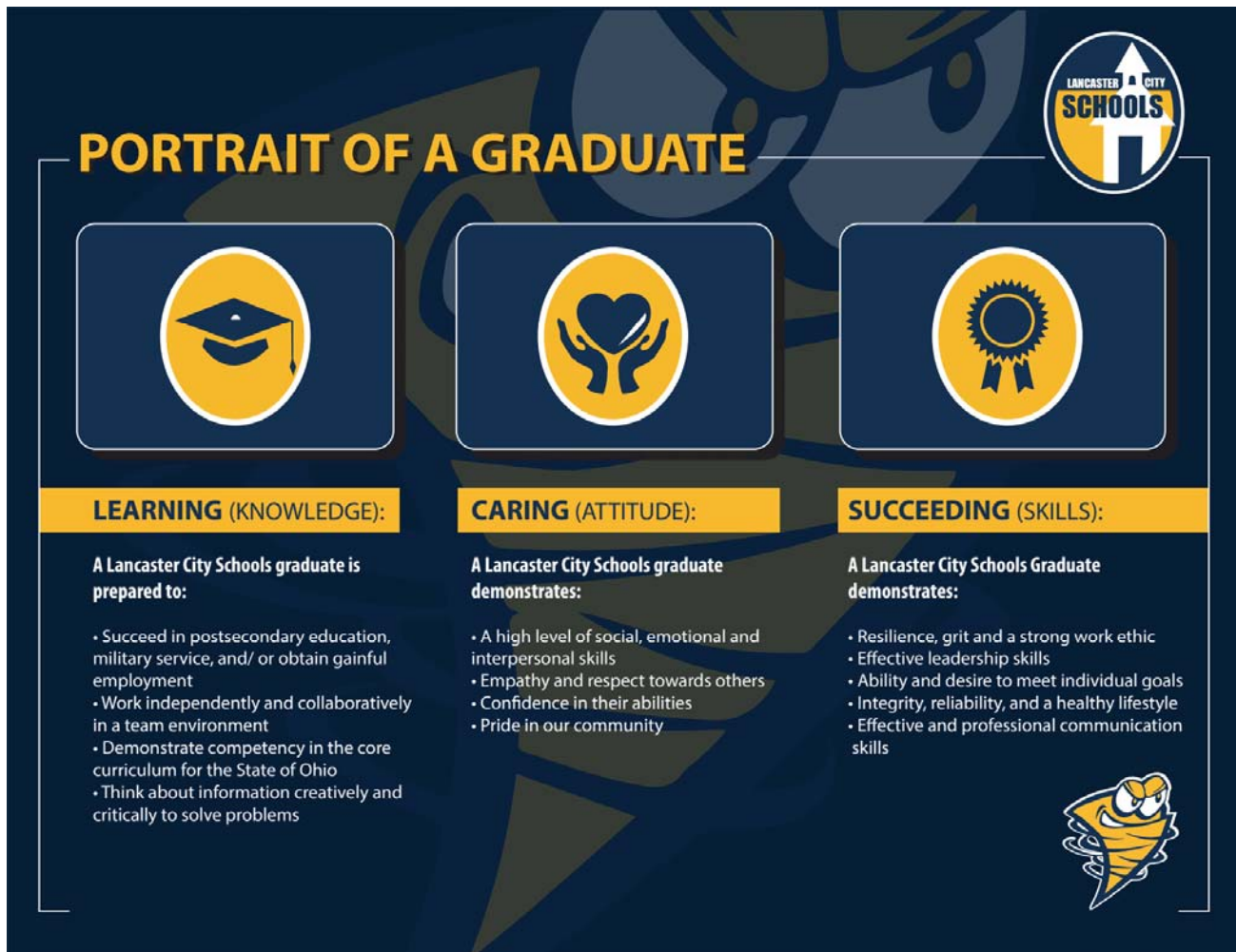


Lancaster City School District Fairfield County, Ohio



LANCASTER CITY SCHOOLS

PORTRAIT OF A GRADUATE

LEARNING (KNOWLEDGE):

A Lancaster City Schools graduate is prepared to:

- Succeed in postsecondary education, military service, and/ or obtain gainful employment
- Work independently and collaboratively in a team environment
- Demonstrate competency in the core curriculum for the State of Ohio
- Think about information creatively and critically to solve problems

CARING (ATTITUDE):


A Lancaster City Schools graduate demonstrates:

- A high level of social, emotional and interpersonal skills
- Empathy and respect towards others
- Confidence in their abilities
- Pride in our community

SUCCEEDING (SKILLS):

A Lancaster City Schools Graduate demonstrates:

- Resilience, grit and a strong work ethic
- Effective leadership skills
- Ability and desire to meet individual goals
- Integrity, reliability, and a healthy lifestyle
- Effective and professional communication skills



Prepared by the Treasurer's Office

Lancaster City Schools

Budget for the Fiscal Year July 1, 2024—June 30, 2025

Lancaster City Schools
Fiscal Year 2025 Budget
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Fiscal Year 2025 Budget
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Introductory Section

Lancaster City School District Lancaster, Ohio

Board of Education

Amy Eyman	Member, President
Lise Ricketts	Member, Vice-President
Kathy Kittredge	Member
Dianne Garlinger	Member
Bryan Everitt	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
Shannon Burke	Director of Secondary Education
Sarah Daugherty	Supervisor of Technology

Building Principals

Scott Burre	Lancaster High School
Nelson Karshner	General Sherman Middle School
Steve Poston	Thomas Ewing Middle School
Amy Tate	Gorsuch West Elementary
Jennifer Woods	Medill Elementary
Evan Thomas	Mount Pleasant Elementary
Sandy Walker	Tallmadge Elementary
Jake Campbell	Tarhe Trails Elementary
Brianna Rife	Pre-School Coordinator

FY2025 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 24th Day of September, 2024 at the 2780 Coonpath Rd NE Board Room with the following members present:

- Ms. Amy Eyman
- Ms. Lise Ricketts
- Ms. Kathy Kittredge
- Mr. Brian Everett
- Ms. Dianne Garlinger

_____ 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, 2025 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	\$ 100,034,165
002 - BOND RETIREMENT	8,565,031
003 - PERMANENT IMPROVEMENT	1,000,000
004 - BUILDING FUND	700,000
006 - FOOD SERVICE	3,798,215
007 - SPECIAL TRUST	5,600
008 - ENDOWMENT	3,250
010 - CLASSROOM FACILITIES	1,000,000
018 - PUBLIC SCHOOL SUPPORT	78,032
019 - OTHER GRANT	13,000
020 - PRESCHOOL TUITION	88,000
022 - DISTRICT AGENCY FUND	250,000
024 - EMPLOYEE BENEFITS SELF-INSURANCE FUND	21,700,000
034 - CLASSROOM FACILITIES MAINTENANCE	1,000,000
035 - TERMINATION BENEFITS	600,000
200 - STUDENT MANAGED STUDENT ACTIVITY	95,694
300 - DISTRICT MANAGED STUDENT ACTIVITY	518,494
401 - AUXILIARY SERVICES	440,418
439 - PUBLIC PRESCHOOL	1,078,012
451 - ONEnet CONNECTIVITY	15,981
499 - MISCELLANEOUS STATE GRANTS	76,476
516 - PART B - IDEA	1,898,339
524 - PERKINS GRANT	126,386
536 - TITLE I SCHOOL IMPROVEMENT STIMULUS A	34,043
572 - TITLE I (Incl Expanding Opportunities for Each Child)	2,011,433
584 - TITLE IV (Incl Stronger Connections)	223,098
587 - EARLY CHILDHOOD SPECIAL EDUCATION - IDEA	60,390
590 - IMPROVING TEACHER QUALITY TITLE II-A	319,993
TOTAL ALL FUNDS	\$145,734,050



Treasurer's Office
345 East Mulberry Street
Lancaster, OH 43130
www.lancaster.k12.oh.us
740-687-7315

THE PLACE TO BE

September 24, 2024

Members of the Board of Education:

The Treasurer's Office is pleased to present for your approval the Fiscal Year 2025 Appropriations for the Lancaster City School District. These appropriations for the period July 1, 2024 to June 30, 2025 include all major funds under the direct control of the Lancaster City School District.

This document represents the fifteenth 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 2024-2025 is \$145,734,050. The General Fund budget of \$100,034,165 is an increase of 16.7% from the prior year. Employees received a cost of living pay increase of 3% for fiscal year 2025 (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 8.38%; but dental and life insurance premiums remained the same as FY24 rates. These statistics are important, as personal services and fringe benefits make up 55% and 25% 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	FY25 Proposed	FY24 Actual	\$ Difference	% Difference
Personal Services	\$ 54,513,313	\$ 47,152,604	\$ 7,360,709	15.6%
Fringe Benefits	24,744,889	21,608,505	3,136,384	14.5%
Purchased Services	9,175,671	7,372,694	1,802,977	24.5%
Supplies/Materials	4,395,057	3,861,036	534,021	13.8%
Capital Outlay	555,985	303,556	252,429	83.2%
Other	6,649,250	5,427,300	1,221,950	22.5%
Total	\$100,034,165	\$ 85,725,695	\$ 14,308,470	16.7%

Personal Services:

Personal Services increased 15.6%. As mentioned above, employees received a cost of living pay increase of 3% for fiscal year 2025. 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. The Lancaster School Support Association (LSSA) received an additional step to the salary schedule and adjustments were made to the starting salaries of each classification for FY25. With the exhaustion of ARP funds in the spring of 2024, several positions (both new and those that were moved to supplant) were brought back to the General Fund. Lastly, the Ohio Department of Education & Workforce mandated training for the Science of Reading in which the District is responsible to pay reimbursable stipends (estimated at \$250,000).

Fringe Benefits:

Fringe Benefits increased 14.5%. Health insurance premiums increased 8.38% over FY24; No change in dental or life insurance premiums. This category also includes retirement and medicare expenditures which are in direct correlation to the FY25 salary amounts above.

Purchased Services:

Purchased Services increased 24.5%. The increase is primarily due to the exhaustion of ARP funds in the spring of 2024 and the movement of expenditures once paid by the General Fund being moved back. This is true for several instructional programs, the Big Brothers/Big Sisters program, fees from the Licking Area Computer Association, and contracts with the Fairfield County ESC (RN and behavior techs). In addition, the District has contracted for additional security officers as well as an additional attendance officer. Transportation of Special Education students are expected to increase approximately \$100,000.

Supplies and Materials:

Supplies and Materials increased 13.8%. Increases are expected in software programs, computer purchases (this year has a larger replacement schedule), and gasoline/diesel for busses and district vehicles.

Capital Outlay:

Capital Outlay expenditures increased 83.2%. The increase is due to the timing of bus purchases. Two additional buses were purchased in FY23 out of FY24 funds (good prices). \$400,000 is scheduled per the Capital Plan for buses in FY25.

Other:

Other expenditures increased 22.5%. The large increase in this category is due updating the Capital Plan transfer for FY25-FY27 to include the groundskeeper building, softball fields, athletic building, and setting aside funds for LFI projects at the new high school.

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 FY25 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, which is allocated in Fund 034. 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 within these funds to meet the Guaranteed Maximum Price (GMP) Locally Funded Initiatives (LFI) Memorandum of Understanding (MOU) requirement of \$25,658,209.

Fund 507 (COVID Grants):

From FY20 through FY22, the District received a total of \$18.276M in ESSER I, ESSER II, and ARP COVID grant funds. The District spread expenditures over several fiscal years. ARP funds were exhausted in the Spring of 2024. Supplanting was allowable with this funding; thus, several expenditures were pushed back to the General Fund starting in April 2024.

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

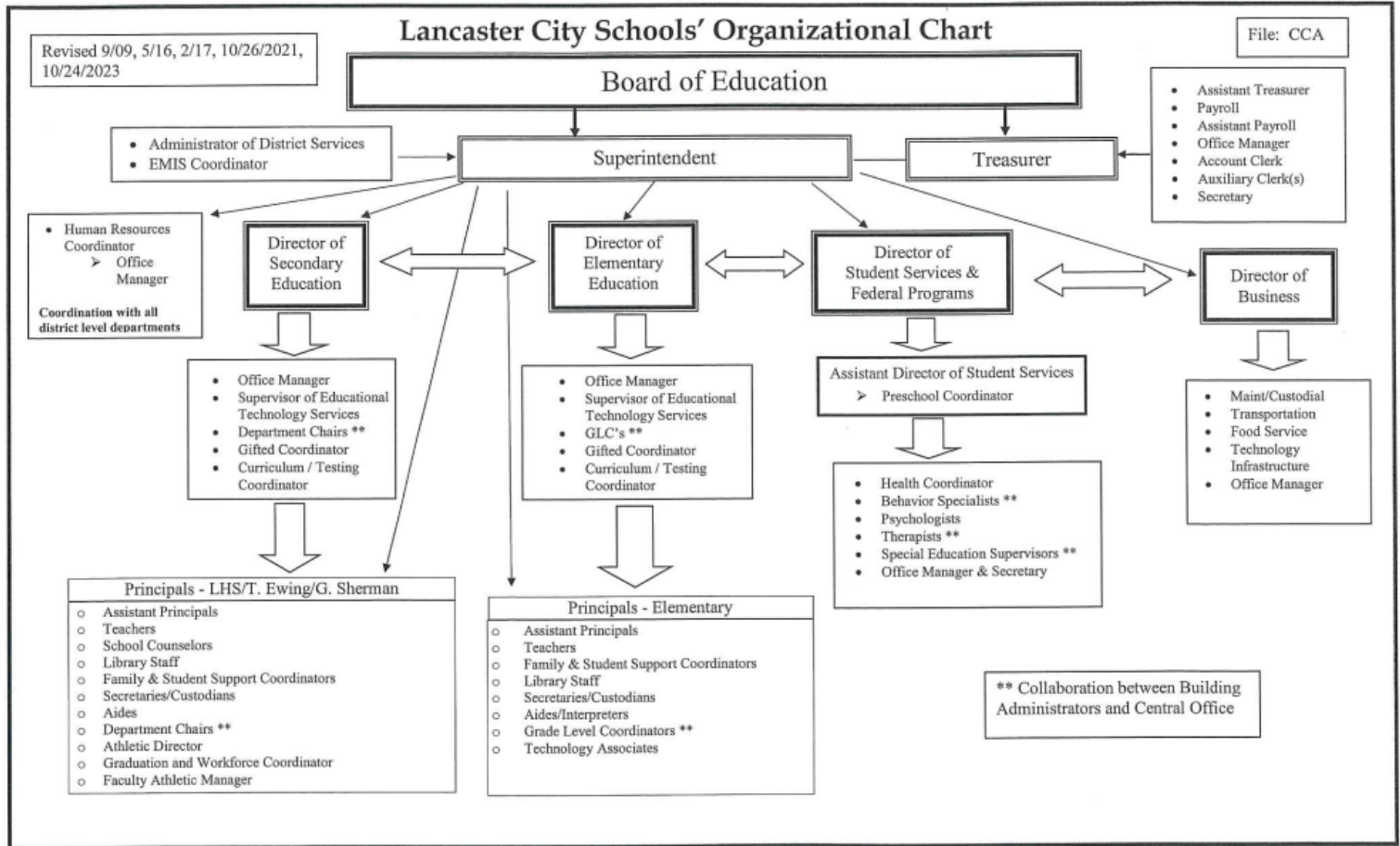
This report includes all major budgeted funds of the Lancaster City School District. The District provides a full range of traditional and non-traditional educational programs, services and facilities. These include elementary and secondary curriculum at the general, college preparatory and vocational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

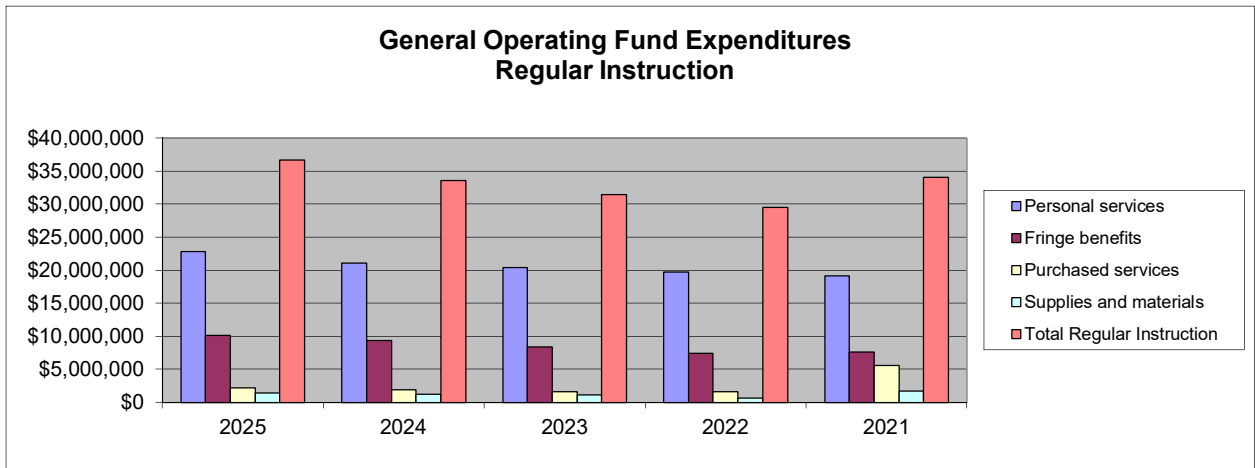


General Fund

Fiscal Year 2025

**Lancaster City Schools
Regular Instruction
Fiscal Year 2025
General Fund Budget**

Functions 1100/1900	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 22,862,153	\$ 21,035,517	\$ 20,348,215	\$ 19,739,317	\$ 19,102,871
Fringe benefits	10,106,090	9,365,709	8,349,279	7,436,612	7,638,238
Purchased services	2,227,358	1,932,716	1,585,273	1,639,140	5,584,710
Supplies and materials	1,427,263	1,213,053	1,110,077	655,675	1,669,139
Capital Outlay	12,000	24,916	49,249	-	6,969
Other	8,250	7,845	7,845	7,770	9,200
Total	\$ 36,643,115	\$ 33,579,756	\$ 31,449,938	\$ 29,478,514	\$ 34,011,127



Regular Instruction

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

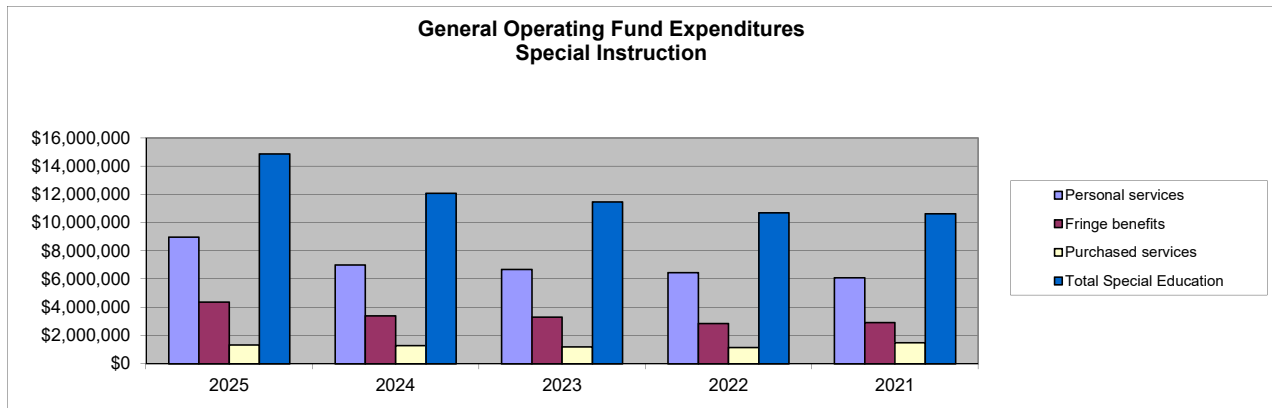
Proposed expenditure highlights for 2025:

- Fund 132 grade K-5 Elementary Teachers.
- Fund 65.5 grade 6-8 Middle School Teachers.
- Fund 73 grade 9-12 High School Teachers.
- Fund 6 RTI Teachers.
- Fund 9 teachers on special assignment.
- 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 2025
General Fund Budget**

Function 1200	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Personal services	\$ 8,963,548	\$ 7,001,771	\$ 6,676,407	\$ 6,442,785	\$ 6,086,877
Fringe benefits	4,376,235	3,390,982	3,298,825	2,849,016	2,907,809
Purchased services	1,324,793	1,272,505	1,190,370	1,147,746	1,482,422
Supplies and materials	160,345	298,358	293,740	253,873	138,547
Capital Outlay	50,000	105,562	-	-	-
Other	-	719	-	-	-
Total	\$ 14,874,920	\$ 12,069,897	\$ 11,459,343	\$ 10,693,420	\$ 10,615,655



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.

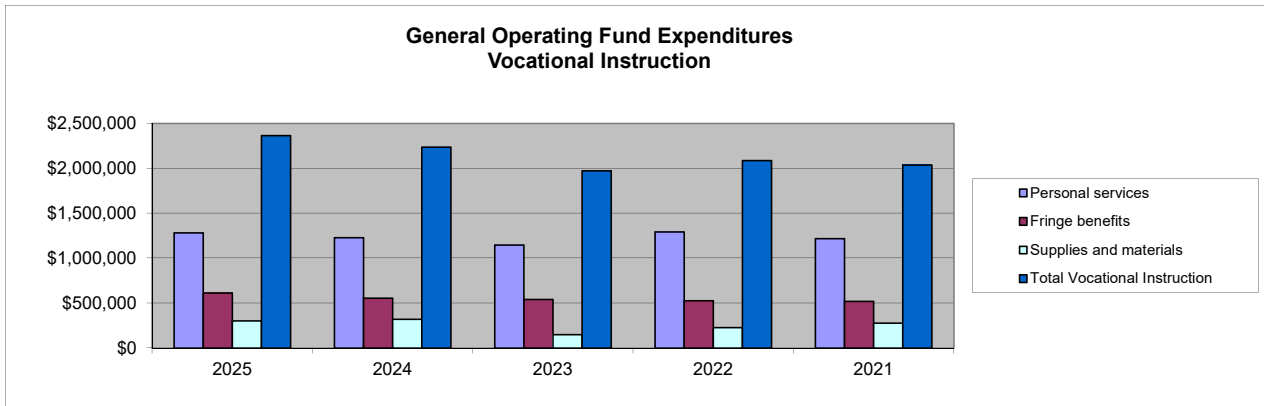
Special instruction also funds programs for students who are gifted and talented.

Proposed expenditure highlights for 2025:

- Fund 7 MH Intervention Specialists (teachers) for students with disabilities - grades K-12.
- Fund 12 SED Intervention Specialists (teachers) for students with disabilities - grades K-12.
- Fund 55 SLD Intervention Specialists (teachers) for students with disabilities - grades K-12.
- Fund 9.68 Preschool Intervention Specialists (teachers) for students with disabilities.
- Fund 1 Autistic Specialist (teacher) for students with disabilities.
- Fund 1 Vision Specialist - grades 9-12.
- Fund 3 Teachers for gifted programs.
- Fund 1.8 English as a Second Language teacher.
- Fund 65 aides (46 special education; 14 instructional; and 5 preschool).
- Fund 5 Disadvantaged Youth teachers (previously out of Title I).
- 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 2025
General Fund Budget**

Function 1300	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 1,281,627	\$ 1,228,550	\$ 1,145,182	\$ 1,293,279	\$ 1,216,038
Fringe benefits	612,995	553,872	540,175	525,114	519,449
Purchased services	146,129	121,183	137,122	35,393	21,496
Supplies and materials	300,303	319,475	148,711	225,635	277,989
Capital outlay	25,000	13,208	-	8,320	3,800
Other	500	291	-	80	-
Total	\$ 2,366,554	\$ 2,236,578	\$ 1,971,190	\$ 2,087,821	\$ 2,038,773



Vocational Instruction

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

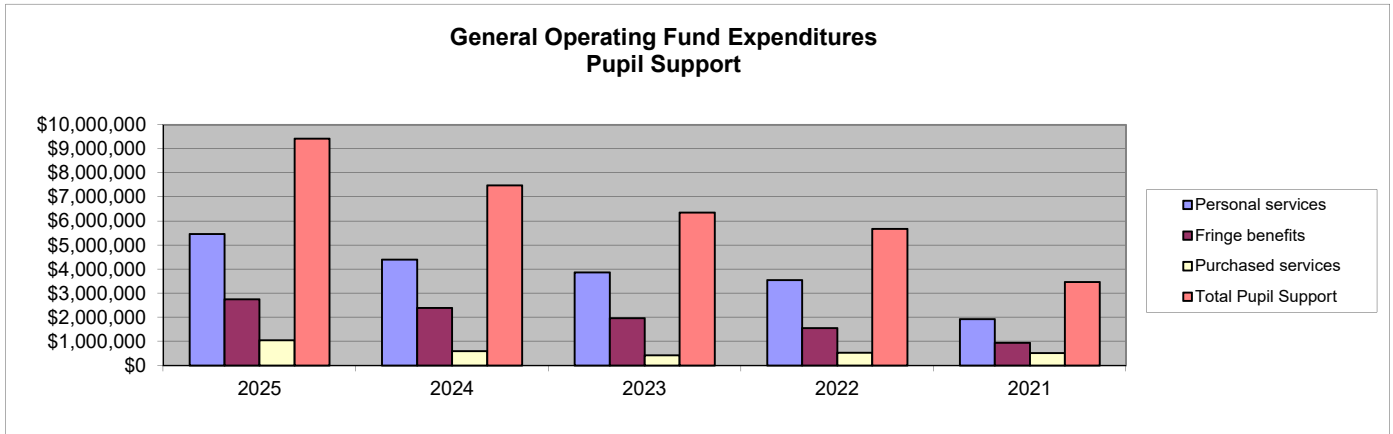
Proposed expenditure highlights for 2025:

Fund 16 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 2025
General Fund Budget**

Function 2100	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 5,468,138	\$ 4,395,905	\$ 3,863,172	\$ 3,541,737	\$ 1,917,990
Fringe benefits	2,746,684	2,384,938	1,961,400	1,549,618	940,738
Purchased services	1,041,274	594,863	418,907	531,991	515,912
Supplies and materials	173,420	113,178	116,231	54,681	95,812
Total	\$ 9,429,515	\$ 7,488,884	\$ 6,359,711	\$ 5,678,027	\$ 3,470,452



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.

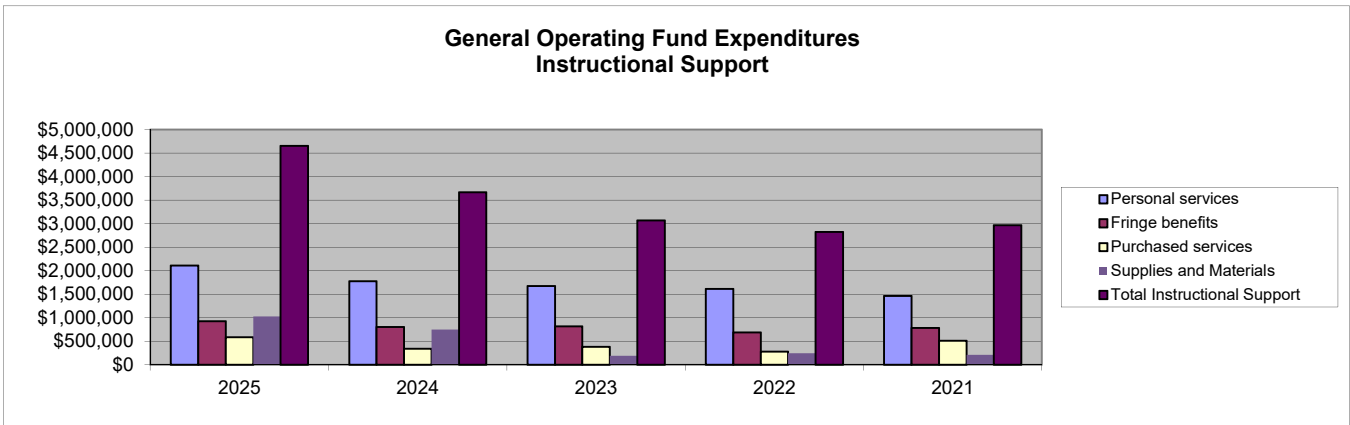
Proposed expenditure highlights for 2025:

- Fund 9 grade 7-12 Guidance Counselors.
- Fund 1.5 Guidance Counselor Secretaries.
- Fund 6 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 12.1 grade K-12 Speech/Language Pathologists.
- Fund 4 Occupational Therapists & 4 Occupational Therapists Assistants.
- Fund 11 Social Services Coordinator (moved to Fund 467 for FY20 & FY21)**.
- Fund 2 Adaptive PE teacher.
- Fund 10 Study Hall Monitors.
- Fund 4 Behavior Specialists & 16 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 2025
General Fund Budget**

Function 2200	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 2,108,166	\$ 1,775,249	\$ 1,672,248	\$ 1,610,932	\$ 1,460,499
Fringe benefits	924,626	802,973	818,137	687,812	780,615
Purchased services	588,331	341,966	381,432	282,374	510,194
Supplies and materials	1,030,824	746,138	192,258	244,281	211,858
Other	2,000	810	1,885	550	3,220
Total	\$ 4,653,946	\$ 3,667,136	\$ 3,065,960	\$ 2,825,950	\$ 2,966,386



Instructional Support

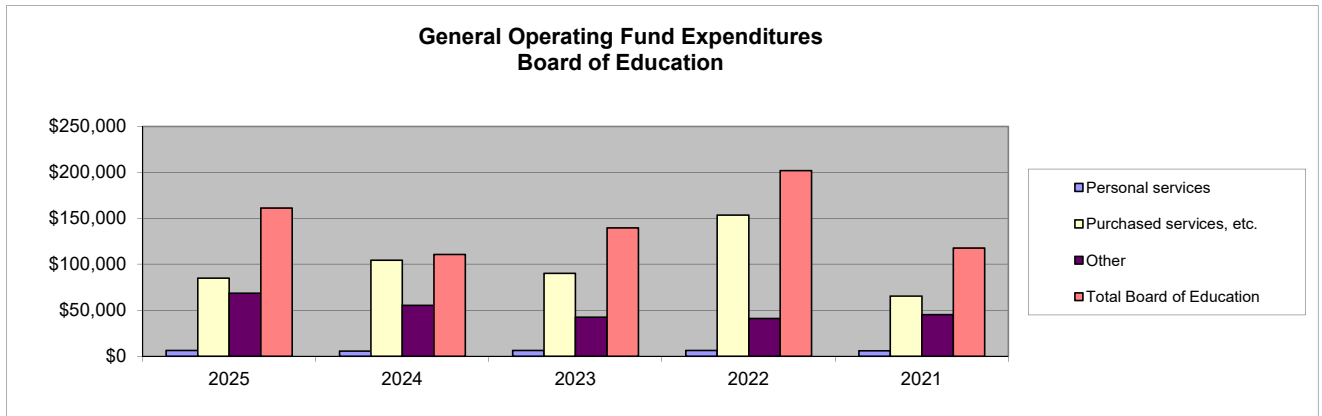
These services are provided to assist the instruction of students and to provide professional development opportunities to teachers. Examples include library and media services, curriculum services and mentoring services.

Proposed expenditure highlights for 2025:

- Fund 1 Vocational Programs Assistant Principal.
- Fund 1 Vocational Programs Secretaries.
- Fund 4 Maintenance Technology Positions.
- Fund 2 Certificated Media Personnel.
- Fund 10 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 2025
General Fund Budget**

Function 2300	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 6,375	\$ 5,450	\$ 6,125	\$ 6,375	\$ 6,000
Fringe benefits	985	827	919	867	1,019
Purchased services	85,000	48,931	90,181	153,670	65,347
Other	68,672	55,443	42,447	41,101	45,157
Total	\$ 161,032	\$ 110,650	\$ 139,672	\$ 202,013	\$ 117,523



Board of Education

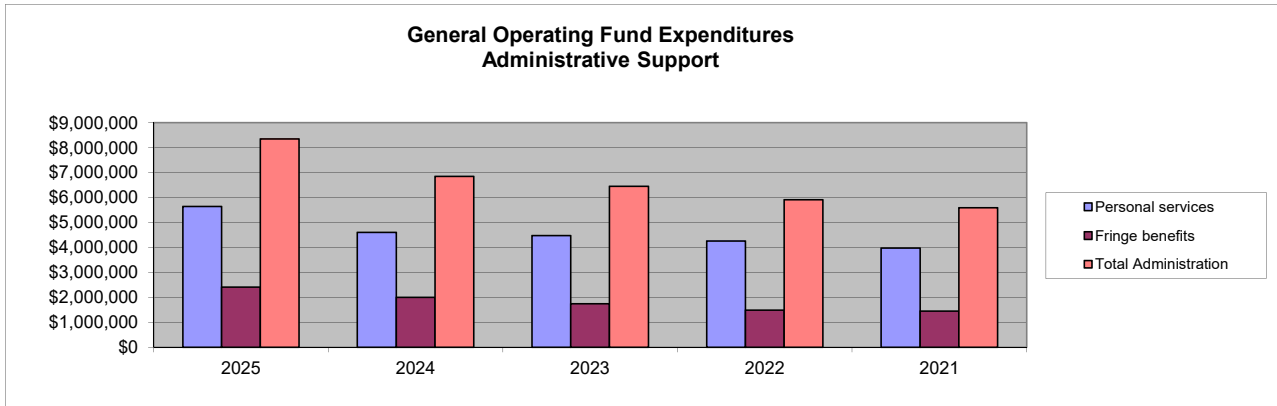
The Board of Education, consisting of five (5) elected members, is the policy making body. The Board directly employs the Superintendent and Treasurer. Their actions are binding as the contracting authority under Ohio Law.

Proposed expenditure highlights for 2025:

- 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 2025
General Fund Budget**

Function 2400	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 5,644,039	\$ 4,600,923	\$ 4,475,699	\$ 4,257,439	\$ 3,967,735
Fringe benefits	2,410,033	1,991,185	1,744,307	1,484,235	1,442,574
Purchased services	183,422	142,919	118,673	80,173	89,769
Supplies and materials	41,043	55,002	45,190	26,891	34,173
Other	66,900	58,483	60,209	54,586	58,924
Total	\$ 8,345,436	\$ 6,848,511	\$ 6,444,077	\$ 5,903,325	\$ 5,593,175



Administration

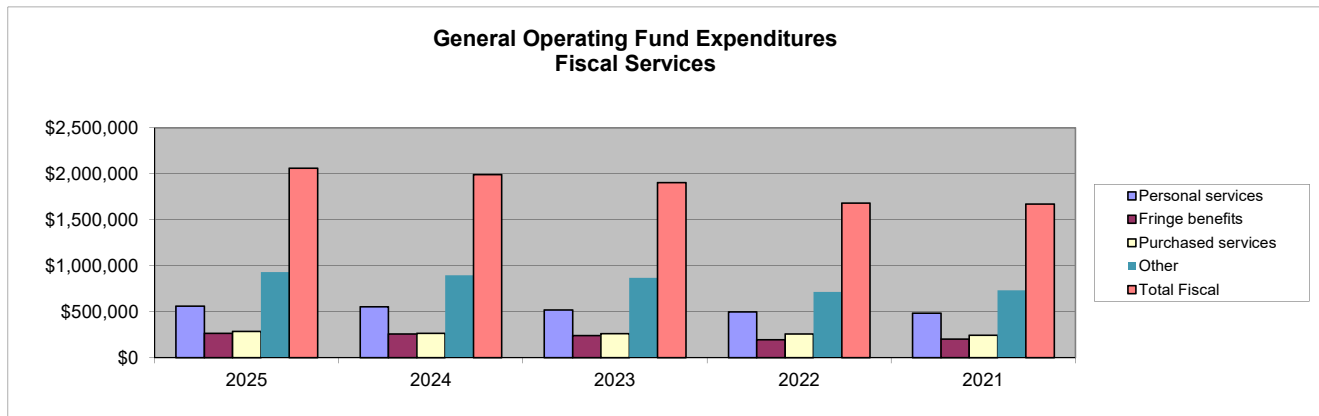
The administrative organization includes the Superintendent, his staff, building principals and their staff.

Proposed expenditure highlights for 2025:

- Fund 1 Superintendent.
- Fund 1 Administrator of District Services.
- Fund 1 Supervisor of Technology.
- Fund 1 Student Services Director.
- Fund 2 Student Services Office Managers.
- Fund 2 Curriculum Directors (Elementary/Secondary).
- Fund 23 Assistant Principals/Supervisors.
- Fund 1 Testing Coordinator.
- Fund 9 Elementary, middle school, and high school principals.
- Fund 21.5 Secretaries to the principals.

**Lancaster City Schools
Support Services - Fiscal Services
Fiscal Year 2025
General Fund Budget**

Function 2500	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 559,755	\$ 554,038	\$ 518,716	\$ 498,519	\$ 485,576
Fringe benefits	264,483	257,108	238,995	194,210	203,566
Purchased services	284,020	264,324	259,497	258,842	245,308
Supplies and materials	19,000	17,023	16,662	14,024	4,185
Other	932,499	897,326	868,808	714,577	733,556
Total	\$ 2,059,757	\$ 1,989,819	\$ 1,902,677	\$ 1,680,172	\$ 1,672,191



Fiscal Services

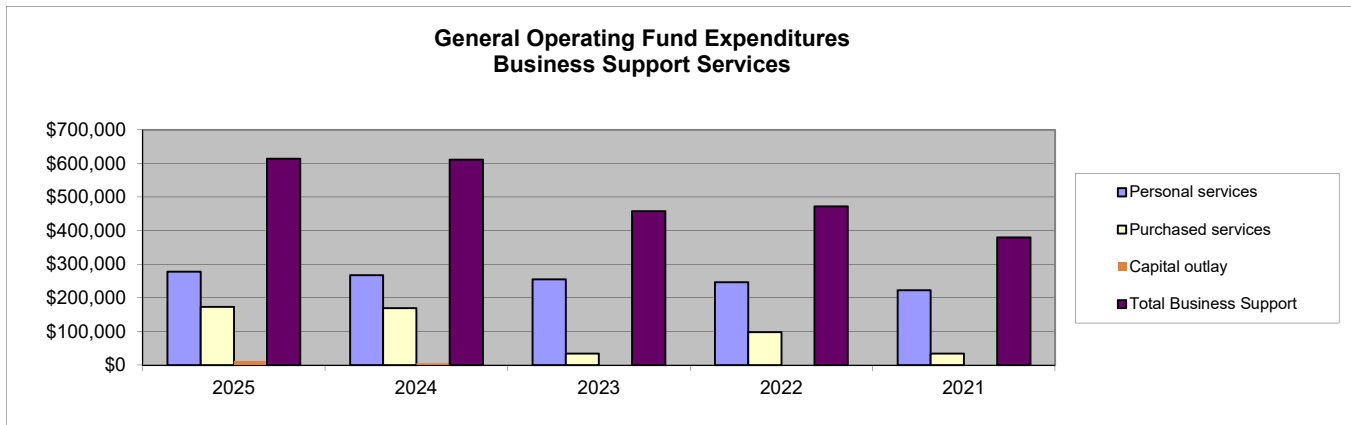
The Department consists of the Treasurer (reporting to the Board of Education), Assistant Treasurer and a staff of four. Primary responsibilities include processing all payroll and benefits, accounts payable, accounts receivable, the Comprehensive Annual Financial Report (CAFR), the Popular Annual Financial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

Proposed expenditure highlights for 2025:

- 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 2025
General Fund Budget**

Functions 2600/5000s	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 278,192	\$ 267,412	\$ 255,134	\$ 247,158	\$ 223,323
Fringe benefits	132,762	152,081	149,716	111,894	114,299
Purchased services	173,658	169,644	34,440	98,479	34,149
Supplies and materials	17,493	16,630	18,797	15,442	8,692
Capital outlay	12,000	5,400	-	-	-
Total	\$ 614,105	\$ 611,169	\$ 458,087	\$ 472,974	\$ 380,463



Business Services

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

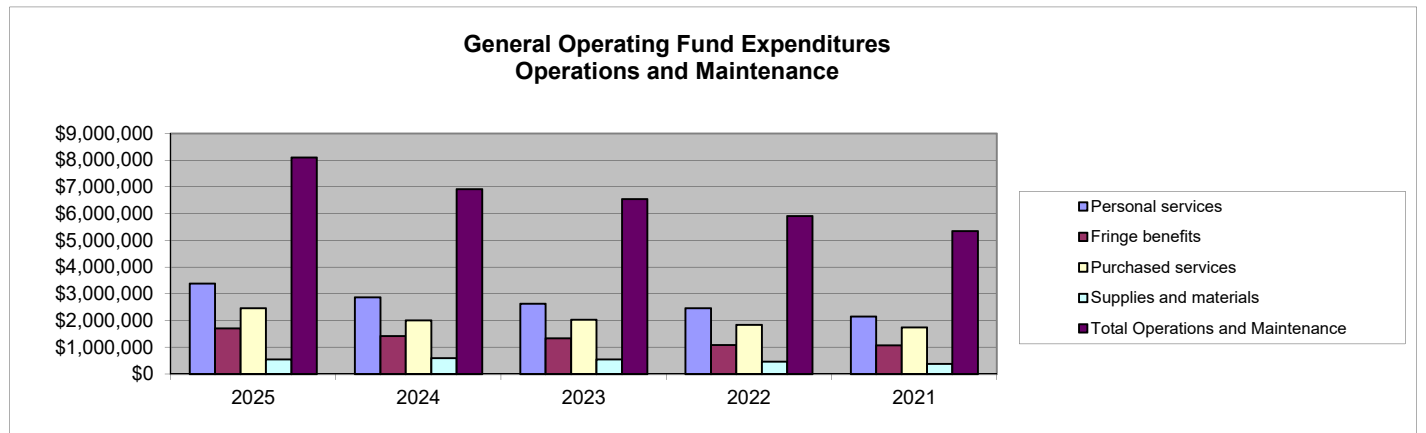
Proposed expenditure highlights for 2025:

- 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 2025**

General Fund Budget

Function 2700	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 3,387,010	\$ 2,870,605	\$ 2,628,892	\$ 2,456,661	\$ 2,146,479
Fringe benefits	1,706,192	1,415,548	1,335,821	1,080,568	1,070,786
Purchased services	2,459,648	2,009,797	2,025,201	1,841,829	1,743,330
Supplies and materials	547,783	588,034	539,022	456,902	372,919
Capital outlay	6,217	31,265	16,358	73,594	12,644
Total	\$ 8,106,850	\$ 6,915,248	\$ 6,545,294	\$ 5,909,554	\$ 5,346,159



Operations and Maintenance

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

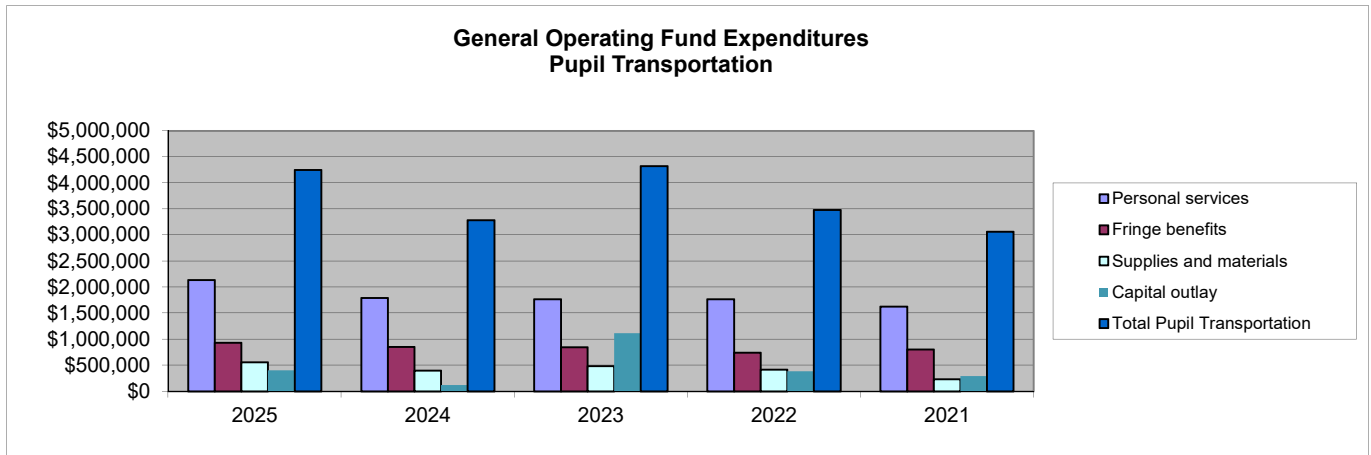
Proposed expenditure highlights for 2025:

- Fund 1 Maintenance supervisor.
- Fund 2 Custodial/Maintenance secretaries.
- Fund 10 Maintenance Workers.
- Fund 39 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 2025**

General Fund Budget

Function 2800	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 2,132,876	\$ 1,789,352	\$ 1,763,930	\$ 1,769,224	\$ 1,626,331
Fringe benefits	931,091	848,941	848,147	743,741	800,829
Purchased services	226,061	131,034	105,069	167,329	114,295
Supplies and materials	556,500	394,696	485,324	418,200	230,591
Capital outlay	400,000	122,562	1,116,500	384,675	291,408
Total	\$ 4,246,528	\$ 3,286,585	\$ 4,318,970	\$ 3,483,169	\$ 3,063,454



Pupil Transportation

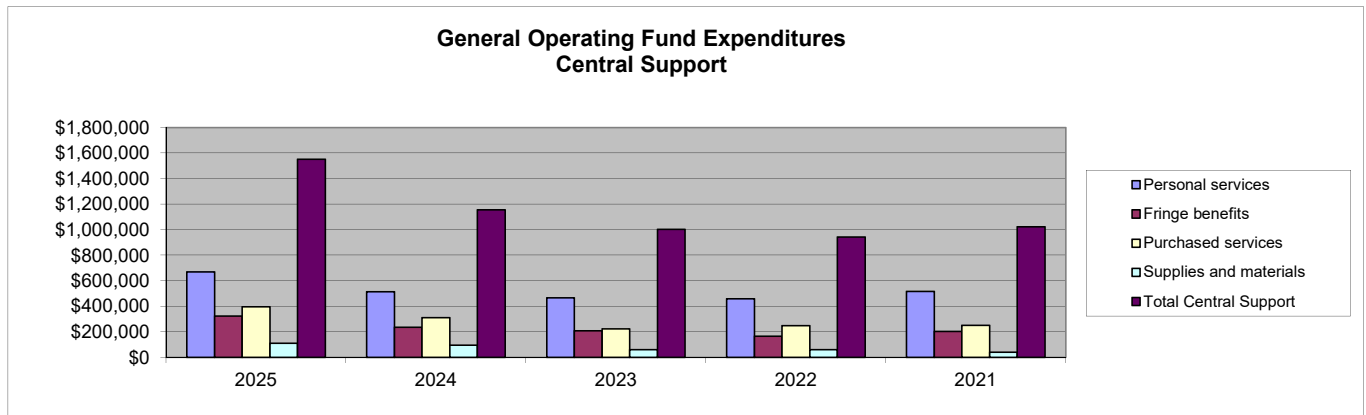
The state of Ohio requires all school districts to provide transportation for children grades K - 8 living more than two miles from the school they attend. The state also requires the district to provide transportation to children living in the district attending non-public schools with the district.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

Proposed expenditure highlights for 2025:

- Fund 1 Transportation Supervisor.
- Fund 1 Assistant Transportation Supervisor.
- Fund 2 Transportation secretaries.
- Fund 32 Bus Drivers.
- Fund 10 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 2025
General Fund Budget**

Function 2900	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 670,261	\$ 512,765	\$ 465,715	\$ 459,684	\$ 516,329
Fringe benefits	323,817	235,911	208,347	166,170	203,795
Purchased services	395,979	311,148	222,591	248,648	250,138
Supplies and materials	109,082	96,328	59,648	60,157	40,937
Capital outlay	50,768	643	46,186	6,970	11,943
Other	650	-	-	-	-
Total	\$ 1,550,557	\$ 1,156,796	\$ 1,002,488	\$ 941,629	\$ 1,023,142



Central Support

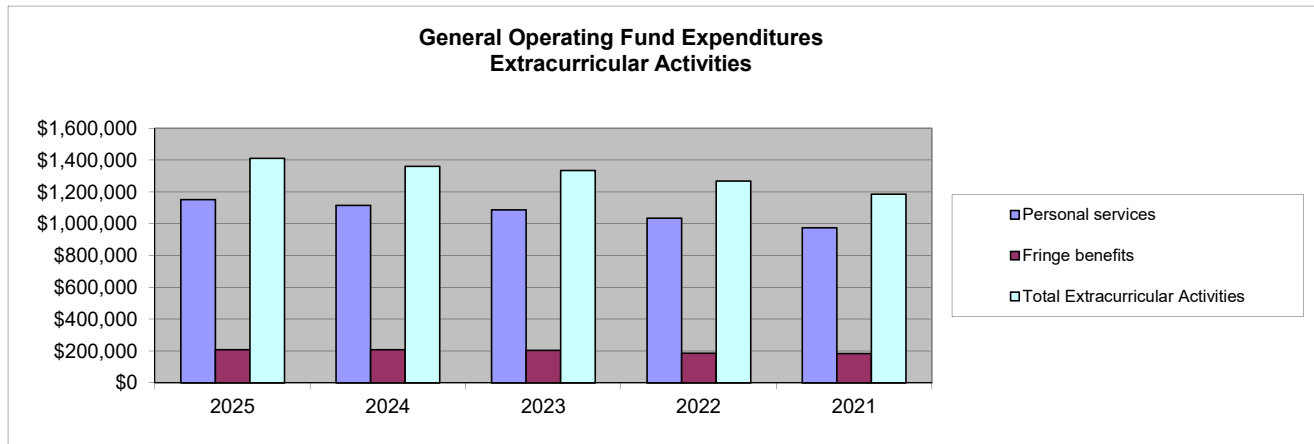
Data processing services, human resources, computer assistance and community information services are provided to all sites in the district.

Proposed expenditure highlights for 2025:

- Fund 1 Human Resources Coordinator.
- Fund 2 Human Resources Office Managers.
- Fund 1 E.M.I.S. Coordinators.
- Fund 1 Curriculum Office Manager
- Fund 1 Central Registration Office Manager
- Fund 1 Database and Network Manager.
- Fund 1 Technology Infrastructure Supervisor
- Fund 1 Asst Technology Infrastructure Supervisor
- 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 2025
General Fund Budget**

Function 4000	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 1,151,175	\$ 1,115,068	\$ 1,087,484	\$ 1,035,361	\$ 974,219
Fringe benefits	208,896	208,430	204,502	187,301	184,919
Purchased services	40,000	31,667	38,492	34,552	20,770
Supplies and materials	12,000	3,120	1,408	9,056	5,705
Other	-	2,315	2,575	2,450	1,113
Total	\$ 1,412,070	\$ 1,360,599	\$ 1,334,460	\$ 1,268,721	\$ 1,186,726



Extracurricular Activities

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

Proposed expenditure highlights for 2025:

Fund 1 Athletic Director.

Fund 1 Athletic Director Secretary.

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

Fund Athletic Training Services through Fairfield Medical Center.

**Lancaster City Schools
Other Uses of Funds
Fiscal Year 2025
General Fund Budget**

Function 7000	FY25 Proposed Budget	FY24 Actual Budget	FY23 Actual Budget	FY22 Actual Expended	FY21 Actual Expended
Object					
Transfers Out	\$ 5,569,780	\$ 4,404,068	\$ 6,887,559	\$ 9,111,009	\$ 2,709,045
Advances Out	-	-	2,900,909	-	-
Refund of Prior Year Receipts	-	-	-	-	-
Debt Issuance Costs	-	-	51,500	-	225,000
Total	\$ 5,569,780	\$ 4,404,068	\$ 9,839,969	\$ 9,111,009	\$ 2,934,046

Debt Service and Other Uses of Funds

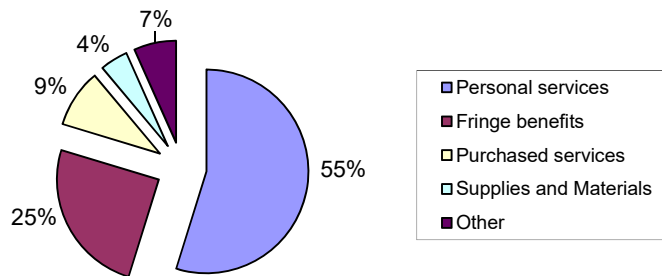
This expenditure category recognizes the need to provide money from the General Operating Fund to other funds either on a temporary (advances) or a permanent (transfers) basis. Bond payment transfers for construction of the Junior High Schools began in FY18.

Total General Fund	\$ 100,034,165	\$ 85,725,695	\$ 86,291,835	\$ 79,736,296	\$ 74,419,271
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General Fund by Object

Personal services	\$ 54,513,313	\$ 47,152,604	\$ 44,906,918	\$ 43,358,472	\$ 39,730,268
Fringe benefits	24,744,889	21,608,505	19,698,570	17,017,160	16,808,635
Purchased services	9,175,671	7,372,694	6,607,249	6,520,167	10,677,841
Supplies and materials	4,395,057	3,861,036	3,027,069	2,434,817	3,090,549
Capital outlay	555,985	303,556	1,228,293	473,558	326,764
Other	6,649,251	5,427,300	10,823,737	9,932,123	3,785,215
Total General Fund	\$ 100,034,165	\$ 85,725,695	\$ 86,291,835	\$ 79,736,296	\$ 74,419,271

**General Operating Fund
FY2025 Total Appropriations**



Special Revenue Funds

Fiscal Year 2025

**Lancaster City Schools
Fiscal Year 2025
Food Services Fund Budget**

Fund 006	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Object					
Personal services	\$ 1,285,540	\$ 1,188,020	\$ 1,161,658	\$ 1,124,126	\$ 1,003,565
Fringe benefits	670,000	622,333	611,625	524,241	512,292
Purchased services	13,100	11,286	8,712	5,496	5,471
Supplies and Materials	1,810,000	1,639,021	1,477,592	1,368,275	905,621
Other	19,575	14,974	17,767	19,428	17,954
Total	\$ 3,798,215	\$ 3,475,634	\$ 3,277,354	\$ 3,041,566	\$ 2,444,903

**Food Services Fund
FY2025 Budget by Object**



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 2025
Public School Fund Budget**

Fund 018	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 3,800	\$ 498	\$ 350	\$ 9,292	\$ 1,621
Special Instruction	978	128	-	-	-
Vocational Instruction	700	-	-	-	-
Other Non-Instructional Services	\$ 72,554	\$ 85,137	\$ 69,018	\$ 59,630	\$ 41,901
Total	\$ 78,032	\$ 85,763	\$ 69,368	\$ 68,922	\$ 43,522

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 2025
 Other Grant Funds Budget

Fund 019	FY25	FY24	FY23	FY22	FY21
Function	Proposed	Actual	Actual	Actual	Actual
	Budget	Expended	Expended	Expended	Expended
Regular Instruction	\$ 12,900	\$ 6,327	\$ 9,329	\$ 3,036	\$ 4,023
Special Instruction	100	896	3,478	243	1,647
Total	\$ 13,000	\$ 7,223	\$ 12,807	\$ 3,279	\$ 5,670

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 2025
 Facility Maintenance Fund Budget**

Fund 034	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Function					
Support Services - Fiscal	\$ 13,000	\$ 8,753	\$ 8,805	\$ 7,896	\$ 8,016
Operation and Maintenance	987,000	184,899	293,148	248,200	135,549
Total	\$ 1,000,000	\$ 193,652	\$ 301,953	\$ 256,096	\$ 143,565

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 2025
Termination Benefits Fund Budget**

Fund 035	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 424,000	\$ 266,941	\$ 207,003	\$ 271,613	\$ 112,880
Special Instruction	72,000	175,362	34,023	17,971	16,735
Vocational Instruction	83,000	-	31,765	6,847	-
Support Services - Pupils	-	55,195	-	32,599	-
Support Services - Staff	-	-	-	30,221	-
Support Services - Administration	-	32,483	69,332	114,852	-
Support Services - Fiscal	-	7,982	-	-	-
Support Services - Operation and Maintenance	-	13,184	553	-	5,026
Support Services - Pupil Transportation	-	-	3,936	-	-
Non-Instructional	21,000	4,807	-	-	-
Sport Oriented Activities	-	15,230	-	-	-
Community Services	-	-	-	361	-
Total	\$ 600,000	\$ 571,184	\$ 346,612	\$ 474,464	\$ 134,641

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 2025
 District Managed Student Activity Fund Budget**

Fund 300	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 8,400	\$ 6,588	\$ 8,488	\$ 8,596	\$ 4,700
Academic Oriented Activities	87,106	52,880	94,514	98,451	34,125
Sport Oriented Activities	422,988	379,303	283,029	273,178	229,181
Transfer-out	-	-	-	-	-
Total	\$ 518,494	\$ 438,771	\$ 386,031	\$ 380,225	\$ 268,006

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 2025
Auxiliary Services Fund Budget**

Fund 401	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Community Services	\$ 416,523	\$ 384,311	\$ 388,705	\$ 460,232	\$ 872,627
Transfers-Out	23,895		75,949	-	133,870
Refund of Prior Year Receipts	-	38,599	-	10,651	-
Total	\$ 440,418	\$ 422,910	\$ 464,654	\$ 470,883	\$ 1,006,497

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 currently flow to three schools: St. Bernadette, St. Mary, and Wm V. Fisher Catholic. Fairfield Christian Academy elected to receive their funding directly from ODE 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 2025
Public Preschool Budget**

Fund 439	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 1,056,005	\$ 804,015	\$ 609,034	\$ 583,084	\$ 484,827
Support Services - Pupils	9,604	4,039	5,241	4,452	22,684
Support Services - Instructional Staff	10,000	-	-	-	-
Support Services - Administration	-	-	1,529	12,889	14,920
Support Services - Transportation	2,403	518	1,772	-	1,731
Total	\$ 1,078,012	\$ 808,572	\$ 617,576	\$ 600,425	\$ 524,162

The State of Ohio provides funds to assist school districts in paying the cost of preschool programs for three and four year olds. Additional preschool slots were funded by the State in FY24 and FY25.

**Lancaster City Schools
 Fiscal Year 2025
 Data Communication Fund Budget**

Fund 451	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Function					
Support Services - Central	\$ 15,981	\$ 15,980	\$ 14,400	\$ 14,400	\$ 14,400

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 2025
 Student Wellness and Success Fund Budget**

Fund 467	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Support Services - Pupils	\$ -	\$ -	\$ -	\$ -	\$ 2,032,777

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 2025
Miscellaneous State Grants Fund Budget**

Fund 499	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 37,000	\$ 1,186	\$ -	\$ -	\$ -
Support Services - Pupils	-	-	-	-	49,259
Support Services - Oper & Maintnce	28,076	37,856	-	29,680	33,226
Support Services - Instructional Staff	-	-	-	-	17,933
Support Services - Transportation	-	-	-	-	43,312
Total	\$ 65,076	\$ 39,042	\$ -	\$ 29,680	\$ 143,730

This fund is used to account for various monies received from state agencies which are not classified elsewhere. The District has been awarded several security grants in recent years, an ADAMH K-12 prevention grant in FY21, a job training grant in FY23 (spent in FY24) and a drivers education grant in FY24 (to be spent during FY25).

**Lancaster City Schools
Fiscal Year 2025
Elementary and Secondary School Emergency Relief Fund Budget**

Fund 507	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ -	\$ 1,871,955	\$ 4,487,225	\$ 2,702,402	\$ 580,137
Special Instruction	-	1,169,459	902,833	203,765	-
Other Instruction	-	-	43,918	30,569	-
Support Services - Pupils	-	1,004,698	1,139,125	384,049	163,214
Support Services - Instructional Staff	-	317,147	325,390	373,039	132,313
Support Services - Fiscal	-	45,900	-	-	-
Support Services - Operations and Maintenance	-	187,422	100,000	297,087	57,811
Support Services - Transportation	-	60,220	69,968	32,528	9,568
Facilities - Capital Outlay	-	93,280	676,335	278,839	-
Community Services	-	-	-	2,821	44,408
Total	-	4,750,081	7,744,794	4,305,099	987,451

Elementary and Secondary School Emergency Relief Fund revenue was awarded in FY20 and FY21 to address the impact that the Novel Coronavirus Disease (COVID-19) had on K-12 education. This funding was part of several relief acts passed by the federal government. These funds will be used to expand our instructional technology, to address learning loss and to maintain a safe learning environment for our students and staff. The District exhausted these funds in FY24.

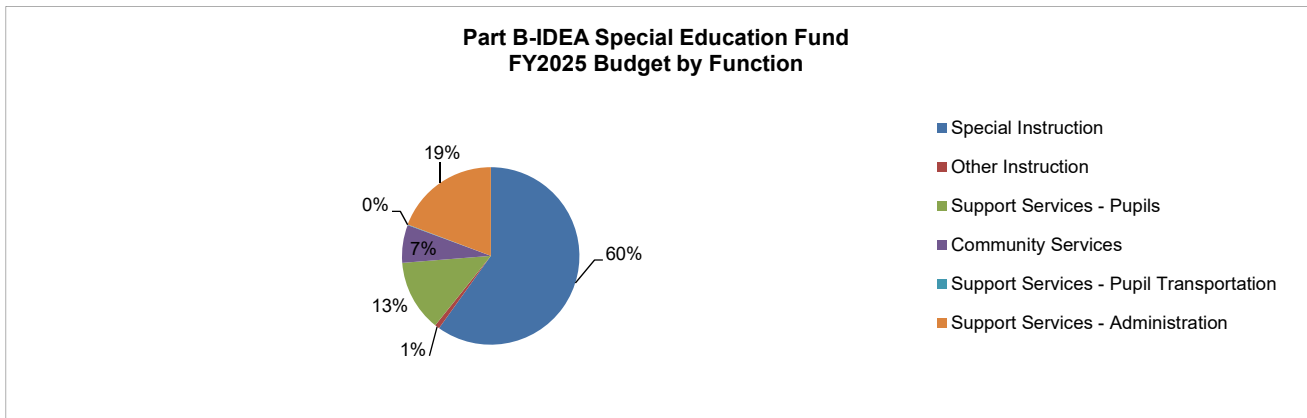
Lancaster City Schools
 Fiscal Year 2025
 Coronavirus Relief Fund Budget

Fund 510	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Function					
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 2025
Part B-IDEA Special Education Fund Budget**

Fund 516	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Function					
Special Instruction	\$ 1,136,727	\$ 1,033,190	\$ 986,264	\$ 966,373	\$ 1,017,467
Other Instruction	16,138	93,210	87,385	78,065	74,449
Support Services - Pupils	247,896	203,377	310,968	325,206	319,497
Support Services - Instructional Staff	-	-	-	-	19,512
Support Services - Administration	364,887	337,934	322,072	296,504	290,634
Support Services - Pupil Transportation	2,000	-	-	-	-
Community Services	130,691	127,712	127,402	101,366	89,467
Total	\$ 1,898,339	\$ 1,795,423	\$ 1,834,091	\$ 1,767,514	\$ 1,811,026



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 American Rescue Plan funds under IDEA in FY22 and FY23.

Proposed expenditure highlights for 2025:

- 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 2025
Carl Perkins Grant Fund Budget**

Fund 524	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Career and Technical Instruction	\$ 76,386	\$ 111,079	\$ 130,111	\$ 89,328	\$ 104,477
Support Services - Pupils	45,000	20,000	-	-	-
Support Services - Instructional Staff	5,000	578	854	217	257
Return Unspent Funds	-	-	5,951	-	-
Total	\$ 126,386	\$ 131,657	\$ 136,916	\$ 89,545	\$ 104,734

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 2025:

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

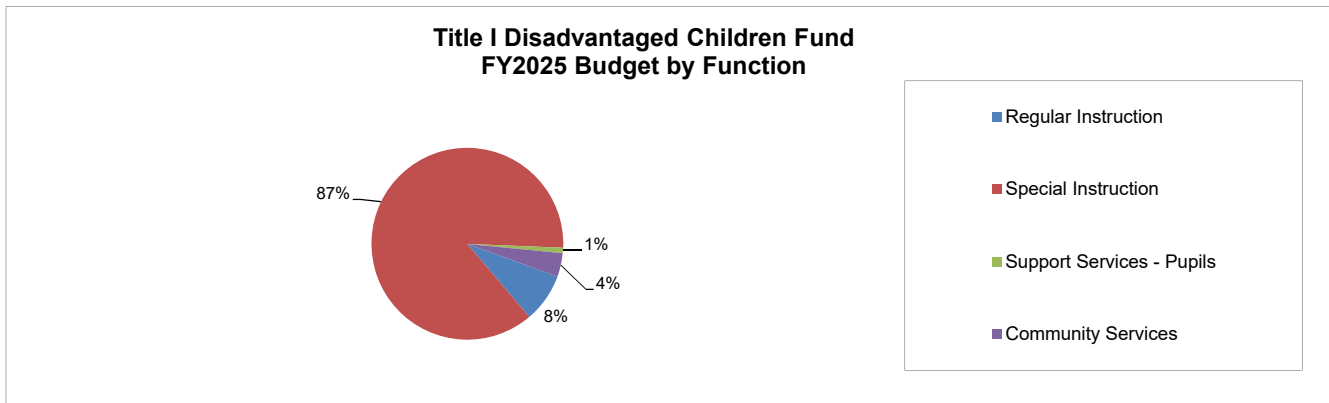
Lancaster City Schools
Fiscal Year 2025
Title I Supplemental School Improvement

Fund 536	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ -	\$ 80,530	\$ 18,461	\$ -	\$ -
Other Instruction	19,970	32,205	38,457	-	-
Support Services - Pupils	14,228	43,584	37,251	-	-
Support Services - Instructional Staff	(155)	42,702	-	-	-
Total	\$ 34,043	\$ 199,021	\$ 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 and will be exhausted in FY25.

**Lancaster City Schools
Fiscal Year 2025
Title I Disadvantaged Children Fund Budget**

Fund 572	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Function					
Regular Instruction	\$ 166,359	\$ 208,476	\$ 288,097	\$ 182,811	\$ 308,613
Special Instruction	1,745,156	1,480,068	1,455,965	1,618,621	1,544,201
Other Instruction	-	-	-	-	18,582
Support Services - Pupils	17,967	15,416	15,163	26,162	30,463
Support Services - Instructional Staff	1,500	1,669	84,855	451,119	452,984
Support Services - Administration	-	-	2,500	-	12,316
Community Services	80,451	78,095	51,803	52,247	55,498
Return Unspent Funds	-	1,626	-	-	-
Total	\$ 2,011,433	\$ 1,785,350	\$ 1,898,383	\$ 2,330,960	\$ 2,422,657



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 2025:

- 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.

**Lancaster City Schools
Fiscal Year 2025
Title IV- A**

Fund 584	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 58,495	\$ 154,377	\$ 23,750	\$ -	\$ -
Other Instruction	11,706	4,307	10,669	4,294	-
Support Services - Pupils	81,172	121,651	10,000	10,000	-
Support Services - Instructional Staff	21,057	16,766	10,000	-	-
Support Services - Oper & Maintnce	18,560	-	8,470	70,583	-
Support Services - Transportation	2,000	-	-	-	-
Community Services	30,108	26,253	14,324	12,021	-
Total	223,098	323,354	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 2025
 Early Childhood Special Education - IDEA Fund Budget**

Fund 587	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 60,390	\$ 56,713	\$ 58,727	\$ 43,890	\$ 42,107
Support Services - Pupils	-	-	-	3,343	32,824
Total	\$ 60,390	\$ 56,713	\$ 58,727	\$ 47,233	\$ 74,931

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

Proposed expenditure highlights for 2025:

Fund staffing costs for preschool education.

**Lancaster City Schools
Fiscal Year 2025
Improving Teacher Quality Title II-A Fund Budget**

Fund 590	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Support Services - Instructional Staff	\$ 287,267	\$ 288,367	\$ 132,027	\$ 201,554	\$ 233,569
Community Services	32,726	38,124	21,957	23,615	29,676
Total	\$ 319,993	\$ 326,491	\$ 153,984	\$ 225,169	\$ 263,245

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 2025
Miscellaneous Federal Grants**

Fund 599	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ -	\$ -	\$ -	\$ 2,074	\$ 6,867
Special Instruction	-	-	-	-	47,643
Other Instruction	-	-	-	-	18,975
Support Services - Pupils	-	-	-	2,679	16,821
Support Services - Instructional Staff	-	-	-	4,980	23,432
Support Services - Administrative	-	-	-	-	-
Support Services - Operations	-	40,669	20,191	4,917	57,781
Community Services	-	-	-	32	10,256
Total	\$ -	\$ 40,669	\$ 20,191	\$ 14,682	\$ 181,775

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

The District was awarded a Striving Readers grant as part of the Fairfield County ESC consortium for FY19 & FY20 (spent thru FY21). The District was awarded a safety grant in FY 23. The remainder of this grant was spent in FY 24.

Debt Service Fund

Fiscal Year 2025

**Lancaster City Schools
Fiscal Year 2025
Debt Service Fund Budget**

Fund 002	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Function					
Debt Service	\$ 8,570,000	\$ 8,545,931	\$ 8,671,991	\$ 8,776,549	\$ 19,522,743

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 2025:

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 2025

**Lancaster City Schools
Fiscal Year 2025
Permanent Improvement Fund Budget**

Fund 003	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Function					
Transportation	\$ -	\$ -	\$ 37,280	\$ -	\$ -
Support Services - Operations	-	-	-	47,101	-
Extracurricular Activities	-	41,482	185,449	55,978	441,758
Site Acquisition/Improvement Services	-	95,788	1,142,650	-	6,090
Building Acquisition/Improv	1,000,000	307,917	102,032	-	77,628
Transfer-out	-	-	2,162,398	-	-
Total	\$ 1,000,000	\$ 445,187	\$ 3,629,809	\$ 103,079	\$ 525,476

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 2025
Building Fund Budget**

Fund 004	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Architect and Engineering	\$ 50,000	\$ 137,346	\$ 344,295	\$ 1,759,211	\$ 1,304,924
Site Acquisition/Improv	-	12,988	2,941,545	2,293,413	-
Building Acquisition/Improv	650,000	9,711,015	1,966,693	183,524	1,075,003
Transfer-Out	-	1,661,693	4,247,583	56,556,873	1,335,938
Advance-Out	-	2,900,909	-	2,071,414	-
Total	\$ 700,000	\$ 14,423,951	\$ 9,500,116	\$ 62,864,435	\$ 3,715,865

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 2025:

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

**Lancaster City Schools
Fiscal Year 2025
Classroom Facilities Fund Budget**

Fund 010	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Architect and Engineering	\$ -	\$ 2,155,363	\$ 1,103,156	\$ 1,415,569	\$ 101,856
Site Acquisition/Improv	-	51,298	3,122,942	3,302	103,241
Building Acquisition/Improv	1,000,000	38,222,194	7,845,429	802,886	4,911,034
Refund/Transfer/Advance-out	-	2,233,284	-	2,071,414	-
Total	\$ 1,000,000	\$ 42,662,139	\$ 12,071,527	\$ 4,293,171	\$ 5,116,131

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. The amounts above represent expenditures for the high school, the last phase of construction. Planning began in FY21 with an estimated completion of August 2026.

Proposed expenditure highlights for 2025:

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

**Lancaster City Schools
Fiscal Year 2025
Capital Projects Fund**

Fund 070	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 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 2025:

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

Enterprise Funds

Fiscal Year 2025

Lancaster City Schools
Fiscal Year 2025
Special Enterprise Fund - Preschool

Fund 020	FY25	FY24	FY23	FY22	FY21
Object	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 57,132	\$ 53,798	\$ 9,251	\$ 8,976	\$ 6,419
Support Services - Pupils	25,404	352	64	32	-
Support Services - Staff	5,000	-	-	-	-
Support Services - Operations	-	-	491	-	2,600
Total	\$ 87,536	\$ 54,150	\$ 9,806	\$ 9,008	\$ 9,019

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 2025

**Lancaster City Schools
 Fiscal Year 2025
 Employee Benefits Self-Insurance Fund Budget**

Fund 024	FY25	FY24	FY23	FY22	FY21
Object	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Support Services - Central	\$ 21,700,000	\$ 19,300,567	\$ 19,225,270	\$ 13,335,454	\$ 14,960,802

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 2025

**Lancaster City Schools
Fiscal Year 2025
Special Trust Fund Budget**

Fund 007	FY25	FY24	FY23	FY22	FY21
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Community Services	\$ 5,600	\$ 3,350	\$ 2,896	\$ 7,940	\$ 710

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 2025
 Endowment Fund Budget**

Fund 008	FY25 Proposed Budget	FY24 Actual Expended	FY23 Actual Expended	FY22 Actual Expended	FY21 Actual Expended
Function					
Community Services	\$ 3,250	\$ 1,000	\$ 610	\$ -	\$ -

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