



# Lakota Financial Forecast

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# Overview



Purpose and Objectives



Change



Revenue



Expense



Planning

# Purposes and Objectives of the Forecast



Engage the Board of Education and community in long range planning and discussions of financial issues facing our schools.



To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. 5705.412, commonly known as the "412 certificate".



To provide a method for the Ohio Department of Education and Auditor of State to identify school districts with potential financial problems.

# Forecast Changes due to HB.96

- **ORC 5705.391 & OAC 3301-92-04**
  - Submission deadlines
    - FY26 Deadlines: 10.15.25 and 2.28.26
    - FY27 Forward: August 31<sup>and</sup> February 28 annually
  - Financial Forecast.
  - Piggy-Back Legislation.

# Change from the May submission

## Updated

### ■ Revenues:

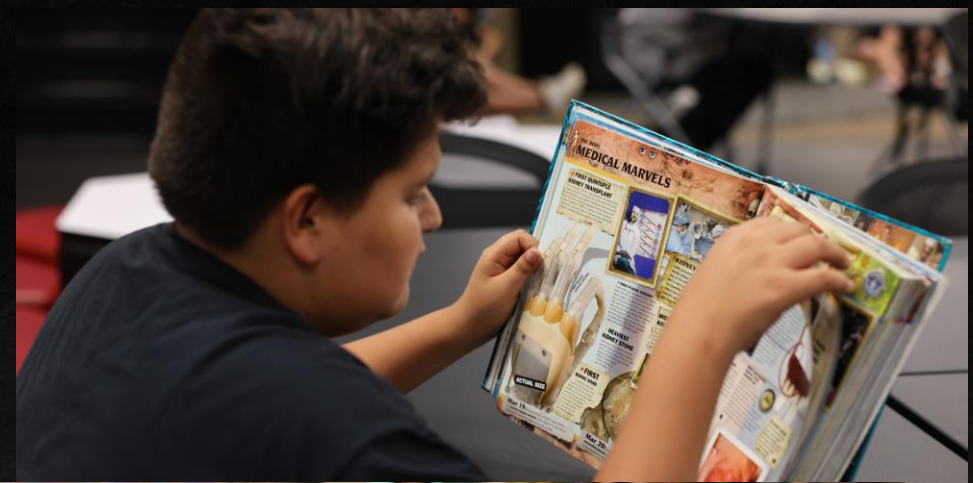
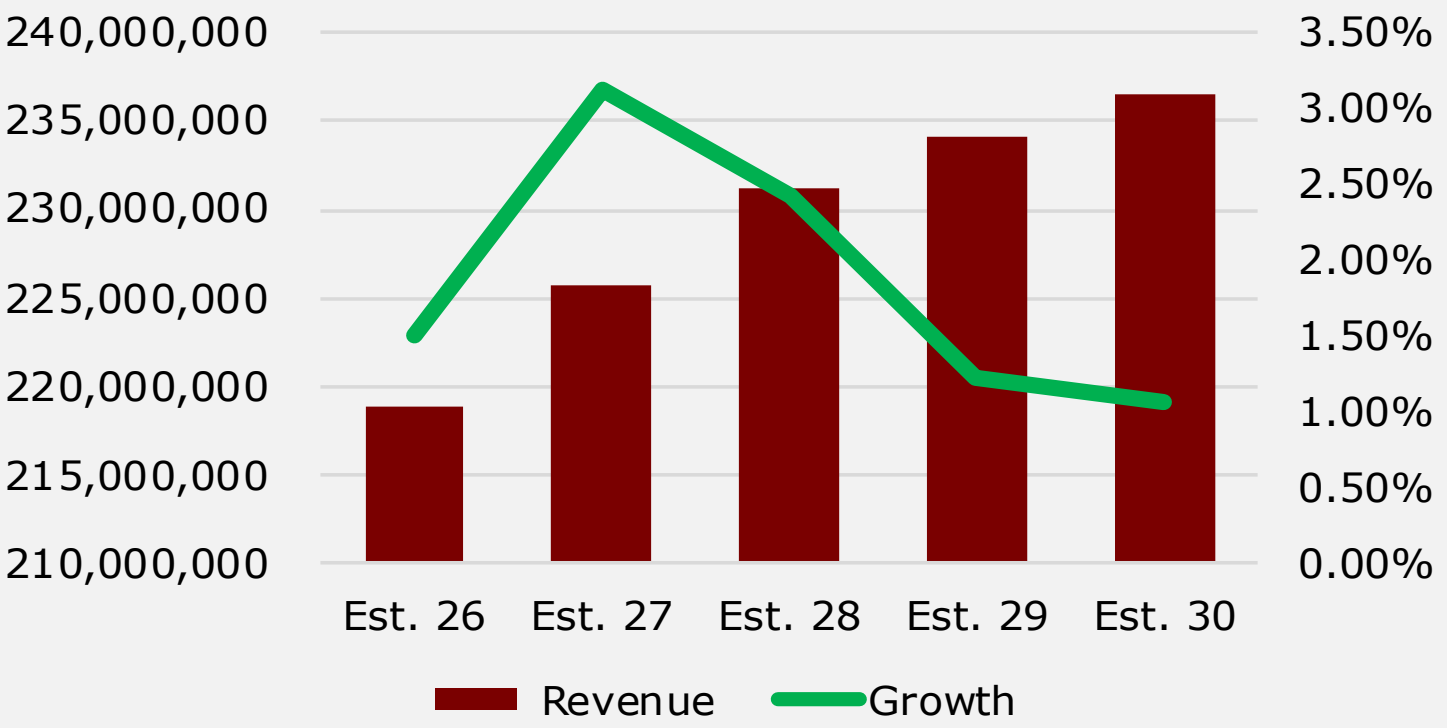
- State Aide – Guarantees Lakota \$18.1 in FY26 and \$24.4 in FY27.
- Other Revenues – Interest and State Tuitions.
- Levy Modeled FY29: Nov. 2028 – 3.6 mills.
- Homestead Exemption revenue.
- Tax Year 2026 Reappraisal – 15% Class 1 and 5% Class 2.

### ■ Expense:

- Staffing
- Healthcare – FY27-30
- Programming / Facilities
- Transfers

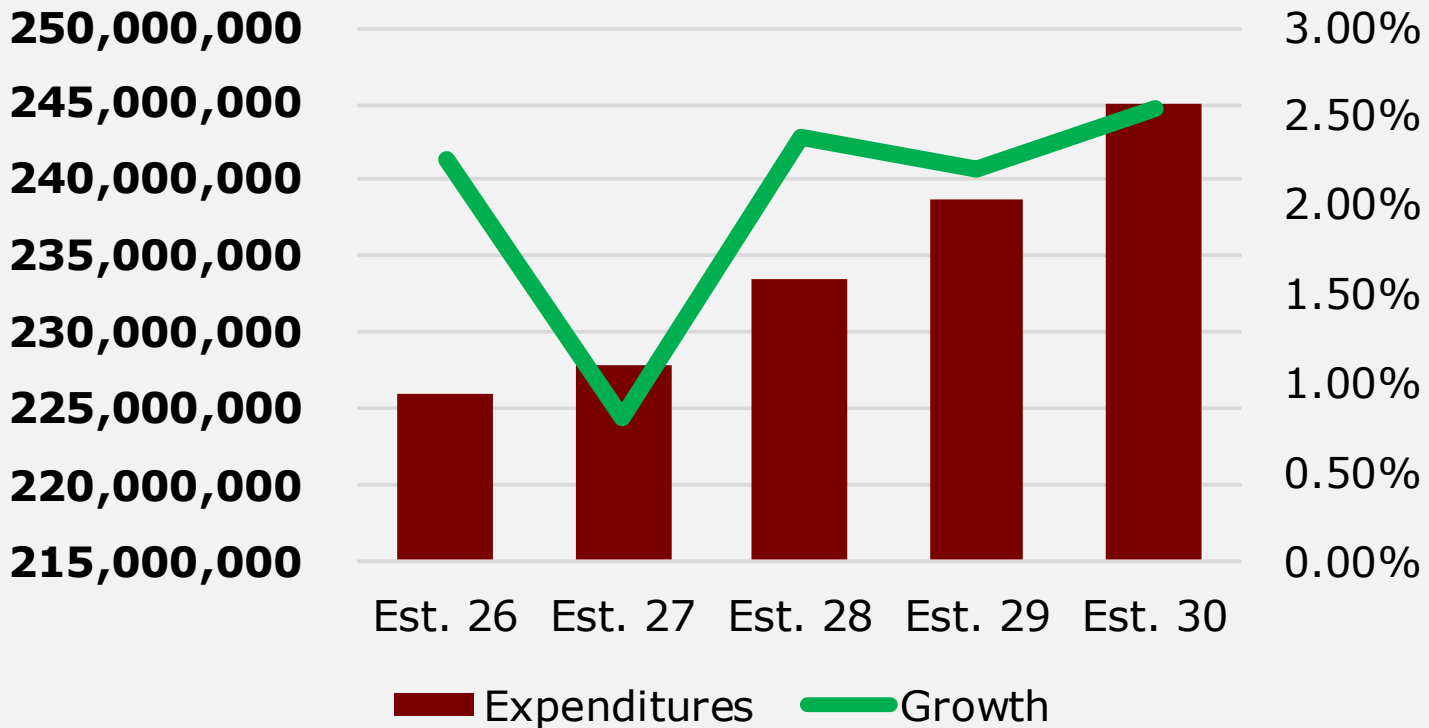
Revenue – 1.9% avg.

### Revenue to Growth



Expense – 2% avg.

## Expenditure to Growth



# Planning



Strategic  
Plan / Goals



Legislation



How we get  
there

# Fiscal Transparency

[www.lakotaonline.com/finances](http://www.lakotaonline.com/finances)



Master Facilities  
Plan



Budget &  
Appropriations



District  
Report Cards



Financial  
Publications



Five-Year  
Forecast



FY 2023  
Audit



Monthly  
Board Reports



Ohio  
Checkbook



Public  
Record Requests



Quality  
Profile



School  
Finance Videos



Strategic  
Plan





Questions?