

Permanent Appropriations

Presented by:

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Treasurer/CFO

9/12/2022



What are Appropriations?

- Appropriations are the spending levels set by the Board of Education, i.e. budget
- Before expenditures can be made, temporary appropriations at a minimum must be approved
 - *Board approved Temporary Appropriations at its June 20, 2022 meeting*
- If temporary appropriations are adopted, permanent appropriations must be adopted within 3 months
- Permanent appropriations can be modified throughout the year

Overview of Request

- Approval at Fund Object level
 - Fund detail
 - General, Food Services, Bond Retirement, Federal grants, etc.
 - Object detail
 - Salaries, benefits, materials & supplies, etc.

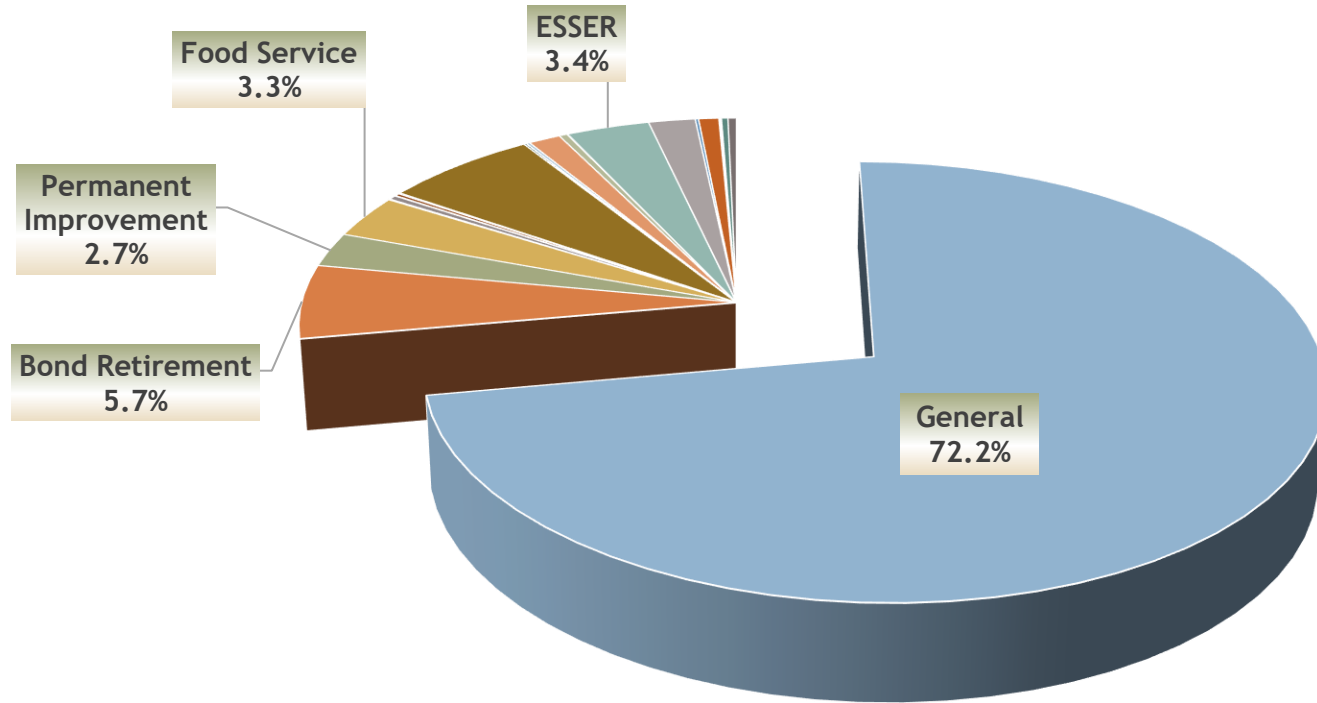
FUND #	FUND DESCRIPTION	FY 2023 APPROPRIATIONS	% OF TOTAL
001	General	\$ 196,520,914	72.2%
002	Bond Retirement	\$ 15,555,078	5.7%
003	Permanent Improvement	\$ 7,236,707	2.7%
006	Food Service	\$ 8,980,709	3.3%
007	Special Trust	\$ 198,000	0.1%
009	Uniform School Supplies	\$ 863,163	0.3%
014	Rotary - Internal Services	\$ 115,450	0.0%
018	Public School Support	\$ 501,997	0.2%
019	Other Grant	\$ 243,937	0.1%
024	Employee Benefits - Self Insurance	\$ 17,425,000	6.4%
027	Workmans Compensation - Self Insurance	\$ 272,001	0.1%
031	Underground Storage Tank	\$ 22,000	0.0%
200	Student Managed Activity	\$ 410,571	0.2%
300	District Managed Activity	\$ 3,612,945	1.3%
401	Auxiliary Services	\$ 934,045	0.3%
499	Miscellaneous State Grants	\$ 65,500	0.0%
507	ESSER	\$ 9,334,429	3.4%
516	IDEA Part B Grant	\$ 5,224,202	1.9%
551	Title III Limited English Proficiency	\$ 367,937	0.1%
572	Title I-A Disadvantaged Children	\$ 2,264,424	0.8%
584	Title IV-A Student Support	\$ 133,533	0.0%
587	IDEA Early Childhood Special Education	\$ 148,581	0.1%
590	Title II-A Improving Teacher Quality	\$ 730,959	0.3%
599	Miscellaneous Federal Grants	\$ 950,000	0.3%
	GRAND TOTALS	\$ 272,112,082	100%

Recap by Fund

Recap by Fund & Object

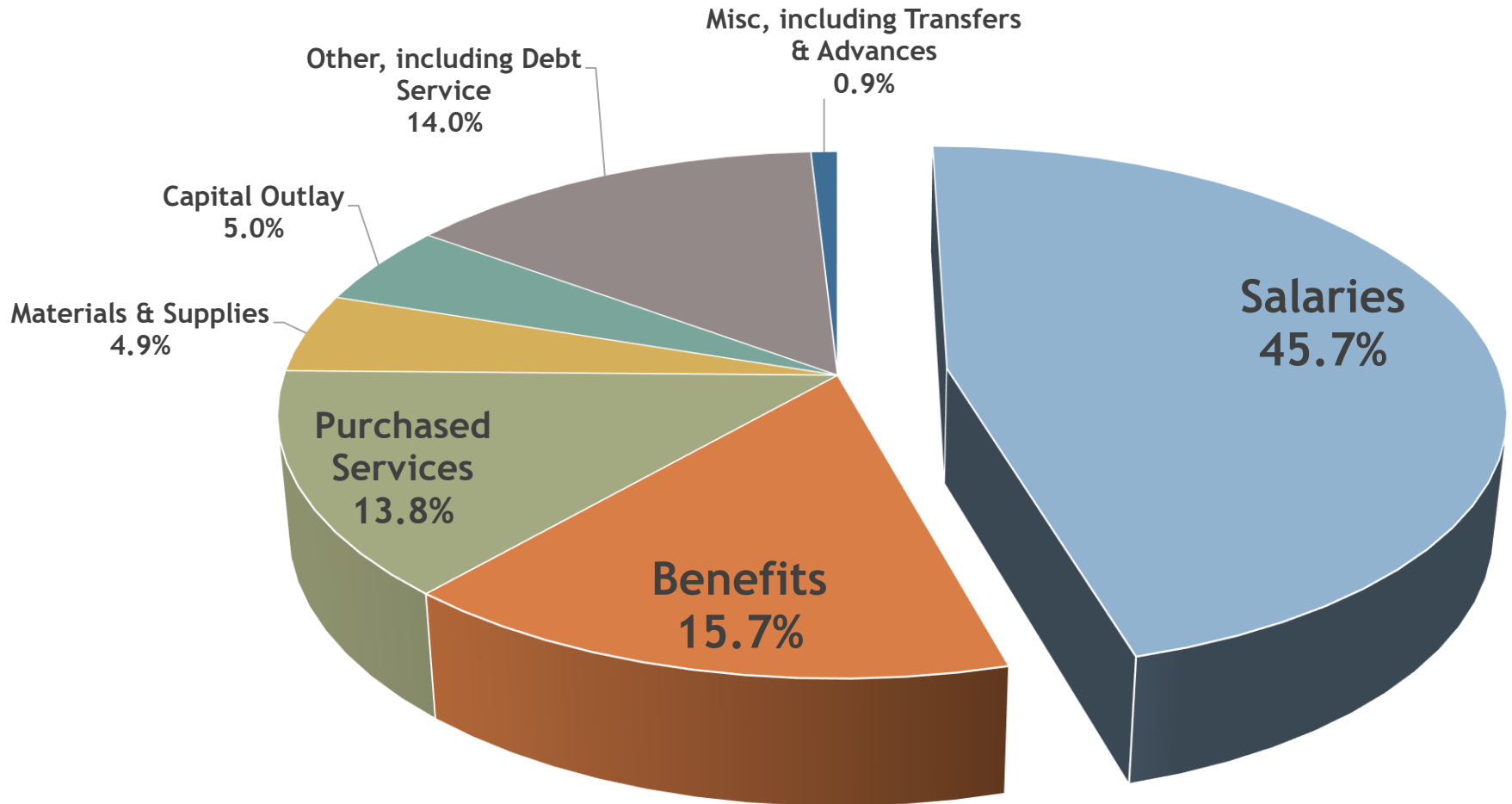
Lakota Local School District Permanent Appropriations - FY 2023

FUND #	FUND DESCRIPTION	OBJECT							TOTAL
		100	200	400	500	600	800	900	
		<i>Salaries</i>	<i>Benefits</i>	<i>Purchased Services</i>	<i>Materials & Supplies</i>	<i>Capital Outlay</i>	<i>Other, including Debt Service</i>	<i>Misc, including Transfers & Advances</i>	
001	General	\$ 111,537,135	\$ 38,369,827	\$ 34,881,426	\$ 6,171,242	\$ 908,639	\$ 2,241,978	\$ 2,410,667	\$ 196,520,914
002	Bond Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,555,078	\$ -	\$ 15,555,078
003	Permanent Improvement	\$ -	\$ -	\$ 13,246	\$ 1,000	\$ 5,337,004	\$ 1,885,457	\$ -	\$ 7,236,707
006	Food Service	\$ 2,419,826	\$ 1,138,342	\$ 85,120	\$ 4,138,549	\$ 1,197,371	\$ 1,500	\$ -	\$ 8,980,709
007	Special Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,000	\$ -	\$ 198,000
009	Uniform School Supplies	\$ -	\$ -	\$ -	\$ 863,163	\$ -	\$ -	\$ -	\$ 863,163
014	Rotary - Internal Services	\$ 101,000	\$ 13,200	\$ 100	\$ 1,150	\$ -	\$ -	\$ -	\$ 115,450
018	Public School Support	\$ -	\$ -	\$ 101,073	\$ 106,135	\$ 137,735	\$ 157,054	\$ -	\$ 501,997
019	Other Grant	\$ 45,765	\$ 9,335	\$ 65,744	\$ 91,565	\$ 10,000	\$ 21,527	\$ -	\$ 243,937
024	Employee Benefits - Self Insurance	\$ -	\$ -	\$ 815,000	\$ -	\$ -	\$ 16,610,000	\$ -	\$ 17,425,000
027	Workmans Compensation - Self Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,001	\$ -	\$ 272,001
031	Underground Storage Tank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 22,000
200	Student Managed Activity	\$ 165,261	\$ 35,792	\$ 108,357	\$ 57,831	\$ -	\$ 43,329	\$ -	\$ 410,571
300	District Managed Activity	\$ 1,528,368	\$ 243,850	\$ 811,045	\$ 777,823	\$ 57,272	\$ 194,586	\$ -	\$ 3,612,945
401	Auxiliary Services	\$ 331,301	\$ 105,115	\$ 173,531	\$ 323,901	\$ 196	\$ -	\$ -	\$ 934,045
499	Miscellaneous State Grants	\$ 56,124	\$ 9,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,500
507	ESSER	\$ 2,427,476	\$ 970,162	\$ -	\$ 176,792	\$ 5,760,000	\$ -	\$ -	\$ 9,334,429
516	IDEA Part B Grant	\$ 3,537,697	\$ 1,106,630	\$ 143,903	\$ 352,792	\$ 83,180	\$ -	\$ -	\$ 5,224,202
551	Title III Limited English Proficiency	\$ 222,296	\$ 96,181	\$ 18,928	\$ 30,532	\$ -	\$ -	\$ -	\$ 367,937
572	Title I-A Disadvantaged Children	\$ 1,457,612	\$ 574,676	\$ 155,938	\$ 76,198	\$ -	\$ -	\$ -	\$ 2,264,424
584	Title IV-A Student Support	\$ -	\$ -	\$ 117,424	\$ 16,109	\$ -	\$ -	\$ -	\$ 133,533
587	IDEA Early Childhood Special Education	\$ -	\$ -	\$ 127,024	\$ 21,557	\$ -	\$ -	\$ -	\$ 148,581
590	Title II-A Improving Teacher Quality	\$ 629,986	\$ 76,250	\$ 23,664	\$ 1,060	\$ -	\$ -	\$ -	\$ 730,959
599	Miscellaneous Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000	\$ -	\$ 950,000
GRAND TOTALS		\$ 124,459,847	\$ 42,748,737	\$ 37,641,524	\$ 13,207,398	\$ 13,491,398	\$ 38,152,511	\$ 2,410,667	\$ 272,112,082

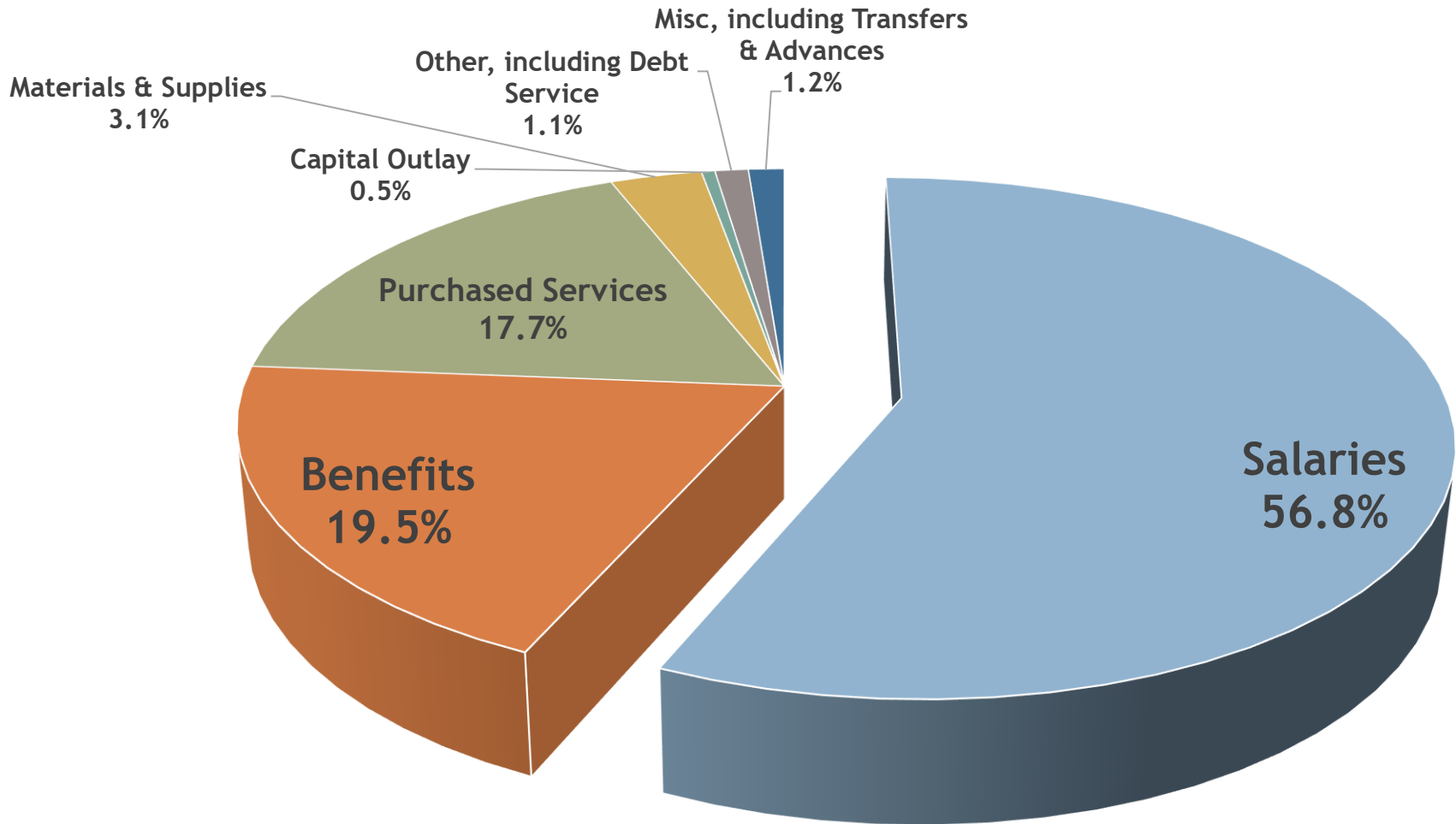


Appropriations by Fund - % of Total

Appropriations by Object - % of Total (All Funds)



Appropriations by Object - % of Total General Operating Funds only



Reduction to State Foundation

FY 2020	(3,428,888.00)
FY 2021	(3,428,888.00)
FY 2022	(3,428,888.00)
Total State Foundation Reduction	<u>(10,286,664.00)</u>

Federal Grant Funds

ESSER** - Spent	Elementary & Secondary School Emergency Relief	1,368,379.08
ESSER II***	Elementary & Secondary School Emergency Relief	5,357,692.84
ARP ESSER****	American Rescue Plan Elementary & Secondary School Emergency Relief	12,041,163.57
CRF* - Spent	Coronavirus Relief Fund	795,414.86
CRF BROADBAND* - Spent	Coronavirus Relief Fund - Broadband Ohio Connectivity Grant	144,597.23
ARP IDEA****	American Rescue Plan Individuals with Disabilities Education Act	831,801.85
ARP ECSE****	American Rescue Plan Early Childhood Special Education	61,556.79
ARP HOMELESS**** - Spent	American Rescue Plan Homeless	56,111.49
Total Federal Grant Funds		<u>20,656,717.71</u>

Net Result

10,370,053.71

* These funds were spent by December 30, 2020

** These funds were spent by September 30, 2022

*** These funds must be spent by September 30, 2023

**** These funds must be spent by September 30, 2024

Summary of COVID Impact to Lakota Revenues

Items to Consider

- Inflation - CPI 7%
 - Healthcare
 - Supplies
- General fund transfer impact
 - Typical transfer \$1.8 million
 - Athletics
 - Club Card
 - Marching Band
 - Winter Guard
- School fees
 - Recommend consumable fee waived
 - Avg revenue = \$500,000- \$600,000
 - Manage through a combination of cash on hand, federal stimulus funds & reallocation of expenses



**#WE are
fiscally
responsible**

- Ended FY 2022 with \$107.5 million in our General Fund
 - Represents 206 days or almost 7 months of cash on hand
- Rainy Day Fund Balance \$7.0 million
 - FY2022 transfer will be discussed at October 10th Board meeting

Summary

Permanent
Appropriations
are approved in
September

Modifications can
be Requested
Throughout the
Year

November's 5
Year Forecast
will provide
more insight