

NORTHWEST LOCAL SCHOOL DISTRICT



# ANNUAL BUDGET DOCUMENT



*Building A Stable Financial Foundation*



*Fiscal Year  
2023-2024*

*NWLSD*  
**#GOBEYOND**

.....>> *To Educate Tomorrow's Leaders, Today*

**Northwest Local School District**  
**3240 Banning Road**  
**Cincinnati, OH 45239**  
**(513) 923-1000**

Budget Oversight and Approval by  
Northwest Local School District

**Board of Education**

**President, Nicole Taulbee**

**Vice President, Mark Gilbert**

**Member, Matt Tietz**

**Member, Chris Heather**

**Member, Jim Detzel**

**Superintendent, Darrell Yater**

**CFO/Treasurer, Amy M. Wells, CPA, CBM**

*Plan Administration, Budget Preparation & Report*

*by Amy M. Wells, CFO/Treasurer*

*With Strategic & Budget Plan Contributions by the District and Building Leadership Teams*

# NORTHWEST LOCAL SCHOOL DISTRICT

## 2023 – 2024 BUDGET DOCUMENT

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# Executive Summary



NWLSD's Annual Budget Document is a comprehensive budget document created in the "spirit of full disclosure" in order to clearly communicate our District's financial and academic story. It notes not only where we have been, but where we are and where we are going.

In 2017, the Northwest Local School District joined the Alliance in School Budgeting\* in order to align student achievement with financial stability. This Annual Budget Document is the result of our journey and is unique in that it is used as a policy document, an operations guide, a financial plan, and a communication tool. Within our strategic plan, each pillar has specific objectives. The objectives within the Financial Stability Pillar include communicating with our community on how our schools are funded, how funds are spent, and what is needed to provide educational services and to align district resources to instructional priorities. We have outlined our instructional priorities noting, not only where we are, but where we are going. We believe that what gets monitored gets achieved.

This document shows how the district budgets for General Fund expenditures, as well as additional restricted allocations from various state and federal grants. As a service entity, approximately 80% of our expenditures are in personnel (salaries and benefits). Therefore, we have shown our district staffing plan by position, building and department. Each position is budgeted utilizing the position's average salary, retirement and fringe benefits and weighted average insurance benefits. You can easily maneuver through the document by utilizing the hyperlinked table of contents.

Key items that we would like you to take away from this document are:

- How Funds Within NWLSD Are Allocated And Spent
- How NWLSD Aligns Resources With Our Instructional Priorities (Over 70% Of Funds Are Allocated To Instruction)
- NWLSD's Long Term Financial Health and Upcoming/Ongoing Levy Cycles
- How NWLSD Measures Improvement In Three Areas:

## **College and Career Readiness**

By the end of the 2023-24 school year, 95% of NWLSD students will graduate on time as measured by the four year graduation rate on the Local Report Card.

## **Instruction**

By the end of the 23-24 school year, 70% or more of NWLSD students will score proficient or higher on Ohio State Tests and demonstrate above expected growth on the Overall Progress Measure, as indicated by a four star rating or higher.

## **Safe and Healthy Schools**

By the end of the 23-24 school year, the district will show a 15% reduction in out of school discipline occurrences and a reduction of the students with disabilities discipline rate to below a 2.0 risk ratio according to the Ohio Special Education Profile.

## Executive Summary (*cont.*)

The Annual Budget Document also highlights NWLSD's efforts in maintaining financial excellence. NWLSD recognizes that strong schools are built on a stable financial foundation. Having financial stability allows our District to continue offering strong academic programs. We are committed to sustaining a strong financial foundation that ensures an optimal learning experience for all.

### **NWLSD's Financial Awards and Certificates**

- Ohio Auditor of State Award of Distinction - 3 years (2019 -2021)
- GFOA Excellence in Financial Reporting Award - 30 years (1993 - 2022)
- ASBO International Excellence in Financial Reporting Award - 30 years (1993 - 2022)

To provide feedback on this document, click the following link: [2023-24 Annual Budget Document Feedback](#)

Thank you for your continued support of our district's mission. We look forward to continuously updating you on our academic progress and financial position.

Sincerely,

Amy M. Wells

Amy M. Wells  
CFO/Treasurer

*\*The Alliance for Excellence in School Budgeting is a group of 100-plus school districts working on implementing GFOA's Best Practices in School Budgeting. A part of the Smarter School Spending initiative, the Alliance first met in 2015 and includes a diverse group of districts from across the United States. The Alliance includes senior staff from district academic and finance departments learning, sharing and networking with their peers from other districts to improve their budgeting and planning processes, including better communication with stakeholders, developing robust goals, implementing and monitoring strategies with fidelity, cost-effectiveness measurements, and monitoring performance.*

# The Board of Education



Left to Right: Chris Heather, Jim Detzel, Nicole Taulbee (President), Mark Gilbert (Vice President), Matt TietSORT

**The Northwest Local School District Board**, nominated by petition, elected and serving a four-year term, is the governing body responsible for the District's public decisions. The five-member Board has oversight responsibility. The power of this Board is expressly granted in statute. The Board is accountable for all fiscal matters that significantly influence operations.

**DISTRICT MISSION:** Northwest Local School District's mission is to create a responsive learning community where all students are valued, challenged and guided along a pathway to success.

**DISTRICT VISION:** Teaching and learning in the Northwest Local Schools will:

- Provide learning experiences that empower students to contribute to a future not yet imagined
- Inspire learners to adapt, be resilient, collaborate and problem solve
- Create a supportive social-emotional culture
- Provide a foundation to cultivate healthy relationships

**DISTRICT BELIEFS:**

- We believe students and staff excel best when they feel welcome in the building, safe in their classrooms and trustful of each other
- We believe all students and staff can learn and deserve opportunities to show and achieve success
- We believe valuing diversity and working to understand one another is vital and important
- We believe a high priority should be placed on providing holistic support to ensure success for all
- We believe building and maintaining collaborative relationships with community members is foundational to teaching and learning in NWLSD

*For more information, visit the District's website at [www.NWLSD.org](http://www.NWLSD.org)*



# The Board of Education (*cont.*)

## NORTHWEST LOCAL SCHOOL DISTRICT *2023 Board of Education Meeting Calendar*

January 9	Administrative Office 5:30 PM Organizational Meeting 6:15 PM Tax Budget Hearing 6:30 PM Business Meeting	Board Room
January 23	Administrative Office	Board Room
February 6	Administrative Office	Board Room
February 27	Administrative Office	Board Room
March 13	Administrative Office	Board Room
March 27	Administrative Office	Board Room
April 24	Administrative Office	Board Room
May 15	Administrative Office	Board Room
June 5	Administrative Office	Board Room
June 26	Administrative Office	Board Room
July 10	Administrative Office (7:30 a.m.)	Board Room
July 17	Administrative Office	Board Room
August 7	Administrative Office	Board Room
August 21	Administrative Office	Board Room
September 11	Administrative Office	Board Room
September 25	Administrative Office	Board Room
October 9	Administrative Office	Board Room
October 23	Administrative Office	Board Room
November 20	Administrative Office	Board Room
December 11	Administrative Office	Board Room

- ❖ **All meetings begin at 6:30 PM unless otherwise noted and broadcast via Waycross.**
- ◆ **Additional meetings or work sessions may be scheduled. These meetings will be announced to the public in advance of the meetings.**

*Approved 1/9/2023*

# The District and the Community

The Northwest Local School District is located in Hamilton County, approximately 12 miles from downtown Cincinnati, Ohio, and covers an area of 56 square miles. It serves pupils from Colerain, Green, Ross and Springfield Townships, with Colerain Township serving as its nucleus. The District is a source of pride and a major part of the community serving approximately 8,500 students in one pre-school, five elementary schools, three middle schools, two high schools and two career centers. The District's merger with Butler Tech has provided our students two on-site career technology centers, and the option of the Butler Tech campuses. Transitions Academy, formerly known as Northwest Passage, was opened in 2010 as the district Alternative School Program. Transitions is an alternative educational option for selected students of the Northwest Local School District.

In 1924, the township decided to build one central school for grades one through eight. They chose the name Colerain Centralized School. That meant that many of the one-room and two-room schoolhouses were combined into one central school. The original Colerain Centralized School is now Colerain Elementary School.

In 1930, Colerain High School was built next to Colerain Centralized School. Clarence Struble was the first superintendent of the Colerain Township School District, and Harry Taylor was the first principal. The school district continued to grow, and by 1958 there were 3603 pupils and 113 teachers at the Poole Road site. The first addition and location change of a school since 1932 came in September 1959, when Struble Elementary School opened with 852 pupils and 25 faculty members. For more information on the history of Colerain High School, you can visit the [Colerain Alumni website](#).

Monfort Heights School District, located in Green Township, covers 7.36 miles and was started in 1927 by combining one two-room and two one-room schools. The Monfort Heights School on West Fork Road was built in 1930. It contained four classrooms and had an enrollment of 165 pupils and four teachers. Monfort Heights had a steady growth, but was never large enough to build a high school. Its pupils were sent on a tuition basis to Western Hills, then Mt. Healthy, and finally to Colerain High School. Although studies

in 1949 and 1957 recommended consolidation of the Colerain and Monfort Heights Districts, nothing was done until the Ohio General Assembly passed a statute in 1959. The District began to expand rapidly in the late 1950's when many people moved into the northwestern area of the county. Many new schools were built. Consolidation of the two districts was finally ordered by the state, and became effective March 28, 1960, when the Board of Education was sworn in and the district name was changed. In 1960, the Colerain Centralized School District changed its name to the Northwest Local School District. This part of Ohio was known as the Northwest Territory when the settlers came and the land was divided. Because of that reason, it was decided to call the school district Northwest Local School District. In 1960, 5,115 pupils, 154 teachers and seven administrators were housed in four buildings.

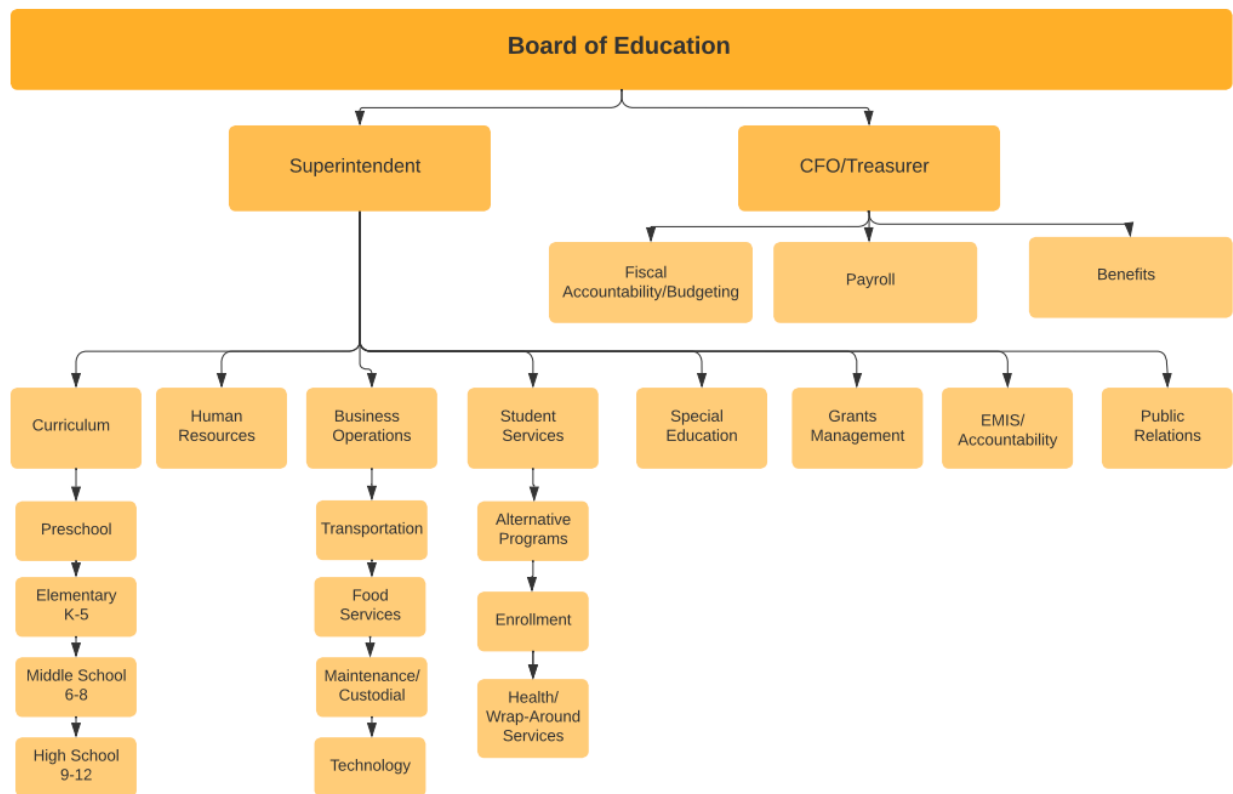
Today, there are approximately 8,500 students, 590 teachers and 11 buildings.

**The Northwest Local School District Board**, nominated by petition, elected and serving a four-year term, is the governing body responsible for the District's public decisions. The five-member Board has oversight responsibility and control over all activities related to the District. The Board is accountable for all fiscal matters that significantly influence operations.

The **Northwest Superintendent** of schools serves as executive head of the system to carry out Board policies and directives; administers development and maintenance of educational programs and activities; initiates and acts on needed policy changes; recommends the proper personnel for the operation of the district, subject to Board approval; supervises the preparation of and recommends an annual budget; conducts continuous studies of the state of the district, keeping the Board and the public informed; and develops and maintains an educational program which emphasizes employee growth, high standards of academic achievement, and a sound curriculum development program.

The **Treasurer of the District** serves as Chief Fiscal Officer; coordinates district finances with county and state fiscal officials; keeps accurate records of all monies; helps prepare annual appropriations and budgets; manages all accounting systems; pays the bills; coordinates financial data processing systems; prepares fiscal reports and informs the Board monthly regarding accounts and funds; and serves as secretary at Board meetings, recording all official proceedings

# District Organizational Chart



The organizational chart is a visual depiction of the way work is distributed within the District. It is also meant to be a tool to help enhance our working relationship with the citizens of Northwest Local School District and to create clear channels of communication.

## Superintendent's Message



The Northwest Local School District is actively working to ensure we realize our mission statement to create a responsive learning community where all students are guided, valued, and challenged along a pathway to success. This is less of a statement and more of a commitment. Our strategic plan and all goals and strategies are aligned to ensure this becomes a reality. We have spent years working to ensure alignment of our goals and strategies between our district and buildings. This alignment allows us to then begin to have common goals and strategies which allows us to be more strategic and aligned with our resources. Additionally, we have been able to use this alignment to create common data points that we track to determine if we are making progress. All of this alignment of data, goals, and strategies ensures that we are cognizant of the resources we are using, monitoring their impact, and ensuring alignment.

Our strategic plan focuses us on the following areas;

- **Student Achievement** - We will ensure that all students will succeed to their highest potential
- **Social Emotional Learning** - We will ensure all students are prepared to learn before we teach. This includes helping students regulate emotions, resolve conflict, learn to persevere, and develop the ability to work collaboratively with their peers.
- **Diversity, Equity, and Inclusion** - We recognize the diverse backgrounds and cultures of our students and families. We make sure every student and family member feel like they belong. And we provide each student what resources they need, when they need it, and how they need it.
- **Financial Stability** - We communicate with our stakeholders about our finances, are transparent, and ensure we can finish what we start.
- **Culture of Trust** - We will prioritize building strong healthy relationships with all stakeholders.

By having this focus, we are able to confidently say that our mission and strategic plan are lived out on a daily basis in our schools. And, our students are known by *Name, Story, Strength, and Need* by at least one adult in our schools. It takes a village to create success for our students and we are thankful that our internal and external stakeholders are part of our journey.

Respectfully,

Darrell Yater

Darrell Yater  
Superintendent

## Recognitions

The Government Finance Officers Association of the



## United States and Canada (GFOA)



Government Finance Officers Association

### Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Northwest Local School District  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO

The Certificate of Achievement for Excellence in Financial Reporting has been awarded to Northwest Local School District by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report (CAFR) for the 30<sup>th</sup> consecutive year. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

## Recognitions (*cont.*)

### **The Association of School Business Officials International (ASBO)**



The Certificate of Excellence in Financial Reporting  
is presented to

## Northwest Local School District

for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2022.

The district report meets the criteria established for  
ASBO International's Certificate of Excellence in Financial Reporting.



John W. Hutchison  
CAE  
President

Siobhán McMahon,  
Chief Operations Officer/  
Interim Executive Director

The Association of School Business Officials International (ASBO) awards a Certificate of Excellence in Financial Reporting to school districts that publish Comprehensive Annual Financial Reports which substantially conform to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials. The award is granted only after an intensive review of the financial report by an expert panel of certified public accountants and practicing school business officials.

The School District received the Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 2022. The School District has received this award annually since fiscal year 1991.

## Budget Process & Timeline

### FINANCIAL PLANNING AND BUDGET PREPARATION

January	Board approves the next fiscal year operating Budget and submits it to the Hamilton County Budget Commission.
March	Principals and Department Heads submit Budgets for approval.
April	Superintendent approves Budgets
May	Board of Education approves Temporary Appropriations and Five-Year Forecast composed of approved Budgets.
September	Board approves Permanent Appropriations
November	Board approves Five-Year Forecast comprised of actual student count calculations and Permanent Appropriations

*By definition a budget serves as a policy, plan, communication device, and represents the Board's values which guide district and school operations. Budgets are based upon estimates, and estimates are based upon underlying known factors and information at the time plans were developed. New information is always being learned as schools and programs improve and continue to grow in their productive capacities. As new information is learned, programs and budgets are being adjusted accordingly with Board and administration oversight.*

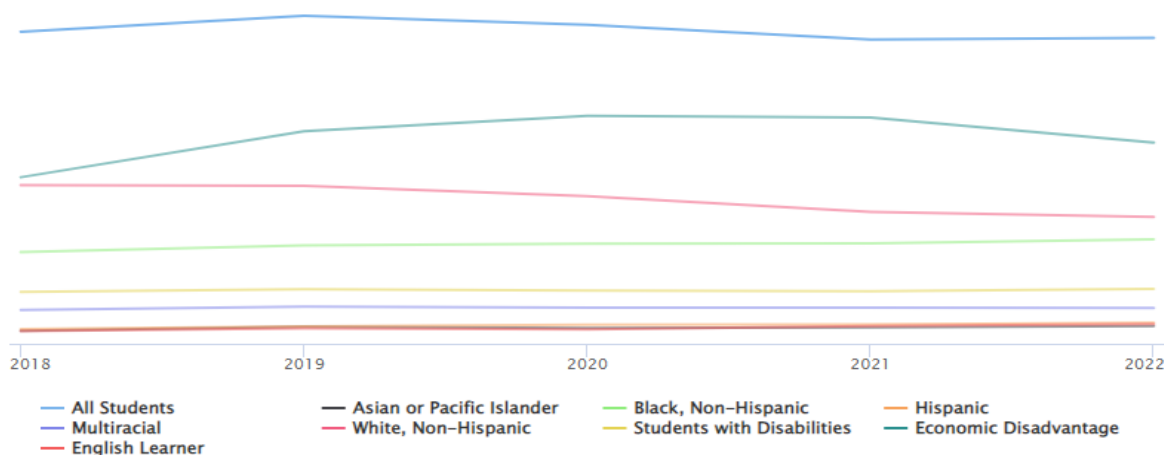
## Enrollment Trends

As enrollments increase, state and federal funding will usually increase to support related expenditures of providing services. When enrollments decrease, state and federal funding will follow suit. Enrollment fluctuations usually have a significant impact upon service levels given the connection to state and federal funding and service delivery needs.

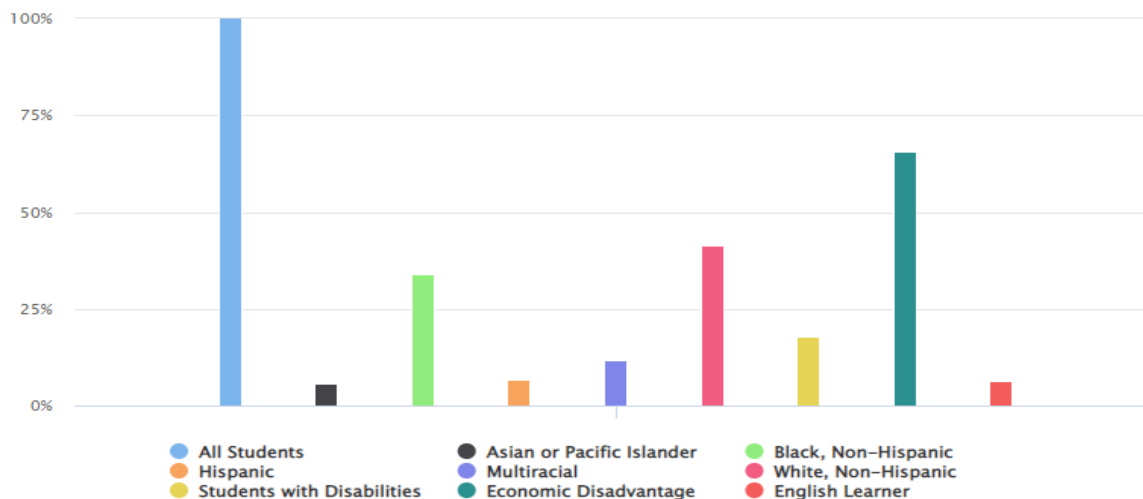
**The Reality of Fixed Costs.** Although enrollments fluctuate, there are some costs that remain constant. For example, utilities costs, administration costs, and facilities and custodial costs do not change at the same rates with enrollment fluctuations. As enrollments increase, the fixed costs per student decline. As enrollments decrease, the fixed costs per student increase.

**Enrollment Trends.** The District projects overall Districtwide enrollments to remain flat through the next five years as there is no sign that would indicate substantial changes for future years' enrollment. Enrollment trend analysis is below.

**Figure 1.** Northwest Local School District Enrollment Trends from the [ODE 2021-2022 District Report Card](#).



**Figure 2.** Northwest Local School District Enrollment Percentages from the [ODE 2021-2022 District Report Card](#).



## Enrollment Trends (*cont.*)

### Northwest Local School District School Building Information Five Fiscal Years

School	2020	2021	2022	2023	Projected 2024
<b>Elementary</b>					
Colerain Elementary – Built in 1923					



	Square feet	84,934	84,934	84,934	84,934	84,934
	Capacity	760	760	760	760	760
	Enrollment	619	582	568	590	708
Monfort Heights Elementary – Built in 2000						
	Square feet	76,787	76,787	76,787	76,787	76,787
	Capacity	695	695	695	695	695
	Enrollment	606	539	511	494	548
Pleasant Run Elementary – Built in 2018						
	Square feet	102,423	102,423	102,423	102,423	102,423
	Capacity	834	834	834	834	834
	Enrollment	855	828	884	928	818
Struble Elementary – Built in 2018						
	Square feet	102,423	102,423	102,423	102,423	102,423
	Capacity	834	834	834	834	834
	Enrollment	929	870	856	892	811
Taylor Elementary – Built in 2018						
	Square feet	102,423	102,423	102,423	102,423	102,423
	Capacity	834	834	834	834	834
	Enrollment	885	844	799	815	817
<b>Middle School</b>						
Colerain Middle – Built in 1932						
	Square feet	77,591	77,591	77,591	77,591	77,591
	Capacity	449	449	449	449	449
	Enrollment	622	596	546	581	558
Pleasant Run Middle – Built in 1969						
	Square feet	108,230	108,230	108,230	108,230	108,230
	Capacity	692	692	692	692	692
	Enrollment	742	765	743	699	643
White Oak Middle – Built in 1961						
	Square feet	81,950	81,950	81,950	81,950	81,950
	Capacity	587	587	587	587	587
	Enrollment	805	763	734	714	699
<b>High School</b>						
Colerain High – Built in 1964						
	Square feet	193,768	193,768	193,768	193,768	193,768
	Capacity	1658	1658	1658	1658	1658
	Enrollment	1187	1693	1758	1684	1643
Northwest High – Built in 1972						
	Square feet	163,345	163,345	163,345	163,345	163,345
	Capacity	1173	1173	1173	1173	1173
	Enrollment	804	820	857	889	952

## Class Size & Student Teacher Ratios

Teaching staff is allocated to schools according to the District's Staffing Plan in order to ensure equity. Class size, enrollments within each grade level and school, changes in required curriculum, and student achievement goals in each school are considered.

The District has developed target class sizes to use for planning purposes. Decisions about class size are one of the biggest draws on the educational budget because of the staffing implications. The targets below include core, and special area classes/electives. Preschool and Special Education programs must adhere to the Ohio Revised Code and may have smaller maximum class sizes..

	<b>Target Class Size</b>	<b>Proposed Maximum Class Size</b>
K	20	24
1	23	25
2	23	25
3	23	25
4	25	27
5	25	27
MS	240 – 2 teams 250 – 2.5 teams 300 – 3 teams	
HS	27 target with 30 max (15 min), electives and blended max 35	

## Strategic Plan

To maximize District efforts, a strategic planning leadership team was convened to create a strategic plan. The strategic planning leadership team was composed of administrators, teachers, support staff and community members from the Northwest Local School District. The team determined the key focus areas that will be the foundation for continuous improvement of the teaching and learning in Northwest Local Schools. The implementation of the strategic plan

must be ongoing.

The Strategic Planning Team reviewed the Mission and Vision for the District as well as working to define our District Beliefs. From this framework, five key goal areas that form the basis for the strategic plan were developed.

#### **STUDENT ACHIEVEMENT**

- Create a learning experience that is rigorous and engaging for all students.
- Raise academic achievement across State and District measure of success through a relentless focus on literacy (reading, writing, listening, speaking, thinking and viewing) across all subject areas.
- Facilitate student ownership of learning through personalized and differentiated instruction.

#### **DIVERSITY AND EQUITY**

- To develop student and parent educational outreach opportunities to increase cultural awareness and participation of diverse students in all curricular and extracurricular activities.
- To Build a more diverse, equitable and inclusive learning environment that is accessible to all students.
- To create a safe and inclusive environment that honors, embraces and celebrates the diversity of students in our schools and communities.
- To increase the number of minority new hires by classifications and retain current employees to make the staff representative of the student population.

#### **SOCIAL-EMOTIONAL DEVELOPMENT**

- Individuals will be knowledgeable of characteristics which may lead to identification of social-emotional needs.
- All stakeholders will have awareness and understanding of available resources and have a sense of empowerment to explore them.
- Individuals will have access to wrap-around services to address social-emotional needs.

#### **FINANCIAL STABILITY**

- Encourage continuous two-way communication in our community on how our schools are funded, how funds are spent and what is needed to provide educational services.
- Align District resources with instructional priorities.
- Partner with the community to develop a transparent funding cycle.

#### **CULTURE OF TRUST**

- Identify and implement opportunities for stakeholders to be heard, involved and engaged.
- Create a transparent communication plan.
- Provide training and resources to cultivate healthy relationships.

## **Comprehensive Continuous Improvement Planning**

*Northwest Local School District's Comprehensive Continuous Improvement Plan identifies how the district measures improvement in the following three areas, aligned to key goals in our Strategic Plan:*

- *College and Career Readiness*
- *Instruction*

- *Safe and Healthy School*

As required by the Ohio Department of Education (ODE), the Northwest Local School District and each of its individual schools engages regularly in continuous planning for improvement. A comprehensive needs assessment is completed once every three years which leads to the development of a three-year plan for improvement. The District is a member of the Ohio Department of Education's Cohort 1, which means that the Initial Needs Assessment was conducted in the Spring of 2021 and three year plans were developed for implementation beginning in the Fall of 2021. The District and buildings set measurable goals for improvement in high-need areas identified as a result of the needs assessments. Each goal has targeted strategies that are continuously monitored for adult implementation as well as student outcomes. Progress on these goals is reported to the Strategic Leadership Team (SLT) and District Leadership Team (DLT) three times per year at data review meetings. The following district and building documents outline the goals and strategies as well as the year-end progress toward meeting the overall goals. It is important to note that in June of 2023, the Northwest Local School District will complete Year 2 of the three-year improvement plan. While district administrators and teachers continually review available data and participate in regular planning for improvement, Year 2 data for some measures may not be available until late September of 2023.

During the 2023-24 school year, the Northwest Local School District will be implementing Year 3 of our three-year plan. Members of the entire school community will be engaging with us in a comprehensive needs assessment process in order to identify critical needs and set new goals for new three-year plans which will be implemented in the Fall of 2024.

By clearly defining our goals, strategies and action steps at the District and Building level, we can work collaboratively to ensure that we are aligning our resources to our goals and working to adequately fund the priorities in our Strategic Plan with the resources we have available.

## Personnel Resource Allocations

As a service entity, 80% of NWLSD's budget consists of personnel (salaries and benefits) costs, which is the average for public schools according to the National Center of Education Statistics and the American Association of School Administrators. The District utilizes its Staffing Plan to allocate its personnel resources. This plan is based on directives received from federal, state and local authorities. State and federal grants allow the district to provide equitable staffing to address specific student needs throughout the District. The District also considers available funding, class-size ratios, enrollment trends and student achievement needs when considering personnel resource allocations.

This document is meant to aid in communication and transparency of the District's and each Building's goals and strategies to increase student achievement. The following pages explain how the District is funded, how the District spends its funds, what educational services are provided and how the district aligns its resources to its instructional priorities.

*\* All projected FTEs and compensation listed on the following pages are based on the position's average salary and weighted average benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 Federal allocations.*

### **"Hiring the Best Teachers"**

Educators at the College of William and Mary describe a way to use the characteristics of effective teaching to evaluate teacher candidates. Effective teachers exhibit certain skills and qualifications. These include verbal ability coursework in pedagogy, knowledge of special-needs students, teacher certification and content knowledge of the specific subjects to be taught. Personal traits such as a positive and caring attitude, fairness and respect for students, enthusiasm, dedication

and reflective teaching contributes to these teachers' effectiveness in the classroom. Just as important are classroom organization and classroom management skills. Instructional planning, allocating time for academics, keeping students engaged, using appropriate instructional strategies, correctly sequencing instruction, questioning strategies, monitoring learning and differentiating learning for individual students are all important characteristics for an effective teacher.

*"Hiring the Best Teachers." Educational Leadership, Volume 60, Number 8, May 2003, pp. 48-52.*

## **NORTHWEST LOCAL SCHOOL DISTRICT**

### **College and Career Readiness**

**By the end of the 2023-24 school year, 95% of Northwest Local School District students will graduate on time as measured by the four year graduation rate on the Local Report Card.**

- NWLSD will implement strategies to predict potential dropouts accurately, monitor credit attainment, and intervene early to help at-risk students by changing factors within our control.

- NWLSD will provide core instruction that is rigorous and engaging for all students and deeper learning experiences that provide authentic real-world opportunities to develop core skills and competencies beyond school walls.
- NWLSD will collaborate with families and the community to assist students in preparing for college and career and to provide authentic real-world deeper learning experiences beyond the classroom.
- NWLSD building and district leadership will work collaboratively to align resources to graduation goals in order to ensure that funds are directed to district identified priorities and that Return On Investment (ROI) is being monitored and addressed.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
Four Year Graduation Rate - 93.5% (Class of 2021)	Four Year Graduation Rate - 92.6% (Class of 2022)	Not Yet Available* (Class of 2023)



# NORTHWEST LOCAL SCHOOL DISTRICT (*cont.*)

## Instruction

By the end of the 2023-24 school year, students in the Northwest Local School District will demonstrate growth as evidenced by improvement on the District's Local Report Card. By the end of this three-year period, the Northwest Local School District expects that 70% or more of our students will score proficient or higher on Ohio State Tests and demonstrate above expected growth on the Overall Progress Measure, as indicated by a four star rating or higher.

- NWLSD will continue with its relentless focus on literacy with all teachers.
- NWLSD will provide on-going job-embedded coaching to support teachers in improving core instruction and embedding effective literacy strategies across all content areas.
- NWLSD building and district leadership will work collaboratively to align resources to instructional goals in order to ensure that funds are directed to district identified priorities and that Return On Investment (ROI) is being monitored and addressed.

Year 1 Progress (SY 21-22)		Year 2 Progress (SY 22-23) <i>Preliminary</i>		Year 3 Progress (SY 23-24)
Progress Star Rating □□□		Progress Star Rating - TBD		Not Yet Available*
Grade 3 ELA - 53.3%	Grade 3 Math - 46.2%	Grade 3 ELA - 56%	Grade 3 Math - 54.2%	
Grade 4 ELA - 58.9%	Grade 4 Math - 62.1%	Grade 4 ELA - 52.1%	Grade 4 Math - 62.8%	
Grade 5 ELA- 55.5%	Grade 5 Math- 41.5%	Grade 5 ELA- 61%	Grade 5 Math- 43.5%	
Grade 5 Science- 41.7%		Grade 5 Science- 38.6%		
Grade 6 ELA - 48.5%	Grade 6 Math - 38.3%	Grade 6 ELA - 43.9%	Grade 6 Math - 36.3%	
Grade 7 ELA - 47.7%	Grade 7 Math - 31.1%	Grade 7 ELA 50.8%	Grade 7 Math 34.8%	
Grade 8 ELA - 46.2%	Grade 8 Math - 20.8%	Grade 8 ELA - 46.4%	Grade 8 Math - 22.5%	
Grade 8 Science - 43.4%		Grade 8 Science - 42.9%		
Algebra - 48.1%	American Gov't - 64.2%	Algebra - 45.4%	American Gov't - 63.3%	
Biology - 51.1%	American History - 62.3%	Biology - 47.9%	American History - 63.8%	
Geometry - 29.5%		Geometry - 32.7%		
ELA II - 49.9%		ELA II - 51.7%		

# NORTHWEST LOCAL SCHOOL DISTRICT *(cont.)*

## Safe and Healthy Schools

By the end of the 2023-24 school year, the Northwest Local School District will have tools and processes in place to proactively identify students with social emotional needs PK-12, as well as staff and/or community partners available in every building who are knowledgeable and skilled to meet their social emotional needs as evidenced by a 15% reduction in out of school discipline occurrences and the reduction of the students with disabilities discipline rate to below 2.0 risk ratio according to the Ohio Special Education Profile.

- NWLSD will support the development of PBIS frameworks in all buildings.
- NWLSD will work to empower individuals to identify social emotional needs and safely navigate their environments by developing a comprehensive District response to the Social and Emotional Needs of our school community.
- NWLSD will identify families in need of individualized support and provide targeted programs that build family school partnerships in support of social emotional learning.
- NWLSD building and district leadership will work collaboratively to align resources to safe and healthy schools goals in order to ensure that funds are directed to district identified priorities and that Return On Investment (ROI) is being monitored and address

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 18-19</i>  Out of School Discipline 2.7% increase from baseline Risk Ratio - 2.31	<i>*Baseline year is SY 18-19</i>  Out of School Discipline 5.7% decrease from baseline Risk Ratio - TBD	Not Applicable

[Northwest Local School District Report Card](#)

# COLERAIN HIGH SCHOOL

## College and Career Readiness

By the end of the 2023-24 school year, 95% of Colerain High School students will graduate on time as measured by the four-year graduation rate on the Local Report Card.

- Colerain High School will implement strategies to predict potential dropouts accurately, monitor credit attainment, and intervene early to help at-risk students by changing factors within our control.
- Colerain High School will provide core instruction that is rigorous and engaging for all students and deeper learning experiences that provide authentic real-world opportunities to develop core skills and competencies beyond school walls.
- Colerain High School will collaborate with families and the community to assist students in preparing for college and career and to provide authentic real-world deeper learning experiences beyond the classroom.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
Four Year Graduation Rate - 93.9% (Class of 2021)	Four Year Graduation Rate - 91.9% (Class of 2022)	Not Yet Available* (Class of 2023)

# COLERAIN HIGH SCHOOL (*cont.*)

## Instruction

By the end of the 2023-24 school year, Colerain High School students will demonstrate growth as evidenced by improvement on the District's Local Report Card. By the end of this three-year period, Colerain High School expects that 70% or more of our students will score proficient or higher on Ohio State Tests and demonstrate above expected growth on the Overall Progress Measure, as indicated by a four-star rating or higher.

- Colerain High School will continue with its relentless focus on literacy with all teachers building-wide.
- Colerain High School will provide on-going job-embedded coaching to support teachers in improving core instruction and embedding effective literacy strategies across all content areas.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23) <i>Preliminary</i>	Year 3 Progress (SY 23-24)
Progress Star Rating □□□	Progress Star Rating TBD	Not Yet Available
Algebra - 38.6% Biology - 52.1% Geometry - 29.8% ELA II - 50.9%	American Gov't - 69.8% US History - 64.4%	
	Algebra - 38.4% Biology - 51.9% Geometry - 30.2% ELA II - 55.4%	American Gov't - 65.9% US History - 67.8%

# COLERAIN HIGH SCHOOL (*cont.*)

## Safe and Healthy Schools

By the end of the 2023-24 school year, Colerain High School will have tools and processes in place to proactively identify students with social emotional needs grades 9-12, as well as staff and/or community partners available in every building who are knowledgeable and skilled to meet their social emotional needs as evidenced by a 15% reduction in out of school discipline occurrences.

- Colerain High School will support the development of PBIS frameworks in the building.
- Colerain High School will work to empower individuals to identify social emotional needs and safely navigate their environments by developing a comprehensive school response to the social and emotional needs of our school community.
- Colerain High School will identify families in need of individualized support and provide targeted programs that build family school partnerships in support of social emotional learning.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 18-19</i> Out of School Discipline - 10.5% increase from baseline	<i>*Baseline year is SY 18-19</i> Out of School Discipline - 26.9% increase from baseline	Not Yet Available

[Colerain High School Report Card](#)

Colerain High School					
		Positions	Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 790,014.20	\$ -	\$ -
	Assistant Principal(s)	4			
	Athletic Coordinator	1			
Building Support	Security Assistant	1	\$ 14,813.09	\$ -	\$ -
Student Support	Counselor	6	\$ 661,888.30	\$ -	\$ -
	Alternative Learning Program Assistant	1			
	Health Assistant RN	1			
	Health Assistant Non-Licensed	1			
Data Processing	Office Personnel Class 5 (Fiscal)	1	\$ 364,932.26	\$ -	\$ -
	Office Personnel Class 5 (Athletic)	1			
	Office Personnel Class 4 (Guidance/Office Support/Career Center)	4			
	Office Personnel Class 3 (Attendance)	1			
Regular Education Instruction	English Teacher (4 Credits)	13	\$ 6,538,051.74	\$ -	\$ -
	Math Teacher (4 Credits)	13			
	Science Teacher (3 Credits)	13			
	Social Studies Teacher (3 Credits)	10			
	Health Teacher (.5)	0.5			
	Physical Education Teacher (.5) 2 Semesters	2			
	Fine Arts Teacher (5 Credits)	3			
	Band Teacher	1			
	Orchestra Teacher	0.5			
	Chorus Teacher	1			
	Spanish Teacher	4			
	French Teacher	1			
	American Sign Language Teacher	1			
	Librarian	1			
	Blended Assistant	3			
	Study Hall Monitor	2			
	English Language Teacher	1			
	Credit Recovery Teacher	1			
Special Education Instruction	Cross Categorical Unit Teacher	5	\$ 2,296,524.20	\$ -	\$ -
	Multiple Disabilities Unit Assistant	5			
	Inclusion Teacher	14			
	Transition Teacher	0.5			
	Multiple Disabilities 1:1 Assistant	3			
	Braille Assistant	2			
	Emotional Disturbance Unit Assistant	2			
	Job Coach	1			
Custodial	Lead Custodian	1	\$ 464,674.33	\$ -	\$ -
	Custodian	7			
Food Service	Manager	1	\$ -	\$ 425,443.01	\$ -
	Assistant	14			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	149.5	\$ 11,130,898.11	\$ 425,443.01	\$ -
<b>Building Budget</b>		\$ 49,325.00	\$ 16,666.00	\$ 5,000.00
<b>Central Operations Budget</b>		\$ 647,038.97	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 454,043.56	\$ -	\$ -
<b>Total School Budget</b>		\$ 12,281,305.64	\$ 442,109.01	\$ 5,000.00

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.



# NORTHWEST HIGH SCHOOL

## College and Career Readiness

By the end of the 2023-24 school year, 95% of Northwest High School students will graduate on time as measured by the four-year graduation rate on the Local Report Card.

- Northwest High School will implement strategies to predict potential dropouts accurately, monitor credit attainment, and intervene early to help at-risk students by changing factors within our control.
- Northwest High School will provide core instruction that is rigorous and engaging for all students and deeper learning experiences that provide authentic real-world opportunities to develop core skills and competencies beyond school walls.
- Northwest High School will collaborate with families and the community to assist students in preparing for college and career and to provide authentic real-world deeper learning experiences beyond the classroom.
- Northwest High School administration will work collaboratively with the Curriculum Department to align resources to continuous improvement goals in order to ensure that funds are directed to district identified priorities and that Return On Investment (ROI) is being monitored and addressed.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
Four Year Graduation Rate - 92.7% (Class of 2021)	Four Year Graduation Rate - 93.9% (Class of 2022)	Not Yet Available (Class of 2023)

# NORTHWEST HIGH SCHOOL (*cont.*)

## Instruction

By the end of the 2023-24 school year, students at Northwest High School will demonstrate growth as evidenced by improvement on the District's Local Report Card. By the end of this three-year period, Northwest High School expects that 70% or more of our students will score proficient or higher on Ohio State Tests and demonstrate above expected growth on the Overall Progress Measure, as indicated by a four-star rating or higher.

- Northwest High School will continue with its relentless focus on literacy with all teachers.
- Northwest High School will provide on-going job-embedded coaching to support teachers in improving core instruction and embedding effective literacy strategies across all content areas.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23) <i>Preliminary</i>	Year 3 Progress (SY 23-24)
Progress Star Rating □□□	Progress Star Rating TBD	Not Yet Available
Algebra - 30.5%      American Gov't - 54.8 % Biology - 51.3% Geometry - 30.1%      US History - 59.5% ELA II -48.5%	Algebra - 24.4%      American Gov't - 58.5 % Biology - 41.4% Geometry - 38.5%      US History - 56.2% ELA II -44.9%	

# NORTHWEST HIGH SCHOOL (*cont.*)

## Safe and Healthy Schools

By the end of the 2023-24 school year, the Northwest Local School District will have tools and processes in place to proactively identify students with social emotional needs PK-12, as well as staff and/or community partners available in every building who are knowledgeable and skilled to meet their social emotional needs as evidenced by a 15% reduction in out of school discipline occurrences.

- Northwest High School will develop and implement its PBIS framework in accordance with the district's expectations.
- Northwest High School will work to empower individuals to identify social emotional needs and safely navigate their environments by working within the comprehensive District response to the social and emotional needs of our school community.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 18-19</i> Out of School Discipline - 1.2% increase from baseline	<i>*Baseline year is SY 18-19</i> Out of School Discipline - 40.2% decrease from baseline	Not Yet Available

[Northwest High School Report Card](#)

Northwest High School					
		Positions	Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 523,160.61	\$ -	\$ -
	Assistant Principal(s)	2			
	Athletic Director	1			
Building Support	Security Assistant	1	\$ 14,813.09	\$ -	\$ -
Student Support	Counselor	3	\$ 453,545.44	\$ -	\$ -
	Alternative Learning Program Assistant	1			
	Dean of Students	1			
	Health Assistant LPN	1			
Data Processing	Office Personnel 5 (Fiscal)	0.5	\$ 258,155.46	\$ -	\$ -
	Office Personnel 5 (Athletic)	0.5			
	Office Personnel Class 4 (Guidance/Office Support/Career Center)	3			
	Office Personnel 3 (Attendance)	1			
Regular Education Instruction	English Teacher (4 Credits)	6	\$ 3,770,591.12	\$ -	\$ -
	Math Teacher (4 Credits)	7			
	Science Teacher (3 Credits)	7			
	Social Studies Teacher (3 Credits)	6			
	Health Teacher (.5) Blended	0.6			
	Physical Education Teacher (.5) 2 Semesters	1.5			
	Fine Arts Teacher (5 Credits)	1			
	Band Teacher	1			
	Orchestra Teacher	0.5			
	Chorus Teacher	1			
	Spanish Teacher	2			
	French Teacher	1			
	American Sign Language Teacher	1			
	Librarian	1			
	English Language Teacher	0			
	English Language Tutor	1			
	Blended Assistant	2			
	Study Hall Monitor	1			
	Credit Recovery Teacher	1			
Special Education Instruction	Cross Categorical Unit Teacher	3	\$ 1,349,865.50	\$ -	\$ -
	Multiple Disabilities Unit Assistant	3			
	Inclusion Teacher	8			
	Transition Teacher	0.5			
	Multiple Disabilities 1:1 Assistant	3			
	Braille Assistant	0			
	Emotional Disturbance Unit Assistant	2			
	Job Coach	0			
Custodial	Lead Custodian	1	\$ 407,336.04	\$ -	\$ -
	Custodian	6			
Food Service	Manager	1	\$ -	\$ 255,265.81	\$ -
	Assistant	8			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	93.1	\$ 6,777,467.27	\$ 255,265.81	\$ -
<b>Building Budget</b>		\$ 30,075.00	\$ 16,666.00	\$ 5,000.00
<b>Central Operations Budget</b>		\$ 596,088.50	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 318,832.09	\$ -	\$ -
<b>Total School Budget</b>		\$ 7,722,462.86	\$ 271,931.81	\$ 5,000.00

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# CAREER CENTERS

Both high schools house a Butler Tech Career Center for satellite programs on their campus. [Butler Tech](#) is a legally separate entity that receives its own funding from local, state and federal sources. State funding follows the student to Butler Tech based on the % of time the student is being educated by Butler Tech Career Center instead of Northwest Local.

Northwest maintains these two facilities to increase local educational opportunities for our high school students. The two districts have an agreement whereby Butler Tech agrees to compensate Northwest \$50,000 monthly for use of these facilities, including administration, utilities and custodial cleaning. Northwest assigns an Administrator and Office Personnel to the building for coverage.

## Northwest Local School District School Building Information Five Fiscal Years

School	2019	2020	2021	2022	Projected 2023
<b>High School</b>					
Colerain Career Center – Built in 1964					
Square feet	61,858	61,858	61,858	61,858	61,858
Capacity	2,100	2,100	2,100	2,100	2,100
Northwest Career Center – Built in 1972					
Square feet	42,456	42,456	42,456	42,456	42,456
Capacity	1,250	1,250	1,250	1,250	1,250

*Note: costs associated with operating the career centers are included in the corresponding high school.*

# TRANSITIONS ACADEMY

Transitions Academy (TA) is a referral-based, off-site academic program for students in grades 6–12. At Northwest Local School District’s Transitions Academy, we understand the path to success does not always look the same for all students. When a traditional academic setting is not ideal, home school administration may refer a student for placement at Transitions Academy (TA). Students attending TA benefit from smaller staff-student ratios, a modified school day, varied instructional modalities, and individualized social-emotional-behavioral supports. Services include:

- Individualized academic learning plans developed at the start of placement
- Daily access to licensed social worker
- Connections to home school and school activities
- Access to school-based resources and community supports
- Online and in-person learning experiences
- Small group tutoring
- 1-to-1 Chromebooks

Transitions Academy					
		Positions	Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Assistant Principal	0	\$ -	\$ -	\$ -
Building Support	Security Assistant	2	\$ 14,813.09	\$ -	\$ -
	Dean		\$ 101,789.22		
Instruction	Core Teacher (English, Math, Social Studies, Science)	8	\$ 385,277.07	\$ -	\$ -
	Blended Assistant		\$ 63,986.80		
	Inclusion Teacher		\$ 189,200.21		
Custodial	Custodian	0.6	\$ 34,402.97	\$ -	\$ -

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	10.6	\$ 789,469.37	\$ -	\$ -
<b>Building Budget</b>		\$ 2,500.00	\$ -	\$ -
<b>Central Operations Budget</b>		\$ 126,013.00	\$ -	\$ -
<b>Total School Budget</b>		\$ 917,982.37	\$ -	\$ -

*\* All projected FTEs and compensation listed above are based on the position’s average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.*



# COLERAIN MIDDLE SCHOOL

## Language Arts and Math

By the end of the 2023-24 school year Colerain Middle School will increase the percentage proficient on the ELA and Math Ohio State Tests to 70% in all grades.

- Colerain Middle School will increase the use of Formative instructional practices across the building by using clear learning targets, formative assessments and specific feedback.
- Colerain Middle School will increase the level of rigor in our lessons by developing a school wide understanding of standards alignment and rigor.
- Colerain Middle School will provide parents opportunities to acquire necessary information, knowledge, and skills to support their children's education at home and at school.
- Colerain Middle School will provide high quality, sustained, job-embedded professional development opportunities for staff that help them to understand and identify high rigor instructional practices in ELA and Math.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23) <i>Preliminary</i>	Year 3 Progress (SY 23-24)
Grade 6 ELA - 53%      Grade 6 Math - 45.9%	Grade 6 ELA - 45.0%      Grade 6 Math - 40.0%	Not Yet Available
Grade 7 ELA - 50.6%      Grade 7 Math - 32.1%	Grade 7 ELA - 54.4%      Grade 7 Math - 38.0%	
Grade 8 ELA - 51.9%      Grade 8 Math - 30.6% Grade 8 Science - 51.3%	Grade 8 ELA - 39.9%      Grade 8 Math - 25.5%	
HS Algebra - 90.7%	HS Algebra - 97.1%	

# COLERAIN MIDDLE SCHOOL *(cont.)*

## Behavior Supports

By the end of the 2023-24 school year, Colerain Middle School will reduce the disproportionate number of referrals written by closing the gap 5% per year for the next 3 years compared to the 18-19 school year. The baseline shows 1996 referrals were given with 1358 being nonwhite students. Currently nonwhite students make up 68% of the referrals but are 49.5% of the student population. The current gap is 18.54 %.

- Colerain Middle school will create a comprehensive PBIS plan to incorporate core principles, incentives, and common expectations.
- Colerain Middle School will provide high quality, sustained, job-embedded professional development opportunities for staff that help them to understand and identify social/emotional needs of students, diversity/equity and PBIS.
- Colerain Middle School will provide high quality, sustained, job-embedded professional development opportunities for staff that help them to understand and identify social/emotional needs of students, diversity/equity and PBIS

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 18-19</i> Reduction in disproportionality - 2.8 % reduction from baseline.	<i>*Baseline year is SY 18-19</i> Reduction in disproportionality - 2.7 % increase from baseline.	Not Yet Available

[Colerain Middle School Report Card](#)

Colerain Middle School					
		Positions	Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 275,910.71	\$ -	\$ -
	Assistant Principal(s)	1			
Student Support	Counselor	2	\$ 396,550.96	\$ -	\$ 31,993.40
	Alternative Learning Program Assistant	1			
	Alternative Learning Program Assistant (ED)	1			
	Dean of Students	1			
	Library Assistant	1			
	Health Assistant RN	1			
Data Processing	Office Personnel 5 (Fiscal)	1	\$ 106,776.80	\$ -	\$ -
	Office Personnel 4 (Attendance)	1			
Regular Education Instruction	Team Structure		\$ 3,168,564.17	\$ 107,148.01	\$ -
	2 teams (8 Teachers) - Up to 240 students	24			
	2.5 teams (10 Teachers) - 241-300 students				
	3 teams (12 Teachers) - 301-348 students				
	Band Teacher	1			
	Orchestra Teacher	1			
	Chorus Teacher	1			
	Art Teacher	1			
	Physical Education Teacher	1.5			
	Spanish Teacher	0.6			
	Math Intervention Teacher	1			
	Reading Intervention Teacher	1			
	Social Studies Elective Teacher	0.5			
	Title 1 Assistant	0			
	Instructional Coach	1			
	Reading Specialist	0			
	Math Specialist	0			
	English Language Tutor	0.6			
Special Education Instruction	Cross Categorical Unit Teacher	3	\$ 1,143,118.96	\$ -	\$ -
	Inclusion Teacher	6			
	Emotional Disturbance Unit Teacher	1			
	Multiple Disabilities/Emotional Disturbance Unit Assistant	4			
	Multiple Disabilities 1:1 Assistant	1			
	Braille Assistant	0			
	Multiple Disabilities Access Assistant	1			
Custodial	Lead Custodian	1	\$ 206,652.02	\$ -	\$ -
	Custodian	2.5			
Food Service	Manager	1	\$ -	\$ 198,540.07	\$ -
	Assistant	6			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	71.7	\$ 5,297,573.62	\$ 305,688.08	\$ 31,993.40
<b>Building Budget</b>		\$ 14,100.00	\$ 44,550.00	\$ 3,000.00
<b>Central Operations Budget</b>		\$ 279,719.46	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 93,159.81	\$ -	\$ -
<b>Total School Budget</b>		\$ 5,684,552.89	\$ 350,238.08	\$ 34,993.40

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# PLEASANT RUN MIDDLE SCHOOL

## Instruction

By the end of the 2023-24 school year Pleasant Run Middle will increase the percentage of classes that are implementing high rigor lessons (defined as reaching the “comprehension” level or above) from 16% to 50% on the LSI Trend Tracker and increase the percentage proficient on the ELA and Math OST to 70% in all grades.

- Pleasant Run will increase the level of rigor in our lessons by developing a school wide understanding of standards alignment and rigor.
- Pleasant Run will increase the use of formative instructional practices across the building by using clear learning targets, formative assessments and specific feedback
- Pleasant Run will work to build the relationship between the school and families by providing multiple ways of engaging with families
- Pleasant Run will provide high quality, sustained, job-embedded professional development opportunities for staff around high quality, high rigor lessons.

Year 1 Progress (SY 21-22)		Year 2 Progress (SY 22-23) <i>Preliminary</i>		Year 3 Progress (SY 23-24)
Grade 6 ELA - 39.9%	Grade 6 Math - 29.4%	Grade 6 ELA - 42.6%	Grade 6 Math - 34.2%	Not Yet Available
Grade 7 ELA - 44.4%	Grade 7 Math - 28%	Grade 7 ELA - 42.4%	Grade 7 Math - 29.7%	
Grade 8 ELA - 39.3%	Grade 8 Science - 37.9%	Grade 8 ELA - 44.9%	Grade 8 Math - 21.5%	
Grade 8 Math - 19.5%				
Algebra - 95.8%		Algebra - 95.6%		
Trend Tracker = 37% Comprehension		Trend Tracker = 86% Comprehension		

# PLEASANT RUN MIDDLE SCHOOL (*cont.*)

## Behavior Supports

By the end of the 2023-24 school year Pleasant Run Middle School will increase the amount of documented positive praise given to each student versus office referrals to the ratio of 3:1 as evidenced by our PBIS tracking System for positive recognition.

- Pleasant Run Middle School will create a comprehensive PBIS plan to incorporate core principles, incentives, and common expectations.
- Pleasant Run Middle School will work to build the relationship between the school and families by providing multiple ways of engaging with families.
- Pleasant Run Middle School will provide high quality, sustained, job-embedded professional development opportunities for staff that help them to understand and identify social/emotional needs of students, diversity/equity and PBIS.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>Baseline Data collected in SY 21-22 showed a 2:1 ratio of positive praise to referrals.</i>  <i>Office Referral Baseline - 3,457 referrals submitted</i>	3:1 ratio of positive praise to referrals  <i>Office Referrals - 2,665 referrals submitted (23% reduction in referrals submitted)</i>	Not Yet Available

[Pleasant Run Middle School Report Card](#)

Pleasant Run Middle School					
		Positions	Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 275,910.71	\$ -	\$ -
	Assistant Principal(s)	1			
Student Support	Counselor	2	\$ 396,550.96	\$ -	\$ 31,993.40
	Alternative Learning Program Assistant	1			
	Alternative Learning Program Assistant (ED)	1			
	Dean of Students	1			
	Library Assistant	1			
	Health Assistant RN	1			
Data Processing	Office Personnel 5 (Fiscal)	1	\$ 106,776.80	\$ -	\$ -
	Office Personnel 4 (Attendance)	1			
Regular Education Instruction	Team Structure		\$ 3,977,985.78	\$ 214,296.02	\$ -
	2 teams (8 Teachers) - Up to 240 students				
	2.5 teams (10 Teachers) - 241-300 students	30			
	3 teams (12 Teachers) - 301-348 students				
	Title 1 Assistant	0			
	Instructional Coach	2			
	Reading Specialist	0			
	Math Specialist	0			
	English Language Teacher	1			
	Band Teacher	1			
	Orchestra Teacher	1			
	Chorus Teacher	1			
	Art Teacher	1			
	Physical Education Teacher	2			
	Spanish Teacher	0.4			
	Math Intervention Teacher	1			
	Reading Intervention Teacher	2			
	Social Studies Elective Teacher	0.5			
Health Teacher	0.4				
Special Education Instruction	Cross Categorical Unit Teacher	2	\$ 1,330,600.01	\$ -	\$ -
	Inclusion Teacher	9			
	Emotional Disturbance Unit Teacher	1			
	Multiple Disabilities/Emotional Disturbance Unit Assistant	3			
	Multiple Disabilities 1:1 Assistant	2			
	Braille Assistant	0			
	Multiple Disabilities Access Assistant	1			
Custodial	Lead Custodian	1	\$ 235,321.17	\$ -	\$ -
	Custodian	3			
Food Service	Manager	1	\$ -	\$ 255,265.81	\$ -
	Assistant	8			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	85.3	\$6,323,145.42	\$ 469,561.83	\$ 31,993.40
<b>Building Budget</b>		\$ 16,600.00	\$ 45,741.00	\$ 3,000.00
<b>Central Operations Budget</b>		\$ 319,923.85	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 94,361.38	\$ -	\$ -
<b>Total School Budget</b>		<b>\$6,754,030.65</b>	<b>\$ 515,302.83</b>	<b>\$ 34,993.40</b>

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.



# WHITE OAK MIDDLE SCHOOL

## Behavior Supports

By the end of the 2023-24 school year, White Oak Middle School will reduce the disproportionate amount of days nonwhite students are suspended by closing the gap 5% per year for the next 3 years compared to the 18-19 School Year. The baseline 330 suspensions were given with 226 being nonwhite students. Currently nonwhite students make up 68.5% of the suspensions but are 43.5% of the student population. The current gap is 24.98%.

- White Oak Middle School will create a comprehensive PBIS plan to incorporate core principles, incentives, and common expectations.
- Family/Community Engagement White Oak will increase the community and family involvement by increasing the number of community outreach opportunities.
- White Oak Middle School will provide high quality, sustained, job-embedded professional development opportunities for staff that help them to understand and identify social/emotional needs of students, diversity/equity and PBIS.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 18-19</i> Reduction in disproportionality - 4.16% reduction from baseline.	<i>*Baseline year is SY 18-19</i> Reduction in disproportionality - 5.23% reduction from baseline.	Not Yet Available

# WHITE OAK MIDDLE SCHOOL (*cont.*)

## Instruction

By the end of the 2023-24 school year, White Oak Middle School expects that 70% or more of its students will score proficient or higher on the Ohio State Tests.

- White Oak Middle School will increase the level of rigor in our lessons by developing a school wide understanding of standards alignment and rigor through academic teaming by using clear learning targets, formative assessments and specific feedback.
- White Oak Middle School will increase the use of Academic Teaming practices across the building by using clear learning targets, formative assessments and specific feedback.
- White Oak Middle School will increase the community and family involvement by providing opportunities for community members and families to engage with the school in traditional and nontraditional ways.

Year 1 Progress (SY 21-22)		Year 2 Progress (SY 22-23) <i>Preliminary</i>		Year 3 Progress (SY 23-24)
Grade 6 ELA - 53.8%	Grade 6 Math - 41.4%	Grade 6 ELA - 44.2%	Grade 6 Math - 35.0%	Not Yet Available
Grade 7 ELA - 49.4%	Grade 7 Math - 34.2%	Grade 7 ELA - 56.7%	Grade 7 Math - 37.3%	
Grade 8 ELA - 50.7%	Grade 8 Math - 15.6%	Grade 8 ELA - 52.7%	Grade 8 Math - 21.3%	
Grade 8 Science - 43%		Grade 8 Science - 40.3%		
Algebra - 93.3%		Algebra - 93.7%		

[White Oak Middle School Report Card](#)

White Oak Middle School					
		Positions	Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 275,910.71	\$ -	\$ -
	Assistant Principal(s)	1			
Student Support	Counselor	2	\$ 396,550.96	\$ -	\$ 31,993.40
	Alternative Learning Program Assistant	1			
	Alternative Learning Program Assistant (ED)	1			
	Dean of Students	1			
	Library Assistant	1			
	Health Assistant RN	1			
Data Processing	Office Personnel 5 (Fiscal)	1	\$ 106,776.80	\$ -	\$ -
	Office Personnel 4 (Attendance)	1			
Regular Education Instruction	Team Structure		\$ 3,949,090.00	\$ 209,343.98	\$ -
	2 teams (8 Teachers) - Up to 240 students				
	2.5 teams (10 Teachers) - 241-300 students	30			
	3 teams (12 Teachers) - 301-348 students				
	Band Teacher	1			
	Orchestra Teacher	1			
	Chorus Teacher	1			
	Art Teacher	1			
	Physical Education Teacher	2			
	Spanish Teacher	1			
	Math Intervention Teacher	1			
	Reading Intervention Teacher	2			
	Digital Arts Teacher	1			
	Title 1 Assistant	0			
	Instructional Coach	1			
	Reading Specialist	1			
	Math Specialist	0			
	English Language Teacher	0			
Special Education Instruction	Cross Categorical Unit Teacher	0	\$ 1,011,367.97	\$ 81,302.27	\$ -
	Inclusion Teacher	9			
	Emotional Disturbance Unit Teacher	1			
	Multiple Disabilities/Emotional Disturbance Unit Assistant	2			
	Multiple Disabilities 1:1 Assistant	2			
	Braille Assistant	0			
	Multiple Disabilities Access Assistant	1			
Custodial	Lead Custodian	1	\$ 177,982.87	\$ -	\$ -
	Custodian	2			
Food Service	Manager	1	\$ -	\$ 226,902.94	\$ -
	Assistant	7			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	80	\$ 5,917,679.31	\$ 517,549.18	\$ 31,993.40
<b>Building Budget</b>		\$ 17,475.00	\$ 44,550.00	\$ 3,000.00
<b>Central Operations Budget</b>		\$ 299,978.74	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 85,550.59	\$ -	\$ -
<b>Total School Budget</b>		\$ 6,320,683.64	\$ 562,099.18	\$ 34,993.40

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# COLERAIN ELEMENTARY

## Language Arts and Math

By the end of the 2023-24 school year, Colerain Elementary will increase the percentage proficient on the ELA OST to 70% in all grades and on the Math OST to 80% in all grades.

- Colerain Elementary will increase the use of Formative instructional practices across the building by using clear formative assessments and specific feedback.
- Colerain Elementary will increase the level of rigor in our lessons by developing a school wide understanding of standards alignment and rigor.
- Colerain Elementary will train teachers in the science of reading and student centered approaches to math and provide a strong coaching system to ensure all teachers have the skills necessary to grow all students.
- Colerain Elementary will work to build the relationship between the school and families by providing multiple ways of engaging with families around literacy and math.

Year 1 Progress (SY 21-22)		Year 2 Progress (SY 22-23) <i>Preliminary</i>		Year 3 Progress (SY 23-24)
Grade 3 ELA - 50%	Grade 3 Math - 52.4%	Grade 3 ELA - 61.5%	Grade 3 Math - 61.8%	Not Yet Available
Grade 4 ELA - 60%	Grade 4 Math - 73.6%	Grade 4 ELA - 61.9%	Grade 4 Math - 64.7%	
Grade 5 ELA- 59.4%	Grade 5 Math- 56.3%	Grade 5 ELA- 70.8%	Grade 5 Math - 66.0%	

# COLERAIN ELEMENTARY (*cont.*)

## Safe & Healthy Schools

By the end of the 2023-24 school year, Colerain Elementary will reduce the number of students that receive a referral for discipline by 20% compared to the baseline data during the 2018- 2019 school year.

- Colerain Elementary will work to build a school wide PBIS plan that fosters a safe and healthy school environment throughout the building for students and staff.
- Colerain Elementary will train teachers in social emotional techniques, other mental health strategies or concerns and provide strong coaching to ensure all teachers have the skills necessary to support the students in their current and future classroom.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 18-19</i> Discipline Referrals - 36.8% reduction in referrals from baseline	<i>*Baseline year is SY 18-19</i> Discipline Referrals - 27.4% reduction in referrals from baseline	Not Yet Available

[Colerain Elementary Report Card](#)

Colerain Elementary					
Positions			Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 275,910.71	\$ -	\$ -
	Assistant Principal(s)	1			
Student Support	Counselor	1	\$ 275,569.67	\$ -	\$ 31,993.40
	Dean	1			
	Alternative Learning Program Assistant	1			
	Alternative Learning Program Assistant (ED)	1			
	Health Assistant RN	1			
Data Processing	Office Personnel 5 (fiscal)	1	\$ 106,776.80	\$ -	\$ -
	Office Personnel 4 (attendance)	1			
Regular Education Instruction	Kindergarten Teacher	6	\$ 3,545,431.99	\$ 192,638.54	\$ -
	1st Grade Teacher	5			
	2nd Grade Teacher	6			
	3rd Grade Teacher	5			
	4th Grade Teacher	5			
	5th Grade Teacher	4			
	Gifted Teacher	1			
	Music Teacher	1			
	Physical Education Teacher	1			
	Art Teacher	1			
	Library/Media Assistant	1			
	Technology Assistant	1			
	Title 1 Assistant	0			
	Intervention Assistant	2			
	Reading Specialist	1			
	Math Specialist	1			
	English Language Tutor	1			
Special Education Instruction	Emotional Disturbance Unit Teacher	2	\$ 898,527.75	\$ -	\$ -
	Multiple Disabilities Unit Assistant	0			
	Inclusion Teacher	5			
	Resource Room Teacher	1			
	Multiple Disabilities 1:1 Assistant	0			
	Multiple Disabilities Access Assistant	2			
	Braille Assistant	0			
	Emotional Disturbance Assistant	2			
Custodial	Lead Custodian	1	\$ 235,321.17	\$ -	\$ -
	Custodian	3			
Food Service	Manager	1	\$ -	\$ 170,177.21	\$ -
	Assistant	5			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	73	\$ 5,337,538.09	\$ 362,815.74	\$ 31,993.40
<b>Building Budget</b>		\$ 17,625.00	\$ 51,197.00	\$ -
<b>Central Operations Budget</b>		\$ 176,034.79	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 28,193.69	\$ -	\$ -
<b>Total School Budget</b>		\$ 5,559,391.57	\$ 414,012.74	\$ 31,993.40

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# MONFORT HEIGHTS ELEMENTARY

## Safe and Healthy Schools

By the end of the 2023-24 school year Monfort Heights Elementary will transform its building culture by decreasing the number of negative student behaviors by 10%, reported by Public School Works office referrals, and increase the number of positive student behaviors, by increasing the number of PBIS points given by all staff members building wide.

- Monfort Heights will use a shared leadership model to provide teacher development and job embedded coaching in the areas of literacy, SEL, rigor and formative instructional practices on a consistent basis to improve student engagement and academic growth.
- Monfort Heights will use a shared leadership model to conduct quarterly implementation walkthroughs and ongoing Rigor Walk checks to monitor and provide feedback around progress on the implementation of increased cognitive complexity and student ownership during instruction.
- Monfort Heights Elementary will use the PBIS model to build strong rapport with students and build a school culture and environment that is safe and conducive to learning that meet all individual student needs.

*This goal was revised by the new building's administrative team*

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 21-22</i>  Office Referrals - 656  PBIS Positive Points - 327,869	<i>*Baseline year is SY 21-22</i>  Office Referrals - 617 <i>5.9% reduction on the baseline</i>  PBIS Positive Points - 345,508 <i>5.4% increase on the baseline</i>	Not Yet Available

# MONFORT HEIGHTS ELEMENTARY (*cont.*)

## Instruction

By the end of the 2023-24 school year, Monfort Heights Elementary will increase the percentage proficient on the ELA OST to 70% in all grades and on the Math OST to 70% in all grades.

- Monfort Heights will use job embedded coaching to improve core instruction by supporting all staff in analyzing data, deconstructing standards and providing specific feedback around defined success criteria.
- Monfort Heights Elementary will use the seven strategies of assessment for learning to increase student ownership of learning and improve student outcomes using both formative and summative data.
- MHE will engage parents and families in the educational process through a variety of methods.

Year 1 Progress (SY 21-22)		Year 2 Progress (SY 22-23) <i>Preliminary</i>		Year 3 Progress (SY 23-24)
Grade 3 ELA - 64.4 %	Grade 3 Math - 60.7%	Grade 3 ELA - 63.5 %	Grade 3 Math - 73.0%	Not Yet Available
Grade 4 ELA - 67.8%	Grade 4 Math - 73.3%	Grade 4 ELA - 59.1%	Grade 4 Math - 83.9%	
Grade 5 ELA - 68.2%	Grade 5 Math - 52.4%	Grade 5 ELA - 64.2%	Grade 5 Math - 49.5%	

[Monfort Heights Elementary Report Card](#)



Monfort Heights Elementary					
Positions			Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 275,910.71	\$ -	\$ -
	Assistant Principal(s)	1			
Student Support	Counselor	1	\$ 275,569.67	\$ -	\$ 31,993.40
	Dean	1			
	Alternative Learning Program Assistant	1			
	Alternative Learning Program Assistant (ED)	1			
	Health Assistant LPN	1			
Data Processing	Office Personnel 5 (fiscal)	1	\$ 106,776.80	\$ -	\$ -
	Office Personnel 4 (attendance)	1			
Regular Education Instruction	Kindergarten Teacher	5	\$ 2,920,938.98	\$ 139,141.41	\$ -
	1st Grade Teacher	4			
	2nd Grade Teacher	4			
	3rd Grade Teacher	4			
	4th Grade Teacher	4			
	5th Grade Teacher	4			
	Gifted Teacher	1			
	Music Teacher	1			
	Physical Education Teacher	1			
	Art Teacher	1			
	Library/Media Assistant	1			
	Technology Assistant	1			
	Title 1 Assistant	1			
	Intervention Assistant	1			
	Reading Specialist	0			
	Math Specialist	0			
	Instructional Coach	1			
	English Language Tutor	0.5			
Special Education Instruction	Emotional Disturbance Unit Teacher	0	\$ 673,556.75	\$ 192,638.54	\$ -
	Multiple Disabilities Unit Assistant	4			
	Inclusion Teacher	5			
	Cross Categorical Teacher	2			
	Multiple Disabilities 1:1 Assistant	1			
	Multiple Disabilities Access Assistant	1			
	Braille Assistant	0			
Emotional Disturbance Assistant	0				
Custodial	Lead Custodian	1	\$ 177,982.87	\$ -	\$ -
	Custodian	2			
Food Service	Manager	1	\$ -	\$ 170,177.21	\$ -
	Assistant	5			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	65.5	\$ 4,430,735.79	\$ 501,957.15	\$ 31,993.40
<b>Building Budget</b>		\$ 13,750.00	\$ 25,630.54	\$ -
<b>Central Operations Budget</b>		\$ 212,585.86	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 27,634.41	\$ -	\$ -
<b>Total School Budget</b>		\$ 4,684,706.06	\$ 527,587.69	\$ 31,993.40

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# PLEASANT RUN ELEMENTARY

## Behavior Supports

By the end of the 2023-2024 school year, Pleasant Run Elementary will reduce the number of schoolwide office referrals by 50% compared to the 18-19 school year.

- Pleasant Run Elementary will implement a comprehensive system of Positive Behavior Intervention Supports.
- Pleasant Run Elementary school will partner with Scott Ervin to present a voluntary Professional Development (PD). The PD will focus on improving behavior management skills while also building positive relationships with students. This PD will take place in the summer and will also carry over into the school year through individual coaching with teachers.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 18-19</i>  Discipline Referrals - 7% reduction in referrals from baseline	<i>*Baseline year is SY 18-19</i>  Discipline Referrals - 8.9% reduction in referrals from baseline	Not Yet Available

# PLEASANT RUN ELEMENTARY (*cont.*)

## Language Arts and Math

By the end of the 2023-2024 school year, Pleasant Run Elementary will increase the percentage proficient on the ELA and Math OST to 75% in all grades.

- Pleasant Run Elementary will partner with Learning Science International to focus on Rigor, learning how to define and find rigor within lessons, record walkthroughs on rigor, and to coach teachers in creating lessons with rigor.
- Pleasant Run Elementary will Implement Formative Instructional Practices (FIP) that focus on student learning and understanding.
- Pleasant Run Elementary will create traditions to look forward to for each grade level to increase our parent participation with school organizations and events. We will also use our family engagement nights to bring families into the building and show them how learning can be fun and how it can be done in the home setting.
- Pleasant Run Elementary will utilize professional development days, grade level meetings, and staff meetings to provide professional development to teachers. We will coach teachers through the evaluation process, grade level meetings, and one on one meetings between administration and teachers, coaches and teachers, and specialists and teachers.

Year 1 Progress (SY 21-22)		Year 2 Progress (SY 22-23) <i>Preliminary</i>		Year 3 Progress (SY 23-24)
Progress Star Rating □□□		Progress Star Rating TBD		Not Applicable Future Goal
Grade 3 ELA - 52.2%	Grade 3 Math - 48.9%	Grade 3 ELA - 61.7%	Grade 3 Math - 56.5%	
Grade 4 ELA - 61.1%	Grade 4 Math - 56.3%	Grade 4 ELA - 51.7%	Grade 4 Math - 64.0%	
Grade 5 ELA- 63%	Grade 5 Math- 40%	Grade 5 ELA- 61.6%	Grade 5 Math- 37.7%	

[Pleasant Run Elementary Report Card](#)

Pleasant Run Elementary					
Positions			Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 275,910.71	\$ -	\$ -
	Assistant Principal(s)	1			
Student Support	Counselor	2	\$ 402,256.03	\$ -	\$ 31,993.40
	Dean	1			
	Alternative Learning Program Assistant	1			
	Alternative Learning Program Assistant (ED)	1			
	Health Assistant RN	1			
	Health Assistant Non-Licensed	1			
Data Processing	Office Personnel 5 (fiscal)	1	\$ 106,776.80	\$ -	\$ -
	Office Personnel 4 (attendance)	1			
Regular Education Instruction	Kindergarten Teacher	6	\$ 4,136,349.37	\$ 448,924.81	\$ -
	1st Grade Teacher	6			
	2nd Grade Teacher	6			
	3rd Grade Teacher	6			
	4th Grade Teacher	6			
	5th Grade Teacher	6			
	Gifted Teacher	1			
	Music Teacher	1			
	Physical Education Teacher	1.5			
	Art Teacher	1			
	Library/Media Assistant	1			
	Technology Assistant	1			
	Title 1 Assistant	5			
	Intervention Assistant	3			
	Reading Specialist	2			
	Math Specialist	1			
	English Language Tutor	2			
	English Language Assistant	1			
Special Education Instruction	Emotional Disturbance Unit Teacher	0	\$ 1,026,162.29	\$ -	\$ -
	Multiple Disabilities Unit Assistant	8			
	Inclusion Teacher	6			
	Cross Categorical Teacher	4			
	Multiple Disabilities 1:1 Assistant	0			
	Multiple Disabilities Access Assistant	3			
	Braille Assistant	0			
	Emotional Disturbance Assistant	0			
Custodial	Lead Custodian	1	\$ 235,321.17	\$ -	\$ -
	Custodian	3			
Food Service	Manager	1	\$ -	\$ 226,902.94	\$ -
	Assistant	7			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	100.5	\$ 6,182,776.36	\$ 675,827.75	\$ 31,993.40
<b>Building Budget</b>		\$ 20,500.00	\$ 22,596.00	\$ -
<b>Central Operations Budget</b>		\$ 293,763.29	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 27,341.97	\$ -	\$ -
<b>Total School Budget</b>		\$ 6,524,381.62	\$ 698,423.75	\$ 31,993.40

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# STRUBLE ELEMENTARY

## Safe & Healthy Schools

By the 2023-24 school year, Struble Elementary will facilitate a positive, safe, and responsive culture that sets high expectations for all students and staff through the alignment of a connected and coherent system of resources and support as measured by the decrease of office discipline referrals in PSW by 20% from 2018-19 baseline.

- Struble Elementary will work to develop a building-wide PBIS plan that supports a safe and healthy school environment for all students and staff members.
- Struble Elementary will support staff members by providing additional training and/or coaching in Social Emotional strategies and Trauma Informed Care practices to empower adults to have the skills necessary to support students in the school environment.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
<i>*Baseline year is SY 18-19</i>  Discipline Referrals - 26.8% reduction in referrals from baseline	<i>*Baseline year is SY 18-19</i>  Discipline Referrals - 13.5% reduction in referrals from baseline	Not Yet Available

# STRUBLE ELEMENTARY (*cont.*)

## Language Arts and Math

By the end of the 2023-24 school year, Struble Elementary will increase the percentage proficient on the ELA OST to 70% in all grades and on the Math OST to 75% in all grades.

- Struble Elementary will increase the use of Formative Instructional Practices across the building by using clear formative assessments and providing specific feedback to students.
- Struble Elementary will increase the level of rigor in classroom lessons by developing a school wide understanding of standards alignment and rigor expectations.
- Struble Elementary will train teachers in the science of reading, a student-centered approach to math, and provide a strong coaching system to ensure all teachers have the skills necessary to grow all students.
- Struble Elementary will work to build the relationship between the school and families by providing multiple ways of engaging with families around literacy.

Year 1 Progress (SY 21-22)		Year 2 Progress (SY 22-23) <i>Preliminary</i>		Year 3 Progress (SY 23-24)
Grade 3 ELA - 52.5%	Grade 3 Math - 43.9%	Grade 3 ELA - 48.3%	Grade 3 Math - 43.1%	Not Yet Available
Grade 4 ELA - 60.8%	Grade 4 Math - 65.7%	Grade 4 ELA - 56.4%	Grade 4 Math - 68.5%	
Grade 5 ELA- 49.6%	Grade 5 Math- 31.1%	Grade 5 ELA- 60.1%	Grade 5 Math- 34.6%	

[Struble Elementary Report Card](#)

Struble Elementary					
			Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 275,910.71	\$ -	\$ -
	Assistant Principal(s)	1			
Student Support	Counselor	2	\$ 402,256.03	\$ -	\$ 31,993.40
	Dean	1			
	Alternative Learning Program Assistant	1			
	Alternative Learning Program Assistant (ED)	1			
	Health Assistant RN	1			
	Health Assistant Non-Licensed	1			
Data Processing	Office Personnel 5 (fiscal)	1	\$ 106,776.80	\$ -	\$ -
	Office Personnel 4 (attendance)	1			
Regular Education Instruction	Kindergarten Teacher	7	\$ 4,232,668.64	\$ 448,924.81	\$ -
	1st Grade Teacher	7			
	2nd Grade Teacher	6			
	3rd Grade Teacher	6			
	4th Grade Teacher	5			
	5th Grade Teacher	6			
	Gifted Teacher	1			
	Music Teacher	1			
	Physical Education Teacher	1.5			
	Art Teacher	1			
	Library/Media Assistant	1			
	Technology Assistant	1			
	Title 1 Assistant	5			
	Intervention Assistant	3			
	Reading Specialist	2			
	Math Specialist	1			
Special Education Instruction	English Language Tutor	2	\$ 1,507,758.63	\$ -	\$ -
	English Language Assistant	1			
	Resource Room Teacher	1			
	Multiple Disabilities Unit Assistant	8			
	Inclusion Teacher	7			
	Cross Categorical Teacher	4			
	Multiple Disabilities 1:1 Assistant	1			
Custodial	Multiple Disabilities Access Assistant	2	\$ 235,321.17	\$ -	\$ -
	Braille Assistant	0			
	Emotional Disturbance Assistant	0			
Food Service	Lead Custodian	1	\$ -	\$ 226,902.94	\$ -
	Custodian	3			
	Manager	1	\$ -	\$ 226,902.94	\$ -
	Assistant	7			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	103.5	\$ 6,760,691.97	\$ 675,827.75	\$ 31,993.40
<b>Building Budget</b>		\$ 20,125.00	\$ 22,077.00	\$ 22,077.00
<b>Central Operations Budget</b>		\$ 286,803.30	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 31,218.25	\$ -	\$ -
<b>Total School Budget</b>		<b>\$ 7,098,838.52</b>	<b>\$ 697,904.75</b>	<b>\$ 54,070.40</b>

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# TAYLOR ELEMENTARY

## Instruction and Assessment

By the end of the 2023-24 school year, Taylor Elementary will increase the percentage proficient on the ELA and Math OST to 75% in all grades.

n

- Taylor Elementary will use formative instructional practices in all content areas.
- Taylor Elementary will use a job-embedded coaching model in all content areas.
- Taylor Elementary will use multiple activities to engage families in the educational process.

Year 1 Progress (SY 21-22)		Year 2 Progress (SY 22-23) <i>Preliminary</i>		Year 3 Progress (SY 23-24)
Grade 3 ELA - 48.1%	Grade 3 Math - 34.1%	Grade 3 ELA - 49.3%	Grade 3 Math - 45.9%	Not Yet Available
Grade 4 ELA - 45.5%	Grade 4 Math - 45%	Grade 4 ELA - 36.2%	Grade 4 Math - 38.5%	
Grade 5 ELA- 41.1%	Grade 5 Math - 35.5%	Grade 5 ELA- 50.4%	Grade 5 Math- 37.1%	



# TAYLOR ELEMENTARY (*cont.*)

## Safe & Healthy Schools

Taylor Elementary will work to address the social and emotional issues that students bring to school and will increase our use of culturally responsive practices. Family engagement and a feeling of inclusivity will increase so by the end of the 2023-24 school year, the percentage of disproportionality that is seen in office referrals for nonwhite students will be reduced from 12.85% to below 6%.

- Taylor Elementary will implement evidence based activities that increase the level of implementation of PBIS at Taylor Elementary.
- Taylor Elementary will initiate activities that increase the feeling of acceptance and engagement from all families.
- Provide high quality, sustained, job-embedded professional development opportunities for staff that help them to understand and identify social/emotional needs of students, diversity/equity and PBIS.

Year 1 Progress (SY 21-22)	Year 2 Progress (SY 22-23)	Year 3 Progress (SY 23-24)
Current Gap - 4.13%	Current Gap - 10.65%	Not Yet Available

[Taylor Elementary Report Card](#)

Taylor Elementary					
		Positions	Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Principal	1	\$ 275,910.71	\$ -	\$ -
	Assistant Principal(s)	1			
Student Support	Counselor	2	\$ 402,256.03	\$ -	\$ 31,993.40
	Dean	1			
	Alternative Learning Program Assistant	1			
	Alternative Learning Program Assistant (ED)	1			
	Health Assistant RN	1			
	Health Assistant Non-Licensed	1			
Data Processing	Office Personnel 5 (fiscal)	1	\$ 106,776.80	\$ -	\$ -
	Office Personnel 4 (attendance)	1			
Regular Education Instruction	Kindergarten Teacher	7	\$ 4,040,030.10	\$ 513,250.68	\$ -
	1st Grade Teacher	6			
	2nd Grade Teacher	6			
	3rd Grade Teacher	6			
	4th Grade Teacher	5			
	5th Grade Teacher	5			
	Gifted Teacher	1			
	Music Teacher	1			
	Physical Education Teacher	1.5			
	Art Teacher	1			
	Library/Media Assistant	1			
	Technology Assistant	1			
	Title 1 Assistant	4			
	Intervention Assistant	3			
	Reading Specialist	2			
	Math Specialist	1.5			
	Family Support Specialist	0.5			
	English Language Assistant	1			
	English Language Tutor	1.5			
Special Education Instruction	Emotional Disturbance Unit Teacher	0	\$ 1,347,113.50	\$ 96,319.27	\$ -
	Multiple Disabilities Unit Assistant	10			
	Inclusion Teacher	8			
	Cross Categorical Teacher	5			
	Multiple Disabilities 1:1 Assistant	0			
	Multiple Disabilities Access Assistant	2			
	Braille Assistant	0			
	Emotional Disturbance Assistant	0			
Custodial	Lead Custodian	1	\$ 235,321.17	\$ -	\$ -
	Custodian	3			
Food Service	Manager	1	\$ -	\$ 198,540.07	\$ -
	Assistant	6			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	102	\$ 6,407,408.30	\$ 808,110.02	\$ 31,993.40
<b>Building Budget</b>		\$ 20,525.00	\$ 22,238.00	\$ -
<b>Central Operations Budget</b>		\$ -	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>		\$ 28,374.33	\$ -	\$ -
<b>Total School Budget</b>		<b>\$ 6,456,307.63</b>	<b>\$ 830,348.02</b>	<b>\$ 31,993.40</b>

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# HOUSTON EARLY LEARNING CENTER



Step Up To Quality (SUTQ) is a five-star quality rating and improvement system administered by the Ohio Department of Education and the Ohio Department of Job and Family Services. SUTQ recognizes and promotes learning and development programs that meet quality program standards that exceed licensing health and safety regulations. The program standards are based on national research identifying standards which lead to improved outcomes for children.

Houston Early Learning Center has earned a five star rating from the Ohio Department of Education



Houston Early Learning Center							
				Positions	Total Compensation by Funding Source		
					General Fund	Federal Grant	State Grant
Administration	108	Principal	1	\$ 142,483.92	\$ -	\$ -	
Student Support	320	Health Assistant LPN	1	\$ 49,451.62	\$ -	\$ -	
Data Processing	501	OP 5 (fiscal)	1	\$ 56,317.24	\$ -	\$ -	
Instruction	230	Preschool Teacher	9	\$ 509,134.22	\$ 31,993.40	\$ 336,000.00	
	212	Itinerant Teacher	2				
	415	Preschool Assistant	11				
Custodial	611	Lead Custodian	1	\$ 120,644.58	\$ -	\$ -	
	902	Custodian	1				

		Positions	Funding Source		
			General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>		27	\$ 878,031.58	\$ 31,993.40	\$ 336,000.00
<b>Building Budget</b>			\$ 5,250.00	\$ -	\$ -
<b>Central Operations Budget</b>			\$ 102,021.53	\$ -	\$ -
<b>Extra &amp; Co Curricular Supplemental Budget</b>			\$ 8,282.21	\$ -	\$ -
<b>Total School Budget</b>			\$ 993,585.32	\$ 31,993.40	\$ 336,000.00

*\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.*

# DISTRICT CENTRAL SUPPORTS

Central Supports					
		Positions	Total Compensation by Funding Source		
			General Fund	Federal Grant	State Grant
Administration	Superintendent	1	\$ 3,037,993.35	\$ 956,401.29	
	Treasurer	1			
	Assistant Treasurer	1			
	Director	5			
	Assistant Director	2			
	Supervisor	16			
	Assistant Supervisor	4			
	Social Worker	1			
Support Personnel	Office Personnel Level 5	12	\$ 6,321,979.91	\$ 396,105.81	
	Department Specialist	10			
	Administrative Assistant	1			
	Instructional Coaches	3			
	Delivery Services	1			
	IT System Liaison	1			
	Technician	4			
	District Maintenance	7			
	Behavior Specialist	1			
	Mechanics	4			
	Bus Drivers	80			
	Van Drivers	5			
	Bus Assistants	11			

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
<b>Total Personnel Budget</b>	171.00	\$ 9,359,973.26	\$ 1,352,507.10	\$ -
<b>Superintendent Budget</b>		\$ 248,488.00	\$ -	\$ -
<b>Fiscal Office Budget</b>		\$ 2,279,760.38	\$ -	\$ -
<b>Federal Programs Budget</b>			\$ 425,115.09	\$ -
<b>Human Resources Budget</b>		\$ 850,364.13	\$ -	\$ -
<b>Student Services Budget</b>		\$ 92,170.00	\$ -	
<b>PR/Communications Budget</b>		\$ 75,674.00	\$ -	\$ -
<b>Enrollment Budget</b>		\$ 739,676.02	\$ -	\$ -
<b>Special Education Budget</b>		\$ 7,169,000.00	\$ 905,724.49	
<b>Curriculum Budget</b>		\$ 1,614,117.75	\$ -	\$ -
<b>EMIS Budget</b>		\$ 22,000.00	\$ -	\$ -
<b>Transportation Budget</b>		\$ 1,786,768.50	\$ -	\$ -
<b>Maintenance Budget</b>		\$ 237,809.39	\$ -	\$ -
<b>Technology Budget</b>		\$ 507,948.00	\$ -	\$ -
<b>Business Services Budget</b>		\$ 815,667.61	\$ -	\$ -
<b>Total Central Supports Budget</b>		\$ 25,799,417.04	\$ 2,683,346.68	\$ -

\* All projected FTEs and compensation listed above are based on the position's average salary and weighted benefits (ie. retirement, medicare, insurance). Federal grant projections are based on current year allocations and contingent upon July 1 federal allocations.

# Central Supports (Additional Information)

## **Board of Education**

The five members of the board of education are nominated by petition and elected at a regular November election. The functions of the Board are:

- To be responsible to the citizens and students of the Northwest School District
- To serve as the school district policy-making body
- To appoint a superintendent of schools and vest such powers in the superintendent as may be legally delegated
- To select a treasurer
- To consider, approve, or reject policies recommended by the superintendent
- To establish the annual budget for each fiscal year
- To levy taxes when residents approve a tax issue

## **Superintendent**

The Superintendent sets the vision and leads all non-finance departments by providing leadership and guidance. As the instructional leader, the Superintendent implements and continuously monitors identified goals and strategies to increase student achievement. The Superintendent is charged with ensuring all administrators and staff are operationalizing and following district policy, mission, and strategic plan to accomplish district goals. The Superintendent monitors for continuous improvement by examination of what is working and why, what is not working and why and what actions individuals will take to assume responsibility for increased performance and utilizing data to make informed decisions. The Superintendent communicates and collaborates with the board of education and the district CFO/treasurer. Primarily the superintendent advocates for children by creating high-quality experiences within the district so that all students have meaningful choices and opportunities at every step for their futures.

Major expenditures for the department are district legal expenses for issues such as personnel, negotiations, property, contracts, etc.

## **Financial Office**

The Financial Office is made up of several departments, including accounts payable, accounts receivable, budgetary/compliance, payroll and benefits, that provide leadership, direction and guidance to ensure compliance with local, state and federal laws, regulations, policies and procedures, to ensure transparency to our stakeholders by reporting financial information and to support the district buildings and departments in school finance, budgeting, financial planning and forecasting, accounting, auditing, financial reporting, cash management, investments, debt management, grant management and the technology to maintain the efficient financial operations of the school district.

## Central Supports (*cont.*)

Major expenditures for the department are percentage of property tax collections for County Auditor and Treasurer Fees, state funding expenditures for tuition to other school districts, election expenses for board and ballot issues, annual audits, Board of Revision Complaints, financial and payroll software, and bank charges.

### **Federal Programs Department**

The Federal Programs Department provides leadership, direction, and guidance of Federal Programs. They oversee the development of comprehensive program plans, implementation of planned programs and monitor budgets in accordance with established federal, state, and local policies. The department ensures compliance with all State and Federal laws and State Department of Education rules and regulations. The Northwest Local School District receives additional funds under multiple Federal and State grants including but not limited to Title I, Title IIA, Title III, Title IV, IDEA, and Early Childhood Education.

- **English as a Second Language**

K-12 students identified as English Language Learners through district screening receive small-group and in-class support through tutors and teachers who maintain an average class load of 40 students or below. Clustering of ELL students in elementary CORE classes with TESOL certified instructors will occur. English Language Learners at the high school level may be placed in sheltered English classes designed specifically for newcomers.

### **Human Resources Department**

The Human Resources Department is committed to attracting, employing, and retaining highly qualified employees to support the academic achievement of all students in the district. Our human resources team provides leadership and guidance in the implementation and administration of policies and processes in a continuing effort to foster a positive, ethical, and productive work environment. The funding we receive supports our contracted substitute services, purchases software systems which support our daily operations and analytics, and provides resources for recruitment of all employees.

## Central Supports (*cont.*)

### **Student Services Department**

The Student Services Department supports students PreK-12th grade through ensuring that student's social and emotional needs are met so that they are best prepared to learn every day and to grow the most. The department ensures that students have fruitful experiences in their schools and classrooms and have the support they need to achieve.

- **Nursing**

The overarching focus of the Health Services Department is to reduce and eliminate health-related barriers to the education process for all students. The Department largely supports students with complex medical needs. Staff promote physical and emotional health, safety, intervene with actual and potential health problems, provide case management services, communicate with families and collaborate with interdisciplinary teams and healthcare providers. The District employs a District Nurse and every building has a licensed nurse. Buildings with larger enrollments have an additional health assistant to assist with the everyday needs of our students and staff. In special cases, one-on-one nurses may be assigned to meet the unique needs of Students with Disabilities.

### **Enrollment Department**

The Enrollment Department strives to work with families seeking admission to the district in an expeditious manner to allow all children access to educational opportunities to champion their learning. This department is the first encounter families have with the district and works hard to provide the best customer service experience to new and/or returning families. Our office works in conjunction with various other district offices to disseminate information to families to limit the number of times families have to reach out to obtain desired information for their student enrollments. This office connects families to the Food Service department, provides information for the Transportation Office, and works directly with communicating student enrollments with the Special Education Office and EMIS personnel.

### **EMIS Department**

The EMIS (Educational Management Information System) Department provides leadership, direction, and guidance for reporting accurate and timely data to the state of Ohio for funding and accountability. Northwest employs one EMIS Coordinator who collaborates with all district departments to ensure compliance with all requirements, verification of data and reports, and communicates upcoming changes.



## Central Supports (*cont.*)

### **Special Education Department**

The primary role of the Special Education Department is to ensure that all students in our district from age 3-21 are provided with the educational support they need to be successful. We achieve this through working with our special education staff and ensuring that they have the support and skills they need to provide the highest quality of specially designed instruction to our students.

The Special Education Department provides leadership, guidance and support to our staff and schools so our students with academic and behavioral needs are provided with the support and skills they need which will enable them to achieve academic excellence, acquire independent life skills, and be prepared for work or post-secondary education as they transition to adult life.

### **Curriculum Department**

The Curriculum Department provides leadership, direction, and support for building administrators and instructional staff related to teaching, learning and assessment. Our primary function is to ensure that teachers and students have access to the instructional resources that they need. In collaboration with our teachers, the department ensures compliance with requirements related to what we teach, when we teach it, and how we assess student mastery of content, skills and competencies. We oversee multiple budgets, the largest one being for textbooks and resources (print and electronic) for teachers and students. Our budgets also include the costs associated with our online student information and data systems and electronic gradebook access for teachers and parents. Screening, identification, and services for our gifted learners are the responsibility of our Department, as are College Credit Plus (CCP) opportunities.

### **PR/Communications Department**

The Public Relations Department is committed to communicating Northwest Local School District's mission, vision and beliefs and to providing opportunities for continuous engagement with our surrounding community, as well as the building and establishing strong community partnerships. This department is responsible for disseminating internal and external communication information in a timely, consistent, and transparent manner. The Office serves as the official point of contact for media and conveys the official District position on issues of district-wide impact or significance, and during crisis and emergency situations.



# Central Supports (*cont.*)

## **Business Services Department**

The Business Services Department comprises five departments, including maintenance, custodial, transportation, food service, and technology. The department is also responsible for the review and negotiation of all district vendor contracts, approval of all purchasing, administration and monitoring of district insurance programs, and long term planning for district maintenance and facility needs.

- **Maintenance**

The Maintenance Department is responsible for the majority of all needed maintenance throughout the district including all routine preventive and emergency maintenance. The district employs skilled maintenance workers in the following trades:

- Electrician
- HVAC
- Plumber
- Locksmith
- Grounds/Pesticide

- **Custodial**

Based on industry standards, custodians are staffed at a ratio of one custodian per every 28,000 square feet. The custodial teams in each building are responsible for the daily cleaning and sanitation of all classrooms, restrooms, offices and common areas inside the building as well as general grounds keeping outside.

- **Transportation**

Based on district policy of busing K-8 students at one mile, routes are calculated each summer based on a bus capacity of 60 students per elementary route and 50 students per middle school route with no route longer than 60 minutes. Routes include non-public transportation, including parochial and community schools. The district maintains vans for special transportation needs and bus aides to support students with disabilities on bus routes.

- **Technology**

The Technology Department is responsible for the majority of all needed technology support and maintenance throughout the district including all routine preventive and emergency maintenance. The department currently manages over 10,000 devices district-wide. The district employs skilled technicians for the following tasks:

- Repairs/Maintenance
- Networking
- Troubleshooting

- **Food Service**

The Food Service Department is a self-sufficient operation and does not operate with general fund support. The number of staff and hours are dependent upon the enrollment of the school, number of serving lines and kitchen capacity.

## Nonpublic Schools Support

There are two types of private schools in Ohio. The first type of private school is a **Chartered Nonpublic** School. These private schools opted to apply for and receive a charter granted by Ohio's State Board of Education. (In other states private schools may be subject to accreditation rather than a chartering process.) The second type of private school is a **Non-Chartered, Non-Tax** Supported School. The Ohio Department of Education provides the following short description of both types of private schools:

*[Chartered nonpublic schools](#) are private schools that have provided evidence of adherence to the Operating Standards for Ohio Schools and are therefore officially chartered by the State Board of Education. These schools can choose to offer a religious-based curriculum. Credits and diplomas from such schools must be recognized by other Ohio chartered schools (both public and nonpublic).*

*[Non-chartered non-tax supported schools](#) (NCNT) are those that, because of truly held religious beliefs, choose to not be chartered by the State Board of Education. Such schools are required to file a report with the Ohio Department of Education annually. A list of NCNT schools is available to review on our website at [NCNT Information](#). The Ohio Department of Education does not have legal authority to regulate the curriculum taught in non-chartered schools.*

Students living within the boundaries of the Northwest Local School District currently attend over 60 private schools as reported in the Non Public Data System. Northwest Local Schools have the following obligations to private schools:

### **Transportation**

The Board of Education must provide transportation for children from grades kindergarten through eight who live more than two miles from the public school to which they would be assigned, unless such transportation is found to be unnecessary or unreasonable or would require more than thirty minutes of direct travel time. The local board of education has the option of providing transportation for students living less than two miles from such school or more than thirty minutes from such school. O.R.C. 3327.01. NWLSD transports approximately 1050 K-8 non-public students outside of one mile or reimburses approximately 170 in the form of payment in lieu of transportation for those students determined impractical to transport to due distance,

# Nonpublic Schools Support (*cont.*)

## **Consultation/Participation in Federal Programs**

NWLSD is required to consult annually with all private schools who report enrollment of students living within the boundaries of NWLSD in order to determine if they are interested in participating in Federal Programs. School located within the NWLSD boundaries are eligible to participate in all Federal Programs including, but not limited to Title I, Title IIA, Title IV, Title III and IDEA. Schools located outside the boundaries of NWLSD who have eligible low-income students are eligible to participate in Title I programs. Once participation is elected by a private school, NWLSD is responsible for providing equitable services. State and Federal Grants often have requirements pertaining to equitable services and consultation with private schools which are a condition of grant approval. NWLSD is currently the fiscal agent for 20 schools that receive over \$650,000 in federal grants.

## **Special Education Services**

NWLSD is required to participate in Child Find activities to identify students attending private schools who may qualify for Special Education Services. The district is responsible for costs associated with testing and identification of these students. Once identified, the private school writes an individual service plan. Funds from the District's IDEIA grant are required to be used to provide equitable services to private schools who choose to participate. In addition, NWLSD is required to ensure that students who choose to apply for and receive Autism or Jon Peterson scholarships to attend private schools have a current Individualized Educational Plan (IEP) that is written and monitored by the district. NWLSD is currently administering over 130 student's IEPs under the Autism and Jon Peterson scholarships and monitoring over 90 Individual Service Plans\* for students not receiving scholarships.

*\* This number increases if the private schools choose to write service plans in addition to the IEPs.*

## **Auxiliary Funds**

NWLSD is the fiscal agent for non-public schools located within district boundaries who receive State Auxiliary funds. These funds are awarded based on the private schools Average Daily Membership (ADM) and are required to be managed by the public district unless the private school elects to receive the funds directly. NWLSD is currently the fiscal agent for five schools that receive over \$2.3 million in Auxiliary funds.

# Governmental Funds – Budgets & Accounting

By law, Northwest Local School District implements Generally Accepted Accounting Principles (GAAP) as determined by the Governmental Accounting Standards Board (GASB). Budget practices parallel accounting standards. Annual financial reports are independently audited each year and are submitted to the State of Ohio Auditor's Office for review.

The District uses governmental fund accounting and reporting to segregate revenues and expenditures for budgeting and accounting purposes. The legal budget level is considered to occur at the “*fund*” level. The District uses governmental funds to account for its revenues and expenditures.

The following governmental funds are used by Northwest Local School District and are consistent with those used by other Ohio public education school districts.

- The ***General Fund*** is the District’s primary on-going operating fund. It accounts for all activity and financial resources of the general government, except those accounted for in other governmental funds below.
- The ***Special Revenue Funds*** account for all activity and financial resources from state and federal grants.
- The ***Debt Service Fund*** accounts for resources accumulated and payments made for debt principal and interest of general obligation school building bonds.
- The ***Capital Projects Fund*** is used to account for resources accumulated and payments made for the acquisition, maintenance, improvement of sites, construction and remodel of facilities, and procurement of equipment necessary for providing education programs for all students in the District. These revenue sources in this fund are primarily restricted for capital expenditures, non-general obligation debt, buses, technology & capital maintenance (5 year life or longer).
- The ***Food Services Fund*** is an enterprise fund and accounts for all revenues and expenditures related to the preparation and serving of breakfast and school lunch programs. The Food Service Department operates as its own business and is not supported by local taxes.

# General Fund - Introduction

The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is used to 1) maintain and operate K-12 programs, activities, and support services and 2) account for special education and preschool programs.

## Major Revenue Sources

**Property Taxes & State Funds.** Property tax revenues and collections are governed by the state's certified property tax system regulations. Collections are heavily dependent upon the taxable value determined by the county auditor. The Board of Education is vested with legal authority to set specific tax rates and revenues to fund public education in Hamilton County.

**Interest on Investments.** Interest is earned from the funds which the District invests. The Ohio Revised Code 135 requires the District to invest its funds based upon specific priorities: 1) safety of investment principal, 2) liquidity, and 3) yield on investments. Safety of principal is the top priority.

**Other Local Sources.** Other local revenue is received through other miscellaneous resources, and these resources are usually one-time or less significant than other funding sources.

**State Revenues.** Public education in the State of Ohio is financed through local property taxes in conjunction with what is commonly referred to as the School Funding Formula. The state's current funding formula is the Fair School Funding Plan. State funding is primarily driven by the number of students enrolled and accounted for in average daily membership (ADM). The District receives unrestricted as well as restricted and grant related revenues appropriated by the state legislature and overseen by the Ohio Department of Education (ODE). All state revenues which are received in the form of grants and entitlements must be spent for the purpose specified by the grant or entitlement. Any portion of a grant or entitlement that is not expended at year end is not recognized as a revenue and is deferred to the next fiscal year or returned to the source.

**Federal Revenues.** The District receives grants and entitlements for programs such as Title I, Title II, Special Education (IDEA), and other various grants and programs. All Federal revenues are received as grants and entitlements, and these funds must be spent for the purpose specified by the grant or entitlement. Any portion of the grant or entitlement that is not expended at year end is deferred to the next fiscal year or returned to the source.

## General Fund - Introduction (*cont.*)

### Major Expenditure Uses

**Salaries.** The salaries classification includes payments to certified and hourly paid (classified) employees for services performed for the District. This classification is for costs associated for employees only.

**Benefits.** The benefits classification includes retirement, and insurance related costs for employees only.

**Purchased Services.** This classification includes special needs services, utilities, tuition, travel, repairs, and other professional service costs for employees and independent vendors and contractors.

**Supplies.** The supplies classification includes school supplies, food, textbooks, library books, and other consumable supplies.

**Capital Outlay.** The property classification includes equipment and property with a useful life of longer than one year as well as costs associated with capital projects.

**Other.** This classification includes costs not otherwise described in other object classifications such as Auditor/Treasurer fees and rewards.

**Budget Contingency.** The budget contingency classification identifies potential unknown costs the District is planning for within its approved budget. Because there are many unknown future factors that will affect the on-going budget, this classification is in place to help prepare for unexpected items which may impact the fiscal stability of the District. Volatile future events that may change and impact the District could include changes in utilities prices, fuel prices, revenues from state and federal funding, employee overtime due to inclement weather conditions, substitute worker costs, etc. The contingency amount is the difference between the actual overall General Fund budget and the 3% Community Partnership cap.

## General Fund - Introduction (*cont.*)

Northwest Local Schools estimates that all of its governmental funds will receive approximately 60 percent from property taxes, 28 percent of its resources from the state, and the remaining amount from federal and other local sources.

**State Revenues** - The Ohio Legislature funded through the Fair Schools Funding formula estimates a 0% increase in funding for the 2023-24 school year. This reduction in state revenue is due to the current law calculating basic cost inputs at 2018 levels while local property valuations and income are calculated at current levels which shifts the funding burden onto the local community.

**Property Taxes & Revenue Mix** - Northwest Local has experienced significant growth in new tax valuations over the past few years. Property tax revenues make up approximately 60 percent of the District's revenue structure. Although property taxes and state revenues are the majority of the District's total revenue structure, local revenues are still the largest revenue source in the General Fund. Also, property tax revenues are collected to pay for expenditures associated with the District's Debt Service and Capital Projects Funds.

Property tax revenues are estimated using conservative projection methods given fluctuations in redemptions and fees collections; this helps to ensure long-term budget sustainability and align recurring revenues with recurring expenditures to support our instructional priorities.

### District Taxable Values:

2010:	1,649,338,981
2011:	1,479,945,220
2012:	1,475,576,100
2013:	1,478,878,210
2014:	1,431,543,850
2015:	1,436,982,590
2016:	1,457,750,430
2017:	1,508,026,370
2018:	1,519,612,410
2019:	1,523,291,720
2020:	1,744,685,280
2021:	1,745,379,120
2022	1,757,973,090

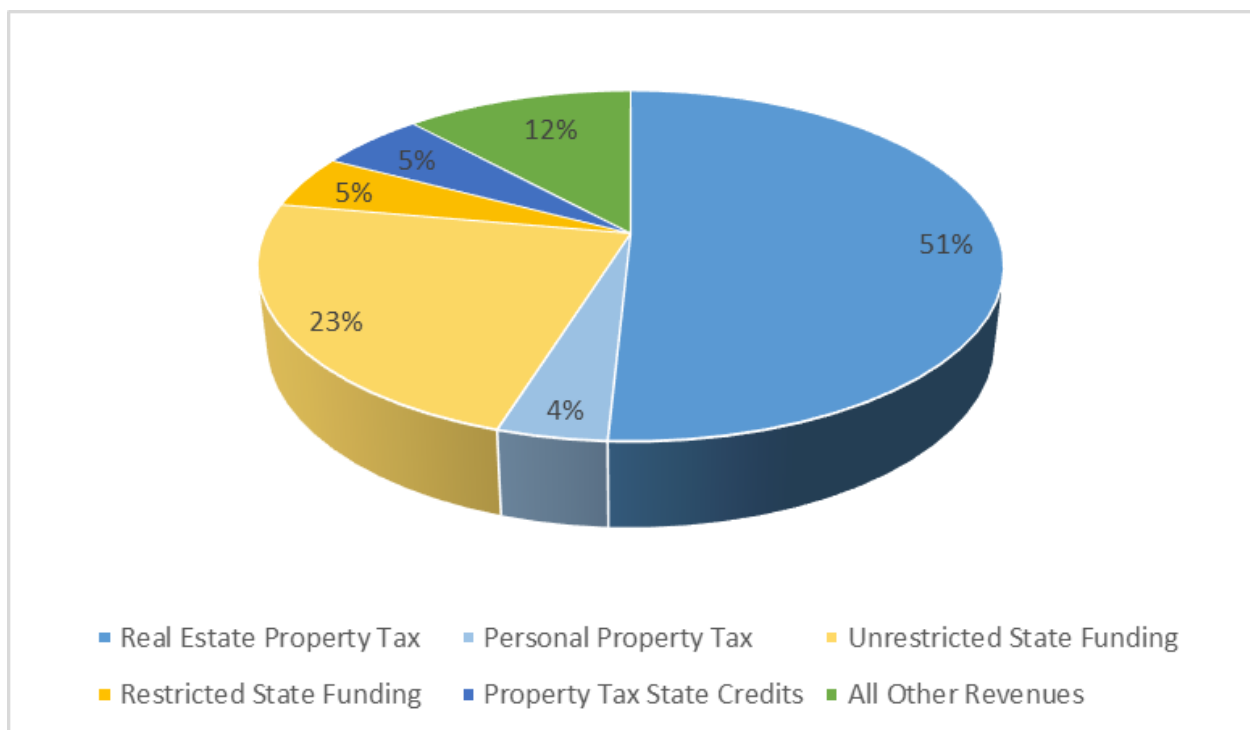
**Interest Earnings** - The District projects its interest earnings will remain stable for the coming year. At year end, interest rates on earnings were approximately one percent.

## Revenues – Highlights & Trends

**Underlying Economic Conditions & Effect on Future Revenues** - It is important to note there are several conditions that impact district revenues which are out of the control of the District. Property tax collection rates, state income tax collection rates, enrollment changes, and economic factors such as unemployment, inflation and tax base growth or declines can impact the revenue structure of the District. When negative economic factors arise that change the revenue structure of the District, the District works with its Board of Education and administration to revise the budget to ensure a balanced budget plan is in place.

**Restricted & Categorical State & Federal Revenues** - The District receives various categorical grants and restricted revenue sources. Generally Accepted Accounting Principles (GAAP) and standards require the District to recognize these revenues as qualifying expenditures occur.

Consequently, the timing of revenue recognition can vary between years, depending upon when the qualifying expenditures occur. The District estimates 5% of 2023-24 General Fund revenues will come from restricted and categorical revenue sources from the state government level--depending upon when categorical grant expenditures are implemented.





# Revenue Projection Methodology & Classifications

The District relies heavily upon its own internal data to estimate enrollment which is the largest driver of state revenue. The District uses a specific identification method to project enrollments for each school. The District uses historical trend data, known kindergarten registration statistics and birthrates, and known migration patterns to develop its enrollment projections.

Federal and state revenues are estimated based upon historical trends and information provided by the Ohio Department of Education (ODE).

Local property tax revenues are estimated using information collected from the Hamilton County Auditor. Historical trends are also used to estimate property tax revenues.

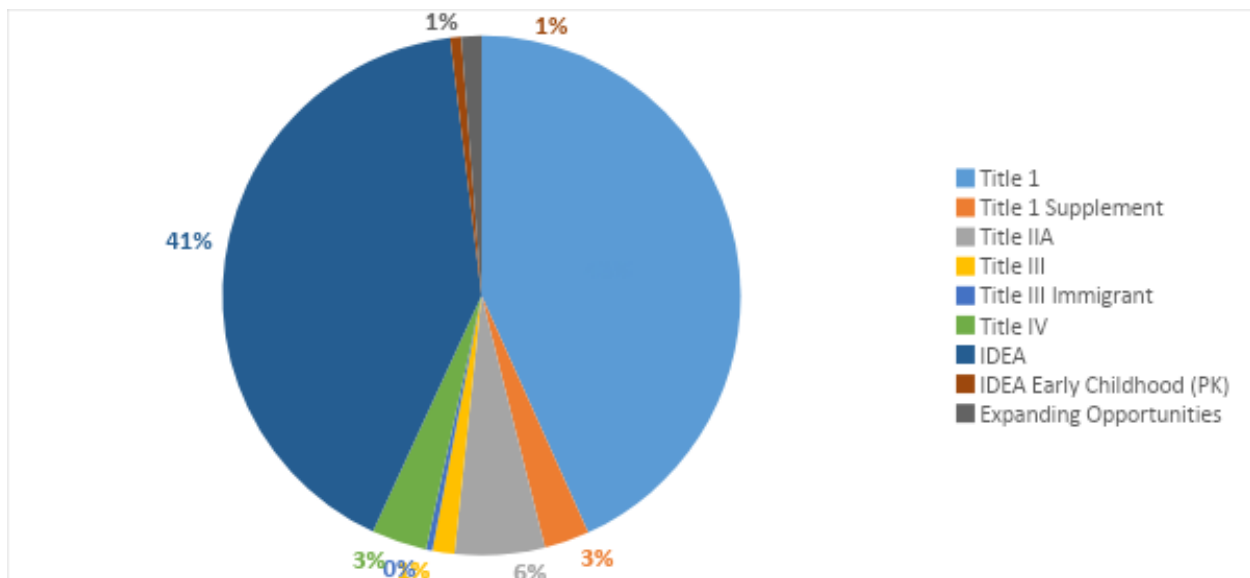
The District generally does not include revenue in the budget that cannot be verified with documentation of its source and amount within reason—particularly unknown new sources of revenue.

**Revenue Classifications.** Revenues are grouped into three divisions; Local Sources, State Sources, and Federal Sources. Some examples of major revenue sources in each unit are:

**Local Sources** - Property tax, interest on investments, rentals, tuition.

**State Sources** – State School Funding Formula (Foundation) and restricted grants.

**Federal Sources** – The District receives approximately \$6 million in federal resources through ESSA, Title services, and special education programs (IDEA). Federal resources are used to supplement programs and student needs above and beyond what the local community and general fund can support.

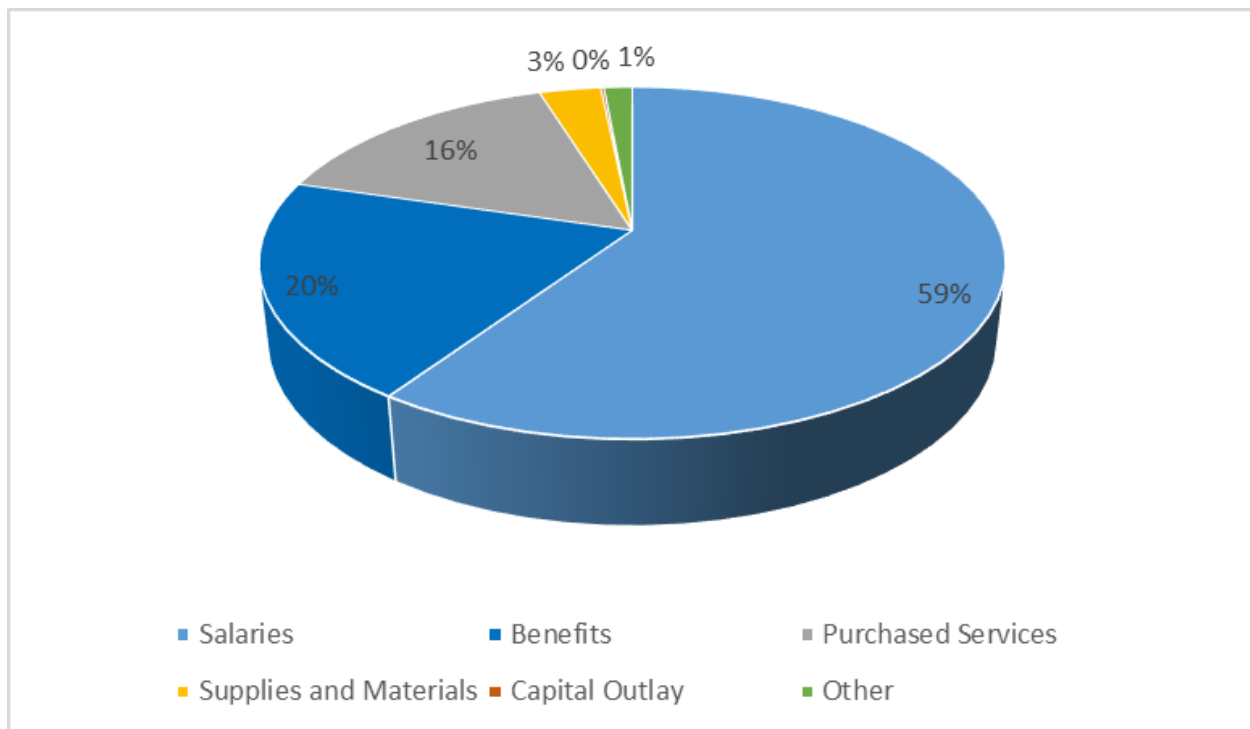


## Expenditures – Highlights & Trends

**Personnel Costs.** The District's primary purpose is to provide services to children and patrons, the District's expenditure mix directs a significant amount of resources to personnel costs. Salaries and benefits are estimated to be approximately 80 percent of the 2023-24 budgeted expenditures for the General Fund. Northwest Local School District average teacher compensation (salaries and benefits) is below state averages.

**Non-Personnel Costs.** These costs are estimated using historical trends and/or specific program goals, needs, and requirements. Projected non-personnel costs are reviewed by the

**General Fund Expenditure** - The District's General Fund supports on-going and one-time programs. Approximately 70 percent of General Fund expenditures are directed towards instructional services. The next largest General Fund expenditure function is operations and maintenance (building operations), which is approximately 20 percent of the General Fund budget.



# Expenditure Projection Methodology & Classifications

**Expenditure Classifications.** Expenditures are reported in two separate types of classifications: 1) by function, and 2) by object.

*Expenditures classified by function include the following:*

**Instructional Services.** This function includes those activities dealing directly with the instruction of pupils. The expenditures which can be identified as being directly related to instruction of pupils in a learning situation are considered as instructional. Teacher salaries, teacher assistant salaries, equipment in the classroom essential to the subject taught, and furniture and supplies directly related to instruction are examples of the type of expenditures that are included.

**Support Services – Students.** This function encompasses those activities related to promoting and improving school attendance and counseling. The costs necessary to manage and provide health and nursing services are identified with this function. It includes providing health services which are not part of direct instruction. This function also includes assessing and testing pupils with respect to career and educational opportunities, and helping them establish realistic goals. The costs of managing and operating the attendance office are identified with this function. Salaries of personnel, staff, and costs of office supplies and equipment are examples of includable cost items.

**Support Services – Instructional Staff.** This function encompasses those activities which have as their purpose managing, directing, and supervising the instructional program and improving the quality of instruction and curriculum. It includes responsibilities in such areas as improvement of curriculum and instruction, research and development, program evaluation, curriculum supervision, and in-service education for professional personnel, as well as supplies and equipment to support the instructional program. This function also embraces the preparing, maintaining, and distribution of library and media resources used to support instruction. Some examples would be costs for media equipment, salaries of media personnel, library books, and periodicals.

**Support Services - District Administration.** This function covers those activities which have as their purpose overall administrative responsibility for the entire school system. It includes responsibilities of such areas as the Board of Education and the office of the superintendent. Costs include staff salaries, as well as supplies and equipment to support general administration.

**Support Services - School Administration.** This function covers those activities which have as their purpose directing, managing, and supervising a school. It includes the principal, assistant principal, and other administrative and clerical staff. Costs necessary to provide personnel, supplies, and equipment to manage and operate a school are classified in this function.

# **Expenditure Projection Methodology & Classifications**

## ***(cont.)***

**Support Services – Business & Central Services.** This function encompasses those activities concerned with the operation of business services, such as the office of the business administrator, fiscal services, and central technology services. Costs include staff salaries, as well as supplies and equipment to support these activities.

**Support Services - Operation and Maintenance.** This function encompasses those activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and building equipment in an effective working condition and state of repair.

**Student Transportation.** This function covers the costs of providing management and operation services for regular bus routes and non-public used to transport students to and from school. This function also covers the costs of providing transportation to students for after school activities, field trips, and other transportation related costs.

**Food Services.** This function encompasses those activities which have as their purpose the management of the food service program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.

**Facilities & Construction.** This function encompasses activities and costs related to building renovations, new projects, and facility systems oversight.

**Debt Service.** This function covers bond principal, interest, and paying agent costs.

## District Per Pupil Expenditures

Per pupil spending is affected by on-going and one-time expenditures. The District uses two benchmarks to compare per pupil spending: 1) historical trends within the District's General Fund, and 2) comparisons with other Ohio school districts as reported by the State of Ohio Department of Education.

The state's method for determining per pupil spending excludes programs such as preschool as well as property and equipment purchases. Per pupil spending throughout the state generally reflects economies of scale; large school districts generally have lower per pupil expenditures, and small school districts generally have larger per pupil expenditures. Per pupil expenditures as reported by the State of Ohio Department of Education is as follows:

<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
District: \$8,335	District: \$8,497	District: \$9,057	District: \$9,845
State: \$9,721	State: \$9,883	State: \$10,334	State: \$11,306

# Teacher Compensation

Each year, the District conducts a teacher compensation analysis with 30 other school districts in the surrounding area. The purpose of this survey is to validate the District's competitive pay structure for teachers. The District builds its budget with the intent to recruit, retain and reward highly qualified teachers, who in turn, provide high quality educational services to children.

The survey is designed to gather salary related data for comparing teacher pay at four points on salary schedules—ranging from pay for teachers with no experience to pay for teachers with 30 years of experience. The survey also gathers data in relation to insurance and other common benefits. The survey was completed by representatives from the other school districts, and the results of the survey averaged for ten years across all degrees are shown below.

Northwest Local School District, 2022-23:

Average Teacher Salary: \$67,988

Average Teacher Benefits: 85% Board Paid/15% Employee Paid

Other Surveyed Districts, 2022-23:

Average Teacher Salary: \$71,027

Average Teacher Benefits: 85% Board Paid/15% Employee Paid

Each year, school district's report average teacher compensation to the State of Ohio Department of Education. An annual comparison of school districts is published in the State Report Card. Where the above survey is designed to compare an average through a normal teacher career path, the State of Ohio Department of Education report includes actual salaries and benefits for the year. Thus, actual teacher experience and education can have a profound impact on the State of Ohio Department of Education teacher compensation (salaries & benefits) report each year.

*Source: ODE District Profile Report*

Northwest Local School District:

2018-19: \$65,474

2019-20: \$67,992

2020-21: \$68,985

2021-22: \$68,320

Similar District's in Ohio Average:

2018-19: \$65,995

2019-20: \$67,255

2020-21: \$69,126

2021-22: \$70,698

*Note: FY 22-23 data has not yet been reported by the State of Ohio Department of Education.*

## Long-Term Financial Health Highlights

The General Fund is the primary operating fund of the District and provides the foundation of resources needed for educational services and programs. Maintaining an adequate cash reserve helps protect taxpayers from unnecessary fluctuations in assessed taxes each year. A strong fund balance safeguards taxpayers from the ups and downs that occur in the economy, enrollments, state funding, federal funding, and other factors which affect the District's budget.

To ensure the district's long-term financial stability, the Northwest Local School District Board of Education adopted a Resolution of District Financial Parameters and Community Partnership that commits the District to operating within a capped 3% growth in operational expenses, as well as, sets the financial parameters that will be adhered to when budgeting each year.

The Board of Education and Community demonstrate a commitment to the long-term financial stability of the district by adhering to a 5 year-5 mill operating levy cycle. When above the 20-mill floor, levies are flat when passed. Inflationary increases are necessary to sustain current operations. The district aligns all financial decisions to the District's strategic goals and objectives and instructional priorities.

# Long-Term Financial Health (*cont.*)

## Highlights

### *Resolution of District Financial Parameters and Community Partnership*

**WHEREAS**, on November 15, 2021 the Northwest Local Board of Education approved a 5-year General Operating Fund budget forecast reflecting an operating deficit resulting in an insufficient cash reserve; and;

**WHEREAS**, on September 26, 2016 the Northwest Local Board of Education approved a Cash Balance Reserve Policy #6220.01.

**WHEREAS**, the Northwest Local Board of Education will continue to monitor the use of parameters on expenditures as set by this policy, and continued utilization of these parameters through fiscal year 2026 (2025-2026 school year), and;

**WHEREAS**, the Northwest Local Board of Education has not requested an additional tax levy for operations since 2019 for the day-to-day operations of our schools, and;

**WHEREAS**, the Northwest Local Board of Education committed that this 2019 7.5 mill levy will last at least 3 years, and;

**WHEREAS**, the Northwest Local Board of Education has projected a 5 mill Emergency operating levy in Fiscal Year 2024 and has committed that this levy will last at least 5 years, and

**WHEREAS**, at Northwest Local, resources will be aligned to meet the goals and objectives as identified in the District's Strategic Plan and all financial decisions will consider the impact on student achievement.

**THEREFORE**, the Northwest Local Board of Education resolves to:

1. Continue the utilization of financial parameters
2. Continue its commitment to student achievement
3. Evaluate the condition of its facilities to maintain the community's investment in them, as well as, the need for technology infrastructure and equipment to provide tools to teach 21st Century skills to Northwest's students, utilizing cash reserves prudently to meet identified needs in these areas.

*And* **FURTHER**, the Northwest Local Board of Education resolves to commit to new financial parameters as follows:

The Northwest Local School General Operating Fund budget targets will be no more than an average of 3% growth of the budget for Fiscal Years FY22 through FY26. The growth measure will be all operating expenditures with the exception of negotiated personnel salary increases. Annual deviation from the % growth may occur but in all cases the General Operating Fund Budget (Total Expenditures) will be capped to meet the district's Cash Balance Reserve Policy. Deviations from these parameters must be approved by Board action.



## Long-Term Financial Health *(cont.)*

### Long-Term Sustainability & Fund Balances

The Board of Education and administration are committed to developing safeguards and maintaining the financial integrity of the District.

To meet this goal, the District monitors and maintains adequate fund balances in the General Fund.

**Fund balances** are the residual dollar amounts left after all revenues, expenditures, and other financing sources and uses are accounted for.

Fund balances are a key measuring point for assessing the financial health of the District, particularly over the course of many years. Fund balances over time provide a basis for understanding how well the District lives within its means and maintains the financial integrity of operations—especially within the General Fund.

There are several reasons to maintain an adequate fund balance reserve.

- **A Protection to Taxpayers** - Maintaining an adequate reserve helps protect taxpayers from unnecessary fluctuations in assessed taxes each year to support educational services. A strong fund balance safeguards taxpayers from the ups and downs that occur in the economy, enrollments, state funding, federal funding, and other factors which affect the District's budget.
- **Cash Flow** – It is essential for the School Board to have enough cash on hand for payroll and other obligations to be made in a timely manner due to 1) property tax revenues which are not received until February & August of each calendar year, and 2) most state and federal grants require the School Board to make payment first before the funds and reimbursements are received from the state and federal governments.
- **Unforeseen Requirements** – Reserves often act as a contingency to meet unbudgeted and unexpected needs.
- **Financial Security** – A fund reserve also demonstrates a sign of financial strength and security to banking, financial institutions, and credit rating agencies (currently an **Aa2**). This protects the District's future ability to borrow funds and sell bonds at more favorable rates; thus, better protecting our taxpayers from unnecessary interest costs.
- **Interest Earnings** – Having a fund balance allows the Board to earn additional interest revenues without having to tax citizens.

# Long-Term Financial Health (cont.)

## Long-Term Sustainability & Fund Balances

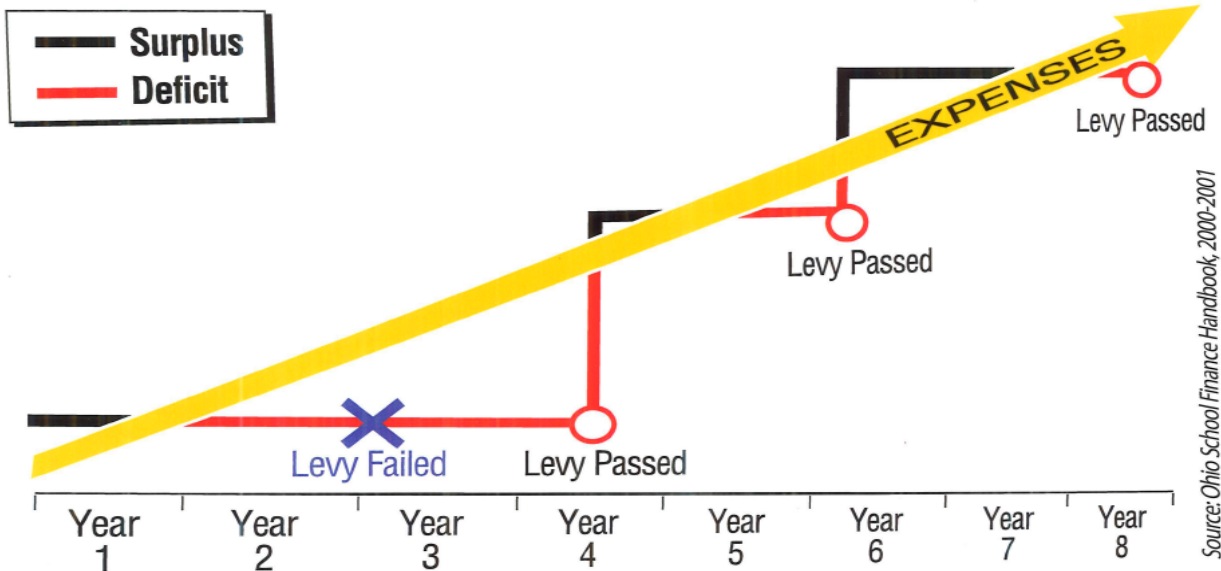
District Best Practices – District policy requires the District to maintain a minimum of a General Fund 25% or 3 months fund balance reserve in comparison to General Fund annual expenditures.

### Northwest Local School District General Fund - Fund Balance Trends:

<b>2019-20 actual:</b> 27% of expenditures	<b>2023-24 projected:</b> 44% of expenditures
<b>2020-21 actual:</b> 34% of expenditures	<b>2024-25 projected:</b> 38% of expenditures
<b>2021-22 projected:</b> 41% of expenditures	<b>2025-26 projected:</b> 31% of expenditures
<b>2022-23 projected:</b> 48% of expenditures	<b>2026-27 projected:</b> 23% of expenditures

### Typical School Income and Expense Cycle

Here is the typical pattern most school districts have to deal with.



## Long-Term Financial Health (*cont.*)

### 5 Year Forecast – General Fund

The District's annual budget is dependent upon many factors such as the willingness of taxpayers to fund education, state legislative allocations, federal congressional allocations, inflation, and the strength of the economy. These factors usually take precedence in immediate budget decisions.

Nevertheless, as the District prepares its budget each year, the budget process considers long-term factors for the next 3 to 5 years. This is particularly helpful as it helps create a budget plan for long-term sustainability that allows for short-term adjustments each year. This also helps to ensure core services for children and patrons are sustained through economic growth and recessionary cycles.

Generally speaking, the following assumptions are made in the long-term budget forecast:

#### Revenues:

- Enrollment Growth: 0%
- State Revenue Growth: 0-2%
- Tax Base Growth: 1%

#### Expenditures:

- Employee Benefits Inflation: 5%
- Employee Salaries Inflation (Steps + Lanes + COLA): 3%
- Employee Attrition: -14%
- Non-Personnel Costs Inflation: 1%

The budget forecast shown below, for the General Fund, depicts the challenges which the District faces in the future—particularly with employee compensation and inflationary costs associated with employee benefits. This model also shows the difficulty for expanding and changing operations within a balanced budget environment. This reality forces the District to adjust its strategic and budget plan on an annual basis. State law prohibits school districts from adopting budget plans that create long-term deficits. Future program budgets will be adjusted to ensure a financially balanced budget occurs and a safe fiscal environment is maintained in the District.

The following budget forecast reflects the General Operating fund of the District.

# Long-Term Financial Health (cont.)

## 5 Year Forecast – General Fund

Northwest Local School District  
Schedule Of Revenue, Expenditures and Changes In Fund Balances  
Actual and Forecasted Operating Fund

DRAFT \*\* May 2023

	ACTUAL			FORECASTED				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Revenue:</b>								
1.010 - General Property Tax (Real Estate)	45,198,424	50,985,810	52,112,064	52,587,135	50,629,372	52,001,841	52,124,407	53,629,578
1.020 - Public Utility Personal Property	3,370,481	3,715,857	4,006,559	4,220,356	4,012,826	4,102,379	4,214,173	4,326,775
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	27,757,022	29,057,075	23,261,744	23,138,149	22,867,086	23,459,086	24,138,584	24,912,099
1.040 - Restricted Grants-in-Aid	2,705,027	2,713,152	4,271,800	5,062,152	4,926,671	4,744,569	4,490,335	4,185,145
1.045 - Restricted Federal Grants-in-Aid - SPSF	-	-	-	-	-	-	-	-
1.050 - Property Tax Allocation	5,442,128	5,588,430	5,497,392	5,447,278	5,441,389	5,627,185	5,631,816	5,620,108
1.060 - All Other Operating Revenues	8,072,515	7,791,614	8,602,557	9,460,199	10,163,420	10,034,255	9,465,020	9,038,293
1.070 - Total Revenue	92,545,597	99,851,938	97,752,117	99,915,263	98,040,764	99,969,315	100,064,335	101,911,998
<b>Other Financing Sources:</b>								
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	19,810	16,258	20,000	20,000	20,000	20,000	20,000	20,000
2.050 - Advances-In	40,421	10,811	99,990	385,370	50,000	50,000	50,000	50,000
2.060 - All Other Financing Sources	1,410,542	936,559	1,486,742	1,531,542	1,526,557	1,526,572	1,526,572	1,526,572
2.070 - Total Other Financing Sources	1,470,773	963,628	1,606,732	1,936,912	1,596,557	1,596,572	1,596,572	1,596,572
2.080 - Total Revenues and Other Financing Sources	94,016,370	100,815,567	99,358,789	101,852,175	99,637,321	101,565,887	101,660,907	103,508,570
<b>Expenditures:</b>								
3.010 - Personnel Services	56,004,556	54,016,787	55,101,027	55,361,334	60,367,133	63,295,315	65,293,987	67,176,973
3.020 - Employees' Retirement/Insurance Benefits	18,753,394	18,651,615	18,694,631	18,337,100	20,403,167	21,265,739	21,987,346	23,083,670
3.030 - Purchased Services	16,523,473	18,875,635	13,238,226	16,078,442	15,812,060	15,960,494	16,140,825	16,327,158
3.040 - Supplies and Materials	1,759,443	1,877,833	2,215,500	3,428,908	3,292,114	3,312,699	3,375,963	3,442,966
3.050 - Capital Outlay	121,591	86,835	76,117	549,112	161,848	151,848	161,848	156,848
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
<b>Debt Service:</b>								
4.010 - Principal-All Years	-	-	-	-	-	-	-	-
4.020 - Principal - Notes	-	-	-	-	-	-	-	-
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4.055 - Principal - Other	-	-	-	-	-	-	-	-
4.060 - Interest and Fiscal Charges	-	-	-	-	-	-	-	-
4.300 - Other Objects	960,472	999,896	1,038,939	1,245,809	1,326,236	1,203,631	1,250,421	1,217,550
4.500 - Total Expenditures	94,122,928	94,508,600	90,364,440	95,000,705	101,302,608	105,189,726	108,210,390	111,405,165
<b>Other Financing Uses</b>								
5.010 - Operating Transfers-Out	126,821	184,350	2,109,914	110,000	110,000	110,000	110,000	110,000
5.020 - Advances-Out	10,811	99,990	385,370	50,000	50,000	50,000	50,000	50,000
5.030 - All Other Financing Uses	73,510	1,857	-	1,341	1,341	1,341	1,341	1,341
5.040 - Total Other Financing Uses	211,143	286,137	2,495,283	161,342	161,342	161,342	161,342	161,342
5.050 - Total Expenditures and Other Financing Uses	94,334,071	94,794,737	92,859,723	95,162,047	101,463,950	105,351,068	108,371,731	111,566,506
Excess of Rev & Other Financing Uses Over (Under)				0.02%	6.62%	3.83%	2.87%	2.95%
6.010 - Expenditures and Other Financing Uses	(317,701)	6,020,829	6,499,065	6,690,128	(1,826,629)	(3,785,181)	(6,710,824)	(8,057,936)
<b>Cash Balance July 1 - Excluding Proposed Renewal/</b>								
7.010 - Replacement and New Levies	27,219,482	26,901,781	32,922,610	39,421,675	46,111,803	44,285,175	40,499,994	33,789,170
7.020 - Cash Balance June 30	26,901,781	32,922,610	39,421,675	46,111,803	44,285,175	40,499,994	33,789,170	25,731,234
<b>Cash Reserve Policy</b>								
8.010 - Estimated Encumbrances June 30	1,318,577	727,289	1,143,802	0	0	0	0	0
<b>Fund Balance June 30 for Certification</b>								
10.010 - of Appropriations	25,583,204	32,195,321	38,277,873	46,111,803	44,285,175	40,499,994	33,789,170	25,731,233
<b>Rev from Replacement/Renewal Levies</b>								
11.010 - Income Tax - Renewal	-	-	-	-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	-
11.030 - Cumulative Balance of Replacement/Renewal Levies	-	-	-	-	-	-	-	-
<b>Fund Balance June 30 for Certification</b>								
12.010 - of Contracts, Salary and Other Obligations	25,583,204	32,195,321	38,277,873	46,111,803	44,285,175	40,499,994	33,789,170	25,731,233
<b>Revenue from New Levies</b>								
13.010 - Income Tax - New	-	-	-	-	-	-	-	-
13.020 - Property Tax - New	-	-	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-	-	-
14.010 - Revenue from Future State Advancements	-	-	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	25,583,204	32,195,321	38,277,873	46,111,803	44,285,175	40,499,994	33,789,170	25,731,233
	27%	34%	41%	46%	44%	38%	31%	23%

## Long-Term Financial Health *(cont.)*

### Long Term Debt

In order to provide for expensive school buildings, Ohio law allows a school district to obtain financing for school construction through general obligation debt. The District continues to pay down its general obligation debt and plans to issue new debt in the future to fund the Master Facilities Plan phases.

**District Credit Ratings.** The financial health of the District is paramount to obtaining debt financing and minimizing debt related burdens upon taxpayers. The *Aa2* credit rating keeps debt interest and related tax burdens as low as possible for the taxpayers of the District.

**Legal Debt Margin & Debt Limit.** The general obligation debt of the District is limited by Ohio law to 9 percent of the fair market value of the total taxable property in the District; this is defined as the “debt limit” of the District. The “legal debt margin” of the District is equal to the debt limit minus the current general obligation debt of the District. The District uses a debt margin to debt limit ratio to measure the debt capacity of the District. The District estimates its legal debt limit to be \$86 million on June 30, 2022 ACFR. Outstanding principal due on this same date is \$71 million.

The District has not issued new debt since 2015. Before the District undertakes new debt, several factors are considered: 1) the willingness of taxpayers to fund the debt and related projects, 2) the economic capacity of the tax base to support the debt, and 3) the ability of operations to pay for related impacts of new projects (funded by debt) such as increased costs for utilities, personnel, and services.

**Economic Development** - Recently, the Board of Education joined efforts with Colerain Township Development Agency to approve tax incentives for several projects. Early projections indicate this effort may produce millions in payments in lieu of (PILOT) property tax revenue to assist the District with maintaining facilities over a period of 30 years. Several of the approved projects are now under construction.

## Long-Term Financial Health (*cont.*)

### Capital Asset Improvements & Replacements

Capital asset expenditures are defined as expenditures which lead to ownership of “tangible” property of a more or less permanent nature with a useful life of at least five years, and with a purchase cost of at least \$5,000. The District identifies capital expenditures by the economic substance of transactions rather than the form of the transaction (i.e. capital lease vs. operating lease). Examples of capital expenditures include those associated with buildings, copy machines, buses, furniture and fixtures, and computers and technology equipment.

**Capital Improvement List.** The District’s capital improvement list is under constant review and revision. Requests are submitted to the Superintendent. The Business office develops an analysis of the list and a recommended prioritization of requests. The Director of Business Operations works with the Superintendent and reviews the list to submit for annual projects approval by the Board of Education.

**On-Going Capital Replacement.** A Capital Maintenance Plan communicates the District’s plans for capital replacement over multiple years. The District’s future Capital Maintenance Plan will ensure an adequate amount of resources are dedicated each year to capital improvements and replacements.

**Buildings.** The District’s buildings receive the greatest financial resources within the District’s capital asset structure. Buildings provide the necessary shelter and resources for providing public education. The age of buildings range from being built in 1923 to 2018. The district maintains a Master Facility Plan to address building renovation and replacement cycles.

**Budget Impact & Capital Improvements.** The proposed General Fund budget does not include appropriations for capital related expenditures. Capital expenditures are funded out of the Permanent Improvement Fund and will follow the Capital Maintenance Plan.

**Capital Asset Useful Lives.** Capital assets are budgeted for and depreciated using the straight-line method over the following estimated useful lives:

- 1) Buildings & Improvements (15 - 50 years),
- 2) Furniture (20 years),
- 3) Office & Computer Equipment (8 –20 years), and
- 4) Motor Vehicles (6 –10 years).



## Guiding Financial Policies

The Board of Education has adopted a set of guiding financial [policies](#), of which, all financial procedures and best practices are derived from. Such policies are listed below:

Policy 6111: **INTERNAL CONTROL & AUDIT COMMITTEE**

Policy 6220 – **BUDGET PREPARATION**

Policy 6231 – **APPROPRIATIONS AND SPENDING PLAN**

Policy 6232 - **APPROPRIATIONS IMPLEMENTATION**

Policy 6320 - **PURCHASING AND BIDDING**

Policy 6830 – **AUDIT**

The entire Board Policy Manual, including section 6000 Finances, can be found on the district's website.

*It is the policy of the Northwest Local School District Board of Education that all employees demonstrate high ethical standards, follow district policies and procedures, abide by laws and regulations, and adhere to ethical and professional standards.*

# Guiding Financial Management & Budget Principals

**Goals for Student Achievement Should Drive the Budget Process.** Clear goals for student achievement shall guide how resources are allocated. Tracking progress or making tough budget decisions to prioritize programs and strategies is impossible without specific goals.

**Decisions Should be Driven by Data.** Making decisions that will impact the future of children can raise emotions, leading to poor decisions – decisions that don't optimize student achievement for the available money.

**Select Programs And Service Providers Based On Student Outcomes.** Programs and providers that have a demonstrated track record of success in achieving the District's desired learning outcomes for students should be prioritized for funding.

**Adhere To Evidence Based-Decision Making.** Ideally, a district will adopt a decision-making framework that is centered on evidence of what is proven to work.

**Base Resourcing Decisions on the Total Value Created for Children.** The budget process should seek to allocate available dollars optimally, in a way that will create the most benefit for children given the costs – in other words, the best value.

**Prioritize Strategies And Programs With Proven Cost-Effectiveness.** Strategies and programs that have proven to produce larger gains in student learning relative to their cost should be given priority for funding.

**Make Student-Centered Decisions.** Budget decisions should be based on what is best for children, not adults. In many cases, there is pressure to develop a budget that puts the interests of adult stakeholders above the interests of students; this should not be the case.

**Be Flexible About Class Sizes.** Decisions about class size are one of the biggest draws on the educational budget because of the staffing implications. Research has not shown a clear, general linkage between class size and student performance (except for modest impacts in grades K-3). Using scarce resources to make small reductions in class sizes is expensive and may not produce much value.

**Ensure There Are Sufficient Resources For "Tier 1" Support Strategies.** Tier 1 comprises the core curriculum, with instructions and within class differentiation targeting all students. Tier 1 includes both core instruction and ongoing, comprehensive, and systemic professional development, as well as school-based instructional coaches who work with collaborative teacher work teams to improve instructional practice through the use of student data.



## Guiding Financial Management & Budget Principals (cont.)

**Ensure There Are Some Resources For The Most Impactful "Tier 2" Strategies And ESL/ELL Children.** Tier 2 comprises supplementary interventions for students who do not perform within the expected parameters through Tier 1 instruction. Tier 2 covers all students, but most importantly the extra help or interventions made available by federal Title I and state compensatory education programs. English as a Second Language - English Language Learners (ESL / ELL) also require additional support.

**Critically Re-Examine Patterns of Spending.** Past patterns of spending may no longer be affordable or even relevant given changing needs of the community and student body. Hence, the budget process should encourage review of past spending decisions and critically change where necessary.

**Develop And Implement A Program Review And Sunset Process.** A district should develop and adhere to a process to identify and discontinue programs that are not achieving their objectives or that are simply not as cost effective as available alternatives.

**Ensure Equitable Opportunity For Students.** Schools and programs must ensure every student is given an equitable chance to succeed. As it relates to the budget process, this means promoting equality in funding among the general student population, while providing extra support for struggling students to also provide them with the opportunity to succeed.

**Take a Long-Term Perspective.** From a reasonable standpoint, schools and programs will not be able to make large changes to their educational strategy and resource allocation patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver better results. Therefore, to the degree possible, schools and programs should develop and adhere to a multi-year funding plan for their strategies, with the goal of fully funding and re-aligning resources where necessary to fund high priority elements of the strategies.

**Be Transparent.** Effective budgeting requires valid information about the true costs of serving students and the outcomes produced for students.

**Make Performance Data Readily Available.** The budget process should be informed by valid and reliable data on fiscal and academic performance.

**Consider All Costs In Evaluating The Cost Of Educating Students.** A full cost accounting approach should be taken in evaluating the classroom and non-classroom costs of educating students. In both setting and reducing budgets, the full cost of educating students should be considered.

# Guiding Financial Management & Budget Principals

## *(cont.)*

**Use A Consolidated Budget.** The budgeting process should consider all available funds. The process also should acknowledge constraints on categorical spending, but should consider all available monies to make the most impact with the available dollars.

**Be Clear On What Actions Are Being Funded.** Budgets are sometimes solely focused on what inputs are being funded – salaries, benefits, commodities, etc. The budget should make it clear what actions/strategies are being funded to help the District to reach its student achievement goals - not just line items and broad expenditure categories.

**The Budget Serves as a Policy and Legal Purpose.** The Board approved budget serves both as a policy mandate and legal mandate. Everyone should respect the budget within this framework.

**On-Going & Uncertain Nature of Projecting Revenues and Expenditures.** Real-time economic changes create budget uncertainty. In order to protect the stability of services to students, the District shall reasonably and conservatively project revenues and expenditures.

**On-Going vs. One-Time Revenues.** To ensure financial stability and structural budget integrity, one-time revenues shall be used for one-time expenditures and on- going revenues shall be used for on-going expenditures.

# Budget Administration

**Budget Development & Review.** The District uses an annual budget, with fiscal years beginning July 1st and ending June 30th of each year.

Budget development is a year-round process. It begins following the completion of the independent audit, when fund balances are calculated. Throughout the year, resources and requirements are monitored to help establish future trends. Revenue projections begin during the biennial legislative session and are finalized in mid-summer.

The Superintendent serves as the budget officer of the District. The CFO/Treasurer is responsible for internal controls, financial reporting, and implementing sound budget procedures. Prior to May 31<sup>th</sup> of each year, the CFO/Treasurer is required to file with the Ohio Department of Education (ODE) an updated Five-Year Forecast including a preliminary tentative budget approved by the local school board.

Once adopted, the budget becomes the official operating plan of the District. If the Board should decide that a tax increase levy is required to balance this budget, it will pass a resolution of necessity for the local community to vote on.

**Budget Administration & Management.** The District has mechanisms in place to ensure compliance with the adopted budget. Internal controls include budget oversight and approval processes, purchasing approval processes, and periodic budget reporting to the Board of Education and administrators.

*Northwest Local School District uses many control activities to help the organization accomplish its objectives and maintain internal control at reasonable levels. Control activities are the specific policies and procedures used to achieve specific objectives. The most important control activities involve segregation of duties, proper authorization of transactions and activities, adequate documents and records, physical control over assets and records, and independent checks on performance.*

Every “cost center” in the District is periodically reviewed for compliance. Online reports are available to administrators who oversee assigned budgets. Administrators are generally authorized to make changes within their budget plans. New program budgets or expansion of program budgets require Superintendent and/or Board approval.

## Budget Administration (*cont.*)

Budgets may only be set by the Superintendent and approved by the Board of Education after careful review and working through a thorough budget development process.

The decision-making process for budgeting includes on-going input throughout the year from key stakeholders. Review and consideration of:

- District Mission, Vision, & Values
- District Belief Statements
- District and Building Strategic Goals & Instructional Priorities
- The Importance of a "Structurally Sound" Budget
- The Budget Timeline
- District Guiding Financial Policies
- District Guiding Budget & Financial Management Principles
- District Guiding Budget & Financial Management Best Practices & Procedures
- Legal Compliance
- Recent State Legislation
- The District Staffing Plan
- Enrollment Projections

The Board of Education and the District recognizes that each school and program operates within a unique climate, with unique strengths and weaknesses, and with unique student needs. The encompassing goal is to inspire and develop a self-driven process at each school towards excellence in student achievement and accomplishing the Building and District's strategic goals.

Consequently, where compliance and effectiveness permits, administrators are given authority, responsibility, and complete accountability of budgets delegated to them. Administrators can choose the leadership methods they implement within the boundaries established by the Board and Superintendent. They choose how they spend their budgets within the boundaries of compliance and direction received through the Superintendent and Board.

They choose how best to involve key stakeholders to improve their schools and programs. They develop action plans to achieve strategic goals as identified by the Board of Education and Superintendent.

## Budget Administration (*cont.*)

Administrators are accountable for the funds and budgets which have been delegated to them. They are required to report periodically to their evaluator. Where deficiencies are detected, their evaluator may provide a more involved and directive leadership approach to protect the long-term sustainability of specific schools/programs.

Personnel expenditure budgets are the most centrally controlled budgets in the District. Positions (and related budgets) are based on the District Staffing Plan and approved through the Superintendent to ensure equitable service levels and compliance are maintained at each school. The Board of Education approves all hired personnel positions, except for temporary and substitute positions hired as a service. Administrators, schools, and programs are required to work within the staffing plan and position budget framework as approved by the Superintendent and Board of Education.

Non-personnel expenditure budgets are allocated and delegated internally based upon specific formulas and parameters as defined by 1) federal and state law, 2) by the Board of Education, and 3) by the Superintendent. Budgets are often delegated with specific parameters. For example, schools are delegated a budget for “supplies and equipment”; however, the school administration can then determine how best to spend the budget given the school’s specific needs and plan. Some programs may also receive budgets but must spend their budgets to meet specific federal and state compliance requirements-i.e. special education. All delegated budgets and parameters are first approved by the Superintendent before each budget is allocated and delegated.

The CFO and financial offices of the District support the decisions made by the Board and Superintendent as budgets are allocated. The fiscal offices help distribute budgets based upon approved formulas and parameters, provide periodic reports to administrators for management and monitoring, help monitor for compliance, and detect internal control weaknesses in relation to the budget and the approved plan.

**Budget Approval & Adjustments.** For the fiscal year beginning July 1, the CFO/Treasurer prepares a tentative budget (temporary appropriations) which is presented to the Board of Education in May to legally adopt for the next fiscal year prior to July 1.

Once adopted, the budget can be amended by subsequent Board action. Reduction in or reallocations of appropriations may be approved by the Board after recommendation of the Superintendent, but increased appropriations by fund require Board approval prior to amending the budget.

As determined by the Board of Education, the level at which expenditures may not legally exceed appropriations is at the fund level.

## Conservative Budget Estimates & Structurally Sound Budget

The District uses conservative budget estimates to facilitate long-term and sustainable budget and operation decisions. This means that a reasonable basis must exist to support revenue and expenditure budget estimates. When a reasonable basis does not exist, the District uses a conservative approach to estimate revenues and expenditures.

Otherwise, long-term sustainability of services and programs run the risk of experiencing significant negative implications. When conservative budget estimates result in additional funds becoming available to support new costs, the Superintendent and Board consider the budget priorities of the District and determine how best to use the available funds within a long-term sustainable framework.

Many are often surprised to hear that a Board of Education approved “balanced budget” is not always the same thing as a “financially sustainable” budget. For example, a balanced budget plan could include the use of non-recurring (one-time) revenues to fund recurring (on-going costs) which creates an unsustainable long-run budget structure. A balanced budget plan might exclude provisions needed to provide for necessary cash flow to pay expenditures at certain times of the year. A balanced budget plan might not have the capacity to address emergencies, revenue shortfalls, and unplanned events. A balanced budget plan might not provide for the implementation of a strategic plan.

When finance experts speak of a “structurally sound budget”, they not only mean the budget is in balance, but they also are referring to the long-term sustainability of the budget and the operations which the budget supports.

Structurally sound budgets address a significant number of factors beyond that of simply balancing revenues with expenditures each year. Many of these factors are shown below. Ultimately, a long-term sustainable and structurally sound budget equates to continual achievement of the District’s strategic goals.

- Student Achievement
- Data-Driven Decisions
- Fiscal Integrity
- Openness
- Safety
- Align recurring (on-going) revenues with recurring expenditures
- Align non-recurring (one-time) revenues with non-recurring expenditures
- Acceptable class sizes & service levels
- State & federal compliance
- Necessary fund balances, reserves, and cash flow
- Debt management
- Inflation and economic pressures
- Employee compensation
- Capacity and willingness of taxpayers to fund services
- Investment in capital assets—i.e. facilities, equipment, technology, buses, vehicles
- Staff Professional Development
- Instructional & curriculum needs
- Operations and maintenance costs such as utilities and repairs
- Fluctuating transportation costs for pupil transportation & activities

## Economics & The Budget

The reality of scarce and limited resources brings the inherent necessity to make choices for resource allocation. Every budget decision comes with opportunity costs and consequences. In other words, nearly every resource in the District can be used for many potential alternatives and opportunities. All budget decisions have “trade-offs” to consider.

For example, suppose a significant amount of funds becomes available. “Where should these resources be used?” Some of the alternatives might include the following:

- Increasing staff compensation, which will help strengthen recruitment, retention, and internal relationships;
- Hiring additional staff to reduce class sizes and improve services to students;
- Expand the technology infrastructure to improve instruction and education programs;
- Increase professional development for teachers to improve instruction; and/or
- Replace aged and existing assets where resources have not been earmarked to otherwise do so.

Consider another scenario local governments often face. Suppose a significant amount of funds are no longer available that previously paid for critical services. “How should this situation be addressed? Some of the alternatives might include:

- Reductions in staff;
- An across the board cut in staff compensation;
- Reductions in elective programs;
- An across the board cut in all programs; and/or
- Increasing local property taxes to continue funding current services.

*In every budget decision, the answer to the question “how should we spend the public’s funds?” is sometimes a choice between many valid and legitimate possibilities, and in other cases the choices are difficult. The main question is always “how does this decision impact students?”*



# Long-Term Budget Forecasting

Most annual operating budget documents focus on a single twelve-month period where spending and revenue decisions made today will have effects that extend beyond the twelve month period. Because of this reality, the Northwest Local School District implements long-term forecasting strategies as part of annual budget documents and processes.

The purpose of this effort is to 1) ensure on-going financial sustainability beyond a single fiscal year or budget cycle, 2) achieve the school Board's mission and goals, and 3) systematically link the annual budget to a multi-year master financial plan (Five Year Forecast.)

Should long-term forecasts and analysis show that the school system does not have a "positive operating balance" over the multi-year period, the Superintendent shall bring this to the attention of the School Board by including such information in the recommendation. For purposes of planning, a "positive operating balance" means that the ending fund balance meets or exceeds the minimum levels required by School Board cash reserve policy and district procedures.

The leadership team anticipates the general fund will maintain its minimum reserve levels for at least the two years beyond fiscal year 2022-23, that the district will uphold its 3% community partnership and that there continues to be a need for an on-going levy funding cycle.

However, the district's financial situation and its related programs are subject to potential risks on a continual basis. These risks include:

- Fluctuations in property tax collections rates
- Enrollment fluctuations which impact state and federal funding
- Program level activities which can impact state and federal funding
- Program effectiveness towards meeting state and federal compliance requirements
- Economic fluctuations which can impact local, state, and federal revenues—i.e. unemployment, private and public sector expansions and reductions, etc.

**Forecast Assumptions** – Long-term forecasts are based upon historical past trends and known variables. Forecasts are very rarely aligned with actual future results 100% of the time. As indicated previously, the District experiences fluctuations in many day-to-day factors which can affect decisions and sustainability.

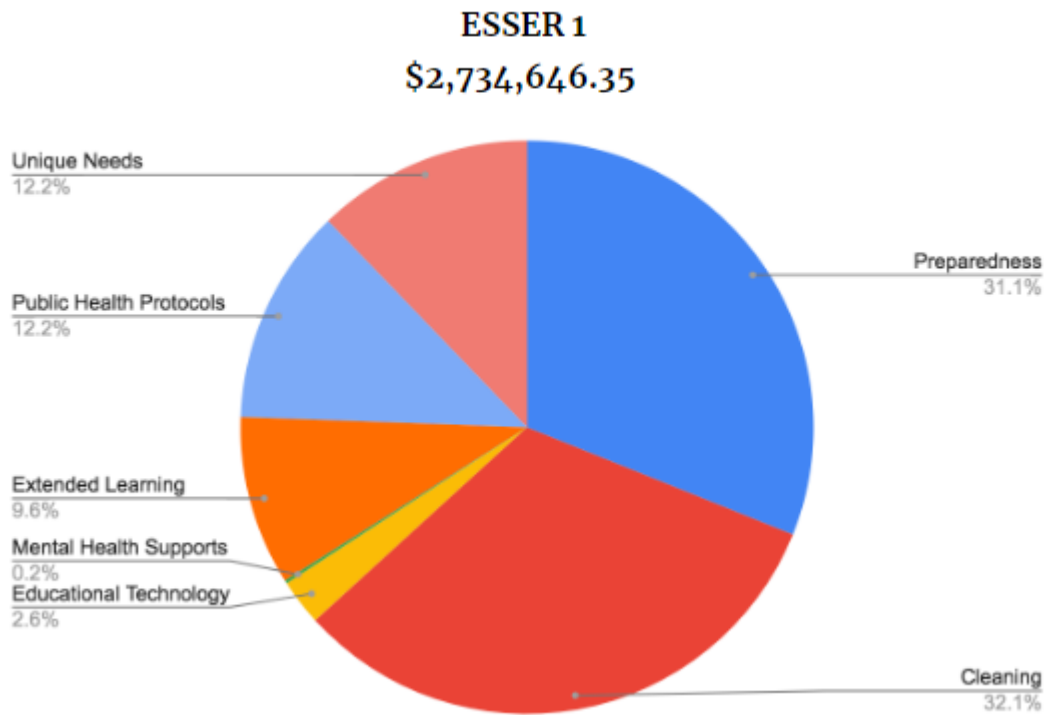


# ADDENDUM

## ESSER FUNDS

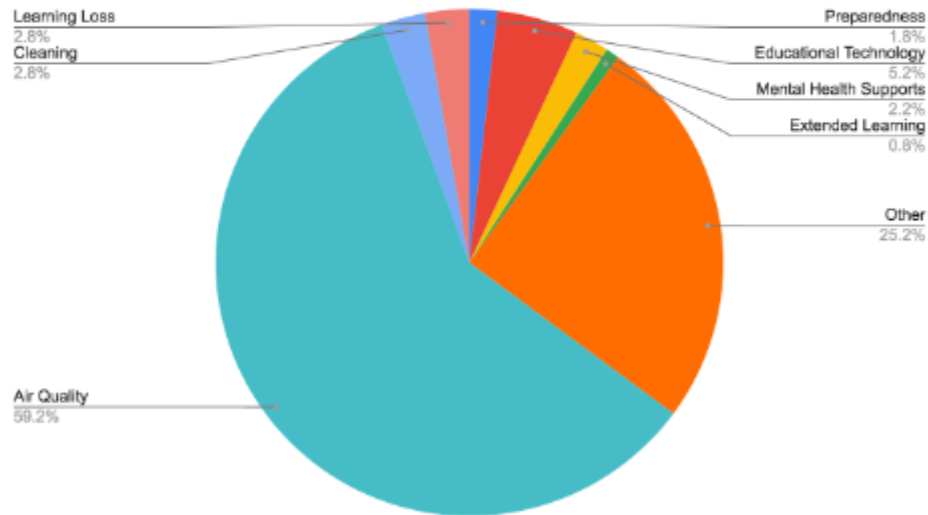
In addition to the district's staffing plan and general operating budgets, due to the pandemic and learning loss the district received federal ESSER funds in fiscal year 2021 to utilize for additional staffing and support. Any carryover funds will be available through fiscal year 2024.

See below a summary of how the district is utilizing its ESSER funds. Additional information can be found in the [Continuity of Service Local Use of Funds Plan](#) on the district website.



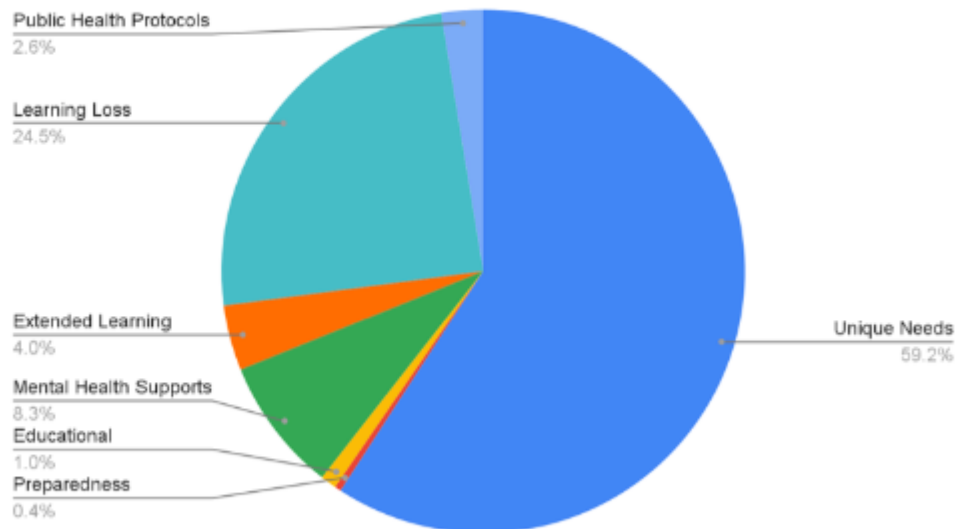
## ESSER 2

### \$10,723,534.95



## ARP ESSER 3

### \$24,100,642.21



# Glossary of School Finance Terms

The following is a glossary of terms most often used in the area of school finance.

## **Assessed Valuation**

The percentage of valuation that is subject to taxation. For example, Class I and Class II property are assessed at 35%, personal tangible at 24% and public utility property at either 25% or 88%, depending on the type of utility.

## **Average Daily Attendance (ADA)**

Student membership calculation based on a district's average attendance, as opposed to the number of students enrolled in the ADM.

## **Average Daily Membership (ADM)**

Number of students enrolled in a school district who are either in attendance or have an excused absence the first full week in October.

## **Base Formula Amount**

Dollar figure assigned by the General Assembly that represents what the state believes its costs to adequately educate one child with no special needs for one year. (Also known as the "per-pupil allotment," "foundation figure" or "state aid figure.") For FY 03 the base formula amount is \$ 4,949. The base-formula amount for future years is unclear, pending the resolution of the DeRolph lawsuit.

## **Biennium**

Any two-year period, used mostly in school funding to refer to the two fiscal years that make up each state budget.

## **Bond Levy**

Property tax levies used to provide the local revenue for construction purposes. Proceeds from the levy are used to pay the principal and interest on construction bonds. Offered for a specified dollar amount and a specified period of time.

## **Categorical Expenditures**

Categorical expenditures refer to expenditures required by school districts beyond the base formula amount. Examples of categorical expenditures include special education, vocational education, gifted education, DPIA and transportation.

## **Charg-eoff**

Millage rate established by the General Assembly that, when multiplied times a district's recognized valuation, provides the local contribution to the foundation formula. It is currently set at 23 mills. The term is sometimes used interchangeably to describe both the millage set by the legislature and the entire local contribution.

## **Chargeoff Phantom Revenue**

Term used to describe failure of the state foundation formula to recognize that some districts have effective millage rates below the 23-mill charge-off, leading to less local funding than is assumed in the formula.

## **Glossary of School Finance Terms (*cont.*)**

### **Charge-off Supplement**

A reimbursement formerly used to alleviate the chargeoff phantom revenue phenomena that occurs when a district has less effective millage than the state uses as its chargeoff millage. It applied to districts with less than 23 effective mills. HB 94 replaced the chargeoff supplement with a slightly expanded form of chargeoff assistance called “gap aid”.

### **Class I Property**

Residential and agricultural property.

### **Class II Property**

Commercial, industrial and all other property.

### **Continuing Levy**

Levy millage rate or school district income tax that is assessed indefinitely.

### **Cost of Doing Business Factor (CDBF)**

Multiplier determined by the state that increases the formula for districts that are in an area with a high cost of living. HB 94 reduces the maximum CDBF in FY 02 to 7.5% from the FY 01 maximum of 13.8%. Prior to HB 94, the CDBF had been slated to increase to a maximum of 18% in FY 04.

### **County Financing District Levy**

Limited or continuing levy proposed by county ESC for support of a specific program (such as special education) or purpose. If approved, the tax is levied on all participating districts in the county. May be packaged with a millage reduction for residents of the participating districts.

### **DeRolph I**

March 27, 1997, Ohio Supreme Court decision where the court ruled, by a 4-3 vote, that Ohio’s school funding system was unconstitutional. The court allowed the state one year to craft a new funding system.

### **DeRolph II**

May 11, 2000, Ohio Supreme Court decision where the court ruled, again by a 4-3 vote, that the new funding system created by the General Assembly in response to the DeRolph I ruling was still unconstitutional. The state was given until June 15, 2001, to again overhaul the funding system.

### **DeRolph III**

September 6, 2001, Ohio Supreme Court decision where the court ruled, again by a 4-3 margin, though with a different group of justices comprising the majority, that the funding system incorporated in HB 94 would be constitutional pending a series of changes specified by the court. The state requested reconsideration of the decision.

## Glossary of School Finance Terms (*cont.*)

### **DeRolph IV**

November 16, 2001, ruling in which the court granted reconsideration of DeRolph III and ordered the parties to participate in mediated settlement negotiations. As a result, the case remains unresolved.

### **Disadvantaged Pupil Impact Aid (DPIA)**

Calculation to provide additional funds for districts that have a high percentage of economically disadvantaged students. The calculation is based on a formula that compares the percentage of economically disadvantaged students in each district with a percentage of economically disadvantaged students in the state as a whole.

### **Dual Purpose Levy**

Single ballot issue for both a permanent improvement levy or a bond issue combined with an operating levy. It may be continuing or limited. The ballot issue must state how much of the tax levy will be used for each purpose. A permanent improvement/operating levy may either be a property tax or a school district income tax, but a bond/operating levy must be a property tax.

### **Effective Mills**

The actual rate of taxation realized when the tax reduction factor reduces the taxes charged by a voted levy. It equals the taxes charged divided by the taxable value of the class of property against which they apply.

### **Emergency Levy**

Limited levy proposed up to five years for a specific dollar amount. The millage rate required to produce the dollar amount changes on all types of property if property values change. Emergency levies may be renewed for the dollar amount originally requested.

### **Equity Funds**

Supplemental state payments to low-wealth districts that attempt to equalize disparities in per-pupil spending between districts. Equity funds are to be phased out by FY 05.

### **Excess Cost Aid**

Aid that school districts receive when the local share of the model formula of special education, vocational education and transportation exceeds the allowable total of 3 mills multiplied by the district's valuation. The form of aid is slated to take effect in FY 03.

### **Exempt Property**

Real property not subject to taxation. Typically, exempt property is owned by federal, state or local branches of government, and religious or educational institutions.

### **Fiscal Year (FY)**

Annual period used for government accounting purposes. Begins July 1 and ends June 30 of the next year. Named for the calendar year in which it ends (i.e., FY 03 begins July 1, 2002 and ends June 30, 2003).

# Glossary of School Finance Terms (*cont.*)

## **Forecast**

According to Merriam-Webster Dictionary, forecast means to calculate or predict (some future event or condition) usually as a result of study and analysis of available pertinent data.

## **Floor**

Rate below which voted mills will not be reduced under the property tax reduction factor. Established by the General Assembly. Currently set at 20 mills.

## **Formula ADM (Average Daily Membership)**

Adjustment to ADM used in the school foundation formula representing students in first to 12th grades, one-half of the students in kindergarten and one-fourth of the students in the district attending a JVS. Basic ADM is calculated on a three-year average, so districts with declining ADM get the average rather than the current ADM.

## **Foundation Formula**

Method of funding schools through a combination of state and local aid. Based on the ability of school districts to raise tax revenues as well as the state-determined minimum amount necessary per student to provide an adequate education.

## **Gap Aid**

HB 94 replaced the chargeoff supplement with gap aid. Like the chargeoff supplement, the purpose of gap aid is to alleviate the chargeoff phantom revenue phenomenon that occurs when a district has less effective millage than the state uses as its charge-off millage. Because HB 94 presumes that a school district can contribute up to, but no more than, 3 mills toward categorical funds, gap aid expands the coverage of the former chargeoff supplement from a maximum of 3 mills to a maximum of 6 mills.

## **Guarantee**

Alternative calculation of state funding that insulates school districts from the effects of dramatic changes in school funding factors, such as property valuation or ADM. Guarantees are also often politically necessary when changes in state policy have disproportionate effects on different types of school districts.

## **Homestead Property**

Property where the owner occupies the property as a residence. Such property qualifies for the additional 2.5% rollback. This term should not be confused with the homestead exemption that provides specific property tax relief to low-income elderly or disabled homeowners.

## **Incremental Property Tax Levy**

Limited levy, with a maximum time of 10 years, that imposes additional millage, or a dollar amount or percentage increase, on a regular schedule throughout the life of the levy. Increments are imposed as the full voted millage, not as effective millage, giving a limited amount of growth in the levy. Up to five changes may be proposed during the life of the levy.

## Glossary of School Finance Terms (*cont.*)

### **Inputs Approach to Adequacy**

An approach to determining the base formula amount based on a method which computes the base cost of an adequate education by virtue of identifying and pricing the inputs necessary to deliver an adequate education.

### **Inside Mills**

Millage imposed by local governments without voter approval. Defined in the Ohio Constitution. Inside mills are not subject to the property tax reduction factor. Sometimes referred to as “unvoted mills”.

### **Limited Levy**

Levy millage rate or school district income tax that is assessed for a specified period of time. A limited levy is eligible for renewal or replacement.

### **Millage**

Factor applied to the assessed, a.k.a, taxable, valuation of real or personal tangible property to produce tax revenue. A mill is defined as one-tenth of a percent or one-tenth of a cent (0.1¢) in cash terms.

### **Operating Levy**

Levy used primarily for district operating purposes. Can be either continuing or limited.

### **Outcomes Approach to Adequacy**

An approach to determining the base formula amount based on a method which first defines a group of “successful” school districts according to a series of outcome measures. The base cost of an adequate education is then computed by averaging the base expenditures of the successful districts.

### **Outside Mills**

Millage approved by voters. Outside mills are subject to the property tax reduction factor. Sometimes referred to as “voted mills”.

### **Parity Aid**

A new form of state aid created in HB 94, parity aid replaces power equalization aid (and arguably equity aid). Districts qualify for parity aid if they fall below the 80th percentile of all districts according to wealth. Unlike power equalization, parity aid does not require a matching contribution from the school district.

### **Permanent Improvement Levy**

Limited or continuing levy used for maintenance and repair of school property, and, in some limited circumstances, for renovation and building projects. Can be a property tax or an income tax.

## Glossary of School Finance Terms (*cont.*)

### **Power Equalization (Repealed in HB 94 and replaced with parity aid)**

An additional subsidy given to districts whose valuation per pupil is less than the state average. For two effective mills levied, the state reimburses the district for the difference between what the two mills raise and what two mills would raise if the district's per-pupil valuation equaled the state average.

### **Property Tax Reduction Factor**

Sometimes referred to as the "HB 920" effect. An adjustment by which the taxes charged by voted mills in Class I and Class II real property are reduced to yield the same amount as those same mills yielded in the preceding year, exclusive of new construction. The reduction factor does not apply to inside mills or to voted mills charged against general and public utility personal property.

### **Property Tax Rollback**

A percentage reduction in the taxes charged against all real property. The percentage equals 10% for all property and an additional 2.5% for owner-occupied residential property. The state reimburses schools and other local governments for the full amount of the rollback. The rollback applies after the reduction in taxes charged against real property as determined by the tax reduction factor.

### **Public Utility Property**

Tangible personal property used in the operations of a public utility company.

### **Qualifier**

Minimum amount of millage required by state law for participation in the state foundation program. Currently set at 20 mills.

### **Real Property**

Land and improvements to land such as structures or buildings. In Ohio, real property is divided into two classes: Class I (residential and agricultural property) and Class II (commercial, industrial and all other real property).

### **Reappraisal**

Appraisal by the county auditor of the value of real property for tax purposes. It occurs every sixth year. Three years after each reappraisal, the county auditor adjusts appraised values based on recent sales of property in that county. This adjustment is referred to as the triennial "update".

### **Reappraisal Phantom Revenue**

Term used to describe the interaction between the state foundation formula and the tax reduction factor. The state formula works as though each increase in a school district's real property value results in more local revenue and reduces the district's state aid accordingly. The property tax reduction factor prevents most growth in valuation from yielding additional revenue. Thus, the "phantom" revenue refers to the money that the state formula credits as local revenue, but that the tax reduction factor ensures the district will never collect the taxes.



## Glossary of School Finance Terms (*cont.*)

### **Recognized Valuation**

Computation used to alleviate the reappraisal phantom revenue effects in the state foundation formula of an increase in a district's valuation due to an update or reappraisal. The recognized valuation adjustment adds, for foundation formula purposes only, one-third of a reappraisal increase to the district's valuation in the first year, two-thirds in the second year and the full increase in the third year.

### **Renewal Levy**

Voter approval to extend the term of a limited levy when it expires. The renewal levy must state the same purpose as the original levy. The effective rate of the renewal begins from the point where the original levy ends. A renewal levy proposal can combine with a proposal to raise additional millage.

### **Replacement Levy**

Like a renewal levy in that it seeks voter approval to extend the term of a limited levy when it expires. Replacement levies differ from renewal levies because the replacement begins with an effective rate equal to the original effective rate of the levy which it replaces. In this way, a replacement levy allows a district to obtain the benefit of growth in the real property tax since the approval of the replaced levy. Replacement levies cannot be used for an emergency levy and cannot be combined with other changes in millage in a single proposed levy.

### **Residual Budgeting**

Term used to describe the practice implicitly used by the General Assembly in the determination of the per-pupil base formula amount prior to the DeRolph I ruling. This method involved the legislature first choosing a total dollar amount which would be allocated toward foundation aid, and then working backward through the formula to arrive at the per-pupil formula amount. This approach is in contrast to other methods which base the formula amount on measures of the cost per pupil of an adequate education.

### **School District Income Tax (SDIT)**

Limited or continuing levy proposed as a percentage rate on the income of district residents as reported for state income tax purposes. SDIT can be proposed in combination with a reduction in property tax. Because the SDIT taxes income, not property, there is no reduction factor involved, allowing unlimited growth in the proceeds. School district income taxes apply only to personal income and do not apply to the net profits of corporations.

### **School District Purpose**

Legally defined reason for seeking a levy. Currently includes: operating expenses; specific permanent improvements and/or class of improvements; general, ongoing improvements; recreational purposes; community centers; support for public libraries or community centers; and the purchase of educational technology.

## Glossary of School Finance Terms (*cont.*)

### **Tangible Personal Property**

Machinery, equipment and inventory used by businesses in the manufacture and/or sale of their products that is subject to taxation under a property tax. This class of property is also referred to as business tangible property. The inventory portion of this tax will be eliminated by a 25 year phase-out that started in 2002.

### **Unit Funding**

Method of funding programs for gifted and talented students, and preschool special education. Units must be in accordance with established guidelines and approved by the state. Funding is based on the state minimum salary schedule enacted by the legislature, a fringe benefit reimbursement of 1.15% times the state salary schedule and a supplemental unit allowance of a fixed amount per pupil.

### **Valuation of a School District**

Taxable value of all Class I and Class II real property, general tangible personal property and public utility personal property in a district.

### **Valuation Per Pupil**

Computation derived by dividing a district's ADM into the district's assessed valuation.

### **Weighted Funding**

Method of funding certain categorical programs. Under this approach, pupils with special needs count as some additional multiple of one in the computation of the cost of an adequate education. The weight assigned to each pupil with a special need corresponds to an estimate of the additional cost associated with providing pupils with that special need an adequate education. Starting in FY 99, Ohio eliminated unit funding in favor of weighted funding for special education and vocational students.

*Source: Making Sense out of School Finance, Warren Russell, William Driscoll and Howard Fleeter. Published by the Ohio School Boards Association, 2002.*

# Acronym Terms

The following is a list of acronyms often used in the field of education.

Acronym	Full Name
ACA or PPACA	Affordable Care Act (Patient Protection and Affordable Care Act or Obamacare)
ADA	Americans with Disabilities Act
ADEA	Age Discrimination in Employment Act (1967)
ADM	Average Daily Membership
AOS	Auditor of State
AV	Assessed Valuation
AY	Appraisal Year
BANs	Bond Anticipation Notes
BASA	Buckeye Association of School Administrators
BCI	Bureau of Criminal Investigation
BOE	Board of Education
BOR	Board of Revision
BTA	Board of Tax Appeals
BWC	Bureau of Workers Compensation
CAUV	Current Agricultural Use Value
CBA	Collective Bargaining Agreement
CCIP	Comprehensive Continuous Improvement Plan
CEP	Community Eligibility Program
CEU	Continuing Education Unit
CFAP	Classroom Facilities Assistance Program
CFR	Code of Federal Regulations
CMAR	Construction Manager at Risk
COBRA	Consolidated Omnibus Budget Reconciliation Act
CP	Commercial Paper
CPE	Continuing Professional Education (an education credit type for Certified Public Accountants)
CPIM	Center for Public Investment Management (a dept of Ohio Treasurer of State's office. Also an education credit type).
CPT	Continuing Period of Time
CTRN	Current Tax Revenue Notes
DAS	Ohio Department of Administrative Services
DBC	Design Build Contractor
DOJ	Department of Justice
DPIA	Disadvantaged Pupil Impact Aid
DSC	Deferral Sales Charge
DTE	Department of Taxation and Equalization
EEOC	Equal Employment Opportunity Commission

EFM	Expenditure Flow Model
ELPP	Expedited Local Partnership Program
EMIS	Education Management Information System
ENP	Exceptional Needs Program
EOY	End of Year
ESC	Educational Service Center
ESSA	Every Student Succeeds Act
FEPA	Ohio's Fair Employment Practices Act
FER	Final Expenditure Report
FERPA	Family Educational Rights and Privacy Act
FES	First Energy Solutions
FFCB	Federal Farm Credit Bank
FHLB	Federal Home Loan Bank
FHLMC	Federal Home Loan Mortgage Corporation (Freddie Mac)
FLSA	Fair Labor Standards Act
FMLA	Family Medical Leave Act
FNMA	Federal National Mortgage Association (Fannie Mae)
FTE	Full Time Equivalent
FUNC	Function (USAS coding)
FY	Fiscal Year (July 1 through June 30)
GAAP	Generally Accepted Accounting Principals
GASB	Government Accounting Standards Board
GINA	Genetic Information Non-discrimination Act
HB	House Bill
HIPAA	Health Insurance Portability & Accountability Act (1996)
HR	Human Resources
HRA	Health Reimbursement Account
HSA	Health Savings Account
IBB	Interest Based Bargaining
IDEA	Individuals with Disabilities Education Act
IEP	Individual Education Plan
IL	Instructional Level (USAS coding)
INS/USCIS	Immigration and Naturalization Services/US Citizenship and Immigration Services of the Office of Homeland Security
IPDP	Individual Professional Development Plan
IRN	Information Retrieval Number (Ohio Department of Education)
ITC	Information Technology Center
JVSD	Joint Vocational School District
LACA	Licking Area Computer Association
LEA	Local Education Agency
LFI	Locally Funded Initiative (Ohio School Facilities Commission)
LPDC	Local Professional Development Committee
M&E	Mortality and Expenses
MBR	Mid-Biennium Budget Review
MCOECN	Management Council of the Ohio Education Computer Network
MEC	Metropolitan Educational Council
MVECA	Miami Valley Educational Computer Association

NCLB	No Child Left Behind
NEOMIN	NE Ohio Management Info Network
OAC	Ohio Administrative Code
OAG	Ohio Attorney General
OAPT	Ohio Association for Pupil Transportation
OASBO	Ohio Association of School Business Officials
OBJ	Object (USAS coding)
OBM	Office of Budget and Management
OCR	Office for Civil Rights
OCRC	Ohio Civil Rights Commission
ODE	Ohio Department of Education
ODT	Ohio Department of Taxation
OEC	Ohio Ethics Commission
OEPI	Ohio Education Policy Institute
OFCC	Ohio Facilities Construction Commission
OPU	Operational Unit (USAS coding)
ORC	Ohio Revised Code
OREDS	Ohio Regional Educational Delivery System
ORTA	Ohio Retired Teachers Association
OSBA	Ohio School Boards Association
OSC	Ohio Schools Council
OSFC	Ohio School Facilities Commission
OSHA	Occupational Safety & Health Administration
OTES	Ohio Teacher Evaluation System
OTRES	Ohio Treasurer Evaluation System
P4S	Power4 Schools
PCR	Project Cash Request
PD	Professional Development
PDA	Pregnancy Discrimination Act
PERRP	Public Employment Risk Reduction Program (Ohio version of OSHA)
PI	Permanent Improvement
PPB	Program and Planning Budgeting
PU (PUPP)	Public Utility Personal Property (tax term) also referred to as PUP or PUTPP
QTEO	Qualified Tax Exempt Obligation
QZAB	Qualified Zone Academy Bonds
RFI	Request for Information
RFP	Request for Proposal
RFQ	Request for Qualifications
RIF	Reduction in Force
RttT	Race to the Top
SB	Senate Bill
SBB	Site Based Budgeting
SCC	Special Cost Center (USAS coding)
SCOCA	South Central Ohio Computer Association
SDIT	School District Income Tax
SEA	State Education Agency
SEHCB	School Employees Health Care Board
SERB	School Employment Relations Board

SERS	School Employees Retirement System
SPARCC	Stark Portage Area Computer Consortium
SSDT	State Software Development Team
STRS	State Teachers Retirement System
SUBJ	Subject (USAS coding)
SWOCA	Southwest Ohio Computer Association
TAN	Tax Anticipation Note
TDR	Tax Sheltered Annuity
TI	Tax Incentive
TOS	Treasurer of State office
TPP	Tangible Personal Property
TRECA	Tri Rivers Educational Computer Association
TSA	Tax Sheltered Annuity
TY	Tax Year
UBIT	Unrelated Business Income Tax
USAS	Uniform School Accounting System
USC	United States Code
USDOE	United States Department of Education
WOCO	Western Ohio Computer Association
ZBB	Zero Based Budgeting