Appropriation Resolution
City, Exempted Village, Career Tech, or Local Board of Education
Revised Code Sec. 5705.38
Permanent Fiscal Year 2024

The Board of Education of the Lakota Local School District, Butler County, Ohio, met in regular session on the **18th day of September, 2023**, at East Freshman School, 7630 Bethany Road, Liberty Township, Ohio with the following members present:

Isaac Adi
Darbi Boddy
Kelley Casper
Julie Shaffer
Lynda O'Connor

Mrs. Casper moved the adoption of the following resolution:

BE IT RESOLVED by the Board of Education of the Lakota Local School District, Butler County, Ohio, that to provide for the current expenses and other expenditures of said Board of Education, during the fiscal year, ending **June 30, 2024**, the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made and during said fiscal year, as attached.

Mrs. Shaffer seconded the adoption of the Resolution and the roll being called upon its adoption, the vote resulted as follows:

Isaac Adi	Yea
Darbi Boddy	Nay
Kelley Casper	Yea
Julie Shaffer	Yea
Lynda O'Connor	Yea

LAKOTA LOCAL SCHOOL DISTRICT

Appropriations Resolution Report

Rev. Code Sec. 5705.38

Fiscal Year: 2024 **LAKOTA LOCAL SCHOOL DISTRICT**

Include Zero Balance Accounts: false

	Total Appropriation	Prior FY Carry Over	Appropriations
001 GENERAL	$ 209,416,433.26	$ 503,825.99	$ 209,920,259.25
100 PERSONAL SERVICES - SALARIES	$ 118,771,401.93	$ 0.00	$ 118,771,401.93
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 41,295,801.71	$ 0.00	$ 41,295,801.71
400 PURCHASED SERVICES	$ 37,555,792.17	$ 361,899.31	$ 37,917,691.48
500 SUPPLIES AND MATERIALS	$ 5,958,558.56	$ 36,571.57	$ 5,995,130.13
600 CAPITAL OUTLAY	$ 698,989.89	$ 93,805.11	$ 792,795.00
800 MISCELLANEOUS OBJECTS	$ 2,482,922.00	$ 11,550.00	$ 2,494,472.00
900 OTHER USES OF FUNDS	$ 2,652,967.00	$ 0.00	$ 2,652,967.00
002 BOND RETIREMENT	$ 14,107,999.71	$ 1,500.00	$ 14,109,499.71
810 REDEMPTION OF PRINCIPAL	$ 11,875,000.00	$ 0.00	$ 11,875,000.00
820 INTEREST	$ 2,232,999.71	$ 0.00	$ 2,232,999.71
830 OTHER DEBT SERVICE PAYMENT	$ 0.00	$ 1,500.00	$ 1,500.00
003 PERMANENT IMPROVEMENT	$ 4,432,551.10	$ 1,732,416.71	$ 6,164,967.81
400 PURCHASED SERVICES	$ 6,623.00	$ 6,824.25	$ 13,447.25
500 SUPPLIES AND MATERIALS	$ 500.00	$ 0.00	$ 500.00
600 CAPITAL OUTLAY	$ 2,541,421.64	$ 1,725,592.46	$ 4,267,014.10
800 MISCELLANEOUS OBJECTS	$ 75,000.00	$ 0.00	$ 75,000.00
810 REDEMPTION OF PRINCIPAL	$ 1,320,000.00	$ 0.00	$ 1,320,000.00
820 INTEREST	$ 489,006.46	$ 0.00	$ 489,006.46
006 FOOD SERVICE	$ 6,778,720.56	$ 1,283,529.44	$ 8,062,250.00
100 PERSONAL SERVICES - SALARIES	$ 2,375,000.00	$ 0.00	$ 2,375,000.00
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 1,138,320.00	$ 0.00	$ 1,138,320.00
400 PURCHASED SERVICES	$ 65,873.93	$ 5,646.07	$ 71,520.00
500 SUPPLIES AND MATERIALS	$ 2,623,526.63	$ 1,277,633.37	$ 3,901,160.00
600 CAPITAL OUTLAY	$ 574,750.00	$ 250.00	$ 575,000.00
800 MISCELLANEOUS OBJECTS	$ 1,250.00	$ 0.00	$ 1,250.00
007 SPECIAL TRUST	$ 208,918.81	$ 4,500.00	$ 213,418.81
800 MISCELLANEOUS OBJECTS	$ 15,768.93	$ 4,500.00	$ 20,268.93
900 OTHER USES OF FUNDS	$ 193,149.88	$ 0.00	$ 193,149.88
009 UNIFORM SCHOOL SUPPLIES	$ 948,930.24	$ 5,885.35	$ 954,815.59
500 SUPPLIES AND MATERIALS	$ 883,930.24	$ 5,885.35	$ 889,815.59
900 OTHER USES OF FUNDS	$ 65,000.00	$ 0.00	$ 65,000.00
012 ADULT EDUCATION	$ 2,715.06	$ 0.00	$ 2,715.06
100 PERSONAL SERVICES - SALARIES	$ 2,346.64	$ 0.00	$ 2,346.64
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 368.42	$ 0.00	$ 368.42
014 ROTARY-INTERNAL SERVICES	$ 100,000.00	$ 310.71	$ 100,310.71
100 PERSONAL SERVICES - SALARIES	$ 78,560.00	$ 0.00	$ 78,560.00
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 21,218.00	$ 0.00	$ 21,218.00

LAKOTA LOCAL SCHOOL DISTRICT
Appropriations Resolution Report

Rev. Code Sec. 5705.38

Fiscal Year: 2024 **LAKOTA LOCAL SCHOOL DISTRICT**

Include Zero Balance Accounts: false

	Total Appropriation	Prior FY Carry Over	Appropriations
500 SUPPLIES AND MATERIALS	$ 222.00	$ 310.71	$ 532.71
018 PUBLIC SCHOOL SUPPORT	$ 560,140.74	$ 23,644.63	$ 583,785.37
400 PURCHASED SERVICES	$ 117,197.08	$ 5,755.82	$ 122,952.90
500 SUPPLIES AND MATERIALS	$ 126,534.14	$ 46.34	$ 126,580.48
600 CAPITAL OUTLAY	$ 27,339.83	$ 9,324.98	$ 36,664.81
800 MISCELLANEOUS OBJECTS	$ 289,069.69	$ 8,517.49	$ 297,587.18
019 OTHER GRANT	$ 315,391.97	$ 1,303.70	$ 316,695.67
100 PERSONAL SERVICES - SALARIES	$ 50,000.00	$ 0.00	$ 50,000.00
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 8,000.00	$ 0.00	$ 8,000.00
400 PURCHASED SERVICES	$ 5,000.00	$ 0.00	$ 5,000.00
500 SUPPLIES AND MATERIALS	$ 159,456.30	$ 543.70	$ 160,000.00
600 CAPITAL OUTLAY	$ 5,000.00	$ 0.00	$ 5,000.00
800 MISCELLANEOUS OBJECTS	$ 87,935.67	$ 760.00	$ 88,695.67
024 EMPLOYEE BENEFITS SELF INS.	$ 26,970,000.00	$ 0.00	$ 26,970,000.00
400 PURCHASED SERVICES	$ 1,610,000.00	$ 0.00	$ 1,610,000.00
800 MISCELLANEOUS OBJECTS	$ 25,360,000.00	$ 0.00	$ 25,360,000.00
027 WORKMANS COMPENSATION-SELF INS	$ 233,150.00	$ 1,850.00	$ 235,000.00
800 MISCELLANEOUS OBJECTS	$ 233,150.00	$ 1,850.00	$ 235,000.00
031 UNDERGROUND STORAGE TANK FUND	$ 0.00	$ 11,000.00	$ 11,000.00
800 MISCELLANEOUS OBJECTS	$ 0.00	$ 11,000.00	$ 11,000.00
200 STUDENT MANAGED ACTIVITY	$ 1,231,239.67	$ 18,760.33	$ 1,250,000.00
100 PERSONAL SERVICES - SALARIES	$ 500,000.00	$ 0.00	$ 500,000.00
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 80,000.00	$ 0.00	$ 80,000.00
400 PURCHASED SERVICES	$ 118,275.12	$ 1,724.88	$ 120,000.00
500 SUPPLIES AND MATERIALS	$ 45,260.00	$ 4,740.00	$ 50,000.00
600 CAPITAL OUTLAY	$ 50,000.00	$ 0.00	$ 50,000.00
800 MISCELLANEOUS OBJECTS	$ 437,704.55	$ 12,295.45	$ 450,000.00
300 DISTRICT MANAGED ACTIVITY	$ 4,278,629.12	$ 584,111.14	$ 4,862,740.26
100 PERSONAL SERVICES - SALARIES	$ 1,930,800.00	$ 0.00	$ 1,930,800.00
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 365,900.00	$ 0.00	$ 365,900.00
400 PURCHASED SERVICES	$ 469,857.79	$ 369,566.50	$ 839,424.29
500 SUPPLIES AND MATERIALS	$ 1,101,376.29	$ 132,881.90	$ 1,234,258.19
600 CAPITAL OUTLAY	$ 43,742.55	$ 40,799.10	$ 84,541.65
800 MISCELLANEOUS OBJECTS	$ 366,952.49	$ 40,863.64	$ 407,816.13
401 AUXILIARY SERVICES	$ 806,119.05	$ 68,627.22	$ 874,746.27
100 PERSONAL SERVICES - SALARIES	$ 318,045.66	$ 0.00	$ 318,045.66
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 112,916.36	$ 0.00	$ 112,916.36
400 PURCHASED SERVICES	$ 105,135.79	$ 43,949.74	$ 149,085.53

LAKOTA LOCAL SCHOOL DISTRICT
Appropriations Resolution Report

Rev. Code Sec. 5705.38

Fiscal Year: 2024 **LAKOTA LOCAL SCHOOL DISTRICT**

Include Zero Balance Accounts: false

	Total Appropriation	Prior FY Carry Over	Appropriations
500 SUPPLIES AND MATERIALS	$ 259,777.49	$ 24,617.63	$ 284,395.12
600 CAPITAL OUTLAY	$ 10,243.75	$ 59.85	$ 10,303.60
499 MISCELLANEOUS STATE GRANT FUND	$ 158,477.02	$ 0.00	$ 158,477.02
100 PERSONAL SERVICES - SALARIES	$ 58,137.06	$ 0.00	$ 58,137.06
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 10,330.35	$ 0.00	$ 10,330.35
400 PURCHASED SERVICES	$ 40,412.00	$ 0.00	$ 40,412.00
500 SUPPLIES AND MATERIALS	$ 49,597.61	$ 0.00	$ 49,597.61
507 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	$ 3,415,236.78	$ 5,244.35	$ 3,420,481.13
100 PERSONAL SERVICES - SALARIES	$ 324,300.96	$ 0.00	$ 324,300.96
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 207,663.96	$ 0.00	$ 207,663.96
400 PURCHASED SERVICES	$ 35,094.15	$ 5,244.35	$ 40,338.50
500 SUPPLIES AND MATERIALS	$ 810,027.71	$ 0.00	$ 810,027.71
600 CAPITAL OUTLAY	$ 2,038,150.00	$ 0.00	$ 2,038,150.00
516 IDEA PART B GRANTS	$ 5,491,962.99	$ 122,234.62	$ 5,614,197.61
100 PERSONAL SERVICES - SALARIES	$ 4,004,092.44	$ 0.00	$ 4,004,092.44
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 1,132,714.23	$ 0.00	$ 1,132,714.23
400 PURCHASED SERVICES	$ 110,280.77	$ 8,332.00	$ 118,612.77
500 SUPPLIES AND MATERIALS	$ 184,875.55	$ 113,902.62	$ 298,778.17
600 CAPITAL OUTLAY	$ 60,000.00	$ 0.00	$ 60,000.00
551 LIMITED ENGLISH PROFICIENCY	$ 394,209.56	$ 1,945.98	$ 396,155.54
100 PERSONAL SERVICES - SALARIES	$ 173,637.90	$ 0.00	$ 173,637.90
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 80,564.41	$ 0.00	$ 80,564.41
400 PURCHASED SERVICES	$ 78,419.95	$ 1,920.00	$ 80,339.95
500 SUPPLIES AND MATERIALS	$ 61,587.30	$ 25.98	$ 61,613.28
572 TITLE I DISADVANTAGED CHILDREN	$ 1,981,379.04	$ 33,905.01	$ 2,015,284.05
100 PERSONAL SERVICES - SALARIES	$ 1,349,841.03	$ 0.00	$ 1,349,841.03
200 EMPLOYEES RETIRE. & INSUR. BEN	$ 412,662.19	$ 0.00	$ 412,662.19
400 PURCHASED SERVICES	$ 24,126.56	$ 31,274.00	$ 55,400.56
500 SUPPLIES AND MATERIALS	$ 194,749.26	$ 2,631.01	$ 197,380.27
584 TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT	$ 257,721.23	$ 2,498.60	$ 260,219.83
400 PURCHASED SERVICES	$ 227,267.34	$ 2,498.60	$ 229,765.94
500 SUPPLIES AND MATERIALS	$ 30,453.89	$ 0.00	$ 30,453.89
587 IDEA PRESCHOOL-HANDICAPPED	$ 146,712.09	$ 0.00	$ 146,712.09
400 PURCHASED SERVICES	$ 89,051.21	$ 0.00	$ 89,051.21
500 SUPPLIES AND MATERIALS	$ 47,660.88	$ 0.00	$ 47,660.88
600 CAPITAL OUTLAY	$ 10,000.00	$ 0.00	$ 10,000.00
590 IMPROVING TEACHER QUALITY	$ 421,159.98	$ 0.00	$ 421,159.98
100 PERSONAL SERVICES - SALARIES	$ 301,392.44	$ 0.00	$ 301,392.44

LAKOTA LOCAL SCHOOL DISTRICT
Appropriations Resolution Report

Rev. Code Sec. 5705.38

Fiscal Year: 2024 **LAKOTA LOCAL SCHOOL DISTRICT**

Include Zero Balance Accounts: false

		Total Appropriation	Prior FY Carry Over	Appropriations
	200 EMPLOYEES RETIRE. & INSUR. BEN	$ 70,221.51	$ 0.00	$ 70,221.51
	400 PURCHASED SERVICES	$ 49,041.03	$ 0.00	$ 49,041.03
	500 SUPPLIES AND MATERIALS	$ 505.00	$ 0.00	$ 505.00
599	MISCELLANEOUS FED. GRANT FUND	$ 2,100,000.00	$ 0.00	$ 2,100,000.00
	800 MISCELLANEOUS OBJECTS	$ 2,100,000.00	$ 0.00	$ 2,100,000.00
Grand Total All Funds		**$ 284,757,797.98**	**$ 4,407,093.78**	**$ 289,164,891.76**

Appropriation Recap Report

	Total Appropriation	Prior FY Carry Over	Appropriations
Governmental Fund Type			
General Fund			
001 GENERAL	$ 209,416,433.26	$ 503,825.99	$ 209,920,259.25
Total for General Fund	**$ 209,416,433.26**	**$ 503,825.99**	**$ 209,920,259.25**
Debt Service			
002 BOND RETIREMENT	$ 14,107,999.71	$ 1,500.00	$ 14,109,499.71
Total for Debt Service	**$ 14,107,999.71**	**$ 1,500.00**	**$ 14,109,499.71**
Capital Projects			
003 PERMANENT IMPROVEMENT	$ 4,432,551.10	$ 1,732,416.71	$ 6,164,967.81
Total for Capital Projects	**$ 4,432,551.10**	**$ 1,732,416.71**	**$ 6,164,967.81**
Special Revenue			
007 SPECIAL TRUST	$ 208,918.81	$ 4,500.00	$ 213,418.81
018 PUBLIC SCHOOL SUPPORT	$ 560,140.74	$ 23,644.63	$ 583,785.37
019 OTHER GRANT	$ 315,391.97	$ 1,303.70	$ 316,695.67
031 UNDERGROUND STORAGE TANK FUND	$ 0.00	$ 11,000.00	$ 11,000.00
300 DISTRICT MANAGED ACTIVITY	$ 4,278,629.12	$ 584,111.14	$ 4,862,740.26
401 AUXILIARY SERVICES	$ 806,119.05	$ 68,627.22	$ 874,746.27
499 MISCELLANEOUS STATE GRANT FUND	$ 158,477.02	$ 0.00	$ 158,477.02
507 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND	$ 3,415,236.78	$ 5,244.35	$ 3,420,481.13
516 IDEA PART B GRANTS	$ 5,491,962.99	$ 122,234.62	$ 5,614,197.61
551 LIMITED ENGLISH PROFICIENCY	$ 394,209.56	$ 1,945.98	$ 396,155.54
572 TITLE I DISADVANTAGED CHILDREN	$ 1,981,379.04	$ 33,905.01	$ 2,015,284.05
584 TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT	$ 257,721.23	$ 2,498.60	$ 260,219.83
587 IDEA PRESCHOOL-HANDICAPPED	$ 146,712.09	$ 0.00	$ 146,712.09
590 IMPROVING TEACHER QUALITY	$ 421,159.98	$ 0.00	$ 421,159.98
599 MISCELLANEOUS FED. GRANT FUND	$ 2,100,000.00	$ 0.00	$ 2,100,000.00
Total for Special Revenue	**$ 20,536,058.38**	**$ 859,015.25**	**$ 21,395,073.63**
Total for Governmental Fund Type	**$ 248,493,042.45**	**$ 3,096,757.95**	**$ 251,589,800.40**
Proprietary Fund Type			
Enterprise			
006 FOOD SERVICE	$ 6,778,720.56	$ 1,283,529.44	$ 8,062,250.00
009 UNIFORM SCHOOL SUPPLIES	$ 948,930.24	$ 5,885.35	$ 954,815.59
012 ADULT EDUCATION	$ 2,715.06	$ 0.00	$ 2,715.06
Total for Enterprise	**$ 7,730,365.86**	**$ 1,289,414.79**	**$ 9,019,780.65**
Internal Service			
014 ROTARY-INTERNAL SERVICES	$ 100,000.00	$ 310.71	$ 100,310.71
024 EMPLOYEE BENEFITS SELF INS.	$ 26,970,000.00	$ 0.00	$ 26,970,000.00
027 WORKMANS COMPENSATION-SELF INS	$ 233,150.00	$ 1,850.00	$ 235,000.00
Total for Internal Service	**$ 27,303,150.00**	**$ 2,160.71**	**$ 27,305,310.71**
Total for Proprietary Fund Type	**$ 35,033,515.86**	**$ 1,291,575.50**	**$ 36,325,091.36**
Fiduciary Fund Type			
Custodial Fund			
200 STUDENT MANAGED ACTIVITY	$ 1,231,239.67	$ 18,760.33	$ 1,250,000.00
Total for Custodial Fund	**$ 1,231,239.67**	**$ 18,760.33**	**$ 1,250,000.00**
Total for Fiduciary Fund Type	**$ 1,231,239.67**	**$ 18,760.33**	**$ 1,250,000.00**
Grand Total All Funds	**$ 284,757,797.98**	**$ 4,407,093.78**	**$ 289,164,891.76**

CERTIFICATE
(O.R.C. 5705.412)

Re: **Permanent Fiscal Year 2024 Appropriations**

IT IS HEREBY CERTIFIED that the Lakota Local School District has sufficient funds to meet the contract, obligation, payment, or expenditure for the above, and has in effect for the remainder of the fiscal year and the succeeding fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide operating revenues necessary to enable the district to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number of days instruction was held or is scheduled for the current fiscal year, except that if the above expenditure is for a contract, this certification shall cover the term of the contract or the current fiscal year plus the two immediately succeeding fiscal years, whichever period of year is greater.

Dated: **9/18/2023**

Signed:

Treasurer/CFO

Superintendent

Board President