Balance	60,952	45,005	120,289	97,194
Ending Fund Balance	\$ 45,005	\$ 120,289	\$ 97,194	\$ -

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

	2019-2020	2020-2021 Actual	2021-22 Actual	2022-23 Budget
Full Time Equivalent Staff:				
Coordinator	0.00	0.00	0.00	1.00
Adaptive Phys Ed	1.00	1.00	1.00	1.00
Aides/Assistants	4.83	4.83	4.83	4.83
Autism Scholarship Facilitator	0.50	0.50	0.50	0.50
Special Ed Teachers	14.73	14.69	15.20	14.20
Occupational Therapist	2.40	2.40	2.40	2.40
Speech & Lang. Therapists	0.20	0.20	1.20	1.20
Total FTE	23.66	23.62	25.13	25.13

Budget Highlights

- > Allocation from the US Department of Education is expected to increase slightly in comparison with prior years. The increase in revenue is the result of the both the slight increase in FY23 estimate and the carryover of unspent grant proceeds from FY22. The increase includes amounts received for the ARP IDEA grant.
- > The increase in salary and benefits is due to timing. The carryover of FY22(July and August) as well as all of FY23 salaries and benefits are budgeted in FY23.
- > 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 24,429	\$ 56,304	\$ 39,090	\$ 39,090
Total Revenues	24,429	56,304	39,090	39,090
Expenditures				
Personal Services	987	-	-	3,500
Employees' Retirement/Insurance Benefits	129	-	-	500
Purchased Services	9,000	17,177	14,682	13,000
Supplies and Materials	21,319	13,372	3,151	-
Capital Outlay	3,123	5,832	22,097	23,084
Total Expenditures	34,558	36,381	39,930	40,084
Other Financing Sources (Uses)				
Advances In	19,000	-	-	-
Advances Out	(8,000)	(19,000)	-	-
Total Other Financing Sources (Uses)	11,000	(19,000)	-	-
Net Change in Fund Balance	871	923	(840)	(994)
Beginning Fund Balance	40	911	1,834	994
Ending Fund Balance	\$ 911	\$ 1,834	\$ 994	\$ -

Budget Highlights

- > Services include project lead the way site registration fees, training, and travel expenses for student internships
- > Capital outlay include classroom 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 97,631	\$ 100,921	\$ 136,518	\$ 152,860
Total Revenues	97,631	100,921	136,518	152,860
Expenditures				
Personal Services	60,234	58,311	74,398	100,932
Employees' Retirement/Insurance Benefits	27,801	29,069	30,023	37,290
Purchased Services	1,419	385	(75)	2,044
Supplies and Materials	3,501	14,397	34,288	13,261
Total Expenditures	92,955	102,162	138,634	153,527
Other Financing Sources (Uses)				
Advances In	-	1,900	5,000	-
Advances Out	(1,000)	-	(1,900)	(5,000)
Total Other Financing Sources (Uses)	(1,000)	1,900	3,100	(5,000)
Net Change in Fund Balance	3,676	659	984	(5,667)
Beginning Fund Balance	348	4,024	4,683	5,667
Ending Fund Balance	\$ 4,024	\$ 4,683	\$ 5,667	\$ -

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

	2019-2020 Actual	2020-2021 Actual	2021-2022 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 FY22 (July and August) as well as all of FY22 salaries and benefits are budgeted in FY23.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 878,488	\$ 1,017,278	\$ 964,058	\$ 1,192,563
Total Revenues	878,488	1,017,278	964,058	1,192,563
Expenditures				
Personal Services	641,153	724,084	701,877	838,293
Employees' Retirement/Insurance Benefits	211,101	256,320	238,121	303,416
Purchased Services	400	1,874	8,579	20,787
Supplies and Materials	19,794	28,372	17,347	51,746
Capital Outlay	1,400	8,488	(3)	-
Total Expenditures	873,848	1,019,138	965,921	1,214,242
Other Financing Sources (Uses)				
Advances In	-	3,900	17,000	-
Advances Out	-	-	(3,900)	(17,000)
Total Other Financing Sources (Uses)	-	3,900	13,100	(17,000)
Net Change in Fund Balance	4,640	2,040	11,237	(38,679)
Beginning Fund Balance	20,762	25,402	27,442	38,679
Ending Fund Balance	\$ 25,402	\$ 27,442	\$ 38,679	\$ -

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

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

Budget Highlights

- > Allocation from the US Department of Education is expected to increase slightly in comparison with prior years. The increase in revenue is the result of the both the slight increase in FY23 estimate and the carryover of unspent grant proceeds from FY22.
- > The increase in salary and benefits is due to timing. The carryover of FY22(July and August) as well as all of FY23 salaries and benefits are budgeted in FY23.

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ -	\$ -	\$ 23,645	\$ 168,262
Total Revenues	-	-	23,645	168,262
Expenditures				
Personal Services	-	-	9,000	14,500
Employees' Retirement/Insurance Benefits	-	-	1,415	2,345
Purchased Services	-	-	34,039	78,962
Supplies and Materials	-	-	5,621	46,025
Total Expenditures	-	-	50,075	141,832
Other Financing Sources (Uses)				
Advances In	-	-	27,000	-
Advances Out	-	-	-	(27,000)
Total Other Financing Sources (Uses)	-	-	27,000	(27,000)
Net Change in Fund Balance	-	-	570	(570)
Beginning Fund Balance	-	-	-	570
Ending Fund Balance	\$ -	\$ -	\$ 570	\$ -

Budget Highlights

- > Allocation from the US Department of Education is expected to increase remain consistent in comparison with prior years. The increase in revenue is the result of the carryover of unspent grant proceeds from FY22.
- > 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 56,768	\$ 128,526	\$ 86,562	\$ 99,414
Total Revenues	56,768	128,526	86,562	99,414
Expenditures				
Personal Services	41,333	47,505	45,915	47,273
Employees' Retirement/Insurance Benefits	14,527	34,800	29,848	32,217
Purchased Services	-	-	39,671	-
Supplies and Materials	5,829	24,098	(462)	-
Capital Outlay	-	9,840	-	-
Total Expenditures	61,689	116,243	114,972	79,490
Other Financing Sources (Uses)				
Advances In	6,000	3,200	22,000	-
Advances Out	(1,000)	(6,000)	(3,200)	(22,000)
Total Other Financing Sources (Uses)	5,000	(2,800)	18,800	(22,000)
Net Change in Fund Balance	79	9,483	(9,610)	(2,076)
Beginning Fund Balance	2,124	2,203	11,686	2,076
Ending Fund Balance	\$ 2,203	\$ 11,686	\$ 2,076	\$ -

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Full Time Equivalent Staff:				
Preschool Aide	<u>1.17</u>	<u>1.53</u>	<u>1.11</u>	<u>1.11</u>
Total FTE	1.17	1.53	1.11	1.11

Budget Highlights

- > Basic 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 FY22. The increase includes amounts received for the ARP IDEA grant.

Title II-A Improving Teacher Quality Grant Fund

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Restricted Federal Grants-in-Aid	\$ 153,470	\$ 134,523	\$ 159,392	\$ 412,492
Total Revenues	153,470	134,523	159,392	412,492
Expenditures				
Personal Services	71,691	89,625	71,177	175,495
Employees' Retirement/Insurance Benefits	11,308	14,130	11,188	28,786
Purchased Services	70,481	60,132	168,337	84,462
Total Expenditures	153,480	163,887	250,702	288,743
Other Financing Sources (Uses)				
Advances In	4,000	32,500	124,000	-
Advances Out	(4,000)	(4,000)	(32,500)	(124,000)
Total Other Financing Sources (Uses)	-	28,500	91,500	(124,000)
Net Change in Fund Balance	(10)	(864)	190	(251)
Beginning Fund Balance	935	925	61	251
Ending Fund Balance	\$ 925	\$ 61	\$ 251	\$ -

Budget Highlights

- > Allocation from the US Department of Education is expected to increase slightly in comparison with prior years. The increase in revenue is the result of the both the slight increase in FY23 estimate and the carryover of unspent grant proceeds from FY22.
- > 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 2020 and 2021, the District received a Title IV-A Student Support and Enrichment Grant. In fiscal year 2022, Title IV was moved to a separate fund per the Ohio Department of Education. During fiscal year 2022, the District received an emergency connectivity fund grant to purchase chromebooks connected devices and a library services and technology act grant for library materials.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
<u>Revenues</u>				
Restricted Federal Grants-in-Aid	\$ 25,240	\$ 73,181	\$ 518,798	\$ -
Total Revenues	25,240	73,181	518,798	-
<u>Expenditures</u>				
Personal Services	2,970	4,900	210	-
Employees' Retirement/Insurance Benefits	468	774	33	-
Purchased Services	61,770	18,509	-	-
Supplies and Materials	-	3,000	2,000	-
Capital Outlay	-	-	510,881	-
Total Expenditures	65,208	27,183	513,124	-
<u>Other Financing Sources (Uses)</u>				
Advances In	52,000	5,700	-	-
Advances Out	(12,000)	(52,000)	(5,700)	-
Total Other Financing Sources (Uses)	40,000	(46,300)	(5,700)	-
Net Change in Fund Balance	32	(302)	(26)	-
Beginning Fund Balance	296	328	26	-
Ending Fund Balance	\$ 328	\$ 26	\$ -	\$ -

Budget Highlights

- > 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Tuition	\$ 937,481	\$ (7,991)	\$ 1,337,677	\$ 1,338,000
Charges for Services	543,634	332,157	442,439	625,000
Total Revenues	1,481,115	324,166	1,780,116	1,963,000
Expenditures				
Personal Services	846,742	197,332	844,030	988,000
Employees' Retirement/Insurance Benefits	339,496	99,447	325,633	394,000
Purchased Services	95,385	99,005	95,461	177,000
Supplies and Materials	200,869	247,653	172,781	267,000
Capital Outlay	-	-	-	20,000
Total Expenditures	1,482,492	643,437	1,437,905	1,846,000
Net Change in Fund Balance	(1,377)	(319,271)	342,211	117,000
Beginning Fund Balance	1,600,951	1,599,574	1,280,303	1,622,514
Ending Fund Balance	\$ 1,599,574	\$ 1,280,303	\$ 1,622,514	\$ 1,739,514

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Full Time Equivalent Staff:				
Copy Center Operator	2.00	2.00	2.00	2.00
Regular Teachers	<u>10.00</u>	<u>12.00</u>	<u>11.50</u>	<u>11.50</u>
Total FTE	12.00	14.00	13.50	13.50

Budget Highlights

- > The district did not offer the K+ program for the 2021 school year.
- > Salaries include 11.5 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. The District's goals for the workers compensation self-insurance fund are to maintain quality programs to prevent/reduce claims including a comprehensive safety program, and minimize future rate increases by maintaining a sufficient reserve to cover 3 catastrophic claims.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
Revenues				
Charges for Services	\$ 362,007	\$ 372,359	\$ 341,973	\$ 358,000
Investment Income	47,211	29,196	22,328	35,000
Total Revenues	409,218	401,555	364,301	393,000
Expenditures				
Personal Services	98,650	75,491	77,915	80,320
Employees' Retirement/Insurance Benefits	50,736	44,760	46,119	46,680
Third Party Administrator/Other	13,852	39,839	63,568	75,000
Claims	48,824	94,687	65,350	120,000
Stop Loss	49,218	50,918	54,224	60,000
Total Expenditures	261,280	305,695	307,176	382,000
Net Change in Fund Balance	147,938	95,860	57,125	11,000
Beginning Fund Balance	1,996,345	2,144,283	2,240,143	2,297,268
Ending Fund Balance	\$ 2,144,283	\$ 2,240,143	\$ 2,297,268	\$ 2,308,268

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

	2019-2020 Actual	2020-2021 Actual	2021-22 Actual	2022-23 Budget
Full Time Equivalent Staff:				
Compensation Supervisor	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00

Budget Highlights

- > Revenue will remain consistent as rate charged will be unchanged at 0.35% of gross covered payroll.
- > TPA/Other budget includes \$60,000 for claims processing and \$15,000 for legal services.
- > Stop loss insurance renewal is budgeted at \$60,000.
- > Salaries and benefits include the administrator overseeing the program
- > \$120,000 is appropriated for claims in case of high volume, but we anticipate consistent levels from prior year.

Medical Self-Insurance Fund

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

	2019-20 Actual	2020-21 Actual	2021-22 Actual	FY23 Proposed Budget
<u>Revenues</u>				
Charges for Services	\$ 19,530,267	\$ 21,677,094	\$ 22,632,197	\$ 23,875,000
Investment Income	219,459	158,632	153,681	225,000
Total Revenues	19,749,726	21,835,726	22,785,878	24,100,000
<u>Expenditures</u>				
Third Party Administrator	607,864	310,070	605,647	620,000
Claims	17,274,887	16,065,827	19,245,012	20,665,000
Stop Loss/Other	1,624,102	1,984,887	2,350,090	2,698,000
Total Expenditures	19,506,853	18,360,784	22,200,749	23,983,000
Net Change in Fund Balance	242,873	3,474,942	585,129	117,000
Beginning Fund Balance	10,532,814	10,775,687	14,250,629	14,835,758
Ending Fund Balance	\$ 10,775,687	\$ 14,250,629	\$ 14,835,758	\$ 14,952,758

Budget Highlights

- > Premium revenue and claims expense are projected to increase 8% for calendar year 2023 based on current year activity
- > Stop loss reinsurance expected to increase 15% due to the impact of COVID on the reinsurance market. However, the District is apart of a consortium with several other entities to aggregate our buying power to help mitigate our increase.
- > The District will be bidding out it's carrier for 2023 with the hope of mitigating some of the increases.

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>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	FY23 Proposed Budget
<u>Revenues</u>				
Investment Income	\$ 2,920	\$ 1,680	\$ 1,361	\$ 1,600
Total Revenues	2,920	1,680	1,361	1,600
<u>Expenditures</u>				
Scholarships	3,850	1,700	1,350	1,870
Total Expenditures	3,850	1,700	1,350	1,870
Net Change in Fund Balance	(930)	(20)	11	(270)
Beginning Fund Balance	127,405	126,475	126,455	126,466
Ending Fund Balance	\$ 126,475	\$ 126,455	\$ 126,466	\$ 126,196

WORTHINGTON CITY SCHOOL DISTRICT

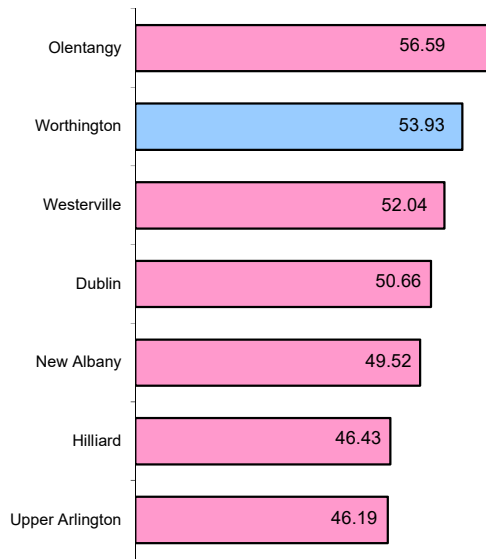
This page left blank intentionally.

Statistical Section



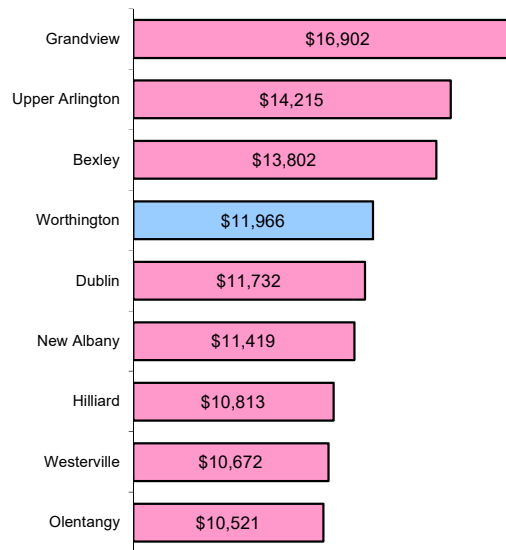
District Comparisons

Residential Effective Millage Rate 2022



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.

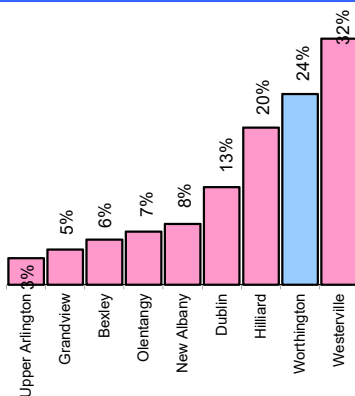
Cost Per Pupil 2021



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.

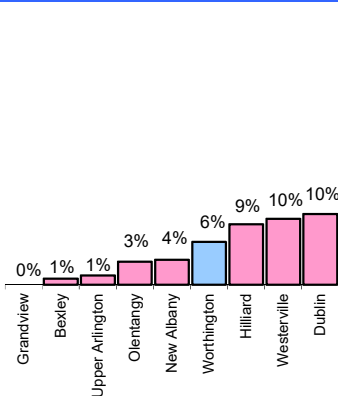
Student Composition (2021)

Economically Disadvantaged



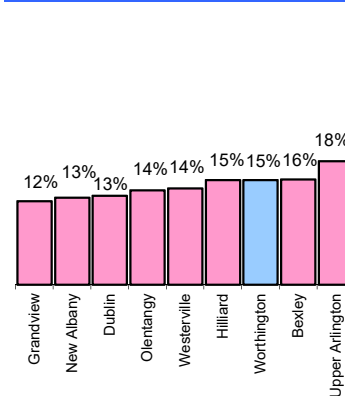
Worthington's economically disadvantaged population has grown considerably in recent years, nearing 25%. This presents a unique challenge for staff as lower income students generally require greater resources and services to maintain the highest standards of achievement.

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

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

unav. - Final data not yet available

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

Calendar Year	Population (1)	Personal Income (2)	Median Income (3)	Unemployment Rate (4)
2012	59,529	2,851,617,687	47,903	6.0%
2013	59,689	2,906,138,032	48,688	5.4%
2014	59,723	2,925,172,817	48,979	4.1%
2015	59,757	2,989,104,897	50,021	3.9%
2016	60,725	2,989,248,850	49,226	4.1%
2017	64,886	3,300,556,162	50,867	3.6%
2018	65,359	3,402,981,694	52,066	3.8%
2019	66,384	3,472,746,192	52,313	3.3%
2020	66,127	unav	unav	5.5%
2021	66,989	unav	unav	3.0%

Sources: (1) Mid Ohio Regional Planning Commission

(2) Calculated based on Median income and population

(3) Median income of residents of the school district as reported by the Ohio Department of Taxation.

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

unav Information unavailable at time of this report

Top Taxpayers 2022 and 2013

2022 Collection Year			2013 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	\$49,876,760	2.05%	1 Ohio Power Company	\$29,236,210	1.64%
2 American Municipal Power Inc	\$8,390,410	0.35%			
Real Estate			Real Estate		
1 District at Linworth	15,268,750	0.63%	1 Anheuser-Busch Inc.	19,202,160	1.08%
2 Communications Realty Investments	13,403,820	0.55%	2 Worthington Industries	9,324,870	0.52%
3 Worthington Meadows	11,028,880	0.45%	3 IS-CAN Ohio LP	8,548,770	0.48%
4 Worthington Industries	9,981,820	0.41%	4 EOP - Community Corporate	8,050,010	0.45%
5 Anheuser-Busch Inc.	8,446,460	0.35%	5 Worthington Meadows	7,533,770	0.42%
6 Fieldstone Trace	8,301,760	0.34%	6 Fieldstone Trace Partnership	7,367,500	0.41%
7 445 Hutchinson LP	7,430,510	0.31%	7 Stratford Chase	5,250,000	0.29%
8 Stratford Chase Apartments	7,364,390	0.30%	8 Columbus Park Club	5,181,470	0.29%
9 BRG Liberty Crossing LLC	6,650,000	0.27%	9 Columbus Industrial Owner	5,020,770	0.28%
10 Alexander Square LLC	6,610,800	0.27%	10 Alexander Square LLC	4,865,000	0.27%
All Others	2,277,779,710	93.72%	All Others	1,676,101,240	93.86%
Total Assessed Valuation	<u>2,430,534,070</u>	<u>100.00%</u>		<u>1,785,681,770</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
2022	102.04	5.60	107.64	19.77	5.00	3.14	19.15	1.57	25.10	4.80
(Res/Agric)	(48.33)	(5.60)	(53.93)	(15.12)	(5.00)	(3.14)	(18.26)	(1.57)	(14.99)	(3.33)
(Comm/Ind)	(70.26)	(5.60)	(75.86)	(16.94)	(5.00)	(3.14)	(17.98)	(1.57)	(16.41)	(4.19)

Source: County Auditor, Franklin County Ohio

Note: The Worthington City School District consists of the following five taxing districts:

City of Worthington, City of Columbus, Village of Riverlea, Perry Township,
and Sharon Township

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

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

**Actual and Projected Enrollment
Worthington City School District
6/30/2022**

Grade	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Pre-K	211	242	246	259	275	309	317	355	253	337	337	337	337	337
K	768	763	733	732	737	713	856	851	761	800	764	799	799	799
1	760	802	809	766	765	778	768	892	833	815	779	741	780	780
2	713	761	813	823	768	737	764	775	867	851	877	843	804	841
3	725	695	764	836	817	749	735	770	744	858	858	885	849	810
4	708	719	696	773	837	818	760	753	736	775	895	894	919	885
5	692	705	717	703	767	815	814	758	726	753	758	878	879	905
6	753	685	705	724	716	764	821	822	733	726	756	757	881	881
7	690	750	703	724	730	747	776	841	803	749	752	779	785	911
8	705	681	745	714	738	753	751	805	830	829	770	773	806	803
9	712	722	713	769	725	740	755	755	796	837	838	781	783	815
10	634	719	705	723	771	722	756	763	731	786	838	838	782	782
11	665	615	720	695	709	747	738	745	747	731	783	830	831	773
12	671	678	611	748	722	744	770	745	780	782	781	832	878	877
Totals	9,407	9,537	9,680	9,989	10,077	10,136	10,381	10,630	10,340	10,629	10,786	10,967	11,113	11,199

Employees By Category

	Actual			Projected
	2020	2021	2022	2023
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	6.00	7.00	6.00
Director	11.00	11.00	11.00	11.00
Principals/Asst. Principals	25.00	27.00	31.00	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	54.00	59.00	58.00
Professional- Educational				
Blending Learning Coach	1.00	1.00	0.00	0.00
Counselors	25.50	25.50	25.50	25.50
Librarian	15.80	15.80	16.65	16.65
Other Educational Assgn.	12.50	4.50	3.00	4.00
Regular Teachers	542.92	544.84	545.35	551.35
Special Ed Teachers	155.42	159.00	168.65	168.90
Teacher Leaders	3.00	3.00	3.00	3.00
Vocational Ed Teachers	4.00	2.00	1.00	1.00
	760.14	755.64	763.15	770.40
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	7.00	7.00	7.00	7.00
Occupational Therapist	8.08	8.29	8.00	8.00
Physical Therapist	1.50	1.50	1.70	1.70
Psychologists	13.50	12.70	12.70	12.70
Speech & Lang. Therapists	10.20	13.00	14.30	14.30
Web Design	1.00	1.00	1.00	1.00
	43.78	45.99	47.20	47.20
Technical				
Database Specialist	1.00	1.00	1.00	1.00
Desktop Specialist	1.00	1.00	5.00	6.00
Digital Tech Support	1.00	1.00	1.00	1.00
EMIS Coordinator	2.00	2.00	1.00	1.00
Instructional Integration Specialist	2.00	2.00	1.00	1.00
Network Specialist	3.00	3.00	4.00	4.00
Personnel Analyst	2.00	2.00	2.00	2.00
Tech Systems Support	3.00	3.00	1.00	1.00
Technology Technician	0.00	0.00	1.00	1.00
End User Support Specialist	0.00	0.00	1.00	1.00
DevOps Specialist	0.00	0.00	0.00	0.00
Weight Room Tech	1.00	1.00	1.00	1.00
	16.00	16.00	19.00	20.00
Office/Clerical				
Clerical	3.00	1.00	1.00	1.00
Copy Center Operator	2.00	2.00	2.00	2.00
Payroll	2.00	2.00	2.00	2.00
Receipts/Disbursements	3.00	3.00	3.00	3.00
Aides/Assistants	124.56	128.19	138.00	140.00
Secretaries	56.42	59.42	60.86	60.86
Security Monitor	2.00	0.00	0.00	0.00
Testing Specialist	1.00	1.00	1.00	1.00
	193.98	196.61	207.86	209.86
Crafts and Trades				
Auditorium Manager	1.00	1.00	1.00	1.00
Building Maintenance	5.00	5.00	6.00	6.00
Delivery/Warehousing	2.00	2.00	2.00	2.00
Mechanic	4.00	4.47	4.47	4.47
Stagecraft Tech	1.00	1.00	2.00	2.00
Technical Trades	9.00	9.00	9.00	9.00
	22.00	22.47	24.47	24.47
Operative				
Bus Drivers	57.75	54.06	58.22	59.22
Dispatcher	2.00	2.00	2.00	2.00
	59.75	56.06	60.22	61.22
Service Work/Laborer				
Crossing Guard	0.87	0.56	0.56	0.56
Custodians	60.70	62.70	66.45	66.45
Food Service	37.28	37.02	37.65	37.65
Landscape Maintenance	7.00	7.00	7.00	7.00
	105.85	107.28	111.66	111.66
Total	1,252.50	1,254.05	1,292.56	1,302.81

Employees by Fund

	Actual			Projected
	2020	2021	2022	2023
General	1,161.56	1,161.20	1,194.73	1,206.73
Food Service	40.28	40.02	40.09	40.09
Auxiliary Services	2.33	2.36	2.00	0.25
Other State Grants	1.00	0.82	0.00	0.00
Spec Ed IDEA	23.66	23.62	25.13	25.13
Limited English Prof	1.50	1.50	1.50	1.50
ESSER	0.00	0.00	5.50	5.50
Disadv. Children	8.00	8.00	8.00	8.00
Spec Ed Preschool	1.17	1.53	1.11	1.11
Intra-District Svcs	12.00	14.00	13.50	13.50
Workers Comp Insur.	1.00	1.00	1.00	1.00
Total	1,252.50	1,254.05	1,292.56	1,302.81

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

Source: School District Records

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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.