

**Amanda-Clearcreek
Local School District
Fairfield County, Ohio**



**Prepared by the Treasurer's Office
Amanda-Clearcreek Local Schools**

**Budget for the Fiscal Year
July 1, 2019—June 30, 2020**

Amanda-Clearcreek Local School District

Amanda, Ohio

Board of Education

Brandon Kern	Member, President
Kyle Sharp	Member, Vice-President
Austin Reid	Member
Robin Saum	Member
Susan Young	Member

Administration

J.B. Dick	Superintendent
Jill Bradford	Treasurer
Brooke Marshall	Principal, Primary School
Elizabeth Wills	Principal, Elementary School
Aimee Cochran	Principal, Middle School
Scott Hinton	Principal, High School

FY2020 PERMANENT APPROPRIATION RESOLUTION
CITY, EXEMPTED VILLAGE, JOINT VOCATIONAL OR LOCAL BOARD OF EDUCATION
 Rev. Code Sec. 5705.38

The Board of Education of the Amanda-Clearcreek Local School District, Fairfield County, Ohio, met in regular session on the 9th Day of September, 2019 at the office of 328 E. Main Street with the following members present:

Mr Brandon Kern
 Mr. Austin Reid
 Mrs. Robin Saum
 Mr. Kyle Sharp
 Mrs. Susan Young

_____ moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Amanda-Clearcreek Local 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, 2020 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	\$18,163,949.13
002 - BOND RETIREMENT	345,200.00
003 - PERMANENT IMPROVEMENT	276,000.00
006 - FOOD SERVICE	782,025.02
007 - SPECIAL TRUST	9,397.75
010 - CLASSROOM FACILITIES	.01
018 - PUBLIC SCHOOL SUPPORT	28,406.00
019 - OTHER GRANT	25,030.17
022 - DISTRICT AGENCY FUND	54,287.00
024 - EMPLOYEE BENEFITS SELF-INSURANCE FUND	3,001,000.00
034 - CLASSROOM FACILITIES MAINTENANCE	52,372.80
200 - STUDENT MANAGED ACTIVITY	214,255.28
300 - DISTRICT MANAGED ACTIVITY	280,796.00
451 - DATA COMMUNICATIONS FUND	21,357.75
516 - IDEA - PART B GRANTS	301,636.00
572 - TITLE I DISADVANTAGED CHILDREN	249,756.66
587 - IDEA PRESCHOOL SPECIAL EDUCATION	7,409.70
590 - IMPROVING TEACHER QUALITY TITLE II-A	44,179.63
599 - MISCELLANEOUS FEDERAL GRANTS	15,379.79
TOTAL ALL FUNDS	\$23,872,438.69

DESCRIPTION OF THE DISTRICT

Amanda-Clearcreek Local School District is a rural school district located in Fairfield County, Ohio.

The District serves approximately 1,490 students enrolled in grades K-12. Kindergarten through 2nd grade is housed at the Primary School building. The 3-12 School building includes the Elementary School (Grades 3-5), Middle School (Grades 6-8) and High School (Grades 9-12). The District also provides Preschool services onsite in collaboration with Head Start and Fairfield County Educational Service Center.

THE REPORTING ENTITY

This report includes all major budgeted funds of the Amanda-Clearcreek Local School District. The District provides a full range of traditional and non-traditional educational programs and services. These include elementary and secondary curriculum at the general, college preparatory and career tech levels, a broad range of co-curricular and extracurricular activities, and special education programs.

The District is associated with jointly governed organizations: the Metropolitan Educational Technology Association (META) and the South Central Ohio Insurance Consortium (SCOIC). The District is also associated with one insurance purchasing pool: The Ohio School Plan (OSP).

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 3313.17 of the Ohio Revised Code, and has only those powers and authority conferred upon it by the Code.

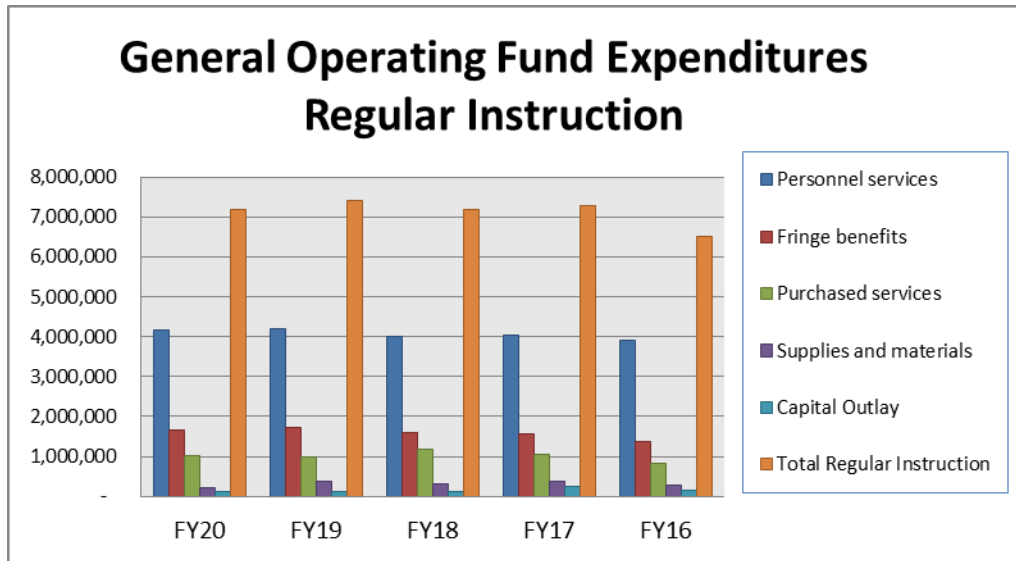
The Superintendent is the chief executive officer of the District and is responsible directly to the Board for all operations within the District. The Treasurer is the chief financial officer of the District and is responsible directly to the Board for all financial operations, investments, custody of all District funds and assets, and serves as Secretary to the Board.

General Fund

Fiscal Year 2020

**Amanda-Clearcreek LSD
Regular Instruction
Fiscal Year 2020
General Fund Budget**

Functions 1100/1900	FY20	FY19	FY18	FY17	FY16
Object	Budget	Actual Budget	Actual Expended	Actual Expended	Actual Expended
Personnel services	\$ 4,166,902	\$ 4,195,947	\$ 4,005,594	\$ 4,040,133	\$ 3,912,699
Fringe benefits	1,674,687	1,719,090	1,585,855	1,549,400	1,359,193
Purchased services	1,014,235	977,374	1,181,725	1,060,340	820,622
Supplies and materials	222,506	382,304	315,030	363,568	288,205
Capital Outlay	118,294	129,048	111,538	259,931	146,316
Other	0	0	0	0	0
Total	\$ 7,196,624	\$ 7,403,763	\$ 7,199,742	\$ 7,273,372	\$ 6,527,035



Regular Instruction

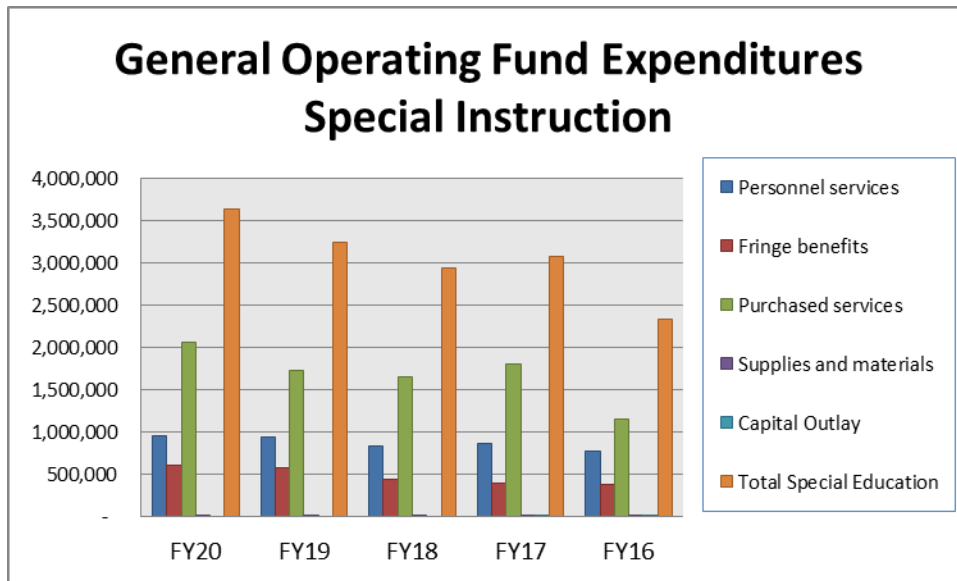
Teaching provided to students in order for them to learn the general curriculum.

Expenditure highlights for 2020:

- Fund 14.5 grade K-2 Primary Teachers.
- Fund 15.5 grade 3-5 Elementary Teachers.
- Fund 16 grade 6-8 Middle School Teachers.
- Fund 17.5 grade 9-12 High School Teachers.
- Fund 7 District-wide Teachers.
- Fund summer school Teachers.
- Fund payments for students attending Community Schools.
- Fund payments for Open Enrollment to other districts.
- Fund payments for students court placed in other districts.
- Fund textbook purchases.

**Amanda-Clearcreek LSD
Special Instruction
Fiscal Year 2020
General Fund Budget**

Function 1200	FY20	FY19	FY18	FY17	FY16
Object	Budget	Actual Budget	Actual Expended	Actual Expended	Actual Expended
Personnel services	\$ 951,445	\$ 936,039	\$ 829,020	\$ 863,422	\$ 780,020
Fringe benefits	607,240	572,024	449,546	400,172	387,792
Purchased services	2,061,498	1,729,010	1,659,371	1,804,728	1,150,837
Supplies and materials	10,904	5,191	5,418	4,265	6,868
Capital Outlay	0	0	0	3,442	2,265
Total	\$3,631,087	\$ 3,242,264	\$ 2,943,355	\$ 3,076,029	\$ 2,327,782



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. Students with disabilities are served within the district along with educational units through Fairfield County ESC. Those students with specialized needs that need addressed are better served out of district. In these cases, our district is responsible for the cost of tuition and transportation.

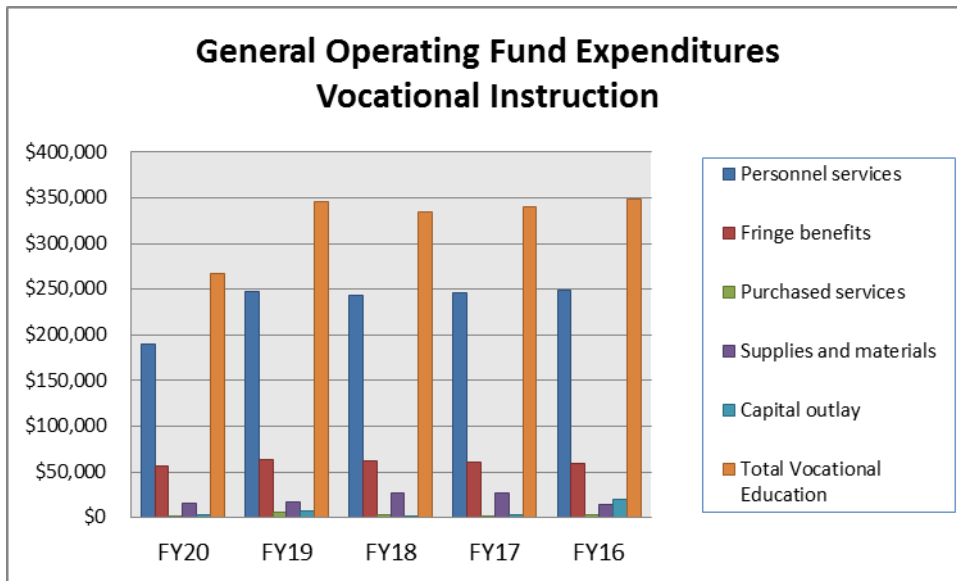
Special instruction also funds programs for students who are gifted and talented.

Expenditure highlights for 2020:

- Fund 8 Intervention Specialists (teachers) for students with disabilities - grades K-6.
- Fund 5 Intervention Specialists (teachers) for students with disabilities - grades 7-12.
- Fund gifted programs, supplies and materials.
- Fund 8.5 Special Education aides for students with disabilities – grades K-6.
- Fund 8.5 Special Education aides for students with disabilities – grades 7-12.
- 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.

**Amanda-Clearcreek LSD
Vocational Instruction
Fiscal Year 2020
General Fund Budget**

Function 1300	FY20	FY19	FY18	FY17	FY16
Object	Budget	Actual Budget	Actual Expended	Actual Expended	Actual Expended
Personnel services	\$ 189,885	\$ 248,180	\$ 242,789	\$ 245,421	\$ 249,375
Fringe benefits	56,005	64,199	62,387	61,358	59,922
Purchased services	1,985	5,604	2,753	2,425	3,822
Supplies and materials	16,150	16,669	26,674	26,933	14,423
Capital outlay	3000	7,688	404	3,500	20,775
Other	0	2,975	0	0	0
Total	\$ 267,025	\$ 345,315	\$ 335,007	\$ 339,637	\$ 348,317



Vocational Instruction

Instruction specific to a vocational subject area. Examples include Agricultural Education, Home Economics, and Technology Education. Our district knows this better by Career tech programs.

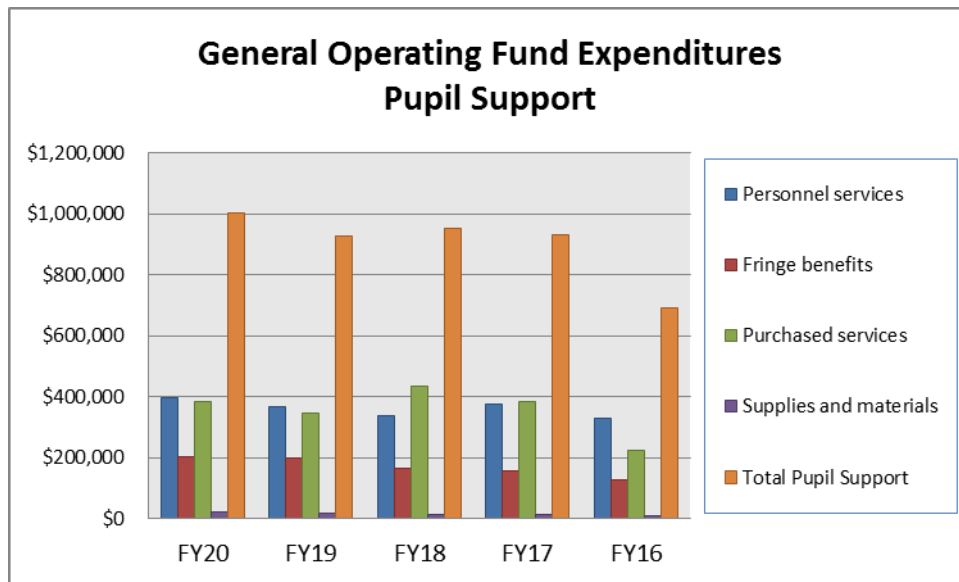
Expenditure highlights for 2020:

Fund 2 grade 7-12 Career Tech Teachers.

The state mandates that seventy-five percent of state vocational dollars are to be spent on learning materials for the vocational programs. The remaining twenty-five percent is mandated to be spent on salary and benefits. Amounts are based on the number of students attending these programs and are certified by the state. For FY20, the new state budget has frozen the amount of vocational dollars we receive to what we received in FY19.

**Amanda-Clearcreek LSD
Support Services - Pupils
Fiscal Year 2020
General Fund Budget**

Function 2100	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel services	\$ 395,536	\$ 366,191	\$ 336,717	\$ 378,145	\$ 329,110
Fringe benefits	205,256	197,649	166,715	156,123	128,984
Purchased services	383,235	348,325	435,371	383,600	224,156
Supplies and materials	<u>21,300</u>	<u>16,377</u>	<u>15,292</u>	<u>15,850</u>	<u>10,718</u>
Total	\$ 1,005,327	\$ 928,542	\$ 954,095	\$ 933,718	\$ 692,968



Pupil Support

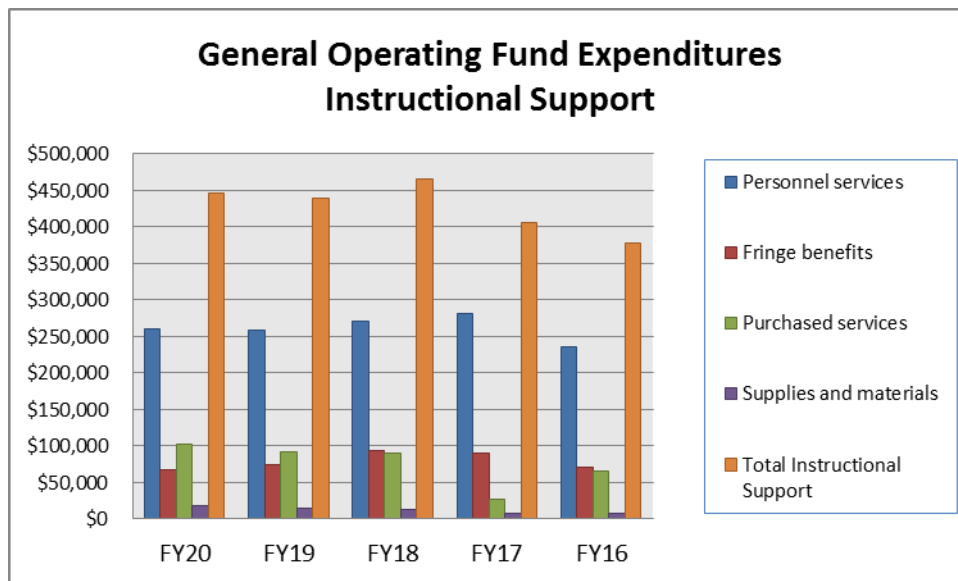
Pupil support expenditures include: school psychological services, speech/language therapy, occupational therapy, physical therapy, guidance and counseling services, and school health services.

Expenditure highlights for 2020:

- Fund 3 grade K-12 Guidance Counselors.
- Fund 1 Guidance Counselor Secretaries.
- Fund 1 grade K-12 Nurse.
- Fund 1 Nurse Aide.
- Fund 1 grade K-12 Interpreter.
- Fund 1 grade K-12 Speech/Language Pathologist.
- Fund 2 Study Hall Monitors.
- Fund contracted services for OT, PT, speech, Adaptive PE, test scoring, attendance officer, and behavioral services.

Amanda-Clearcreek LSD
Support Services - Instructional Staff
Fiscal Year 2020
General Fund Budget

Function 2200	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel services	\$ 259,610	\$ 258,448	\$ 270,113	\$ 281,239	\$ 234,981
Fringe benefits	67,142	73,512	93,798	89,278	70,476
Purchased services	102,000	92,043	89,171	27,539	65,131
Supplies and materials	<u>17,305</u>	<u>14,883</u>	<u>12,133</u>	<u>7,742</u>	<u>7,522</u>
Total	\$ 446,057	\$ 438,886	\$ 465,215	\$ 405,798	\$ 378,110



Instructional Support

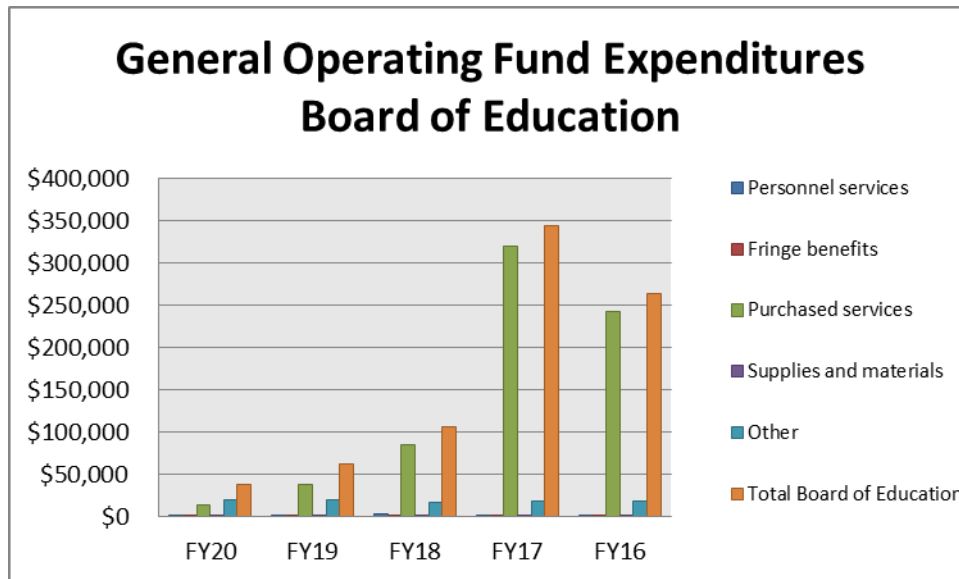
These services are provided to assist the instruction of students and to provide professional development opportunities to teachers. Examples include library services, curriculum services and mentoring services.

Expenditure highlights for 2020:

- Fund 2.5 Technology Positions.
- Fund 2 Library Aides.
- Fund Info Ohio services.
- Fund Gifted Coordinator through Fairfield County Educational Service Center.
- Fund Curriculum Coordinator through Fairfield County Educational Service Center.

**Amanda-Clearcreek LSD
Board of Education
Fiscal Year 2020
General Fund Budget**

Function 2300	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel services	\$ 2,400	\$ 2,400	\$ 2,760	\$ 2,400	\$ 2,480
Fringe benefits	381	494	536	499	505
Purchased services	13,530	37,679	85,935	320,281	241,966
Supplies and materials	2000	1,830	461	1,356	449
Other	<u>20,700</u>	<u>19,921</u>	<u>17,164</u>	<u>18,716</u>	<u>18,918</u>
Total	\$ 39,011	\$ 62,324	\$ 106,856	\$ 343,252	\$ 264,318



Board of Education

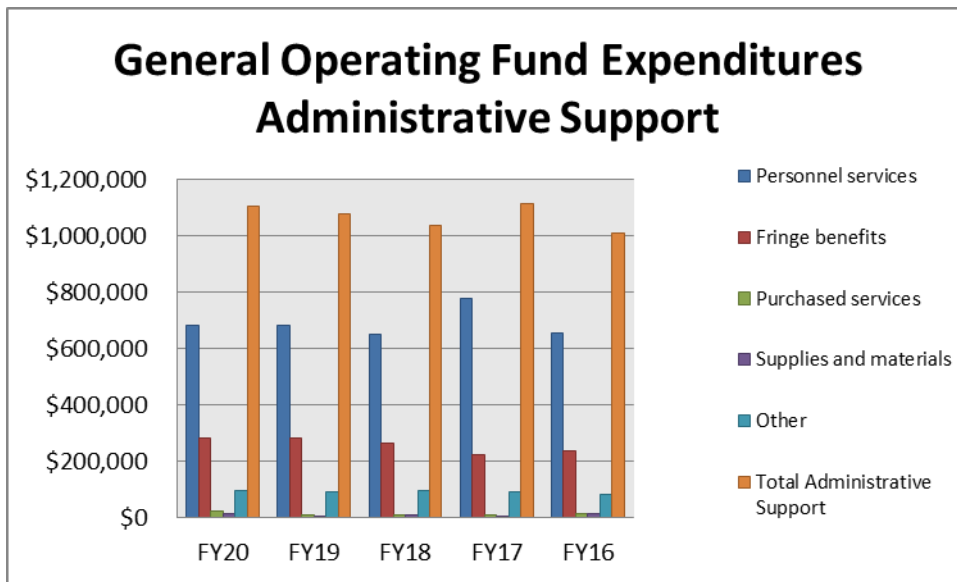
The Board of Education, consisting of five (5) elected members, is the policy making body. The Board directly employs the Superintendent and Treasurer.

Expenditure highlights for 2020:

- Fund salaries of the 5 board members.
- Pay legal fees incurred by the District.
- Fund professional meetings for board members.
- Fund liability insurance.

**Amanda-Clearcreek LSD
Administration
Fiscal Year 2020 General
Fund Budget**

Function 2400	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel services	\$ 682,311	\$ 684,448	\$ 651,664	\$ 779,388	\$ 654,071
Fringe benefits	283,639	281,486	264,544	222,510	236,290
Purchased services	22,325	8,742	9,142	12,452	16,470
Supplies and materials	16,870	5,755	11,691	7,314	15,300
Capital Outlay	3,000	696	3,836	1,066	3,256
Other	<u>96,510</u>	<u>93,907</u>	<u>94,699</u>	<u>90,177</u>	<u>84,723</u>
Total	\$ 1,104,655	\$ 1,075,034	\$ 1,035,576	\$ 1,112,907	\$ 1,010,110



Administration

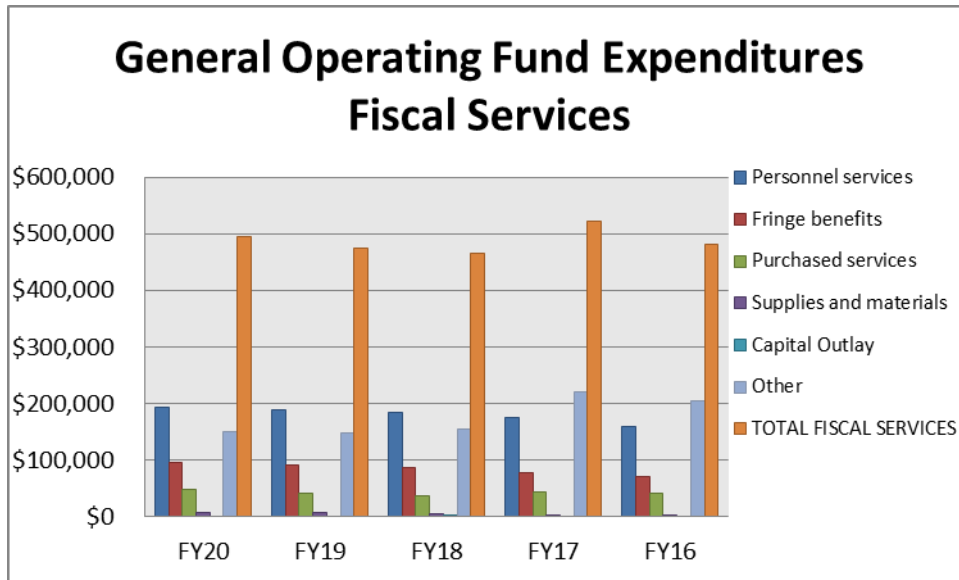
The administrative organization includes the Superintendent, his staff, building principals and their staff.

Expenditure highlights for 2020:

- Fund 1 Superintendent.
- Fund 1 Administrative Assistant.
- Fund 1 Special Education Director.
- Fund 4 Principals. (Primary, Elementary, Middle School & High School)
- Fund 4 Secretaries to the principals.
- Fund administrative professional development.
- ESC Deduction

Amanda-Clearcreek LSD
Support Services - Fiscal Services
Fiscal Year 2020
General Fund Budget

Function 2500	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel services	\$ 194,218	\$ 188,999	\$ 184,018	\$ 174,542	\$ 159,563
Fringe benefits	95,397	90,515	86,038	78,124	72,081
Purchased services	49,289	40,907	36,809	44,833	41,711
Supplies and materials	8,000	7,393	4,549	3,546	3,322
Capital Outlay	0	0	1,222	0	0
Other	<u>149,700</u>	<u>147,867</u>	<u>154,102</u>	<u>221,040</u>	<u>205,077</u>
Total	\$ 496,604	\$ 475,681	\$ 466,738	\$ 522,085	\$ 481,754



Fiscal Services

The Department consists of the Treasurer (reporting to the Board of Education) and a staff of two. Primary responsibilities include processing all payroll and benefits, accounts payable, accounts receivable, creating an annual budget and five year forecast in conjunction with the Superintendent and Administration.

Expenditure highlights for 2020:

- Fund 1 Treasurer.
- Fund 1 Accounts Payable/Accounts Receivable position.
- Fund 1 Assistant Treasurer/payroll position.
- Fund County Auditor and Treasurer fees associated with property tax collection.
- Fund Ohio school district income tax collection fees.
- Fund audit charges.

**Amanda-Clearcreek LSD
 Support Services - Business
 Fiscal Year 2020
 General Fund Budget**

Functions 2600/5000s	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Purchased services	\$ 601,564	\$ 794,991	\$ 54,621	\$ 42,711	\$ 24,060
Total	\$ 601,564	\$ 794,991	\$ 54,621	\$ 42,711	\$ 24,060

Business Services

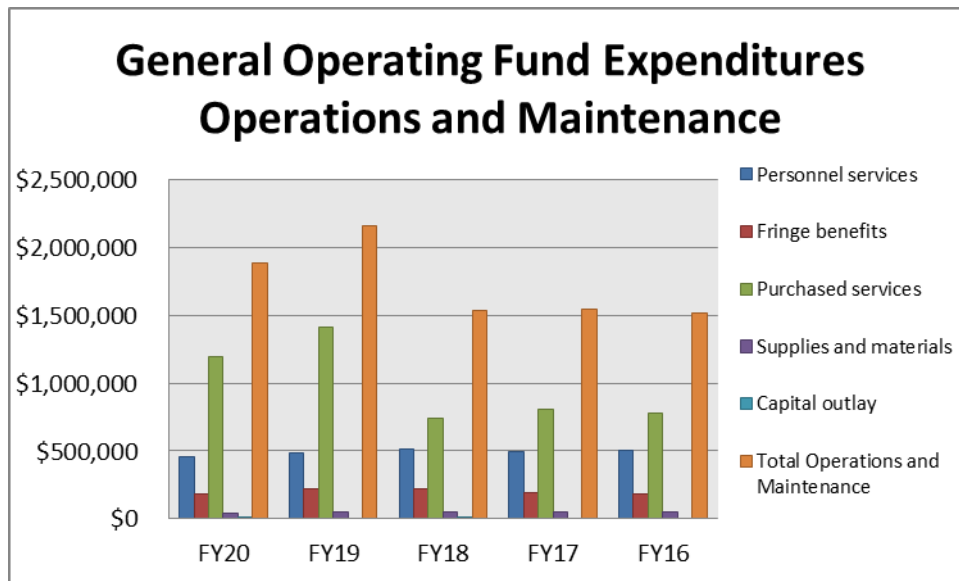
Primary responsibilities include direction of all non-instructional support services including buildings and grounds maintenance, facility planning and pupil transportation.

Expenditure highlights for 2020:

- Fund postage machines rental.
- Fund telephone system.
- Fund various rental agreements.
- Fund professional services - roof project.

**Amanda-Clearcreek LSD
 Operation and Maintenance
 Fiscal Year 2020
 General Fund Budget**

Function 2700	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel services	\$ 454,285	\$ 481,345	\$ 510,593	\$ 493,331	\$ 504,300
Fringe benefits	183,802	215,808	218,672	193,684	178,087
Purchased services	1,198,274	1,409,064	736,208	806,040	779,502
Supplies and materials	42,251	54,431	52,356	50,787	52,012
Capital outlay	<u>5,000</u>	<u>0</u>	<u>12,544</u>	<u>0</u>	<u>0</u>
Total	\$ 1,883,612	\$ 2,160,648	\$ 1,530,373	\$ 1,543,842	\$ 1,513,901



Operations and Maintenance

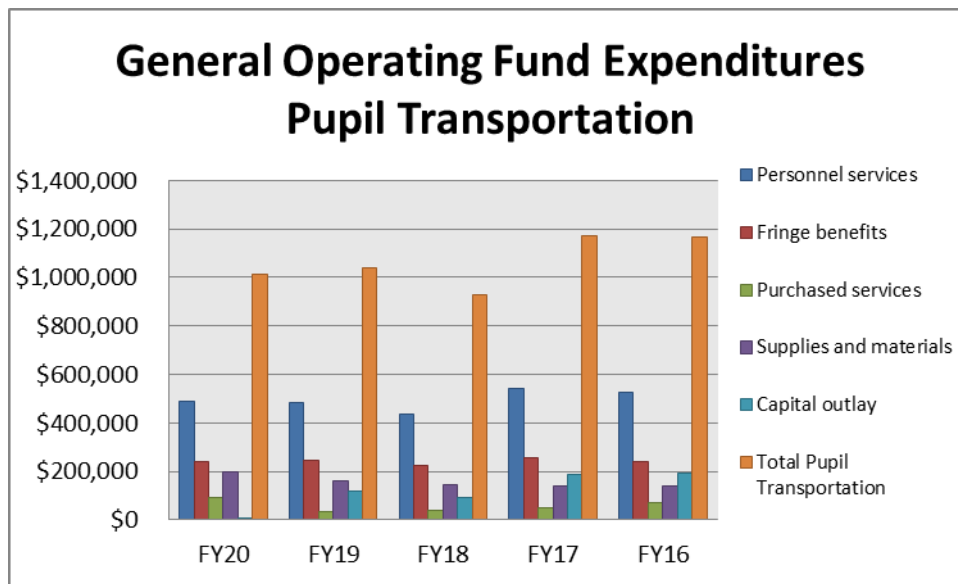
Under the Superintendent, buildings are maintained and improved, facilities are renovated or expanded and all grounds are maintained.

Expenditure highlights for 2020:

- Fund 1 Maintenance position
- Fund 8 Custodians.
- Fund district-wide care and upkeep of building repairs/maintenance.
- Fund utility services.
- Fund property insurance.
- Fund custodial/maintenance supplies/materials.
- Fund HVAC annual contract and HVAC project.
- Fund remainder of energy project.

**Amanda-Clearcreek LSD
Pupil Transportation
Fiscal Year 2020
General Fund Budget**

Function 2800	FY20	FY19	FY18	FY17	FY16
Object	Budget	Actual Budget	Actual Expended	Actual Expended	Actual Expended
Personnel services	\$ 486,353	\$ 484,885	\$ 435,300	\$ 539,254	\$ 527,037
Fringe benefits	239,581	243,209	222,796	257,552	237,961
Purchased services	90,630	32,372	36,103	48,986	68,130
Supplies and materials	195,106	160,211	144,473	138,789	140,518
Capital outlay	500	119,759	90,338	188,021	190,851
Total	\$ 1,012,170	\$ 1,040,436	\$ 929,010	\$ 1,172,602	\$ 1,164,497



Pupil Transportation

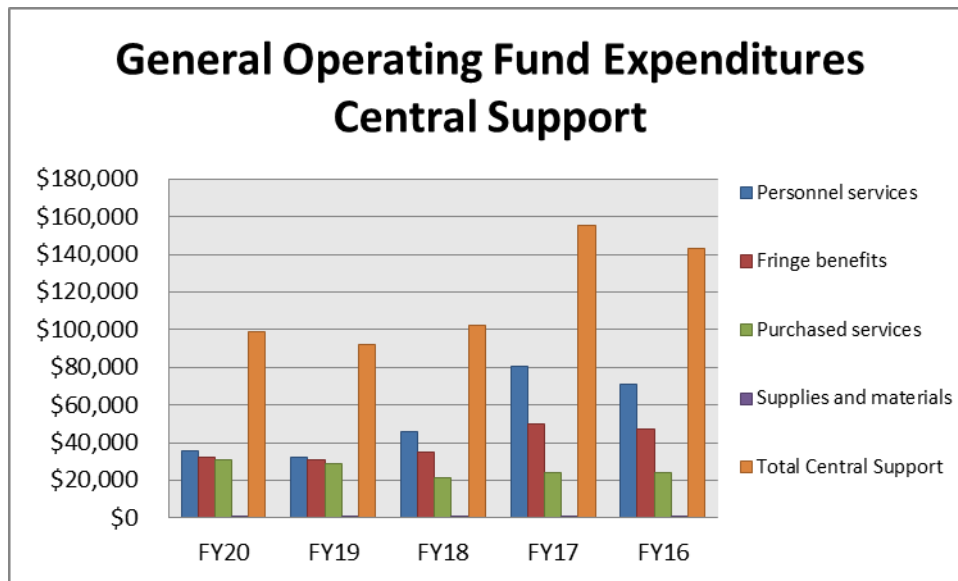
The state of Ohio requires all school districts to provide transportation for children grades K - 8 living more than two miles from the school they attend. The state also requires the district to provide transportation to children living in the district attending non-public schools within the district.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

Expenditure highlights for 2020:

- Fund 1 Transportation supervisor.
- Fund 16 Bus Drivers.
- Fund 1 Mechanic.
- Fund purchase of diesel fuel.
- Fund purchase of vehicle supplies, parts, tires and tubes.
- Fund bus insurance.
- Fund in-lieu-of payments for parochial students.

**Amanda-Clearcreek LSD
 Support Services - Central
 Fiscal Year 2020
 General Fund Budget**

Function 2900	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel services	\$ 35,432	\$ 32,330	\$ 45,772	\$ 80,765	\$ 71,247
Fringe benefits	31,922	31,139	34,794	50,238	47,372
Purchased services	31,166	28,544	21,449	24,032	24,329
Supplies and materials	<u>79</u>	<u>129</u>	<u>114</u>	<u>176</u>	<u>192</u>
Total	\$ 98,599	\$ 92,142	\$ 102,129	\$ 155,211	\$ 143,140



Central Support

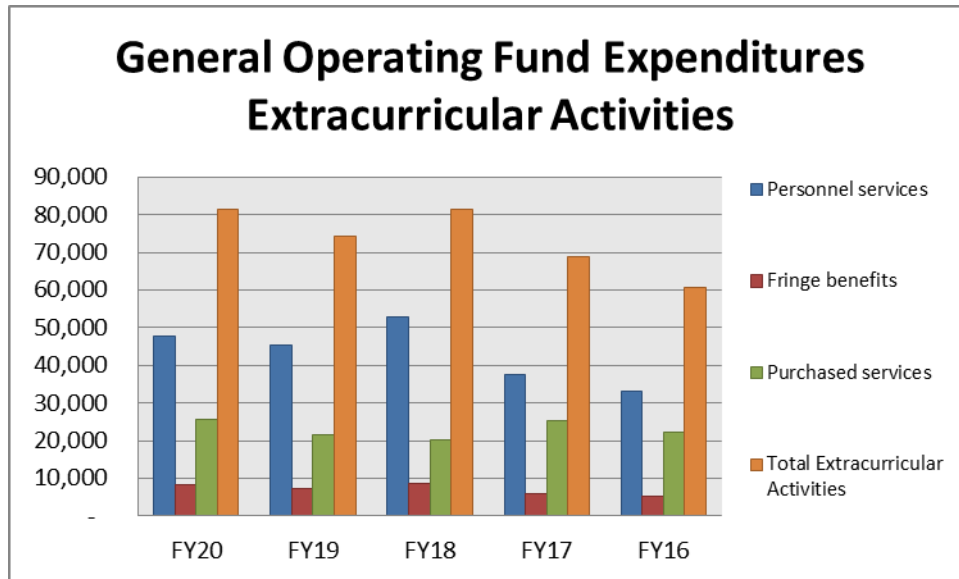
Data processing services, human resources, computer assistance and community information services are provided in the district. A Technology Integration Specialist position was included in FY16 and FY17 and was then cut for FY18.

Expenditure highlights for 2020:

- Fund 1 E.M.I.S. Coordinator.
- Fund Administrative Technology Personnel (10%).
- Fund Data Processing/Internet services through the Meta Solutions.
- Fund AESOP services.
- Fund supplies and materials for these services.

Amanda-Clearcreek LSD
Extracurricular Activities
Fiscal Year 2020
General Fund Budget

Function 4000	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel services	\$ 47,664	\$ 45,353	\$ 52,944	\$ 37,551	\$ 33,158
Fringe benefits	8,371	7,305	8,468	5,875	5,111
Purchased services	<u>25,576</u>	<u>21,525</u>	<u>20,100</u>	<u>25,335</u>	<u>22,361</u>
Total	\$ 81,611	\$ 74,183	\$ 81,512	\$ 68,761	\$ 60,630



Extracurricular Activities

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

Expenditure highlights for 2020:

Fund 1 Athletic Assistant.

Fund supplemental contracts for student advisors/coaches to lead extracurricular activities. The activities can 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.

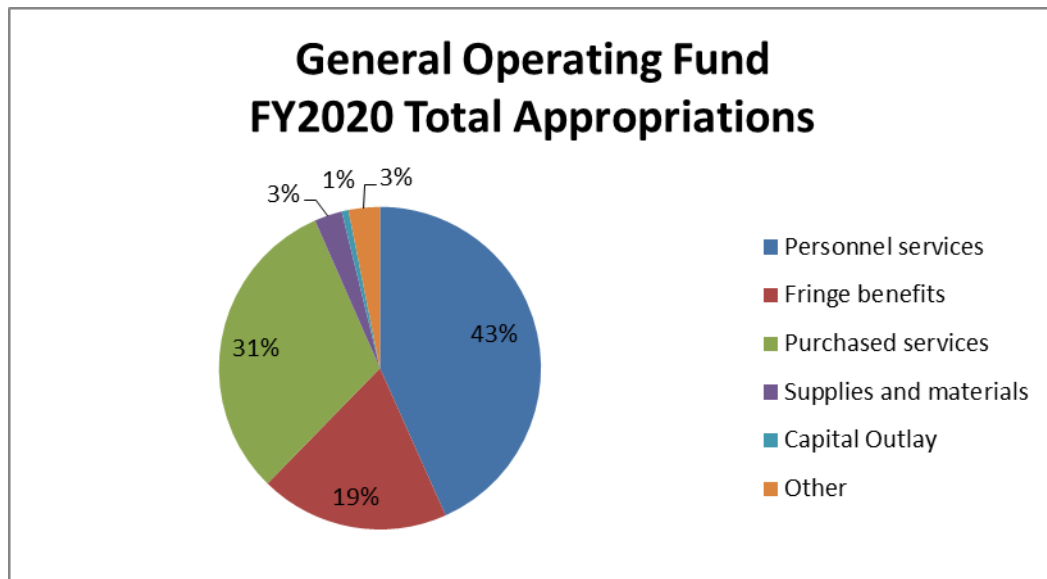
**Amanda-Clearcreek LSD
Other Uses of Funds
Fiscal Year 2020
General Fund Budget**

Function 7000	FY20	FY19	FY18	FY17	FY16
Object	Budget	Actual Budget	Actual Expended	Actual Expended	Actual Expended
Transfers Out	\$ 300,000	\$ 215,089	\$ 1,502,862	\$ 134,139	\$ 484,639
Advances Out	0	0	0	0	66,233
Total	\$ 300,000	\$ 215,089	\$ 1,502,862	\$ 134,139	\$ 550,872

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.

Total General Fund	\$ 18,163,946	\$ 18,349,298	\$ 17,707,091	\$ 17,124,064	\$ 15,487,494
General Fund by Object					
Personnel services	\$ 7,866,042	7,924,565	\$ 7,567,284	\$ 7,915,592	\$ 7,458,042
Fringe benefits	3,453,422	3,496,432	3,194,150	3,064,813	2,783,774
Purchased services	5,644,307	5,526,180	4,368,760	4,603,302	3,483,095
Supplies and materials	506,321	665,173	588,192	620,324	539,528
Capital outlay	123,944	257,192	219,883	455,962	363,463
Other	569,910	479,756	1,768,822	464,071	859,592
Total General Fund	\$18,163,946	\$ 18,349,298	\$ 17,707,091	\$ 17,124,064	\$ 15,487,494



Special Revenue Funds

Fiscal Year 2020

**Amanda-Clearcreek LSD
Fiscal Year 2020**

Special Trust Fund Budget

Fund 007	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,980
Support Services – Pupils	150	108	2,255	2,681	2,046
Support Services – Instructional Staff	6,248	13,247	6,819	11,337	5,108
Extra-Curricular/Co Curricular Activities	<u>3,000</u>	<u>2,820</u>	<u>2,700</u>	<u>2,550</u>	<u>1,626</u>
Total	\$ 9,398	\$ 16,175	\$ 11,774	\$ 16,568	\$ 10,760

The Special Trust Funds accounts may be classified as a special revenue, permanent, or a private purpose trust fund. Ours is a special revenue fund since the original contributions can be expended for school district programs. Two individual funds include the Memorial Trust and the Hosler Trust. The Memorial Trust is used for FFA leadership and the Hosler Trust is used for math and science programs in our school district.

**Amanda-Clearcreek LSD
Fiscal Year 2020
Public School Support Fund**

Fund 018	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 9,095	\$ 13,437	\$ 16,554	\$ 14,805	\$ 13,058
Other Non-Instructional Services	\$ 19,311	\$ 9,916	\$ 3,634	\$ 2,236	\$ 9,274
Co-Curricular Activities	0	0	0	0	0
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>95</u>
Total	\$ 28,406	\$ 23,353	\$ 20,188	\$ 17,041	\$ 22,427

Public School Support Special Revenue Fund uses sales and contributions to purchase items for each school building. A Children's account and a Principal's account are set up for each building. Each building principal has to have budgets set for these funds including what activities/events will go through these funds. Most often buildings will use funds for classroom resources and expenses associated with field trips or student incentives.

**Amanda-Clearcreek LSD
Fiscal Year 2020
Other Grant Funds Budget**

Fund 019	FY20	FY19	FY18	FY17	FY16
Function	<u>Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Regular Instruction	\$ 25,030	\$ 17,514	\$ 15,479	\$ 11,277	\$ 12,744
Support Services - Pupils	0	6,660	0	6,375	26,622
Other Non-Instructional Operations	0	0	0	0	0
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>150</u>	<u>0</u>
Total	\$ 25,030	\$ 24,174	\$ 15,479	\$ 17,802	\$ 39,366

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. The two grants that our district receives often are the Pine Grove Host Grant and the South Central Power Grant.

**Amanda-Clearcreek LSD
 Fiscal Year 2020
 Classroom Facility Maintenance Fund Budget**

Fund 034	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Operation and Maintenance	<u>52,373</u>	<u>76,850</u>	<u>58,213</u>	<u>74,428</u>	<u>99,732</u>
Total	\$ 52,373	\$ 76,850	\$ 58,213	\$ 74,428	\$ 99,732

In 2001, the District taxpayers approved a half-mill facility maintenance property tax for the upkeep of District facilities as part of the OSFC co-funded building project. The District was authorized to begin using these funds for any necessary maintenance repairs and/or equipment purchases for the buildings once they were completed. The revenue stream for this fund will expire in 2021 along with the Bonds levy. Once this levy expires, the school district will need to take these expenditures out of the 001 general fund.

Amanda-Clearcreek LSD
Fiscal Year 2020
District Managed Activity Fund Budget

Fund 300	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Personnel Services	\$ 132,900	\$ 124,053	\$ 110,713	\$ 115,935	\$ 106,631
Fringe Benefits	24,513	19,448	17,395	18,432	16,913
Purchased Services	63,158	59,168	40,803	48,705	34,521
Supplies and Materials	37,225	43,544	27,701	50,465	44,597
Capital Outlay	7000	16,067	700	1,818	2,772
Other	<u>16,000</u>	<u>15,733</u>	<u>15,029</u>	<u>14,027</u>	<u>16,682</u>
Total	\$ 280,796	\$ 278,013	\$ 212,341	\$ 249,382	\$ 222,116

Student Activity Funds include athletic and co-curricular programs for students in middle school and high school. These programs include athletics for boys and girls grades seven through twelve.

These funds are expected to be self-supporting through gate receipts, fees and donations.

Amanda-Clearcreek LSD
Fiscal Year 2020
Data Communications Fund Budget

Fund 451	FY20	FY19	FY18	FY17	FY16
Function	<u>Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Regular Instruction	\$ 1,500	\$ 295	\$ 1,261	\$ 1,582	\$ 3,418
Support Services - Central	<u>19,858</u>	<u>1,830</u>	<u>3,108</u>	<u>0</u>	<u>0</u>
Total	\$ 21,358	\$ 2,125	\$ 4,369	\$ 1,582	\$ 3,418

The State of Ohio provides grants to supplement costs associated with Ohio Educational Computer Network connections. The funding is per school building and has regulations as to how it can be spent.

**Amanda-Clearcreek LSD
Fiscal Year 2020
Part B-IDEA Special Education Fund**

Fund 516	FY20	FY19	FY18	FY17	FY 16
Function	<u>Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Special Instruction	\$ 301,636	\$ 300,666	\$ 280,103	\$ 289,640	\$ 286,747
Other Instruction	0	0	0	0	5,401
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,915</u>
Total	\$ 301,636	\$ 300,666	\$ 280,103	\$ 289,640	\$ 309,063

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.

Expenditure highlights for 2020:

Fund various contracted services for the support of students with special needs through FCESC.

**Amanda-Clearcreek LSD Fiscal
Year 2020
Title I Disadvantaged Children Fund**

Fund 572	FY20	FY19	FY18	FY17	FY16
Function	<u>Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Special Instruction	248,019	192,930	225,548	297,594	384,985
Support Services - Administration	1,737	1,731	1,737	1,738	6,986
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,682</u>
Total	\$ 249,756	\$ 194,661	\$ 227,285	\$ 299,332	\$ 467,653

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.

Eligible Schools include Primary School, Elementary School and Middle School. Title I is a schoolwide program, not targeted.

Expenditure highlights for 2020:

Fund two teacher positions providing reading recovery and reading intervention services in the Primary & Elementary schools.

Fund family/community events.

Fund a part-time tutor position in the Middle School.

Fund a District Title I Coordinator.

Fund instructional supplies and materials.

**Amanda-Clearcreek LSD
 Fiscal Year 2020
 Early Childhood Special Education - IDEA Fund Budget**

Fund 587	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Special Instruction	\$ 7,410	\$ 7,169	\$ 6,507	\$ 3,980	\$ 2,968
Total	\$ 7,410	\$ 7,169	\$ 6,507	\$ 3,980	\$ 2,968

This federal grant is specifically for preschool special education programming.

Expenditure highlights for 2020:

Fund contracted services for speech services and preschool programming through FCESC.

Amanda-Clearcreek LSD
Fiscal Year 2020
Improving Teacher Quality Title II-A Fund Budget

Fund 590	FY20	FY19	FY18	FY17	FY16
Function	<u>Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Regular Instruction	\$ 44,180	\$ 20,528	\$ 12,342	\$ 54,319	\$ 50,107
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,497</u>
Total	\$ 44,180	\$ 20,528	\$ 12,342	\$ 54,319	\$ 68,604

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.

Expenditure highlights for 2020:

Fund 1st grade classroom teacher in primary building.

**Amanda-Clearcreek LSD
Fiscal Year 2020
Miscellaneous Federal Grants**

Fund 599	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 15,380	\$ 14,550	\$ 6,500	\$ 0	\$ 0
Total	\$ 15,380	\$ 14,550	\$ 6,500	\$ 0	\$ 0

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

The District was awarded a Title IV-A grant for student support and academic enrichment starting in FY 2018.

Expenditure highlights for 2020:

Fund professional development training in three allowable categories:

- Well-Rounded Educational Opportunities (ESEA Section 4107)
- Safe and Healthy Students (ESEA Section 4108)
- Effective Use of Technology (ESEA Section 4109)

Debt Service Fund

Fiscal Year 2020

**Amanda-Clearcreek LSD
 Fiscal Year 2020
 Debt Service Fund Budget**

Fund 002	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Debt Service	\$ 345,200	\$ 346,633	\$ 347,942	\$ 348,944	\$ 349,156

Debt service fund is used to account for financial resources accumulated for the payment of general long-term debt principal, interest and related costs.

Expenditure highlights for 2020:

Fund the repayment of the Building Project Bonds per the debt service schedule and any tax collection fees.

Capital Projects Funds

Fiscal Year 2020

**Amanda-Clearcreek LSD
 Fiscal Year 2020
 Permanent Improvement Fund Budget**

Fund 003	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Operations and Maintenance	\$ 270,000	\$ 249,117	\$ 58,702	\$ 116,688	\$ 647,874
Other Uses	0	0	0	66,083	0
Total	\$ 270,000	\$ 249,117	\$ 58,702	\$ 182,771	\$ 647,874

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).

Expenditure highlights for 2020:

Fund gym wall project.

Fund site improvements and any other potential capital improvements approved in the capital plan.

Amanda-Clearcreek LSD
 Fiscal Year 2020

Classroom Facilities Fund Budget

Fund 010	FY20	FY19	FY18	FY17	FY16
Function	<u>Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Architect and Engineering	\$ 0	\$ 24,580	\$ 63,450	\$ 0	\$ 0
Other Services	<u>0</u>	<u>3,039,888</u>	<u>44,619</u>	<u>18,820</u>	<u>10,725</u>
Total	\$ 0	\$ 3,064,468	\$ 108,069	\$ 18,820	\$ 10,725

Classroom Facilities Funds account for the acquisition, planning, and construction costs of the jointly funded Ohio School Facilities Commission building and roof project.

Expenditure highlights for 2020:

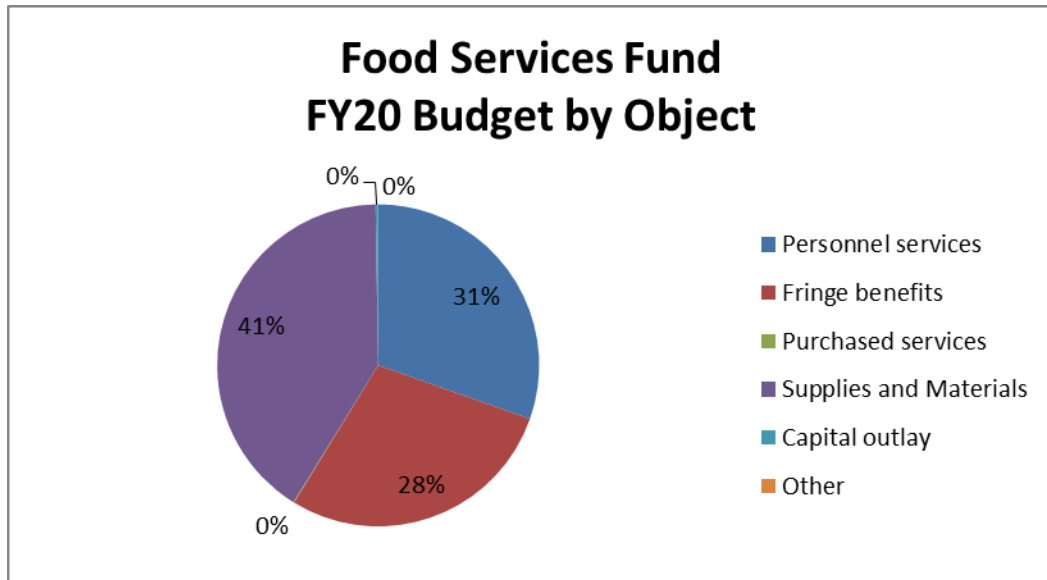
The co-funded roof project is in its final stages, so there is no budget for fiscal year FY20. Any money to be expended has already been appropriated in prior fiscal year and is carried over.

Enterprise Funds

Fiscal Year 2020

Amanda-Clearcreek LSD
Fiscal Year 2020
Food Service Fund Budget

Fund 006	FY20	FY19	FY18	FY17	FY16
Object	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Personnel services	\$ 237,741	\$ 250,508	\$ 247,009	\$ 256,773	\$ 245,066
Fringe benefits	221,784	218,557	218,213	186,339	173,965
Purchased services	500	0	0	516	0
Supplies and Materials	320,000	318,309	311,022	321,999	324,236
Capital outlay	2000	0	1,135	403	344
Other	0	0	0	0	0
Total	\$ 782,025	\$ 787,374	\$ 777,379	\$ 766,029	\$ 743,611



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.

Expenditure highlights for 2020:

- Fund 1 Cafeteria Supervisor.
- Fund 12 Cook/Cashier positions.
- Fund food expenditures along with general supplies and materials.

Internal Service Funds

Fiscal Year 2020

Amanda-Clearcreek LSD
Fiscal Year 2020
Employee Benefits Self-Insurance Fund Budget

Fund 024	FY20	FY19	FY18	FY17	FY16
Object	<u>Budget</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>	<u>Actual Expended</u>
Support Services - Central	<u>\$ 3,001,000</u>	<u>\$ 2,926,999</u>	<u>\$ 2,654,952</u>	<u>\$ 2,498,594</u>	<u>\$ 2,242,328</u>
Total	\$ 3,001,000	\$2,926,999	\$2,654,952	\$2,498,594	\$2,242,328

The Employee Benefits Self-Insurance Fund accounts for income and expenses made in connection with claims and processing costs for health, dental, and vision benefits provided to employees of the district.

Agency Funds

Fiscal Year 2020

**Amanda-Clearcreek LSD
 Fiscal Year 2020
 District Agency Fund Budget**

Fund 022	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Extracurricular Activities	\$ 12,287	\$ 11,743	\$ 9,089	\$ 11,098	\$ 2,933
Other Uses	<u>42,000</u>	<u>36,147</u>	<u>38,229</u>	<u>43,291</u>	<u>21,714</u>
Total	\$ 54,287	\$ 47,890	\$ 47,318	\$ 54,389	\$ 24,647

The District Agency Funds account for assets held by the district in an agent for individuals, private organizations, and other governmental units. Two accounts are set up under this fund and the Worker's Compensation account and the Tournament Account.

Amanda-Clearcreek LSD
Fiscal Year 2020

Student Managed Activity Fund Budget

Fund 200	FY20	FY19	FY18	FY17	FY16
Function	Budget	Actual Expended	Actual Expended	Actual Expended	Actual Expended
Regular Instruction	\$ 0	\$ 0	\$ 0	\$ 288	\$ 0
Extracurricular/Cocurricular Activities	210,866	213,461	223,664	228,407	202,995
Other Uses	<u>3,389</u>	<u>4,693</u>	<u>3,207</u>	<u>0</u>	<u>0</u>
Total	\$ 214,255	\$ 218,154	\$ 226,871	\$ 228,695	\$ 202,995

The Student Managed Activity Funds account for those student activity programs which have student participation in the activity and have students involved in the management of the program. This fund typically includes those student activities which consist of a student body, student president, student treasurer and faculty advisor.

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.

Each fund is discussed and, within this discussion, the spending in each functional area and object area is identified.

The glossary part of this section is designed to help you understand these terms and can serve as a handy reference as you read the document or may even help when you hear this verbiage in board meetings.

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 and usually have a life of five years or more.

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.

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 local revenues.

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, and 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.

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. So, 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/media services, technology 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, and directly employs the Treasurer and Superintendent.

Administration - The administrative support team 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 building a principal 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 budget costs are determined consistent with program objectives established by the Board and Administration.

Business and Facility Support Services

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 Amanda-Clearcreek Local 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, copier services and computer assistance are provided to operation sites. In addition community information services are provided as well.

Food Service

Lunches are provided to Amanda-Clearcreek Local School District students each school day. The program also provides free and reduced lunches for those students meeting program guidelines. The district also serves breakfast district-wide.

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.

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 health, dental and life insurance premiums 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 repairs, utilities and contracts with other schools or Educational Service Centers 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.
- 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 Educational 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 un-voted 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.

Personnel 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. 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 Amanda-Clearcreek Local School District

Mission:

Growing the whole child through innovative educational experiences to provide all students the opportunity to Aspire, Create, Empower, Succeed.