

Local School District  **Licking Heights**

**Budget for the Fiscal Year
July 1, 2010 – June 30, 2011**



Prepared by the Treasurer's Office
Licking Heights Local Schools

FY 2011 PERMANENT APPROPRIATION RESOLUTION
CITY, EXEMPTED VILLAGE, JOINT VOCATIONAL OR LOCAL BOARD OF EDUCATION
 Rev. Code, Sec. 5705.38

Fund Class/Name	Fund Number/SCC	Total Appropriation
Governmental Fund Type		
General Fund Class		
General Fund	001	\$26,369,589.92
Governmental Fund Type		
Special Revenue Class		
Public School Support	018	\$215,000.00
Other Grants	019	\$38,778.62
Athletic Fund	300	\$101,194.99
EMIS Subsidy	432	\$5,000.00
Data Communications	451	\$10,000.00
Title VI-B	516	\$693,768.53
State Fiscal Stabilization Fund	532	\$580,697.53
Title II-D	533	\$557.15
Title III	551	\$73,526.25
Title IV-A	584	\$1,722.33
Title II-A	590	\$53,202.72
Total Special Revenue Class		\$1,988,582.29
Governmental Fund Type		
Debt Service Fund Class		
Bond Retirement Fund	002	\$3,416,088.75
Total Debt Service Fund Class		\$3,416,088.75
Governmental Fund Type		
Capital Project Fund Class		
Permanent Improvement Fund	003	\$1,000,000.00
Building Fund	004	\$1,500,000.00
Total Capital Project Fund Class		\$2,500,000.00
Proprietary Fund Type		
Enterprise Fund Class		
Food Services	006	\$1,176,510.94
Total Enterprise Fund Class		\$1,176,510.94
Fiduciary Fund Type		
Expendable Trust Fund		
S/A & Grants	007	\$1,000.00
Total Expendable Trust Fund Class		\$1,000.00
Fiduciary Fund Type		
Agency Fund		
Student Activities	200	\$233,987.90
Total Agency Fund Class		\$233,987.90
Total Appropriations - All Fund Types		\$35,685,759.80

GENERAL FUND

The categories within the General Fund experienced the following variances:

CATEGORY	FY 2011*	% +/-	FY 2010	% +/-	FY 2009
Personal Services	\$15,260,463	3.37	\$14,762,471	6.80	\$13,822,157
Benefits	\$5,422,066	4.40	\$5,193,699	12.23	\$4,627,655
Purchased Services	\$3,290,572	-3.92	\$3,424,780	0.02	\$3,424,156
Supplies and Materials	\$1,001,155	8.08	\$926,322	-21.68	\$1,182,749
Capital Outlay	\$0	-100	\$15,787	-81.16	\$83,788
Other	\$1,914,565	18.44	\$1,616,500	24.92	\$1,294,059
Total	\$26,888,821	3.66	\$25,939,559	6.16	\$24,434,564

*FY 2011 totals include expenditures paid from fund 532-9320 – Federal stimulus funding used to supplement state funding amounts.

Personal Services (Salaries):

Salaries are budgeted to increase slightly, 3.37%, in FY 2011. This is solely due to step increases for staff members. There were no new positions hired in FY 2011.

Benefits:

Benefits are estimated to increase by 4.40%. The lower than usual increase is due to a 2.4% renewal rate for the district's health insurance premiums.

Purchased Services:

Purchased services are estimated to decrease by 3.92%. This is attributed to payment for Flying Colors preschool moving to Other Expenditures. Payment will no longer be issued monthly through accounts payable. Payment will now be part of the deductions shown on the district's foundation payments.

Supplies and Materials:

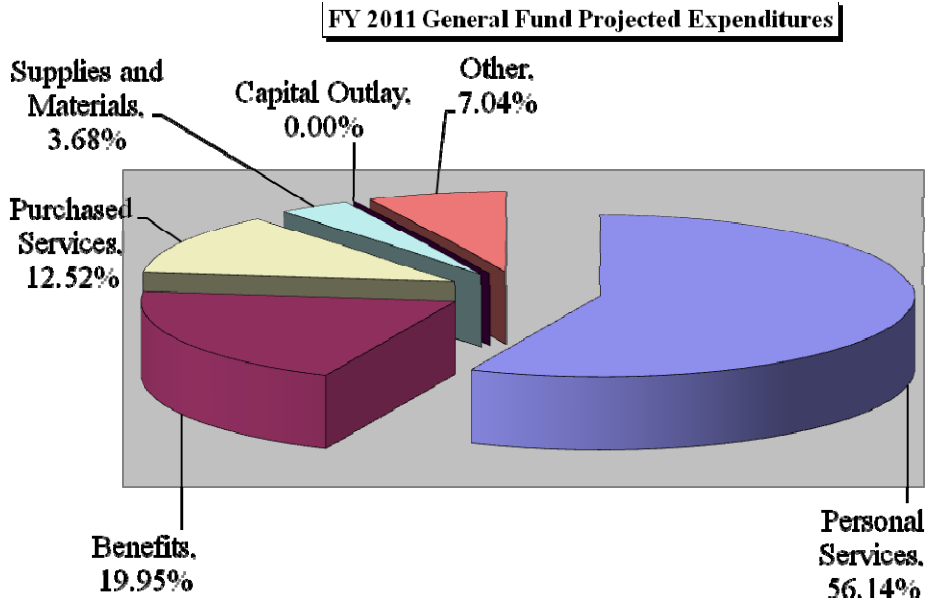
Supplies and materials are budgeted to increase by 8.08% over FY 2010. This is due in part to trend increases, as well as an increase in student fees.

Capital Outlay (Equipment):

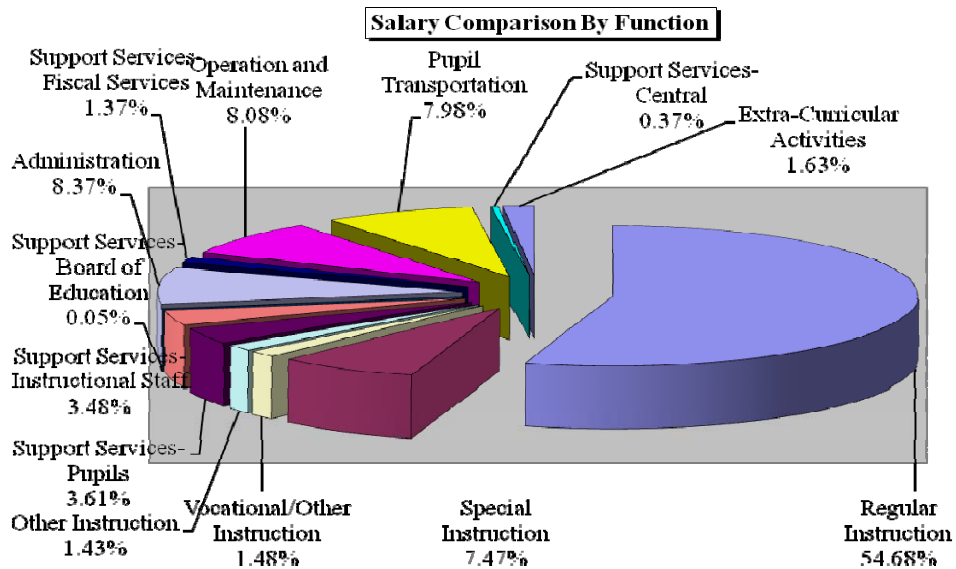
Due to the passage of a permanent improvement levy in November 2009, there are no equipment purchases budgeted out of the general fund. All equipment needs will be addressed by another fund (i.e. permanent improvement, building, grants, etc.)

Other:

Other expenditures are estimated to increase by 18.44%. This is primarily a function of the cost of Flying Colors Preschool shifting from the Purchased Services line to Other expenditures.



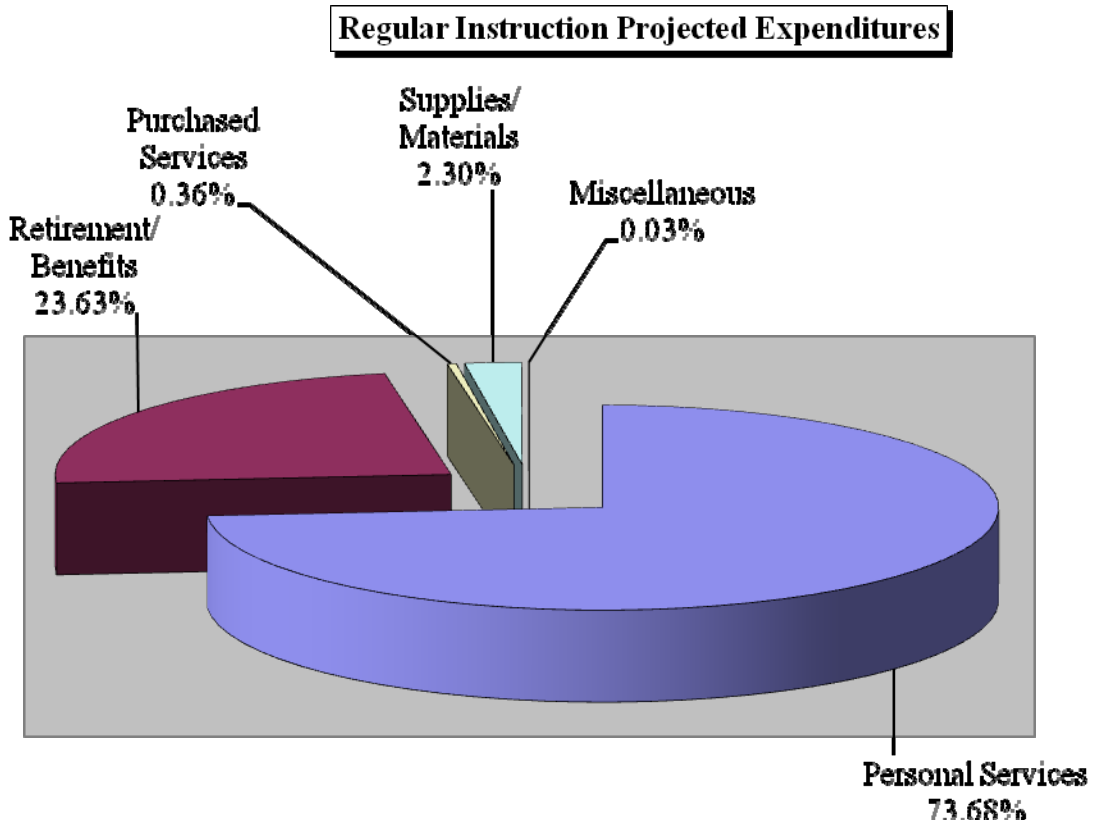
- Salaries and benefits account for 76.09% of all general fund expenditures in FY 2011, compared with 76.93% in FY 2010.



Regular Instruction – General Fund

➤ Teaching provided in a school to learn the general curriculum.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$8,337,492
Benefits	\$2,674,091
Purchased Services	\$41,061
Supplies/Materials	\$260,530
Miscellaneous	\$3,150
TOTAL	\$11,316,323



What does this provide?

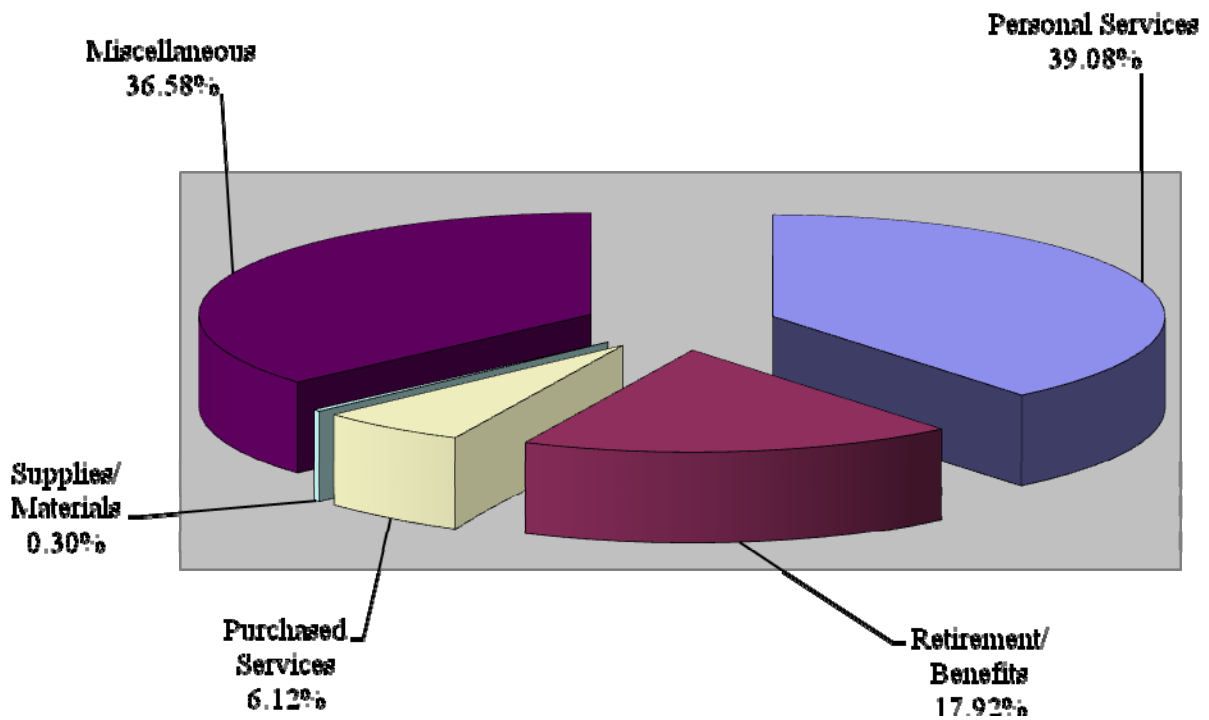
- 77 Elementary Teachers
- 35 Middle School Teachers
- 32 High School Teachers
- 10 K-12 Art Teachers
- 9 K-12 Music Teachers
- 8 K-12 Physical Education Teachers
- 2 Permanent Substitutes
- Instructional Supplies (from student fees)

Special Instruction – General Fund

- 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.
- This also includes students identified as gifted and talented.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$1,138,510
Benefits	\$522,037
Purchased Services	\$178,421
Supplies/Materials	\$8,830
Miscellaneous	\$1,065,810
TOTAL	\$2,913,608

Special Education Proposed Expenditures



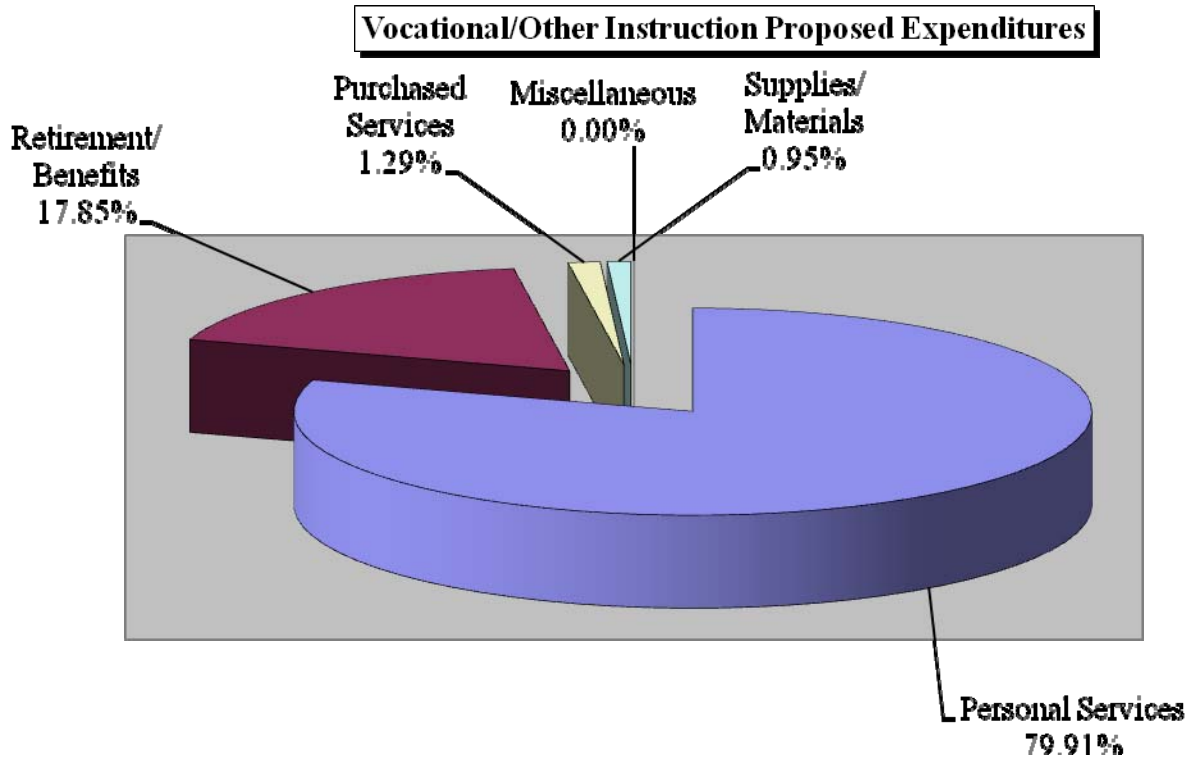
What does this provide?

- 15 Special Education Teachers
- 2 SBH Teachers
- 8 ESL Teachers
- 2 Gifted Teachers
- Licking County ESC Services – Multi-Handicapped, Severe Behavior Handicapped Services and Preschool Services (Flying Colors)

Vocational / Other Instruction

- Instruction specific to a vocational subject area. This pertains to family and consumer science.
- Other instruction refers to the district intervention teachers (non-special education).

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$226,138
Benefits	\$50,504
Purchased Services	\$3,650
Supplies/Materials	\$2,700
Miscellaneous	\$0
TOTAL	\$282,992



What does this provide?

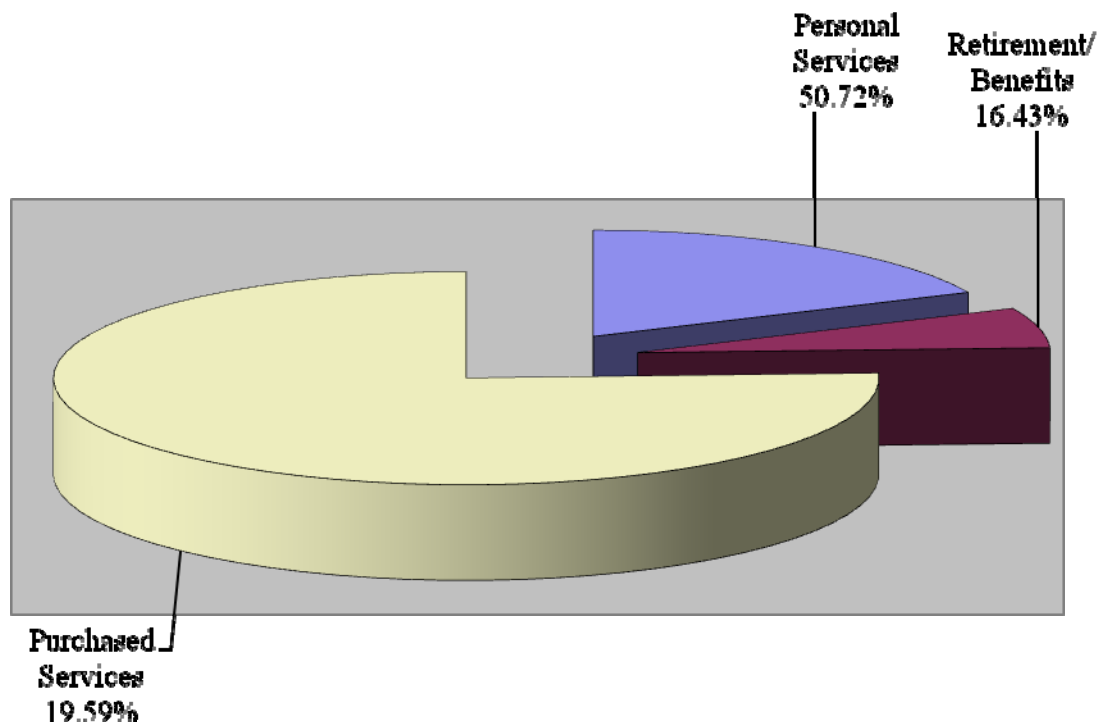
- 2 FCS Teachers
- 2 Business Teachers

Other Instruction

- Instructional services not previously defined. This includes student intervention services and tutoring services.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$218,368
Benefits	\$73,189
Purchased Services	\$909,352
Supplies/Materials	\$0
Miscellaneous	\$0
TOTAL	\$1,200,909

Other Instruction - Proposed Expenditures



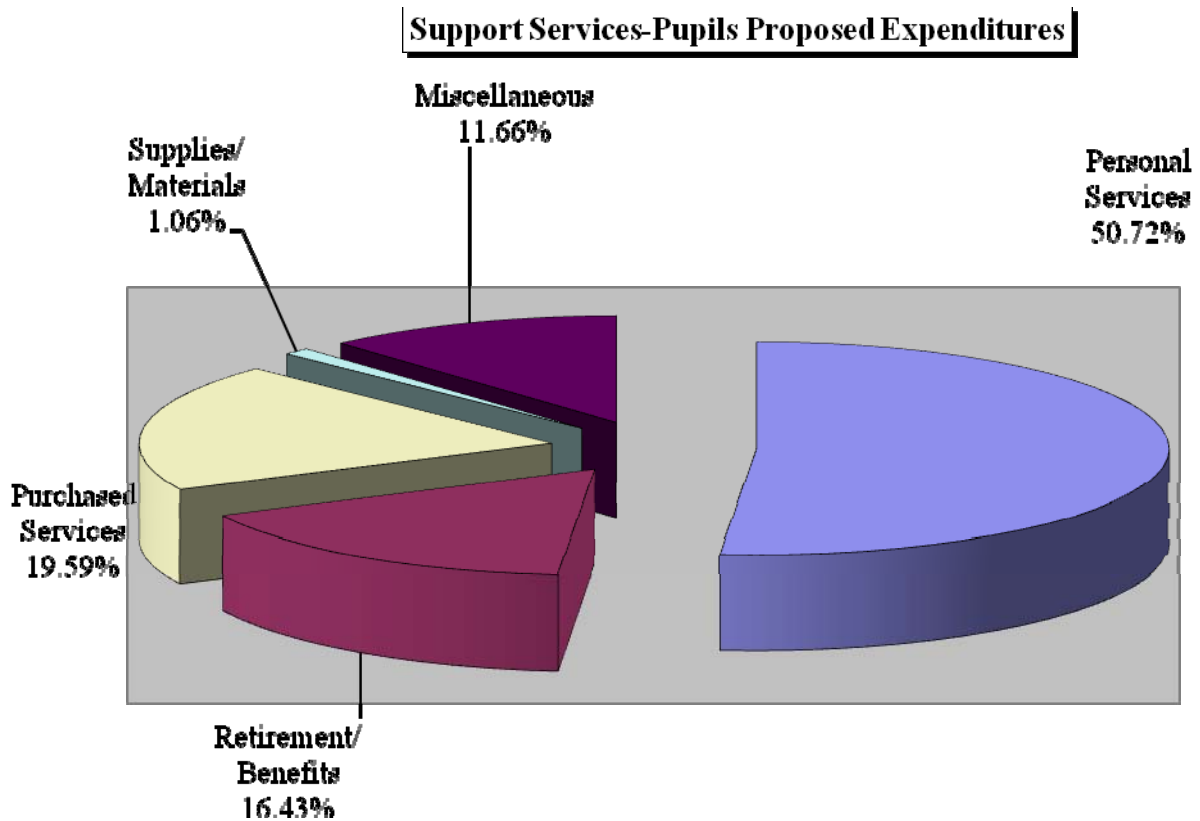
What does this provide?

- 4 Intervention teachers
- Foundation deductions for Community School Transfer, Open Enrollment and Tuition

Support Services – Pupils

- Pupil support service includes school psychologist services, speech/language therapy, occupational and physical therapy, guidance services and health services.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$550,396
Benefits	\$175,850
Purchased Services	\$208,110
Supplies/Materials	\$11,339
Miscellaneous	\$124,844
TOTAL	\$1,070,539



What does this provide?

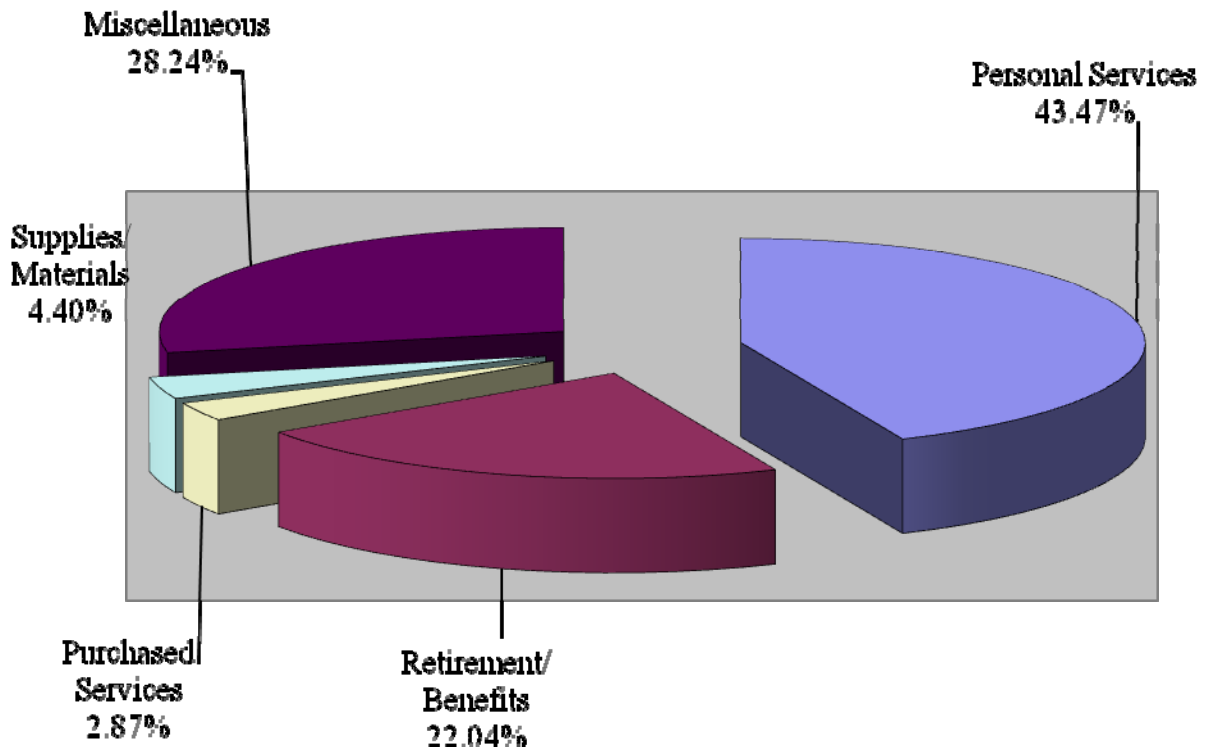
- District Psychologist
- 6 K-12 Guidance Counselors
- 1 Guidance Secretary (LHHS)
- 1 District Nurse
- 5 Health Aides
- Licking County ESC Services (Psychologist Intern and Work Study Coordinator)
- Speech Pathologist
- Occupational/Physical Therapy Services

Support Services – Instructional Staff

- These services provide assistance to the instruction of students. This includes library and media services, curriculum services and educational aides.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$531,041
Benefits	\$269,255
Purchased Services	\$35,030
Supplies/Materials	\$41,260
Miscellaneous	\$345,037
TOTAL	\$1,221,623

Support Services-Instructional Staff Proposed Expenditures



What does this provide?

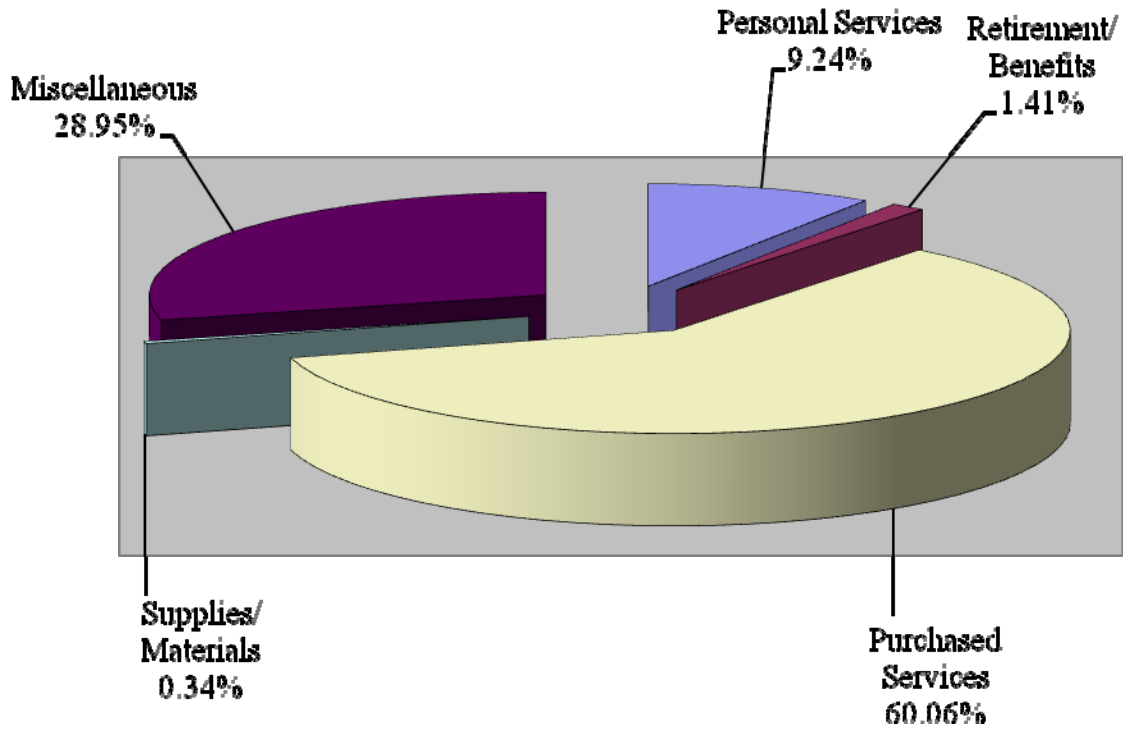
- District Technology Coordinator
- 2 Technology Assistants
- District Librarian
- 5 Library Aides
- 8 Educational Aides
- 3 Special Education Aides
- Licking County ESC Services – Educational Aides

Support Services – Board of Education

- The Board of Education, consisting of five (5) elected members, is the policy making body.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$8,000
Benefits	\$1,219
Purchased Services	\$52,000
Supplies/Materials	\$295
Miscellaneous	\$25,060
TOTAL	\$86,574

Support Services-Board of Education



What does this provide?

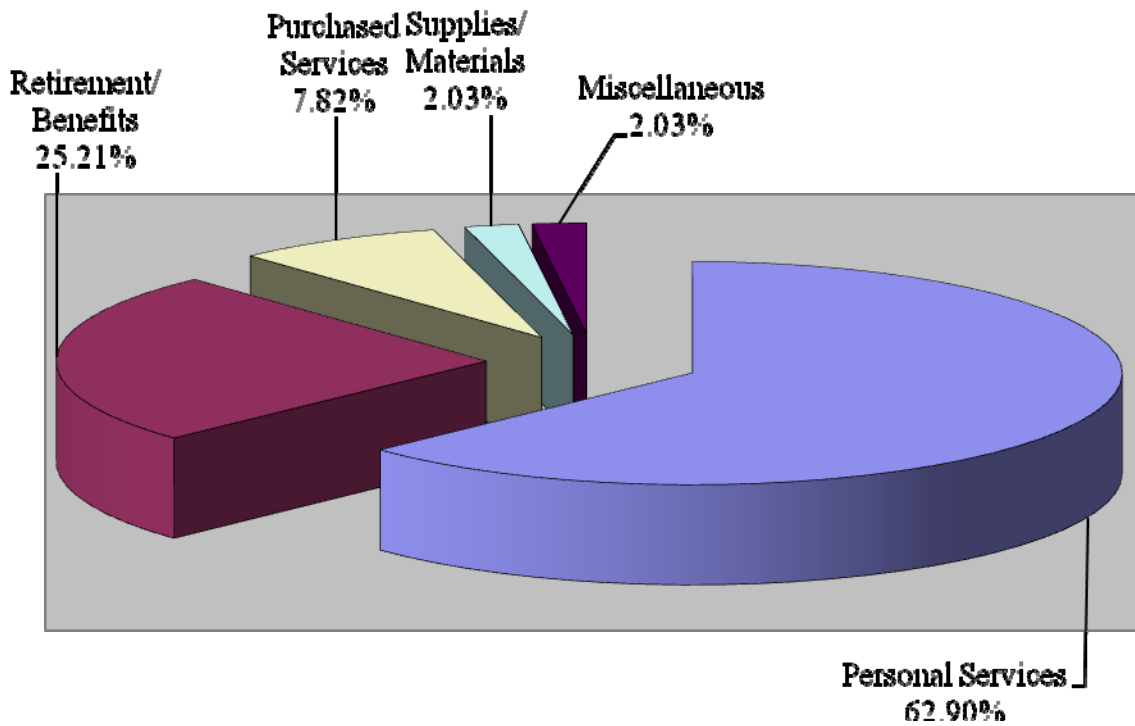
- Salaries and benefits (retirement and Medicare) of five (5) Board Members
- Membership into such organizations as OSBA (Ohio School Board Association)
- Registration for Board attended trainings
- Board paid legal fees
- Liability insurance

Administration

- The administration is made up of the Superintendent, his staff, building principals and their staff and the special education coordinator.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$1,275,672
Benefits	\$511,364
Purchased Services	\$158,608
Supplies/Materials	\$41,228
Miscellaneous	\$41,154
TOTAL	\$2,028,026

Administration Proposed Expenditures



What does this provide?

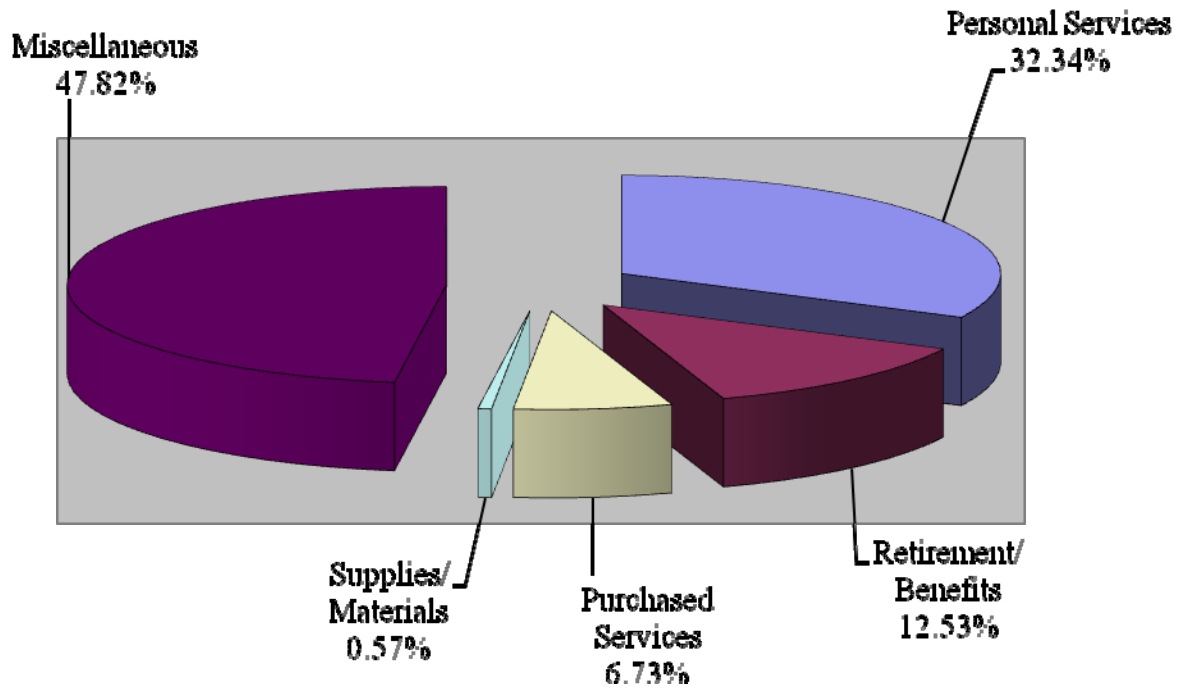
- Superintendent
- Superintendent Secretary
- District Receptionist
- 5 Building Principals
- 4 Assistant Principals
- 12 Building Secretaries
- Special Education Coordinator
- Legal Services

Support Services – Fiscal Services

- Fiscal services consists of the treasurer’s office, which is responsible for payroll and benefits, accounts payable, accounts receivable and inventory.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$208,490
Benefits	\$80,794
Purchased Services	\$43,351
Supplies/Materials	\$3,700
Miscellaneous	\$308,260
TOTAL	\$644,594

Fiscal Services Proposed Expenditures



What does this provide?

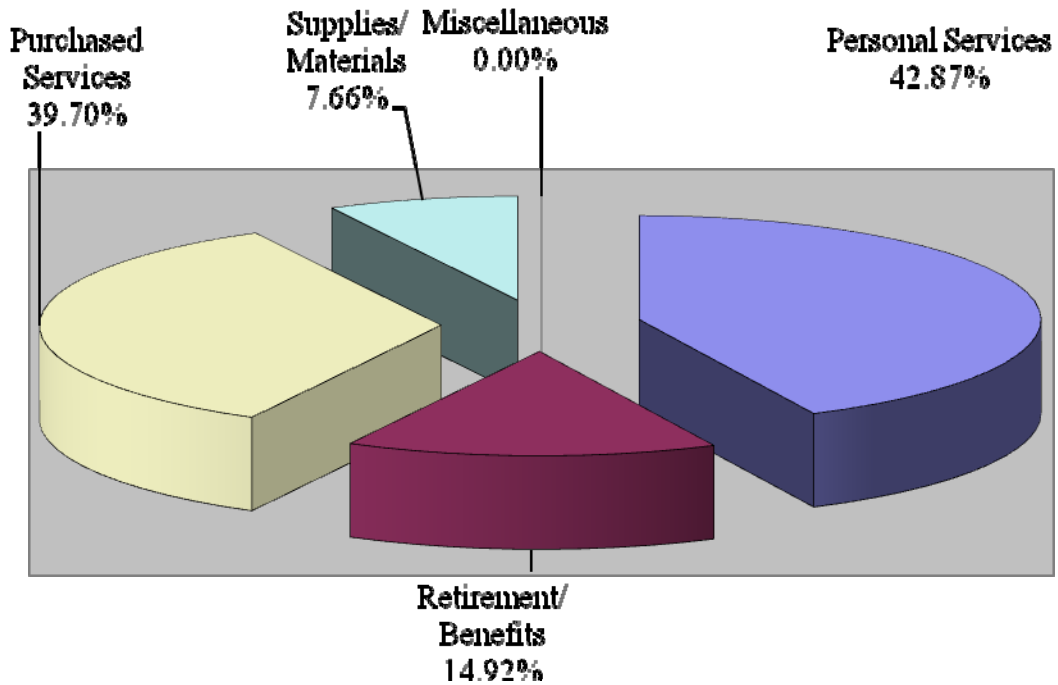
- District Treasurer
- 3 Assistant’s to the Treasurer
- Licking County Auditor and Treasurer fees

Operation and Maintenance

➤ This department provides maintenance of all buildings and grounds of the district.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$1,232,677
Benefits	\$428,999
Purchased Services	\$993,583
Supplies/Materials	\$220,209
Miscellaneous	\$0
TOTAL	\$2,875,468

Operation and Maintenance Proposed Expenditures



What does this provide?

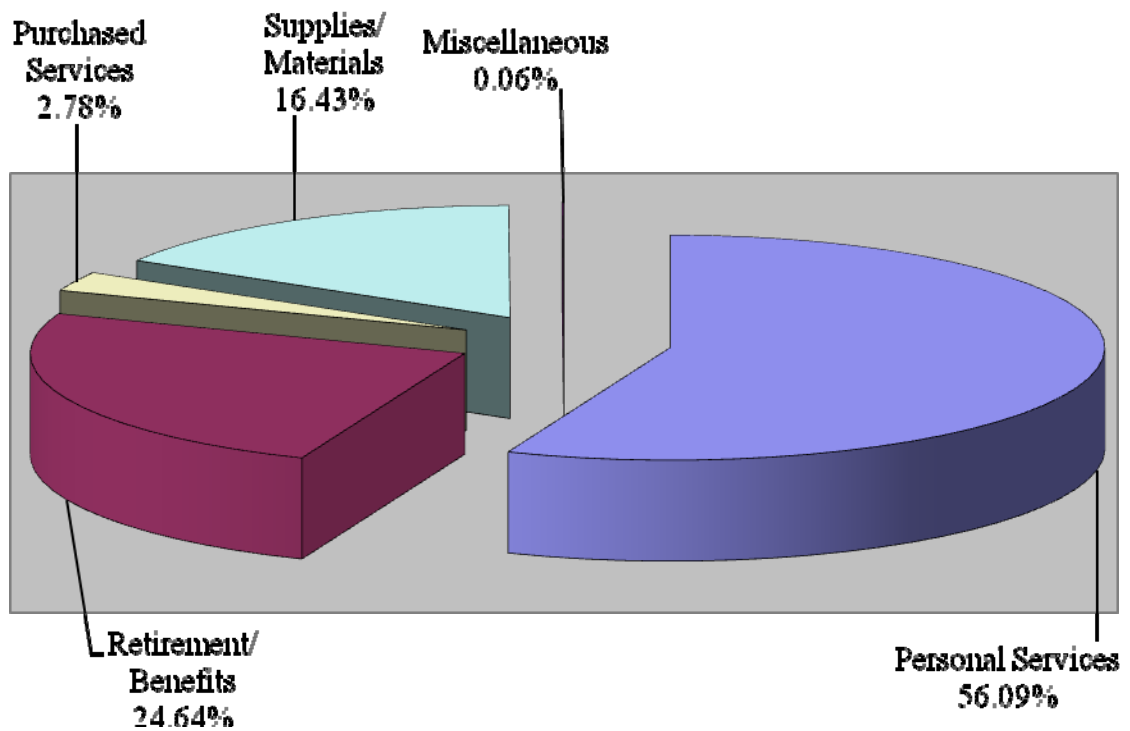
- Maintenance/Custodial/Grounds Supervisor
- Maintenance/Custodial/Grounds Secretary
- 3 District Maintenance Staff
- 25 Custodial Staff
- 3 Groundskeepers
- Utilities – Trash Removal, Electric, Natural Gas, Water and Sewer, Telephone
- Property Insurance

Pupil Transportation

- The State of Ohio requires all school districts to provide transportation for children grades K-8 living more than 2 miles from the school they attend. The district is also required to provide transportation to children living in the district attending non-public schools within the district.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$1,216,390
Benefits	\$534,263
Purchased Services	\$60,317
Supplies/Materials	\$356,275
Miscellaneous	\$1,250
TOTAL	\$2,168,495

Pupil Transportation Proposed Expenditures



What does this provide?

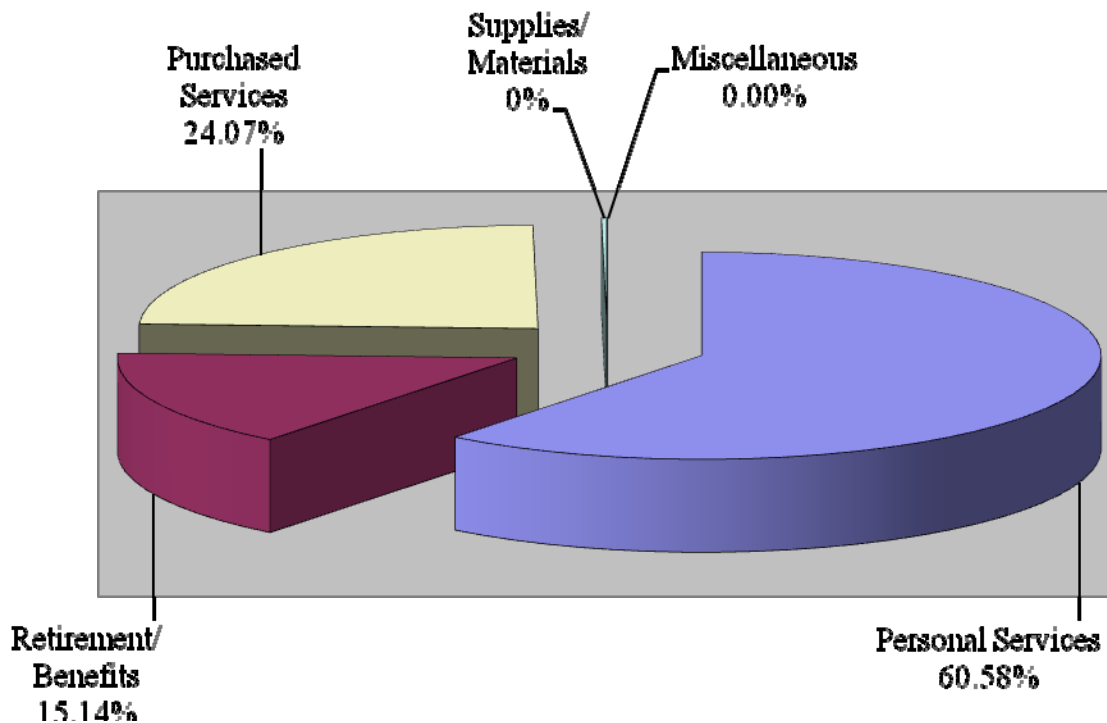
- Transportation Supervisor
- Transportation Secretary
- Dispatcher
- 3 Bus Mechanics
- 39 Bus Drivers
- 9 Transportation Assistants
- Fuel for busses

Support Services – Central

- Data processing services, computer assistance and information services are provided to all building sites.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$56,627
Benefits	\$14,150
Purchased Services	\$22,500
Supplies/Materials	\$200
Miscellaneous	\$0
TOTAL	\$93,477

Support Services-Central Proposed Expenditures



What does this provide?

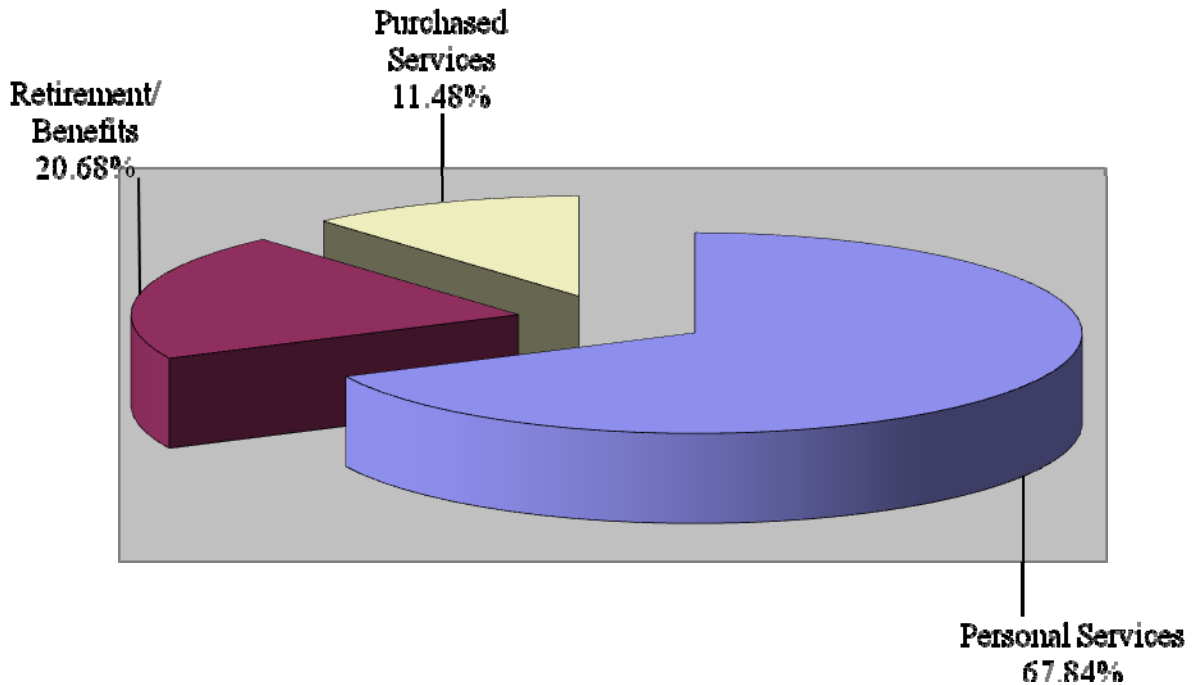
- District EMIS Coordinator
- LACA Services

Extra-Curricular Activities

- Extra-curricular activities provide experiences for students in club, civic, musical and athletic activities, primarily grades 7 through 12.

<i>CATEGORY</i>	<i>FY 2011 Proposed Budget</i>
Salaries	\$248,163
Benefits	\$75,662
Purchased Services	\$42,000
Supplies/Materials	\$0
Miscellaneous	\$0
TOTAL	\$365,825

Extra-Curricular Proposed Expenditures



What does this provide?

- One (1) Full-Time Athletic Director/Dean of Students
- Part-Time Athletic Director
- Athletic Coaches
- Music Directors
- Grade Level/Department Chairs
- Activity Advisors
- Athletic Trainer

SPECIAL REVENUE FUNDS

Special revenue funds are funds which receive revenue, normally through state or federal grants, that are legally required to be used for specific purposes.

Public School Support (018 Fund) – These accounts are managed by the building principals and are used to supplement the building budgets that are provided by the general fund. This includes each building’s principal account and a library account for each building, except the high school.

Other Grants (019 Fund) – In FY 2011, Licking Heights Central has been awarded two \$500 grants from the Leaders for Learning. These grants will be used to purchase supplies for the students of Licking Heights Central. In addition, there are funds remaining on the Ohio EPA grant to upgrade our buses.

District Managed Student Activity (300 Fund) - This fund includes the athletic account, as well as the choir, drama and dance team account. The athletic account is responsible for payment of officials, security, entry fees and awards.

EMIS Subsidy (432 Fund) - This fund provides a small amount toward the management of EMIS data that is submitted to the Ohio Department of Education. These funds are applied to the salary for the district EMIS coordinator.

Data Communication (451 Fund) – The State of Ohio provides a grant to supplement costs associated with Ohio Educational Computer Network connections. We are estimated to receive \$2,000.00 per building to offset our ISP (Internet Service Provider) payments to LACA. However, we will only receive \$1,000 per building during the first half of the year and the State will then evaluate whether the second \$1,000 will be disbursed as well or cut to meet budget requirements.

Title VI-B (516 Fund) – This grant provides for special education needs. Some of the expenses utilized by this grant are payment of salary for the special education secretary and three (3) special education teachers, in addition to all of their benefits. Also covered with these funds are payment for services needed by students (i.e. physical therapy, occupational therapy, speech services, etc.), out of district placement of special education students (i.e. ESC, Excel Academy, etc.), supplies and equipment needed by special education students and staff, as well as professional development for staff.

In FY 2010 and FY 2011, under the American Reinvestment and Recovery Act (ARRA), additional funds were provided for special education needs. Since the provisions of these funds allowed the district to supplant (pay salaries that were previously paid from general fund dollars), which is not normally allowed with federal funds, these funds are paying the salaries of the special education coordinator and three (3) special education teachers. It is not anticipated that these funds will be reallocated after FY 2011, which means these expenditures will return to the general fund in FY 2012.

State Fiscal Stabilization Funds (532 Fund) – This represents federal dollars paid through state foundation payments to supplement Ohio’s state budget. These funds are intended to provide resources to offset general fund expenditures. They cannot be used for maintenance costs, stadiums or athletic facilities, purchase or upgrade of vehicles or facilities improvements not related to the education of students. These funds are only slated to be provided for the current biennial budget.

We are utilizing these funds to pay for the district’s LACA service agreement, two (2) school resource officers, electric charges for the high school, a social worker at our LH West elementary school, salaries, benefits and supplies related to the Early Bird tutoring program at Licking Heights South and upgrades to our district’s libraries/media centers.

Title II-D (533 Fund) – This grant was created to promote additional technology in the classrooms. These funds are used to provide professional development to staff.

Title III (551 Fund) – This grant provides for the needs of the District’s ESL (English as a Second Language) students. These funds pay for a portion of four (4) of our ESL teachers, as well as provide supplies and professional development.

Title I (572 Fund) – The Title I funds pays for a portion of three of our Title I teachers who provide assistance to qualified students in reading. In addition to the salaries, the grants will provide some supplies and professional development.

In FY 2010 and FY 2011, under the American Reinvestment and Recovery Act (ARRA), additional funds were provided for Title I services. The ARRA fund is providing the salary and a portion of the benefits for a district literacy coach. It is not anticipated that these funds will be reallocated after FY 2011, which means these expenditures will return to the general fund in FY 2012.

Title II-A (590 Fund) – The purpose of this federal program is to increase student academic achievement. These funds pay for a portion of two (2) teachers at Licking Heights West.

DEBT SERVICE FUND (002 Fund)

The debt service fund is used make principal and interest payments relative to the bonds issued for the various district building projects. Licking Heights has long-term debt related to the bonds issued for the construction of the high school, LH South, LH West and the renovations to LH Central and North. In addition, there is debt related to the limited general obligation bonds issued for the purchase of buses.

Payment will also be made related to the recent Certificate of Participation financing. The funds to cover this debt service will be transferred from the permanent improvement fund.

CAPITAL PROJECT FUNDS

Permanent Improvement (003 Fund) – Permanent improvement funds are for the purpose of acquiring, constructing or improving current facilities. Items purchased with permanent improvement funds have a useful life of five (5) years or more.

Due to the passage of a 1.99 mill permanent improvement levy, this fund will generate approximately \$1 million annually. These funds will be used to make all district equipment purchases. In FY 2011, these funds will purchase district textbooks, technology needs, transportation needs (i.e. buses), as well as make necessary repairs and purchases relative to the buildings and grounds needs.

In September 2010, the district issued Certificates of Participation (similar to bonds) in the amount of \$10 million. These funds will be used to construct additions to one or more of the district's current facilities, as well as possibly renovate current facilities. The permanent improvement fund will provide the money to make the debt service related to this financing.

Building Fund (004 Fund) – This fund accounts for the proceeds generated through the issuance of bonds related to the bond issues passed in November 2000 and March 2003. In addition to the actual proceeds, this fund also includes interest earnings related to investments made with bond proceeds. These funds cannot be used for general operating expenses and must be spent within the guidelines of the ballot language passed for each issue.

The proceeds and interest received at the closing of the Certificate of Participation issue is included in this fund. These funds will be used to construct additions to one or more of the district's current facilities, as well as possibly renovate current facilities.

ENTERPRISE FUND

Food Service (006 Fund) – The food service fund accounts for all revenues and expenses related to providing lunch and breakfast to students and staff. This includes all salaries and benefits for food service staff (coordinator, secretary and cafeteria workers). In addition, this fund provides for the purchase of all food and other related products needed to facilitate the programs.

EXPENDABLE TRUST FUND (007 Fund)

The expendable trust funds at Licking Heights include a reading fund for LH South, as well as scholarship accounts established in memory of David Kass, Janice VanGundy and Larry Bell. Scholarships are given out annually from the David A. Kass fund and the Janice VanGundy fund. The amount of the scholarship is determined by the annual donations made to the account.

AGENCY FUND

Student Managed Activity (200 Fund) – These accounts provide for those activities which have student participation in the management of the program. The student activities at Licking Heights include yearbook (high school and middle school), high school newspaper, OWE, DECA, National Honor Society, German club, student council, 5th grade camp, Junior class, Senior class and speech and debate.