

# Lancaster City School District Fairfield County, Ohio



Prepared by the Treasurer's Office

Lancaster City Schools

## Budget for the Fiscal Year July 1, 2022—June 30, 2023

Lancaster City Schools  
Fiscal Year 2023 Budget  
Table of Contents

**Introductory Section**

Principal Officials	i
Appropriation Resolution for Fiscal Year 2020-21	ii
Budget Message	iii
District Description	vii
The Reporting Entity	vii
District Organization	viii
Organization Chart	ix

**General Fund**

Regular Instruction	1
Special Instruction	2
Vocational Instruction	3
Support Services – Pupils	4
Support Services – Instructional Staff	5
Board of Education	6
Administration	7
Support Services – Fiscal Services	8
Support Services – Business	9
Operation and Maintenance	10
Pupil Transportation	11
Support Services – Central	12
Extracurricular Activities	13
Other Uses of Funds	14

**Special Revenue Funds**

Food Services Fund	15
Public School Fund	16
Other Grants Fund	17
Facility Maintenance Fund	18
Termination Benefits Fund	19
District Managed Student Activities Fund	20
Auxiliary Services Fund	21
Public School Preschool	22
Data Communication Fund	23
Student Wellness and Success Fund	24
Miscellaneous State Grants Fund	25
Elementary and Secondary School Emergency Relief Fund	26
Coronavirus Relief Fund	27
IDEA-B Special Education Fund	28
Carl Perkins Fund	29
Title I Supplemental School Improvement	30
Title I Disadvantaged Children Fund	31
Title IV-A Student Support and Academic Enrichment	32
Early Childhood Special Education –IDEA Fund	33
Improving Teacher Quality Title II-A Fund	34
Miscellaneous Federal Grants Fund	35

Lancaster City Schools  
Fiscal Year 2023 Budget  
Table of Contents

**Debt Service Fund**

Debt Service Fund	36
-------------------	----

**Capital Projects Funds**

Permanent Improvement Levy Fund	37
Building Fund	38
Classroom Facilities Fund	39
Capital Projects Fund	40

**Enterprise Funds**

Preschool Fund	41
----------------	----

**Internal Service Funds**

Employee Benefits Self-Insurance Fund	42
---------------------------------------	----

**Trust Funds**

Special Trust Fund	43
Endowment Fund	44

**Overview and Glossary**

Overview of Governmental Accounting Concepts	45
Glossary	51

# Introductory Section

# Lancaster City School District Lancaster, Ohio

## **Board of Education**

Kathy Kittredge	Member, President
Dianne Garlinger	Member, Vice-President
Amy Eyman	Member
Jay Nauman	Member
Lise Ricketts	Member

## **Administration**

Nathan Hale	Superintendent
Julie L. Taylor	Treasurer
Jerry Rainey	Director of Business
Donna McCance	Director of Student Services/Asst Superintendent
Dr. Jeromey Sheets	Director of Elementary Education/Asst Superintendent
Steven Spangler	Director of Secondary Education
Kevin Snyder	Director of Education – Technology Services

## **Building Principals**

Scott Burre	Lancaster High School
Chuck Page	General Sherman Middle School
Steve Poston	Thomas Ewing Middle School
Jonathon Spires	Gorsuch West Elementary
Jennifer Woods	Medill Elementary
Shannon Burke	Mount Pleasant Elementary
Sandy Walker	Tallmadge Elementary
Jake Campbell	Tarhe Trails Elementary
Jaclyn Casey	Pre-School

**FY2023 PERMANENT APPROPRIATION RESOLUTION**  
 CITY, EXEMPTED VILLAGE, JOINT VOCATIONAL OR LOCAL BOARD OF EDUCATION  
 Rev. Code Sec. 5705.38

The Board of Education of the Lancaster City School District, Fairfield County, Ohio, met in regular session on the 27<sup>th</sup> Day of September, 2022 at 111 South Broad Street - Large Meeting Room with the following members present:

Ms. Kathy Kittredge  
 Ms. Dianne Garlinger  
 Ms. Amy Eyman  
 Ms. Mr Jay Nauman  
 Ms. Lise Ricketts

\_\_\_\_\_ moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Lancaster City School District, Fairfield County, Ohio, that to provide for the current expenses and other expenditures of said Board of Education, during the fiscal year, ending June 30, 2023, the following sums be and the same are hereby set aside and appropriated for

Fund	Appropriation
<b>001 - GENERAL FUND</b>	<b>\$ 80,654,595</b>
<b>002 - BOND RETIREMENT</b>	<b>8,689,725</b>
<b>003 - PERMANENT IMPROVEMENT</b>	<b>2,000,000</b>
<b>004 - BUILDING FUND</b>	<b>4,000,000</b>
<b>006 - FOOD SERVICE</b>	<b>3,220,075</b>
<b>007 - SPECIAL TRUST</b>	<b>5,600</b>
<b>008 - ENDOWMENT</b>	<b>2,500</b>
<b>010 - CLASSROOM FACILITIES</b>	<b>50,000,000</b>
<b>018 - PUBLIC SCHOOL SUPPORT</b>	<b>96,837</b>
<b>019 - OTHER GRANT</b>	<b>10,000</b>
<b>020 - PRESCHOOL TUITION</b>	<b>100,000</b>
<b>022 - DISTRICT AGENCY FUND</b>	<b>273,500</b>
<b>024 - EMPLOYEE BENEFITS SELF-INSURANCE FUND</b>	<b>18,500,000</b>
<b>034 - CLASSROOM FACILITIES MAINTENANCE</b>	<b>1,000,000</b>
<b>035 - TERMINATION BENEFITS</b>	<b>400,000</b>
<b>070 - CAPITAL PROJECTS</b>	<b>10,671,577</b>
<b>200 - STUDENT MANAGED STUDENT ACTIVITY</b>	<b>86,411</b>
<b>300 - DISTRICT MANAGED STUDENT ACTIVITY</b>	<b>446,725</b>
<b>401 - AUXILIARY SERVICES</b>	<b>562,512</b>
<b>439 - PUBLIC PRESCHOOL</b>	<b>676,506</b>
<b>451 - ONEnet CONNECTIVITY</b>	<b>14,400</b>
<b>499 - MISCELLANEOUS STATE GRANTS</b>	<b>600</b>
<b>507 - ESSERS</b>	<b>10,673,145</b>
<b>516 - PART B - IDEA</b>	<b>2,038,320</b>
<b>524 - PERKINS GRANT</b>	<b>106,588</b>
<b>536 - TITLE I SCHOOL IMPROVEMENT STIMULUS A</b>	<b>186,882</b>
<b>572 - TITLE I (Incl School Quality Improvement Grant)</b>	<b>1,894,631</b>
<b>584 - TITLE IV</b>	<b>174,686</b>
<b>587 - EARLY CHILDHOOD SPECIAL EDUCATION - IDEA</b>	<b>87,504</b>
<b>590 - IMPROVING TEACHER QUALITY TITLE II-A</b>	<b>289,154</b>
<b>599 - MISCELLANEOUS FEDERAL GRANTS (Safety Grant)</b>	<b>62,594</b>
<b>TOTAL ALL FUNDS</b>	<b>\$196,925,067</b>



**Treasurer's Office**  
345 East Mulberry Street  
Lancaster, OH 43130  
[www.lancaster.k12.oh.us](http://www.lancaster.k12.oh.us)  
740-687-7315

**THE PLACE TO BE**

September 27, 2022

Members of the Board of Education:

The Treasurer's Office is pleased to present for your approval the Fiscal Year 2023 Appropriations for the Lancaster City School District. These appropriations for the period July 1, 2022 to June 30, 2023 include all major funds under the direct control of the Lancaster City School District.

This document represents the fourteenth annual budget document created for the district. This document will continue to change in future years as we attempt to provide you and the community with more budget information in an easy to understand format.

This document is intended to provide the reader with information enabling them to understand how our programs and services operate. The document should show how we focus our resources and efforts to meet our mission, "Lancaster City Schools, the Place to Be for Learning, Caring, Succeeding."

This document is divided into nine sections:

*Introduction* – This section provides the reader with an overview of the district.

*General Fund* – The largest fund from which most day-to-day programs and services are provided as well as the fund receiving the most tax revenue.

*Special Revenue Funds* – These funds receive revenue, normally grants from the state or federal level that are legally required to be used for specific purposes.

*Debt Service Fund* – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

*Capital Project Funds* – Funds to account for financial resources to be used for the acquisition or construction of major capital facilities or items (other than those financed by proprietary funds, special assessments and trust funds).

*Enterprise Fund* – A type of fund to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services on a continuing basis be financed or recovered primarily through the user’s charges.

*Internal Service Funds* – Used to report any activity that provides goods or services to other funds, departments or agencies of the district on a cost reimbursement basis.

*Trust Funds* – Used to account for assets held by a school system in a trustee capacity.

*Definitions and Explanations* – This section includes further explanations of governmental accounting terms and practices and a glossary of terms.

**BUDGET OVERVIEW**

The total annual budget appropriation for all funds for 2022-2023 is \$196,925,067. The General Fund budget of \$80,654,595 is an increase of 1.2% from the prior year. Some employees received a cost of living pay increase of 2% for fiscal year 2023 (see personal services note). In addition, qualified employees received a negotiated step increase per their union contract (between 2.75–7%). Health insurance premiums increased 15.98%; dental premiums increased 3.34%; but life insurance premiums remained the same over FY22 rates. These statistics are important, as personal services and fringe benefits make up 54.9% and 24.9% of the General Fund budget, respectively.

**GENERAL FUND**

The General Fund is legally budgeted at the fund level. This document provides detail by function, or how money is spent based upon its specific purpose (example: instruction). The legal adoption of the budget (the Appropriation Resolution) can be found on page ii.

The objects within the General Fund experienced the following variances:

Object	FY23 Proposed	FY22 Actual	\$ Difference	% Difference
Personal Services	\$ 44,272,881	\$ 43,358,472	\$ 914,409	2.1%
Fringe Benefits	20,080,330	17,017,160	3,063,170	18.0%
Purchased Services	7,608,510	6,520,167	1,088,343	16.7%
Supplies/Materials	3,487,439	2,434,816	1,052,623	43.2%
Capital Outlay	649,000	473,558	175,442	37.0%
Other	4,556,435	9,932,123	(5,375,688)	(54.1%)
Total	\$ 80,654,595	\$ 79,736,296	\$ 918,299	1.2%



**Personal Services:**

Personal Services increased 2.1%. As mentioned above, some employees received a cost of living pay increase of 2% for fiscal year 2023. These employees included classified staff, exempt staff and administrative staff. Certified staff remain at FY22 rates (with the exception of those who qualified for a step and/or education bump) pending ratification of a contract for FY23-FY25. (A future budget adjustment will be made once a contract is approved.) In addition, qualified employees received a negotiated step increase or changes to the salary schedule per their union contract (between 2.75–7%). There were new positions added in FY23, mostly in Support Services-Pupils and Special Instruction. To help offset increases, other positions (mostly aides) were moved out of the General Fund and into ESSER funding while those funds last.

**Fringe Benefits:**

Fringe Benefits increased 18%. Health insurance premiums increased 15.98% over FY22; Dental insurance premiums increased 3.34%; No change in life insurance premiums. This category also includes retirement and medicare expenditures which are in direct correlation to the FY23 salary amounts above. In addition, the annual true-up with State Employees Retirement System (SERS) was \$138K greater than last year.

**Purchased Services:**

Purchased Services increased 16.7%. The increase is primarily due to increased costs of contracts for purchased services (Forest Rose, Fairfield County ESC, Fairfield County Sheriff, and Big Brothers/Big Sisters), in addition to increased tuition paid for special needs students.

**Supplies and Materials:**

Supplies and Materials increased 43.2%. The increase is mainly due to a more costly textbook adoption in FY23 (social studies). Increases are also expected in custodial/maintenance supplies, special education equipment, and gasoline/diesel for busses and district vehicles.

**Capital Outlay:**

Capital Outlay expenditures increased 37%. The increase is related mostly to the bus purchases planned for FY23 and the timing of purchasing and payment for 2 vans for the transportation of special needs students.

**Other:**

Other expenditures decreased 54.1%. The large decrease in this category is due to a transfer of \$5.9M to Fund 070 in FY22 for future capital purposes including the relocation of the Maintenance/Transportation Building and possible overages in the high school project.

## OTHER FUNDS

All other funds are also legally budgeted at the fund level. This document also provides detail by function. Other funds that should be highlighted for FY23 are:

### **Funds 002 (Debt Service), 004 (Building), 010 (Classroom Facilities), and 034 (Facility Maintenance):**

In March, 2012, the District taxpayers approved a bond issue allowing the construction of five new elementary schools. The project is co-funded through the Ohio Facilities Construction Commission (OFCC). The District taxpayers also approved a half-mill facility maintenance property tax for the upkeep of District facilities. The District was required to establish these four funds to account for the retirement of the bond, construction of the buildings, and maintenance of the facilities. The last of the five new elementary schools opened January 2017. More expenditures are expected in FY23 out of the 034 Facility Maintenance Fund now that the buildings have been in operation for a couple of years.

In the fall of 2015, voters approved the renewal of the District's income tax on a continuing basis. With the additional fiscal stability, the District was able to sell bonds in August 2016 to construct two new junior high schools. The junior highs opened in January 2020 and August 2020. The debt will be paid down from the operating funds of the District. As with the elementary schools, this project is co-funded through the OFCC.

In May 2019, the District taxpayers approved a bond issue to construct a new high school. This project will also be co-funded through the OFCC. On July 8, 2021, the OFCC approved the District's funding to fund their portion of the District's project. \$66,125,000 in high school bonds were sold in April 2020. Planning began in FY21 with an estimated completion at the end of calendar 2024. Preconstruction work began early in FY23.

The above items, although not all inclusive, represent the most significant changes in the budget for the coming fiscal year. We have attempted in most instances to reduce expenditures where feasible. We realize that spending taxpayer dollars requires us to be good stewards of these funds and we will make every effort to delay the day when we need to ask the voters for additional operating money.

### **Fund 024 (Self-Insurance):**

This fund increased \$5.164M over FY22. A significant increase was expected due to health insurance premiums increasing 15.98% and dental insurance premiums increasing 3.34%; however, the expenditures for FY23 are further increased by the timing of one payment to SCOIC for FY22 of \$1.33M being made after July 1st. This also accounts for the drop in FY22 expenditures in comparison to FY21.

### **Fund 507 (COVID Grants):**

During FY20, the District received \$1.28M in Elementary and Secondary School Emergency Relief (ESSER I) Funds to address the impact of COVID. This funding was part of the CARES act passed by the Federal Government. The funds were spent down in FY20 and FY21 on instructional technology and personal protection equipment for students and staff.

**Fund 507 (COVID Grants) - Continued:**

In FY22, the District was awarded \$5.1M in ESSER II funds and an additional \$11.45M in ESSER III/ARP funds. In addition, the District received three smaller ARP funding streams (ARP-IDEA \$351K; ARP-ECSE \$26K; ARP-Homeless \$69K). Much of these later funds are being used towards addressing learning loss and maintaining a safe learning environment for staff/students. The District intends to spend these funds over several fiscal years. ESSER II funds must be spent by September 30, 2023 and ESSER III/ARP must be spent by September 30, 2024.

**Fund 536 (Title I Supplemental School Improvement):**

This is a new fund for FY23. The purpose of this fund is to support evidence-based school improvement strategies. The \$187K will be used for providing before and after school tutoring/programs and instructional activities to support our Portrait of a Graduate.

**Fund 599 (K-12 Safety Grant):**

This is a new federal grant for FY23 from the Ohio Facilities Construction Commission in the amount of \$62K. Funds must be used to support risk assessment and the development of comprehensive securities plans and school safety/security standards.

Respectfully submitted,

A handwritten signature in cursive script that reads "Julie L. Taylor". The signature is written in black ink and is positioned above the printed name and title.

Julie L. Taylor  
Treasurer

## **DESCRIPTION OF THE DISTRICT**

The City of Lancaster, the county seat of Fairfield County, is located approximately thirty miles south of Columbus and is home to over one-fourth of the County's 146,000 population.

The District serves approximately 6,200 students enrolled in eight schools: Gorsuch West Elementary, Medill Elementary, Mt. Pleasant Elementary, Tallmadge Elementary, and Tarhe Trails Elementary housing grades K through 5, General Sherman and Thomas Ewing Middle schools housing grades 6 through 8; and Lancaster High School and Stanbery Campus housing grades 9 through 12. The District also provides Preschool services in collaboration with Head Start at two locations.

The District's voters passed a \$61.5 million bond levy in March 2012 to construct five new elementary buildings which are all currently opened. With the passage of the income tax renewal in the fall of 2015, the District was in a financial position to borrow funds to construct two new junior. Thomas Ewing opened January 2020, and General Sherman opened August 2020. In May 2019, voters approved a \$66.125 million bond levy to construct a new high school that is estimated to open mid-fiscal year 2025. This would allow the Stanbery campus to be relocated to the main campus.

## **THE REPORTING ENTITY**

This report includes all major budgeted funds of the Lancaster City School District. The District provides a full range of traditional and non-traditional educational programs, services and facilities. These include elementary and secondary curriculum at the general, college preparatory and vocational levels, a broad range of co-curricular and extracurricular activities, special education programs and facilities.

The District acts as fiscal agent for state funds provided by the State of Ohio to the following institutions: St. Bernadette, St. Mary, and Wm V. Fisher. Revenues and expenditures of these schools are reflected in a special revenue fund for financial purposes.

## **ORGANIZATION OF THE DISTRICT**

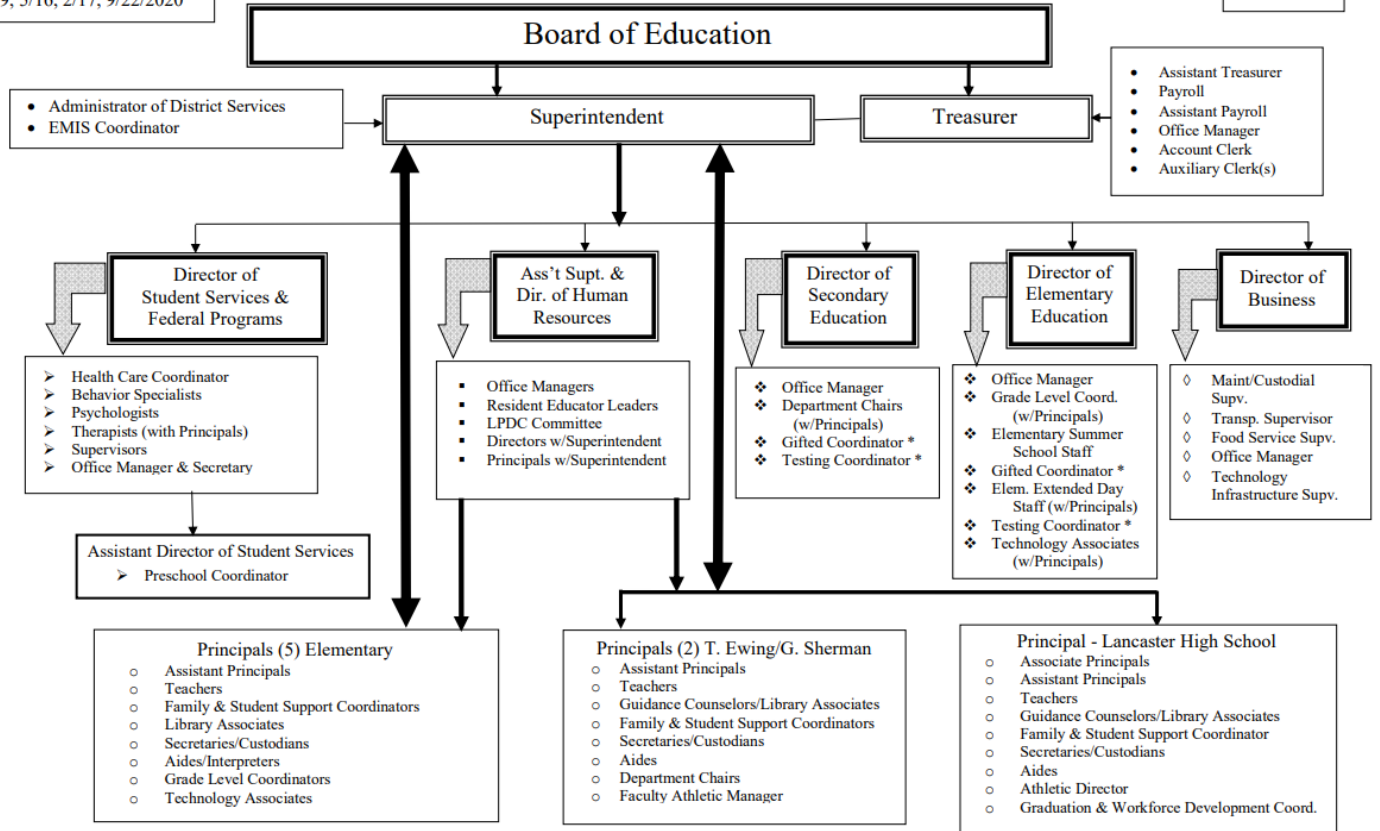
The Board of Education (the "Board") of the District is composed of five members elected at large by the citizens of the District. The Board serves as the taxing authority, contracting body, and policy initiator for the operation of the District. The Board is responsible for the adoption of the annual operating budget and approves all expenditures of the District. The Board is a body politic and corporate, as defined by Section 3313.02 of the Ohio Revised Code, and has only those powers and authority conferred upon it by the Code.

The Superintendent is the chief executive officer of the District and is responsible directly to the Board for all operations within the District. The Treasurer is the chief financial officer of the District and is responsible directly to the Board for all financial operations, investments, custody of all District funds and assets, and serves as Secretary to the Board.

Revised 9/09, 5/16, 2/17, 9/22/2020

# Lancaster City Schools' Organizational Chart

File: CCA

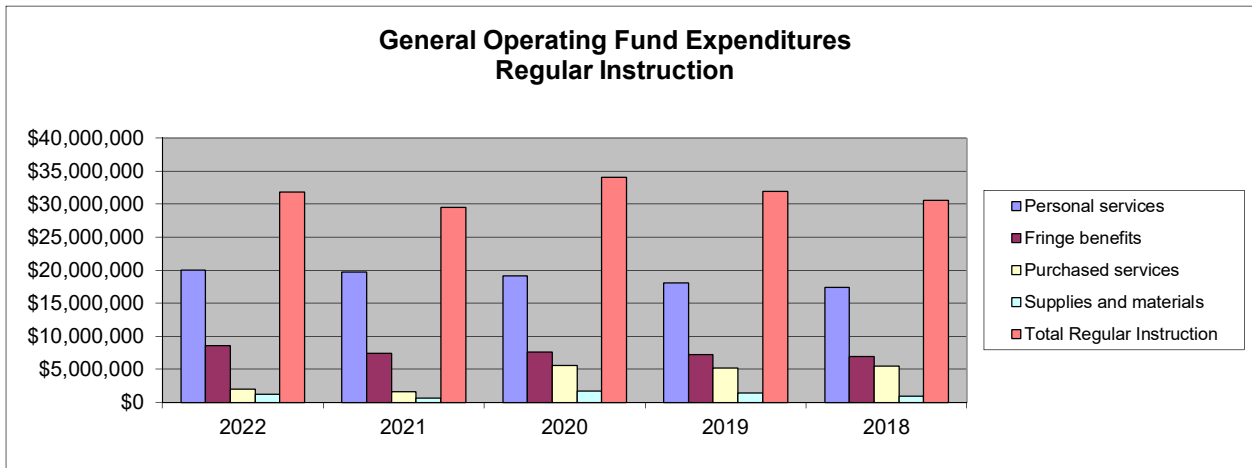


*General Fund*

*Fiscal Year 2023*

**Lancaster City Schools  
Regular Instruction  
Fiscal Year 2023  
General Fund Budget**

Functions 1100/1900	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Object					
Personal services	\$ 20,021,223	\$ 19,739,317	\$ 19,102,871	\$ 18,024,283	\$ 17,357,423
Fringe benefits	8,598,980	7,436,612	7,638,238	7,264,681	6,898,007
Purchased services	1,995,775	1,639,140	5,584,710	5,228,479	5,437,591
Supplies and materials	1,195,813	655,675	1,669,139	1,371,810	889,411
Capital Outlay	-	-	6,969	-	-
Other	8,250	7,770	9,200	5,400	5,420
<b>Total</b>	<b>\$ 31,820,041</b>	<b>\$ 29,478,514</b>	<b>\$ 34,011,127</b>	<b>\$ 31,894,654</b>	<b>\$ 30,587,852</b>



**Regular Instruction**

Teaching provided to students in order for them to learn the general curriculum.

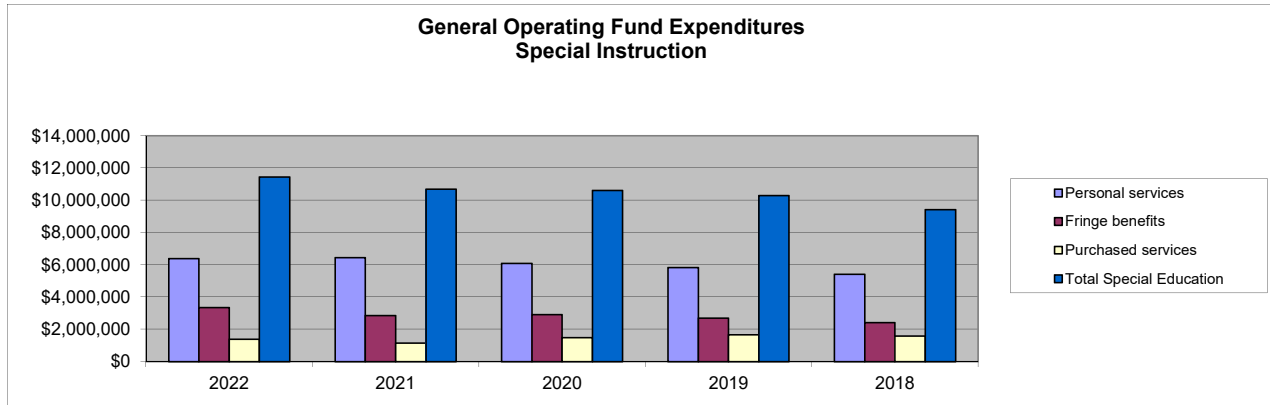
**Proposed expenditure highlights for 2023:**

- Fund 131 grade K-5 Elementary Teachers.
- Fund 63 grade 6-8 Middle School Teachers.
- Fund 70.5 grade 9-12 High School Teachers.
- Fund 2 RTI Teachers.
- Fund 1 Graduation & Workforce Coordinator.
- Fund Summer School Teachers.
- Fund payments for students attending Community Schools (through FY21 - \$1.6M)\*\*.
- Fund payments for students open enrolling to other districts (through FY21 - \$2.3M)\*\*.
- Fund payments for students court placed in other districts.
- Fund textbook purchases.
- Expenditures for school fee supplies are included as well.

\*\*HB110's Fair School Funding model requires the money to follow the student. Community School and Open Enrollment students will be funded directly where they attend; rather than be handled as a deduction from the district of residence.

**Lancaster City Schools  
Special Instruction  
Fiscal Year 2023  
General Fund Budget**

Function 1200	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Personal services	\$ 6,390,239	\$ 6,442,785	\$ 6,086,877	\$ 5,826,277	\$ 5,408,439
Fringe benefits	3,335,536	2,849,016	2,907,809	2,688,794	2,407,400
Purchased services	1,385,082	1,147,746	1,482,422	1,662,212	1,571,595
Supplies and materials	324,685	253,873	138,547	114,317	34,775
<b>Total</b>	<b>\$ 11,435,542</b>	<b>\$ 10,693,420</b>	<b>\$ 10,615,655</b>	<b>\$ 10,291,600</b>	<b>\$ 9,422,209</b>



**Special Instruction**

All school districts must comply with state and federal mandates requiring the identification and provision of a free and appropriate public education (FAPE) for all students ages 3 through 21 with disabilities. The majority of Lancaster students with disabilities are served within the district. A few have such specialized needs that they are better served out of district. In these cases, the Lancaster City Schools is responsible for the cost of tuition and transportation.

Special instruction also funds programs for students who are gifted and talented.

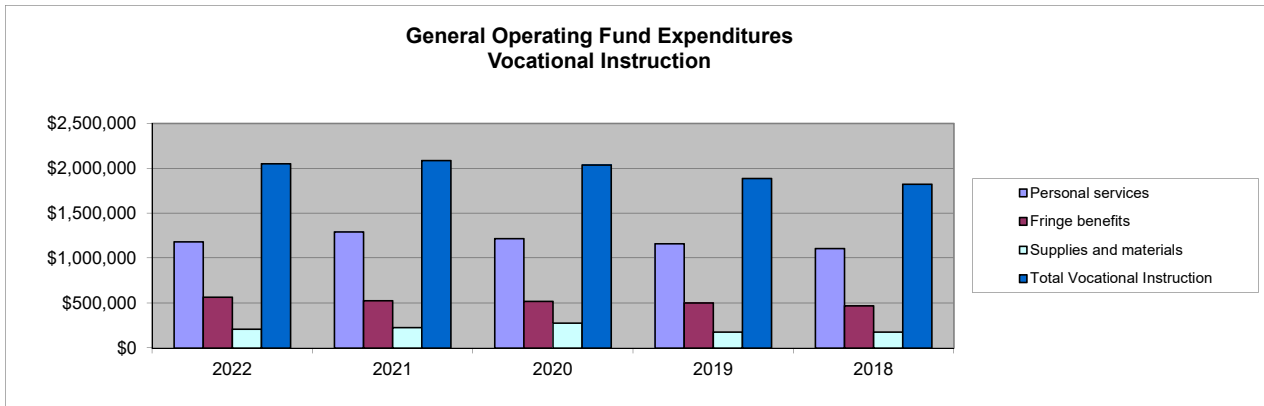
**Proposed expenditure highlights for 2023:**

- Fund 8 MH Intervention Specialists (teachers) for students with disabilities - grades K-12.
- Fund 7 SED Intervention Specialists (teachers) for students with disabilities - grades K-12.
- Fund 38 SLD Intervention Specialists (teachers) for students with disabilities - grades K-12.
- Fund 8.6 Preschool Intervention Specialists (teachers) for students with disabilities.
- Fund 3 Autistic Specialist (teacher) for students with disabilities.
- Fund 2.5 Title I teachers (due to reduction in Title funding).
- Fund 1 Vision Specialist - grades 9-12.
- Fund 3 Teachers for gifted programs.
- Fund 1.5 English as a Second Language teacher.
- Fund 49 aides (35 special education; 10 instructional; and 4 preschool).
- Fund tuition for students with disabilities placed out-of-district, including excess costs.
- Fund instructional materials, general supplies, software and other assistive technology that allow students with disabilities to access and progress in the general curriculum.



**Lancaster City Schools  
Vocational Instruction  
Fiscal Year 2023  
General Fund Budget**

Function 1300	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended	Ex
Personal services	\$ 1,180,662	\$ 1,293,279	\$ 1,216,038	\$ 1,158,562	\$ 1,105,679	
Fringe benefits	563,617	525,114	519,449	501,412	469,771	
Purchased services	71,478	35,393	21,496	50,122	57,460	
Supplies and materials	206,893	225,635	277,989	178,046	174,831	
Capital outlay	30,000	8,320	3,800	-	15,225	
Other	350	80	-	-	-	
<b>Total</b>	<b>\$ 2,053,000</b>	<b>\$ 2,087,821</b>	<b>\$ 2,038,773</b>	<b>\$ 1,888,141</b>	<b>\$ 1,822,966</b>	



**Vocational Instruction**

Instruction specific to a vocational subject area. Examples include cosmetology, automotive, culinary and broadcasting.

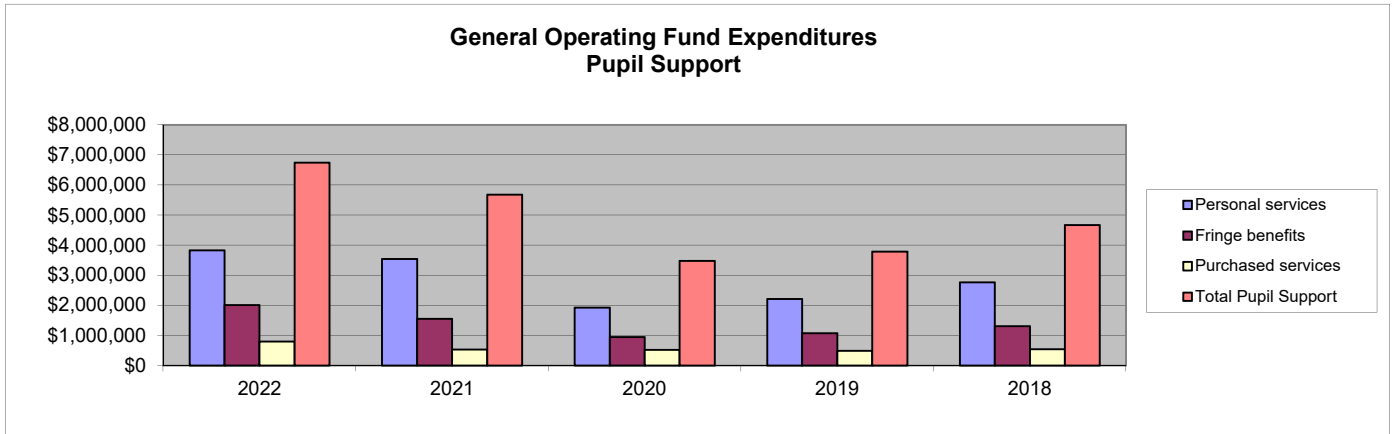
**Proposed expenditure highlights for 2023:**

Fund 15.5 grade 9-12 Vocational Teachers.

Fund the seventy-five percent of state vocational dollars the state mandates to be spent on learning materials for the vocational programs.

**Lancaster City Schools  
Support Services - Pupils  
Fiscal Year 2023  
General Fund Budget**

Function 2100	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Object					
Personal services	\$ 3,831,275	\$ 3,541,737	\$ 1,917,990	\$ 2,205,784	\$ 2,760,671
Fringe benefits	2,008,532	1,549,618	940,738	1,064,964	1,304,463
Purchased services	798,425	531,991	515,912	487,772	532,513
Supplies and materials	106,275	54,681	95,812	30,529	70,650
<b>Total</b>	<b>\$ 6,744,507</b>	<b>\$ 5,678,027</b>	<b>\$ 3,470,452</b>	<b>\$ 3,789,049</b>	<b>\$ 4,668,297</b>



**Pupil Support**

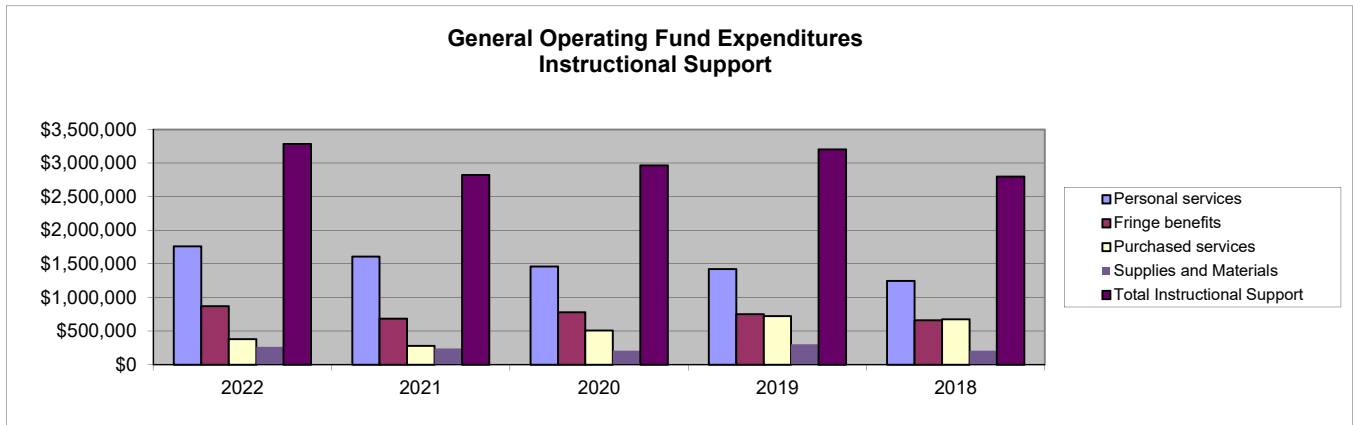
Pupil support expenditures include: school psychological services, speech/language therapy, occupational therapy, physical therapy, guidance and counseling services, and school health services. HB166 created Fund 467 (Student Wellness & Success) and allows Districts to move qualifying expenditures from the General Fund to this new fund-noted below under highlights. HB110, maintained this funding stream; however, revenue and expenditures will be recorded and tracked in the General Fund.

**Proposed expenditure highlights for 2023:**

- Fund 7 grade 7-12 Guidance Counselors.
  - Fund 1.5 Guidance Counselor Secretaries.
  - Fund 5 grade K-12 Psychologists.
  - Fund 1 grade K-12 Nurse (moved to Fund 467 for FY20 & FY21)\*\*.
  - Fund 1 LPN (moved to Fund 467 for FY20 & FY21)\*\*.
  - Fund 11 grade K-12 Health Care Assistant (moved to Fund 467 for FY20 & FY21)\*\*.
  - Fund 9.9 grade K-12 Speech/Language Pathologists.
  - Fund 6 Occupational Therapists & 2 Occupational Therapists Assistants.
  - Fund 7.83 Social Services Coordinator (moved to Fund 467 for FY20 & FY21)\*\*.
  - Fund 2 Adaptive PE teacher.
  - Fund 10 Study Hall Monitors.
  - Fund 2 Behavior Specialists & 6 Behavior Technicians
  - Fund graduation expenditures.
  - Fund gifted materials and test scoring services.
  - Fund contracted RN (moved to Fund 467 for FY20 & FY21)\*\*, speech pathology/audiology, attendance/social work services.
- \*\*Student Wellness expenditures (Fund 467) were moved back into the General Fund in FY23 (\$1.33M for FY20 and \$2M for FY21).

**Lancaster City Schools**  
**Support Services - Instructional Staff**  
**Fiscal Year 2023**  
**General Fund Budget**

Function 2200	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Personal services	\$ 1,762,349	\$ 1,610,932	\$ 1,460,499	\$ 1,423,551	\$ 1,248,631
Fringe benefits	870,848	687,812	780,615	753,524	663,592
Purchased services	382,664	282,374	510,194	722,623	675,345
Supplies and materials	268,991	244,281	211,858	305,537	209,125
Other	1,885	550	3,220	2,615	5,089
<b>Total</b>	<b>\$ 3,286,737</b>	<b>\$ 2,825,950</b>	<b>\$ 2,966,386</b>	<b>\$ 3,207,850</b>	<b>\$ 2,801,782</b>



**Instructional Support**

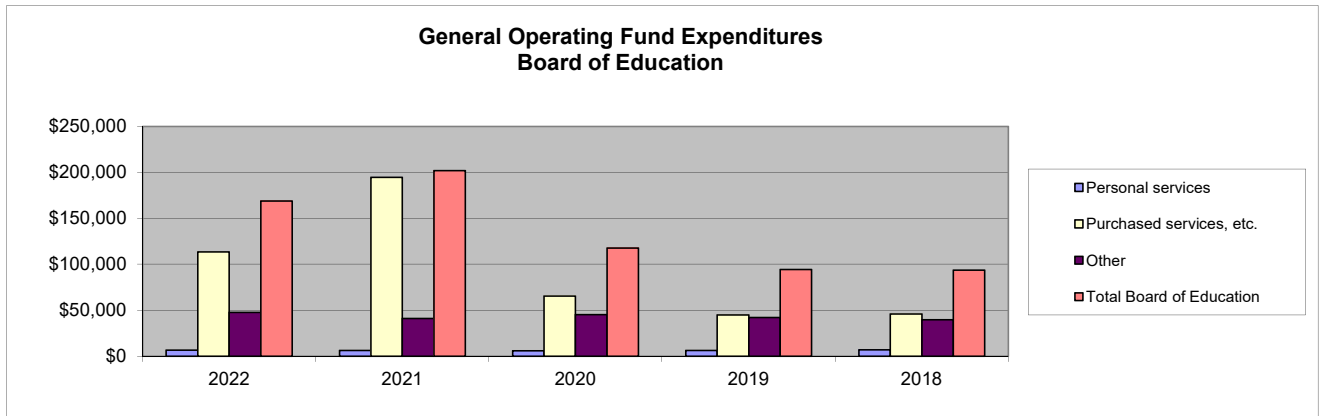
These services are provided to assist the instruction of students and to provide professional development opportunities to teachers. Examples include library and media services, curriculum services and mentoring services.

**Proposed expenditure highlights for 2023:**

- Fund 1 Vocational Programs Assistant Principal.
- Fund 2 Vocational Programs Secretaries.
- Fund 4 Maintenance Technology Positions.
- Fund 2 Certificated Media Personnel.
- Fund 9 Library Associates/Tech Associates.
- Fund 8 Instructional Coaches.
- Fund Gifted Coordinator through Fairfield County Educational Service Center.
- Fund Curriculum Coordinators through Fairfield County Educational Service Center.
- Fund curriculum-related professional meetings.
- Provide tuition reimbursement for certificated staff development.
- Fund purchase of library office supplies/library books/equipment/software.
- Fund purchase of computer-assisted instructional equipment, including iPads for all high school students.
- Fund purchase of internet connectivity.

**Lancaster City Schools  
Board of Education  
Fiscal Year 2023  
General Fund Budget**

<b>Function 2300</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Object</b>					
Personal services	\$ 6,500	\$ 6,375	\$ 6,000	\$ 6,125	\$ 6,850
Fringe benefits	1,090	867	1,019	1,065	1,248
Purchased services	113,400	153,670	65,347	44,999	45,983
Other	47,700	41,101	45,157	42,043	39,722
<b>Total</b>	<b>\$ 168,690</b>	<b>\$ 202,013</b>	<b>\$ 117,523</b>	<b>\$ 94,232</b>	<b>\$ 93,803</b>



**Board of Education**

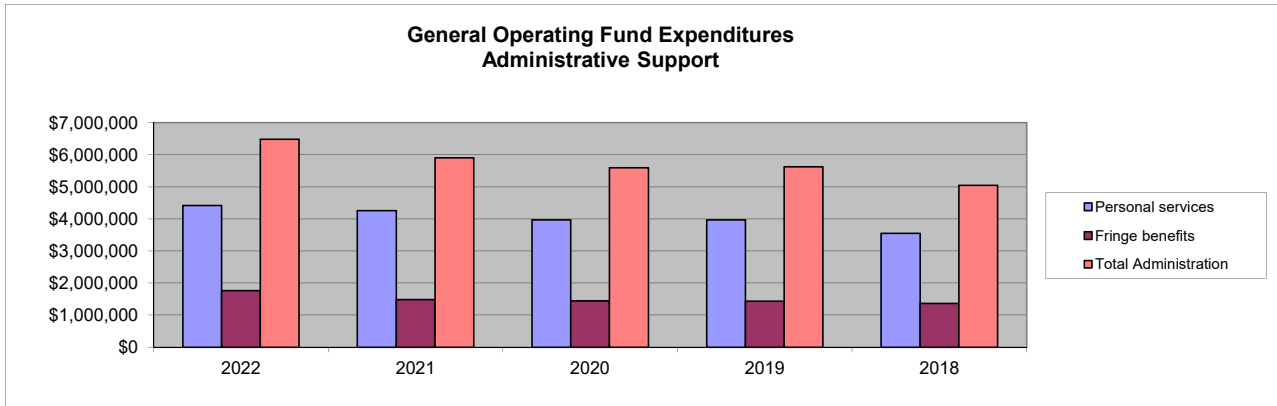
The Board of Education, consisting of five (5) elected members, is the policy making body. The Board directly employs the Superintendent and Treasurer. Their actions are binding as the contracting authority under Ohio Law.

**Proposed expenditure highlights for 2023:**

- Fund salaries of the 5 board members.
- Pay the fees to join the OASBO workers compensation pool.
- Pay legal fees incurred by the District.
- Fund professional meetings for board members.
- Fund liability insurance.

**Lancaster City Schools  
Administration  
Fiscal Year 2023  
General Fund Budget**

Function 2400	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
<b>Object</b>					
Personal services	\$ 4,420,044	\$ 4,257,439	\$ 3,967,735	\$ 3,969,899	\$ 3,544,971
Fringe benefits	1,764,125	1,484,235	1,442,574	1,437,066	1,366,949
Purchased services	178,020	80,173	89,769	134,872	69,392
Supplies and materials	46,252	26,891	34,173	25,118	19,665
Other	68,700	54,586	58,924	58,809	42,618
<b>Total</b>	<b>\$ 6,477,141</b>	<b>\$ 5,903,325</b>	<b>\$ 5,593,175</b>	<b>\$ 5,625,764</b>	<b>\$ 5,043,595</b>



**Administration**

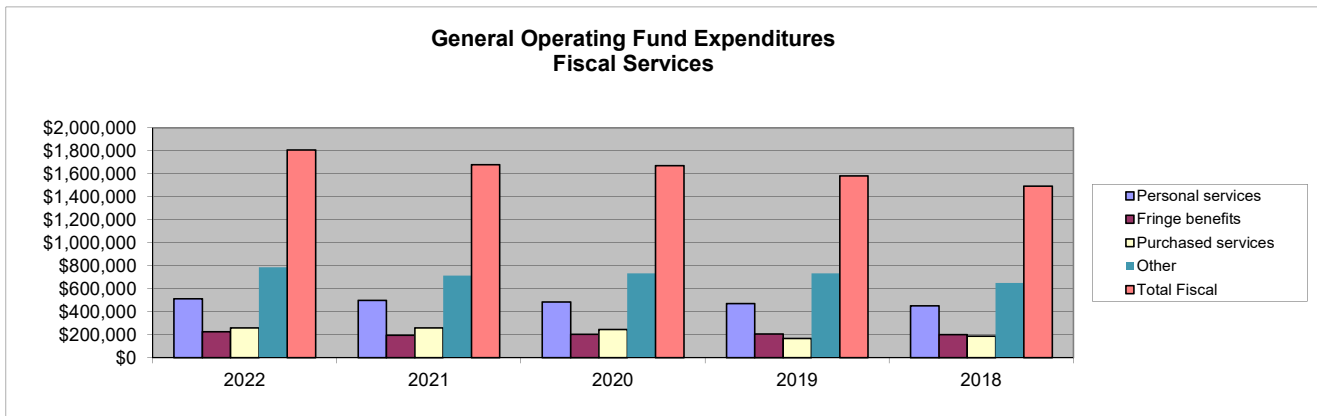
The administrative organization includes the Superintendent, his staff, building principals and their staff.

**Proposed expenditure highlights for 2023:**

- Fund 1 Superintendent.
  - Fund 1 Director of Curriculum - Technology.
  - Fund 1 Student Services Director.
  - Fund 2 Curriculum Directors (Elementary/Secondary).
  - Fund 15 Assistant Principals/Supervisors.
  - Fund 1 Testing Coordinator.
  - Fund 3 Secretaries to the superintendent, curriculum, and student services directors.
  - Fund 8 Elementary, middle school, and high school principals.
  - Fund 19.5 Secretaries to the principals.
- Starting in FY20, Administrative Progrowth and Travel and Meeting Expenditures are accounted for here.

**Lancaster City Schools  
Support Services - Fiscal Services  
Fiscal Year 2023  
General Fund Budget**

<b>Function 2500</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Object</b>					
Personal services	\$ 511,260	\$ 498,519	\$ 485,576	\$ 470,468	\$ 449,812
Fringe benefits	226,511	194,210	203,566	205,623	201,779
Purchased services	259,670	258,842	245,308	166,905	185,872
Supplies and materials	21,849	14,024	4,185	4,438	4,991
Other	787,279	714,577	733,556	734,447	649,012
<b>Total</b>	<b>\$ 1,806,569</b>	<b>\$ 1,680,172</b>	<b>\$ 1,672,191</b>	<b>\$ 1,581,880</b>	<b>\$ 1,491,466</b>



**Fiscal Services**

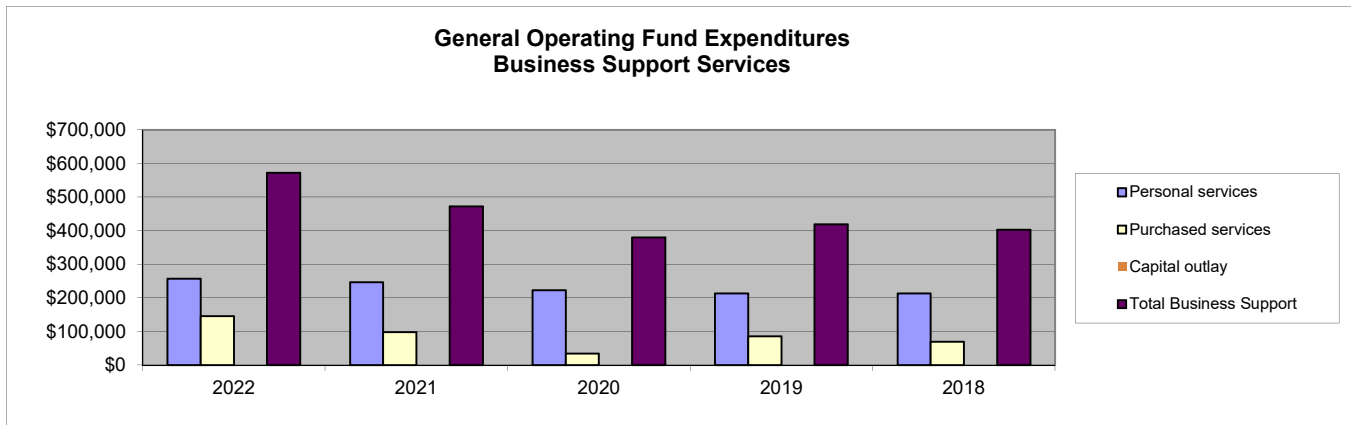
The Department consists of the Treasurer (reporting to the Board of Education), Assistant Treasurer and a staff of four. Primary responsibilities include processing all payroll and benefits, accounts payable, accounts receivable, the Comprehensive Annual Financial Report (CAFR), the Popular Annual Financial Report (PAFR) and this budget.

**Proposed expenditure highlights for 2023:**

- Fund 1 Treasurer.
- Fund 1 Assistant Treasurer.
- Fund 1 Office Manager.
- Fund 1 Accounts Payable position.
- Fund 1.5 Payroll and .5 Accounting positions.
- Fund investment consultant services.
- Fund County Auditor and Treasurer fees associated with property tax collection.
- Fund Ohio school district income tax collection fees.
- Fund audit charges.

**Lancaster City Schools  
Support Services - Business  
Fiscal Year 2023  
General Fund Budget**

Functions 2600/5000s	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Object					
Personal services	\$ 257,537	\$ 247,158	\$ 223,323	\$ 213,582	\$ 213,605
Fringe benefits	145,360	111,894	114,299	105,264	103,316
Purchased services	145,800	98,479	34,149	85,436	69,302
Supplies and materials	22,000	15,442	8,692	14,994	17,014
Other	1,949	-	-	100	100
<b>Total</b>	<b>\$ 572,646</b>	<b>\$ 472,974</b>	<b>\$ 380,463</b>	<b>\$ 419,376</b>	<b>\$ 403,338</b>



**Business Services**

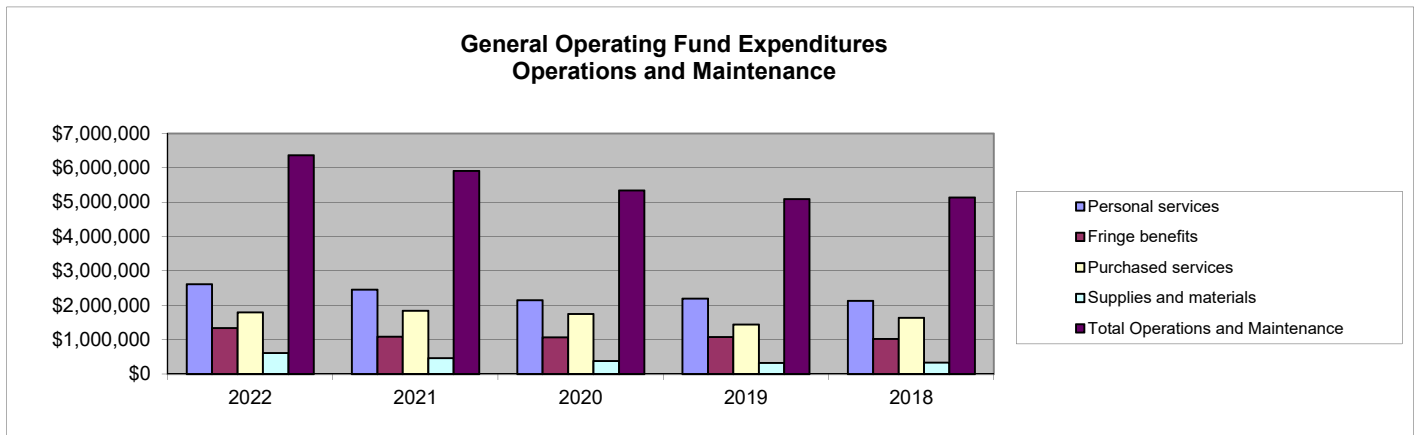
Primary responsibilities include direction of all non-instructional support services including buildings and grounds maintenance, facility planning and pupil transportation.

**Proposed expenditure highlights for 2023:**

- Fund 1 Director of Business.
- Fund 1 Director of Business secretary.
- Fund 1 Courier Driver.
- Fund maintenance agreement on all district copiers.
- Fund warehouse/distribution supplies.
- Fund district-wide building improvements/repairs and maintenance.
- Fund architect/engineering services.

**Lancaster City Schools  
Operation and Maintenance  
Fiscal Year 2023  
General Fund Budget**

Function 2700	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Object					
Personal services	\$ 2,610,607	\$ 2,456,661	\$ 2,146,479	\$ 2,196,721	\$ 2,123,891
Fringe benefits	1,338,589	1,080,568	1,070,786	1,076,866	1,015,776
Purchased services	1,793,121	1,841,829	1,743,330	1,440,578	1,638,045
Supplies and materials	613,000	456,902	372,919	321,063	334,996
Capital outlay	8,000	73,594	12,644	51,500	19,953
<b>Total</b>	<b>\$ 6,363,317</b>	<b>\$ 5,909,554</b>	<b>\$ 5,346,159</b>	<b>\$ 5,086,728</b>	<b>\$ 5,132,661</b>



**Operations and Maintenance**

Under the Director of Business, buildings are maintained and improved, facilities are renovated or expanded and all grounds are maintained.

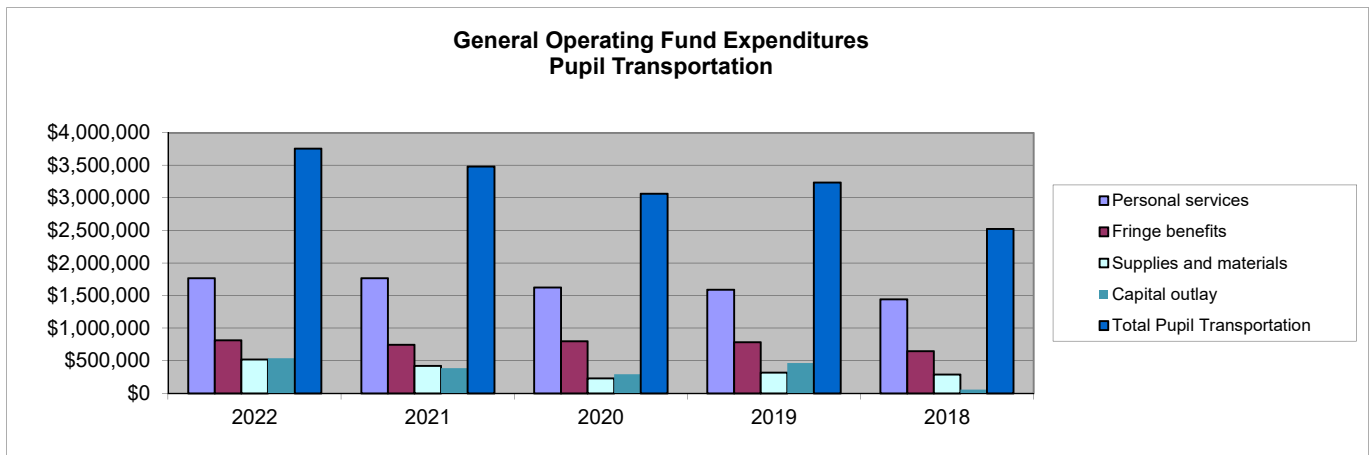
**Proposed expenditure highlights for 2023:**

- Fund 1 Maintenance supervisor.
- Fund 2 Custodial/Maintenance secretaries.
- Fund 9 Maintenance Workers.
- Fund 35 Custodians.
- Fund district-wide care and upkeep of building repairs/maintenance.
- Fund security services.
- Fund custodial/maintenance supplies/materials.



**Lancaster City Schools  
Pupil Transportation  
Fiscal Year 2023  
General Fund Budget**

Function 2800	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Object					
Personal services	\$ 1,767,062	\$ 1,769,224	\$ 1,626,331	\$ 1,587,757	\$ 1,445,091
Fringe benefits	811,986	743,741	800,829	783,958	646,892
Purchased services	124,500	167,329	114,295	84,847	85,928
Supplies and materials	517,000	418,200	230,591	316,260	289,094
Capital outlay	539,000	384,675	291,408	463,136	57,315
<b>Total</b>	<b>\$ 3,759,548</b>	<b>\$ 3,483,169</b>	<b>\$ 3,063,454</b>	<b>\$ 3,235,958</b>	<b>\$ 2,524,320</b>



**Pupil Transportation**

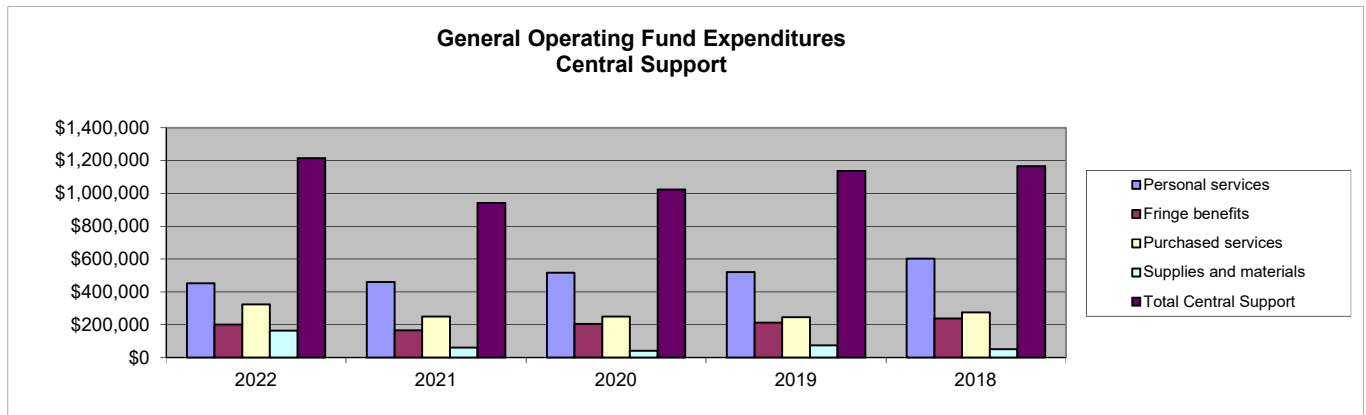
The state of Ohio requires all school districts to provide transportation for children grades K - 8 living more than two miles from the school they attend. The state also requires the district to provide transportation to children living in the district attending non-public schools within the district. The bus fleet is maintained and new buses are purchased consistent with maintenance and replacement schedules.

**Proposed expenditure highlights for 2023:**

- Fund 1 Transportation Supervisor.
- Fund 1 Assistant Transportation Supervisor.
- Fund 2 Transportation secretaries.
- Fund 35 Bus Drivers.
- Fund 8 Bus Aides.
- Fund 2 Mechanics.
- Fund purchase of diesel fuel.
- Fund purchase of school buses.
- Fund purchase of vehicle supplies, parts, tires and tubes.

**Lancaster City Schools  
Support Services - Central  
Fiscal Year 2023  
General Fund Budget**

Function 2900	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Object					
Personal services	\$ 453,112	\$ 459,684	\$ 516,329	\$ 521,020	\$ 601,712
Fringe benefits	200,754	166,170	203,795	212,440	238,475
Purchased services	323,575	248,648	250,138	246,434	274,393
Supplies and materials	164,680	60,157	40,937	74,168	51,345
Capital outlay	72,000	6,970	11,943	82,991	-
Other	750	-	-	50	-
<b>Total</b>	<b>\$ 1,214,872</b>	<b>\$ 941,629</b>	<b>\$ 1,023,142</b>	<b>\$ 1,137,102</b>	<b>\$ 1,165,925</b>



**Central Support**

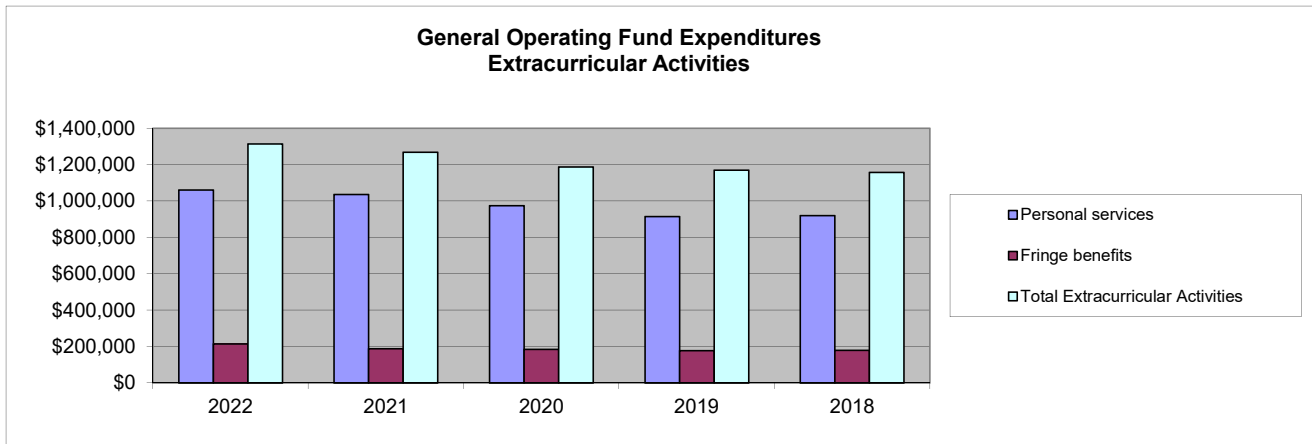
Data processing services, human resources, computer assistance and community information services are provided to all sites in the district.

**Proposed expenditure highlights for 2023:**

- Fund 1 Director of Personnel (changed to an HR Coordinator for FY22).
- Fund 2 Director of Personnel Office Managers.
- Fund 1 E.M.I.S. Coordinator.
- Fund 1 Data Processing Personnel.
- Fund 1 Administrative Assistant of Technical Services.
- Fund Data Processing/Internet services through the Licking Area Computer Association.
- Fund staffing/recruiting/placement services.
- Fund data processing computer supplies/equipment.

**Lancaster City Schools  
Extracurricular Activities  
Fiscal Year 2023  
General Fund Budget**

Function 4000	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
Object					
Personal services	\$ 1,061,011	\$ 1,035,361	\$ 974,219	\$ 914,970	\$ 920,178
Fringe benefits	214,403	187,301	184,919	177,185	179,089
Purchased services	37,000	34,552	20,770	23,982	45,609
Supplies and materials	-	9,056	5,705	52,664	11,037
Other	1,150	2,450	1,113	1,625	1,540
<b>Total</b>	<b>\$ 1,313,564</b>	<b>\$ 1,268,721</b>	<b>\$ 1,186,726</b>	<b>\$ 1,170,426</b>	<b>\$ 1,157,452</b>



**Extracurricular Activities**

Provide experiences for students in club, civic and athletic activities grades 7 through 12.

**Proposed expenditure highlights for 2023:**

Fund 1 Athletic Director.

Fund 1 Athletic Director Secretary.

Fund stipends for student advisors/coaches to lead extracurricular activities. The activities include, but are not limited to, academic subject oriented activities, music oriented activities and sport oriented activities.

Fund Athletic Training Services through Fairfield Medical Center.

**Lancaster City Schools  
Other Uses of Funds  
Fiscal Year 2023  
General Fund Budget**

Function 7000	FY23 Proposed Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended	FY19 Actual Expended
<b>Object</b>					
Transfers Out	\$ 3,638,422	\$ 9,111,009	\$ 2,709,045	\$ 3,037,337	\$ 3,181,561
Advances Out	-	-	-	-	2,809
Refund of Prior Year Receipts	-	-	-	-	3,637
Debt Issuance Costs	-	-	225,000	426,486	-
0					
<b>Total</b>	<b>\$ 3,638,422</b>	<b>\$ 9,111,009</b>	<b>\$ 2,934,046</b>	<b>\$ 3,463,822</b>	<b>\$ 3,188,006</b>

**Debt Service and Other Uses of Funds**

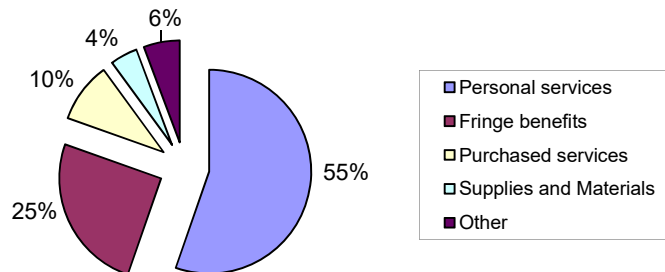
This expenditure category recognizes the need to provide money from the General Operating Fund to other funds either on a temporary (advances) or a permanent (transfers) basis. Bond payment transfers for construction of the Junior High Schools began in FY18.

<b>Total General Fund</b>	<b>\$ 80,654,595</b>	<b>\$ 79,736,296</b>	<b>\$ 74,419,271</b>	<b>\$ 72,886,583</b>	<b>\$ 69,503,671</b>
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**General Fund by Object**

Personal services	\$ 44,272,881	\$ 43,358,472	\$ 39,730,268	\$ 38,519,000	\$ 37,186,951
Fringe benefits	20,080,331	17,017,160	16,808,635	16,272,841	15,496,758
Purchased services	7,608,510	6,520,167	10,677,841	10,379,261	10,689,028
Supplies and materials	3,487,439	2,434,817	3,090,549	2,808,944	2,106,933
Capital outlay	649,000	473,558	326,764	597,627	92,493
Other	4,556,435	9,932,123	3,785,215	4,308,911	3,931,507
<b>Total General Fund</b>	<b>\$ 80,654,595</b>	<b>\$ 79,736,296</b>	<b>\$ 74,419,271</b>	<b>\$ 72,886,583</b>	<b>\$ 69,503,671</b>

**General Operating Fund  
FY2023 Total Appropriations**

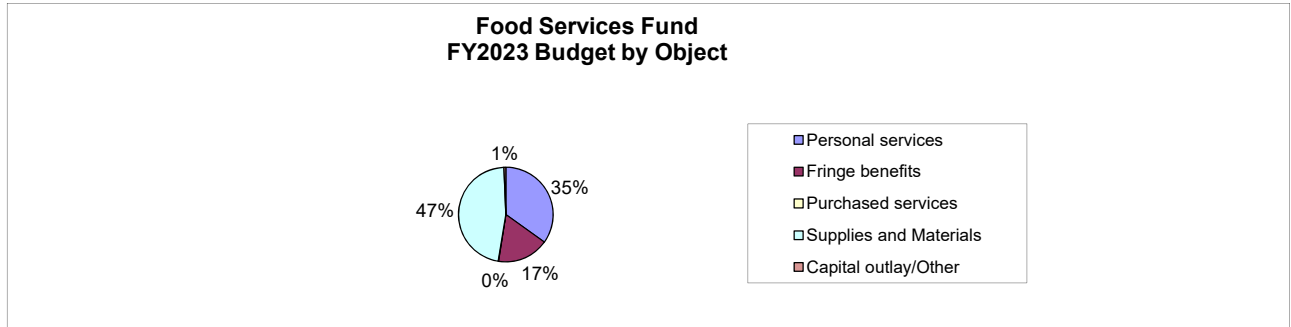


# *Special Revenue Funds*

*Fiscal Year 2023*

**Lancaster City Schools  
Fiscal Year 2023  
Food Services Fund Budget**

<b>Fund 006</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Object</b>					
Personal services	\$ 1,123,149	\$ 1,124,126	\$ 1,003,565	\$ 981,340	\$ 955,468
Fringe benefits	566,134	524,241	512,292	467,469	432,863
Purchased services	6,250	5,496	5,471	16,239	12,370
Supplies and Materials	1,504,467	1,368,275	905,621	1,048,753	1,192,646
Capital outlay	-	-	-	-	20,517
Other	20,575	19,428	17,954	19,871	16,242
<b>Total</b>	<b>\$ 3,220,575</b>	<b>\$ 3,041,566</b>	<b>\$ 2,444,903</b>	<b>\$ 2,533,672</b>	<b>\$ 2,630,106</b>



The Food Service Fund accounts for all revenues and expenses related to the provision of food services, including breakfast and lunch, for the district students and staff. Operations are financed or recovered primarily through sales and the federal free and reduced grant program.

Lancaster City Schools  
 Fiscal Year 2023  
 Public School Fund Budget

<b>Fund 018</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Regular Instruction	\$ 5,175	\$ 9,292	\$ 1,621	\$ 7,530	\$ 12,281
Other Non-Instructional Services	\$ 91,662	\$ 59,630	\$ 41,901	\$ 57,883	\$ 95,697
Co-Curricular Activities	-	-	-	779	1,132
Transfers Out	-	-	-	1,000	-
<b>Total</b>	<b>\$ 96,837</b>	<b>\$ 68,922</b>	<b>\$ 43,522</b>	<b>\$ 67,192</b>	<b>\$ 109,110</b>

Public School Support Special Revenue Fund uses sales and contributions to purchase items for each school building. Most often buildings will use funds for classroom resources and expenses associated with field trips or student incentives.

Lancaster City Schools  
 Fiscal Year 2023  
 Other Grant Funds Budget

<b>Fund 019</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	<b>Budget</b>	<b>Expended</b>	<b>Expended</b>	<b>Expended</b>	<b>Expended</b>
Regular Instruction	\$ 10,000	\$ 3,036	\$ 4,023	\$ 11,241	\$ 12,907
Special Instruction	-	243	1,647	7,379	757
<b>Total</b>	\$ 10,000	\$ 3,279	\$ 5,670	\$ 18,620	\$ 13,664

The District receives several grants from sources other than the State of Ohio or the federal government each year. These grants normally support classroom instruction and instructional support.



**Lancaster City Schools  
 Fiscal Year 2023  
 Facility Maintenance Fund Budget**

<b>Fund 034</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Support Services - Fiscal	\$ 10,000	\$ 7,896	\$ 8,016	\$ 8,322	\$ 7,979
Operation and Maintenance	990,000	248,200	135,549	114,442	88,798
<b>Total</b>	\$ 1,000,000	\$ 256,096	\$ 143,565	\$ 122,764	\$ 96,777

The District taxpayers approved a half-mill facility maintenance property tax for the upkeep of District facilities as part of the OFCC co-funded building project. The District was authorized to begin using these funds for any necessary maintenance repairs and/or equipment purchases for the elementary and junior high buildings once they were completed. Tax collection expenses are included under fiscal.

**Lancaster City Schools  
Fiscal Year 2023  
Termination Benefits Fund Budget**

<b>Fund 035</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Regular Instruction	\$ 172,900	\$ 271,613	\$ 112,880	\$ 84,064	\$ 57,355
Special Instruction	72,000	17,971	16,735	-	14,515
Vocational Instruction	52,000	6,847	-	-	-
Support Services - Pupils	-	32,599	-	-	-
Support Services - Staff	-	30,221	-	-	-
Support Services - Administration	102,000	114,852	-	-	32,478
Support Services - Operation and Maintenance	1,100	-	5,026	-	6,693
Non-Instructional	-	-	-	265	21,391
Community Services	-	361	-	-	1,712
<b>Total</b>	<b>\$ 400,000</b>	<b>\$ 474,464</b>	<b>\$ 134,641</b>	<b>\$ 84,329</b>	<b>\$ 134,144</b>

The District has set aside money from the General Fund to pay for termination benefits to employees retiring from employment.

**Lancaster City Schools  
Fiscal Year 2023  
District Managed Student Activity Fund Budget**

<b>Fund 300</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Special Instruction	\$ 8,500	\$ 8,596	\$ 4,700	\$ 10,584	\$ 8,943
Academic Oriented Activities	101,753	98,451	34,125	83,069	97,619
Sport Oriented Activities	336,472	273,178	229,181	220,329	254,241
Transfer-out	-	-	-	-	2,934
<b>Total</b>	<b>\$ 446,725</b>	<b>\$ 380,225</b>	<b>\$ 268,006</b>	<b>\$ 313,982</b>	<b>\$ 363,737</b>

Student Activity Funds include athletic and co-curricular programs for students in middle and high school. These programs include band and music as well as athletics for boys and girls grades seven through twelve.

These funds are expected to be self-supporting through gate receipts, fees and booster club donations.

Lancaster City Schools  
 Fiscal Year 2023  
 Auxiliary Services Fund Budget

<b>Fund 401</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Community Services	\$ 482,270	\$ 460,232	\$ 872,627	\$ 775,037	\$ 885,297
Transfers-Out	80,242	-	133,870	-	110,257
Refund of Prior Year Receipts	-	10,651	-	12,196	-
<b>Total</b>	<b>\$ 562,512</b>	<b>\$ 470,883</b>	<b>\$ 1,006,497</b>	<b>\$ 787,233</b>	<b>\$ 995,554</b>

Auxiliary Services are funds provided by the State of Ohio to private schools located in the Lancaster City School District. To receive these funds (on a per pupil basis) the private school must meet the standards of the State of Ohio (similar to public schools). Funds flow to five schools: Fairfield Christian Academy, St. Bernadette, St. Mary, Haughland Learning Center, and Wm V. Fisher Catholic. Haughland Learning Center elected to receive their funding directly from ODE starting in FY20 and Fairfield Christian Academy elected to receive their funding directly starting in FY22.

Carryover is permitted from even fiscal years to odd fiscal years. This usually makes the odd fiscal years higher.

**Lancaster City Schools  
Fiscal Year 2023  
Public Preschool Budget**

<b>Fund 439</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Special Instruction	\$ 666,809	\$ 583,084	\$ 484,827	\$ 589,244	\$ 600,674
Support Services - Pupils	2,954	4,452	22,684	25,223	14,388
Support Services - Instructional Staff	-	-	-	-	981
Support Services - Administration	1,529	12,889	14,920	18,719	20,877
Support Services - Transportation	5,214	-	1,731	2,060	2,000
<b>Total</b>	<b>\$ 676,506</b>	<b>\$ 600,425</b>	<b>\$ 524,162</b>	<b>\$ 635,246</b>	<b>\$ 638,920</b>

The State of Ohio provides funds to assist school districts in paying the cost of preschool programs for three and four year olds.

**Lancaster City Schools  
 Fiscal Year 2023  
 Data Communication Fund Budget**

<b>Fund 451</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Support Services - Central	\$ 14,400	\$ 14,400	\$ 14,400	\$ 18,000	\$ 19,800

The State of Ohio provides grants to supplement costs associated with Ohio Educational Computer Network connections. The funding is per school building.

**Lancaster City Schools  
 Fiscal Year 2023  
 Student Wellness and Success Fund Budget**

<b>Fund 467</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Support Services - Pupils	\$ -	\$ -	\$ 2,032,777	\$ 1,330,639	\$ -

Student wellness and success funds were included as part of the HB 166 budget bill in FY 20 and was continued for FY21. The District used these funds in accordance with the restrictions to support the overall health of our students. This funding was moved to the General Fund in FY22.

Lancaster City Schools  
 Fiscal Year 2023  
 Miscellaneous State Grants Fund Budget

<b>Fund 499</b>	<b>FY22</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	<b>Budget</b>	<b>Expended</b>	<b>Expended</b>	<b>Expended</b>	<b>Expended</b>
Special Instruction	\$ 600	\$ -	\$ -	\$ -	\$ 2,328
Support Services - Oper & Maintnce	-	29,680	33,226	27,577	10,902
Support Services - Pupils	-	-	49,259	5,000	-
Support Services - Instructional Staff	-	-	17,933	-	-
Support Services - Transportation	-	-	43,312	-	-
Refund of Prior Year Receipts	-	-	-	-	-
<b>Total</b>	<b>\$ 600</b>	<b>\$ 29,680</b>	<b>\$ 143,730</b>	<b>\$ 32,577</b>	<b>\$ 13,230</b>

This fund is used to account for various monies received from state agencies which are not classified elsewhere. The District was awarded a security grant in FY19, FY21 and FY22, a School Climate grant in FY20, an ADAMH K-12 prevention grant in FY21 and a job training grant in FY23.



**Lancaster City Schools  
Fiscal Year 2023  
Elementary and Secondary School Emergency Relief Fund Budget**

<b>Fund 507</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Regular Instruction	\$ 4,465,775	\$ 2,702,402	\$ 580,137	\$ 150,099	\$ -
Special Instruction	830,000	203,765	-	-	\$ -
Other Instruction	65,000	30,569	-	-	\$ -
Support Services - Pupils	3,267,961	384,049	163,214	61,968	-
Support Services - Instructional Staff	280,533	373,039	132,313	-	-
Support Services - Administrative	-	-	-	-	-
Support Services - Operations and Maintenance	980,876	297,087	57,811	-	-
Support Services - Transportation	227,000	32,528	9,568	-	-
Facilities - Capital Outlay	556,000	278,839	-	-	-
Community Services	-	2,821	44,408	-	-
<b>Total</b>	<b>10,673,145</b>	<b>4,305,099</b>	<b>987,451</b>	<b>212,067</b>	<b>-</b>

Elementary and Secondary School Emergency Relief Fund revenue was awarded in FY20 and FY21 to address the impact that the Novel Coronavirus Disease (COVID-19) had on K-12 education. This funding was part of several relief acts passed by the federal government. These funds will be used to expand our instructional technology, to address learning loss and to maintain a safe learning environment for our students and staff. The District intends to spend these funds over several fiscal years.

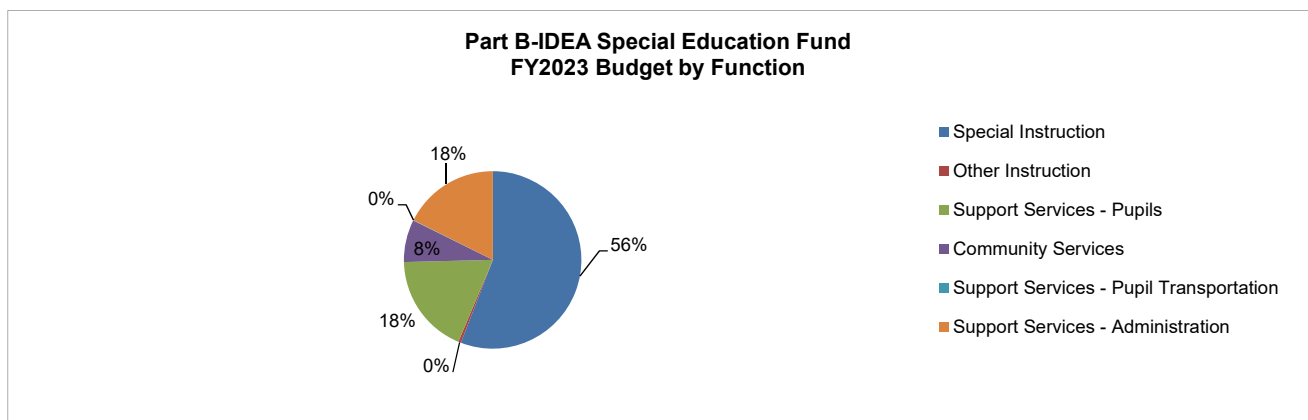
Lancaster City Schools  
 Fiscal Year 2023  
 Coronavirus Relief Fund Budget

<b>Fund 510</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Regular Instruction			\$ 450,781	\$ -	\$ -
Support Services - Pupils			17,536	-	-
Support Services - Oper & Maintnce			8,200	-	-
<b>Total</b>	-	-	476,517	-	-

Coronavirus Relief Fund and Broadband Connectivity grants were awarded in FY21 to cover expenses incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19). This funding was part of the CARES act passed by the federal government. These funds were used to expand our instructional technology for our secondary schools and provide increased custodial staffing and personal protection equipment for our students and staff.

**Lancaster City Schools  
Fiscal Year 2023  
Part B-IDEA Special Education Fund Budget**

<b>Fund 516</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Special Instruction	\$ 1,138,751	\$ 966,373	\$ 1,017,467	\$ 1,369,166	\$ 1,004,868
Other Instruction	9,441	78,065	74,449	68,801	83,741
Support Services - Pupils	372,391	325,206	319,497	276,361	267,942
Support Services - Instructional Staff	-	-	19,512	41,063	58,370
Support Services - Administration	358,082	296,504	290,634	212,937	93,871
Support Services - Pupil Transportation	2,000	-	-	-	-
Community Services	157,655	101,366	89,467	68,936	62,692
<b>Total</b>	<b>\$ 2,038,320</b>	<b>\$ 1,767,514</b>	<b>\$ 1,811,026</b>	<b>\$ 2,037,264</b>	<b>\$ 1,571,484</b>



Part B - IDEA Special Education funds are specifically earmarked and used for special education and related services, materials and support services. Services may include personnel, educational, and behavioral supports, parent mentor services, admin/supervisory services, instructional and general supplies, professional development, contracted professional services, extended school year services, and tuition for students placed out-of-district. The District was awarded restoration funds for FY19 and FY20. The District was awarded American Rescue Plan funds under IDEA in FY22 and FY23.

**Proposed expenditure highlights for 2023:**

- Fund classroom teachers on the elementary and secondary levels.
- Fund behavior specialists serving students with severe emotional disturbance.
- Fund educational and/or orthopedic aides servicing students with the most severe delays.
- Fund interpreters for hearing impaired students.
- Fund special education administrator positions.
- Fund tuition reimbursement for students placed in out-of-district schools and/or facilities.
- Fund various contracted services for the support of students with special needs.

**Lancaster City Schools  
Fiscal Year 2023  
Carl Perkins Grant Fund Budget**

<b>Fund 524</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Career and Technical Instruction	\$ 104,588	\$ 89,328	\$ 104,477	\$ 104,571	\$ 88,074
Support Services - Instructional Staff	2,000	-	257	1,553	1,477
<b>Total</b>	<b>\$ 106,588</b>	<b>\$ 89,328</b>	<b>\$ 104,734</b>	<b>\$ 106,124</b>	<b>\$ 89,551</b>

Carl D Perkins Career and Technical Education federal funds are to be used for the development of vocation education programs. The District uses these funds to supplement weighted funds received by the state.

**Proposed expenditure highlights for 2023:**

Fund academic supplies and instructional equipment.  
Fund professional development for career technical staff.

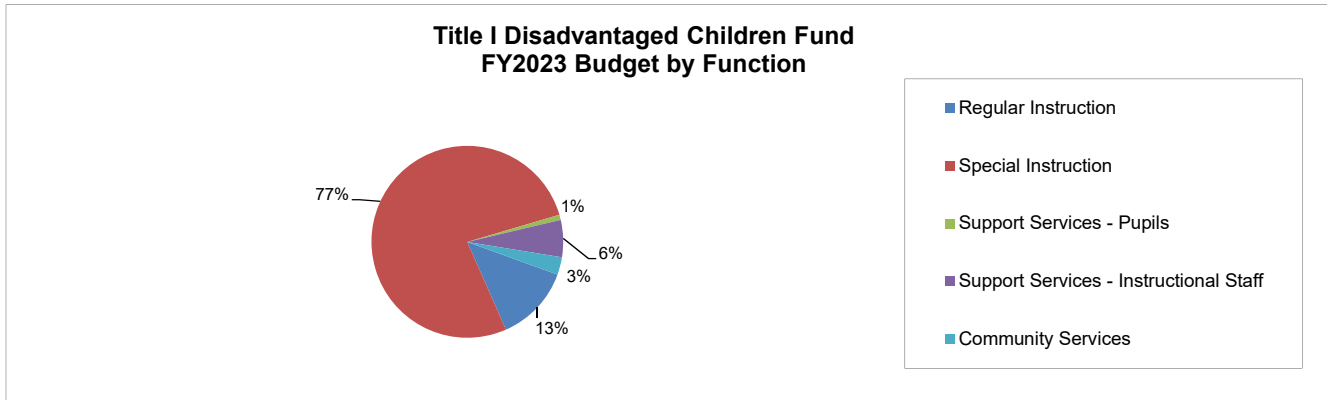
**Lancaster City Schools**  
**Fiscal Year 2023**  
**Title I Supplemental School Improvement**

<b>Fund 536</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Regular Instruction	\$ 29,660	\$ -	\$ -	\$ -	\$ -
Other Instruction	70,440	-	-	-	-
Support Services - Pupils	81,782	-	-	-	-
Support Services - Pupil Transportation	5,000	-	-	-	-
<b>Total</b>	<b>\$ 186,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The purpose of Title I Supplemental School Improvement grant funds should support evidence-based school improvement strategies that are data driven and aligned with the Ohio School Improvement Process and the school's improvement plan. These funds were new in FY23.

**Lancaster City Schools  
Fiscal Year 2023  
Title I Disadvantaged Children Fund Budget**

<b>Fund 572</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
Regular Instruction	\$ 243,271	\$ 182,811	\$ 308,613	\$ 188,121	\$ 136,841
Special Instruction	1,459,566	1,618,621	1,544,201	1,327,229	1,287,496
Other Instruction	-	-	18,582	-	-
Support Services - Pupils	16,820	26,162	30,463	13,988	10,218
Support Services - Instructional Staff	118,691	451,119	452,984	475,611	2,741
Support Services - Administration	-	-	12,316	2,823	1,172
Community Services	56,283	52,247	55,498	43,886	70,788
<b>Total</b>	<b>\$ 1,894,631</b>	<b>\$ 2,330,960</b>	<b>\$ 2,422,657</b>	<b>\$ 2,051,658</b>	<b>\$ 1,509,256</b>



The purpose of Title I is to enable schools to provide opportunities for disadvantaged children to acquire the knowledge and skills contained in the state’s challenging content and student performance standards that all children are expected to meet. Four of the District’s buildings were awarded a four year School Quality Improvement grant in FY19; however, no expenditures from the grant were made until FY20. The District was awarded the Expanding Opportunities for Every Child grant beginning in FY21.

**Proposed expenditure highlights for 2023:**

- Fund teacher and aide positions providing reading recovery and reading intervention services in the Title I eligible elementary schools.
- Fund instructional supplies and materials.
- Partially fund Grades K-5 social work services to identify and respond to at-risk children.
- Fund the expansion of the family and consumer science program.

**Lancaster City Schools  
Fiscal Year 2023  
Title IV- A**

<b>Fund 584</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Other Instruction	\$ 42,395	\$ 4,294	\$ -	\$ -	\$ -
Support Services - Pupils	10,000	10,000	-	-	-
Support Services - Instructional Staff	1,000	-	-	-	-
Support Services - Oper & Maintnce	103,173	70,583	-	-	-
Community Services	18,118	12,021	-	-	-
<b>Total</b>	<b>174,686</b>	<b>96,898</b>	<b>-</b>	<b>-</b>	<b>-</b>

The District was awarded a Title IV-A grant for student support and academic enrichment starting in FY18. The accounting of this grant moved from fund 599 to 584 in FY22.

**Lancaster City Schools  
 Fiscal Year 2023  
 Early Childhood Special Education - IDEA Fund Budget**

<b>Fund 587</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Special Instruction	\$ 87,504	\$ 43,890	\$ 42,107	\$ 25,633	\$ 20,170
Support Services - Pupils	-	3,343	32,824	27,708	17,035
Support Services - Instructional Staff	-	-	-	-	1,616
Transportation	-	-	-	-	1,896
<b>Total</b>	<b>\$ 87,504</b>	<b>\$ 47,233</b>	<b>\$ 74,931</b>	<b>\$ 53,341</b>	<b>\$ 40,717</b>

This federal grant is specifically for preschool special education programming. The District was awarded restoration funds for FY19 and FY20. The District was awarded American Rescue Plan funds under IDEA in FY22 and FY23.

**Proposed expenditure highlights for 2023:**

Fund staffing costs for preschool education.



**Lancaster City Schools  
 Fiscal Year 2023  
 Improving Teacher Quality Title II-A Fund Budget**

<b>Fund 590</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Support Services - Instructional Staff	\$ 256,134	\$ 201,554	\$ 233,569	\$ 216,110	\$ 178,413
Community Services	33,020	23,615	29,676	28,312	32,792
Transfers-Out	-	-	-	-	-
<b>Total</b>	<b>\$ 289,154</b>	<b>\$ 225,169</b>	<b>\$ 263,245</b>	<b>\$ 244,422</b>	<b>\$ 211,205</b>

The purpose of this federal program is to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. Professional development is paid for with this fund.

**Lancaster City Schools  
Fiscal Year 2023  
Miscellaneous Federal Grants**

<b>Fund 599</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Regular Instruction	\$ -	\$ 2,074	\$ 6,867	\$ 955	\$ 1,462
Special Instruction			47,643	-	-
Other Instruction			18,975	4,963	11,414
Support Services - Pupils	(500)	2,679	16,821	16,400	17,271
Support Services - Instructional Staff		4,980	23,432	113,983	161,209
Support Services - Administrative			-	8,830	12,756
Support Services - Operations	63,094	4,917	57,781	41,704	55,338
Support Services - Transportation				-	472
Community Services		32	10,256	6,778	12,116
<b>Total</b>	<b>\$ 62,594</b>	<b>\$ 14,682</b>	<b>\$ 181,775</b>	<b>\$ 193,613</b>	<b>\$ 272,038</b>

This fund is used to account for various monies received from federal agencies which are not classified elsewhere.

The District was awarded a Title IV-A grant for student support and academic enrichment starting in FY 18. The District was awarded Striving Readers grant as part of the Fairfield County ESC consortium for FY 19 and FY 20. The District was awarded a safety grant in FY 23.

*Debt Service Fund*

*Fiscal Year 2023*

**Lancaster City Schools  
 Fiscal Year 2023  
 Debt Service Fund Budget**

<b>Fund 002</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Debt Service	\$ 8,689,725	\$ 8,776,549	\$ 19,522,743	\$ 55,752,811	\$ 4,886,736

Debt service fund is used to account for financial resources accumulated for the payment of general long-term debt principal, interest and related costs.

**Proposed expenditure highlights for 2023:**

Fund the repayment of the Elementary, Junior High and High School Building Project Bonds per the debt service schedule and any tax collection fees. There was a refunding of a portion of the Elementary Building Project Bonds during FY18 and FY20 to achieve interest savi  
 A portion of the Junior High Building Project Bonds was also refunded during FY21.

*Capital Projects Funds*

*Fiscal Year 2023*

**Lancaster City Schools  
Fiscal Year 2023  
Permanent Improvement Fund Budget**

<b>Fund 003</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Transportation	\$ -	\$ -	\$ -	\$ 71,067	\$ -
Support Services - Operations	-	47,101	-	-	-
Extracurricular Activities	49,000	55,978	441,758	128,470	663,369
Site Acquisition/Improvement Services	-	-	6,090	57,504	-
Building Acquisition/Improv	1,951,000	-	77,628	271,312	61,162
<b>Total</b>	<b>\$ 2,000,000</b>	<b>\$ 103,079</b>	<b>\$ 525,476</b>	<b>\$ 528,353</b>	<b>\$ 724,531</b>

Permanent Improvement Funds account for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary and trust funds. The fund also purchases equipment of a more permanent nature (useful life of at least five years).

**Lancaster City Schools  
Fiscal Year 2023  
Building Fund Budget**

<b>Fund 004</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Architect and Engineering	\$ 300,000	\$ 1,759,211	\$ 1,304,924	\$ 55,821	\$ 272,512
Site Acquisition/Improv	100,000	2,293,413	-	-	-
Building Acquisition/Improv	3,600,000	183,524	1,075,003	4,068,814	3,676,847
Debt Service	-	-	-	602,707	-
Transfer-Out	-	56,556,873	1,335,938	66,125,000	-
Advance-Out	-	2,071,414	-	-	-
<b>Total</b>	<b>\$ 4,000,000</b>	<b>\$ 62,864,435</b>	<b>\$ 3,715,865</b>	<b>\$ 70,852,342</b>	<b>\$ 3,949,359</b>

Building Funds account for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary and trust funds. The fund also purchases equipment of a more permanent nature (useful life of at least five years).

**Proposed expenditure highlights for 2023:**

Fund the remaining portion of the junior high buildings project that was a locally funded initiative. The locally funded initiatives of the high school building project is being accounted for using the 004 fund.

**Lancaster City Schools  
Fiscal Year 2023  
Classroom Facilities Fund Budget**

<b>Fund 010</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Architect and Engineering	\$ 3,000,000	\$ 1,415,569	\$ 101,856	\$ 433,701	\$ 775,458
Site Acquisition/Improv	-	3,302	103,241	308,420	-
Building Acquisition/Improv	47,000,000	802,886	4,911,034	18,502,089	17,043,782
Refund/Transfer/Advance-out	-	2,071,414	-	-	7,922,798
<b>Total</b>	<b>\$ 50,000,000</b>	<b>\$ 4,293,171</b>	<b>\$ 5,116,131</b>	<b>\$ 19,244,210</b>	<b>\$ 25,742,038</b>

Classroom Facilities Funds account for the acquisition, planning, and construction costs of the jointly funded Ohio Facilities Construction Commission elementary, junior high and high school buildings projects.

**Proposed expenditure highlights for 2023:**

Fund the construction costs of the OFCC high school building project.



**Lancaster City Schools  
Fiscal Year 2023  
Capital Projects Fund**

<b>Fund 070</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Building Acquisition/Improv	\$ -	\$ 2,893,423	\$ -	\$ -	\$ -
Transfer-Out	10,671,577	-	-	-	-
	\$ 10,671,577	\$ 2,893,423	\$ -	-	-

The Capital Projects fund was established in 2015 to account for the accumulation of resources for the acquisition, construction, or improvement of fixed assets.

**Proposed expenditure highlights for 2023:**

Fund locally funded initiative portion of the high school building project.

*Enterprise Funds*

*Fiscal Year 2023*

**Lancaster City Schools**  
**Fiscal Year 2023**  
**Special Enterprise Fund - Preschool**

<b>Fund 020</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Object</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Special Instruction	\$ 73,788	\$ 8,976	\$ 6,419	\$ 13,598	\$ 43,383
Support Services - Pupils	500	32	-	377	-
Support Services - Operations	25,712	-	2,600	-	-
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 9,008</b>	<b>\$ 9,019</b>	<b>\$ 13,975</b>	<b>\$ 43,383</b>

The Special Enterprise Fund - Preschool is used to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Charges to attend preschool are receipted to this fund.

*Internal Service Funds*

*Fiscal Year 2023*

**Lancaster City Schools  
 Fiscal Year 2023  
 Employee Benefits Self-Insurance Fund Budget**

<b>Fund 024</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Object</b>					
Support Services - Central	\$ 18,500,000	\$ 13,335,454	\$ 14,960,802	\$ 14,349,715	\$ 12,849,702

The Employee Benefits Self-Insurance Fund accounts for income and expenses made in connection with claims and processing costs for medical and dental benefits provided to employees of the district.

*Trust Funds*

*Fiscal Year 2023*

**Lancaster City Schools  
Fiscal Year 2023  
Special Trust Fund Budget**

<b>Fund 007</b>	<b>FY23</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
<b>Function</b>	<b>Proposed Budget</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>	<b>Actual Expended</b>
Community Services	\$ 5,600	\$ 7,940	\$ 710	\$ 240	\$ 675

The Special Trust Funds account for assets held by the district in a trustee capacity for individuals and/or private organizations which benefit the student body or the local community. Individual funds include trust funds established to grant scholarships to LHS students.

**Lancaster City Schools  
Fiscal Year 2023  
Endowment Fund Budget**

<b>Fund 008</b>	<b>FY23 Proposed Budget</b>	<b>FY22 Actual Expended</b>	<b>FY21 Actual Expended</b>	<b>FY20 Actual Expended</b>	<b>FY19 Actual Expended</b>
<b>Function</b>					
Community Services	\$ 2,500	\$ -	\$ -	\$ 600	\$ 1,000

The Endowment Fund consists of four trust accounts which award a scholarship each year to a graduating senior of Lancaster High School on the basis of need, character, ability, promise of usefulness and scholastic attainment.



# Accounting Concepts and Glossary

## OVERVIEW

When you begin to read a budget for a school district, it can seem complex and overwhelming. This section of this budget is designed to help you understand the parts of this budget. The most helpful way to think of this budget document is as a pyramid. At the top of the pyramid is the Executive Summary where the entire budget is summarized.

Then, each fund is discussed and, within this discussion, the spending in each functional area and object area is identified. Thus, the reader can find information in summary or at the level of detail most useful for their information needs.

The balance of this section is designed to help you understand these terms and can serve as a handy reference as you read the document.

## FUND

Public accounting recognizes that money has to be accounted for based on its *purpose*. While it might seem simpler to put all the money in one pot (or fund), you would quickly have problems. Since all money received by the school district comes from some source and that source requires you to know how the money must be spent, you quickly need a way to separate the money by purpose. A fund does just that. All funds have something in common: these are the source of funds (all revenues), uses of the fund (all expenditures), and what's left called the fund balance. However, beyond this, funds are identified because they have a specific purpose or "fund type".

Funds fall into the following categories or types:

### General Fund

This fund is used to meet most of the day-to-day operations of the school district. Revenues that have no specific purpose (other than the educational program) support this fund.

### Special Revenue Funds

These funds are specific in their purpose and may be used only for that purpose. State and Federal grants make up most of these funds.

### Debt Service Funds

These funds are used solely to pay off debt of the school district.

### Capital Projects Fund

These funds are used for items such as building enhancements and equipment.

## Enterprise Fund

This fund's purpose is to account for profit or loss, similar to a business. This fund type is intended to support itself through fees or grants.

## Internal Service Funds

These are funds intended to be self-supporting and are used to account for money received from other schools or other funds within the school district. Examples of this type fund are the employee benefit self-insurance fund used for health and dental insurance.

## Trust and Agency Funds

These are funds where the school district handles the money for someone but does not determine how the money is spent; that is done by the individual setting up the fund or receiving the benefit of the fund. The best example of this is a scholarship fund. The person setting up the scholarship determines the requirements for the scholarship. The district makes sure these requirements are met and makes the payment.

### **Sources of Funds (Revenues)**

*In order to have a fund, you must have money (revenue) coming into the fund.*

*Revenues fall into the following categories:*

#### Local Revenue

These are monies received from local sources or individuals. The largest example of this is property taxes paid by individuals in the school district to support the schools. School income tax, student fees, donations, and interest on investments are other examples of locally raised revenues. As you read about each fund, more detail is provided regarding local sources of revenue.

#### State Revenue

These are monies received from the State of Ohio. Money received from the State is used consistent with the purpose of the money. Some state money can be used for a general purpose for any educational program, while other state money received as grants must be used for the specific purpose of the grant. When state money has a specific purpose, it becomes a separate fund.

#### Federal Revenue

All money received from the federal government has a specific purpose, thus must be used for that purpose. Again, when there is a specific purpose, a separate fund must be used consistent with the intent of the funds.

Various detailed revenue sources are discussed with each fund.

## ***Uses of Funds (Expenditures)***

Since nothing is accomplished just receiving money, the money must be spent to accomplish the purpose of the funds. Again, it is simple to write a check for the purchase of something. However, unless you can classify how you spent the money you really don't know whether you are using the money for the purpose intended. Thus, all funds used become encumbered and then expended. This means that the obligation is created (encumbered) and when the service is provided or the item is received it is then paid (becoming an expenditure).

*In order to classify these expenditures, a system is used to identify the function (what the spent money is used to accomplish--its purpose) and the object (what was the method of carrying out this purpose). These classifications are as follows:*

### **FUNCTION**

#### **Instruction**

*This is the process of providing direct teaching and learning in the schools. The type of instruction then further identifies this area:*

Regular Instruction - Teaching provided in a school directing learning for the general curriculum including payments for open enrollment and community schools.

Special Instruction - Provided to students with particular learning requirements. This includes students who are talented and gifted as well as students with certain special learning needs.

Vocational Instruction - Instruction specific to a vocational subject area.

Other Instruction - Areas of instruction not meeting one of the above criteria. This includes student academic intervention.

#### **Support Services**

Pupil Support Services - During the past thirty years the mandated role of the school district has increased in its requirements to meet instruction and student needs. Pupil support services are services designed to assist students in a variety of areas including testing, guidance, psychological services, speech & hearing, health and other services.

Instructional Support Services - These services are provided to assist the instruction of students. Examples include library and media services and curriculum services.

## **Administration**

Board of Education - The five member elected Board of Education is the policy making group that has legal authority to enter into contracts, establish policy, directly employs the Treasurer and Superintendent and establishes district direction.

Administration - The administrative support function includes the Superintendent, who provides direction for district operation to assure compliance with Board policies and provide direction to the overall educational program. At each instructional site a principal (and in larger buildings, assistant principals) is responsible for that learning site.

## **Fiscal Services**

Under direction of the Treasurer, all fiscal policies of the district are carried out, bills are paid, investments are made, payroll and benefits are processed and the budget costs are determined consistent with program objectives established by the Board and Administration.

## **Business and Facility Support Services**

Under the direction of the Director of Business, buildings are maintained and improved, facilities are renovated or expanded and all grounds are maintained.

## **Pupil Transportation Services**

Bus transportation is provided to students served by Lancaster City Schools consistent with Board of Education policies. The bus fleet is also maintained and new buses purchased consistent with the fleet replacement policy.

## **Central Services**

Data processing services, duplicating services and computer assistance are provided to operation sites. In addition personnel services are provided as well as community information services.

## **Food Service**

Lunches are provided to Lancaster City School District students each school day. Lunches are also provided to students at other local schools that contract with our district to provide them with food service. The program also provides free and reduced lunches for those students meeting program guidelines. The district also serves breakfast.

## **Community Services**

The majority of expenditures in this function are the result of the District serving as fiscal agent for state funds provided to private schools.

## **Extra-Curricular Services**

In conjunction with the District's educational programs, a variety of community services, academic services and athletic programs are offered to students, primarily grades 6 through 12.

## **Debt Service**

This function accounts for payments of principal and interest for the various debt issues the district has outstanding.

## **Capital Outlay**

Funds used to purchase items for equipment and building improvements.

## **Construction Projects**

Used for the various projects described above. This represents the cost of the actual projects in the budget year.

## **Other Sources (Uses) of Funds**

An area used to account for expenditures usually occurring between funds (money transferred from one fund to another) or to show funds received and spent for non-bonded debt payments.

## ***OBJECT***

*For each function area, the purpose (function) is further divided into "objects of expenditure" or what is used to accomplish the purpose. These are as follows:*

### **Salaries**

Earnings by employees of the school district providing agreed upon employment services.

### **Fringe Benefits**

Benefits include mandatory contributions for all employees for retirement. The Board of Education is required to contribute 14% of a person's salary to State Teacher's Retirement or School Employees Retirement. The Board's 1.45% share for Medicare is also accounted for here. Fringe benefits also include payments made to purchase health, dental and life insurance for District employees.

### **Purchased Services**

A service used by the school district or a contract between the school district and another party. Examples of purchased services include security, repairs, utilities and contracts with other schools for student services.

## **Supplies and Materials**

This object includes classroom supplies, books, computer software, paper, repair parts, fuel and other consumable items.

## **Capital Outlay**

To be considered a capital item it must have a useful life of five years and a purchase price of \$5,000 or more. Examples include buses, new boilers, buildings and many other items.

## **Other**

Items not easily categorized. The largest item in this area is fees deducted by the county auditor and treasurer for billing and collection of real estate and school district income taxes. Also included are organizational dues.

## ***FUND BALANCE***

After all of the expenditures and encumbrances are identified and added up they use up the revenues discussed earlier. What is left is the Fund Balance. The fund balance is different from the cash balance. Remember, there are expenditures (actual cash payments) and encumbrances (obligations that occur in the budget year). Thus, when all of the obligations have been recognized, what is left over (fund balance) can be used for the next budget year, assuming that is permitted by the purpose of the funds.

## **GLOSSARY OF TERMS**

- Advance* - Money sent from one fund to another where the intent is to repay the initial fund.
- Appropriation*- Method of identifying how available funds will be used for a particular time period, usually a one-year period.
- Collaborative* - A program designed to benefit both organizations in a public/public or public/private partnership.
- Effective Tax Rate* - The actual rate applied to determine the amount of taxes a homeowner or business would pay. The Voted Tax Rate (see glossary) is adjusted for reappraisal of property.
- Fiscal Year* - A period used by organizations to determine a budget period. By Ohio law, school district fiscal years go from July 1 of one year to June 30 of the following year.
- Function* - A method of identifying how money is spent based upon its specific purpose, for example, instruction.
- Fund* - A general method of identifying an amount of money used for a similar and particular purpose.
- Fund Balance* - The amount remaining in any fund that is free from obligation for the specific year.
- Grant* - An amount of money given to the school district to accomplish a specific purpose. The source of funds determines how the money must be spent. Generally, grants come from the State of Ohio or the federal government.
- Individual Education Plan (IEP)* - Plan for students receiving special education services. The plan lays out services to be received and expectations (goals) for the student (required by federal law).
- Inside Tax Mills* - Under state law an area may have 10 mills of unvoted taxes. These mills were divided in the 1930's among cities, counties and school districts. Voters must approve all other mills. All 10 mills have been used by political subdivisions in Ohio for many years.



- Intergovernmental* - Money sent from one government entity to another. As an example, money sent from the State of Ohio to the school district.
- Mill* - Method of determining how much is paid in property taxes. One mill equals \$1.00 of tax for each \$1,000 of taxable property value for homes and businesses; the taxable property value is 35% of market value as determined by the county auditor.
- Object (of expenditure)* - A method of identifying how money is spent based upon its use, for example, salaries.
- Personal Property Tax* - Tax on machinery, equipment and inventory taxed at a percentage of market value to be phased out tax year 2009.
- Property Tax* - A tax on real estate or machinery. Generally, school districts receive most of the property taxes voted but cities, counties and other public entities may also collect property taxes.
- Public Utility Tax* - Tax on public utility property. Examples would include gas and electrical power lines.
- Real Property Tax* - Tax on commercial or residential land or buildings.
- Reappraisal* - Done every three years to adjust property values due to increased (or decreased) value. Voted property taxes are adjusted accordingly to offset the increase (see effective tax rate and voted tax rate).
- Rollback* - Amount of the homeowner's (living in home) property taxes reduced by amounts paid by the State of Ohio. As an example, a home with market value of \$100,000 would be taxed at \$35,000 (35% - taxable value). One mill (\$1 tax per \$1,000 of taxable value) of taxes would be \$35.00. However, generally 12.5% of the tax is rolled back to the homeowner. Thus, the homeowner pays \$30.63, the State of Ohio pays \$4.37 to the school district, and the school district collects the full \$35.00.
- State Foundation* - Funds provided under a formula determined by state law that provides a school district with money to operate school programs. These funds are used in the general educational programs of the school district.

*Tax Abatement* - A process determined by Ohio law where a city may reduce property taxes to a business over a specific time period. The business must meet certain employment or expansion goals to continue receiving the tax abatement. The city and school district must work together on tax abatement programs.

*Transfer* - Money sent from one fund to another. By Ohio law, money may only be transferred from the General Operating Fund to another fund. Once sent to the other fund, the funds must remain in that fund.

*Voted Tax Rate* - The amount approved by voters as a property tax. As the value of a property is increased (reappraised) the voted tax rate is reduced to offset this increase. When adjusted, the rate actually used to calculate taxes is the effective tax rate (see this glossary).

## **The Lancaster City School District**

### **Mission:**

**The Place to Be for Learning, Caring, Succeeding**