

Lancaster City School District Fairfield County, Ohio



Prepared by the Treasurer's Office

Lancaster City Schools

**Budget for the Fiscal Year
July 1, 2026—June 30, 2027**

Lancaster City Schools
Fiscal Year 2027 Budget
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Introductory Section

Lancaster City School District

Lancaster, Ohio

Board of Education

Bryan Everitt	Member, President
Amy Eyman	Member, Vice-President
Lise Ricketts	Member
Dianne Garlinger	Member
Melony Rarick	Member

Administration

Nathan Hale	Superintendent (retiring 1/1/26)
Steve Spangler	Assistant Superintendent, Director of Human Resources
Julie L. Taylor	Treasurer
Jerry Rainey	Director of Business
Brenda Zeiders	Director of Special Education
Jennifer Woods	Director of Student Services
Dr. Jeromey Sheets	Director of Elementary Education/Asst Superintendent
Shannon Burke	Director of Secondary Education
Sarah Daugherty	Supervisor of Educational 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
Leigh Johnson	Medill Elementary
Evan Thomas	Mount Pleasant Elementary
Sandy Walker	Tallmadge Elementary
Jake Campbell	Tarhe Trails Elementary
Brianna Rife	Pre-School Coordinator

FY2027 APPROPRIATION RECAP

(as approved by the Board of Education through October 27, 2026)

Fund	Appropriation
001 - GENERAL FUND	\$ 105,781,901
002 - BOND RETIREMENT	8,760,000
003 - PERMANENT IMPROVEMENT	5,000,000
004 - BUILDING FUND	2,000,000
006 - FOOD SERVICE	4,206,315
007 - SPECIAL TRUST	5,600
008 - ENDOWMENT	3,000
010 - CLASSROOM FACILITIES	1,000,000
018 - PUBLIC SCHOOL SUPPORT	103,400
019 - OTHER GRANT	22,600
020 - PRESCHOOL TUITION	75,000
022 - DISTRICT AGENCY FUND	250,000
024 - EMPLOYEE BENEFITS SELF-INSURANCE FUND	23,250,000
034 - CLASSROOM FACILITIES MAINTENANCE	1,000,000
035 - TERMINATION BENEFITS	600,000
200 - STUDENT MANAGED STUDENT ACTIVITY	107,996
300 - DISTRICT MANAGED STUDENT ACTIVITY	509,580
439 - PUBLIC PRESCHOOL	986,000
451 - ONEnet CONNECTIVITY	18,525
499 - MISCELLANEOUS STATE GRANTS	153,630
516 - PART B - IDEA	1,847,128
524 - PERKINS GRANT	120,790
536 - TITLE I SCHOOL IMPROVEMENT	125,000
572 - TITLE I (Incl Expanding Opportunities for Each Child)	1,987,310
584 - TITLE IV (Incl Stronger Connections)	167,667
587 - EARLY CHILDHOOD SPECIAL EDUCATION - IDEA	53,481
590 - IMPROVING TEACHER QUALITY TITLE II-A	306,801
TOTAL ALL FUNDS	\$ 158,441,724



Treasurer's Office
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Lancaster, OH 43130
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740-687-7315

THE PLACE TO BE

October 27, 2026

Members of the Board of Education:

The Treasurer's Office is pleased to present for your approval the Fiscal Year 2027 Appropriations for the Lancaster City School District. These appropriations for the period July 1, 2026 to June 30, 2027 include all major funds under the direct control of the Lancaster City School District.

This document represents the seventeenth 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 2026-2027 is \$158,441,723. The General Fund budget of \$105,781,901 is a decrease of .8% from the prior year. A significant increase should be noted under Other Expenditures which includes Transfers/Advances Out to fund the District Capital Plan. Employees received a cost of living pay increase of 3% for fiscal year 2027 (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 2%; dental insurance premiums also increased 2%; but life insurance premiums remained the same at FY26 rates. These statistics are important, as personal services and fringe benefits make up 56.3% 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	FY27 Proposed	FY26 Actual	\$ Difference	% Difference
Personal Services	\$ 59,536,047	\$ 57,160,625	\$ 2,375,422	4.2%
Fringe Benefits	26,465,920	26,264,572	201,348	.8%
Purchased Services	10,893,285	9,051,523	1,841,762	20.3%
Supplies/Materials	4,881,757	3,705,011	1,176,746	31.8%
Capital Outlay	211,194	586,340	(375,146)	(64.0%)
Other	3,793,698	9,848,104	(6,054,406)	(61.5%)
Total	\$105,781,901	\$106,616,174	\$ (834,273)	(.8%)

Personal Services:

Personal Services increased 4.2%. As mentioned above, employees received a cost of living pay increase of 3% for fiscal year 2027. 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. .

Fringe Benefits:

Fringe Benefits increased .8%. Health insurance premiums increased 2% over FY26; Dental insurance premiums also increased 2%; there was no change in life insurance premiums. This category also includes retirement and Medicare expenditures which are in direct correlation to the FY27 salary amounts above. Fewer staff were on the insurance than in the previous year.

Purchased Services:

Purchased Services increased 20.3%. The increase is primarily due to increased costs of contracts for utilities (water/sewer, gas, electric, and telephone services) and tuition expenditures.

Supplies and Materials:

Supplies and Materials increased 31.8%. Textbook purchases are driving the increase this fiscal year.

Capital Outlay:

Capital Outlay expenditures decreased 64%. The decrease is expected due to moving some large capital expenditures to the PI fund in light of future operating deficits.

Other:

Other expenditures decreased 61.5%. The large decrease in this category is due to posting two fiscal years of transfers per the Capital Plan (FY25 & FY26) in FY26.

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 FY27 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.

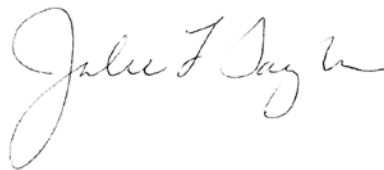
In the fall of 2015, voters approved the renewal of the District's income tax on a continuing basis. With the additional fiscal stability, the District was able to sell bonds in August 2016 to construct two new junior high schools. As with the elementary schools, this project was co-funded through the 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. Doors opened to students the first week of September 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 FY27 out of the 034 Facility Maintenance Fund now that the elementary and junior high buildings have been in operation for several years.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Julie L. Taylor".

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 5,700 K-12 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 housing grades 9 through 12. The District also provides Preschool services.

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 high schools. 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 opened in September 2026. This allowed the Stanbery campus career tech students to be relocated to the main campus.

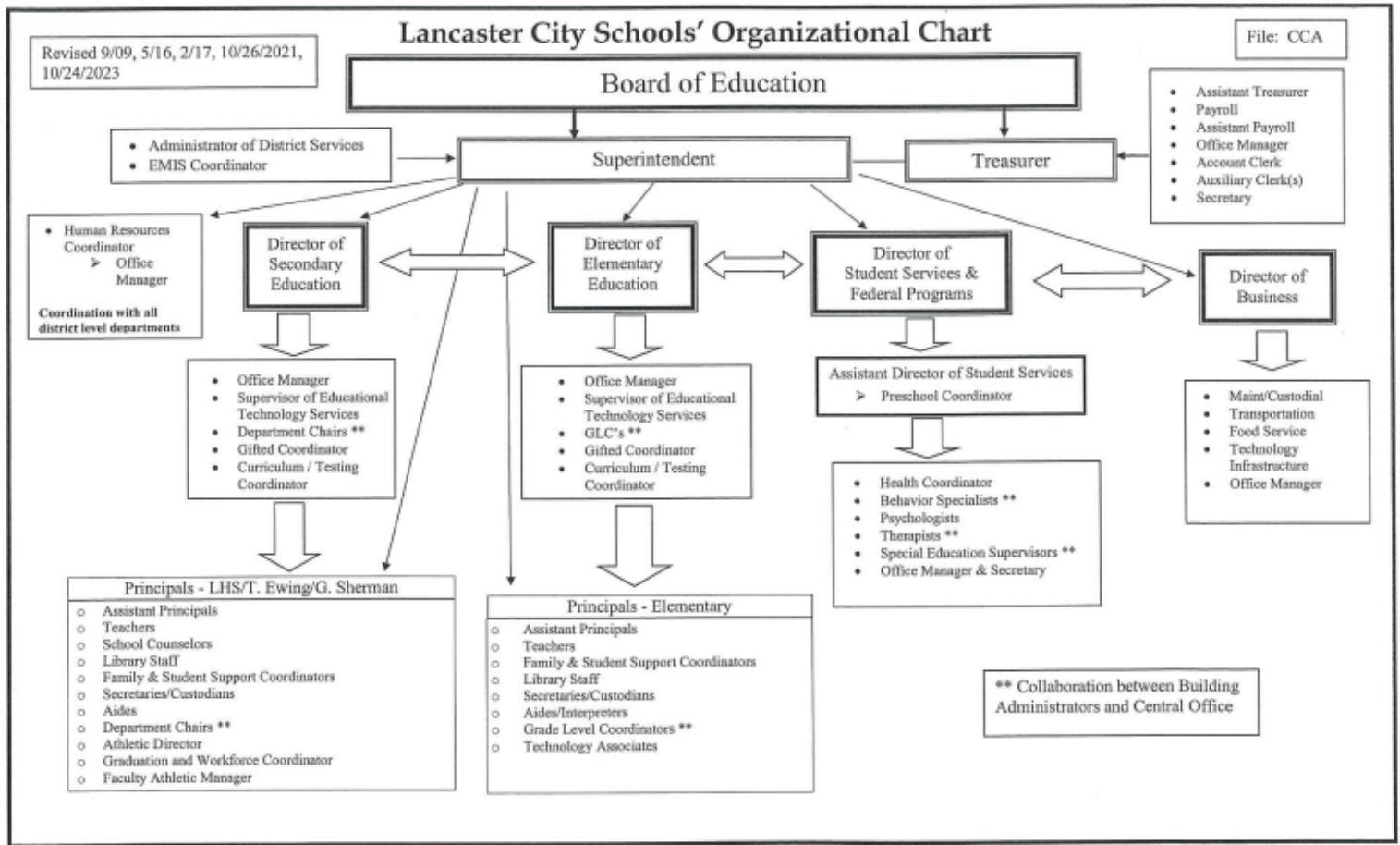
THE REPORTING ENTITY

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.

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.

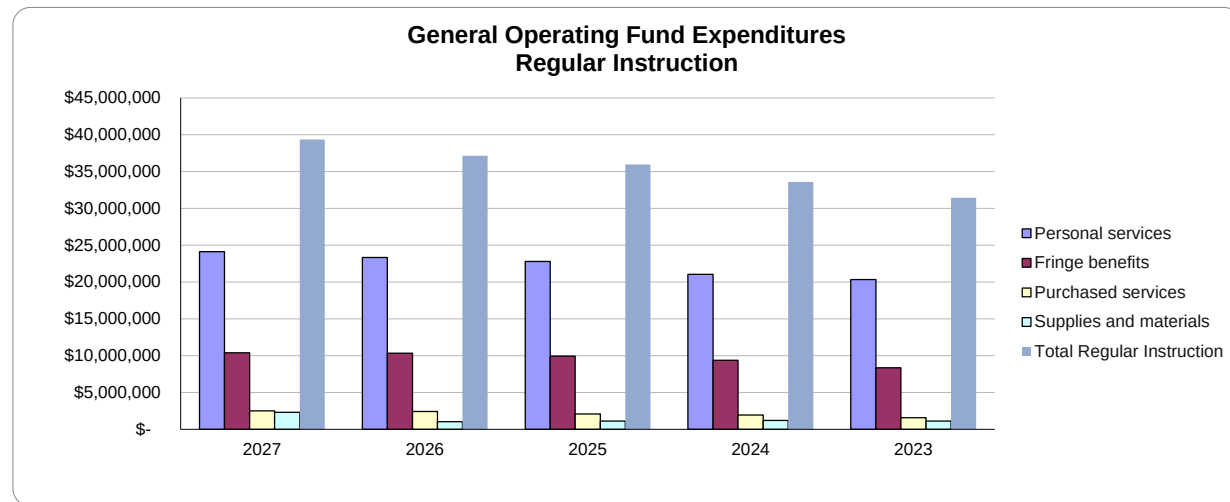


General Fund

Fiscal Year 2027

**Lancaster City Schools
Regular Instruction
Fiscal Year 2027
General Fund Budget**

Functions 1100/1900					
Object	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Personal services	\$ 24,118,473	\$ 23,325,586	\$ 22,810,907	\$ 21,035,517	\$ 20,348,215
Fringe benefits	10,380,893	10,324,657	9,926,972	9,365,709	8,349,279
Purchased services	2,520,471	2,426,767	2,085,430	1,932,716	1,585,273
Supplies and materials	2,313,594	1,049,391	1,113,569	1,213,053	1,110,077
Capital Outlay	-	25,000	19,700	24,916	49,249
Other	11,300	7,292	7,845	7,845	7,845
Total	\$ 39,344,731	\$ 37,158,693	\$ 35,964,422	\$ 33,579,756	\$ 31,449,938



Regular Instruction

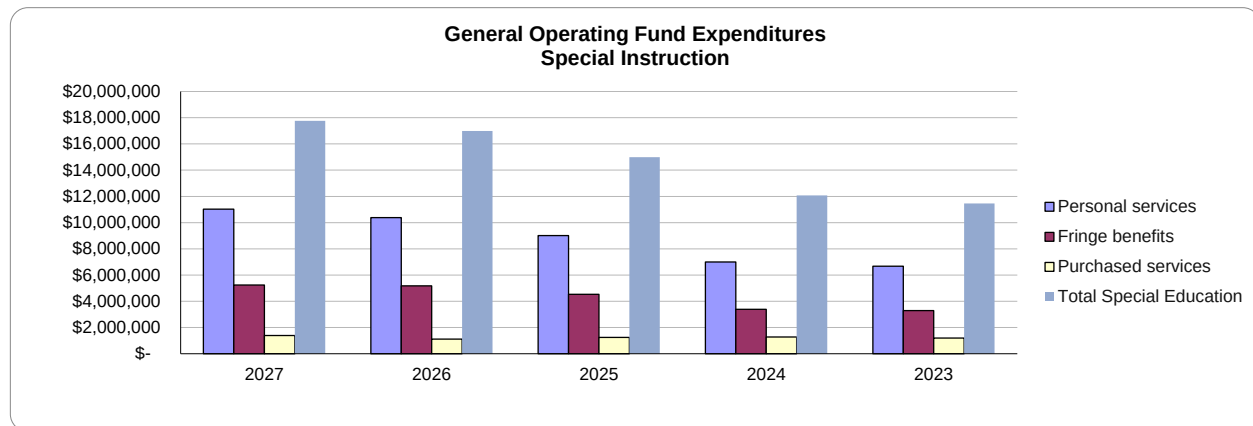
Teaching provided to students in order for them to learn the general curriculum.

Proposed expenditure highlights for 2027:

Fund 129 grade K-5 Elementary Teachers.
Fund 69.5 grade 6-8 Middle School Teachers.
Fund 72 grade 9-12 High School Teachers.
Fund 15.5 RTI Teachers.
Fund 1 Graduation & Workforce Coordinator.
Fund 1 Home Instruction Teacher.
Fund Summer School Teachers.
Fund payments for students court placed in other districts.
Fund textbook purchases.
Expenditures for school fee supplies are included as well.

**Lancaster City Schools
Special Instruction
Fiscal Year 2027
General Fund Budget**

Function 1200					
Object	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Personal services	\$ 11,032,456	\$ 10,376,478	\$ 9,012,214	\$ 7,001,771	\$ 6,676,407
Fringe benefits	5,238,451	5,171,779	4,524,416	3,390,982	3,298,825
Purchased services	1,395,482	1,115,764	1,244,874	1,272,505	1,190,370
Supplies and materials	93,428	109,329	211,771	298,358	293,740
Capital Outlay	-	216,868	-	105,562	-
Other	-	-	-	719	-
Total	\$ 17,759,817	\$ 16,990,218	\$ 14,993,274	\$ 12,069,897	\$ 11,459,343



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.

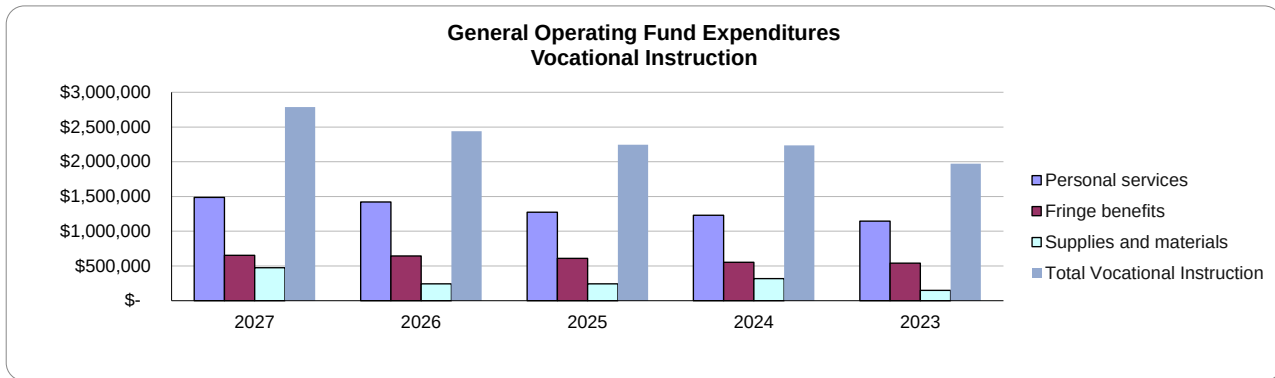
Special instruction also funds programs for students who are gifted and talented.

Proposed expenditure highlights for 2027:

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 59 SLD Intervention Specialists (teachers) for students with disabilities - grades K-12.
Fund 10.65 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 4 Teachers for gifted programs.
Fund 2.8 English as a Second Language teachers.
Fund 70 aides (48 special education; 14 instructional; and 8 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 2027
General Fund Budget**

Function 1300	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Object					
Personal services	\$ 1,487,705	\$ 1,419,712	\$ 1,274,754	\$ 1,228,550	\$ 1,145,182
Fringe benefits	652,185	645,301	609,632	553,872	540,175
Purchased services	143,200	102,425	108,001	121,183	137,122
Supplies and materials	474,955	241,463	244,201	319,475	148,711
Capital outlay	30,000	31,777	7,074	13,208	-
Other	-	-	-	291	-
Total	\$ 2,788,045	\$ 2,440,678	\$ 2,243,662	\$ 2,236,578	\$ 1,971,190



Vocational Instruction

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

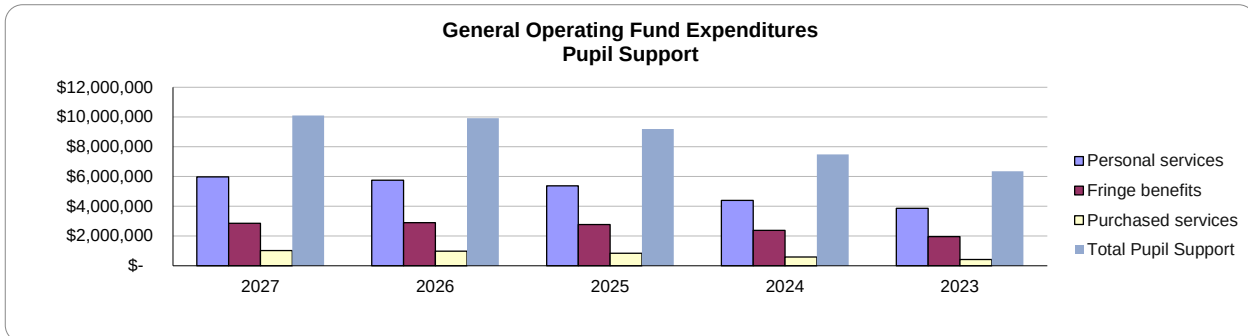
Proposed expenditure highlights for 2027:

Fund 17 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 2027
General Fund Budget**

Function 2100		FY26 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Object						
Personal services	\$	5,983,322	\$ 5,754,142	\$ 5,372,046	\$ 4,395,905	\$ 3,863,172
Fringe benefits		2,853,654	2,898,774	2,773,982	2,384,938	1,961,400
Purchased services		1,030,273	982,212	845,513	594,863	418,907
Supplies and materials		234,297	285,411	202,347	113,178	116,231
Total	\$	10,101,547	\$ 9,920,540	\$ 9,193,888	\$ 7,488,884	\$ 6,359,711



Pupil Support

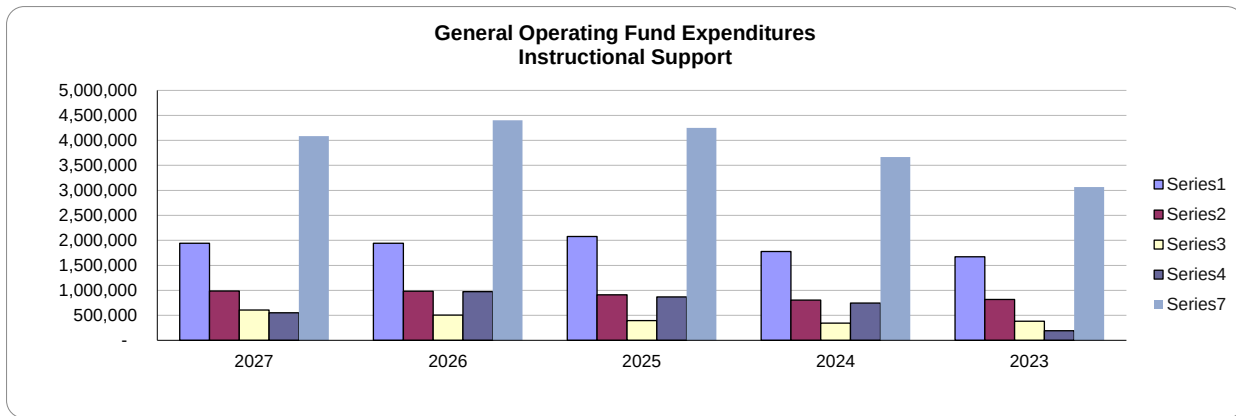
Pupil support expenditures include: school psychological services, speech/language therapy, occupational therapy, physical therapy, guidance and counseling services, and school health services. HB166 created Fund 467 (Student Wellness & Success) and allows Districts to move qualifying expenditures from 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 2027:

Fund 9 grade 7-12 Guidance Counselors.
Fund 1.5 Guidance Counselor Secretaries.
Fund 5.8 grade K-12 Psychologists.
Fund 1 grade K-12 Nurse .
Fund 1 LPN .
Fund 10 grade K-12 Health Care Assistant .
Fund 12.1 grade K-12 Speech/Language Pathologists.
Fund 5 Occupational Therapists & 3 Occupational Therapists Assistants.
Fund 11 Social Services Coordinator .
Fund 2 Adaptive PE teacher.
Fund 10 Study Hall Monitors.
Fund 3.8 Behavior Specialists & 15 Behavior Technicians
Fund graduation expenditures.
Fund gifted materials and test scoring services.
Fund contracted RN, speech pathology/audiology, attendance/social work services.

Lancaster City Schools
Support Services - Instructional Staff
Fiscal Year 2027
General Fund Budget

Function 2200		FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Object						
Personal services	\$	1,941,980	\$ 1,942,158	\$ 2,075,675	\$ 1,775,249	\$ 1,672,248
Fringe benefits		986,236	981,406	908,326	802,973	818,137
Purchased services		606,170	504,895	394,859	341,966	381,432
Supplies and materials		548,927	972,972	869,741	746,138	192,258
Other		935	685	935	810	1,885
Total	\$	4,084,248	\$ 4,402,115	\$ 4,249,536	\$ 3,667,136	\$ 3,065,960



Instructional Support

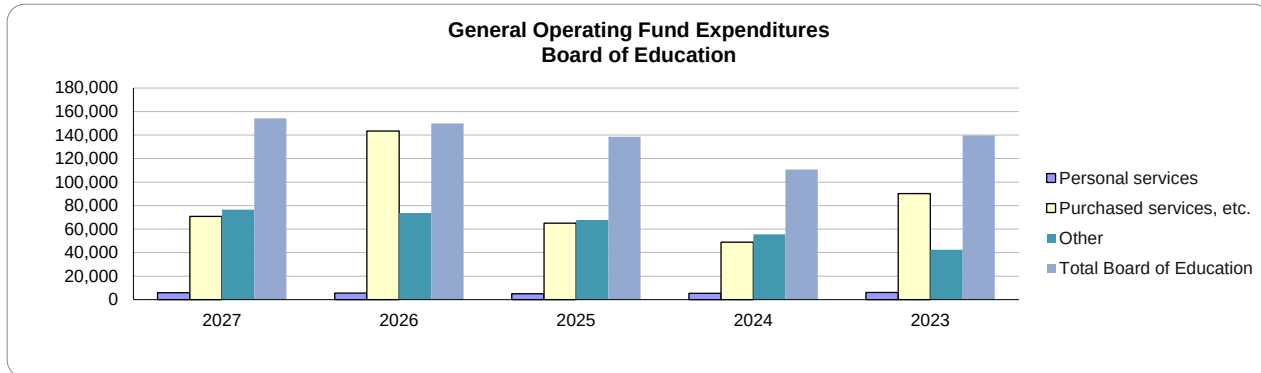
These services are provided to assist the instruction of students and to provide professional development opportunities to teachers. Examples include library and media services, curriculum services and mentoring services.

Proposed expenditure highlights for 2027:

Fund 1 Vocational Programs Assistant Principal.
Fund 1 Vocational Programs Secretaries.
Fund 4 Maintenance Technology Positions.
Fund 3 Certificated Media Personnel.
Fund 8 Library Associates/Tech Associates.
Fund 7 Instructional Coaches.
Fund Science of Reading Stipends (\$220,400 in FY25; \$44,400 in FY26).
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 2027
General Fund Budget**

Function 2300					
Object	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Personal services	\$ 6,000	\$ 5,650	\$ 5,050	\$ 5,450	\$ 6,125
Fringe benefits	927	864	731	827	919
Purchased services	70,800	69,838	65,041	48,931	90,181
Other	76,515	73,620	67,799	55,443	42,447
Total	\$ 154,242	\$ 149,972	\$ 138,621	\$ 110,650	\$ 139,672



Board of Education

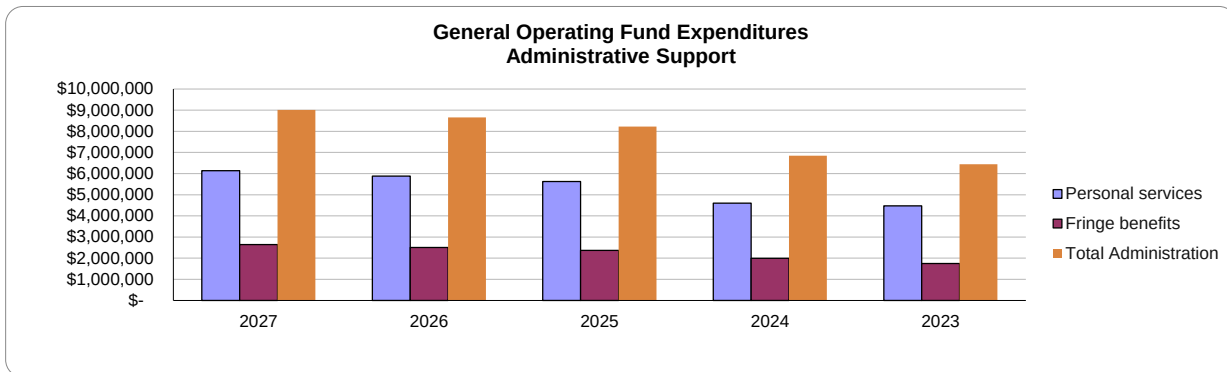
The Board of Education, consisting of five (5) elected members, is the policy making body. The Board directly employs the Superintendent and Treasurer. Their actions are binding as the contracting authority under Ohio Law.

Proposed expenditure highlights for 2027:

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 2027
General Fund Budget**

Function 2400					
Object	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Personal services	\$ 6,138,130	\$ 5,877,970	\$ 5,630,361	\$ 4,600,923	\$ 4,475,699
Fringe benefits	2,644,911	2,504,250	2,367,944	1,991,185	1,744,307
Purchased services	126,621	184,778	123,125	142,919	118,673
Supplies and materials	37,573	28,282	35,245	55,002	45,190
Other	68,000	64,535	63,780	58,483	60,209
Total	\$ 9,015,234	\$ 8,659,815	\$ 8,220,455	\$ 6,848,511	\$ 6,444,077



Administration

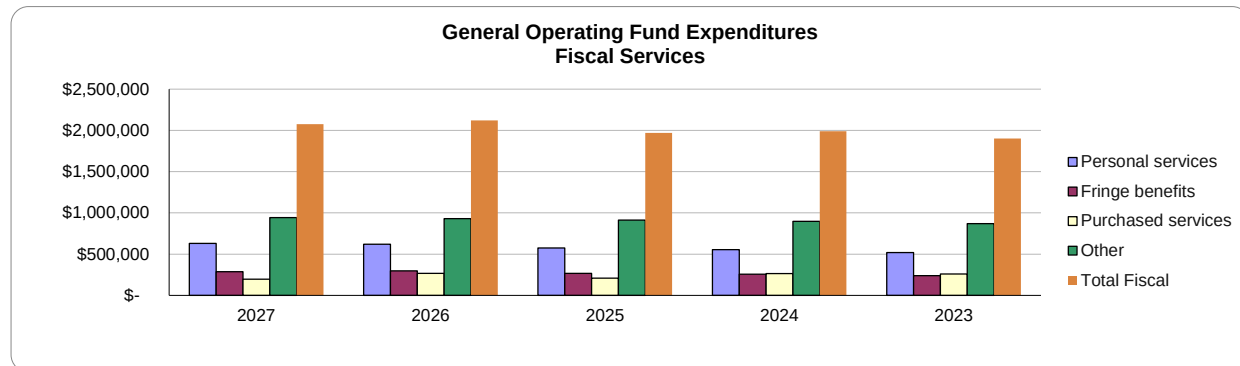
The administrative organization includes the Superintendent, his staff, building principals and their staff.

Proposed expenditure highlights for 2027:

Fund 1 Superintendent.
Fund 1 Supervisory of Technology.
Fund 1 Student Services Director.
Fund 1 Special Education Director.
Fund 2 Curriculum Directors (Elementary/Secondary).
Fund 21 Assistant Principals/Supervisors.
Fund 1 Testing Coordinator.
Fund 1 Student Support -Secondary.
Fund 1 Secretaries to the superintendent.
Fund 9 Elementary, middle school, and high school principals.
Fund 22.5 Secretaries to the principals and 2 to Special Education.
Fund 3 District-wide Secretaries.

**Lancaster City Schools
Support Services - Fiscal Services
Fiscal Year 2027
General Fund Budget**

Function 2500					
Object	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Personal services	\$ 630,420	\$ 619,849	\$ 573,509	\$ 554,038	\$ 518,716
Fringe benefits	287,009	296,308	267,860	257,108	238,995
Purchased services	197,400	268,178	209,125	264,324	259,497
Supplies and materials	18,500	5,530	6,476	17,023	16,662
Other	942,151	930,516	912,817	897,326	868,808
Total	\$ 2,075,480	\$ 2,120,380	\$ 1,969,788	\$ 1,989,819	\$ 1,902,677



Fiscal Services

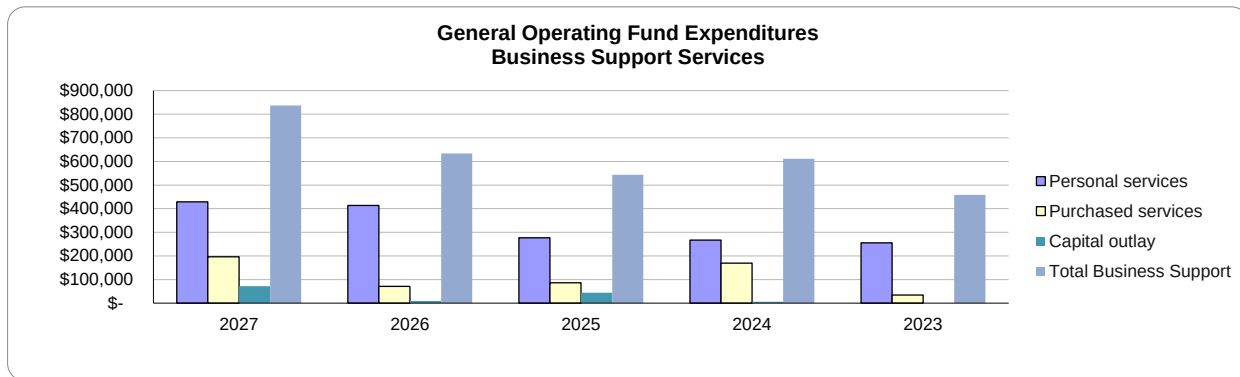
The Department consists of the Treasurer (reporting to the Board of Education), Assistant Treasurer and a staff of four. Primary responsibilities include processing all payroll and benefits, accounts payable, accounts receivable, the Comprehensive Annual Financial Report (CAFR), the Popular Annual Financial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

Proposed expenditure highlights for 2027:

Fund 1 Treasurer.
Fund 1 Assistant Treasurer.
Fund 1.5 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 2027
General Fund Budget**

Functions 2600/5000s		FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Object						
Personal services	\$	429,376	\$ 413,707	\$ 277,259	\$ 267,412	\$ 255,134
Fringe benefits		121,401	126,498	127,482	152,081	149,716
Purchased services		195,993	71,437	85,836	169,644	34,440
Supplies and materials		17,970	13,306	8,852	16,630	18,797
Capital outlay		72,180	9,200	44,215	5,400	-
Total	\$	836,920	\$ 634,148	\$ 543,643	\$ 611,169	\$ 458,087



Business Services

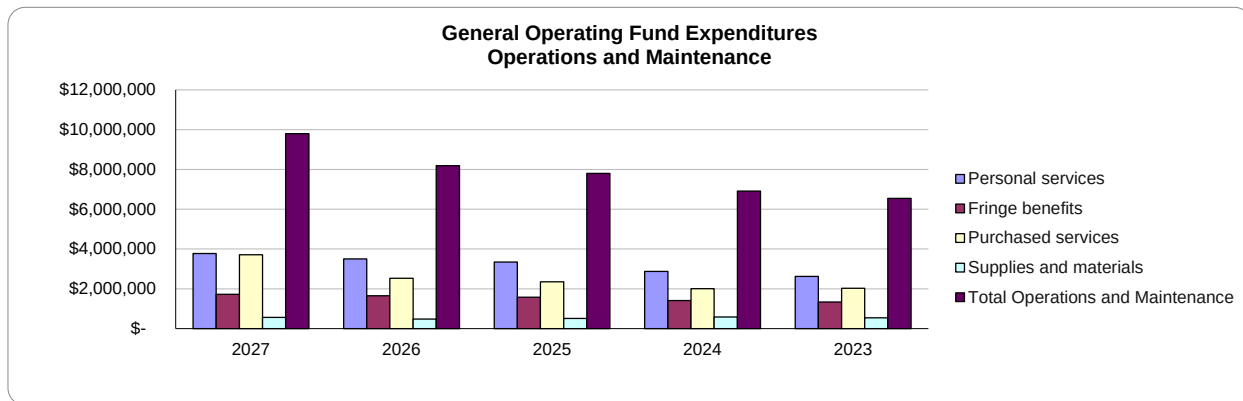
Primary responsibilities include direction of all non-instructional support services including buildings and grounds maintenance, facility planning and pupil transportation.

Proposed expenditure highlights for 2027:

- Fund 1 Director of Business.
- Fund 1 Assistant 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 2027
General Fund Budget**

Function 2700					
Object	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Personal services	\$ 3,771,308	\$ 3,498,078	\$ 3,346,780	\$ 2,870,605	\$ 2,628,892
Fringe benefits	1,728,432	1,647,428	1,579,550	1,415,548	1,335,821
Purchased services	3,709,704	2,527,331	2,347,959	2,009,797	2,025,201
Supplies and materials	567,203	476,094	516,123	588,034	539,022
Capital outlay	27,044	36,368	6,217	31,265	16,358
Total	\$ 9,803,691	\$ 8,185,300	\$ 7,796,630	\$ 6,915,248	\$ 6,545,294



Operations and Maintenance

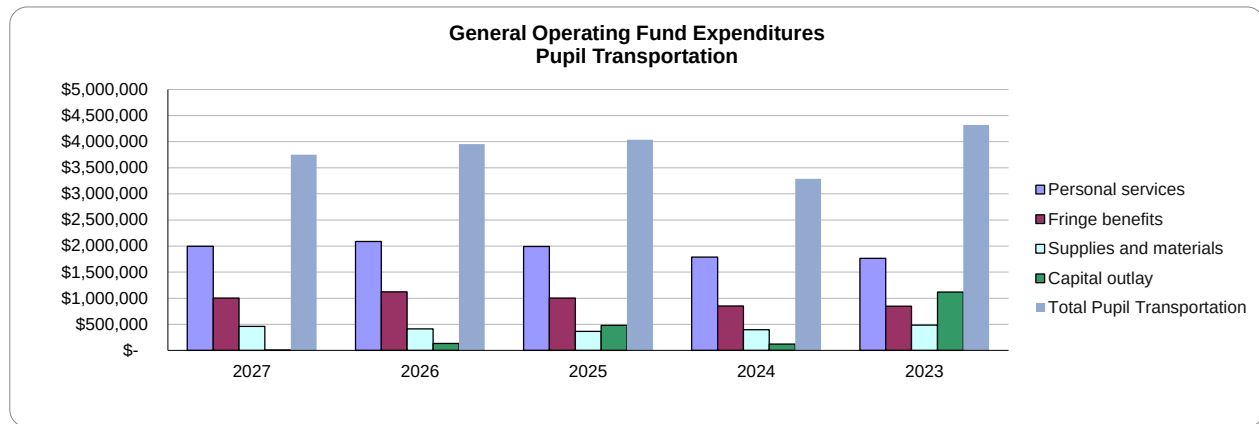
Under the Director of Business, buildings are maintained and improved, facilities are renovated or expanded and all grounds are maintained.

Proposed expenditure highlights for 2027:

Fund 1 Maintenance supervisor.
Fund 2 Custodial/Maintenance secretaries.
Fund 10 Maintenance Workers.
Fund 41 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 2027
General Fund Budget**

Function 2800					
Object	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Personal services	\$ 1,997,425	\$ 2,085,943	\$ 1,990,140	\$ 1,789,352	\$ 1,763,930
Fringe benefits	1,002,268	1,122,929	1,001,357	848,941	848,147
Purchased services	287,200	199,056	200,913	131,034	105,069
Supplies and materials	461,360	413,178	363,932	394,696	485,324
Capital outlay	2,820	131,232	481,078	122,562	1,116,500
Total	\$ 3,751,073	\$ 3,952,338	\$ 4,037,419	\$ 3,286,585	\$ 4,318,970



Pupil Transportation

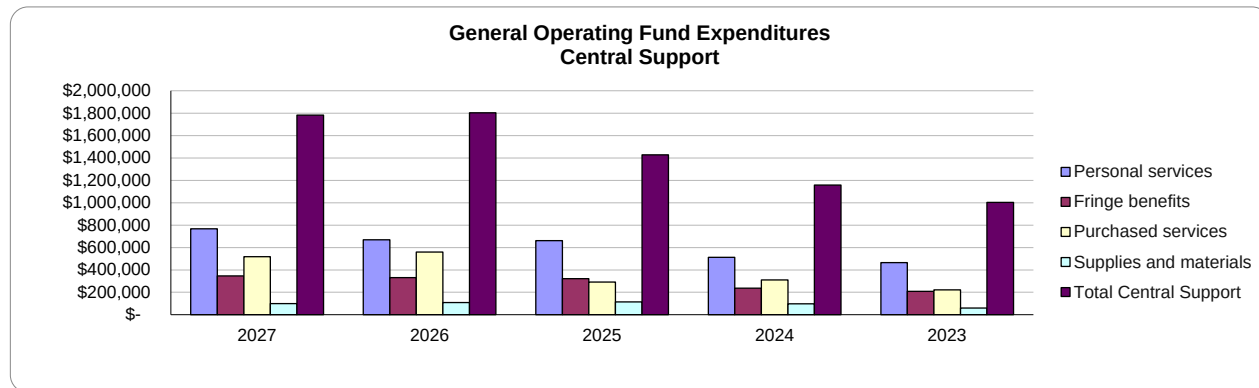
The state of Ohio requires all school districts to provide transportation for children grades K - 8 living more than two miles from the school they attend. The state also requires the district to provide transportation to children living in the district attending non-public schools within the district.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

Proposed expenditure highlights for 2027:

Fund 1 Transportation Supervisor.
Fund 1 Assistant Transportation Supervisor.
Fund 2 Transportation secretaries.
Fund 30 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 2027
General Fund Budget**

Function 2900					
Object	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Personal services	\$ 767,207	\$ 668,685	\$ 661,305	\$ 512,765	\$ 465,715
Fringe benefits	346,403	331,146	321,282	235,911	208,347
Purchased services	518,535	558,842	292,241	311,148	222,591
Supplies and materials	99,608	109,349	114,491	96,328	59,648
Capital outlay	50,650	135,894	38,285	643	46,186
Total	\$ 1,782,403	\$ 1,803,916	\$ 1,427,603	\$ 1,156,796	\$ 1,002,488



Central Support

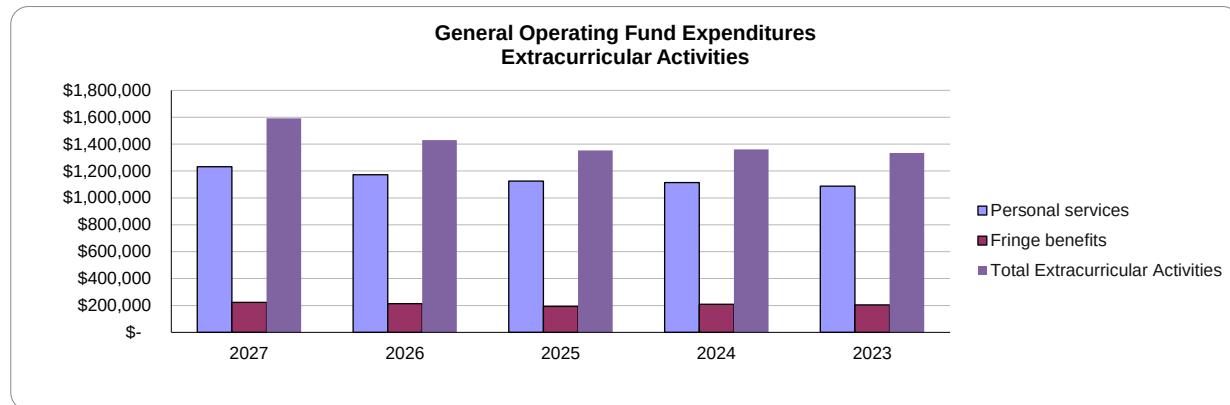
Data processing services, human resources, computer assistance and community information services are provided to all sites in the district.

Proposed expenditure highlights for 2027:

Fund .5 Human Resources Director.
Fund 1 Human Resources Coordinator.
Fund 2.5 Human Resources Office Managers.
Fund 1 Curriculum Office Manager
Fund 1 E.M.I.S. Coordinator.
Fund 1 Central Registration Office Manager.
Fund 1 Technology Infrastructure Supervisor.
Fund 1 Assistant Technology Infrastructure Supervisor.
Fund 1 Database and Network Manager.
Fund data processing/internet services through the Licking Area Computer Association.
Fund staffing/recruiting/placement services.
Fund data processing computer supplies/equipment.
Fund landline and cell phone services.

**Lancaster City Schools
Extracurricular Activities
Fiscal Year 2027
General Fund Budget**

Function 4000		FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Object						
Personal services	\$	1,232,245	\$ 1,172,668	\$ 1,125,311	\$ 1,115,068	\$ 1,087,484
Fringe benefits		223,150	213,231	193,283	208,430	204,502
Purchased services		91,437	40,000	31,667	31,667	38,492
Supplies and materials		14,343	706	772	3,120	1,408
Capital Outlay		28,500	-	-	-	-
Other		2,440	3,070	1,650	2,315	2,575
Total	\$	1,592,113	\$ 1,429,675	\$ 1,352,683	\$ 1,360,599	\$ 1,334,460



Extracurricular Activities

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

Proposed expenditure highlights for 2027:

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 2027
General Fund Budget**

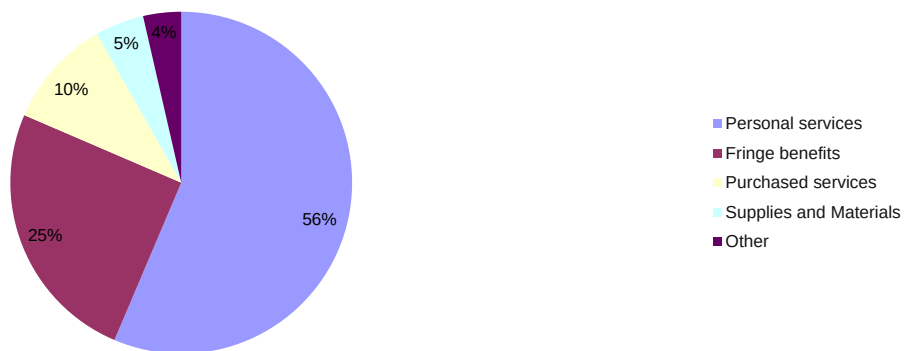
Function 7000	FY27 Proposed Budget	FY26 Actual Budget	FY25 Actual Budget	FY24 Actual Budget	FY23 Actual Budget
Object					
Transfers Out	\$ 2,692,357	\$ 8,768,387	\$ 2,599,690	\$ 4,404,068	\$ 6,887,559
Advances Out	-	-	-	-	2,900,909
Refund of Prior Yr Receipts	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	51,500
Total	\$ 2,692,357	\$ 8,768,387	\$ 2,599,690	\$ 4,404,068	\$ 9,839,969

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	\$ 105,781,901	\$ 106,616,174	\$ 94,731,314	\$ 85,725,695	\$ 86,291,835
General Fund by Object					
Personal services	\$ 59,536,047	\$ 57,160,625	\$ 54,155,311	\$ 47,152,604	\$ 44,906,918
Fringe benefits	26,465,920	26,264,572	24,602,817	21,608,505	19,698,570
Purchased services	10,893,285	9,051,523	8,034,583	7,372,694	6,607,249
Supplies and materials	4,881,757	3,705,011	3,687,520	3,861,036	3,027,069
Capital outlay	211,194	586,340	596,568	303,556	1,228,293
Other	3,793,698	9,848,104	3,654,515	5,426,581	10,823,737
Total General Fund	\$ 105,781,901	\$ 106,616,174	\$ 94,731,314	\$ 85,724,977	\$ 86,291,835

**General Operating Fund
FY2027 Total Appropriations**



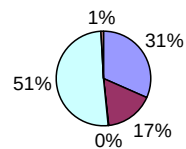
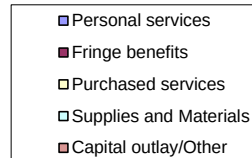
Special Revenue Funds

Fiscal Year 2027

Lancaster City Schools
Fiscal Year 2027
Food Services Fund Budget

Fund 006					
Object	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Personal services	\$ 1,329,121	\$ 1,320,205	\$ 1,305,618	\$ 1,188,020	\$ 1,161,658
Fringe benefits	699,819	691,760	682,426	622,333	611,625
Purchased services	7,453	6,536	19,637	11,286	8,712
Supplies and Materials	2,133,347	1,902,740	1,978,020	1,639,021	1,477,592
Other	36,575	18,096	19,444	14,974	17,767
Total	\$ 4,206,315	\$ 3,939,337	\$ 4,005,145	\$ 3,475,634	\$ 3,277,354

**Food Services Fund
FY2027 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 2027
Public School Fund Budget

Fund 018	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 3,800	\$ -	\$ -	\$ 498	\$ 350
Special Instruction	-	-	-	128	-
Vocational Instruction	1,100	-	-	-	-
Other Non-Instructional Services	98,500	67,417	67,001	85,137	69,018
Co-Curricular Activities	-	-	2,039	-	-
Transfers Out	-	-	1,816	-	-
Total	\$ 103,400	\$ 67,417	\$ 70,856	\$ 85,763	\$ 69,368

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 2027
Other Grant Funds Budget

Fund 019						
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended	
Regular Instruction	\$ 3,274	\$ 18,144	\$ 19,425	\$ 6,327	\$ 9,329	
Special Instruction	200	5,610	5,138	896	3,478	
Vocational Instruction	-	-	-	-	-	
Support Services - Pupils	-	-	1,000	-	-	
Support Services - Instructional Staff	19,126	875	-	-	-	
Total	\$ 22,600	\$ 24,629	\$ 25,563	\$ 7,223	\$ 12,807	

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 2027
Facility Maintenance Fund Budget

Fund 034	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Support Services - Fiscal Operation and Maintenance	\$ 6,300 993,700	\$ 7,778 472,803	\$ 8,797 489,672	\$ 8,753 184,899	\$ 8,805 293,148
Total	\$ 1,000,000	\$ 480,581	\$ 498,469	\$ 193,652	\$ 301,953

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 2027
Termination Benefits Fund Budget

Fund 035	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 474,800	\$ 392,818	\$ 255,592	\$ 266,941	\$ 207,003
Special Instruction	36,500	73,244	79,350	175,362	34,023
Vocational Instruction	-	-	56,437	-	31,765
Support Services - Pupils	20,300	-	3,354	55,195	-
Support Services - Staff	7,100	19,118	-	-	-
Support Services - Administration	-	40,279	31,111	32,483	69,332
Support Services - Fiscal	-	-	-	7,982	-
Support Services - Operation and Maintenance	18,300	12,555	-	13,184	553
Support Services - Pupil Transportation	-	-	-	-	3,936
Support Services - Central	-	-	24,873	-	-
Non-Instructional	-	39,182	29,322	4,807	-
Sport Oriented Activities	43,000	-	-	15,230	-
Community Services	-	-	-	-	-
Total	\$ 600,000	\$ 577,196	\$ 480,039	\$ 571,184	\$ 346,612

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 2027
Student Managed Student Activity Fund Budget

Fund 200					
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Non-Instructional Services	\$ 107,586	\$ 73,980	\$ 75,843	\$ 65,639	\$ 65,052
Transfer-out	410	7,825	11,010	6,456	5,566
Total	\$ 107,996	\$ 81,805	\$ 86,852	\$ 72,095	\$ 70,618

Student Managed Activity Funds include Student Council, National Honor Society, Foreign Language Clubs, Class Funds, etc. These funds have active student participation with administrative involvement, often involving a student body, student president, student treasurer, and faculty advisor.

Lancaster City Schools
Fiscal Year 2027
District Managed Student Activity Fund Budget

Fund 300					
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Special Instruction	\$ 6,100	\$ 5,240	\$ 5,052	\$ 6,588	\$ 8,488
Academic Oriented Activities	114,300	88,861	60,400	52,880	94,514
Sport Oriented Activities	389,180	347,423	323,023	379,303	283,029
Transfer-out	-	-	-	-	-
Total	\$ 509,580	\$ 441,524	\$ 388,475	\$ 438,771	\$ 386,031

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 2027
Auxiliary Services Fund Budget

Fund 401					
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Community Services	\$ -	\$ 108,823	\$ 429,431	\$ 384,311	\$ 388,705
Transfers-Out	-	-	28,319		75,949
Refund of Prior Year Receipts	-	7,913	-	38,599	-
Total	\$ -	\$ 116,736	\$ 457,750	\$ 422,910	\$ 464,654

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. The remaining schools elected to receive their funding directly starting in FY26.

**Lancaster City Schools
Fiscal Year 2027
Public Preschool Budget**

Fund 439	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 978,922	\$ 835,016	\$ 972,847	\$ 804,015	\$ 609,034
Support Services - Pupils	1,078	1,550	1,909	4,039	5,241
Support Services - Instructional Staff	5,000	-	6,688	-	-
Support Services - Administration	-	-	-	-	1,529
Support Services - Transportation	1,000	-	1,236	518	1,772
Total	\$ 986,000	\$ 836,566	\$ 982,680	\$ 808,572	\$ 617,576

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 2027
Data Communication Fund Budget

Fund 451						
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended	
Support Services - Staff	\$ 18,525	\$ 18,525	\$ 15,929	\$ 15,980	\$ 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 2027
Miscellaneous State Grants Fund Budget

Fund 499					
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Regular Instruction	\$ 98,270	\$ 35,753	\$ 11,150	\$ 1,186	\$ -
Support Services - Pupils	29,137	1,362	5,123	-	-
Support Services - Administration	13,217	-	-	-	-
Support Services - Oper & Maintnce			28,076	37,856	-
Support Services - Instructional Staff	-	-	-	-	-
Support Services - Transportation	13,006	28,344	-	-	-
Total	\$ 153,630	\$ 65,459	\$ 44,349	\$ 39,042	\$ -

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 and a drivers education grant in FY24 that will be exhausted in FY 27. The District received a Kindergarten Camp Grant for summer, 2026.

Lancaster City Schools
Fiscal Year 2027
Elementary and Secondary School Emergency Relief Fund Budget

Fund 507	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ -	\$ -	\$ -	\$ 1,871,955	\$ 4,487,225
Special Instruction	-	-	-	1,169,459	902,833
Other Instruction	-	-	-	-	43,918
Support Services - Pupils	-	-	-	1,004,698	1,139,125
Support Services - Instructional Staff	-	-	-	317,147	325,390
Support Services - Fiscal	-	-	-	45,900	-
Support Services - Operations and Maintenance	-	-	-	187,422	100,000
Support Services - Transportation	-	-	-	60,220	69,968
Facilities - Capital Outlay	-	-	-	93,280	676,335
Community Services	-	-	-	-	-
Total	-	-	-	4,750,081	7,744,794

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 2027
Part B-IDEA Special Education Fund Budget

Fund 516	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 886,929	\$ 859,906	\$ 942,982	\$ 1,033,190	\$ 986,264
Other Instruction	121,908	106,967	100,159	93,210	87,385
Support Services - Pupils	284,646	247,736	211,876	203,377	310,968
Support Services - Administration	414,267	364,242	339,595	337,934	322,072
Support Services - Pupil Transportation	2,000	-	126	-	-
Community Services	137,378	92,527	124,178	127,712	127,402
Total	\$ 1,847,128	\$ 1,671,378	\$ 1,718,916	\$ 1,795,423	\$ 1,834,091

**Part B-IDEA Special Education Fund
FY2027 Budget by Function**



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 2027:

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 2027
Carl Perkins Grant Fund Budget

Fund 524	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Career and Technical Instruction	\$ 85,790	\$ 52,253	\$ 94,993	\$ 111,079	\$ 130,111
Support Services - Pupils	35,000	59,365	41,321	20,000	-
Support Services - Instructional Staff	-	7,840	2,555	578	854
Return Unspent Funds	-	-	-	-	5,951
Total	\$ 120,790	\$ 119,458	\$ 138,869	\$ 131,657	\$ 136,916

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 2027:

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

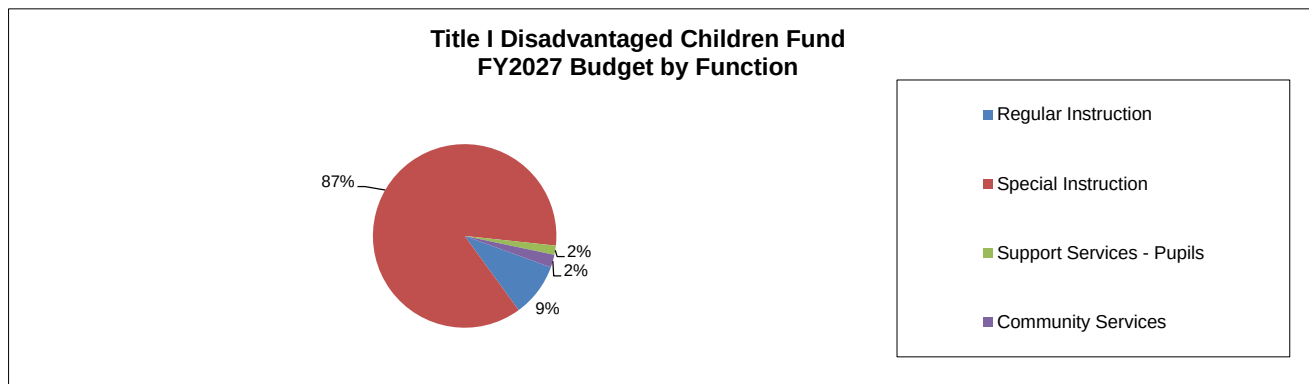
Lancaster City Schools
Fiscal Year 2027
Title I Supplemental School Improvement

Fund 536	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ -	\$ -	\$ 30,375	\$ 80,530	\$ 18,461
Special Instruction	125,000	-	-	-	-
Other Instruction	-	-	19,970	32,205	38,457
Support Services - Pupils	-	-	14,228	43,584	37,251
Support Services - Instructional Staff	-	-	-	42,702	-
Total	\$ 125,000	\$ -	\$ 64,573	\$ 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 exhausted in FY25 and then approved again in FY27.

Lancaster City Schools
Fiscal Year 2027
Title I Disadvantaged Children Fund Budget

Fund 572					
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Regular Instruction	\$ 187,180	\$ 132,235	\$ 170,208	\$ 208,476	\$ 288,097
Special Instruction	1,721,807	1,529,641	1,625,684	1,480,068	1,455,965
Support Services - Pupils	32,174	-	18,536	15,416	15,163
Support Services - Instructional Staff	1,500	1,500	1,500	1,669	84,855
Support Services - Administration	-	-	-	-	2,500
Community Services	44,649	48,236	60,150	78,095	51,803
Return Unspent Funds	-	-	-	1,626	-
Total	\$ 1,987,310	\$ 1,711,612	\$ 1,876,078	\$ 1,785,350	\$ 1,898,383



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.

Proposed expenditure highlights for 2027:

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 2027
Title IV- A

Fund 584	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 68,616	\$ 39,267	\$ 49,432	\$ 154,377	\$ 23,750
Other Instruction	24,134	18,619	2,386	4,307	10,669
Support Services - Pupils	8,898	37,727	70,717	121,651	10,000
Support Services - Instructional Staff	25,462	18,436	644	16,766	10,000
Support Services - Oper & Maintnce	22,800	23,402	18,227	-	8,470
Support Services - Transportation	-	-	-	-	-
Community Services	17,757	22,354	28,898	26,253	14,324
Total	167,667	159,805	170,304	323,354	77,213

The District was awarded a Title IV-A grant for student support and academic enrichment starting in FY18.
The District was also awarded a Stronger Connections Grant in FY24.

Lancaster City Schools
Fiscal Year 2027
Early Childhood Special Education - IDEA Fund Budget

Fund 587	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 53,481	\$ 45,067	\$ 51,602	\$ 56,713	\$ 58,727

This federal grant is specifically for preschool special education programming.

Proposed expenditure highlights for 2027:

Fund staffing costs for preschool education.

Lancaster City Schools
Fiscal Year 2026
Improving Teacher Quality Title II-A Fund Budget

Fund 590					
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Support Services - Instructional Staff	\$ 274,583	\$ 295,645	\$ 163,340	\$ 288,367	\$ 132,027
Community Services	32,218	39,086	32,944	38,124	21,957
Total	\$ 306,801	\$ 334,731	\$ 196,284	\$ 326,491	\$ 153,984

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 2027
Miscellaneous Federal Grants

Fund 599	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services - Pupils	-	-	-	-	-
Support Services - Instructional Staff	-	-	-	-	-
Support Services - Operations	-	-	2,233	40,669	20,191
Community Services	-	-	-	-	-
Total	\$ -	\$ -	\$ 2,233	\$ 40,669	\$ 20,191

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

The District was awarded a safety grant in FY 22. The remainder of this grant was spent in FY 25.

Debt Service Fund

Fiscal Year 2027

**Lancaster City Schools
Fiscal Year 2027
Debt Service Fund Budget**

Fund 002	FY27	FY26	FY25	FY24	FY23
Function	Proposed	Actual	Actual	Actual	Actual
	Budget	Expended	Expended	Expended	Expended
Debt Service	\$ 8,760,000	\$ 8,577,297	\$ 8,550,799	\$ 8,545,931	\$ 8,671,991

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 2027:

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 2027

Lancaster City Schools
Fiscal Year 2026
Permanent Improvement Fund Budget

Fund 003	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Transportation	\$ -	\$ -	\$ -	\$ -	\$ 37,280
Support Services - Pupils	-	-	\$ 162,690	-	-
Support Services - Operations	-	-	58,422	-	-
Support Services - Staff	1,150,000	347,000	-	-	-
Extracurricular Activities	-	65,095	2,545	41,482	185,449
Site Acquisition/Improvement Services	30,000	510,165	528,455	95,788	1,142,650
Building Acquisition/Improv	3,820,000	44,666	166,487	307,917	102,032
Transfer-out	-	-	-	-	2,162,398
Total	\$ 5,000,000	\$ 966,926	\$ 918,599	\$ 445,187	\$ 3,629,809

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 2027
Building Fund Budget**

Fund 004	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Architect and Engineering	\$ 100,000	\$ 64,897	\$ 126,028	\$ 137,346	\$ 344,295
Site Acquisition/Improv	-	-	-	12,988	2,941,545
Building Acquisition/Improv	1,900,000	2,970,347	5,799,382	9,711,015	1,966,693
Transfer-Out	-	-	-	1,661,693	4,247,583
Advance-Out	-	-	-	2,900,909	-
Total	\$ 2,000,000	\$ 3,035,244	\$ 5,925,410	\$ 14,423,951	\$ 9,500,116

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 2027:

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

**Lancaster City Schools
Fiscal Year 2027
Classroom Facilities Fund Budget**

Fund 010					
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Architect and Engineering	\$ -	\$ 347,944	\$ 530,328	\$ 2,155,363	\$ 1,103,156
Site Acquisition/Improv	1,000,000	-	-	51,298	3,122,942
Building Acquisition/Improv		13,684,076	21,238,880	38,222,194	7,845,429
Refund/Transfer/Advance-out	-	-	-	2,233,284	-
Total	\$ 1,000,000	\$ 14,032,020	\$ 21,769,208	\$ 42,662,139	\$ 12,071,527

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 2027:

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

**Lancaster City Schools
Fiscal Year 2027
Capital Projects Fund**

Fund 070	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended
Function					
Building Acquisition/Improv	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer-Out	-	-	-	-	10,671,577
	\$ -	\$ -	\$ -	\$ -	\$ 10,671,577

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 2027:

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

Enterprise Funds

Fiscal Year 2027

Lancaster City Schools
Fiscal Year 2027
Special Enterprise Fund - Preschool

Fund 020						
	FY27	FY26	FY25	FY24	FY23	
Object	Proposed	Actual	Actual	Actual	Actual	
	Budget	Expended	Expended	Expended	Expended	
Special Instruction	\$ 55,500	\$ 32,468	\$ 20,165	\$ 53,798	\$ 9,251	
Support Services - Pupils	19,500	96	227	352	64	
Support Services - Operations	-	-	2,157	-	491	
Total	\$ 75,000	\$ 32,564	\$ 22,549	\$ 54,150	\$ 9,806	

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 2027

Lancaster City Schools
Fiscal Year 2027
Employee Benefits Self-Insurance Fund Budget

Fund 024	FY27	FY26	FY25	FY24	FY23
Object	Proposed	Actual	Actual	Actual	Actual
	Budget	Expended	Expended	Expended	Expended
Support Services - Central	\$ 23,250,000	\$ 22,648,584	\$ 21,556,095	\$ 19,300,567	\$ 19,225,270

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 2027

Lancaster City Schools
Fiscal Year 2027
Special Trust Fund Budget

Fund 007						
Function	FY27 Proposed Budget	FY26 Actual Expended	FY25 Actual Expended	FY24 Actual Expended	FY23 Actual Expended	
Community Services	\$ 5,600	\$ 400	\$ 1,316	\$ 3,350	\$ 2,896	

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 2027
Endowment Fund Budget

Fund 008	FY27	FY26	FY25	FY24	FY23
Function	Proposed	Actual	Actual	Actual	Actual
	Budget	Expended	Expended	Expended	Expended
Community Services	\$ 1,500	\$ -	\$ -	\$ 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.

Agency Funds

Fiscal Year 2027

Lancaster City Schools
Fiscal Year 2027
District Agency Fund Budget

Fund 022	FY27	FY26	FY25	FY24	FY23
Function	Proposed Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 18,068	\$ 17,640	\$ 17,296	\$ 16,716	\$ 15,485
Operation/Maintenance of Plant Services	4,517	4,410	4,324	4,179	5,000
Other Miscellaneous Use of Funds	<u>227,415</u>	<u>278,061</u>	<u>217,346</u>	<u>183,859</u>	<u>215,594</u>
Total	\$ 250,000	\$ 300,111	\$ 238,966	\$ 204,754	\$ 236,079

The District Agency Fund is used for Worker's Compensation transactions. The fund is used to account for those assets held by the school district as a agent for that governmental entity.

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

<i>Advance -</i>	Money sent from one fund to another where the intent is to repay the initial fund.
<i>Appropriation-</i>	Method of identifying how available funds will be used for a particular time period, usually a one-year period.
<i>Collaborative -</i>	A program designed to benefit both organizations in a public/public or public/private partnership.
<i>Effective Tax Rate -</i>	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.
<i>Fiscal Year -</i>	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.
<i>Function -</i>	A method of identifying how money is spent based upon its specific purpose, for example, instruction.
<i>Fund -</i>	A general method of identifying an amount of money used for a similar and particular purpose.
<i>Fund Balance -</i>	The amount remaining in any fund that is free from obligation for the specific year.
<i>Grant -</i>	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.
<i>Individual Education Plan (IEP) -</i>	Plan for students receiving special education services. The plan lays out services to be received and expectations for the student (required by federal law).
<i>Inside Tax Mills -</i>	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