

Lancaster City School District Fairfield County, Ohio



GO GALES!!!!

Prepared by the Treasurer's Office

Lancaster City Schools

**Budget for the Fiscal Year
July 1, 2023—June 30, 2024**

Lancaster City Schools
Fiscal Year 2024 Budget
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Introductory Section

Lancaster City School District

Lancaster, Ohio

Board of Education

Dianne Garlinger	Member, President
Amy Eyman	Member, Vice-President
Kathy Kittredge	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
Sarah Daugherty	Supervisor of Technology

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
Brianna Rife	Pre-School Coordinator

FY2024 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 26th Day of September, 2023, at the 2780 Coonpath Rd NE Board Room, with the following members present:

Ms. . Dianne Garlinger
 Ms. Amy Eyman
 Ms. Kathy Kittredge
 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, 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 follows, viz:

Fund	Appropriation
001 - GENERAL FUND	\$ 84,429,524
002 - BOND RETIREMENT	8,565,031
003 - PERMANENT IMPROVEMENT	1,000,000
004 - BUILDING FUND	5,212,602
006 - FOOD SERVICE	3,146,832
007 - SPECIAL TRUST	5,600
008 - ENDOWMENT	2,500
010 - CLASSROOM FACILITIES	6,500,000
018 - PUBLIC SCHOOL SUPPORT	118,079
019 - OTHER GRANT	10,000
020 - PRESCHOOL TUITION	116,231
022 - DISTRICT AGENCY FUND	260,897
024 - EMPLOYEE BENEFITS SELF-INSURANCE FUND	20,000,000
034 - CLASSROOM FACILITIES MAINTENANCE	1,000,000
035 - TERMINATION BENEFITS	600,000
070 - CAPITAL PROJECTS	-
200 - STUDENT MANAGED STUDENT ACTIVITY	95,402
300 - DISTRICT MANAGED STUDENT ACTIVITY	493,577
401 - AUXILIARY SERVICES	464,166
439 - PUBLIC PRESCHOOL	938,301
451 - ONEnet CONNECTIVITY	14,769
499 - MISCELLANEOUS STATE GRANTS	4,136
507 - ESSERS	3,841,023
516 - PART B - IDEA	1,910,254
524 - PERKINS GRANT	119,882
536 - TITLE I SCHOOL IMPROVEMENT STIMULUS A	194,242
572 - TITLE I (Incl Expanding Opportunities for Each Child)	1,901,575
584 - TITLE IV (Incl Stronger Connections)	358,579
587 - EARLY CHILDHOOD SPECIAL EDUCATION - IDEA	72,799
590 - IMPROVING TEACHER QUALITY TITLE II-A	332,666
599 - MISCELLANEOUS FEDERAL GRANTS (Safety Grant)	9,373
TOTAL ALL FUNDS	\$141,718,040



Treasurer's Office
2780 Coonpath Rd NE
Lancaster, OH 43130
www.lancaster.k12.oh.us
740-687-7315

THE PLACE TO BE

September 26, 2023

Members of the Board of Education:

The Treasurer's Office is pleased to present for your approval the Fiscal Year 2024 Appropriations for the Lancaster City School District. These appropriations for the period July 1, 2023 to June 30, 2024 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 2023-2024 is \$141,612,068. The General Fund budget of \$84,429,524 is a decrease of 2.16% from the prior year. Significant decreases were noted under Other Expenditures which includes Transfers/Advances Out. Employees received a cost of living pay increase of 2% for fiscal year 2024 (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 7.22%; but dental and life insurance premiums remained the same as FY23 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	FY24 Proposed	FY23 Actual	\$ Difference	% Difference
Personal Services	\$ 46,371,483	\$ 44,906,918	\$ 1,464,565	3.26%
Fringe Benefits	21,060,274	19,698,570	1,361,704	6.91%
Purchased Services	7,871,142	6,607,249	1,263,893	19.13%
Supplies/Materials	3,330,099	3,027,069	303,030	10.01%
Capital Outlay	390,155	1,228,293	(838,138)	(68.24%)
Other	5,406,371	10,823,737	(5,417,366)	(50.05%)
Total	\$ 84,429,524	\$ 86,291,835	\$(1,862,311)	(2.16%)

Personal Services:

Personal Services increased 3.26%. As mentioned above, employees received a cost of living pay increase of 2% for fiscal year 2024. In addition, qualified employees received a negotiated step increase or changes to the salary schedule per their union contract (between 2.75–7%) which usually averages to 1.5% overall. Several personnel was moved/added into ARP funds to ensure these grant funds are spent. Once ARP funding ends September 2024, several positions will be brought back into the General Fund.

Fringe Benefits:

Fringe Benefits increased 6.91%. Health insurance premiums increased 7.22% over FY23; No change in dental or life insurance premiums. This category also includes retirement and medicare expenditures which are in direct correlation to the FY24 salary amounts above. In addition, the annual true-up with State Employees Retirement System (SERS) was \$165K less than last year.

Purchased Services:

Purchased Services increased 19.13%. The increase is primarily due to increased costs of contracts for purchased services (RN services, Social Work services, 7-12 Aide services at Forest Rose, testing & screener services, as well as increased excess cost reimbursements to other Districts). Note: The District also received additional excess cost revenues.

Supplies and Materials:

Supplies and Materials increased 10.01%. Increases are expected in textbooks, custodial/maintenance supplies, computer supplies, and gasoline/diesel for busses and district vehicles.

Capital Outlay:

Capital Outlay expenditures decreased 68.24%. The increase is due to the timing of bus purchases. Three buses ordered in FY22 were paid for in FY23; in addition, to three additional buses purchased in FY23 for FY23; and two additional buses were purchased in FY23 out of FY24 funds.

Other:

Other expenditures decreased 50.05%. The large decrease in this category is primarily due to a November 2023 transfer of \$4M required to fund a portion of the OFCC Lancaster High School Project's Locally Funded Initiative requirement.

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.

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 FY24 are:

Funds 002 (Debt Service), 004 (Building), 010 (Classroom Facilities), 034 (Facility Maintenance) and 070 (Capital Projects Fund):

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.

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. As with the elementary schools, this project was co-funded through the OFCC. The junior highs opened in January 2020 and August 2020. The debt will be paid down from the operating funds of the District.

In May 2019, the District taxpayers approved a bond issue to construct a new high school. This project is also 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 of August 2026.

In November 2022, several transfers were required from Funds 001 (General Fund), 003 (Permanent Improvements), 004 (Building - Locally Funded Initiatives), and 070 (Capital Projects) and an Advance from Fund 001 (General Fund) in the amount left from the Junior High project in Fund 010 (Classroom Facilities) to meet the Guaranteed Maximum Price (GMP) Locally Funded Initiatives (LFI) Memorandum of Understanding (MOU) requirement of \$25,658,209.

More expenditures are expected in FY24 out of the 034 Facility Maintenance Fund now that the elementary and junior high buildings have been in operation for a couple of years.

Fund 003 (Permanent Improvement):

This fund budget decreased \$2.63M over FY23. This is primarily due to a \$2.162M transfer out of the PI Fund towards a portion of the OFCC Lancaster High School Project's Locally Funded Initiative requirement.

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. 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 spread expenditures of these funds over several fiscal years. ESSER II funds have been spent down. ESSER III/ARP funds must be spent by September 30, 2024.

Fund 584 (Stronger Connections Grant):

This is a new funding source for Fund 584 in FY24. The purpose of this fund is to provide students with safe and healthier learning environments that prepare them for success. The \$200K will be used for hire a Multi-Tiered System of Support (MTSS)/Positive Behavior Interventions and Support (PBIS) Coordinator to oversee and carry out full implementation of the MTSS/PBIS framework at Lancaster High School.

Respectfully submitted,



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 6,100 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 in August 2026. 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

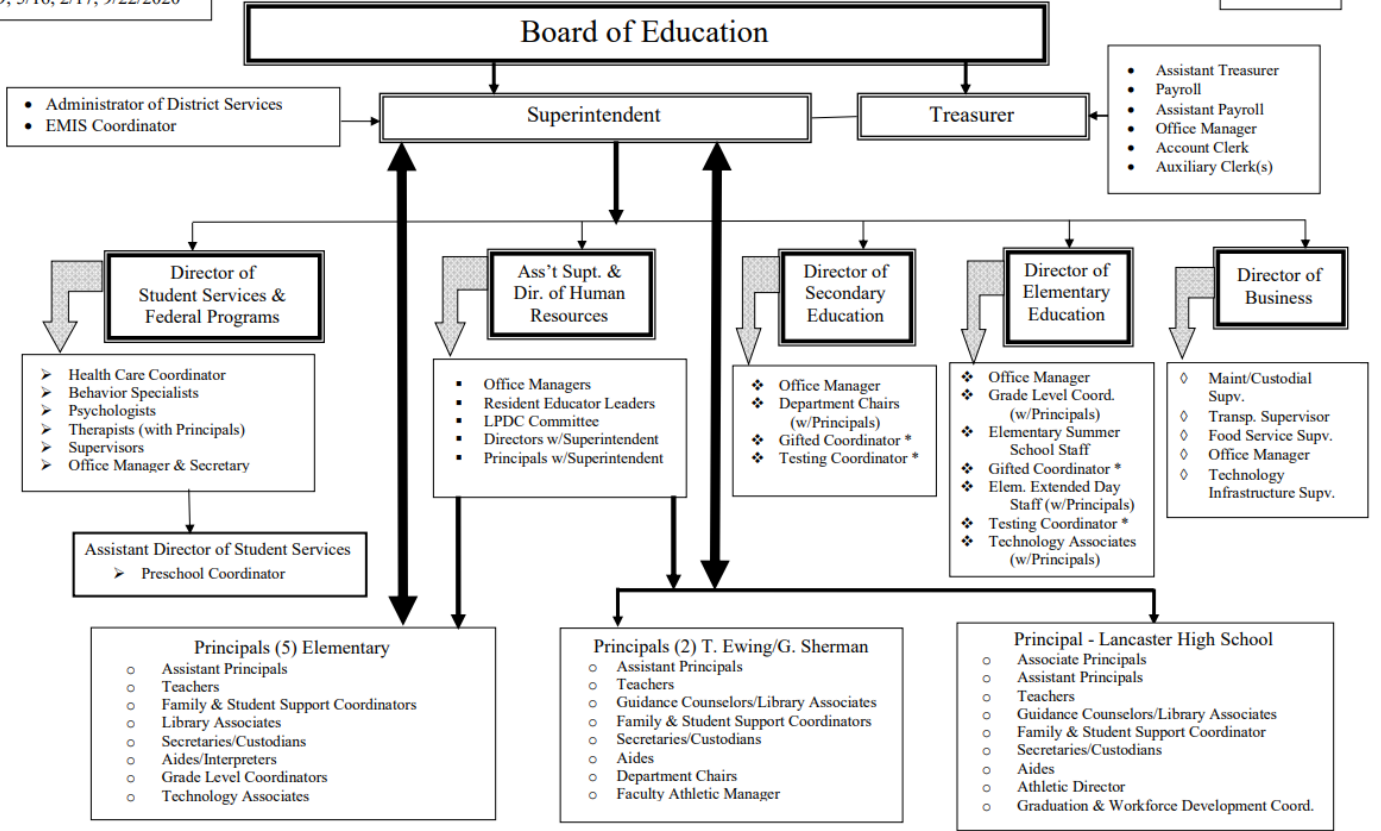
The Board of Education (the "Board") of the District is composed of five members elected at large by the citizens of the District. The Board serves as the taxing authority, contracting body, and policy initiator for the operation of the District. The Board is responsible for the adoption of the annual 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

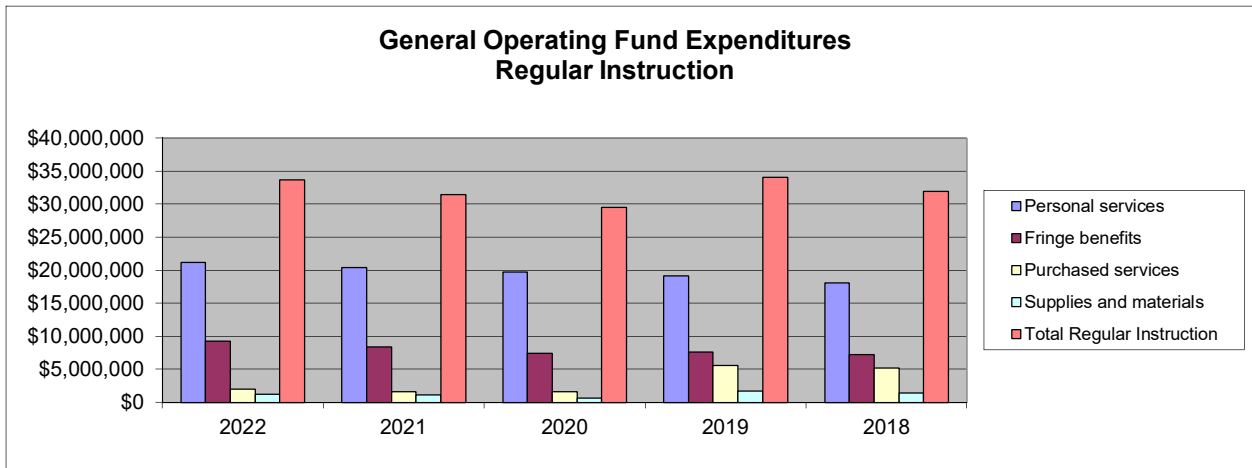


General Fund

Fiscal Year 2024

**Lancaster City Schools
Regular Instruction
Fiscal Year 2024
General Fund Budget**

Functions 1100/1900	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 21,205,768	\$ 20,348,215	\$ 19,739,317	\$ 19,102,871	\$ 18,024,283
Fringe benefits	9,220,148	8,349,279	7,436,612	7,638,238	7,264,681
Purchased services	1,957,848	1,585,273	1,639,140	5,584,710	5,228,479
Supplies and materials	1,233,913	1,110,077	655,675	1,669,139	1,371,810
Capital Outlay	13,000	49,249	-	6,969	-
Other	8,250	7,845	7,770	9,200	5,400
Total	\$ 33,638,927	\$ 31,449,938	\$ 29,478,514	\$ 34,011,127	\$ 31,894,654



Regular Instruction

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

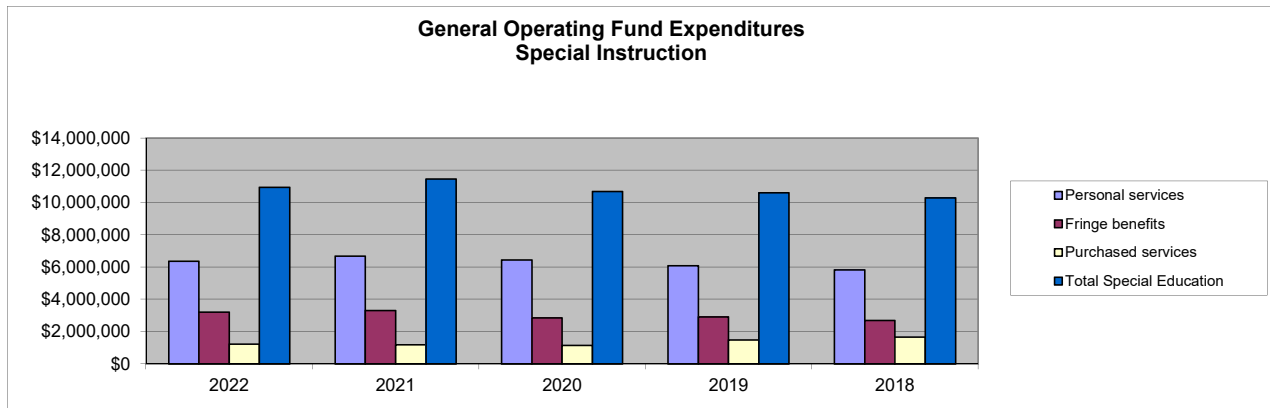
Proposed expenditure highlights for 2024:

- Fund 129 grade K-5 Elementary Teachers.
- Fund 64 grade 6-8 Middle School Teachers.
- Fund 71 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 2024
General Fund Budget**

Function 1200	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Personal services	\$ 6,368,178	\$ 6,676,407	\$ 6,442,785	\$ 6,086,877	\$ 5,826,277
Fringe benefits	3,215,046	3,298,825	2,849,016	2,907,809	2,688,794
Purchased services	1,226,542	1,190,370	1,147,746	1,482,422	1,662,212
Supplies and materials	132,196	293,740	253,873	138,547	114,317
Other	719	-	-	-	-
Total	\$ 10,942,680	\$ 11,459,343	\$ 10,693,420	\$ 10,615,655	\$ 10,291,600



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.

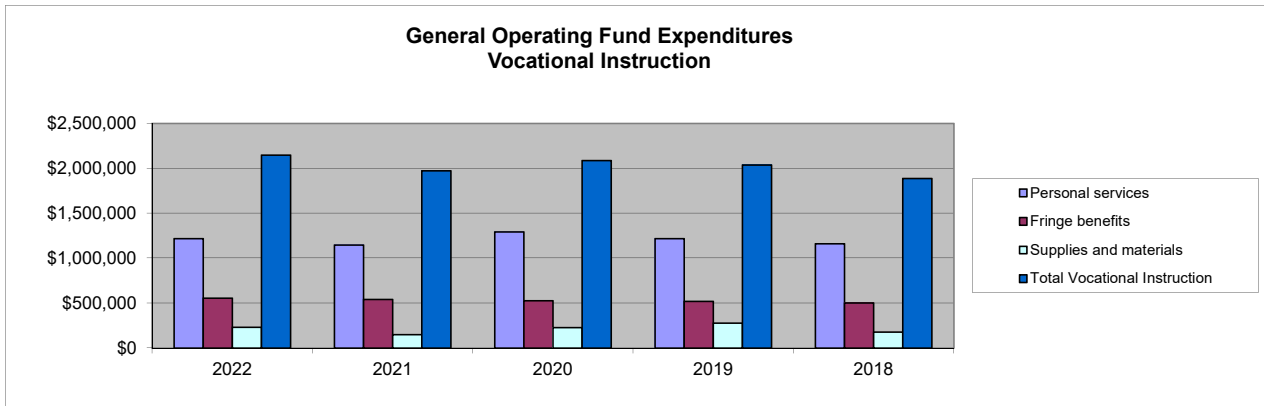
Special instruction also funds programs for students who are gifted and talented.

Proposed expenditure highlights for 2024:

- Fund 8 MH Intervention Specialists (teachers) for students with disabilities - grades K-12.
- Fund 9 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 7.6 Preschool Intervention Specialists (teachers) for students with disabilities.
- Fund 2 Autistic Specialist (teacher) for students with disabilities.
- Fund 1 Vision Specialist - grades 9-12.
- Fund 2 Teachers for gifted programs.
- Fund 1 English as a Second Language teacher.
- Fund 43 aides (32 special education; 9 instructional; and 2 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 2024
General Fund Budget**

Function 1300	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 1,218,499	\$ 1,145,182	\$ 1,293,279	\$ 1,216,038	\$ 1,158,562
Fringe benefits	555,899	540,175	525,114	519,449	501,412
Purchased services	134,244	137,122	35,393	21,496	50,122
Supplies and materials	228,207	148,711	225,635	277,989	178,046
Capital outlay	10,000	-	8,320	3,800	-
Other	350	-	80	-	-
Total	\$ 2,147,199	\$ 1,971,190	\$ 2,087,821	\$ 2,038,773	\$ 1,888,141



Vocational Instruction

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

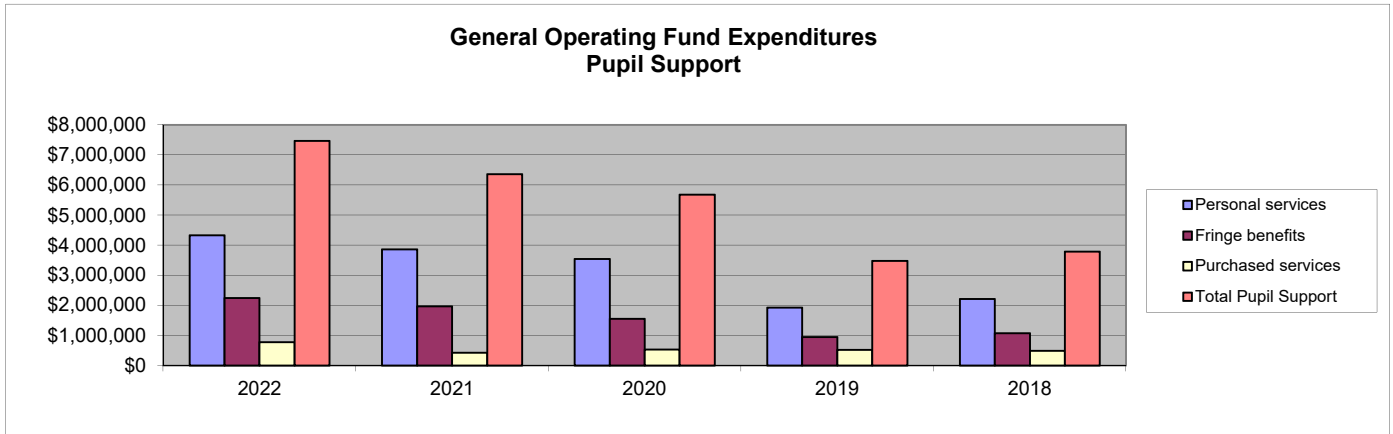
Proposed expenditure highlights for 2024:

Fund 15 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 2024
General Fund Budget**

Function 2100	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 4,329,127	\$ 3,863,172	\$ 3,541,737	\$ 1,917,990	\$ 2,205,784
Fringe benefits	2,243,599	1,961,400	1,549,618	940,738	1,064,964
Purchased services	776,453	418,907	531,991	515,912	487,772
Supplies and materials	115,473	116,231	54,681	95,812	30,529
Total	\$ 7,464,652	\$ 6,359,711	\$ 5,678,027	\$ 3,470,452	\$ 3,789,049



Pupil Support

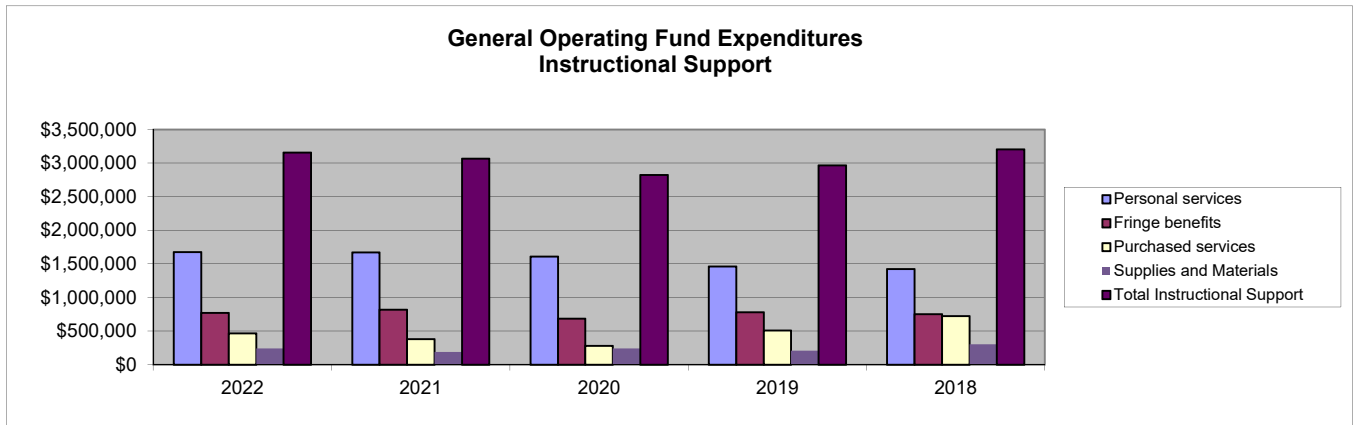
Pupil support expenditures include: school psychological services, speech/language therapy, occupational therapy, physical therapy, guidance and counseling services, and school health services. HB166 created Fund 467 (Student Wellness & Success) and allows Districts to move qualifying expenditures from 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 2024:

- Fund 8 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 10.9 grade K-12 Speech/Language Pathologists.
 - Fund 3 Occupational Therapists & 3 Occupational Therapists Assistants.
 - Fund 7.85 Social Services Coordinator (moved to Fund 467 for FY20 & FY21)**.
 - Fund 2 Adaptive PE teacher.
 - Fund 9 Study Hall Monitors.
 - Fund 3 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 2024
General Fund Budget**

Function 2200	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 1,675,279	\$ 1,672,248	\$ 1,610,932	\$ 1,460,499	\$ 1,423,551
Fringe benefits	769,591	818,137	687,812	780,615	753,524
Purchased services	466,507	381,432	282,374	510,194	722,623
Supplies and materials	245,289	192,258	244,281	211,858	305,537
Other	2,000	1,885	550	3,220	2,615
Total	\$ 3,158,666	\$ 3,065,960	\$ 2,825,950	\$ 2,966,386	\$ 3,207,850



Instructional Support

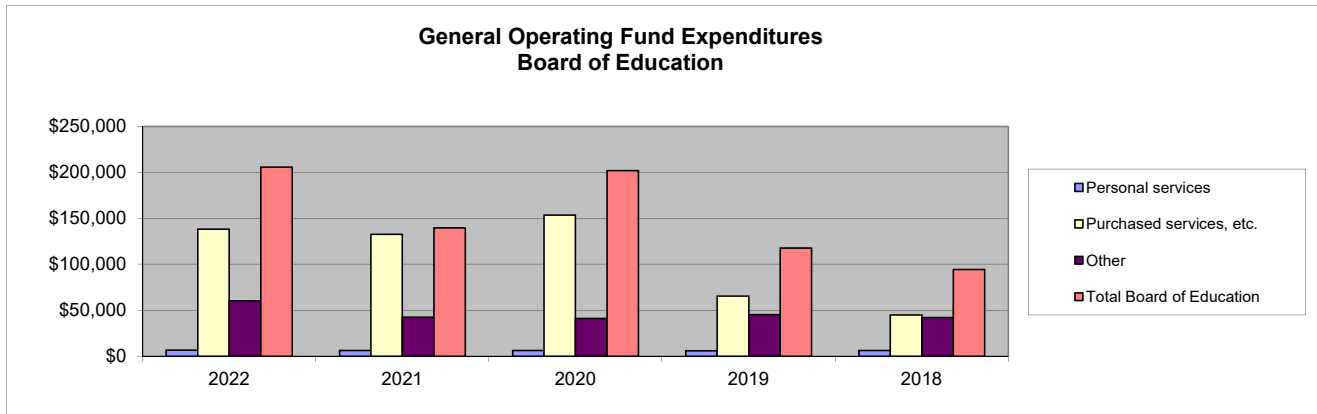
These services are provided to assist the instruction of students and to provide professional development opportunities to teachers. Examples include library and media services, curriculum services and mentoring services.

Proposed expenditure highlights for 2024:

- Fund 1 Vocational Programs Assistant Principal.
- Fund 1 Vocational Programs Secretaries.
- Fund 4 Maintenance Technology Positions.
- Fund 2 Certificated Media Personnel.
- Fund 9 Library Associates/Tech Associates.
- Fund 7 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 2024
General Fund Budget**

Function 2300	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 6,500	\$ 6,125	\$ 6,375	\$ 6,000	\$ 6,125
Fringe benefits	1,004	919	867	1,019	1,065
Purchased services	138,100	90,181	153,670	65,347	44,999
Other	60,287	42,447	41,101	45,157	42,043
Total	\$ 205,891	\$ 139,672	\$ 202,013	\$ 117,523	\$ 94,232



Board of Education

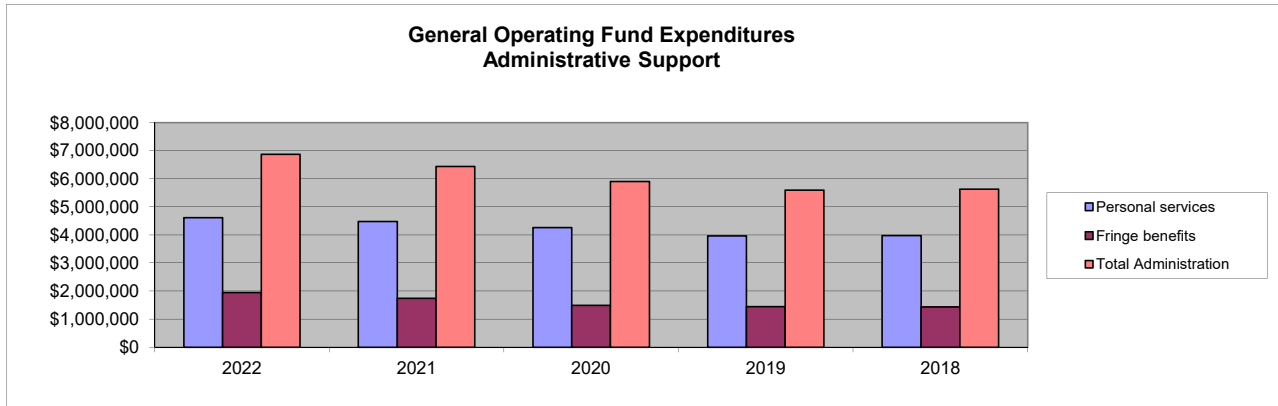
The Board of Education, consisting of five (5) elected members, is the policy making body. The Board directly employs the Superintendent and Treasurer. Their actions are binding as the contracting authority under Ohio Law.

Proposed expenditure highlights for 2024:

- 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 2024
General Fund Budget**

Function 2400	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 4,611,984	\$ 4,475,699	\$ 4,257,439	\$ 3,967,735	\$ 3,969,899
Fringe benefits	1,948,049	1,744,307	1,484,235	1,442,574	1,437,066
Purchased services	194,830	118,673	80,173	89,769	134,872
Supplies and materials	39,549	45,190	26,891	34,173	25,118
Other	72,800	60,209	54,586	58,924	58,809
Total	\$ 6,867,212	\$ 6,444,077	\$ 5,903,325	\$ 5,593,175	\$ 5,625,764



Administration

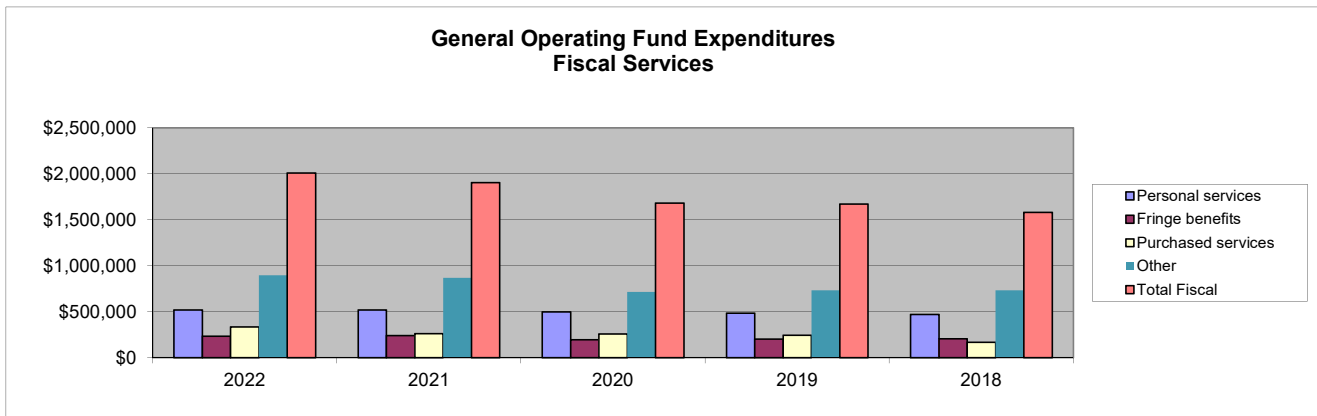
The administrative organization includes the Superintendent, his staff, building principals and their staff.

Proposed expenditure highlights for 2024:

- Fund 1 Superintendent.
 - Fund 1 Supervisory of Technology.
 - Fund 1 Student Services Director.
 - Fund 2 Curriculum Directors (Elementary/Secondary).
 - Fund 16 Assistant Principals/Supervisors.
 - Fund 1 Testing Coordinator.
 - Fund 1 Secretaries to the superintendent.
 - Fund 8 Elementary, middle school, and high school principals.
 - Fund 21.5 Secretaries to the principals.
 - Fund 3 District-wide Secretaries.
- Starting in FY20, Administrative Progrowth and Travel and Meeting Expenditures are accounted for here.

**Lancaster City Schools
Support Services - Fiscal Services
Fiscal Year 2024
General Fund Budget**

Function 2500	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 518,127	\$ 518,716	\$ 498,519	\$ 485,576	\$ 470,468
Fringe benefits	233,366	238,995	194,210	203,566	205,623
Purchased services	334,181	259,497	258,842	245,308	166,905
Supplies and materials	26,000	16,662	14,024	4,185	4,438
Other	896,300	868,808	714,577	733,556	734,447
Total	\$ 2,007,974	\$ 1,902,677	\$ 1,680,172	\$ 1,672,191	\$ 1,581,880



Fiscal Services

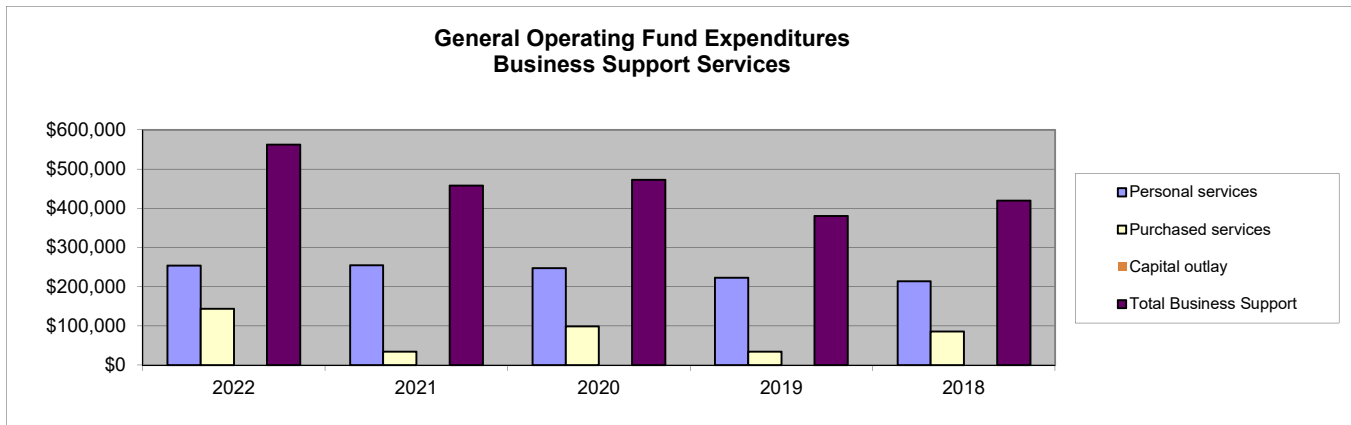
The Department consists of the Treasurer (reporting to the Board of Education), Assistant Treasurer and a staff of four. Primary responsibilities include processing all payroll and benefits, accounts payable, accounts receivable, the Comprehensive Annual Financial Report (CAFR), the Popular Annual Financial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

Proposed expenditure highlights for 2024:

- 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 2024
General Fund Budget**

Functions 2600/5000s	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 253,569	\$ 255,134	\$ 247,158	\$ 223,323	\$ 213,582
Fringe benefits	148,756	149,716	111,894	114,299	105,264
Purchased services	143,349	34,440	98,479	34,149	85,436
Supplies and materials	17,158	18,797	15,442	8,692	14,994
Other	-	-	-	-	100
	0				
Total	\$ 562,831	\$ 458,087	\$ 472,974	\$ 380,463	\$ 419,376



Business Services

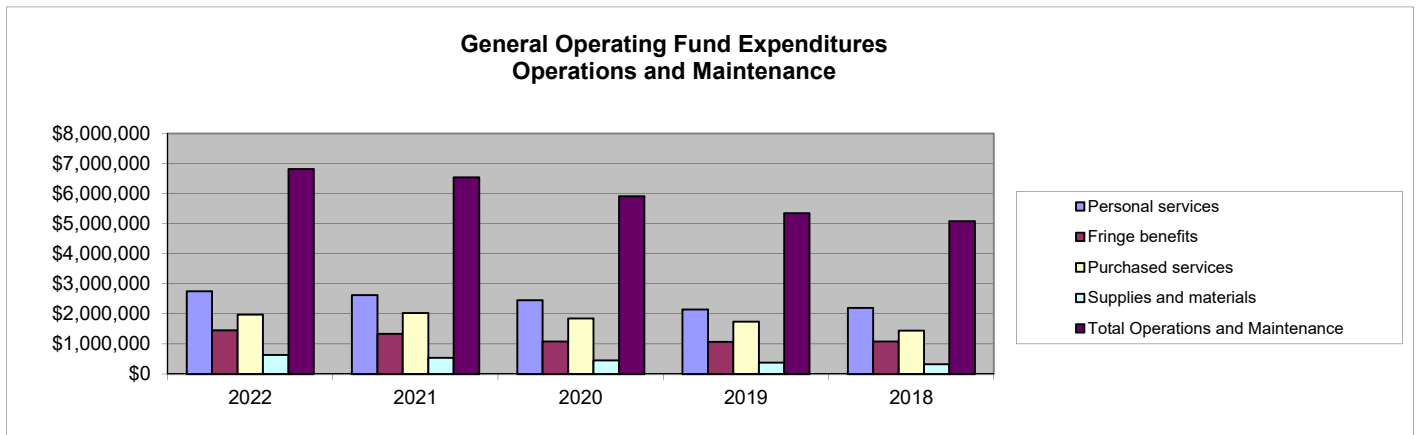
Primary responsibilities include direction of all non-instructional support services including buildings and grounds maintenance, facility planning and pupil transportation.

Proposed expenditure highlights for 2024:

- 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 2024
General Fund Budget**

Function 2700	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 2,749,146	\$ 2,628,892	\$ 2,456,661	\$ 2,146,479	\$ 2,196,721
Fringe benefits	1,449,278	1,335,821	1,080,568	1,070,786	1,076,866
Purchased services	1,976,538	2,025,201	1,841,829	1,743,330	1,440,578
Supplies and materials	635,300	539,022	456,902	372,919	321,063
Capital outlay	12,200	16,358	73,594	12,644	51,500
Total	\$ 6,822,462	\$ 6,545,294	\$ 5,909,554	\$ 5,346,159	\$ 5,086,728



Operations and Maintenance

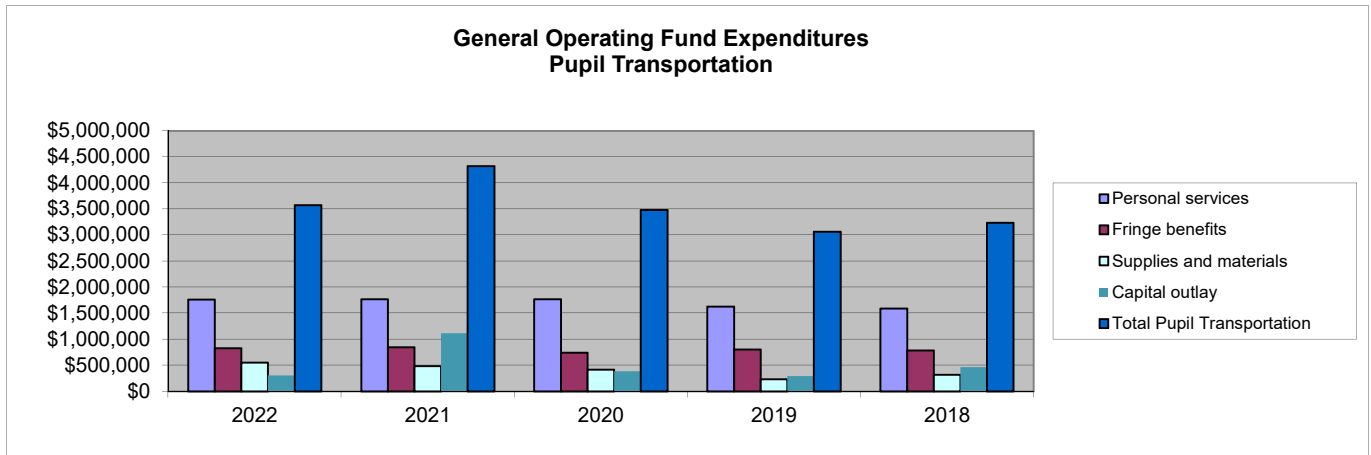
Under the Director of Business, buildings are maintained and improved, facilities are renovated or expanded and all grounds are maintained.

Proposed expenditure highlights for 2024:

- Fund 1 Maintenance supervisor.
- Fund 2 Custodial/Maintenance secretaries.
- Fund 9 Maintenance Workers.
- Fund 36 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 2024
General Fund Budget**

Function 2800	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 1,763,011	\$ 1,763,930	\$ 1,769,224	\$ 1,626,331	\$ 1,587,757
Fringe benefits	828,269	848,147	743,741	800,829	783,958
Purchased services	127,837	105,069	167,329	114,295	84,847
Supplies and materials	550,476	485,324	418,200	230,591	316,260
Capital outlay	301,677	1,116,500	384,675	291,408	463,136
Total	\$ 3,571,270	\$ 4,318,970	\$ 3,483,169	\$ 3,063,454	\$ 3,235,958



Pupil Transportation

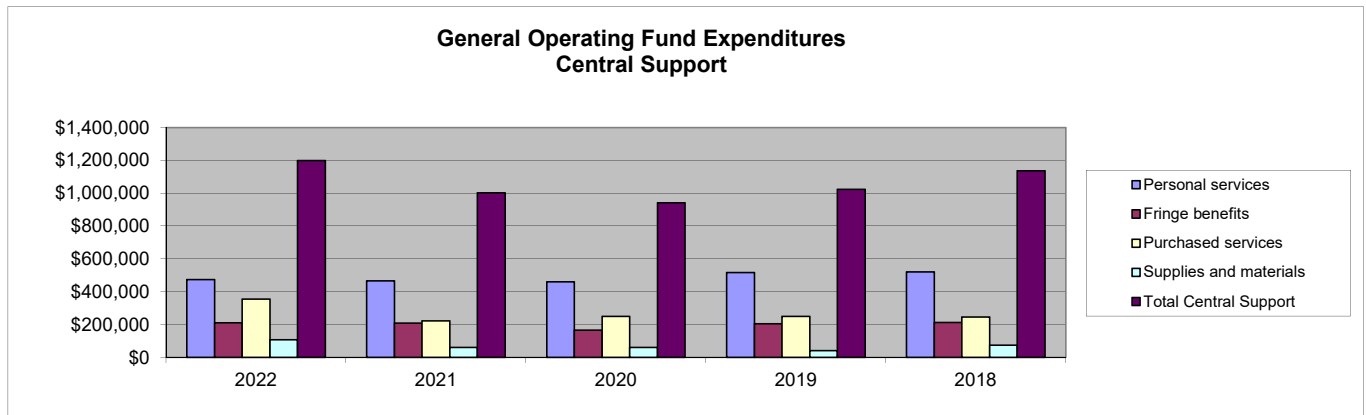
The state of Ohio requires all school districts to provide transportation for children grades K - 8 living more than two miles from the school they attend. The state also requires the district to provide transportation to children living in the district attending non-public schools within the district.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

Proposed expenditure highlights for 2024:

- Fund 1 Transportation Supervisor.
- Fund 2 Transportation secretaries.
- Fund 31 Bus Drivers.
- Fund 7 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 2024
General Fund Budget**

Function 2900	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 472,902	\$ 465,715	\$ 459,684	\$ 516,329	\$ 521,020
Fringe benefits	210,991	208,347	166,170	203,795	212,440
Purchased services	354,712	222,591	248,648	250,138	246,434
Supplies and materials	106,539	59,648	60,157	40,937	74,168
Capital outlay	53,278	46,186	6,970	11,943	82,991
Other	600	-	-	-	50
Total	\$ 1,199,022	\$ 1,002,488	\$ 941,629	\$ 1,023,142	\$ 1,137,102



Central Support

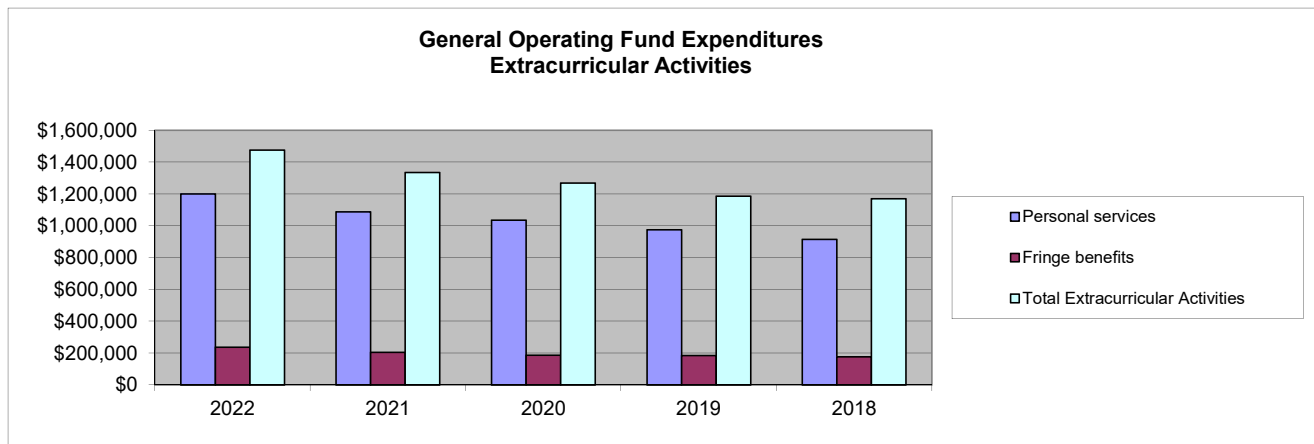
Data processing services, human resources, computer assistance and community information services are provided to all sites in the district.

Proposed expenditure highlights for 2024:

- 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 1 Curriculum Office Manager
- 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 2024
 General Fund Budget**

Function 4000	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 1,199,393	\$ 1,087,484	\$ 1,035,361	\$ 974,219	\$ 914,970
Fringe benefits	236,278	204,502	187,301	184,919	177,185
Purchased services	40,000	38,492	34,552	20,770	23,982
Supplies and materials	-	1,408	9,056	5,705	52,664
Other	-	2,575	2,450	1,113	1,625
Total	\$ 1,475,672	\$ 1,334,460	\$ 1,268,721	\$ 1,186,726	\$ 1,170,426



Extracurricular Activities

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

Proposed expenditure highlights for 2024:

Fund 1 Athletic Director.

Fund 1.5 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 2024
General Fund Budget**

Function 7000	FY24 Proposed Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Transfers Out	\$ 4,365,065	\$ 6,887,559	\$ 9,111,009	\$ 2,709,045	\$ 3,037,337
Advances Out	-	2,900,909	-	-	-
Refund of Prior Year Receipts	-	-	-	-	-
Debt Issuance Costs	-	51,500	-	225,000	426,486
Total	\$ 4,365,065	\$ 9,839,969	\$ 9,111,009	\$ 2,934,046	\$ 3,463,822

Debt Service and Other Uses of Funds

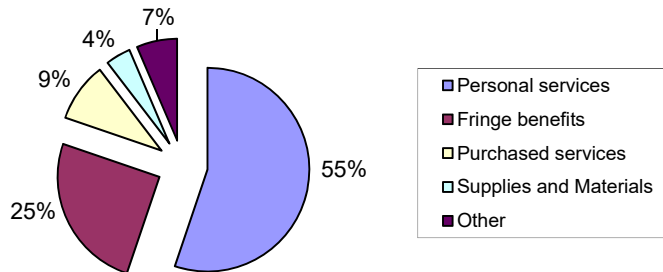
This expenditure category recognizes the need to provide money from the General Operating Fund to other funds either on a temporary (advances) or a permanent (transfers) basis. Bond payment transfers for construction of the Junior High Schools began in FY18.

Total General Fund	\$ 84,429,524	\$ 86,291,835	\$ 79,736,296	\$ 74,419,271	\$ 72,886,583
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General Fund by Object

Personal services	\$ 46,371,483	\$ 44,906,918	\$ 43,358,472	\$ 39,730,268	\$ 38,519,000
Fringe benefits	21,060,274	19,698,570	17,017,160	16,808,635	16,272,841
Purchased services	7,871,142	6,607,249	6,520,167	10,677,841	10,379,261
Supplies and materials	3,330,099	3,027,069	2,434,817	3,090,549	2,808,944
Capital outlay	390,155	1,228,293	473,558	326,764	597,627
Other	5,406,371	10,823,737	9,932,123	3,785,215	4,308,911
Total General Fund	\$ 84,429,524	\$ 86,291,835	\$ 79,736,296	\$ 74,419,271	\$ 72,886,583

**General Operating Fund
FY2024 Total Appropriations**

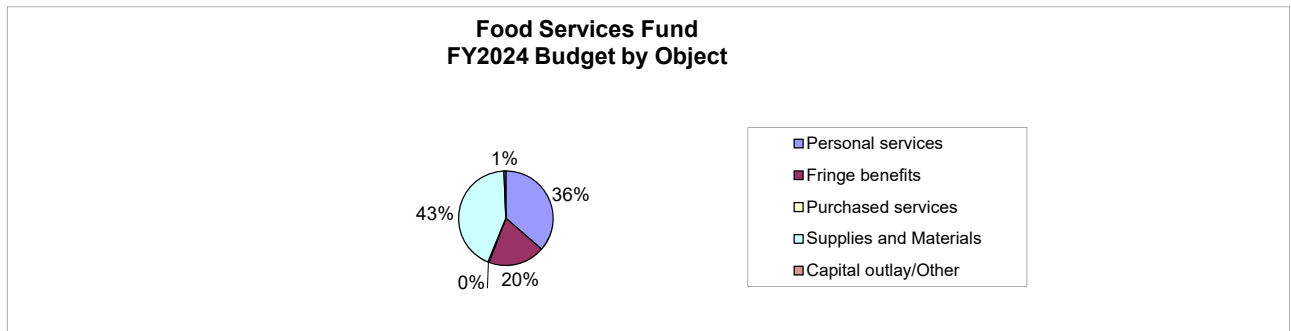


Special Revenue Funds

Fiscal Year 2024

**Lancaster City Schools
Fiscal Year 2024
Food Services Fund Budget**

Fund 006	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Object					
Personal services	\$ 1,144,131	\$ 1,161,658	\$ 1,124,126	\$ 1,003,565	\$ 981,340
Fringe benefits	612,216	611,625	524,241	512,292	467,469
Purchased services	10,910	8,712	5,496	5,471	16,239
Supplies and Materials	1,360,000	1,477,592	1,368,275	905,621	1,048,753
Other	19,575	17,767	19,428	17,954	19,871
Total	\$ 3,146,832	\$ 3,277,354	\$ 3,041,566	\$ 2,444,903	\$ 2,533,672



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 2024
Public School Fund Budget**

Fund 018	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 10,175	\$ 350	\$ 9,292	\$ 1,621	\$ 7,530
Special Instruction	2,000	-	-	-	-
Other Non-Instructional Services	\$ 105,904	\$ 69,018	\$ 59,630	\$ 41,901	\$ 57,883
Co-Curricular Activities	-	-	-	-	779
Transfers Out	-	-	-	-	1,000
Total	\$ 118,079	\$ 69,368	\$ 68,922	\$ 43,522	\$ 67,192

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 2024
 Other Grant Funds Budget

Fund 019	FY24	FY23	FY22	FY21	FY20
Function	Proposed	Actual	Actual	Actual	Actual
	Budget	Expended	Expended	Expended	Expended
Regular Instruction	\$ 10,000	\$ 9,329	\$ 3,036	\$ 4,023	\$ 11,241
Special Instruction	-	3,478	243	1,647	7,379
Total	\$ 10,000	\$ 12,807	\$ 3,279	\$ 5,670	\$ 18,620

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 2024
Facility Maintenance Fund Budget**

Fund 034	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Function					
Support Services - Fiscal	\$ 13,000	\$ 8,805	\$ 7,896	\$ 8,016	\$ 8,322
Operation and Maintenance	987,000	293,148	248,200	135,549	114,442
Total	\$ 1,000,000	\$ 301,953	\$ 256,096	\$ 143,565	\$ 122,764

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 2024
Termination Benefits Fund Budget**

Fund 035	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 283,500	\$ 207,003	\$ 271,613	\$ 112,880	\$ 84,064
Special Instruction	217,300	34,023	17,971	16,735	-
Vocational Instruction	-	31,765	6,847	-	-
Support Services - Pupils	61,100	-	32,599	-	-
Support Services - Staff	-	-	30,221	-	-
Support Services - Administration	22,800	69,332	114,852	-	-
Support Services - Operation and Maintenance	10,200	553	-	5,026	-
Support Services - Pupil Transportation	-	3,936	-	-	-
Non-Instructional	5,100	-	-	-	265
Community Services	-	-	361	-	-
Total	\$ 600,000	\$ 346,612	\$ 474,464	\$ 134,641	\$ 84,329

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 2024
District Managed Student Activity Fund Budget**

Fund 300	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 5,500	\$ 8,488	\$ 8,596	\$ 4,700	\$ 10,584
Academic Oriented Activities	104,253	94,514	98,451	34,125	83,069
Sport Oriented Activities	383,824	283,029	273,178	229,181	220,329
Transfer-out	-	-	-	-	-
Total	\$ 493,577	\$ 386,031	\$ 380,225	\$ 268,006	\$ 313,982

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 2024
Auxiliary Services Fund Budget**

Fund 401	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Community Services	\$ 417,340	\$ 388,705	\$ 460,232	\$ 872,627	\$ 775,037
Transfers-Out		75,949	-	133,870	-
Refund of Prior Year Receipts	<u>46,826</u>	<u>-</u>	<u>10,651</u>	<u>-</u>	<u>12,196</u>
Total	\$ 464,166	\$ 464,654	\$ 470,883	\$ 1,006,497	\$ 787,233

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 2024
Public Preschool Budget**

Fund 439	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 932,032	\$ 609,034	\$ 583,084	\$ 484,827	\$ 589,244
Support Services - Pupils	3,997	5,241	4,452	22,684	25,223
Support Services - Administration	-	1,529	12,889	14,920	18,719
Support Services - Transportation	2,272	1,772	-	1,731	2,060
Total	\$ 938,301	\$ 617,576	\$ 600,425	\$ 524,162	\$ 635,246

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 2024
 Data Communication Fund Budget**

Fund 451	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Function					
Support Services - Central	\$ 14,769	\$ 14,400	\$ 14,400	\$ 14,400	\$ 18,000

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 2024
 Student Wellness and Success Fund Budget**

Fund 467	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
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 2024
 Miscellaneous State Grants Fund Budget

Fund 499	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Support Services - Oper & Maintnce	\$ 4,136	\$ -	\$ 29,680	\$ 33,226	\$ 27,577
Support Services - Pupils	-	-	-	49,259	5,000
Support Services - Instructional Staff	-	-	-	17,933	-
Support Services - Transportation	-	-	-	43,312	-
Total	\$ 4,136	\$ -	\$ 29,680	\$ 143,730	\$ 32,577

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 2024
Elementary and Secondary School Emergency Relief Fund Budget**

Fund 507	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 1,898,900	\$ 4,487,225	\$ 2,702,402	\$ 580,137	\$ 150,099
Special Instruction	206,818	902,833	203,765	-	-
Other Instruction	-	43,918	30,569	-	-
Support Services - Pupils	821,972	1,139,125	384,049	163,214	61,968
Support Services - Instructional Staff	236,184	325,390	373,039	132,313	-
Support Services - Fiscal	55,000	-	-	-	-
Support Services - Operations and Maintenance	526,300	100,000	297,087	57,811	-
Support Services - Transportation	6,394	69,968	32,528	9,568	-
Facilities - Capital Outlay	89,455	676,335	278,839	-	-
Community Services	-	-	2,821	44,408	-
Total	3,841,023	7,744,794	4,305,099	987,451	212,067

Elementary and Secondary School Emergency Relief Fund revenue was awarded in FY20, FY21 and FY22 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. Through FY23, the District has spent \$13.25M of the \$18.276M allocation. ESSER funds must be spent by September 30, 2024 (FY25).

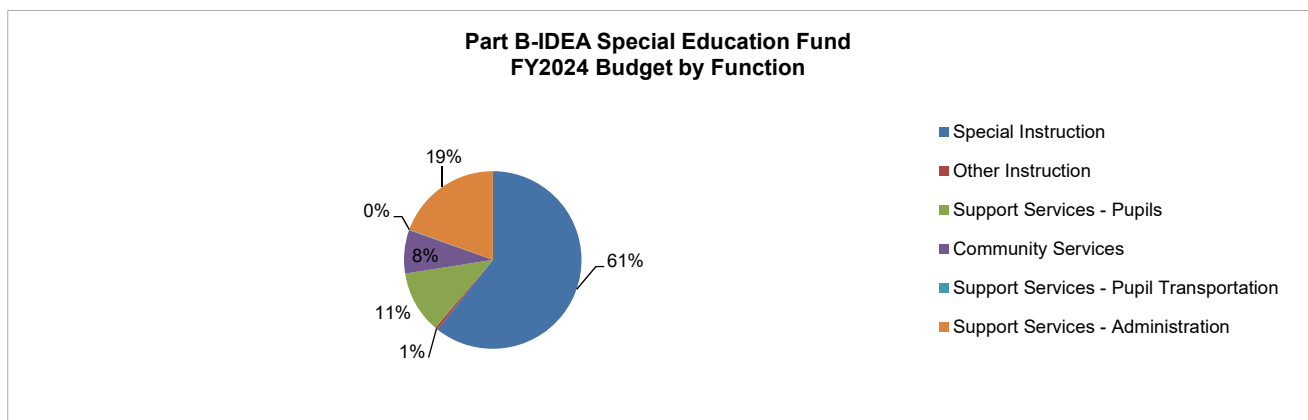
Lancaster City Schools
 Fiscal Year 2024
 Coronavirus Relief Fund Budget

Fund 510	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Regular Instruction				\$ 450,781	\$ -
Support Services - Pupils				17,536	-
Support Services - Oper & Maintnce				8,200	-
Total	-	-	-	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 2024
Part B-IDEA Special Education Fund Budget**

Fund 516	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Function					
Special Instruction	\$ 1,156,438	\$ 986,264	\$ 966,373	\$ 1,017,467	\$ 1,369,166
Other Instruction	10,149	87,385	78,065	74,449	68,801
Support Services - Pupils	216,069	310,968	325,206	319,497	276,361
Support Services - Instructional Staff	4,000	-	-	19,512	41,063
Support Services - Administration	370,557	322,072	296,504	290,634	212,937
Support Services - Pupil Transportation	2,000	-	-	-	-
Community Services	151,041	127,402	101,366	89,467	68,936
Total	\$ 1,910,254	\$ 1,834,091	\$ 1,767,514	\$ 1,811,026	\$ 2,037,264



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 2024:

- 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 2024
Carl Perkins Grant Fund Budget**

Fund 524	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Career and Technical Instruction	\$ 100,450	\$ 130,111	\$ 89,328	\$ 104,477	\$ 104,571
Support Services - Pupils	19,432	-	-	-	-
Support Services - Instructional Staff	-	854	217	257	1,553
Return Unspent Funds	-	5,951	-	-	-
Total	\$ 119,882	\$ 136,916	\$ 89,545	\$ 104,734	\$ 106,124

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 2024:

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

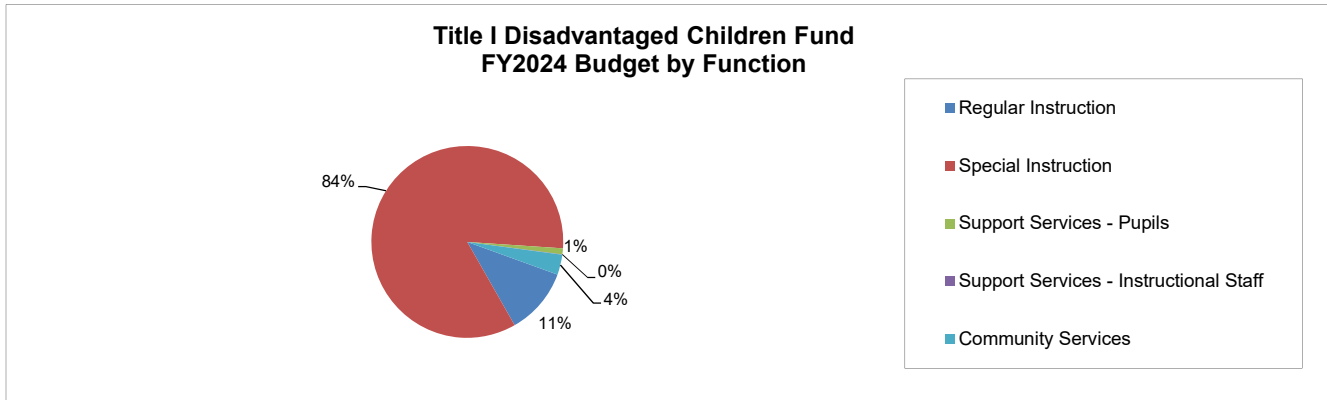
Lancaster City Schools
Fiscal Year 2024
Title I Supplemental School Improvement

Fund 536	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 1,375	\$ 18,461	\$ -	\$ -	\$ -
Other Instruction	12,666	38,457	-	-	-
Support Services - Pupils	132,201	37,251	-	-	-
Support Services - Instructional Staff	48,000	-	-	-	-
Total	\$ 194,242	\$ 94,169	\$ -	\$ -	\$ -

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 2024
Title I Disadvantaged Children Fund Budget**

Fund 572	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Function					
Regular Instruction	\$ 213,087	\$ 288,097	\$ 182,811	\$ 308,613	\$ 188,121
Special Instruction	1,603,796	1,455,965	1,618,621	1,544,201	1,327,229
Other Instruction	-	-	-	18,582	-
Support Services - Pupils	18,500	15,163	26,162	30,463	13,988
Support Services - Instructional Staff	1,546	84,855	451,119	452,984	475,611
Support Services - Administration	-	2,500	-	12,316	2,823
Community Services	64,646	51,803	52,247	55,498	43,886
Total	\$ 1,901,575	\$ 1,898,383	\$ 2,330,960	\$ 2,422,657	\$ 2,051,658



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 2024
Title IV- A**

Fund 584	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 239,726	\$ 23,750	\$ -	\$ -	\$ -
Other Instruction	69,914	10,669	4,294	-	-
Support Services - Pupils	18,000	10,000	10,000	-	-
Support Services - Instructional Staff	3,000	10,000	-	-	-
Support Services - Oper & Maintnce	-	8,470	70,583	-	-
Community Services	27,939	14,324	12,021	-	-
Total	358,579	77,213	96,898	-	-

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. The District was awarded a Stronger Connections Grant in FY24.

**Lancaster City Schools
 Fiscal Year 2024
 Early Childhood Special Education - IDEA Fund Budget**

Fund 587	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 72,799	\$ 58,727	\$ 43,890	\$ 42,107	\$ 25,633
Support Services - Pupils	-	-	3,343	32,824	27,708
Total	\$ 72,799	\$ 58,727	\$ 47,233	\$ 74,931	\$ 53,341

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 2024:

Fund staffing costs for preschool education.

**Lancaster City Schools
Fiscal Year 2024
Improving Teacher Quality Title II-A Fund Budget**

Fund 590	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Support Services - Instructional Staff	\$ 301,982	\$ 132,027	\$ 201,554	\$ 233,569	\$ 216,110
Community Services	30,684	21,957	23,615	29,676	28,312
Total	\$ 332,666	\$ 153,984	\$ 225,169	\$ 263,245	\$ 244,422

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 2024
Miscellaneous Federal Grants**

Fund 599	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ -	\$ -	\$ 2,074	\$ 6,867	\$ 955
Special Instruction	-	-	-	47,643	-
Other Instruction	-	-	-	18,975	4,963
Support Services - Pupils	-	-	2,679	16,821	16,400
Support Services - Instructional Staff	-	-	4,980	23,432	113,983
Support Services - Administrative	-	-	-	-	8,830
Support Services - Operations	9,373	20,191	4,917	57,781	41,704
Support Services - Transportation	-	-	-	-	-
Community Services	-	-	32	10,256	6,778
Total	\$ 9,373	\$ 20,191	\$ 14,682	\$ 181,775	\$ 193,613

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. The remainder of this grant will be spent in FY 24.

Debt Service Fund

Fiscal Year 2024

**Lancaster City Schools
 Fiscal Year 2024
 Debt Service Fund Budget**

Fund 002	FY24	FY23	FY22	FY21	FY20
Function	Proposed	Actual	Actual	Actual	Actual
	Budget	Expended	Expended	Expended	Expended
Debt Service	\$ 8,565,031	\$ 8,671,991	\$ 8,776,549	\$ 19,522,743	\$ 55,752,811

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 2024:

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 savings. A portion of the Junior High Building Project Bonds was also refunded during FY21.

Capital Projects Funds

Fiscal Year 2024

**Lancaster City Schools
Fiscal Year 2024
Permanent Improvement Fund Budget**

Fund 003	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Transportation	\$ -	\$ 37,280	\$ -	\$ -	\$ 71,067
Support Services - Operations	-	-	47,101	-	-
Extracurricular Activities	60,000	185,449	55,978	441,758	128,470
Site Acquisition/Improvement Services	-	1,142,650	-	6,090	57,504
Building Acquisition/Improv	940,000	102,032	-	77,628	271,312
Transfer-out	-	2,162,398	-	-	-
Total	\$ 1,000,000	\$ 3,629,809	\$ 103,079	\$ 525,476	\$ 528,353

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 2024
Building Fund Budget**

Fund 004	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Function					
Architect and Engineering	\$ 50,000	\$ 344,295	\$ 1,759,211	\$ 1,304,924	\$ 55,821
Site Acquisition/Improv	50,000	2,941,545	2,293,413	-	-
Building Acquisition/Improv	550,000	1,966,693	183,524	1,075,003	4,068,814
Debt Service	-	-	-	-	602,707
Transfer-Out	1,661,693	4,247,583	56,556,873	1,335,938	66,125,000
Advance-Out	2,900,909	-	2,071,414	-	-
Total	\$ 5,212,602	\$ 9,500,116	\$ 62,864,435	\$ 3,715,865	\$ 70,852,342

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 2024:

The locally funded initiatives of the high school building project is being accounted for using the 004 fund.

**Lancaster City Schools
Fiscal Year 2024
Classroom Facilities Fund Budget**

Fund 010	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Architect and Engineering	\$ 1,661,676	\$ 1,103,156	\$ 1,415,569	\$ 101,856	\$ 433,701
Site Acquisition/Improv	448,609	3,122,942	3,302	103,241	308,420
Building Acquisition/Improv	4,389,715	7,845,429	802,886	4,911,034	18,502,089
Refund/Transfer/Advance-out	-	-	2,071,414	-	-
Total	\$ 6,500,000	\$ 12,071,527	\$ 4,293,171	\$ 5,116,131	\$ 19,244,210

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 2024:

Fund the construction costs of the OFCC high school building project and the closeout of the junior high building projects.

**Lancaster City Schools
Fiscal Year 2024
Capital Projects Fund**

Fund 070	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Function					
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 2024:

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

Enterprise Funds

Fiscal Year 2024

Lancaster City Schools
Fiscal Year 2024
Special Enterprise Fund - Preschool

Fund 020	FY24	FY23	FY22	FY21	FY20
Object	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 90,731	\$ 9,251	\$ 8,976	\$ 6,419	\$ 13,598
Support Services - Pupils	500	64	32	-	377
Support Services - Staff	5,000				
Support Services - Operations	<u>20,000</u>	<u>491</u>	<u>-</u>	<u>2,600</u>	<u>-</u>
Total	\$ 116,231	\$ 9,806	\$ 9,008	\$ 9,019	\$ 13,975

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 2024

**Lancaster City Schools
 Fiscal Year 2024
 Employee Benefits Self-Insurance Fund Budget**

Fund 024	FY24	FY23	FY22	FY21	FY20
Object	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Support Services - Central	\$ 20,000,000	\$ 19,225,270	\$ 13,335,454	\$ 14,960,802	\$ 14,349,715

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 2024

**Lancaster City Schools
Fiscal Year 2024
Special Trust Fund Budget**

Fund 007	FY24	FY23	FY22	FY21	FY20
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Community Services	\$ 5,600	\$ 2,896	\$ 7,940	\$ 710	\$ 240

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 2024
 Endowment Fund Budget**

Fund 008	FY24 Proposed Budget	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended	FY20 Actual Expended
Function					
Community Services	\$ 2,500	\$ 610	\$ -	\$ -	\$ 600

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