NORTHWEST LOCAL SCHOOL DISTRICT

ANNUAL BUDGET DOCUMENT



Building A Stable Financial Foundation



Fiscal Year 2026-2027

NWLSD

#GOBEYOND

To Educate Tomorrow's Leaders, Today

Northwest Local School District

3377 Compton Rd, Suite 110

Cincinnati, OH 45251

(513) 923-1000

Budget Oversight and Approval by

Northwest Local School District

Board of Education

President, Nancy Slattery

Vice President, Chris Heather

Member, Jim Detzel

Member, Ciera Jones

Member, Nicole Taulbee

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

2026– 2027 BUDGET DOCUMENT

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Executive Summary



As an advocate for our community, my main goal is to maximize student outcomes while minimizing costs. One of the pillars in our Strategic Plan is financial stability. An objective under this pillar is to inform our community of how our district is funded, how we utilize our funds and what our needs are. We strive to achieve this by sending out our fall and spring (update) Financial Forecasts, PAFR, ACFR, and Annual Budget Document.

In order to ensure the District is making the most informed decisions with our resources, and is as prepared as possible for future needs, the District utilizes GFOA's School Budgeting Best Practices. By understanding our estimated revenues, we align our resources to our instructional priorities providing a guide for decision-making to ensure each dollar the District receives is spent thoughtfully to achieve maximum impact.

In addition to our District staffing plan and enrollment projections, we have developed a formal Capital Improvements Plan, including funding sources, containing our facilities preventative and deferred maintenance, textbook, technology and bus replacement plans in order to meet the financial, programmatic, and operational needs of the District. This allows us to efficiently and effectively allocate our limited resources and improve our ability to avoid unexpected or unnecessary expenses.

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 and notes, not only where we have been, but where we are and where we are going.

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 Based on the 2025-27 One Plan

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. Per our Strategic Plan, 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 of our students.

NWLSD's Financial Awards and Certificates

- Ohio Auditor of State Award of Distinction - 5 years (2019 - 2021, 2024 - 2025)
- GFOA Excellence in Financial Reporting Award - 32 years (1993 - 2024)
- ASBO International Excellence in Financial Reporting Award - 33 years (1993 - 2025)

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: Jim Detzel, Chris Heather (Vice President), Nancy Slattery (President), Nicole Taulbee, Ciera Jones

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

The Board of Education *(cont.)*

NORTHWEST LOCAL SCHOOL DISTRICT

2026 Board of Education Meeting Calendar

January 5	Monfort Heights Elementary 5:30 PM Records Commission 5:45 PM Tax Budget Hearing 6:00 PM Organizational Meeting 6:45 PM Business Meeting	Gymnasium
January 12	Board Retreat/Finance Worksession	HCESC
January 20 (Tuesday)	Colerain Elementary School	Cafeteria
February 23	Colerain Middle School	Gymnasium
March 23	Colerain High School	Auditorium
April 13	White Oak Middle School	Gymnasium
May 11	Struble Elementary School	Cafeteria
June 1	Northwest High School	Auditorium
June 29	Butler Tech	Aviation Campus
July 10	Taylor Elementary (7:30 a.m.)	Cafeteria
August 3	Colerain High School	Auditorium
August 24	Pleasant Run Elementary	Cafeteria
September 14	Taylor Elementary	Cafeteria
September 28	Northwest High School	Auditorium
October 12	Houston Early Learning Center	Gymnasium
October 26	Work Session: Report Card	HCESC
November 9	Pleasant Run Middle School	Gymnasium
December 7	Colerain High School	Auditorium

- **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**
- **School or contracted events may be occurring in adjacent spaces.**

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 7,800 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.

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.

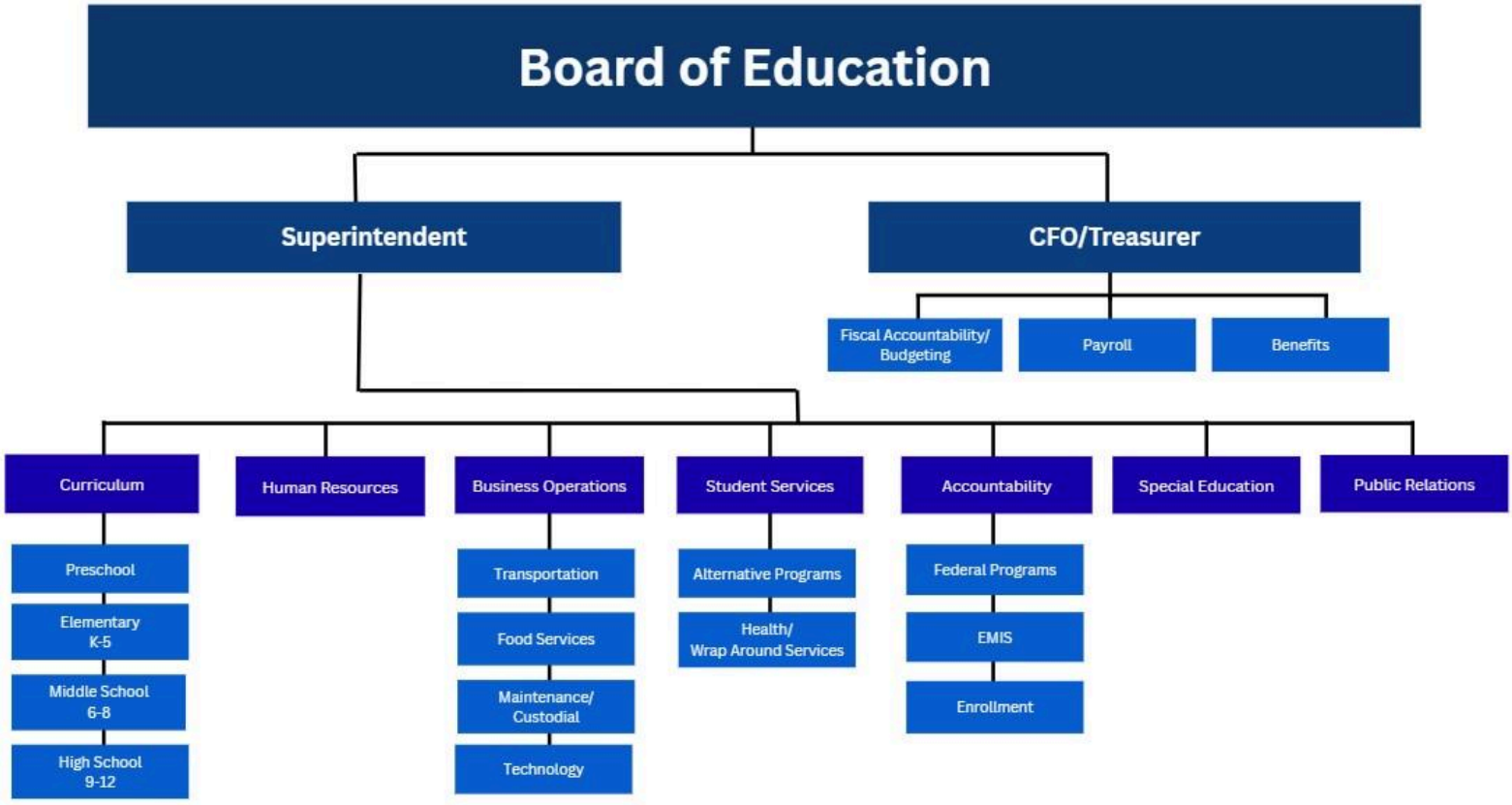
Today, there are approximately 7,800 students, 570 teachers and 12 schools.

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 Student Success Plan (One Plan) defines our specific goals over a three year period:

- **We will continually focus and monitor the following key areas:**
  - **Instruction**
    - By the end of the 2026-27 school year, the District will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards. Watch this video to learn more.
  - **Classroom Environment and Student Behavior**
    - By the end of the 2026-27 school year, the District will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior. Watch this video to learn more.
  - **Attendance**
    - By the end of the 2026-27 school year, the District will reduce chronic absenteeism among students by 15 percentage points. Watch this video to learn more.

By having this focus, we are able to confidently say that we are monitoring to ensure our mission and strategic plan are lived out on a daily basis in our schools. 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
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, 2024



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 32nd 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)



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

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, 2025.

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

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Lynn Knight
President

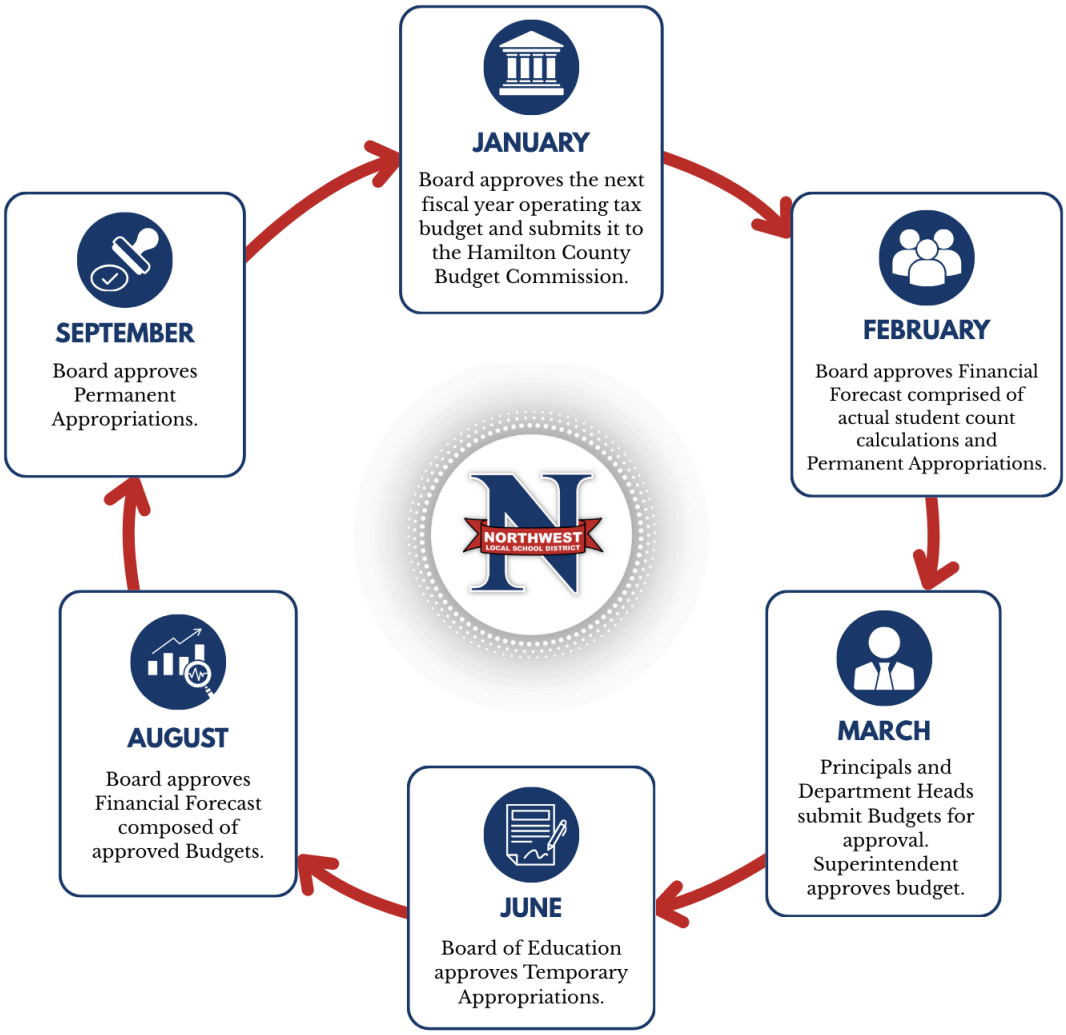
James M. Rowan, CAE, SFO
CEO/Executive Director

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, 2025. The School District has received this award annually since fiscal year 1991.

Budget Process & Timeline

FINANCIAL PLANNING AND BUDGET PREPARATION



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 2024-2025 District Report Card.

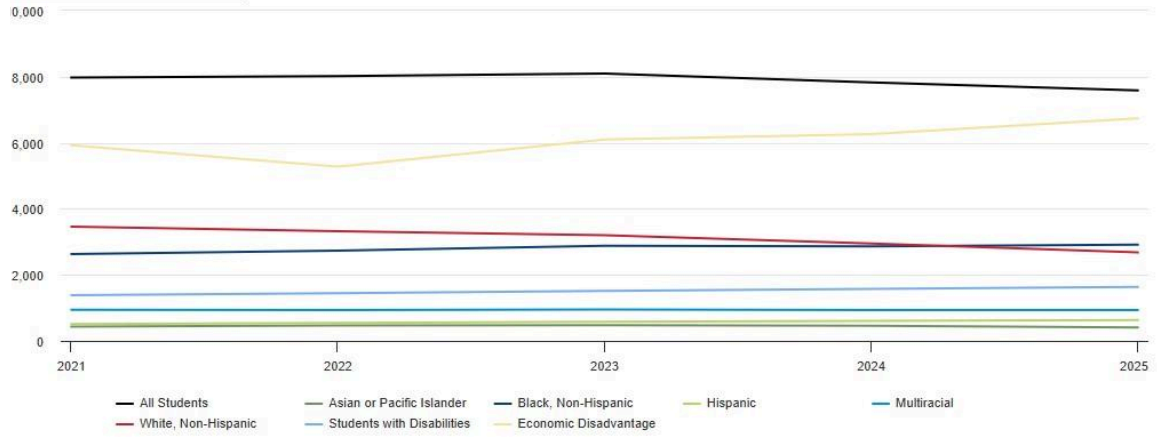
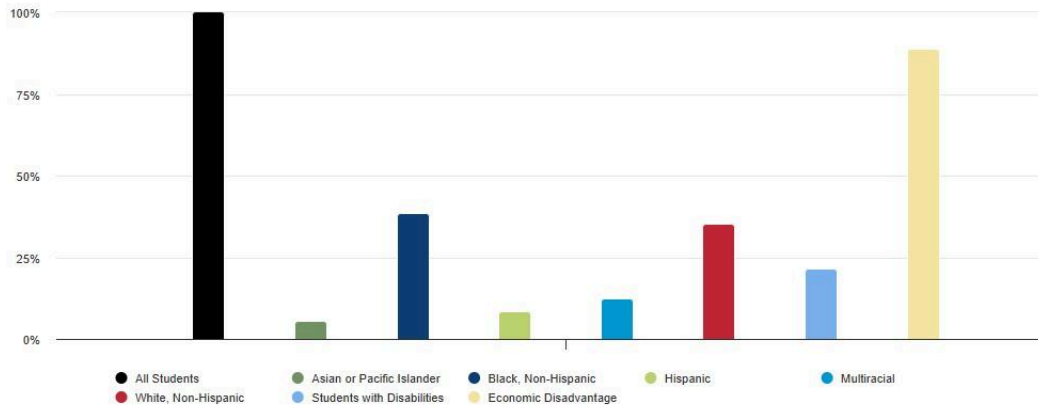


Figure 2. *Northwest Local School District Enrollment Percentages* from the ODE 2024-2025 District Report Card.



Enrollment Trends *(cont.)*

Northwest Local School District
School Building Information
Five Fiscal Years

School	2023	2024	2025	2026	*Projected* 2027
Elementary					
Colerain Elementary – Built in 1923					
Square feet	84,934	84,934	84,934	84,934	84,934
Capacity	760	760	760	760	760
Enrollment	593	675	643	667	559
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	499	582	578	639	584
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	931	812	744	816	703
Struble Elementary – Built in 2018					
Square feet	102,423	102,423	102,423	102,423	102,423
Capacity	834	834	834	834	834
Enrollment	893	808	744	832	702
Taylor Elementary – Built in 2018					
Square feet	102,423	102,423	102,423	102,423	102,423
Capacity	834	834	834	834	834
Enrollment	817	768	844	897	805
Middle School					
Colerain Middle – Built in 1932					
Square feet	77,591	77,591	77,591	77,591	77,591
Capacity	449	449	449	449	449
Enrollment	580	547	519	594	519
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	696	638	643	754	665
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	711	704	663	693	595
High School					
Colerain High – Built in 1964					
Square feet	193,768	193,768	193,768	193,768	193,768
Capacity	1658	1658	1658	1658	1658
Enrollment	1682	1609	1478	1627	1530
Northwest High – Built in 1972					
Square feet	163,345	163,345	163,345	163,345	163,345
Capacity	1173	1173	1173	1173	1173
Enrollment	882	859	807	892	810

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.

	Minimum Class Size	Target Class Size	Proposed Maximum Class Size
K	20	22	24
1	23	24	25
2	23	24	25
3	23	24	25
4	25	26	27
5	25	26	27
MS		162 – 1.5 teams 216 – 2 teams 270 – 2.5 teams 324 – 3 teams	
HS		27 target with 30 max (15 min), electives and blended max 35	

Effective for the School Year 2025-2026 the Board of Education voted to allow interdistrict open enrollment. Target class sizes and trends will be determining factors in the approval of open enrollment applications annually.

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.

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.

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.

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

As required by the Ohio Department of Education and Workforce (ODEW), 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 a Needs Assessment was conducted in the Spring of 2024 and three year plans were developed for implementation beginning in the Fall of 2024. 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 from this plan as well as progress toward meeting the overall goals.

NWLSD's One Plan is our blueprint for a transformative three-year journey from 2024-2027 toward enhanced student outcomes and academic success. Our plan focuses on decreasing chronic absenteeism, improving learning environments and student behavior, and increasing academic achievement. Through this comprehensive approach, NWLSD is committed to creating a supportive and effective learning environment, ensuring that every student has the opportunity to succeed academically and that each student is guided along a pathway to success.



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.

Instruction

Goal:

By the end of the 2026-27 school year, the District will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3.5 Stars
25-26 School Year Rating = 4 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	85 points	77.3 points
3rd Grade Reading Proficiency	77%	60.5%
Teacher Based Team Implementation	2.50	2.63
Building Leadership Team Implementation	3.63	4.21
Walkthrough Data -Model of Instruction Implementation	75%	64%

Classroom Environment & Student Behavior

Goal: By the end of the 2026-27 school year, the District will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

NORTHWEST LOCAL SCHOOL DISTRICT *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	12,699	12,544
Student Discipline - Physical Confrontation	454.28	338
Walkthrough Data -Classroom Environment	75%	94%

Attendance

Goal:

By the end of the 2026-27 school year, the District will reduce chronic absenteeism among students by 15 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	24%	27.1%

Northwest Local School District Report Card

COLERAIN HIGH SCHOOL

Instruction

By the end of the 2026-27 school year, the Colerain High School will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 4 Stars
25-26 School Year Rating = 4 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	79.93 points	81.2 Points
Teacher Based Team Implementation	2.57	2.67
Building Leadership Team Implementation	3.54	4.59
Walkthrough Data -Model of Instruction Implementation	75%	75.6%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Colerain High School will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

COLERAIN HIGH SCHOOL *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	1955	2477
Student Discipline - Physical Confrontation	65	31
Walkthrough Data -Classroom Environment	75%	94%

Attendance

Goal:

By the end of the 2026-27 school year, Colerain High School will reduce chronic absenteeism among students by 15 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	35.6%	38.3%

Colerain High School Report Card

Colerain High School

			Positions	Positions	Total Compensation by Funding Source		
					General Fund	Federal Grant	State Grant
Administration	108	Principal	1	6	$ 893,649.96	$ -	$ -
	104	Assistant Principal(s)	4				
	110	Athletic Coordinator	1				
Building Support	113	Security Assistant	1	1	$ -	$ -	$ -
	230	Dean of Students	1	1			
Student Support	202	Counselor	5	8	$ 711,118.44	$ -	$ -
	499	Alternative Learning Program Assistant	1				
	320	Health Assistant RN	1				
	406	Health Assistant Non-Licensed	1				
Data Processing	501	Office Personnel Class 5 (Fiscal/Athletic)	2	7	$ 439,166.27	$ -	$ -
	502	Office Personnel Class 4 (Guidance/Office Support/Career Center)	3				
	502	Office Personnel Class 3 (Attendance)	2				
Regular Education Instruction	230	English Teacher (4 Credits)	11	65	$ 7,133,091.35	$ -	$ -
	230	Math Teacher (4 Credits)	11				
	230	Science Teacher (3 Credits)	10				
	230	Social Studies Teacher (3 Credits)	11				
	230	Health Teacher (.5)	0.5				
	230	Physical Education Teacher (.5) 2 Semesters	2.5				
	230	Fine Arts Teacher (5 Credits)	3				
	230	Band Teacher	1				
	230	Orchestra Teacher	1				
	230	Chorus Teacher	1				
	230	Spanish Teacher	4				
	230	French Teacher	1				
	230	American Sign Language Teacher	1				
	415	Library Assistant	1				
	415	Blended Assistant	1				
	415	Study Hall Monitor	2				
	230	English Language Teacher	2				
	230	Credit Recovery Teacher	1				
Special Education Instruction	230	Cross Categorical Unit Teacher	4	32.5	$ 2,426,533.84	$ -	$ -
	415	Multiple Disabilities Unit Assistant	4				
	212	Inclusion Teacher	12				
	230	Transition Teacher	0.5				
	415	Multiple Disabilities 1:1 Assistant	7				
	499	MD Access	1				
	415	Emotional Disturbance Unit Assistant	2				
	499	Job Coach	2				
Custodial	611	Lead Custodian	1	8	$ 514,551.81	$ -	$ -
	902	Custodian	7				
Food Service	904	Manager	1	13	$ -	$ 416,738.81	$ -
	904	Assistant	12				

	Positions	Positions	Funding Source		
			General Fund	Federal Grant	State Grant
Total Personnel Budget	141.5	141.5	$ 12,118,112	$ 416,739	$ -
Building Budget			$ 54,075	$ -	
Central Operations Budget			$ 1,177,254	$ -	$ -
Extra & Co Curricular Supplemental Budget			$ 531,561	$ -	$ -
Total School Budget			**$ 13,881,001**	**$ 416,739**	**$ -**

** 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

Instruction

Goal:

By the end of the 2026-27 school year, the Northwest High School will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 4 Stars
25-26 School Year Rating = 4 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	77.4 points	78.4 points
Teacher Based Team Implementation	2.57	2.67
Building Leadership Team Implementation	3.59	3.18
Walkthrough Data -Model of Instruction Implementation	75%	79.5%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Northwest High School will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

NORTHWEST HIGH SCHOOL *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	1365	1987
Student Discipline - Physical Confrontation	28	17
Walkthrough Data -Classroom Environment	75%	98%

Attendance

Goal:

By the end of the 2026-27 school year, Northwest High School will reduce chronic absenteeism among students by 15 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	37.5 %	38.7%

Northwest High School Report Card

NORTHWEST HIGH SCHOOL *(cont.)*

Northwest High School						
				Total Compensation by Funding Source		
			Positions	General Fund	Federal Grant	State Grant
Administration	108	Principal	4	$ 606,363	$ -	$ -
	104	Assistant Principal(s)				
	110	Athletic Director				
Building Support	113	Security Assistant	1	$ -	$ -	$ -
Student Support	202	Counselor	6	$ 560,670	$ -	$ -
	499	Alternative Learning Program Assistant				
	230	Dean of Students				
	320	Health Assistant LPN				
Data Processing	501	Office Personnel 5 (Fiscal/Athletic)	5	$ 304,764	$ -	$ -
	502	Office Personnel 4 (Guidance/Office Support/Career Center)				
	502	Office Personnel 3 (Attendance)				
Regular Education Instruction	230	English Teacher (4 Credits)	38.1	$ 4,300,266	$ -	$ -
	230	Math Teacher (4 Credits)				
	230	Science Teacher (3 Credits)				
	230	Social Studies Teacher (3 Credits)				
	230	Health Teacher (.5) Blended				
	230	Physical Education Teacher (.5) 2 Semesters				
	230	Fine Arts Teacher (5 Credits)				
	230	Band Teacher				
	230	Orchestra Teacher				
	230	Chorus Teacher				
	230	Spanish Teacher				
	230	French Teacher				
	230	American Sign Language Teacher				
	203	Librarian				
	230	English Language Teacher				
	415	English Language Tutor				
	415	Blended Assistant				
	415	Study Hall Monitor				
	230	Credit Recovery Teacher				
Special Education Instruction	230	Cross Categorical Unit Teacher	9.5	$ 896,838	$ -	$ -
	415	Multiple DisabilitiesUnit Assistant				
	212	Inclusion Teacher				
	230	Transition Teacher				
	415	Multiple Disabilities 1:1 Assistant				
	415	MD Access Asst.				
	499	Braille Assistant				
	415	Emotional Disturbance Unit Assistant				
	499	Job Coach				
Custodial	611	Lead Custodian	7	$ 451,129	$ -	$ -
	902	Custodian				
Food Service	904	Manager	9	$ -	$ 288,511	$ -
	904	Assistant				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	79.6	$ 7,120,031	$ 288,511	$ -
Building Budget		$ 33,353	$ 16,666	
Central Operations Budget		$ 1,047,630	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 460,811	$ -	$ -
Total School Budget		**$ 8,661,825**	**$ 305,177**	**$ -**

** 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 percentage 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.

Beginning with the 2025-26 school year, Transitions Academy relocated to the Northwest High School Career Center.

Northwest Local School District
School Building Information
Five Fiscal Years

School	2023	2024	2025	2026	*Projected* 2027
High School					
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 and Transitions Academy data.

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:

- Hybrid learning environment with a mix of virtual/at-home and in-person instruction
- 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

Beginning in the 2025-26 school year, Transitions Academy has relocated to the Northwest High School Career Center.

Transitions Academy

			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	110	Assistant Principal	1	$ 146,260.69	$ -	$ -
Building Support	113	Security Assistant	2	$ 56,787.23	$ -	$ -
	502	OP4				
Instruction	230	Core Teacher (English. Math. Social Studies, Science)	13	$ 970,517.42	$ 108,830.56	$ -
	415	Blended Assistant				
	212	Inclusion Teacher				
Custodial	902	Custodian	0	$ -	$ -	$ -

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	16	$ 1,173,565.34	$ 108,830.56	$ -
Building Budget		$ 3,175.00	$ -	$ -
Central Operations Budget		$ 158,159	$ -	$ -
Total School Budget		**$ 1,334,899.33**	**$ 108,830.56**	**$ -**

** 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

Instruction

Goal:

By the end of the 2026-27 school year, Colerain Middle School will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3 Stars
25-26 School Year Rating = 3 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	85.67 points	72.9 points
Teacher Based Team Implementation	2.5	1.73
Building Leadership Team Implementation	3.63	3.69
Walkthrough Data -Model of Instruction Implementation	75%	44%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Colerain Middle School will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

COLERAIN MIDDLE SCHOOL *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	1039	834
Student Discipline - Physical Confrontation	46	36
Walkthrough Data -Classroom Environment	75%	95%

Attendance

Goal:

By the end of the 2026-27 school year, Colerain Middle School will reduce chronic absenteeism among students by 15 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	24%	28.9%

Colerain Middle School Report Card

Colerain Middle School

			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	108	Principal	2	$ 316,459.56	$ -	$ -
	104	Assistant Principal(s)				
Student Support	202	Counselor	7	$ 475,910.35	$ 44,785.88	$ -
	499	Alternative Learning Program Assistant				
	415	Alternative Learning Program Assistant (ED)				
	230	Dean of Students				
	415	Library Assistant				
	320	Health Assistant RN				
Data Processing	501	Office Personnel 5 (Fiscal/Athletic)	2	$ 134,402.29	$ -	$ -
	502	Office Personnel 4 (Attendance)				
Regular Education Instruction		Team Structure	33	$ 3,587,837.74	$ 125,211.49	$ -
	230	2 teams (8 Teachers) - Up to 240 students				
	230	2.5 teams (10 Teachers) - 241-300 students				
	230	3 teams (12 Teachers) - 301-348 students				
	230	Band Teacher				
	230	Orchestra Teacher				
	230	Chorus Teacher				
	230	Art Teacher				
	230	Physical Education Teacher				
	230	Spanish Teacher				
	230	Math Intervention Teacher				
	230	Reading Intervention Teacher				
	230	Social Studies Elective Teacher				
	415	Intervention Assistant				
	201	Instructional Coach				
	204	Reading Specialist				
	204	Math Specialist				
	230	English Language Teacher				
Special Education Instruction	230	Cross Categorical Unit Teacher	15	$ 1,285,519.12	$ -	$ -
	212	Inclusion Teacher				
	212	Emotional Disturbance Unit Teacher				
	415	Multiple Disabilities/Emotional Disturbance Unit Assistant				
	415	Multiple Disabilities 1:1 Assistant				
	415	Braille Assistant				
	415	Multiple Disabilities Access Assistant				
Custodial	611	Lead Custodian	3.5	$ 229,151.09	$ -	$ -
	902	Custodian				
Food Service	904	Manager	5	$ -	$ 160,284.16	$ -
	904	Assistant				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	67.5	$ 6,029,280	$ 330,282	
Building Budget		$ 13,250		
Central Operations Budget		$ 503,636	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 119,882	$ -	$ -
Total School Budget		**$ 6,666,048**	**$ 330,282**	**$ -**

** 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

Goal:

By the end of the 2026-27 school year, Pleasant Run Middle School will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3 Stars
25-26 School Year Rating = 3.5 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	73 points	68.6 points
Teacher Based Team Implementation	2.5	2.19
Building Leadership Team Implementation	3.69	3.94
Walkthrough Data -Model of Instruction Implementation	67%	51%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Pleasant Run Middle School will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

PLEASANT RUN MIDDLE SCHOOL *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student BehaviorEstablish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	1241	1381
Student Discipline - Physical Confrontation	63	63
Walkthrough Data -Classroom Environment	75%	84%

Attendance

Goal:

By the end of the 2026-27 school year, Pleasant Run Middle School will reduce chronic absenteeism among students by 15 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	27.4 %	32.2%

Pleasant Run Middle School Report Card

Pleasant Run Middle School

			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	108	Principal	2	$ 316,459.56	$ -	$ -
	104	Assistant Principal(s)				
Student Support	202	Counselor	7	$ 484,700.53	$ -	$ 35,995.71
	499	Alternative Learning Program Assistant				
	415	Alternative Learning Program Assistant (ED)				
	230	Dean of Students				
	415	Library Assistant				
	320	Health Assistant RN				
Data Processing	501	Office Personnel 5 (Fiscal/Athletic)	2	$ 134,402.29	$ -	$ -
	502	Office Personnel 4 (Attendance)				
Regular Education Instruction		Team Structure	41.4	$ 3,977,394.60	$ 250,422.98	$ -
	230	2 teams (8 Teachers) - Up to 240 students				
	230	2.5 teams (10 Teachers) - 241-300 students				
	230	3 teams (12 Teachers) - 301-348 students				
	415	Title 1 Assistant				
	201	Instructional Coach				
	204	Reading Specialist				
	204	Math Specialist				
	230	English Language Teacher				
	415	ELL Assistant				
	230	Band Teacher				
	230	Orchestra Teacher				
	230	Chorus Teacher				
	230	Art Teacher				
	230	Physical Education Teacher				
	230	Spanish Teacher				
	230	French Teacher				
	230	Reading Intervention Teacher				
	230	Social Studies Elective Teacher				
	230	Health Teacher				
Special Education Instruction	230	Cross Categorical Unit Teacher	16	$ 1,279,774.13	$ 108,830.56	$ -
	212	Inclusion Teacher				
	212	Emotional Disturbance Unit Teacher				
	415	Multiple Disabilities/Emotional Disturbance Unit Assistant				
	415	Multiple Disabilities 1:1 Assistant				
	415	Intervention Assistant				
	415	Multiple Disabilities Access Assistant				
Custodial	611	Lead Custodian	4	$ 260,862.28	$ -	$ -
	902	Custodian				
Food Service	904	Manager	8	$ -	$ 256,454.65	$ -
	904	Assistant				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	80.4	$ 6,453,593	$ 615,708	
Building Budget		$ 16,650		
Central Operations Budget		$ 441,057	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 130,534	$ -	$ -
Total School Budget		**$ 7,041,834**	**$ 615,708**	**$ -**

** 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

Instruction

Goal:

By the end of the 2026-27 school year, White Oak Middle School will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3.5 Stars

25-26 School Year Rating = 3.5 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	79 points	73 points
Teacher Based Team Implementation	2.32	2.42
Building Leadership Team Implementation	3.62	3.79
Walkthrough Data -Model of Instruction Implementation	75%	77%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, White Oak Middle School will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

WHITE OAK MIDDLE SCHOOL *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	1788	1250
Student Discipline - Physical Confrontation	69	55
Walkthrough Data -Classroom Environment	75%	93%

Attendance

Goal:

By the end of the 2026-27 school year, White Oak Middle School will reduce chronic absenteeism among students by 15 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	25.8%	27.5%

White Oak Middle School Report Card

White Oak Middle School

			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	108	Principal	2	$ 316,459.56	$ -	$ -
	104	Assistant Principal(s)				
Student Support	202	Counselor	7	$ 520,696.24	$ -	$ -
	499	Alternative Learning Program Assistant				
	415	Alternative Learning Program Assistant (ED)				
	230	Dean of Students				
	415	Library Assistant				
	320	Health Assistant RN				
Data Processing	501	Office Personnel 5 (Fiscal/Athletic)	2	$ 134,402.29	$ -	$ -
	502	Office Personnel 4 (Attendance)				
Regular Education Instruction		Team Structure	35	$ 3,831,413.16	$ 200,841.54	$ -
	230	2 teams (8 Teachers) - Up to 240 students				
	230	2.5 teams (10 Teachers) - 241-300 students				
	230	3 teams (12 Teachers) - 301-348 students				
	230	Band Teacher				
	230	Orchestra Teacher				
	230	Chorus Teacher				
	230	Art Teacher				
	230	Physical Education Teacher				
	230	Spanish Teacher				
	230	Math Intervention Teacher				
	230	Reading Intervention Teacher				
	230	Digital Arts Teacher				
	415	Title 1 Assistant				
	201	Instructional Coach				
	204	Reading Specialist				
	204	Math Specialist				
	230	English Language Teacher				
Special Education Instruction	230	Cross Categorical Unit Teacher	12	$ 905,796.76	$ 108,830.56	$ -
	212	Inclusion Teacher				
	212	Emotional Disturbance Unit Teacher				
	415	Multiple Disabilities/Emotional Disturbance Unit Assistant				
	415	Multiple Disabilities 1:1 Assistant				
	415	Intervention Assistant				
	415	Multiple Disabilities Access Assistant				
Custodial	611	Lead Custodian	3	$ 197,439.89	$ -	$ -
	902	Custodian				
Food Service	904	Manager	8	$ -	$ 256,454.65	$ -
	904	Assistant				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	69	$ 5,906,208	$ 566,127	$ -
Building Budget		$ 15,725		
Central Operations Budget		$ 486,827	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 123,154	$ -	$ -
Total School Budget		**$ 6,531,914**	**$ 566,127**	**$ -**

** 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

Instruction

Goal:

By the end of the 2026-27 school year, Colerain Elementary will reach an overall rating of 4.5 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3.5 Stars
25-26 School Year Rating = 3.5 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	99 points	84.2 points
3rd Grade Reading Proficiency	87%	61.9%
Teacher Based Team Implementation	2.67	2.95
Building Leadership Team Implementation	4.04	4.40
Walkthrough Data -Model of Instruction Implementation	75%	79%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Colerain Elementary will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

COLERAIN ELEMENTARY *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	650	552
Student Discipline - Physical Confrontation	25	22
Walkthrough Data -Classroom Environment	75%	92%

Attendance

Goal:

By the end of the 2026-27 school year, Colerain Elementary will reduce chronic absenteeism among students by 9 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	12.3%	20.4%

Colerain Elementary Report Card

Colerain Elementary						
			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	108	Principal	2	$ 316,459.56	$ -	$ -
	104	Assistant Principal(s)				
Student Support	202	Counselor	5	$ 372,735.82	$ -	
	230	Dean				
	499	Alternative Learning Program Assistant				
	415	Alternative Learning Program Assistant (ED)				
	320	Health Assistant RN				
Data Processing	501	Office Personnel 5 (Fiscal)	2	$ 134,402.29	$ -	$ -
	502	Office Personnel 4 (Attendance)				
Regular Education Instruction	230	Kindergarten Teacher	38.7	$ 3,859,676.00	$ 194,778.43	$ -
	230	1st Grade Teacher				
	230	2nd Grade Teacher				
	230	3rd Grade Teacher				
	230	4th Grade Teacher				
	230	5th Grade Teacher				
	230	Gifted Teacher				
	230	Music Teacher				
	230	Physical Education Teacher				
	230	Art Teacher				
	414	Library/Media Assistant				
	499	Technology Assistant				
	415	Title 1 Assistant				
	415	Intervention Assistant				
	230	Reading Specialist				
	230	Math Specialist				
	415	English Language Assistant				
	208	English Language Tutor				
Special Education Instruction	230	Emotional Disturbance Unit Teacher	21	$ 1,541,708.31	$ -	$ -
	415	Multiple Disabilities Unit Assistant				
	230	Inclusion Teacher				
	230	Cross Catergorical Unit Teacher				
	415	Multiple Disabilities 1:1 Assistant				
	415	Multiple Disabilities Access Assistant				
	415	Braille Assistant				
	415	Emotional Disturbance Assistant				
Custodial	611	Lead Custodian	3.5	$ 229,151.09	$ -	$ -
	902	Custodian				
Food Service	904	Manager	6	$ -	$ 192,340.99	$ -
	904	Assistant				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	78.2	$ 6,454,133	$ 387,119	$ -
Building Budget		$ 15,650		$ -
Central Operations Budget		$ 421,122	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 42,833	$ -	$ -
Total School Budget		**$ 6,933,737**	**$ 387,119**	**$ -**

** 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

Instruction

Goal:

By the end of the 2026-27 school year, Monfort Heights Elementary will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3.5 Stars
25-26 School Year Rating = 3.5 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	97 points	89.8 points
3rd Grade Reading Proficiency	83%	58.3%
Teacher Based Team Implementation	2.32	2
Building Leadership Team Implementation	3.63	4.12
Walkthrough Data -Model of Instruction Implementation	75%	50%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Monfort Heights will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

MONFORT HEIGHTS ELEMENTARY *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	1077	710
Student Discipline - Physical Confrontation	35	18
Walkthrough Data -Classroom Environment	75%	100%

Attendance

Goal:

By the end of the 2026-27 school year, Monfort Heights will reduce chronic absenteeism among students by 12 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	13.4%	13.2%

Monfort Heights Elementary Report Card

Monfort Heights Elementary						
			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	108	Principal	2	$ 316,459.56	$ -	$ -
	104	Assistant Principal(s)				
Student Support	202	Counselor	6	$ 372,735.82	$ -	$ 35,995.71
	230	Dean				
	499	Alternative Learning Program Assistant				
	415	Alternative Learning Program Assistant (ED)				
	320	Health Assistant LPN				
Data Processing	501	Office Personnel 5 (Fiscal)	2	$ 134,402.29	$ -	$ -
	502	Office Personnel 4 (Attendance)				
Regular Education Instruction	230	Kindergarten Teacher	37.8	$ 3,787,411.92	$ 162,774.94	$ -
	230	1st Grade Teacher				
	230	2nd Grade Teacher				
	230	3rd Grade Teacher				
	230	4th Grade Teacher				
	230	5th Grade Teacher				
	230	Gifted Teacher				
	230	Music Teacher				
	230	Physical Education Teacher				
	230	Art Teacher				
	414	Library/Media Assistant				
	499	Technology Assistant				
	415	Title 1 Assistant				
	415	Intervention Assistant				
	230	Instructional Coach				
	201	Math Specialist				
	201	Reading Specialist				
	208	English Language Tutor				
Special Education Instruction	230	Emotional Disturbance Unit Teacher	15	$ 939,423.27	$ 229,151.10	$ -
	415	Multiple Disabilties Unit Assistant				
	230	Inclusion Teacher				
	230	Cross Categorical Teacher				
	415	Multiple Disabilties 1:1 Assistant				
	415	Multiple Disabilties Access Assistant				
	415	Braille Assistant				
	415	Emotional Disturbance Assistant				
Custodial	611	Lead Custodian	3	$ 197,439.89	$ -	$ -
	902	Custodian				
Food Service	904	Manager	6	$ -	$ 192,340.99	$ -
	904	Assistant				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	71.8	$ 5,747,873	$ 584,267	$ 35,996
Building Budget		$ 14,975		$ -
Central Operations Budget		$ 525,436	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 38,807	$ -	$ -
Total School Budget		**$ 6,327,091**	**$ 584,267**	**$ 35,996**

** 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

Instruction

Goal:

By the end of the 2026-27 school year, Pleasant Run Elementary will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3.5 Stars
25-26 School Year Rating = 4 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	93 points	84.7 points
3rd Grade Reading Proficiency	75%	67.3%
Teacher Based Team Implementation	2.33	2.43
Building Leadership Team Implementation	3.67	4.49
Walkthrough Data -Model of Instruction Implementation	75%	45%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Pleasant Run Elementary will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

PLEASANT RUN ELEMENTARY *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	810	845
Student Discipline - Physical Confrontation	30	33
Walkthrough Data -Classroom Environment	75%	96%

Attendance

Goal:

By the end of the 2026-27 school year, Pleasant Run Elementary will reduce chronic absenteeism among students by 9 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	17%	16.8%

Pleasant Run Elementary Report Card

Pleasant Run Elementary

			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	108	Principal	2	$ 316,459.56	$ -	$ -
	104	Assistant Principal(s)				
Student Support	202	Counselor	8	$ 571,473.22	$ -	$ -
	230	Dean				
	499	Alternative Learning Program Assistant				
	415	Alternative Learning Program Assistant (ED)				
	320	Health Assistant RN				
	406	Health Assistant Non-Licensed				
Data Processing	501	Office Personnel 5 (Fiscal)	2	$ 134,402.29	$ -	$ -
	502	Office Personnel 4 (Attendance)				
Regular Education Instruction	230	Kindergarten Teacher	47.6	$ 4,512,616.80	$ 301,142.52	$ -
	230	1st Grade Teacher				
	230	2nd Grade Teacher				
	230	3rd Grade Teacher				
	230	4th Grade Teacher				
	230	5th Grade Teacher				
	230	Gifted Teacher				
	230	Music Teacher				
	230	Physical Education Teacher				
	230	Art Teacher				
	414	Library/Media Assistant				
	499	Technology Assistant				
	415	Title 1 Assistant				
	415	Intervention Assistant				
	230	Reading Specialist				
	230	Math Specialist				
	208	English Language Tutor				
		English Language Assistant				
Special Education Instruction	230	Emotional Disturbance Unit Teacher	29	$ 2,029,417.80	$ 114,575.55	$ -
	415	Multiple Disabilties Unit Assistant				
	230	Inclusion Teacher				
	230	Cross Categorical Teacher				
	415	Multiple Disabilties 1:1 Assistant				
	415	Multiple Disabilties Access Assistant				
	230	Resource Room				
	415	Emotional Disturbance Assistant				
Custodial	611	Lead Custodian	4	$ 260,862.28	$ -	$ -
	902	Custodian				
Food Service	904	Manager	7	$ -	$ 224,397.82	$ -
	904	Assistant				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	99.6	$ 7,825,232	$ 640,116	$ -
Building Budget		$ 18,225	$ 22,596	$ -
Central Operations Budget		$ 430,352	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 40,013	$ -	$ -
Total School Budget		**$ 8,313,823**	**$ 662,712**	**$ -**

** 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

Instruction

Goal:

By the end of the 2026-27 school year, Struble Elementary will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3 Stars
25-26 School Year Rating = 3 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	90 points	82.2 points
3rd Grade Reading Proficiency	75%	66.9%
Tacher Based Team Implementation	2.32	2.73
Building Leadership Team Implementation	3.38	4.71
Walkthrough Data -Model of Instruction Implementation	75%	58%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Struble Elementary will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

STRUBLE ELEMENTARY *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	1378	1338
Student Discipline - Physical Confrontation	52	46
Walkthrough Data -Classroom Environment	75%	98%

Attendance

Goal:

By the end of the 2026-27 school year, Struble Elementary will reduce chronic absenteeism among students by 15 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	23.3%	23%

Struble Elementary Report Card

Struble Elementary						
			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	108	Principal	2	$ 316,459.56	$ -	$ -
	104	Assistant Principal(s)				
Student Support	202	Counselor	9	$ 571,473.22	$ -	$ 35,995.71
	230	Dean				
	499	Alternative Learning Program Assistant				
	415	Alternative Learning Program Assistant (ED)				
	320	Health Assistant RN				
	406	Health Assistant Non-Licensed				
Data Processing	501	Office Personnel 5 (Fiscal)	2	$ 134,402.29	$ -	$ -
	502	Office Personnel 4 (Attendance)				
Regular Education Instruction	230	Kindergarten Teacher	47.0	$ 4,354,519.21	$ 415,718.07	$ -
	230	1st Grade Teacher				
	230	2nd Grade Teacher				
	230	3rd Grade Teacher				
	230	4th Grade Teacher				
	230	5th Grade Teacher				
	230	Gifted Teacher				
	230	Music Teacher				
	230	Physical Education Teacher				
	230	Art Teacher				
	414	Library/Media Assistant				
	499	Technology Assistant				
	415	Title 1 Assistant				
	415	Intervention Assistant				
	230	Reading Specialist				
	230	Math Specialist				
	208	English Languge Tutor				
	415	English Language Assistant				
Special Education Instruction	230	Resource Room Teacher	34	$ 2,323,971.90	$ -	$ -
	415	Multiple Disabilities Unit Assistant				
	230	Inclusion Teacher				
	230	Cross Categorical Teacher				
	415	Multiple Disabilities 1:1 Assistant				
	415	Multiple Disabilities Access Assistant				
	415	Braille Assistant				
	415	Emotional Disturbance Assistant				
Custodial	611	Lead Custodian	4	$ 260,862.28	$ -	$ -
	902	Custodian				
Food Service	904	Manager	7	$ -	$ 224,397.82	$ -
	904	Assistant				

	Position	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	105	$ 7,961,688	$ 640,116	$ 35,996
Building Budget		$ 18,425		
Central Operations Budget		$ 406,503	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 46,087	$ -	$ -
Total School Budget		**$ 8,432,703**	**$ 640,116**	**$ 35,996**

** 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

Goal:

By the end of the 2026-27 school year, Taylor Elementary will reach an overall rating of 4 or more stars on the state report card which indicates we are exceeding state standards.

24-25 School Year Rating = 3 Stars
25-26 School Year Rating = 3.5 Stars

Areas of Focus:

- Ensure that all classrooms have clear learning targets and learning tasks that are aligned to the rigor level required by state standards.
- Ensure that all teachers provide regular opportunities for students to process academic content with their peers using intentionally designed structures.
- Ensure that all teachers and all students monitor and track progress toward the learning target.

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Performance Index	86.6 points	76.6 points
3rd Grade Reading Proficiency	70%	49.6%
Teacher Based Team Implementation	2.33	2.14
Building Leadership Team Implementation	4.28	4.53
Walkthrough Data -Model of Instruction Implementation	75%	70%

Classroom Environment & Student Behavior

Goal:

By the end of the 2026-27 school year, Taylor Elementary will foster safe, consistent classroom learning environments through the implementation of high behavioral expectations as evidenced by all classrooms obtaining a minimum score of a 4 on a rubric measuring classroom environment and student behavior.

TAYLOR ELEMENTARY *(cont.)*

Areas of Focus:

- Define common expectations for Classroom Environment and Student Behavior
- Establish a unified model of school-wide Positive Behavioral Interventions and Supports (SWPBIS)
- Monitor, support, and develop teachers' implementation of expected classroom management practices

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Student Discipline - Referrals	862	931
Student Discipline - Physical Confrontation	27	16
Walkthrough Data -Classroom Environment	75%	97%

Attendance

Goal:

By the end of the 2026-27 school year, Taylor Elementary will reduce chronic absenteeism among students by 12 percentage points.

Areas of Focus:

- Establish proactive attendance monitoring measures and strategies
- Implement early, targeted truancy interventions to address students who are demonstrating a pattern of non-attendance prior to the student reaching established benchmark indicators for chronic absenteeism
- Develop meaningful engagement and communication with families to explain attendance policies, the importance of attendance, and the impact of chronic absenteeism

Monitoring Progress:

Measure	2025-26 Goal	2025-26 Actual
Chronic Absenteeism Rate	19.3%	23.4%

Taylor Elementary Report Card

Taylor Elementary

			Positions	Total Compensation by Funding Source		
				General Fund	Federal Grant	State Grant
Administration	108	Principal	2	$ 316,459.56	$ -	$ -
	104	Assistant Principal(s)				
Student Support	202	Counselor	8	$ 535,477.51	$ -	$ 35,995.71
	230	Dean				
	499	Alternative Learning Program Assistant				
	415	Alternative Learning Program Assistant (ED)				
	320	Health Assistant RN				
	406	Health Assistant Non-Licensed				
Data Processing	501	Office Personnel 5 (Fiscal)	1	$ 134,402.29	$ -	$ -
	502	Office Personnel 4 (Attendance)				
Regular Education Instruction	230	Kindergarten Teacher	51.0	$4,583,670.31	$ 458,302.20	$ -
	230	1st Grade Teacher				
	230	2nd Grade Teacher				
	230	3rd Grade Teacher				
	230	4th Grade Teacher				
	230	5th Grade Teacher				
	230	Gifted Teacher				
	230	Music Teacher				
	230	Physical Education Teacher				
	230	Art Teacher				
	414	Library/Media Assistant				
	499	Technology Assistant				
	415	Title 1 Assistant				
	415	Intervention Assistant				
	230	Reading Specialist				
	230	Math Specialist				
	230	Family Support Specialist				
		English Language Assistant				
	208	English Language Tutor				
Special Education Instruction	230	Resource Room	32	$2,215,984.77	$ 114,575.55	$ -
	415	Multiple Disabilities Unit Assistant				
	230	Inclusion Teacher				
	230	Cross Categorical Teacher				
	415	Multiple Disabilities 1:1 Assistant				
	415	Multiple Disabilities Access Assistant				
	415	Braille Assistant				
	415	Emotional Disturbance Assistant				
Custodial	611	Lead Custodian	4	$ 260,862.28	$ -	$ -
	902	Custodian				
Food Service	904	Manager	7	$ -	$ 224,397.82	$ -
	904	Assistant				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	105	$ 8,046,857	$ 797,276	$ 35,996
Building Budget		$ 19,400	$ 22,238	$ -
Central Operations Budget		$ 514,995	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 41,638	$ -	$ -
Total School Budget		**$ 8,622,889**	**$ 819,514**	**$ 35,996**

** 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 GOLD 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	$ 172,816.33	$ -	$ -
Student Support	320	Health Assistant LPN	1	$ 64,522.22	$ -	$ -
Data Processing	501	Office Personnel 5 (Fiscal)	1	$ 77,615.06	$ -	$ -
Instruction	230	Preschool Teacher	23	$ 1,153,368.47	$ 35,995.71	$ 572,877.75
	212	Screener				
	212	Itinerant Teacher				
	415	Preschool Assistant				
Custodial	611	Lead Custodian	2	$ 134,017.51	$ -	$ -
	902	Custodian				

	Position	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	28	$ 1,602,340	$ 35,996	$ 572,878
Building Budget		$ 5,625	$ -	$ -
Central Operations Budget		$ 222,958	$ -	$ -
Extra & Co Curricular Supplemental Budget		$ 8,476	$ -	$ -
Total School Budget		**$ 1,839,398**	**$ 35,996**	**$ 572,878**

** 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	109	Superintendent	29.00	$ 3,716,308.71	$ 1,203,347.01	
	112	Treasurer				
	115	Assistant Treasurer				
	115	Director				
	115	Assistant Director				
	110	Supervisor				
	110	Assistant Supervisor				
	323	Social Worker				
Support Personnel	501	Office Personnel Level 5	131.00	$ 7,019,005.79	$ 594,149.63	
	502	Office Personnel Level 4				
	502	Office Personnel Level 3				
	301	Department Specialist				
	101	Administrative Assistant				
	230	Instructional Coaches				
	503	Delivery Services				
	402	Technician				
	603	District Maintenance				
	904	Field Manager				
	201	Behavior Specialist				
	605	Mechanics				
	704	Bus Drivers				
	703	Van Drivers				
	909	Bus Assistants				

	Positions	Funding Source		
		General Fund	Federal Grant	State Grant
Total Personnel Budget	160.00	$ 10,735,315	$ 1,797,497	$ -
Superintendent Budget		$ 303,895	$ -	$ -
Fiscal Office Budget		$ 1,459,663	$ -	$ -
Federal Programs Budget		$ -	$ 425,115	$ -
Human Resources Budget		$ 215,661	$ -	$ -
Student Services Budget		$ 51,815	$ -	
PR/Communications Budget		$ 65,708	$ -	$ -
Enrollment Budget		$ 564,200	$ -	$ -
Special Education Budget		$ 10,546,118	$ 905,724	
Curriculum Budget		$ 217,517	$ -	$ -
EMIS Budget		$ 24,000	$ -	$ -
Transportation Budget		$ 2,248,383	$ -	$ -
Maintenance Budget		$ 85,186	$ -	$ -
Technology Budget		$ 195,410	$ -	$ -
Business Services Budget		$ 458,745	$ -	$ -
Total Central Supports Budget		**$ 27,171,616**	**$ 3,128,336**	**$ -**

** 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.

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.

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.

Central Supports *(cont.)*

Accountability Department

The Accountability Department guides building and department leaders in monitoring significant data points that impact funding, enrollment, instruction, report card and other district wide department accountability measures (KPIs) to ensure continuous improvement for the district. It supports stakeholders with data analysis, access to data, systems for monitoring outcome data and reporting, and program evaluation. This department includes the professionals leading and supporting the work in the following areas: EMIS, Enrollment, Federal Programs, and State Testing.

- **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. Expenditures also include costs to transport our homeless and foster students attending or living in other districts.

- **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.

- **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

Central Supports *(cont.)*

elementary CORE classes with TESOL certified instructors will occur. English Language Learners at the high school level may be placed in sheltered content classes designed specifically for newcomers.

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 of 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

Central Supports *(cont.)*

- **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.

Overall General Fund Budget

The above building and department budgets combined with the state's funding deductions total an estimated $114 million in operating expenditures as documented on the February Financial Forecast (page 83).

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

A 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 1,240 K-8 non-public students outside of one mile or reimburses approximately 200 in the form of payment in lieu of transportation for those students determined impractical to transport due to the following factors: 1) The time and distance required to provide such transportation; 2) The number of pupils to be transported; 3) The cost of providing transportation in terms of equipment, maintenance, personnel, and administration; 4) Whether similar or equivalent service is provided to other pupils eligible for transportation; 5) Whether and to what extent the additional service unavoidably disrupts current transportation schedules; and/or 6) Whether other reimbursable types of transportation are available.

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 30 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 120 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 six schools that receive over $1.9 million in Auxiliary funds each year.

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 2026-27 school year. This will shift the funding burden onto the local community as local property valuations and income increase while state funding stays flat.

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 57 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:

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
2023	2,335,912,640
2024	2,334,971,370
2025	2,348,968,240

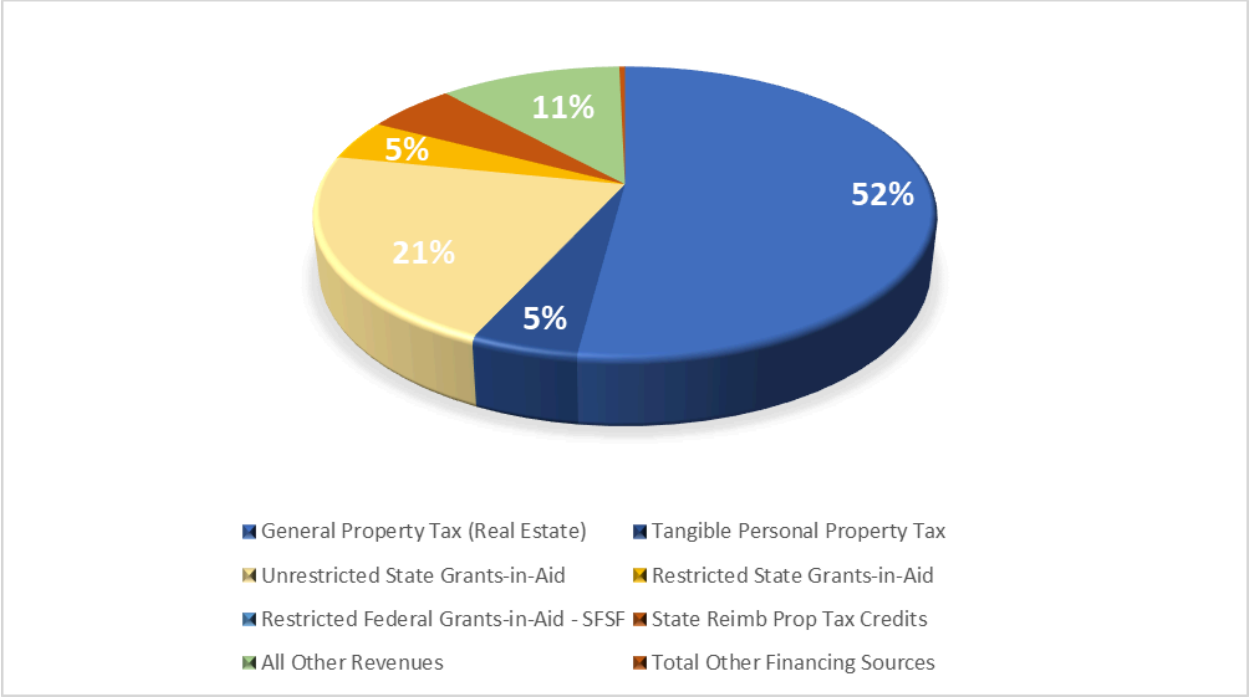
Interest Earnings - The District projects its interest earnings will remain stable for the coming year. At year end, interest rate weighted average returns on earnings were approximately four percent.

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 2026-27 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 – FY26 Federal Grant allocations were as follows:

- Title I Improving Basic Programs - $2,683,262.97
- Title IIA Supporting Effective Instruction - $367,805.09
- Title III Language Instruction for English Learners - $86,293.05
- Title III Immigrant -$0
- Title IV Student Support and Academic Enrichment - $228,236.15
- IDEA-B Special Education - $2726031.54
- IDEA-Early Childhood Special Education - $45,712.47

A proportionate share of these funds are allocated to participating non-public schools.

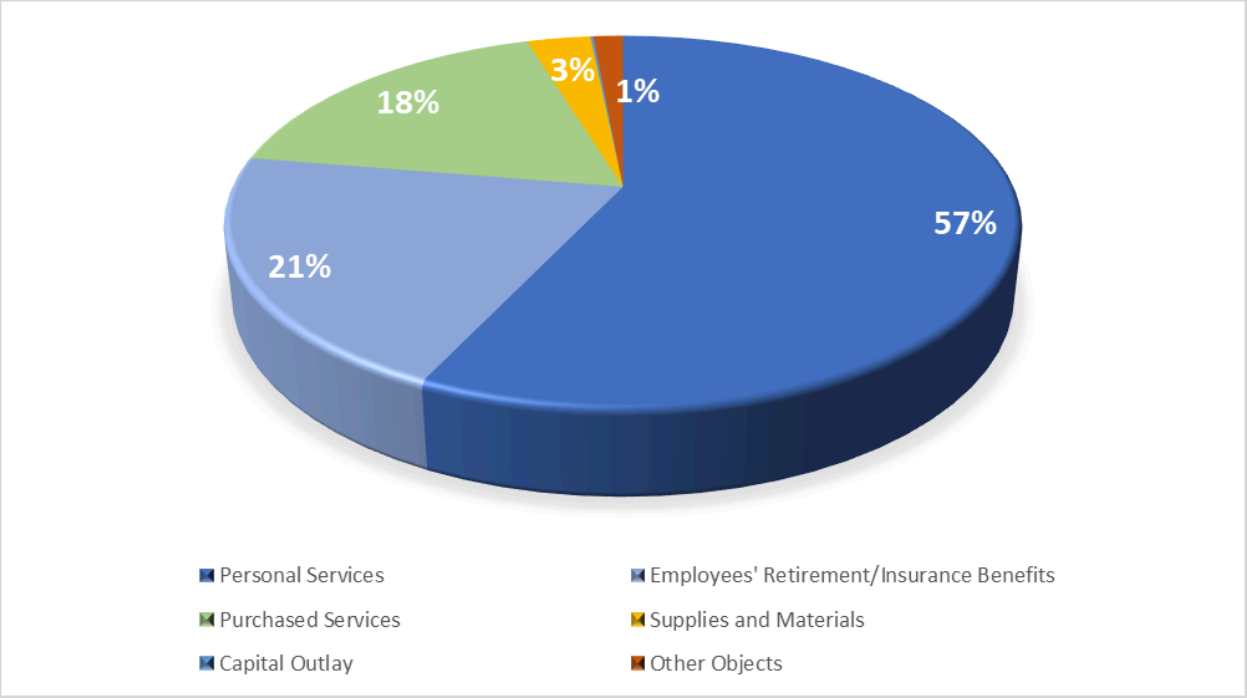
FY 27 allocations are still awaiting Federal approval.

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 2026-27 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 72 percent of General Fund expenditures are directed towards instructional services. The next largest General Fund expenditure function is operations and maintenance (building operations), which expends approximately 21 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:

2020-21	2021-22	2022-23	2023-24	2024-25
District: $9,057	District: $9,845	District: $9,494	District: $10,104	District: $10,222
State: $10,334	State: $11,306	State: $11,916	State: $12,396	State: $12,759

Note: FY 25-26 data has not yet been reported by the State of Ohio Department of Education.

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 projected results of the surveyed salary schedules, averaged for ten years across all degrees, are shown below.

Northwest Local School District, 2025-26:
Average Teacher Salary: $73,926
Average Teacher Benefits: 85% Board Paid/15% Employee Paid

Other Surveyed Districts, 2025-26:
Average Teacher Salary: $76,748
Average Teacher Benefits: 85% Board Paid/15% Employee Paid

Each year, school districts 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:	Similar Districts in Ohio Average:
2020-21: $68,985	2020-21: $69,126
2021-22: $68,320	2021-22: $70,698
2022-23: $70,431	2022-23: $66,399
2023-24: $77,520	2023-24: $68,224
2024-25: $76,090	2024-25: $77,757

Note: FY 25-26 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 20, 2023 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 2028 (2027-2028 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 2028 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 FY24 through FY28. 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 60 days fund balance reserve in comparison to General Fund annual expenditures.

Northwest Local School District General Fund - Fund Balance Trends:

2022-23 actual: 49% of expenditures

2023-24 actual: 28% of expenditures*

2024-25 actual: 29% of expenditures

2025-26 projected: 30% of expenditures

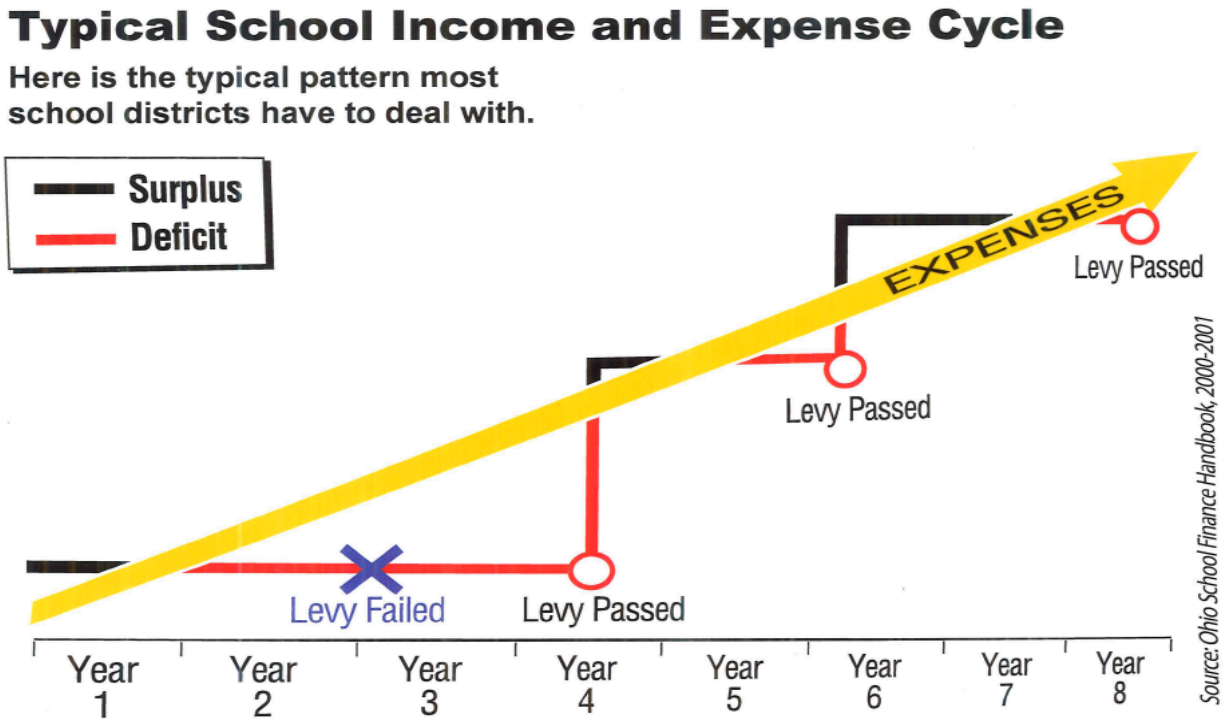
2026-27 projected: 30% of expenditures

2027-28 projected: 28% of expenditures

2028-29 projected: 22% of expenditures

2029-30 projected: 14% of expenditures

** - $30 million in carryover was transferred during the year. $10 million went to seed the capital maintenance plan and $20 million went to assist the community in funding the Master Facilities Plan.*



Long-Term Financial Health *(cont.)*
Financial 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: 1.47%
- State Revenue Growth: 0% (district is on the state foundation guarantee due to the state not increasing base cost inputs)
- Tax Base Growth: .40% (non reappraisal or update year)

Expenditures:

- Employee Benefits Inflation: 10%
- Employee Salaries Inflation (Steps + Lanes + COLA): 3%
- Employee Attrition:
    - Certified: approximately 5%
    - Classified: approximately 13%
- 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 district has a 1.5% Earned Income Tax on the November 2026 ballot. This ballot issue combines the 2017 & 2019 expiring Emergency Levies, as well as, the need for additional per our Community Partnership and 5year/5mill levy cycle. In the event this ballot issue does not pass, the Board of Education has approved a Potential Reduction Plan on May 11, 2026.

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

Long-Term Financial Health *(cont.)*
Financial Forecast – General Fund

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

February 2026	ACTUAL			FORECASTED				
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Revenue:								
1.010 - General Property Tax (Real Estate)	52,587,135	56,067,044	59,203,065	59,439,889	59,912,054	57,126,980	54,009,556	48,668,256
1.020 - Public Utility Personal Property	4,220,356	4,493,390	4,751,745	5,028,890	5,480,002	5,470,527	5,345,558	5,133,396
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	23,254,620	26,638,199	23,613,422	23,598,472	24,678,110	24,428,147	24,480,729	24,549,503
1.040 - Restricted Grants-in-Aid	4,945,757	6,462,848	6,939,716	5,949,835	5,182,807	5,362,286	5,262,568	5,153,925
1.045 - Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-
1.050 - State Reimb Prop Tax Credits	5,459,567	5,904,699	6,329,727	6,328,361	6,369,895	6,055,161	5,701,571	5,612,803
1.060 - All Other Operating Revenues	9,805,710	11,832,751	12,130,749	13,075,457	13,081,930	13,120,272	13,188,420	13,284,577
1.070 - Total Revenue	100,273,145	111,398,931	112,968,423	113,420,904	114,704,798	111,563,373	107,988,402	102,402,460
Other Financing Sources:								
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	20,000	20,000	21,168	21,416	20,000	20,000	20,000	20,000
2.050 - Advances-In	385,370	37,444	56,383	22,628	30,741	30,895	31,049	31,205
2.060 - All Other Financing Sources	1,629,170	1,515,815	1,642,294	356,970	358,755	360,549	362,352	364,164
2.070 - Total Other Financing Sources	2,034,540	1,573,259	1,719,845	401,014	409,496	411,444	413,401	415,368
2.080 - Total Revenues and Other Financing Sources	102,307,685	112,972,189	114,688,268	113,821,919	115,114,295	111,974,817	108,401,803	102,817,829
Expenditures:								
3.010 - Personnel Services	55,364,429	58,525,799	62,224,703	64,303,963	65,173,650	66,904,619	68,912,580	70,812,906
3.020 - Employees' Retirement/Insurance Benefits	19,192,911	19,541,061	23,660,564	23,028,799	23,535,063	24,571,245	25,597,595	26,613,349
3.030 - Purchased Services	14,636,567	16,968,594	18,639,701	19,697,689	20,193,337	20,838,450	21,627,029	22,562,033
3.040 - Supplies and Materials	3,099,385	3,690,527	2,864,596	3,654,386	3,550,327	3,550,327	3,550,327	3,550,327
3.050 - Capital Outlay	309,186	440,686	1,107,722	2,012,493	156,533	115,798	135,798	155,798
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
Debt Service:								
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	1,150,217	1,387,412	1,316,265	1,556,241	1,646,241	1,556,241	1,516,241	1,556,241
4.500 - Total Expenditures	93,752,695	100,554,079	109,813,551	114,253,571	114,255,151	117,536,679	121,339,571	125,250,654
Other Financing Uses								
5.010 - Operating Transfers-Out	154,533	30,169,664	136,936	170,000	153,000	153,765	154,534	155,306
5.020 - Advances-Out	37,444	56,383	22,628	30,611	30,611	30,611	30,611	30,611
5.030 - All Other Financing Uses	2,418	43,750	6,000	-	-	-	-	-
5.040 - Total Other Financing Uses	194,395	30,269,797	165,564	200,611	183,611	184,376	185,145	185,917
5.050 - Total Expenditures and Other Financing Uses	93,947,090	130,823,876	109,979,116	114,454,182	114,438,762	117,721,055	121,524,716	125,436,571
					-0.01%	3%	3%	3%
Excess of Rev & Other Financing Uses Over (Under)								
6.010 - Expenditures and Other Financing Uses	8,360,595	(17,851,687)	4,709,152	(632,263)	675,533	(5,746,239)	(13,122,912)	(22,618,743)
Cash Balance July 1 - Excluding Proposed Renewal/								
7.010 - Replacement and New Levies	39,421,678	47,782,273	29,930,586	34,639,738	34,007,475	34,683,008	28,936,769	15,813,857
7.020 - Cash Balance June 30	47,782,273	29,930,586	34,639,738	34,007,475	34,683,008	28,936,769	15,813,857	(6,804,886)
				30%	30%	25%	13%	-5%
8.010 - Estimated Encumbrances June 30	1,430,714	1,673,374	2,426,864	-	-	-	-	-
Reservations of Fund Balance:								
9.010 - Textbooks and Instructional Materials	-	-	-	-	-	-	-	-
9.020 - Capital Improvements	-	-	-	-	-	-	-	-
9.030 - Budget Reserve	-	-	-	-	-	-	-	-
9.040 - DPIA	-	-	-	-	-	-	-	-
9.050 - Debt Service	-	-	-	-	-	-	-	-
9.060 - Property Tax Advances	-	-	-	-	-	-	-	-
9.070 - Bus Purchases	-	-	-	-	-	-	-	-
9.080 - Subtotal	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification								
10.010 - of Appropriations	46,351,559	28,257,212	32,212,874	34,007,475	34,683,008	28,936,769	15,813,857	(6,804,886)
Rev from Replacement/Renewal Levies								
11.010 - Income Tax - Renewal				-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement				-	-	3,713,717	7,427,447	13,181,487
11.030 - Cumulative Balance of Replacement/Renewal Levie	-	-	-	-	-	3,713,717	11,141,164	24,322,651
Fund Balance June 30 for Certification								
12.010 - of Contracts, Salary and Other Obligations	46,351,559	28,257,212	32,212,874	34,007,475	34,683,008	32,650,486	26,955,021	17,517,765
Revenue from New Levies								
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	46,351,559	28,257,212	32,212,874	34,007,475	34,683,008	32,650,486	26,955,021	17,517,765
				30%	30%	28%	22%	14%

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 $135 million on June 30, 2025 ACFR. Outstanding principal due on this same date is $75 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 or have completed 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 Facilities 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 Improvement 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).

** - See addendum for Colerain Elementary Project update.*

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 August 31th of each year, the CFO/Treasurer is required to file with the Ohio Department of Education (ODE) a Financial 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 (FInancial 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 one year beyond fiscal year 2026-27, 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

MASTER FACILITIES PLAN

On February 26, 2024, the Board of Education approved to transfer $20 million to the Master Facilities Fund to assist our community with funding our Master Facilities Plan.



(Above: This photo of Colerain Elementary shows the area on the building where the bricks fell off. Contractors removed the window air conditioning units and placed weatherproof material over the windows.)

Catastrophic Building Failure Plan

On June 3, 2024, the Board of Education approved the district's Catastrophic Building Failure Plan. Due to the known conditions of our existing facilities and the failure of the previous bond issues, in the fall of 2023 NWLSD administration started developing a contingency plan for various levels of need. The plan focuses on proactive measures regarding possible facility failures that could cause part or all of an existing facility to be unusable while maintaining financial responsibility.

The contingency plan was designed to minimize disruption to our student's education by reconfiguring existing facilities in order to avoid having to implement multiple school sessions (day and evening) in one building. If we need to close the building, we would utilize the following plan:

- Relocate Colerain Elementary to the Houston Early Learning Center site on Compton Rd
- Relocate Preschool to the Central Support Offices site on Banning Rd (Renovations would be necessary to reconfigure the space to meet preschool requirements)

- Relocate some Central Support staff to spaces in other buildings, implement a hybrid work model, and possible renting of local office space.
    - Transitions Academy will move to an online model for the 2024-25 school year and then to a renovated portion of the Northwest High School Career Center for the 2025-26 school year. This will address space issues related to the contingency plan and allow us to increase capacity to serve students who need a non-traditional model of instruction.

Should there be one-time capital needs expenditures outside of routine maintenance due to repairs/failures of buildings in the Master Facilities Plan, excluding phase #1, the district will utilize General Fund cash reserves above the 3% Community Partnership, however it will maintain a cash reserve balance of no less than 2 months.



(Above: Photo of Colerain Middle school. Contractors began work over the Summer to remove the brick and the parapet from the front of the building. The windows were boarded and covered with waterproof material during this process.)

Colerain Elementary

On May 13, 2024 a section of brick on Colerain Elementary's building separated from the structure on the front entrance of the school that sits along the corner of Poole Rd and Springdale Rd. Engineers have confirmed that this incident only affected the exterior walls of the building, and there has been no compromise to the structural integrity of the school itself. Exterior repairs were completed before the 2024-25 school to hopefully extend its life until the new building is ready to open.

In May 2024 the district contacted the Ohio Facilities Construction Commission (OFCC) to seek help for the failing Colerain Elementary building, requesting consideration for their Exceptional Needs Program or the Classroom Facilities Assistance Program (CFAP). The commission responded by offering a potential CFAP segment #1 beginning July 2024 with a 22% state funding share.

The district received formal acceptance into the CFAP program and in June 2024 the Board of Education voted unanimously to accept the offer, allowing the district to move forward in the program with the established 22% co-funded share and the use of our accumulated credits from the building of our newer elementary schools.

The Board's decision to use funds from the Master Facilities Fund instead of a bond means that NWLSD will not need to ask the community for funding at this time. This is a breakdown of the projected budget:

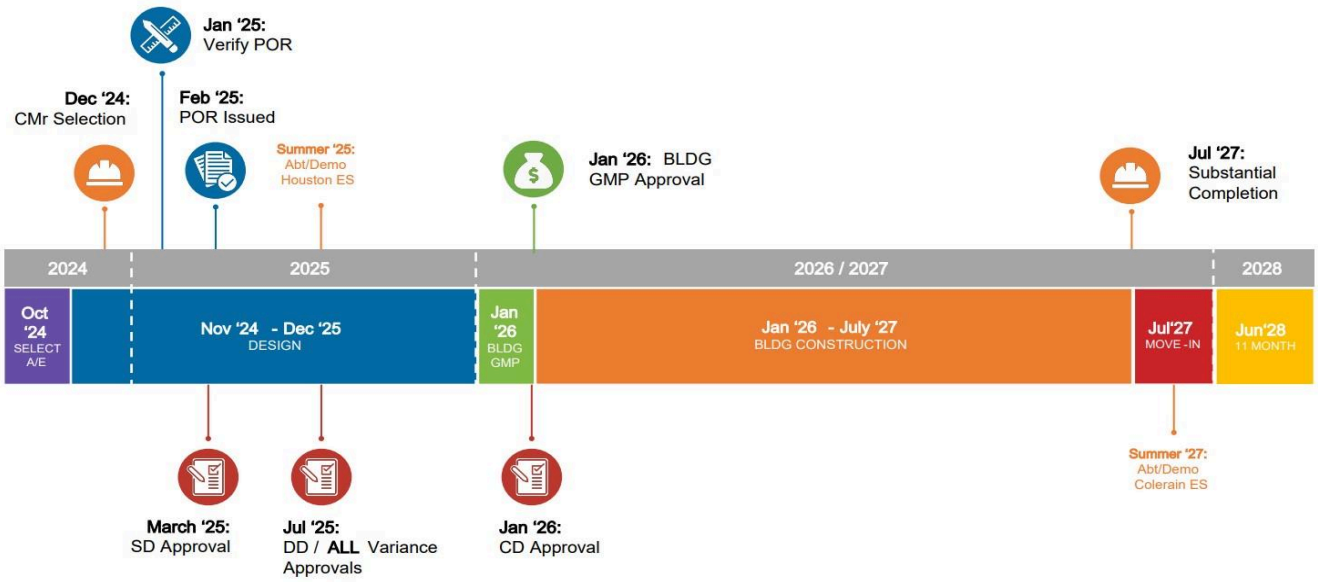
Total Recommended Budget

- **New Colerain Elementary Segment #1:** $36,323,224
    - **State Contribution including ELPP credit:** $22,381,779
    - **Northwest Local Schools Share:** $13,941,445
- **NWLSD LFI* & Contingency:** $6,299,327

On July 11, 2024, the OFCC Commission voted to approve NWLSD Colerain Elementary segmented project.

* - Locally Funded Initiatives (LFI)

Project Timeline



Key Decisions Made by the Board

- Acceptance of the OFCC's Offer: The Board accepted the offer to enter into the CFAP program with a 22% co-funded share.
- Funding for Colerain Elementary (CE): Instead of placing a bond on the November 5, 2024, ballot to fund a new CE, the Board decided to use $20 million from Northwest Local Schools Master Facilities Fund.
- Location: The new CE will be built on the former Houston Early Learning Center site on Compton Road.
- Preschool: The Board decided the preschool will not be included in the project, as that would have required a bond issue placed on the November ballot.
- Relocation Plans: The former Central Support Offices (CSO) on Banning Road were renovated to meet preschool classroom regulations and standards and now houses Houston Early Learning Center. District Administration relocated to a rented office location, with some staff moving to a hybrid work model. Transitions Academy relocated to a renovated portion of the Northwest Career Center for the 2025-26 school year. This information was communicated to our community in our Catastrophic Building Failure Plan, which was approved on June 3, 2024.

Construction of the new Colerain Elementary began with abatement and demolition of the old Houston Elementary in the Fall 2025. Site demolition and preparation continued through Spring 2026. As of April 2026 the new lower level classroom slabs were poured and structural steel is expected to arrive before summer. Monthly construction updates are posted to the district website allowing the community to follow the project's progress.

Total Actual Budget

- **New Colerain Elementary Segment #1:** $36,323,224
    - **State Contribution including ELPP credit:** $22,381,779
    - **Northwest Local Schools Share:** $13,941,445
- **NWLSD LFI* & Contingency:** $8,576,390

*Locally Funded Initiatives (LFI) are for items outside of the OFCC manual which the state does not co-fund. This could be additional square footage, wood gym floors for our community rentals, required, roadway improvements

New Colerain Elementary School



Progress in Action: June 2026

Progress continues across the entire project site as masonry walls rise and concrete slabs are poured! In the classroom wing, steel erection is underway in the western portion of the lower level, while crews are preparing the metal deck for slab placement in the eastern section. On the main building pad, foundation masonry work continues in the Music and Special Education areas, and the gymnasium and stage slabs have now been poured. June also marked a major milestone with the completion of the project's final retaining wall.





On February 23, 2026, the Board of Education approved the district's revised Catastrophic Building Failure Plan. Continuing with the fact that the District still has several buildings nearing or well beyond their expected life span, administration has continued to revise the contingency plan in case of future failures of our older middle and/or high schools. In short, in the case of a middle school building failure, the revised plan would shift 8th grade to the high schools in order to make room for the additional 6th and 7th grades from the affected building. If we must close a high school, 9th and 10th grades will attend the available building while 11th and 12th grades will move to a blended model at the remaining high school with these students only attending in person for a portion of the week.

STATEMENT OF FACTS

NOVEMBER 2026 EARNED INCOME TAX LEVY:

1. What is the 1.5% earned income tax levy used for?

This revenue source is used to help cover expenses such as staff salaries and benefits, purchasing educational supplies and technology, maintaining and cleaning school facilities, funding extracurricular activities and programs, and other operating costs.

2. Financial Data and Operational Context

- Annual Revenue Generation: The 1.5% earned income tax levy is calculated to generate $31,956,034 annually.
- Valuation: The District's total valuation is $2,358,471,530, with 1 mill generating $2,358,471.
- Median appraised value is $250,000 and the median federally adjusted gross income is $55,000.
- Current Financial Status: The District has started deficit spending in the current and prior fiscal year; this trend is projected to continue in the financial forecast.
- Spending Efficiency: 72% of operating expenditures go directly to the classroom, compared to a state average of 68% and a comparison district average of 70%.
    - Northwest is among the 20% of Ohio's public districts with the lowest operating expenses per pupil.
    - 21% of operating expenditures go to operations, such as custodial/maintenance and transportation services.
    - Leaving 7% of operating expenditures to administratively run the buildings, departments and district, compared to HB96's administrative cap of 15%.
- Local Funding Share: The District is 82% locally funded, projected to reach the state maximum of 90% starting July 2026.
- Personnel: 76% of expenditures are for personnel salaries and related benefits.
- Levy Cycle History: The last operating levy was approved in November 2019. The current cycle is 5mills/5years, as requested by our community and part of our 3% Community Partnership. However, in 2019 the next expected levy was scheduled to be in 2023.

3. Student Demographic Data

- Total District Enrollment: 7,252
- Economically Disadvantaged: 88.1%
- Homeless: 1.1%
- Identified as GIfted: 8.4%, receiving services 7.9%
- Student with Disabilities: 22.2%, making up 24% of General Fund expenditures

4. Is this a new or additional tax?

60% of this levy is NOT an increase; it simply renews the existing emergency levy tax structure that has been in place since 2012. This levy will help us avoid making reductions to programs or services, ensuring that our district is able to continue to offer the education that our community expects.

5. Who pays the tax?

Any individual residing all or part of a tax year in the school district. Non-residents of the school district are not subject to the tax, even if they work within the district's boundaries. Corporations are also exempt from the tax.

6. What income is taxed?

With an Earned Income Tax, residents are levied on their adjusted gross income (AGI), excluding retirement and investment income.

7. What is the difference between an earned income tax levy and real estate property tax levy?

Since income tax is based on residents' income, the amount of tax paid is proportional to what they earn. Thus, an income tax levy considers each household's financial ability to contribute. Individuals on lower or fixed incomes (such as those facing financial hardship) may pay less. Additionally, with an earned income tax, retirement and investment income is not taxable. Real estate property tax is based on property values, not necessarily reflective of a property owner's ability to pay. People with low or fixed incomes (like retirees) may face a higher tax burden if property values increase, even if their income does not. In addition, income taxes provide a stable revenue stream, allowing the district to manage fluctuations in other revenue sources.

8. On average how much does Northwest collect annually on the existing emergency levy tax?

Northwest has collected $7,355,871 per year since 2012 and an additional $11,422,160 per year since 2019. These two tax levies make up approximately 17% of the total revenue collected in the General fund.

9. How does Northwest compare to surrounding districts with income tax levies?

District	Rate	Traditional or Earned
Carlisle LSD (Warren)	1%	Traditional
Clermont-Northeastern LSD (Clermont)	1%	Traditional
Goshen LSD (Clermont)	1%	Traditional
Kings LSD (Warren)	1%	Earned
Madison LSD (Butler)	.50%	Traditional
New Miami LSD (Butler)	1%	Traditional
Ross LSD (Butler)	1.25%	Earned
Southwest LSD (Hamilton)	.75%	Earned
Talawanda CSD (Butler)	1%	Traditional
Wyoming CSD (Hamilton)	1.25%	Traditional

Northwest's proposed 1.5% earned income tax levy places us at the higher end of several nearby districts. However, this proposed earned income tax levy will combine two existing emergency levies with the additional need of our 5mill/5year rolling levy cycle. While we are competitive in terms of tax rate, it's essential to recognize that each district faces unique challenges and financial demands.

Additionally, the state's income tax has been reduced 28% since 2005, leaving less funds to support public education and shifting the burden onto local communities.

10. What has Northwest done to reduce taxpayer burden?

At Northwest Local Schools, we are continually committed to exploring all available avenues for revenue generation to ensure we can provide a high-quality education without overburdening our taxpayers. While levies and taxes are a vital part of funding public schools, we recognize the importance of identifying additional revenue streams to offset the need for seeking new or increased taxes from our community.

3% Community Partnership:

In 2019 the district entered into a Community Partnership with our community capping operational growth to no more than 3% annually. Each year the district adjusts operations to maintain this partnership. This has equated to $12 million in savings since 2020.

To that end, we have been actively pursuing several alternative sources of revenue, including:

- **Grants and State/Federal Funding**: We continuously seek grants from both state and federal sources, as well as private organizations, to help fund specific programs, technology upgrades, and infrastructure improvements. These funds allow us to enhance our offerings without requiring additional local taxes. Over the last two years the district has received $381,302 in competitive local, state, and federal grants, $20.4 million in OFCC funds for Colerain Elementary, preschool playground, etc…
- **Partnerships with Local Businesses**: Building partnerships with businesses in our community can bring new opportunities for sponsorships, donations, and collaborative projects such as Back to School Health and Safety Fair, Food Pantries, etc…
- **Cost-Saving Initiatives**: We routinely evaluate our operational efficiency, looking for areas where we can reduce costs while maintaining the quality of education. Staffing plans, energy-saving measures, shared purchasing co-ops and consortiums with other districts, and careful budgeting all contribute to minimizing our financial needs.
- **Fundraising and Community Support**: Our district works with parent-teacher organizations, booster clubs, and community groups to raise funds for specific initiatives. These efforts allow us to supplement district funds for extracurricular activities, student events, and other projects, such as the CHS Fieldhouse, without increasing the burden on taxpayers.
- **Strategic Use of Reserve Funds**: By carefully managing our financial reserves and planning for future needs, we can mitigate the impact of revenue shortfalls, ensuring that we remain fiscally responsible and less dependent on seeking additional taxes.

11. What happens if the levy does not pass?

Without passage of the levy, the Board of Education will be forced to make reductions in programs and services of approximately $7 million for each year starting with the 2027-2028 school year per the Board approved Potential Reduction Plan, alignment of revenue and financial forecast.

This earned income tax combines existing property tax levies with the additional revenue needed to continue funding essential programs, services, and resources that directly benefit our students, including classroom materials, transportation, extracurricular activities, and educational support staff. Meaning that this levy will allow the district to maintain the financial stability needed to provide the current level of educational programs and services without increasing property taxes.

Board of Education approved: May 11, 2026

This is intended to provide factual information only and complies with Ohio law regarding the use of public resources. It does not advocate for or against any ballot issue.

POTENTIAL REDUCTIONS PLAN

Pending the Outcome of the November Ballot Issue

Pending the outcome of the November ballot issue, the following staffing and program reductions would need to happen in order to operate within approved financial parameters as revenue is reduced by the 2012 and 2019 emergency levies expiring and additional funding per our Community Partnership is not secured to maintain current operations.

Due to the timing of revenue as determined by the Board's plan for funding and community support, these reductions have been organized based on tiers by impacted school year. Tiers are generally associated with school years of implementation. However, the cost of each item listed is estimated by average salaries and current staffing levels. As adjustments are made each year to staffing based on student enrollment, the amounts may vary for each item. Tiers were organized with a priority on safety, elimination of services above basic education requirements, focus on instructional programs and balanced by level and employee group.

As normal operational reductions are made, this may cause some of the support/program/service reductions below to occur earlier than the listed tier. These factors are based on the financial forecast at the time of the reduction to maintain compliance with the Board cash balance policy#6220.01 and the Ohio Revised Code section 3316 fiscal watch through fiscal emergency determinations.

Tier 1 - School year 2027-2028

Service/Support/Program to be reduced	Approximate number of staff impacted	Approximate amount
Reduce administration and district non-licensed staff in various departments	6	$735,000.00
Reduce transportation service to 2 mile state minimum	12	$755,000.00
Increase pay to participate fees to $800.00 for each sport/program	N/A	$875,000.00
Eliminate elementary gifted program	5	$560,000.00
Eliminate middle school teaming model reducing supports for middle school instruction and transition from elementary to high school	20	$2,200,000.00
Eliminate non-licensed academic supports at elementary and middle school for high dose tutoring	18	$670,000.00

Reduce foreign language offerings	2	$220,000.00
Eliminate half of the behavioral supports from non-licensed staff in the alternative learning program in all buildings	14	$540,000.00
Reorganize and reduce the office personnel staffing levels at all buildings re-aligning and shifting responsibilities	10	$525,000.00
Eliminate third shift custodial support	2	$130,000.00
Total		$7,210,000.00

Tier 2 - School year 2028-2029

Service/Support/Program to be reduced	Approximate number of staff impacted	Approximate amount
Reduce district non-licensed staff in various departments	3	$365,000.00
Eliminate all athletics, extracurricular and supplementals	all	$835,000.00
Eliminate or reduce counselor support in all buildings	14	$975,000.00
Staff classrooms at maximum class sizes increasing number of students per class	15	$1,700,000.00
Reduce elective offerings at all secondary schools	6	$685,000.00
Close Transition Academy reducing alternative education options	9	$840,000.00
Reduce custodial staffing to level 4 clearing plan focusing only on high traffic areas with some areas cleaned less than daily	11	$730,000.00
Reduce non-licensed health nursing staff	4	$175,000.00
Reduce all library support staff	9	$430,000.00
Eliminate non-licensed security assistants	3	$150,000.00
Total		$6,885,000.00

Tier 3 - School year 2029-2030

Service/Support/Program to be reduced	Approximate number of staff impacted	Approximate amount
Reduce administration and district non-licensed staff in various departments	5	$620,000.00
Eliminate Dean of Students positions in all schools	10	$1,300,000.00
Eliminate all alternative education options and programs and all staff associated with program (i.e. alternative learning placements)	10	$540,000.00
Eliminate most electives at elementary schools and shorten the school day	20	$2,000,000.00
Eliminate school resource officers	all	$1,700,000.00
Reduce kindergarten to half day program	12	$1,400,000.00
Total		$7,560,000.00

This is intended to provide factual information only and complies with Ohio law regarding the use of public resources. It does not advocate for or against any ballot issue.

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.

Chargeoff
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 chargeoff, leading to less local funding than is assumed in the formula.

Chargeoff 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 proposing 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.

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).

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
Rates 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 chargeoff 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.

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 proposing a 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.

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.

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.

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 $ense 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
AASCD	Alternative Assessment for Students with Cognitive Disabilities
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
AP	Advanced Placement
AT	Academic Teaming
AV	Assessed Valuation
AY	Appraisal Year
BANs	Bond Anticipation Notes
BASA	Buckeye Association of School Administrators
BCI	Bureau of Criminal Investigation
BIP	Behavior Intervention Plan
BLT	Building Leadership Team
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
CCP	College Credit Plus
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
CoGAT	Cognitive Abilities Test
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

CRS	Centralized Reporting System
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
ELL	English Language Learner
ELPP	Expedited Local Partnership Program
EMIS	Education Management Information System
ENP	Exceptional Needs Program
EOY	End of Year
EOC	End of Course (grades 9-12)
ESC	Educational Service Center
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ETR	Evaluation Team Report
FBA	Functional Behavior Assessment
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
GLM	Grade Level Meeting
HB	House Bill
HIPAA	Health Insurance Portability & Accountability Act (1996)
HR	Human Resources
HRA	Health Reimbursement Account
HSA	Health Savings Account
HSTW	High Schools That Work

IBB	Interest Based Bargaining
IDEA	Individuals with Disabilities Education Act
IT	Instructional Empowerment
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)
ITBS	Iowa Test of Basic Skills
ITC	Information Technology Center
JVSD	Joint Vocational School District
LACA	Licking Area Computer Association
LEA	Local Educational Agency
LFI	Locally Funded Initiative (Ohio School Facilities Commission)
LPDC	Local Professional Development Committee
LRC	Local Report Card
LRE	Least Restrictive Environment
M&E	Mortality and Expenses
MAP	Measure of Academic Progress
MBR	Mid-Biennium Budget Review
MCOECN	Management Council of the Ohio Education Computer Network
MEC	Metropolitan Educational Council
MMGW	Making Middle Grades Work
MOI	Model of Instruction
MTSS	Multi-Tiered System of Support
MVECA	Miami Valley Education 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
ODEW	Ohio Department of Education and Workforce
ODT	Ohio Department of Taxation
OEC	Ohio Ethics Commission
OELPA	Ohio English Language Proficiency Assessment
OEPI	Ohio Education Policy Institute
OFCC	Ohio Facilities Construction Commission
OhioES	Ohio Evaluation System
OPU	Operational Unit (USAS coding)
ORC	Ohio Revised Code

OREDS	Ohio Regional Educational Delivery System
ORRA	Ohio Restart Readiness Assessment or Readiness Assessment
ORTA	Ohio Retired Teachers Association
OSBA	Ohio School Boards Association
OSC	Ohio Schools Council
OSFC	Ohio School Facilities Commission
OSHA	Occupational Safety & Health Administration
OST	Ohio State Test (grades 3-8)
OSTP	Ohio Standards for the Teaching Profession
OTES	Ohio Teacher Evaluation System
OTRES	Ohio Treasurer Evaluation System
P4S	Power4 Schools
PBIS	Positive Behavior Interventions and Supports
PCR	Project Cash Request
PD	Professional Development
PDA	Pregnancy Discrimination Act
PERRP	Public Employment Risk Reduction Program (Ohio version of OSHA)
PGP	Professional Growth Plan
PI	Permanent Improvement
PPB	Program and Planning Budgeting
PPL	Personal Professional Learning
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
RE	Resident Educator
RESA	Resident Educator Summative Assessment
RFI	Request for Information
RFP	Request for Proposal
RFQ	Request for Qualifications
RIF	Reduction in Force
RTI	Response To Intervention
RttT	Race to the Top
SB	Senate Bill
SBB	Site Based Budgeting
SCC	Special Cost Center (USAS coding)
SCOCA	South Central Ohio Computer Association
SDI	Specially Designed Instruction
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
SSID	State Student Identification

STRS	State Teachers Retirement System
SUBJ	Subject (USAS coding)
SWOCA	South West Ohio Computer Association
TA Certification	Testing Administrator Certification
TAN	Tax Anticipation Note
TBT	Teacher Based Team
TDR	Tax Sheltered Annuity
TI	Tax Incentive
TIDE	Test Information Distribution Engine
TOS	Treasurer of State office
TPP	Tangible Personal Property
TRECA	Tri Rivers Education 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
WAP	Written Acceleration Plan
WEP	Written Education Plan
WOCO	Western Ohio Computer Association
ZBB	Zero Based Budgeting