



Hilliard City School District, Franklin County, Ohio

## Budget for 2021-2022

Fiscal Year July 1, 2021 to June 30, 2022

HILLIARD CITY SCHOOL DISTRICT  
2140 ATLAS STREET COLUMBUS, OH 43228  
(614) 921-7000  
[www.hilliardschools.org](http://www.hilliardschools.org)





Hilliard City School District  
Franklin County, Ohio

# **Budget for 2021-2022**

Prepared by  
the Treasurer's Office, HCSD

Fiscal Year July 1, 2021 to June 30, 2022



# HILLIARD CITY SCHOOL DISTRICT

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## Executive Summary



# Hilliard City School District

## Hilliard, Ohio

### Board of Education

		Term on Board
Lisa Whiting	Member, President	1/1/07 – 12/31/21
Brian Perry	Member, Vice-President	1/1/20 – 12/31/23
Mark Abate	Member,	1/1/18 – 12/31/21
Paul Lambert	Member	1/1/10 – 12/31/21
Nadia Long	Member	1/1/16 – 12/31/23

### Administration

Wade Lucas	Interim Superintendent
Brian W. Wilson	Treasurer/CFO
Mike McDonough	Deputy Superintendent
Sharee Wells	Assistant Superintendent
Roy Walker	Executive Director of Human Resources
Rich Boettner	Chief Technology Officer
Cliff Hetzel	Director of Business
Cori Kindl	Executive Director K-12 Curriculum
Deborah Cochran	Director of Special Education
Samantha Althouse	Director of Secondary Education
Herb Higginbotham	Director of Elementary Education
Hilary Sloat	Director of Professional Development
John Badow	Director of Outreach and Engagement
Stacie Raterman	Director of Communications
Mark Tremayne	Director of Innovation and Extended Learning
Mark Pohlman	Director of Instructional Technology
Michael Abraham	Director of Student Well-Being
Samantha Chatman	Director of Diversity & Equity
Molly Walker	Director of Social & Emotional Learning
Mindy Mordarski	Lead Principal

### Building Principals

Joyce Brickley	Davidson High School
Matthew Middleton	Darby High School
Bill Warfield	Bradley High School
Matthew Trombitas	Heritage Middle School
Barry Bay	Memorial Middle School
Chad Schulte	Weaver Middle School
Craig Vroom	Innovative Learning Hub
Erin Dooley	Hilliard Station Sixth Grade
Jessica Rardon	Hilliard Tharp Sixth Grade
Paige Canale	Alton Darby Elementary
Kevin Landon	Avery Elementary
Matthew Sparks	Beacon Elementary
Stephanie Borlaza	Britton Elementary
Kate Miller	Brown Elementary
Cindy Teske	Darby Creek Elementary
Kayla Pinnick	Hilliard Crossing Elementary
John Riley	Hilliard Horizon Elementary
Katie Windham	Hoffman Trails Elementary
Jaclyn Prati	J.W. Reason Elementary
Michael Heitzman	Norwich Elementary
Kevin Buchman	Ridgewood Elementary
Holly Meister	Scioto Darby Elementary
Monica Campana	Washington Elementary
Brian Hart	Hilliard City Schools Preschool



## Hilliard City School District

June 4, 2021

Members of the Board of Education:

We are pleased to present for your approval the fiscal year 2022 budget for the Hilliard City School District. This document, for the period July 1, 2021 to June 30, 2022, includes all major funds under the direct control of the Hilliard City School District.

Our intention is to enable readers to understand how District programs and services operate. This document shows how we focus our resources and efforts to meet the District's mission, "Hilliard City Schools will ensure that every student is Ready For Tomorrow."

### **Budget Presentation**

This document is divided into four sections:

*Executive Summary* – This section provides the reader with an executive summary of the budget and a list of School Board members and administrators of the district.

*Organizational* – This section is intended to familiarize readers with the specifics of the district's legal operating environment, the nature and scope of the services the district provides, and the governmental accounting structure and policies used to present financial information.

*Financial* – This section is the heart of the budget document. Budget financial schedules are presented with adopted budgets compared to the results of prior year budget plans.

*Informational* – This section includes a general profile of the school district, background, other information of interest, and the glossary.

Ready For Tomorrow

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## Budget Process

The budget development process takes place over the course of six months. The first phase begins in January with a review of the enrollment projections for the 2021-22 school year. The enrollment projections are the basis for staffing allocations.

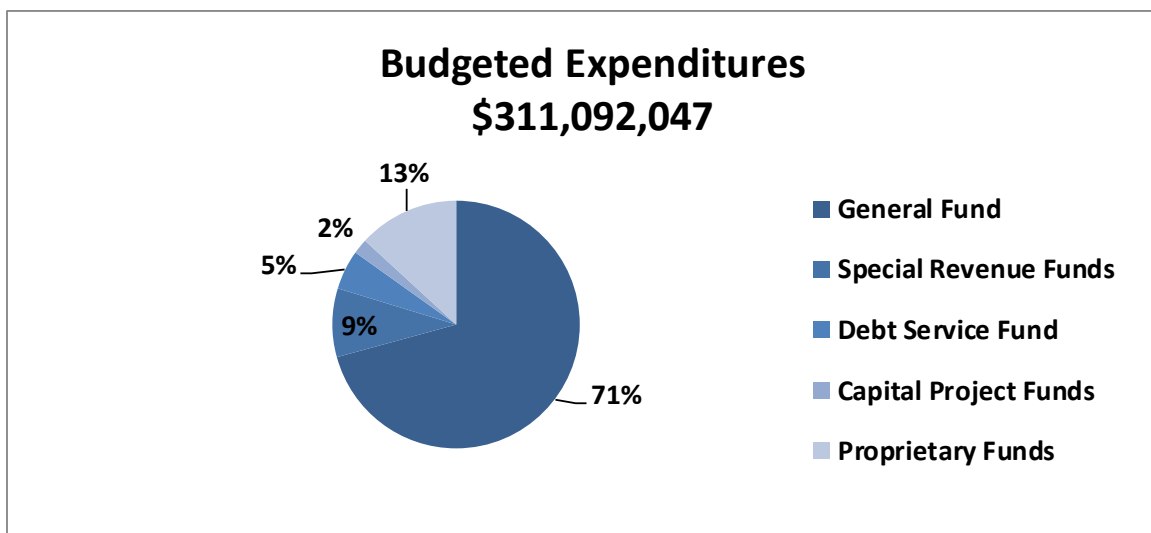
The district operations team, starting in January and finishing in April, completes an analysis of staffing needs of administration, certified staff, and support staff. In April, building principals start working on their discretionary budgets, based on actual February 2021 building enrollment, and have forty days to complete their requests. The Board of Education adopts the permanent budget in June as long as the County Budget Commission approves the Certificate of Estimated Resources with sufficient revenue to implement the new budget. If necessary, the Board of Education will approve a temporary budget while waiting for the County Budget Commission to amend the Certificate of Estimated Revenue to include new property taxes prior to the new fiscal year. If a temporary budget is adopted, June and July are spent verifying revenue assumptions and expenditure proposals, as the final budget document is prepared. The Board votes to approve the permanent budget during September in this situation. The budget is continually monitored by the administration.

## COVID-19

The information above describes our normal budget process. COVID-19 continues to provide some uncertainty with the budget process. Enrollment declined this past year for the first time in a number of years. We anticipate that growth will return this year and could be significantly higher than normal. Creating options to help students catch up from academic declines suffered due to the pandemic has also modified the budget process. Most of these options will be paid by the significant additional dollars provided to the District by our Federal government for this very reason.

## Budget

The district maintains 22 individual governmental funds and 2 proprietary funds. An overview of the Fiscal Year(FY) 22 combined fund budgets is as follows:



## General Fund

The General Fund is used to account for all financial resources except for those required to be accounted for in another fund. The General Fund accounts for the majority of current operations and is supported primarily by local property taxes, state school foundation funding, state reimbursements and other miscellaneous local revenues. A comparison of the proposed budget to the current year budget (FY21) is as follows:

	Budget FY21	Proposed Budget FY22	Percent Change
Revenues	\$ 214,042,995	214,731,111	0.3%
Expenditures	214,253,787	221,663,565	3.5%
Net Changes in Fund Balance	\$ (210,792)	(6,932,454)	3188.8%

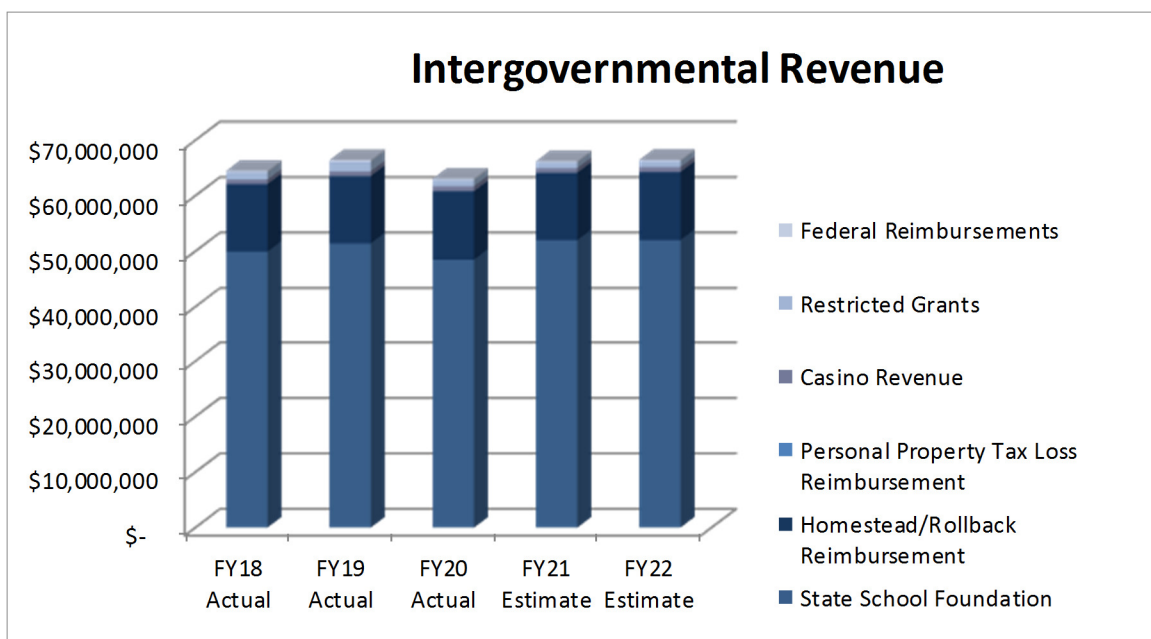
## Revenues

FY22 General Fund Revenues and other sources are estimated to be \$214,731,111. This represents an increase of .3% from prior year revenues. The significant changes in revenues for the General Fund are below.

Property taxes are estimated to increase 1% to \$140.1 million. Residential housing growth and commercial growth will account for a significant portion of the increase. The triennial update of property values occurred in January of 2021. This will not impact voted property taxes but does increase revenue generated by the 4.45 mills of inside millage.

State and Federal Grants in aid (Chart 1) are estimated to increase .3% to \$66.5 million. The State legislature is currently working on a new school funding model. We could receive additional funding but it is impossible to predict at the moment.

Interest Income is estimated to decrease 37.5% to \$500 thousand. Interest rates remain at significantly lower levels than prior to the pandemic.



## Expenditures

The General Fund budget of \$221,663,565 is an increase of 3.5% from the prior year budget. New contracts with both employee unions extend through June 30 of 2024. Certificated and classified employees will receive 2% cost of living increases as well as step increases during the fiscal year. We have budgeted a health insurance premium increase of 6% at the start of the 2021 calendar year. The following, although not all-inclusive, provides a summary of the most significant changes in the General Fund budget for the coming fiscal year:

**Regular Instruction** appropriations, which represent 47.0% of the General Fund budget, are \$104,121,012. This represents an increase of 3.0% from the FY21 revised budget.

**Special Instruction** appropriations, which represent 10.8% of the General Fund budget, are \$23,939,229. This represents an increase of 4.7% from the FY21 revised budget. We have added 9.5 intervention specialist teachers over multiple grades. 5 of these positions were already in the District but funded through Title VI-B. Title VI-B had one time monies that paid for these positions in FY21.

**Other Instruction** appropriations, which represent 3.8% of the General Fund budget, are \$8,405,082. This represents an increase of 3.6% from the FY21 revised budget.

**Pupil Support Service** appropriations, which represent 7.7% of the General Fund budget, are \$16,972,686. This represents an increase of 5.8% from the FY21 revised budget.

**Instructional Support Service** appropriations, which represent 4.7% of the General Fund budget, are \$10,478,479. This represents an increase of 1.6% from the FY21 revised budget.

**Administrative Support Service** appropriations, which represent 5.5% of the General Fund budget, are \$12,112,074. This represents an increase of 2.8% from the FY21 revised budget.

**Fiscal Services** appropriations, which represent 1.6% of the General Fund budget, are \$3,646,919. This represents a decrease of 7.5% from the FY21 revised budget. The decrease is the result of the final payment of Win-Win agreement to the Columbus City Schools in FY21.

**Operation and Maintenance** appropriations, which represent 7.9% of the General Fund budget, are \$17,553,703. This represents an increase of 3.6% from the FY21 revised budget.

**Pupil Transportation** appropriations, which represent 5.3% of the General Fund budget, are \$11,747,982. This represents an increase of 5.2% from the FY21 revised budget.

### ***Special Revenue Funds***

	Budget FY21	Proposed Budget FY22	Percent Change
Revenues	\$ 25,468,025	26,897,000	5.6%
Expenditures	27,235,531	27,934,195	2.6%
Net Changes in Fund Balance	\$ (1,767,506)	(1,037,195)	-41.3%

Special Revenue funds are funds that are specific in their purpose and may only be used for that purpose. State and federal grants and the Food Service fund make up the majority of these funds. The Food Service fund with a budget of \$5.7 million and the ESSER fund which accounts for federal funds provided for relief of Covid-19 expenses with a budget of \$10.1 million represent 56.4% of budgeted special revenue funds.

Many of the Special Revenue funds are projected to decrease expenditures this year. The most significant decrease is in the Public School Support funds, as Cell tower revenues and Bradley Field rental dollars that were built up over several years were budgeted in FY21 to pay for \$500,000 of the cost of turf replacement at Bradley High School.

### ***Debt Service Fund***

	Budget FY21	Proposed Budget FY22	Percent Change
Revenues	\$ 19,506,810	17,258,936	-11.5%
Expenditures	16,085,000	16,015,000	-0.4%
Net Changes in Fund Balance	\$ 3,421,810	1,243,936	-63.6%

Debt Service funds are established to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Revenue declined in the Bond Retirement fund as property tax millage collected to pay debt decreased 1.85 mills to 4.95 mills. The 2005 and 2009B series of bonds were retired in FY21.

### ***Capital Project Funds***

	Budget FY21	Proposed Budget FY22	Percent Change
Revenues	\$ 7,952,540	6,411,911	-19.4%
Expenditures	6,526,731	6,178,000	-5.3%
Net Changes in Fund Balance	\$ 1,425,808	233,911	-83.6%

Capital Project funds account for financial resources used for the acquisition or construction of major capital facilities. The Permanent Improvement fund and Building Improvement fund are the two funds in this category.

The Permanent Improvement fund receives funding through a 2-mill continuing permanent improvement levy passed in 2006. This levy generates approximately \$5.2 million used for various capital related projects in the district. The Permanent

Improvement fund budget includes expenditures of \$500,000 for parking lot replacement, and \$1 million for major HVAC and roofing work at three elementary schools.

The Building Improvement fund received \$2.8 million in revenue from a land sale in FY21. The General Fund will transfer \$1.2 million this year in order to pay for a preschool expansion at Alton Darby preschool.

### ***Proprietary Funds***

	Budget FY21	Proposed Budget FY22	Percent Change
Revenues	\$ 34,083,400	39,440,000	15.7%
Expenditures	39,975,172	40,926,287	2.4%
Net Changes in Fund Balance	\$ (5,891,772)	(1,486,287)	-74.8%

Proprietary funds are different in purpose from governmental funds and are designed to be like business financial reporting. They can be categorized as either Enterprise or Internal Service Funds.

The Rotary – Special Services fund is the only enterprise fund of the district and it accounts for three separate activities. The largest activity is the latchkey program with a budget of approximately \$3.0 million.

The District's largest internal service fund is the Medical Benefits Self-Insurance fund with a budget of \$35.1 million. The District switched to the self-insured health plan effective January 1, 2010. The District switched to a self-insured Workers Compensation plan July 1, 2013 and switched to a self-insured dental plan at the start of calendar year 2014.

## Budget Forecast – Three-Year Projections All Funds

	Actual FY20	Budget FY21	Budget FY22	FY23	Projected FY24	FY25
Revenue	\$ 282,231,315	298,073,067	303,123,958	299,870,789	305,076,370	312,764,784
Expenditures	277,586,202	302,920,786	311,092,047	312,416,168	325,395,141	333,982,904
Revenues Over (under)						
Expenditures	4,645,113	(4,847,719)	(7,968,089)	(12,545,378)	(20,318,771)	(21,218,119)
Other financing sources (uses)	468,294	1,825,267	(10,000)	(4,000)	(4,000)	(4,000)
Fund Balance July 1	106,980,050	112,093,457	109,071,005	101,092,915	88,543,537	68,220,766
Ending Fund Balance June 30	\$ 112,093,457	109,071,005	101,092,915	88,543,537	68,220,766	46,998,647

Table 1

### Forecast revenue notes:

Table 1

Local revenue is primarily property tax revenue in the General fund, Debt Service fund and Permanent Improvement fund. These taxes are assessed at a rate approved by local taxpayers through multiple levies over many years including 4.8 mills approved in November of 2016 for operating and debt purposes. The second largest local revenue source is miscellaneous local and the majority of this is charges to the other funds for the cost of health, dental, and workers compensation insurance in our self-insured funds.

State revenue in Ohio is comprised of school foundation dollars and state reimbursements. The school foundation formula's primary driver is student enrollment with consideration of a district's property wealth and residents' incomes. The state also covers 12.5% of property taxes for residential taxpayers for any levy passed prior to September of 2013. Total State funding is projected to increase by .32% in FY22 and 2% annually in future years. Once the State legislature approves a new school funding formula we will have a better handle on State revenue projections.

Federal revenue is mostly restricted for various purposes, which results in these funds classified as Special Revenue funds. Four of the largest federal sources of aid for the District are resources for Covid recovery (ESSER), disadvantaged students (Title I), students with special needs (IDEA-PART B), and free and reduced price lunch reimbursement (Food Service). Federal funding will increase roughly 3.9% in FY22, decrease 43.4% in FY23 (with the use of a significant portion of ESSER funds), increase 2.4% in FY24, and decrease 30.5% in FY25 (with the balance of ESSER funds are spent in FY24).



**Forecast expenditure notes:**

Prior page Table 1

Salaries and fringe benefits are 84% of the general fund budget and 65% of all funds. New employment contracts with certificated and classified staff begin July 1, 2021 and will expire June 30, 2024. The extensions included compensation increases of 2.0% annually beginning July 1, 2021. Hopefully we will continue to move back to normal with the pandemic diminishing. Allowing a version of the online academy to continue for another year for all grades will have a significant cost related to the need for additional staff. Fortunately, the online staff can be paid with ESSER dollars in FY22. Raises and additional staffing increase personal service costs by 8.6% for FY22. Personal services will decline in FY23 by .4% as we phase out the online academy for grades K-8. FY24 personal service costs will increase 3.8% and increase 2.5% for FY25. Fringe benefit costs follow a similar path as personal services because of the additional staff and then reduction of positions in future years.

Other operating expenditures such as supplies and materials, purchased services, capital outlays, and other expenditures are estimated to decline in FY22 after we spent significant federal dollars on Covid mitigation efforts to allow for in person classes. Increases of .1% to 3.7% then follow in future years.

**Forecast fund balance notes:**

The passage of a 4.5 mill operating levy in 2016 eliminated a significant drain on the District's projected fund balance for several years. Most of the deficit spending in FY19 and related to spending the \$50 million of bonds issued to construct the new middle school and other renovations around the District. In FY22, the deficit spending is the result of the General fund as we enter the part of the levy cycle where we will need to ask voters for additional funding. In Ohio School Districts that are considered to be "high wealth" have to return to the voters on a regular basis. Property taxes do not grow with inflation. Because of this Districts ask for more money than they need in the early years, build up fund balance and eventually spend the fund balance down. At this point the district will ask voters to pass a new operating levy.

## Goals

### Academic Strategic Foundation

#### ***Academics***

***The District will improve academics and student wellness as measured by state and local assessments during the 2021-22 school year through the following priorities:***

- Refine quality instruction provided to all students.
- Implement the revised response to intervention framework across the district.
- Improve school culture and communities through restorative and culturally responsive practices.
- Increase students' mastery of informational and complex texts.
- Increase English Language Learners' language acquisition and achievement.

#### **Estimated Costs**

• \$50,400	<i>Mentor Text (Science curriculum focus)</i>
• \$21,600	<i>PSAT 10</i>
• \$35,000	<i>Read 180</i>
• \$42,750	<i>ALEKS Program</i>
• \$50,000	<i>Online curriculum development</i>
• \$39,000	<i>Imagine Learning for ELL students &amp; elementary intervention</i>
• \$1,125,600	<i>7 EL staff</i>
• \$2,251,200	<i>14 ES Reading/Math Intervention teachers</i>
• \$121,000	<i>STAR/Renaissance Learning/Testing</i>
• \$103,000	<i>Performance Matters</i>
• \$125,000	<i>95% Group Phonics Curriculum PD</i>
• \$100,000	<i>ES Classroom libraries upgrade</i>
• \$ 35,000	<i>Panorama whole child survey</i>
• \$ 35,000	<i>ROX</i>
• \$ 20,000	<i>Diversity, Equity, and Inclusion PD</i>
• \$ 30,000	<i>Talking Points, EL translation service</i>

### Operate in a Fiscally Responsible Manner

#### ***Increase efficiencies:***

Ensure that financial information is provided to administrators so that this information is included in the decision process for the potential implementation of new projects.

Continue to use financial benchmarking data to analyze the effectiveness of all functions in the District. As further investigation points out areas where the opportunity exists for increased efficiencies, work with administrators responsible for the function to see where changes can be made.

## **Goals (continued)**

### *Monitor District finances:*

Continuously monitor the 5-year forecast and budget for variances. Provide Cabinet with information related to budget variances in order to find ways to lessen the impact of negative variances.

### *Inform community of fiscal status:*

Information about District finances will also be shared through articles included in each District newsletter. The Treasurer's department will also continue the preparation of the annual Budget Document, Comprehensive Annual Financial Report, and Popular Annual Financial Report.

The Finance goal does not cost the district significant resources in that additional staff members are not needed, but it does significantly impact the time commitments of the Treasurer's office and Superintendent's office.

## **Assess, implement and communicate operational updates that address the needs of our students and the facilities that house them**

### *Assess Building Facility Needs*

- Work collaboratively with building administration and District Operations staff to establish PI lists from buildings prioritizing against District PI needs.
- Utilize and maintain our facilities management database.
- Work collaboratively with all departments to purposefully create learning spaces that meet the instructional needs of our students.
- Determine the infrastructure, network and system improvements needed to support all Technology initiatives throughout the District.
- Monitor, maintain and improve security requirements for surveillance and access at each building.
- Develop and implement a written information security plan that addresses the changing network security environment.

### *Implement Capital/Permanent Improvement Projects*

- Continue to organize, bid and complete the budgeted allocations for Permanent Improvement projects.
- Continue to implement the short-term findings from the Master Facility Plan related to the expansion of the HCSD Special Needs Preschool by designing, bidding and building an eight classroom addition within the operational, financial and curricular constraints and implications.
- Continue to evaluate and maintain roof system needs to determine repair, replace or restoration alternatives that maximize value.
- Support ongoing business partnerships at the Innovation Campus and beyond.
- Continue to transition to digital displays in all classrooms and migrate from desktops to laptops for classroom teachers.

### *Communicate Operational Updates*

- Work with Communications Department to communicate District Capital/Permanent Improvement projects.

## Goals (continued)

- Reengage the Master Facility Plan Steering committee to review, identify and refine all District facilities and capital improvement needs for the short, middle, and long term.
- Engage district and community stakeholders to review and adjust elementary attendance boundaries to address capacity concerns.
- Work with Communications Department to develop a series of communications and interactions with parents around Digital Health and Wellness as well as the Blended Learning initiative.

*The 5.0-million-dollar permanent improvement projects consist of prioritizing, bidding and executing operational maintenance updates and improvements. As we continue to plan for future capital improvements throughout the district, projects related to **warm, safe, and dry** are at the forefront of our planning. Throughout this planning process we are continually reviewing for efficiency and effectiveness to best stretch the value of our investments. Some examples are the repair/replacement of roofs, asphalt, paint and finishes, carpet, energy efficient lighting upgrades, building security system and access upgrades, and mechanical system upgrades. We will continue to stretch monies to achieve all possible improvements year to year over all of our 26 sites.*

*For this budget year, we will continue to refine the 1:1 technology initiative at all school buildings. We will continue to provide students with iPads as well as evaluate the need for upgrades to existing technology equipment in schools at a cost of \$2.1 million.*

## Communication Strategic Foundation

The Hilliard City School District is committed to open, honest and ongoing communication with our students, parents, staff, and the community. We understand that maintaining a two-way conversation is essential for building relationships. These relationships are the foundation for a strong school system.

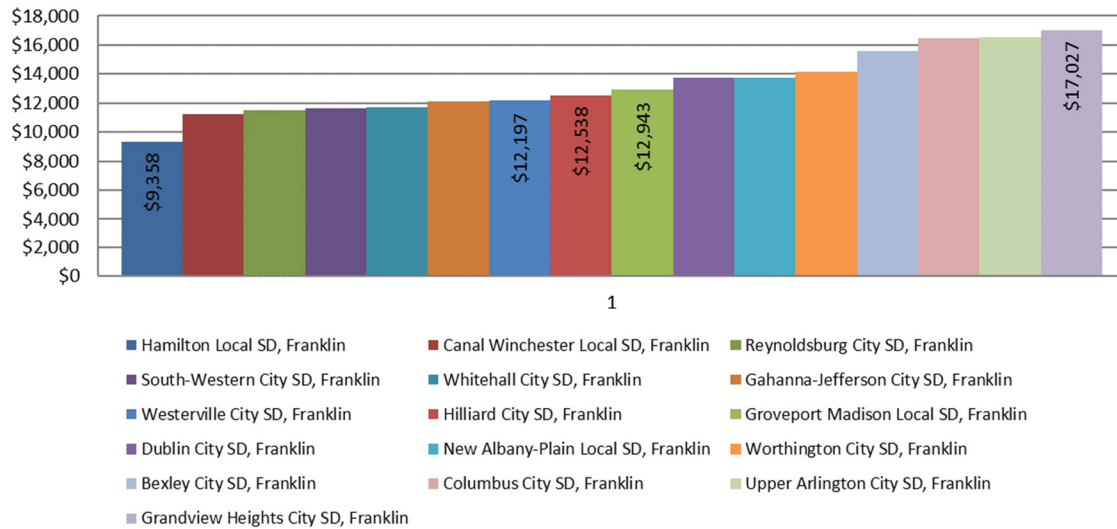
The 2021/22 school year will introduce a new superintendent and three new high school principals. The Communications department is committed to creating new branding and messaging to support the vision of these new leaders. This includes a complete redesign of the district, and school web pages.

Communications is not only storytelling, but it is giving people the information they need in a clear way. Streamlining and updating our web page will allow us to better support our students, staff, and community.

The new web design we will improve our mobile messaging. We will concentrate on content over quantity. Our content will be easily accessed on mobile devices as well as traditional desk tops.

*Costs related to this goal are minimal, in that we will use our existing team to research, design, code, and develop the new web pages. We will continue to allocate \$27,000 for printed communications to send to district residents, who are not personally tied to the schools. We are committed to creating an open dialogue with this segment of our community.*

## FY20 Expenditure per Pupil



These figures are published annually by the Ohio Department of Education. FY20 is the latest information provided by the department for all districts in the state. In FY20 Hilliard spent \$12,538 per pupil, which is approximately 1.0% higher than the state average of \$12,408, and approximately 5.6% below the average of all school districts in Franklin County.

The state provides additional breakdown of this expenditure data which we believe helps to explain how we achieve our student achievement goals. In FY20 the District spent \$7,728 per pupil in instructional expenditures or 61.6% of our per pupil expenditures whereas the state average was \$7,277 or 58.6% of per pupil expenditures. The District also spent \$947 per pupil for pupil support expenditures or 7.6% of per pupil expenditures compared to a state average of \$721 per pupil or 5.8%. Finally, as we attempt to direct as much money as possible to the education of our students, we believe our administrative expenditure of \$1,253 per pupil or 10.0% in comparison to a state average of \$1,727 or 13.9% supports this claim.

## Student Demographics

The District continues to grow in diversity as Table 1

demonstrates with enrollment from ten years ago compared to today. The District is blessed to have students from 65 different countries speaking 52 different languages. While this provides wonderful opportunities for all our students to learn about cultures from around the world,

it also provides challenges. The District currently employs 38.5 fulltime equivalent (FTE) English Language Learner teachers and 19 FTE English Language Learner tutors to provide opportunities to those students new to our country who require help in order to be successful in our District.

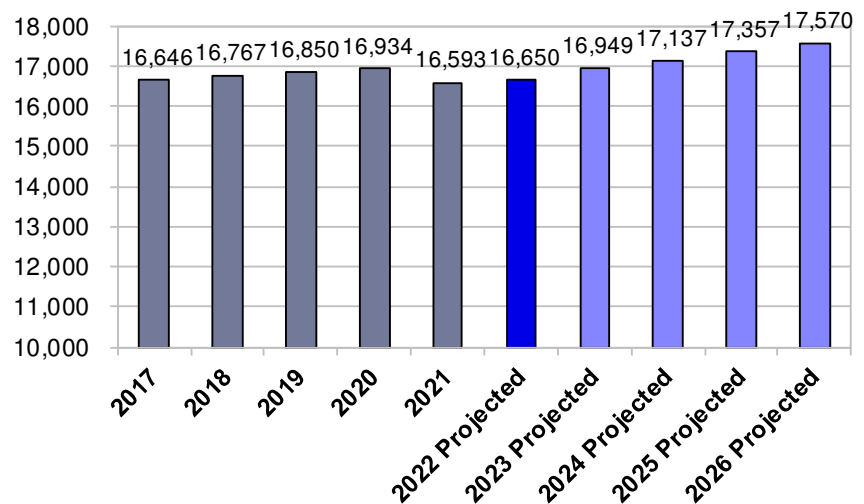
Table 1

	2012		2021	
	Head Count	Pct.	Head Count	Pct.
American Indian	22	0.1%	20	0.1%
Asian	986	6.3%	1,055	6.4%
Black	864	5.5%	1,444	8.8%
White	12,221	78.0%	11,489	70.2%
Hispanic	817	5.2%	1,635	10.0%
Hawaiian/ Pacific Island	-	0.0%	30	0.2%
Multiracial	767	4.9%	698	4.3%
Total	15,677		16,371	

## Student Enrollment Trends

Enrollment in the District has been steadily increasing over the past decade. The District contracted with Cooperative Strategies, a firm specializing in educational facility planning, to provide annual enrollment projections for the District several years ago. This was a switch from another firm that had provided enrollment projections for the District for over ten years. The purpose of the projection is to help the District as it plans for its long-range facility needs. The data provided are projections, not predictions, and beyond five to six years will become less reliable.

Chart 1



Cooperative Strategies prepares four different enrollment projection scenarios:

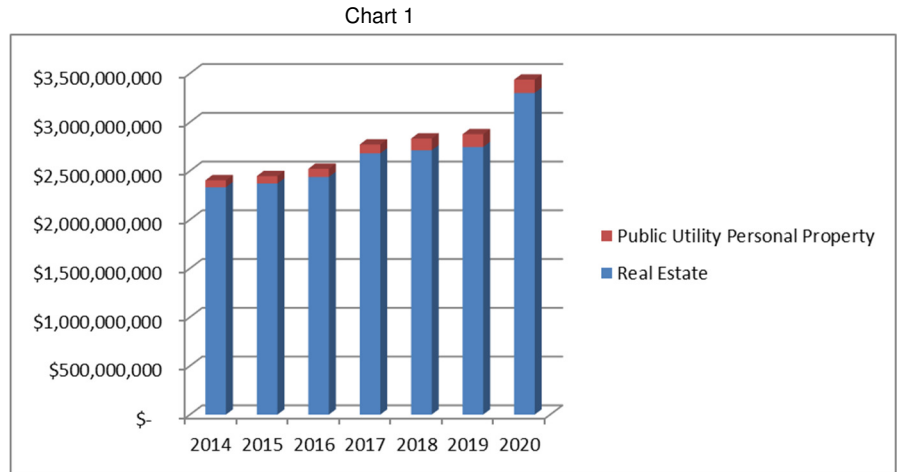
“Projected - Recommended”, “Projected - Moderate”, “Projected - Low”, and “Projected – High”. The projections are derived by using past data to project trends into the future. Some of the data used are: historical live birth rates, past student enrollments, birth to enrollment and grade to grade survival ratios and other data specific to the local environment.

The numbers in “Chart 1” represent the “Projected - Recommended” enrollment. Our enrollment for 2021 was 16,593. As you can see by the chart above enrollment declined significantly with the pandemic and then enrollment projects to increase to 17,570 in FY26. The four projections show enrollment by FY26 with a low of 14,752 to a high of 17,892. With the current single and multi-family housing starts, we believe the Cooperative Strategies recommended projection may be a low estimate for the District.



## Tax Base and Rate Trends

The District's assessed tax value (Chart 1) for tax year 2020 collected in 2021 is \$3.44 billion. This means that one mill of property tax will generate \$3.44 million.



Tax rates for tax year 2020 (Table 1) collected in 2021 are 84.95 mills for the General Fund, 4.95 mills for Bond Retirement and 2 mills for Permanent Improvement. The 84.95 mills is the gross rate.

Table 1

	2018	2019	2020
General Operating	84.95	84.95	84.95
Bond Retirement	6.8	6.8	4.95
Permanent Improvement	2	2	2
Total Gross Millage Rate	93.75	93.75	91.9

In 1976, H.B. 920 was passed into law and later became part of an amendment to Ohio's Constitution. Under this law, a property tax levy's millage rate is adjusted so that taxpayers, as a whole, pay no more in taxes for a property levy as they did when it was passed into law. As property values rise, the millage rate for a tax levy is reduced to ensure the levy only collects the amount it did when it was passed by the voters.

Because of H.B. 920, the General Operating effective rate for residential real estate in the district is 40.43 mills, 4.95 for Bond Retirement and 1.48 for Permanent Improvement. The average residential taxpayer can expect to pay 46.86 mills in total tax rate for the District.

Property taxes are collected and reported on a calendar year basis by the County Auditor. This budget is on a June 30 fiscal year basis. Thus, the 2020 information provided above (Chart 1 and Table 1) represents the first half of the FY22 budget.

## Debt

The amount of debt outstanding at July 1, 2021 is \$122,114,912. This includes \$5 million of Energy Conservation Bonds. This also includes \$9.1 million in bonds issued in December of 2016 and \$39.5 million issued in February of 2017 as approved by voters in November of 2016. The annual maturities of the general obligation bonds as of July 1, 2021, and related interest payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	6,889,912	8,862,501	15,752,413
2023	11,755,000	4,042,750	15,797,750
2024	12,185,000	3,534,819	15,719,819
2025	12,585,000	3,064,750	15,649,750
2026-2030	41,905,000	9,706,424	51,611,424
2031-2035	8,445,000	6,417,163	14,862,163
2036-2040	10,270,000	4,551,938	14,821,938
2041-2045	12,410,000	2,382,531	14,792,531
2046-2047	5,670,000	229,000	5,899,000
<b>Total</b>	<b>\$ 122,114,912</b>	<b>42,791,874</b>	<b>164,906,787</b>

## Personnel Resource Trends

The number of employees working for the Hilliard City School District is expected to increase by 22 positions to 1,907 full-time equivalent (FTE) positions. In the current fiscal year, we added and shuffled staff dramatically in order to offer the full online school option. We moved 9 media specialists, 14 math/literacy coaches, and several others back for the FY21 classroom setting. We also reduced 21 regular K-12 teachers through attrition that were added in the prior year. As we make plans to strategically recover from the pandemic we are adding 4.5 intervention specialist teachers, 7 EL teaching positions, 14 K-5 math/reading intervention teachers, 7 guidance counselors, 2 psychologists, an OG teacher leader, a Lead Principal, and an Executive Director of K-12 Curriculum.

We realize spending taxpayer dollars requires us to be good stewards of these funds and will make every effort to minimize the amount of additional tax dollars requested when we need to ask the voters for additional money.

Respectfully submitted,



Wade E. Lucas  
Interim Superintendent



Brian W. Wilson  
Treasurer/CFO



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## HILLIARD CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO  
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis  
Executive Director



## Organizational Section



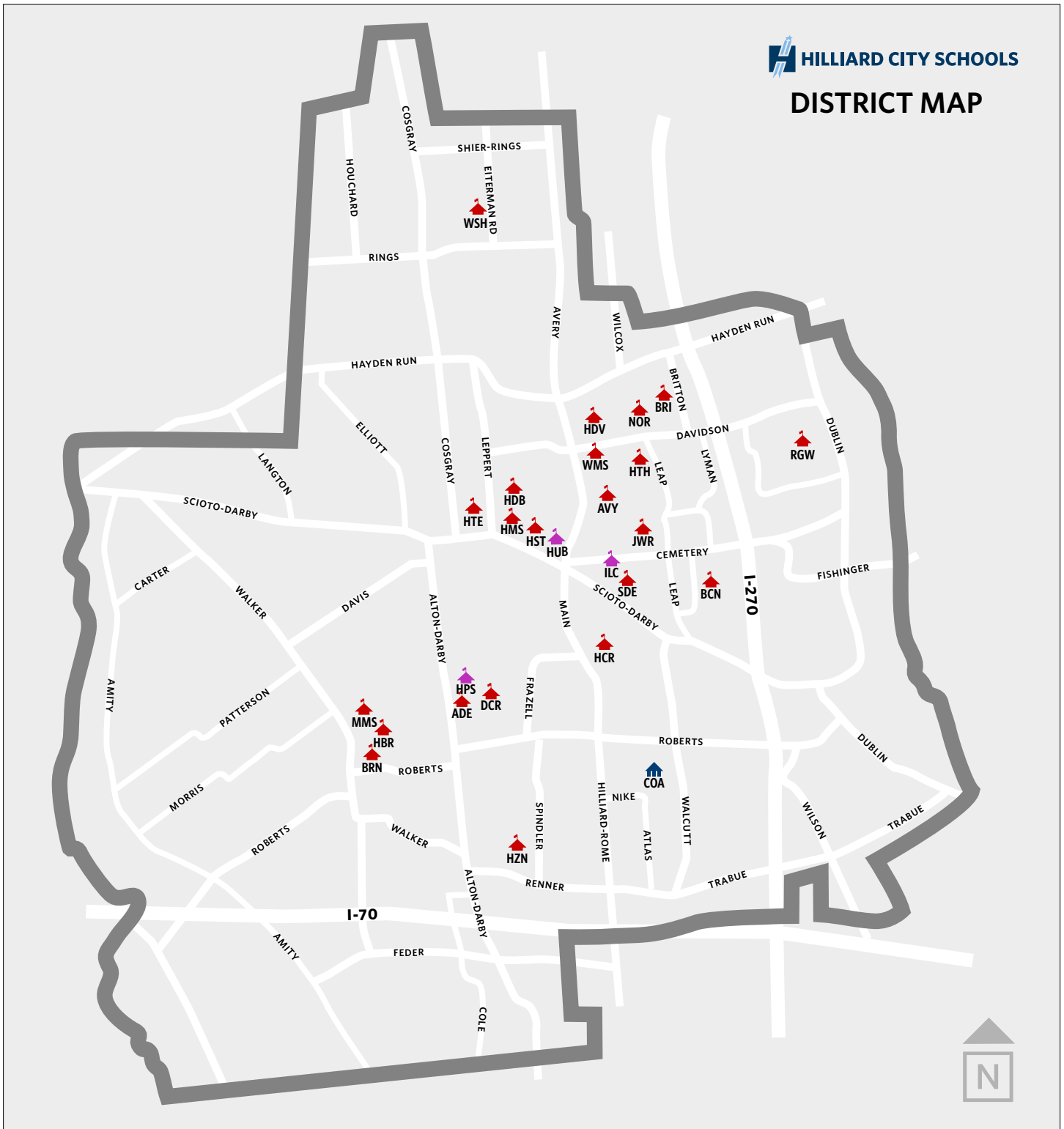
## DESCRIPTION OF THE DISTRICT





Organized in the late 1800s, the Hilliard City School District serves an area of approximately 60 square miles in northwest Franklin County, including all of Norwich and Brown townships; part of Washington, Franklin and Prairie townships; the City of Hilliard; part of the cities of Columbus and Dublin; and less than one square mile in Union County.

The District currently serves about 16,593 students (FY21 enrollment) in grades preK-12 through 3 high schools, 3 middle schools, 2 sixth-grade schools, 14 elementary schools, 1 preschool, an Innovation Campus. This number also includes our students who use Tolles Career Technical Center, and various private, charter and STEM schools whom we pay to educate students from our District. About 44% of the children we serve reside in Columbus, 40% in Hilliard, and 16% in townships and the City of Dublin.



## DISTRICT MAP



 <b>ELEMENTARY K-5</b>		 <b>SECONDARY 6-12</b>		 <b>OTHER</b>	
<b>ADE</b>	ALTON-DARBY	<b>HZN</b>	HILLIARD HORIZON	<b>ILC</b>	INNOVATIVE LEARNING CENTER
<b>AVY</b>	AVERY	<b>HTE</b>	HOFFMAN TRAILS	<b>HUB</b>	INNOVATIVE LEARNING HUB
<b>BCN</b>	BEACON	<b>JWR</b>	J.W. REASON	<b>HPS</b>	HCSD PRESCHOOL
<b>BRI</b>	BRITTON	<b>NOR</b>	NORWICH	 <b>ADMINISTRATIVE</b>	
<b>BRN</b>	BROWN	<b>RGW</b>	RIDGEWOOD		
<b>DCR</b>	DARBY CREEK	<b>SDE</b>	SCIOTO DARBY	<b>COA</b>	CENTRAL OFFICE
<b>HCR</b>	HILLIARD CROSSING	<b>WSH</b>	WASHINGTON		
		<b>HST</b>	HILLIARD STATION SIXTH GRADE		
		<b>HTH</b>	HILLIARD THARP SIXTH GRADE		
		<b>HMS</b>	HILLIARD HERITAGE MIDDLE SCHOOL		
		<b>MMS</b>	HILLIARD MEMORIAL MIDDLE SCHOOL		
		<b>WMS</b>	HILLIARD WEAVER MIDDLE SCHOOL		
		<b>HDB</b>	HILLIARD DARBY HIGH SCHOOL		
		<b>HDV</b>	HILLIARD DAVIDSON HIGH SCHOOL		
		<b>HBR</b>	HILLIARD BRADLEY HIGH SCHOOL		

**NOTE:** This map is used to give a rough portrayal of the Hilliard City School District boundaries. However, there are small pockets within the gray outline that are not within the boundaries of the Hilliard City School District. Please call the Operations Department, (614) 921-7000 for more detailed information.



## THE REPORTING ENTITY

This report includes all major budgeted funds of the Hilliard 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.

St. Brendan's School, Sunrise Academy, and the GEC School are operated as private schools and are located within the School District Service Area. The District acts as fiscal agent for state funds provided by the State of Ohio to these institutions. The revenues and expenditures of these schools are reflected in a special revenue fund for financial purposes.

This report includes 20 individual governmental funds and two proprietary funds. The governmental funds and proprietary funds include the following:

**General Fund** – This is the general operating fund of the district. It includes all revenues not designated for other specific purposes.

### ***Special Revenue Funds:***

*Food Service Fund* – Accounts for operations that provide lunch service and other meal operations district wide. Operations are funded by food sales and federal grants for free and reduced lunches.

*Special Trust Fund* - Accounts for assets held by the district in a trustee capacity for individuals and/or the District's own programs.

*Public School Support Fund* – Uses sales and contributions to purchase items and services for each school building. Most often buildings will use funds for staff development, classroom resources, and student incentives.

*Other Grant Fund* - The District will receive each year several grants from sources other than the State of Ohio or the federal government. These grants normally support classroom instruction, instructional support or pupil support.

*Underground Storage Tanks Fund* - A fund used to account for the deductible amount as required by the Ohio Bureau of Underground Storage Tank Regulation. The District has 3 underground petroleum tanks at its transportation facility. This fund is never budgeted but must maintain a balance of \$11,000.

*District Managed Student Activity Fund* – These programs are not managed by students. These funds account for gate receipts, fees and booster club donations. The revenues are expected to pay for equipment, entry fees and supplies.

*Student Managed Activity Fund* – These programs are managed in part by the Students. Examples of these programs include student councils, ski clubs, curriculum based clubs and service based clubs to mention a few. In the past these programs were considered agency type funds. A recent change by the Governmental Accounting Standards Board now considers these programs to be a special revenue fund rather than agency funds.

## ***Special Revenue Funds: (continued)***

*Auxiliary Services Fund* – Accounts for funds provided by the State of Ohio to private schools located within the Hilliard 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).

*Student Wellness and Success Fund* - The State of Ohio, at the urging of the Governor, created a new fund for FY20 to provide services related to students' mental or physical health.

*Miscellaneous State Grants Fund* - This fund accounts for various monies received from state agencies not classified elsewhere.

*CARES Act Fund* – These federal funds are to be used to alleviate issues caused by the COVID-19 pandemic. These funds can be used to offset lost revenue or purchase items necessary to fight the spread of COVID-19. Not used this year.

*ESSER Fund* – These federal funds are very similar to the CARES Act funds. These are essentially rounds two and three of federal funds to be used to alleviate issues caused by COVID-19. We are using a significant portion of these funds to impact students experiencing educational losses from the past year as well as continue an online education opportunity for all grades for FY22. We are also using these funds to address student wellness issues exacerbated by the pandemic.

*Part B-IDEA Special Education Fund* - These federal funds account for additional special education services. Services provided include speech and hearing, as well as tutoring and instructional assistance for special education students. Funds are also used for special education students placed in specialized out-of-district programs.

*Title III Limited English Proficiency Fund* - These funds expand and enhance English language and academic instruction programming for English Language Learners (ELL).

*Title I Disadvantaged Children Fund* - The purpose of Title I is to enable schools to provide opportunities for disadvantaged children served to acquire the knowledge and skills contained in the state's challenging content and student performance standards that all children are expected to meet. Funds are used to hire additional teachers in buildings that qualify for federal assistance, as well as to provide staff in those buildings with professional development opportunities.

*Early Childhood Special Education – IDEA Fund* - This federal grant provides services to preschool students residing in the district. The grant allows for specialized instruction and materials for these preschoolers.

*Title II-A Improving Teacher Quality Fund* - 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. These funds are used to provide 2 certified Instructional Coaches to model effective teaching strategies in the classroom, including mentoring classroom teachers and providing support in researched best practice.

*Miscellaneous Federal Grants Fund* - This fund accounts for various monies received from federal agencies not classified elsewhere.

***Bond Retirement Fund*** - Accounts for the accumulation of resources and payment of general obligation bond principal and interest and certain other long-term obligations from the governmental resources when the government is obligated in some manner for the payment.

## **Capital Project Funds:**

*Permanent Improvement Fund* - Accounts 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. The District passed a 2 mill property tax levy in May 2006, with collection beginning in calendar year 2007 to fund these purchases on a continuing basis.

*Building Improvement Fund* - Accounts for the revenues generated through the issuance of bonds. In November of 2016, voters authorized the issuance of \$50 million in bonds to construct a new middle school and renovations to all other schools.

## **Proprietary Fund:**

*Rotary – Special Services Fund* - Accounts for income and expenses made in connection with goods and services provided by the school district. The majority of expenditures are for the district's Latchkey program and Technology maintenance program.

*Medical Benefits – Self-Insurance Fund* – Accounts for monies received from other funds as payment for providing medical and hospitalization benefits, dental benefits, as well as workers compensation benefits for employees of the district. The fund may make payments for services provided to employees, to third party administrators for claim payment or administration, for stop-loss coverage or for any other reinsurance or other similar purposes.

## **Classification of Revenue and Expenditures**

Budget expenditure and revenue categories have been adopted by the Auditor of State's Office for use by school districts. The manual for Ohio school districts is the Uniform School Accounting System (USAS).

## **Revenue Sources**

Revenues of school districts are classified by fund and source. The following is a list of five main revenue source categories with examples of the type of revenue within each source:

*Local* – All local revenue sources which can be then broken down further in to Taxes (property), Tuition, Transportation Fees, Earnings on Investments, Food Services, Extracurricular Activity Fees, Classroom Materials & Fees and Miscellaneous Receipts

*Receipts from Intermediate Resources* – Revenues from sources other than Federal or State sources

*Receipts from State Resources* - Usually will be classified as Unrestricted or Restricted Grants -in-Aid

*Receipts from Federal Resources* - Usually will be classified as Unrestricted or Restricted Grants -in-Aid

*Other Revenue* – Transfers, Advances and Refund of Prior Year's Expenditure

## ***Function and Object Definitions***

For management purposes fund budgets are broken down further into functions and objects. Functions and objects are defined and assigned by the Auditor of State. The Auditor's explanation of functions and objects follows:

**Function** describes the activity a person performs or the purpose for which an expenditure is made. Function includes the activities or services, which are performed to accomplish the objectives of a school district. The activities of a school district are classified into seven (7) broad areas of functions:

*Instruction* - This expenditure function concerns areas of regular school programs. This function is further sub-classified into programs areas such as regular instruction, special instruction, vocational instruction and other instruction. Expenditures for each program are broken down further by object to reflect expenditures for salaries, benefits, purchased services, supplies and materials, and capital outlay.

*Supporting Services* - This expenditure function concerns program areas of pupil support, instructional staff support, board of education, administration, fiscal services, business, operation, transportation and central services. Each program can be sub-classified further based upon individual school district needs. Program expenditures are broken down further by object to reflect expenditures for salaries, benefits, purchased services, supplies and materials, and capital outlay.

*Operation of Non-Instructional Services* - This expenditure function concerns program areas of food service and community service programs. These program expenditures may be accounted for as part of the school district general fund, or may be treated as an individual fund with sub-classifications and various codes.

*Extracurricular Activities* – This expenditure function accounts for expenditures related to academic oriented, sports oriented activities, and school and public service co-curricular activities. Each program can be sub-classified further based upon individual school district needs. Program expenditures are broken down further by object to reflect expenditures for salaries, benefits, purchased services, supplies and materials, and capital outlay.

*Facilities Acquisition and Construction Services* - Expenditures for this function reflect planning, acquiring land for buildings, building remodeling, building construction, additions to buildings, and improving landscaping sites.

*Debt Service* - This classification provides for transactions and activities often necessary for budgeting debt service.

*Other Uses of Funds* - This classification provides for transactions and activities often necessary for budgeting fund transfers, advances, other miscellaneous uses, and contingency reserve.

## ***Function and Object Definitions (continued)***

**Object** number is a descriptor of the type of expenditure. Objects are assigned by the Auditor of State and each type of object follows:

*Personal Services* – Amounts paid to school district employees. This category includes gross salary for personal services rendered while on the payroll of the school district.

*Employees' Retirement and Insurance Benefits* – Amounts paid by the school district on behalf of employees. Not included in the gross salary, these amounts are over and above it. Such payments are not paid directly to employees.

*Purchased Services* – Amounts paid for services rendered by personnel who are not on the payroll of the school district, and other services which the school district may purchase.

*Supplies and Materials* – Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated from use.

*Capital Outlay* – Expenditures for the acquisition of, or additions to, fixed assets. Included are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial and additional equipment, furnishings and vehicles.

*Other Objects* – Amounts paid for goods and services not otherwise classified above, such as expenditures for the retirement of debt, the payment of interest on debt and the payment of dues and fees.

*Other Uses of Funds* – An object used with those functions not properly classified as expenditures but which still require budgetary control.

## Financial Reporting Basis of Accounting

The district's comprehensive annual financial report is prepared according to generally accepted accounting principles. The government-wide financial statements are reported using the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related cash flows. Government fund financial statements are reported using the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 30 days of the end of the current fiscal period.

## Budget Basis

Ohio Revised Code requires the cash basis of accounting in the preparation of all budgetary documents. The cash basis of accounting is the accounting for and reporting of financial transactions in the fiscal year when a cash receipt or payment is made.

## ORGANIZATION OF THE DISTRICT

The Board of Education (the "Board") of the independent district is comprised 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 tax budget, 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 current members are listed below:

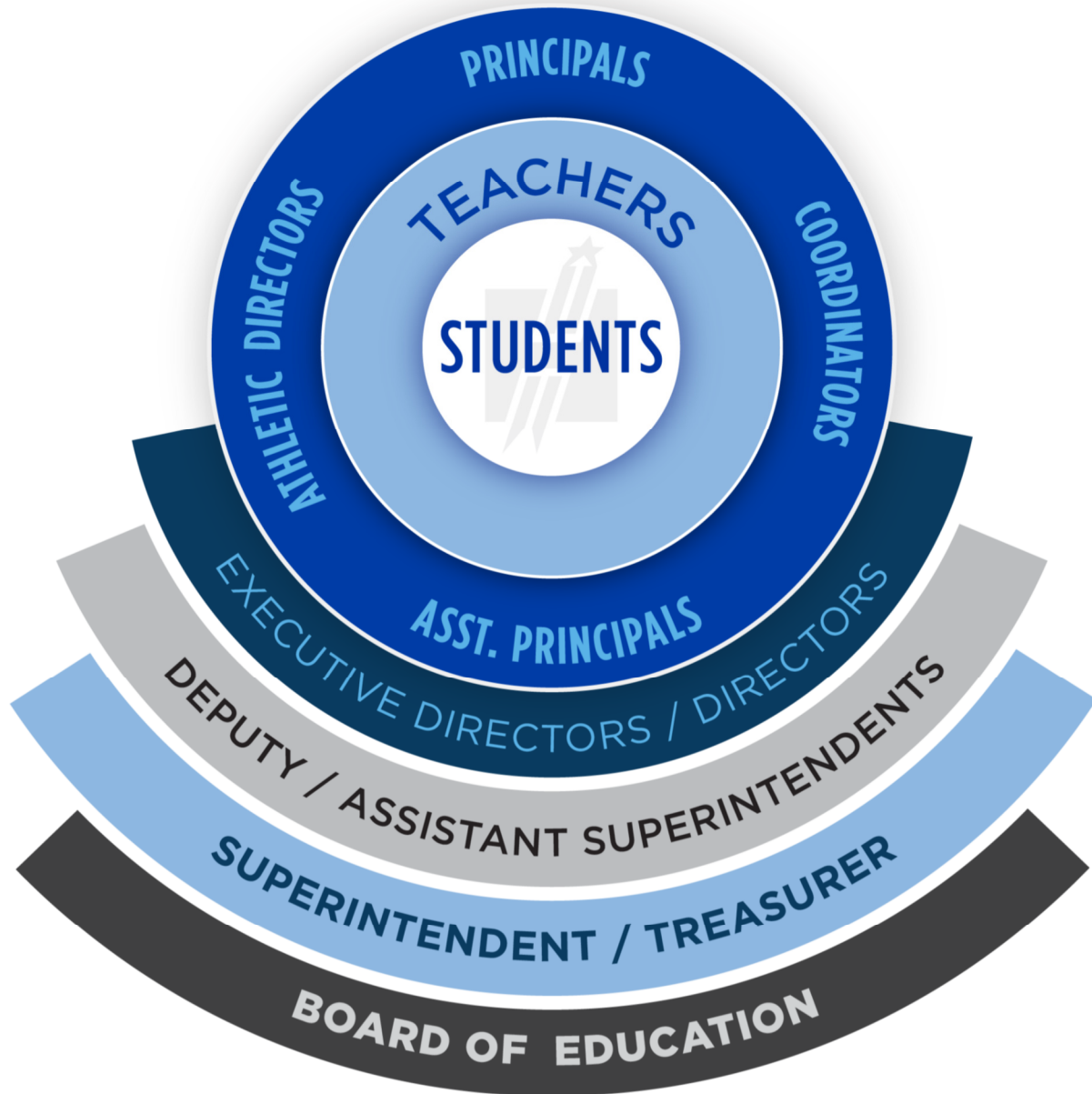
### Term on Board

Lisa Whiting	Board President	1/1/2007 – 12/31/2021
Brian Perry	Board Vice-President	1/1/2020 – 12/31/2023
Mark Abate	Board Member	1/1/2018 – 12/31/2021
Paul Lambert	Board Member	1/1/2010 – 12/31/2021
Nadia Long	Board Member	1/1/2016 – 12/31/2023

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.



## Organizational Chart



[Adoption date: August 14, 2001]

[Re-adoption date: January 24, 2005]

[Re-adoption date: January 22, 2007]

[Re-adoption date: April 27, 2009]

[Re-adoption date: December 14, 2009]

[Re-adoption date: February 13, 2012]

[Re-adoption date: May 11, 2015]

[Re-adoption date: April 11, 2018]

## EDUCATIONAL PHILOSOPHY

### Educational Purpose and Beliefs

Hilliard City Schools will ensure that every student is Ready for Tomorrow.

The mission will be accomplished by:

1. Academics – The foundational knowledge we require all our students to be skilled in. The traditional focus of schools and our elite teachers as they prepare our students.
2. Interests – Connecting learning to life. We align students' strengths to their path after high school. This is accomplished by providing opportunities for students to discover their own potential.
3. Mindset – Our passion for growth leads to an understanding that change and improvement are a part of life. We foster student self-awareness to guide students to an understanding of their personal strengths and weaknesses.

The purpose of the Hilliard City School District is to enable students to become productive citizens in an ever-changing world. We believe it is the responsibility of the school district to ensure that all students can learn and grow.

1. Students are the focus of all school activities.
2. To develop all students' potential, the Hilliard City School District will strive to provide a safe and caring environment.
3. The District will guide students in the pursuit of excellence in knowledge and skills and prepare them to become productive citizens in a democratic society.
4. The District will provide ongoing professional learning for all staff, insuring adequate facilities, resources and instructional tools essential to continuous student improvement.
5. A student's value system begins with the family.
6. Partnerships between home, school and community are essential to student success.

[Adoption date: August 14, 2001]

[Re-adoption date: May 11, 2015]

[Re-adoption date: December 18, 2017]

## GOALS and OBJECTIVES

Each year key leaders in the district write a comprehensive Continuous Improvement Plan (CIP) in which the major goals and objectives of the district are described in detail below.

Administrative staff and other faculty are assigned to each goal and objective to ensure specifics of the goals and objectives are accomplished. Furthermore, those responsible for the goals are required to report progress on a quarterly basis to the Superintendent and his Cabinet, which are, in turn, reported to the Board of Education.

### Academic Strategic Foundation

#### Academics

- **Goals**

- Increase the average STAR scale score by 10%.
- Increase the percentage of students scoring at proficient or above by 10% on the performance index.
- Increase the district percentage of students passing each state assessment by 10%.

- **Priorities and Estimated Costs**

- Refine quality instruction provided to all students.
  - \$ 50,400 *Mentor Text (Science curriculum focus)*
  - \$ 21,600 *PSAT 10*
  - \$ 50,000 *Online curriculum development*
  - \$103,000 *Performance Matters*
  - \$121,000 *STAR/Renaissance Learning/Testing*
- Implement the revised response to intervention framework across the district
  - \$35,000 *Read 180*
  - \$42,750 *ALEKS Program*
  - \$1,050,000 *14 ES Reading/Math Intervention teachers*
- Increase students' mastery of phonics, informational and complex texts
  - \$125,000 *95% Group Phonics Curriculum PD*
  - \$100,000 *ES Classroom libraries upgrade*

### WELLNESS

- **Goals**

- Increase students' cultural awareness 15% as indicated on the 2022 Panorama Student Equity and Inclusion survey.
- Increase staff's strategies for responding to current events and cultural issues by 10% as indicated on the 2022 Panorama Student Equity and Inclusion survey.
- Increase student relationships with staff by 10%.
- Increase peer to peer relationships by 10%.

- **Priorities and Estimated Costs**

- Improve school culture and communities through restorative and culturally responsive practices.
  - \$ 35,000 *Panorama whole child survey*
  - \$ 35,000 *ROX*
- Increase English Language Learners' language acquisition and achievement.
  - \$ 20,000 *Diversity, Equity, and Inclusion PD*
  - \$ 30,000 *Talking Points, EL translation service*

## **Operate in a Fiscally Responsible Manner**

### *Increase efficiencies:*

Ensure that financial information is provided to administrators so that this information is included in the decision process for the potential implementation of new projects.

Continue to use financial benchmarking data to analyze the effectiveness of all functions in the District. As further investigation points out areas where the opportunity exists for increased efficiencies, work with administrators responsible for the function to see where changes can be made.

### *Monitor District finances:*

Continuously monitor the 5-year forecast and budget for variances. Provide District administrative leadership with information related to budget variances in order to find ways to lessen the impact of negative variances.

### *Inform community of fiscal status:*

The Treasurer's department will continue the preparation of the annual Budget Document, Comprehensive Annual Financial Report, and Popular Annual Financial Report.

*The Finance goal does not cost the district significant resources in that additional staff members are not needed, but it does significantly impact the time commitments of the Treasurer's office and Superintendent's office.*

## **Assess, implement and communicate operational updates that address the needs of our students and the facilities that house them.**

### *Assess Building Facility Needs*

- Work collaboratively with building administration and District Operations staff to establish PI lists from buildings prioritizing against District PI needs.
- Utilize and maintain our facilities management database.
- Work collaboratively with all departments to purposefully create learning spaces that meet the instructional needs of our students.
- Determine the infrastructure, network and system improvements needed to support all Technology initiatives throughout the District.
- Monitor, maintain and improve security requirements for surveillance and access at each building.
- Develop and implement a written information security plan that addresses the changing network security environment

### *Implement Capital/Permanent Improvement Projects*

- Continue to organize, bid and complete the budgeted allocations for Permanent Improvement projects.
- Continue to implement the short-term findings from the Master Facility Plan related to the expansion of the special needs preschool by designing, bidding and building an eight classroom addition within the operational, financial and curricular constraints.
- Continue to evaluate and maintain roof system needs to determine repair, replace or restoration alternatives that maximize value.
- Support ongoing business partnerships at the Innovation Campus and beyond.
- Continue to transition to digital displays in all classrooms and migrate from desktops to laptops for classroom teachers.

### *Communicate Operational Updates*

- Work with Communications Department to communicate District Capital/Permanent Improvement projects.
- Reengage the Master Facility Plan Steering committee to review, identify and refine all District facilities and capital improvement needs for the short, middle, and long term.
- Engage district and community stakeholders to review and adjust elementary attendance boundaries to address capacity concerns.
- Work with Communications Department to develop a series of communications and interactions with parents around Digital Health and Wellness as well as the Blended Learning initiative.

*The 5.0 million-dollar permanent improvement projects consist of prioritizing, bidding and executing operational maintenance updates and improvements. As we continue to plan for future capital improvements throughout the district, projects related to **warm, safe, and dry** are at the forefront of our planning. Throughout this planning process we are continually reviewing for efficiency and effectiveness to best stretch the value of our investments. Some examples are the repair/replacement of roofs, asphalt, paint and finishes, carpet, energy efficient lighting upgrades, building security system and access upgrades, and mechanical system upgrades. We will continue to stretch monies to achieve all possible improvements year to year over all of our 26 sites.*

*For this budget year, we will continue to refine the 1:1 technology initiative at all school buildings. We will continue to provide students with iPads as well as evaluate the need for upgrades to existing technology equipment in schools at a cost of \$2.1 million.*

### **Communication Strategic Foundation**

The Hilliard City School District is committed to open, honest and ongoing communication with our students, parents, staff, and the community. We understand that maintaining a two-way conversation is essential for building relationships. These relationships are the foundation for a strong school system.

The 2021/22 school year will introduce a new superintendent and three new high school principals. The Communications department is committed to creating new branding and messaging to support the vision of these new leaders. This includes a complete redesign of the district, and school web pages.

Communications is not only storytelling, but it is giving people the information they need in a clear way. Streamlining and updating our web page will allow us to better support our students, staff, and community.

The new web design we will improve our mobile messaging. We will concentrate on content over quantity. Our content will be easily accessed on mobile devices as well as traditional desk tops.

*Costs related to this goal are minimal, in that we will use our existing team to research, design, code, and develop the new web pages. We will continue to allocate \$27,000 for printed communications to send to district residents, who are not personally tied to the schools. We are committed to creating an open dialogue with this segment of our community.*

## **SCHOOL BOARD BUDGET and FINANCIAL MANAGEMENT POLICIES**

### **FISCAL MANAGEMENT GOALS**

School Board Policy File: DA

The quantity and quality of learning programs are related to the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through prudent fiscal management.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the Board take specific action to make certain that education remains central and that fiscal management contributes to the educational program. This concept is incorporated into Board operations and into all aspects of District management and operation.

As trustees of the community's investment in the facilities, materials and operational funds, the Board has a fiduciary responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Board expects that the Superintendent and the Treasurer keep it informed through reports, of the fiscal management of the District.

With the assistance of other designated personnel, the Superintendent and Treasurer are expected to develop an efficient and effective procedure for fiscal accounting, purchasing and the protection of plant, grounds, materials and equipment through prudent and economical operation, maintenance and insurance.

The Board seeks to achieve the following goals:

1. to encourage advance planning through the best possible budget procedures;
2. to maintain a level of expenditure needed to provide high quality education within the ability and willingness of the community to pay.
3. to use the best available techniques for budget development and management;
4. to provide timely and appropriate financial information to all stakeholders of the district;
5. to establish effective procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors and all other areas of fiscal management and
6. to explore all practical sources of income.

[Adoption date: August 14, 2001]

[Re-adoption date: May 11, 2015]

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

### **ANNUAL BUDGET AND APPROPRIATIONS MEASURE/ BUDGET MODIFICATION AUTHORITY**

School Board Policy File: DB/DBK

#### Budget

The purpose of the annual budget is to identify adequate financial resources for the education program and to provide a basis for accountability in fiscal management. The precursor to the preparation of the annual budget is the tax budget. The purpose of the annual tax budget is to enable the county budget commission to establish tax rates and serve as the basis for certification of revenue to the District.

The annual tax budget is regulated and controlled by State law and requirements of the county budget commission. The Treasurer and his/her staff are responsible for the preparation of the tax budget.

The Treasurer with input from the Superintendent is responsible for the preparation of the annual budget and presentation of the budget to the Board of Education for adoption.

#### Appropriations

As permitted by law, no later than July 1, the Board of Education will pass a temporary appropriations measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriations resolution for the year, which is not later than October 1. The Board will approve appropriations for the District at the fund level.

The Treasurer files both the temporary and final appropriations measures at the proper times with the office of the County Auditor.

#### Budget Modification

The Treasurer routinely provides more detailed budget and expenditure information to the Board of Education. Any increase in the amount of the appropriation measure by fund and any transfers permitted by law from major fund to major fund require Board approval.

[Adoption date: August 14, 2001]

[Re-adoption date: July 26, 2004]

[Re-adoption date: May 11, 2015]

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

### **(continued)**

#### **LONG-TERM FINANCIAL PLANNING** **(Five-Year Forecast)**

School Board Policy File: DBD

Annual and long-term financial planning are both essential to support current educational programs and the District's long-term educational needs. Annual financial planning should be an integral part of program planning and should be a year-round process involving broad participation by the Board of Education, administrators, and other personnel throughout the District.

An integral part of the long-term planning process will include the periodic preparation of a five-year financial forecast in accordance with state requirements. The Treasurer and Superintendent are responsible in developing the significant assumptions utilized in the forecast, and will be responsible for preparing the five-year forecast for the Board's approval.

[Adoption date: August 14, 2001]

[Re-adoption date: May 11, 2015]

#### **CASH BALANCE RESERVE**

School Board Policy File: DBDA

The Board believes that maintaining a cash reserve balance of 10% of operating expenses is necessary in the interest of sound fiscal management.

The Board affirms that tax levies shall be pursued, and/or the District's finances otherwise managed, to ensure a General fund cash balance equivalent to at least 10% of operating expenses.

Upon receiving any indication that such a cash balance may not be achieved at any point within the rolling five-year financial forecast period, the Treasurer shall report such a finding to the Board. Upon such notification by the Treasurer, the Superintendent and Treasurer will propose options that the Board may consider to forestall such an eventuality.

All deliberations and formal actions of the Board or any of its committees relating to the adoption of this resolution are held in open meetings in compliance with the law.

[Adoption date: August 14, 2006]

[Re-adoption date: May 11, 2015]



## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

### **TAXING AND BORROWING AUTHORITY/LIMITATIONS (Debt Policy)**

School Board Policy File: DC

Within the limits of tax levy law and with the approval of the Franklin County Budget Commission, the Board shall levy taxes to maintain schools.

In addition, the Board may:

1. Issue bonds or notes for the purpose of acquiring or constructing any permanent improvement.
2. Borrow money and issue notes in anticipation of the collection of current tax revenues, but not to exceed one-half of the amount estimated to be received from the next tax settlement and not before the first day of the fiscal year in which the taxes will be received and must mature no later than the last day of the year.
3. Submit to the voters a proposal to levy a tax, for current expense, in excess of the 10 mill limitation.

### Debt Management

The purpose of this Policy is to provide a functional tool for debt management and to enhance the District's ability to manage its debt in a conservative and prudent manner. This Policy establishes standards regarding the timing and purposes for which the District may issue debt, the types and amounts of permissible debt and structural features that may be incorporated. These standards constitute realistic goals that the District can expect to meet, and will guide, but not bind, debt management decisions. In following this Policy, the District shall adhere to the following goals:

- The purpose for which debt can be issued shall be in accordance with the laws of the State of Ohio and, if applicable, federal tax and security laws. The District shall not issue debt in excess of the limits prescribed by the laws of the State of Ohio.
- The District will only issue debt for payment of operating expenses if necessary for short-term cash flow needs.
- The District shall endeavor to attain the highest possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements.
- The District shall consider all practical precautions and proactive measures to avoid any financial decision which will negatively impact the District's current credit ratings.
- The District shall remain mindful of debt limits in relation to projected growth within the District and the tax burden needed to meet long-term capital requirements.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES** **(continued)**

### **Section II. Authorization:**

Ohio laws authorize the issuance of debt by the District and confer upon it the power and authority to make lease payments, contract debt, borrow money, and issue bonds for public improvement projects. Under these provisions, the District may contract debt to pay for the cost of acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and equipping such projects, or to refund existing debt or to provide for cash flow needs.

- A. *Periodic Review.* The Policy shall be reviewed and updated periodically and presented to the Board for approval as necessary. At a minimum, the District will review this policy prior to the submission of a bond referendum to the electorate. The Chief Financial Officer is the designated administrator of the Policy and has overall responsibility, with the Board's approval, for decisions related to the structuring of all District debt issues.

### **Section III. Structure of Debt Issues and Guidelines:**

- A. *Maturity of Debt*

The duration of a debt issue shall be consistent, to the extent possible, with the economic or useful life of the improvement or asset that the issue is financing. The length of maturity of any debt instrument shall be equal to or less than the useful life of the asset(s) being financed.

- B. *Debt Service Structure*

The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, provide flexibility, allow for the lowest possible burden on the tax base, and as practical, to recapture or maximize its credit for future use. Annual debt service payments will generally be amortized on an aggregate level debt service basis; however, more rapid principal amortization may occur where permissible to meet debt repayment goals.

- C. *Capitalized Interest*

Unless required for structuring purposes (e.g. first interest payment due before levy dollars are received), the District will avoid the use of capitalized interest in order to avoid unnecessarily increasing the bond size and interest expense.

- D. *Derivatives*

The District shall not employ derivative products.

- E. *Impact on Operating Budget*

When considering any debt issuance, the potential impact of debt service and additional operating costs induced by new projects on the operating budget of the District, both short and long-term, will be evaluated. The District shall avoid issuing bonds payable through the operating funds greater than a five year maturity unless a corresponding reduction in operating costs can be documented.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

### **(continued)**

#### **F. *Debt Limitation***

Ohio Revised Code provides two debt limitations on general obligation debt.

1. The net principal amount of both voted and unvoted debt of the District excluding exempt debt as described in Ohio Revised Code Section 133.06(D), may not exceed 9% of the total assessed valuation of all property located in the District, except (a) if the District is a “special needs district” as described in Ohio Revised Code Section 133.06(E), (b) for certain emergency purposes as described in Ohio Revised Code Section 133.06(F) or (c) to raise the District’s portion of the basic project cost pursuant to Ohio Revised Code Chapter 3318..
2. The net principal amount of unvoted debt of the District, excluding exempt debt, may not exceed 1% of the total assessed valuation of all property located in the District.

#### **G. *Reporting of Debt***

The District’s comprehensive annual financial report will serve as the repository for statements of indebtedness.

#### **H. *Monitoring Outstanding Debt***

1. The District will monitor all forms of debt annually and include an analysis in the District’s budget document. Concerns and recommended remedies will be reported to the Board of Education as necessary.
2. The District will monitor bond covenants and federal regulations concerning debt, and adhere to those covenants and regulations at all times.

#### **I. *Arbitrage***

Debt will be issued and expended in such a fashion as to minimize the necessity of arbitrage reporting and payment. Those issuances and funds subject to arbitrage constraints shall be monitored by the Chief Financial Officer who shall have arbitrage liability calculations performed on an annual basis from the date of issuance.

#### **J. *Investment of Bond Proceeds***

Investment of bond proceeds shall at all times be in compliance with the District’s adopted investment policy, comply with federal tax laws and meet all requirements of bond proceed covenants.

### **Section IV. Financing Team Members:**

The District may use the services of professional service providers, such as bond counsel and other legal counsel, underwriters, financial advisors, or other debt management advisors in order to assist the District with the effective management of its debt.

All such service providers will be required to provide full and complete disclosure, under penalty of perjury, relative to any and all agreements with other service providers and other third parties. The extent of the disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements will be permitted which would compromise a service provider’s ability to provide independent advice which is solely in the best interests of the District, or which could reasonably be perceived as a conflict of interest.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES** **(continued)**

### **Section V. Related Issues:**

#### **A. *Financial Disclosure***

The District will follow a policy of full disclosure on every financial report and official statement, voluntarily following disclosure guidelines provided by the Government Finance Officers Association for financial reporting and budget presentation, and Ohio and federal securities laws. To the extent necessary, professional service providers will be used to insure compliance with continuing disclosure requirements of SEC Rule 15c2-12, as amended from time to time.

#### **B. *Review of Financing Proposals***

All capital financing proposals involving a pledge of the District's credit through the sale of securities, execution of loans or lease agreements or otherwise directly or indirectly the lending or pledging of the District's credit initially shall be referred to the Chief Financial Officer who shall determine the financial feasibility of such proposal and make recommendations accordingly to the Board

#### **C. *Establishing Financing Priorities***

The Chief Financial Officer shall administer and coordinate this Policy and the District's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue and marketing strategies. The Chief Financial Officer shall, as appropriate, report to the Board regarding the status of the current and future year programs and make specific recommendations.

#### **D. *Rating Agency, Credit Enhancer, and Investment Community Relations***

The District shall endeavor to maintain a positive relationship with the investment community. The Chief Financial Officer along with the District's financial advisors shall meet with, make presentations to, or otherwise communicate with the rating agencies, bond insurers and credit enhancers on a consistent and regular basis in order to keep the agencies informed concerning the District's capital plans, debt issuance program, and other appropriate financial information. The District will make every reasonable effort to maintain its high quality credit ratings. The District will seek to maintain or improve its bond ratings by Standard & Poor's and Moody's Investors Service, respectively, and will specifically discuss with the Board of Education any proposal which might cause those ratings to be lowered. The Chief Financial Officer shall, as necessary, prepare reports and other forms of communication regarding the District's indebtedness, as well as its future financing plans.

#### **E. *Call Provisions***

The District will seek to optimize the cost/benefit trade-off from optional redemption call provisions, consistent with its desire to obtain the flexibilities of call provision on debt when compared to obtaining the lowest possible interest rates on its bonds. The District and its financial advisor will evaluate optional redemption provisions for each issue to assure that the District does not pay unacceptably higher interest rates to obtain advantageous calls.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

### **(continued)**

#### **F. *Credit Enhancement***

For negotiated sales the District will seek credit enhancement when necessary for marketing purposes or to make the financing more cost effective. For competitive sales the District will provide that the purchaser shall obtain any credit enhancement, such as municipal bond insurance, at the purchaser's option and cost.

#### **G. *Refunding and Restructuring Policy***

Whenever deemed to be in the best interest of the District, the District shall consider refunding or restructuring outstanding debt when financially advantageous or beneficial for structuring. The Chief Financial Officer shall review a net present value analysis of any proposed refunding in order to make a determination regarding the cost-effectiveness of the proposed refunding. A 5% present value savings should be shown for any refunding or the Chief Financial Officer should provide an explanation as to why the refunding should occur without this level of savings.

#### **H. *Tax Anticipation Notes***

The District's Fund Balance Policy is designed to provide adequate cash flow to avoid the need for Tax Anticipation Notes through the establishment of fund balances sufficient to maintain required cash flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses. The District may issue Tax Anticipation Notes in a situation beyond the District's control or ability to forecast when the revenue source will be received subsequent to the timing of funds needed.

#### **I. *Variable Rate Debt***

To maintain a predictable debt service burden, the District gives preference to debt that carries a fixed interest rate. The District, however, may consider variable rate debt to diversify its debt portfolio, reduce interest costs, increase repayment flexibility and match the durations of assets and liabilities. Prior to issuing variable rate instruments, District staff and the financial advisor will analyze the savings available in comparison to fixed rate instruments and evaluate and quantify the risks associated with the variable rate debt. The most recent ten-year average of the BMA Index may be used as a benchmark for determining the variable rate debt cost. Ancillary costs for remarketing, liquidity, or broker-deal and tender agent fees should also be reflected in the analysis.

1. As long as variable rate debt is outstanding, the District will actively monitor and evaluate market conditions and will determine if it is appropriate and cost efficient to convert the variable rate debt to fixed interest rates.
2. The percentage of variable rate debt outstanding at the time of any debt issuance shall be the lesser of, the upper limit for such debt specified by the rating agencies, or ten percent of the District's total outstanding debt.

#### **J. *Transaction Records***

The Chief Financial Officer or designee shall maintain complete records of decisions made in connection with each financing, including the structuring of the financing, results of the sale, and information related to market conditions the week of the sale. The Chief Financial Officer shall timely provide a summary of each financing to the Board.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

### **K. *Special Situations***

Changes in capital markets, District programs and other unforeseen circumstances may from time to time produce situations that are not covered by the Policy. These situations may require modifications or exceptions to achieve policy goals. Management flexibility is appropriate and necessary in such situations, provided specific authorization is received from the Board of Education.

[Adoption date: August 14, 2001]

[Re-adoption date: October 8, 2012]

[Re-adoption date: May 11, 2015]

### **FUNDING PROPOSALS AND APPLICATIONS**

School Board Policy File: DD

The Board directs the Superintendent/designee to apply for any State or Federal grants for which it is eligible, at his/her discretion. The Superintendent/designee evaluates federally funded programs and State grants, including their possible benefits to the students in the District, apprises the Board of the worth of each and makes recommendations accordingly.

The District participates to its limit of eligibility in the use of funds provided by the State of Ohio for the educational benefit of its students.

[Adoption date: August 14, 2001]

[Re-adoption date: May 11, 2015]

### **REVENUES FROM TAX SOURCES**

School Board Policy File: DE

In an attempt to provide sufficient financial resources, the Board:

1. requests that voters approve adequate local funds for the operation of the District and determines the amount of the individual levies at the time of the initial request, or at the time of a request for renewal or replacement, to yield sufficient revenue for the operating expenses of the District;
2. accepts available State funds to which the District is entitled by law or through regulations of the State Board of Education and
3. accepts Federal funds which are available, provided that there is a specific need for them and that the required matching funds are available.

[Adoption date: August 14, 2001]

[Re-adoption date: May 11, 2015]

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

### **REVENUE FROM NONTAX SOURCES**

School Board Policy File: DF

The Board may establish user fees for consumable supplies utilized in the classroom. In addition, a participation fee may be established by the Board for students participating in extracurricular, co-curricular, athletic and music activities. A fee may also be implemented for technology. Fees shall be collected and accounted for on the building level and deposited with the Treasurer into the general operating fund.

[Adoption date: August 14, 2001]

[Re-adoption date: May 11, 2015]

### **INVESTMENTS**

School Board Policy File: DFA

It is the policy of the Hilliard City Schools to invest public funds in a manner which provides the highest return with the maximum security while meeting the daily cash flow needs of the District and conforming to the Ohio Revised Code governing the investment of public funds.

#### Scope

This investment policy applies to all financial assets of the District. These funds are accounted for in Hilliard City Schools' Comprehensive Annual Financial Report and include all funds of the District unless specifically exempted. The Treasurer is authorized to pool cash balances from the several different funds of the District for investment purposes.

#### Prudence

The standard of prudence to be used by the investment officer in the context of managing the overall portfolio is the prudent investor rule which states "Investments shall be made with judgment and care, under circumstances, then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

The investment officer and staff, acting in accordance with written procedures and exercising due diligence, are not held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported as soon as practical and that appropriate action is taken to control adverse developments.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

### **Objectives**

The primary objectives, in order of priority, of Hilliard City Schools' investment activities are:

1. **Safety.** Safety of principal is the foremost objective of the investment program. Investments of the District are undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio.
2. **Liquidity.** The District's investment portfolio remains sufficiently liquid to enable the District to meet all operating requirements which might be reasonably anticipated.
3. **Return on Investments.** The District's investment portfolio is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the District's investment risk constraints and the cash flow characteristics of the portfolio.

### **Delegation of Authority**

Authority to manage the District's investment program is derived from the Ohio Revised Code. The Ohio Revised Code delegates management responsibility for the investment program to the Treasurer.

### **Ethics and Conflicts of Interest**

The Treasurer and any other District employee who is involved in the investment process must refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The Treasurer discloses to the Board any material financial interest in financial institutions that conduct business with the District, and he/she further discloses any large personal financial investment positions that could be related to the performance of the District's portfolio. The Treasurer subordinates his/her personal investment transactions to those of the District, particularly with regard to the time of purchases and sales.

### **Authorized Financial Institutions and Dealers**

The Treasurer maintains a list of financial institutions authorized to provide investment services.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must provide certification of having read the District's investment policy.



## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

### Authorized Investments

The Treasurer may invest on behalf of and in the name of the District in any security specifically authorized by Ohio Revised Code. The following represents authorized investment instruments for school funds:

1. Government Securities

Bonds, notes, debentures or any other obligations or securities issued by the U.S. Treasury, federal government agencies and federal government instrumentalities including callable variations insofar as each investment complies with the District's investment policy and ORC criteria such as final maturity, diversification, delivery, etc. All federal agency securities are direct issuances of federal government agencies or instrumentalities.

2. Certificates of Deposit and Savings Accounts

Interest bearing certificates of deposit and savings accounts in any eligible public depository as defined by Ohio Revised Code 135.03, provided that any such deposits and saving accounts are secured by collateral as prescribed in the investment policy.

3. Certificate of Deposit Account Registry Service (CDARS) and Brokered Certificates of Deposit

Per Ohio Revised Code 135.144, an interest bearing certificate of deposit, where any eligible public depository as defined by Ohio Revised Code 135.03, serves as the custodian institution. The custodian institution once it receives District funds will then invest the funds in certificates of deposit with one or more federally insured bank, savings bank, or savings and loan association, wherever located. The full amount of principal and any accrued interest of each certificate of deposit invested in this way shall be insured by federal deposit insurance. Because the entire certificate of deposit is federally insured this negates the need for pledging requirements per Ohio Revised Code 135.18 or 135.181.

4. NOW Accounts (Interest Bearing Negotiable Order of Withdrawal Accounts)

NOW accounts, Super NOW accounts or any other similar account authorized by the Federal Reserve's Depository Institutions Deregulation Committee, provided that such accounts are secured by collateral as prescribed herein.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

### **(continued)**

5. Repurchase Agreements (Repo's)

Before transacting a repurchase agreement with a particular broker/dealer, a master repurchase agreement must be entered into between the District and that particular broker. Each master repurchase agreement provides for collateralization of each repurchase agreement, the market value of which shall not be less than 102% of the principal amount of each repurchase agreement plus accrued interest.

6. State and Local Government Securities\*

Any obligation of the state of Ohio or Hilliard City Schools, or general obligation debt issued by political subdivisions in the State of Ohio as allowed under section 135.14 of the Ohio Revised Code, without regard to length of maturity or interest rate as stipulated in the Ohio Revised Code, is an authorized investment instrument.

7. Investment Pools

Any investment pool created by the Treasurer of the State of Ohio and managed according to section 135.45 of the Ohio Revised Code.

8. No-Load Money Market Mutual Funds

Any no-load money market mutual fund as defined by the Ohio Revised Code.

9. Commercial Paper\*

Notes issued by any entity that is defined in division (D) of section 1705.01 of the Ohio Revised Code and has assets exceeding five hundred million dollars and all other limitations imposed by ORC 135.142.

10. Banker's Acceptances\*

Banker's acceptances of banks that are members of the federal deposit insurance corporation to which obligations both of the following apply:

- A. The obligations are eligible for purchase by the federal reserve system
- B. The obligations mature no later than 180 days after purchase.

\* No investment authorized pursuant to division (1) of this section is made, whether or not authorized by a board of education, unless the treasurer of the board of education has completed additional training for making the types of investments authorized pursuant to division (1) of this section. The type and amount of such training is approved and may be conducted by or provided under the supervision of the Treasurer of State.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

### **(continued)**

#### Competitive Bidding

All portfolio transactions will be performed on a competitive basis when practical. Each bid or offer will be received, as close in time as possible, from three providers. Records will be maintained of the competitive process.

#### Safekeeping and Collateralization

If practical, investment securities purchased by the District are delivered by either book entry or physical delivery and held in third-party safekeeping by a bank designated as primary agent. In lieu of a third party agent, securities may be safekept with the dealer or bank from whom the purchase is made. The primary agent issues a safekeeping receipt to the District listing the specific instrument, rate, maturity and other pertinent information.

Collateral is required on two types of investments: certificated of deposit/bank deposits and repurchase agreements. The collateralization level is defined by the Ohio Revised Code. Collateral is limited to eligible securities or other forms of collateral as defined in ORC sections 135.18 and 135.181.

#### Diversification

The Treasurer diversifies the portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

<u>Diversification by Instrument</u>	<u>Maximum Percent of Portfolio</u>
U.S. Treasurer Obligations (bills, notes and bonds)	100%
U.S. Government Agency/Instrumentalities	75%
Certificates of Deposit/Bank Deposits (collateralized)	75%
CDARS/Brokered Certificates of Deposit	75%
Repurchase Agreements (repo's)	25%
State and Local Government Securities	20%
State of Ohio Investment Pools	75%
Commercial Paper/Bankers' Acceptances	40%

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

### Diversification by Issuer

Commercial Paper/Bankers' Acceptances	5%
Certificates of Deposit/Bank Deposits	50%

No transaction needs to be executed when, through inadvertence or unusual circumstance, a maturity in the portfolio causes the percentage of a type or category of investment to exceed the diversification limits set forth above. Any transactions after such infraction work towards returning to compliance.

### Maturity

To the extent possible, the Treasurer attempts to match the term to maturity of individual investments with anticipated cash flow requirements. Maturities are normally spread over a five-year range. The Treasurer, at his/her discretion, may take no more than 50% of the funds to a maximum maturity of five years from date of purchase as long as cash flow requirements allow the securities to be held to maturity. A security trading on a "When Issued" basis may be purchased if all aspects of the security and trade meet the requirements of the investment policy.

### Internal Control

Compliance with policies and procedures are independently reviewed during required audits by or on behalf of the Auditor of the state of Ohio.

### Performance Standards

The District's investment strategy is passive. Given this strategy, the benchmark used by the Treasurer to determine whether market yields are being achieved is the rolling average of the six-month U.S. Treasury bill. The cash management goal of the District is to earn a yield on the portfolio within 25 basis points of the rolling average of the one-year U.S. Treasury bill.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

### **(continued)**

#### Reporting

The Treasurer is charged with the responsibility of providing reports on investment activity and returns on the pooled balance of funds. These reports are prepared on a monthly basis and submitted to the Board. The reports provide a clear picture of the status of the current investment portfolio and include the following:

1. a listing of individual securities held at the end of the reporting period by authorized investment category and
2. the percentage of the portfolio represented by each investment category.

[Adoption date: August 14, 2001]

[Re-adoption date: October 11, 2005]

[Re-adoption date: May 11, 2015]

[Re-adoption date: October 26, 2020]

#### **FISCAL ACCOUNTING AND REPORTING**

School Board Policy File: DI

The District's accounting system is in conformance with the Uniform School Accounting System as prescribed by the Auditor of State for the use of school districts, federal funds also are accounted for in conformance with the Uniform Guidance issued by the U.S. Office of Management and Budget (OMB) and any applicable state requirements. The Treasurer/CFO is responsible for receiving and properly accounting for all funds of the District.

The financial records must be adequate to:

1. guide the making or deferring of purchases, the expansion or curtailing of programs and the controlling of expenses;
2. ensure that current data are immediately available and in such form that routine summaries can be readily made;
3. serve as a guide to budget estimates for future years and to hold expenditures to the amounts appropriated and
4. show that those in charge have handled funds within limitations established by law and in accordance with Board policy.

The Board receives monthly financial statements from the Treasurer/CFO which show receipts, disbursements, appropriations, encumbrances, balances, assets and liabilities. The Treasurer/CFO makes all other financial reports required by law or by state or federal agencies and submits them to the proper authorities.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

### **(continued)**

The Treasurer/CFO provides the Board with any other financial management reports that the Board determines necessary.

Financial records are permanent; the supporting documents may be destroyed only in compliance with the provisions of Ohio law and in compliance with specifications of the District's records commission, the Auditor of State and the Ohio Historical Society.

[Adoption date: August 14, 2001]

[Re-adoption date: February 10, 2014]

[Re-adoption date: May 11, 2015]

[Re-adoption date: July 5, 2017]

[Re-adoption date: December 18, 2017]

### **CAPITAL ASSETS**

School Board Policy File: DID

This District maintains a capital asset system sufficient to permit the following:

1. the preparation of year-end financial statements in accordance with generally accepted accounting principles
2. provide property insurance information and
3. provide control and accountability.

The District develops and maintains a capital asset system and develops procedures to insure compliance with all capital asset policies. To insure control over entity property, an individual in each building and/or department shall be assigned capital asset responsibilities and be designated to work with the Treasurer and Director of Business.

Capital assets are classified as follows:

1. land
2. building and improvements
3. furniture, fixtures and equipment
4. vehicles (autos, trucks and buses)
5. construction-in-progress

Capital assets are defined as those assets that are deemed to be tangible with a useful life in excess of five years and an initial cost exceeding \$5,000.

For purposes of financial reporting, capital assets only are considered. A straight line method of depreciation shall be used in determining current values of assets.

Leased capital assets and capital assets, which are jointly owned are identified and recorded on the capital asset system.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES** **(continued)**

Capital assets are recorded at historical cost, or, if that amount is not predictably determinable, at estimated cost. The method(s) to be used to estimate historical cost shall be established by the Director of Business.

Donated capital assets shall be valued at their (estimated) fair value on the date received.

Control assets are those items with a value less than \$5,000 but are important to inventory for potential loss and insurance purposes. Musical instruments and technology with a value in excess of \$250, and furniture and fixtures with a value in excess of \$1,000, are considered control assets and will be inventoried.

The purchase of capital assets, the transfer of capital assets between buildings or departments and the disposal of capital assets shall be initiated by the building principals or department heads and approved of by the Director of Business. Property and goods purchased with federal funds also are subject to the disposal requirements outlined in the Uniform Guidance issued by the U.S. Office of Management and Budget (OMB).

The District assigns to each new asset meeting the criteria above and as deemed necessary a District inventory tag.

The District conducts through an independent contractor a complete capital asset inventory every five years by physical count, of all District-owned capital assets. Staff members shall participate in the continuous updating of the capital asset inventories and values as may be deemed necessary. The Fiscal Officer is authorized to contract for the annual and/or five year capital asset inventory and establishment of values for all real estate and equipment.

A computer generated listing of all furniture, fixtures and equipment will be supplied to each building and department. This listing will be updated annually by the close of school, or not later than the second Friday in June of each year.

[Adoption date: August 14, 2001]

[Re-adoption date: February 10, 2014]

[Re-adoption date: May 11, 2015]

[Re-adoption date: April 25, 2016]

[Re-adoption date: July 5, 2017]

[Re-adoption date: December 18, 2017]

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

### **(continued)**

#### **AUDITS**

School Board Policy File: DIE

In accordance with State statutes, all District financial records are subject to audit by the Bureau of Inspection and Supervision of Public Offices of the State Auditor's office. The Board has the right to request an independent audit with the approval of the State Auditor's office.

A copy of the Auditor's report is placed on file in the State Auditor's office; another copy is submitted to the Board. The Board makes the audit report available for public inspection.

[Adoption date: August 14, 2001]

[Re-adoption date: May 11, 2015]

#### **BIDDING REQUIREMENTS**

School Board Policy File: DJC

Contracts for construction or demolition of buildings or for any improvements or repairs, which exceed Ohio Revised Code limitations are let only after bids are solicited and received in compliance with law. However, if the Board enters into a shared savings contract for energy conservation measures, competitive bidding is not required. The Board may also enter into an installment payment contract for the purchase and installation of energy conservation measures and competitive bidding does not need to be utilized if two-thirds of the entire Board adopts a resolution stating that competitive bidding does not apply to the project.

If feasible, all purchases over \$25,000 but under Ohio Revised Code limitations that are not subject to bidding requirements will be based on price quotations submitted by at least three vendors. These quotations are treated confidentially until the deadline for filing is past; thereafter, they are public information.

The Director of Business assembles the proper specifications and makes the necessary arrangements for public bidding and price quotations. The Treasurer receives the bids and price quotations and records them. The Director of Business makes his/her recommendations to the Board. Upon approval by the Board, he/she processes purchase orders to those bidders awarded contracts and notifies the other bidders of the results of the bidding.

The Board may waive part or all of the above requirements when it is determined there is an urgent necessity or where the security and protection of school property is involved.

Purchases made through the use of federal funds are made in compliance with the requirements of State and Federal law, including the applicable bidding requirements.

[Adoption date: August 14, 2001]

[Re-adoption date: October 25, 2004]

[Re-adoption date: May 11, 2015]

[Re-adoption date: April 17, 2017]



## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

### **PURCHASING/PAYMENT PROCEDURES**

School Board Policy File: DJF

All purchases shall be authorized by the administrator or supervisor in charge, approved by the Director of Business and certified by the Treasurer.

1. Expenditures shall be made against appropriations adopted by the Board.
2. No expenditures of money shall be made without a proper approved purchase order drawn against an appropriate fund.
3. There shall be no contracts or any orders given involving the expenditure of money unless there is attached thereto, a Certificate of the Treasurer, that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund, free from any previous encumbrances.

Payment is authorized against invoices and supporting documents verifying receipt, supported by approved purchase orders or in accordance with salaries and salary schedules approved by the Board.

Staff members needing to purchase items under \$100.00 may be reimbursed through the District Petty Cash Fund, provided purchases meet the qualifications and requirements established by that fund. These purchases must have prior approval of the Treasurer's office. All receipts must be submitted prior to reimbursement.

All other purchases shall be in accordance with Chapter 5705 of the Ohio Revised Code as related to school districts. The Board will receive a list of all vendors with the amount paid the previous month.

Prior to July 1, 2018, the District followed requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds are conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

[Adoption date: August 14, 2001]

[Re-adoption date: May 11, 2015]

[Re-adoption date: July 5, 2017]

[Re-adoption date: February 11, 2019]

LEGAL REFS.: ORC            3313.46  
                                     3327.08  
                                     5705.41;  
                                     5705.412;  
                                     5705.44  
                                     2 C.F.R. Part 200

CROSS REF.: DECA, Administration of Federal Grant Funds  
                  DJ, Purchasing  
                  DJB, Petty Cash Accounts  
                  DJC, Bidding Requirements

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES**

**(continued)**

### **PURCHASING/PAYMENT PROCEDURES**

School Board Policy File: DJF-R

Any authorized purchase must be preceded by the submission of a requisition containing the following: a) detailed description of items to be ordered; b) code of appropriation to be charged; c) authorized signature of administrator and d) signature of appropriate purchasing agent. A copy of the requisition should be maintained by the building initiating the request.

1. Instances where the list of items to be purchased is too long for the requisition form, a typed listing of those items may be attached to the approved requisition.
2. The approved requisition must contain the following information:
  - A. vendor name and address;
  - B. delivery address;
  - C. date requested;
  - D. authorizing person and title;
  - E. quantity, description and amount of each item to be purchased. If amount is unknown, insert an estimated amount;
  - F. when appropriate, an estimated amount for postage, shipping and handling should be included;
  - G. appropriate code and
  - H. any other special instructions.

Upon approval of the appropriate purchasing agent, the requisition shall be submitted to the Treasurer for certification.

1. The Treasurer shall prepare an approved purchase order, assign an official purchase order number, certify that funds are available and encumber the amount of that purchase order to the authorized appropriation account.
2. When the amount of the purchase order will not encumber due to lack of funds in the appropriation account, that purchase order will be cancelled and the requisition returned to the administrator or supervisor in charge.
3. The purchase order, upon adequate completion of encumbrance, shall be sent or delivered to the vendor. Copies of that purchase order shall be sent to the administrator or supervisor in charge, with copies maintained in the office of the Treasurer.

When goods and services are received, a copy of the related purchase order shall be sent to the office of the Treasurer indicating acceptable receipt of goods and services, the date received and a signature authorizing payment.

1. When partial receipt of goods and services is made, indication of which items were received should be noted, with authorization to make partial payment. When final delivery is made, this must be clearly noted so any remaining encumbrances against that purchase order can be cancelled.

## **SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES (continued)**

In the event an invoice is given to an employee or sent to a location other than the office of the Treasurer, that invoice is to be forwarded immediately to the Treasurer.

Employees violating the above procedure may become personally liable for that purchase.

### Federal Procurement

Purchasing of goods and services using federal funds must be done in accordance with the above procedures and also in accordance with all federal requirements including allowability of costs. All purchases must be reasonable and free of conflicts of interest and conducted in a manner providing full and open competition.

No purchase will be made using federal funds unless the District verifies that the contractor is not suspended or debarred.

The following methods of procurement will be used for all purchases of goods and services made with federal funds.

1. Micro-purchases are purchases up to \$10,000 and may be made in accordance with District purchasing procedures when the costs are reasonable. To the extent practicable, these purchases are distributed equitably among qualified suppliers.
2. Small purchase are purchases between \$10,000 and \$250,000. Prior to authorizing the purchase, the District will try to obtain price rates or quotations from a minimum three (3) vendors or providers. The District will obtain these price rates or quotations in writing.
3. Sealed bid procedures are used for firm fixed price contracts over \$250,000 and is used as the preferred method for construction projects. Bids are solicited from an adequate number of known suppliers, which cannot be less than two responsible bidders. The District will solicit bids by advertisement in a newspaper of general circulation in the district for two consecutive weeks prior to the bid opening. The contract will be awarded to the lowest responsive and responsible bidder.
4. Competitive proposals are used for all purchases over \$250,000 for which sealed bids are not appropriate and must be used for architectural or engineering services. Contracts entered into for competitive proposals may be fixed-price or cost-reimbursement. The District will publicize a request for proposal by soliciting bids by advertisement in a newspaper of general circulation in the district for two consecutive weeks prior to the bid opening. The District will evaluate proposals in order to award the contract to the most advantageous proposal when considering cost and other factors. The District will evaluate proposals by a score card system that will be customized for the service being solicited.
5. Sole source procurement is used only when the goods or services are only available from a single source; a public exigency or emergency exists; there is inadequate competition and the applicable pass through entity approves this method.

**SCHOOL BOARD BUDGET AND FINANCIAL MANAGEMENT POLICIES  
(continued)**

All solicitations:

1. Include clear and accurate description on the technical requirements for the material, product or service to be procured. This description sets forth the minimum and essential characteristics the material, product or service must meet.
2. Will not contain specifications that unduly restrict competition.
3. Identify all requirements offerors must fulfil and all other factors to be used in evaluating bids or proposals.

The District maintains records to verify selection of procurement type and compliance with applicable procurement requirements.

(Approval date: August 14, 2001)

(Re-approval date: May 11, 2015)

(Re-approval date: February 11, 2019)

## **BUDGET DEVELOPMENT PROCESS**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable using the cash basis of accounting. The cash basis of accounting is the accounting for and reporting of financial transactions in the fiscal year when a cash receipt or payment is made.

The major documents prepared are the tax budget – alternative format, the certificate of estimated resources, and the appropriations resolution. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The primary level of budgetary control required by Ohio Revised Code is at the fund level. The level of budgetary control imposed by the District (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level for all funds.

The operating budget calendar on the next page provides additional detail about the budget process.

## **CAPITAL BUDGETING PROCESS**

The District's business office is developing a 5-year master facility plan that is aligned with a facilities database designed to measure conditions with repair and replacement status for all facility improvement needs. The District capital replacement schedule is maintained on a continuous basis. This is the largest component of the capital budgeting process and is used as the start of annual capital budgeting process. The capital budget calendar follows the operating budget calendar.

## 2021-22 OPERATING BUDGET CALENDAR

Date	Event	Action By
January, 2021	<b>Begin staffing plan, review enrollment projections</b>	Assistant Superintendent, Director of Human Resources, Director of Pupil Services
February - April, 2021	<b>Pre-k – 12 assignments, staffing recommendations</b>	Assistant Superintendents, Director of Human Resources, Elementary Principals
February - April, 2021	<b>District staffing other than teachers</b>	Operations Team (1)
February, 2021	<b>Certification of Tax Rates &amp; Amounts</b>	Franklin County Auditor, Board of Education
March, 2021	<b>Distribute budget allocations</b>	Fiscal Services Team (2)
May - June, 2021	<b>Finalize all staffing</b>	Operations Team
May, 2021	<b>Review building site and district administration budgets</b>	Operations Team
May, 2021	<b>Finalize building site and central budgets</b>	Operations Team
June, 2021	<b>Finalize Permanent Appropriation Resolution</b>	Treasurer's Office
June 14, 2021	<b>Adoption of Permanent Appropriation Resolution</b>	Board of Education
October through June	<b>Monthly revisions to budget within legal parameters</b>	Administrators, Treasurer
October through June, 2022	<b>Adopt Amended Appropriation Resolution if necessary</b>	Board of Education

- (1) The operations team: Superintendent, Treasurer, Assistant Superintendents  
 (2) The fiscal services team: Assistant Treasurer, Accountant, Fiscal Office Manager

This timeline has taken longer than a normal year. Our Assistant Superintendent and Superintendent left in the middle of the budget cycle. 12% of our regular education staffing (94.2 FTE positions) were moved from different areas into our online academy for FY21 in order to allow an online program for those students that required that model. For FY22, seventy of these positions are now moving out of the online academy and back into other positions. This has lengthened the staffing assignment portion of the budget calendar.

## 2021-2022 CAPITAL BUDGET CALENDAR

Date	Event	Action By
February 2021	<b>Identify District projects and needs</b>	Director of Business Affairs, Assistant Superintendent of Operations
March/April 2021	<b>Prioritize projects, determine available resources and cash flow</b>	Director of Business Affairs, Assistant Superintendent of Operations, Treasurer, Superintendent
May 2021	<b>Complete prioritization and revise future year projects and cash flow</b>	Director of Business Affairs, Assistant Superintendent of Operations, Treasurer, Superintendent
June, 2021	<b>Finalize Permanent Appropriation Resolution with Capital Budget included</b>	Treasurer's Office
June 14, 2021	<b>Adoption of Permanent Appropriation Resolution</b>	Board of Education
October through June	<b>Review all projects for cash flow compliance, monthly revisions to budget within legal parameters</b>	Director of Business Affairs, Assistant Superintendent of Operations, Treasurer
October/June 2022	<b>Adopt Amended Appropriation Resolution if necessary</b>	Board of Education

**FY2022 PERMANENT APPROPRIATION RESOLUTION**  
**CITY, EXEMPTED VILLAGE, JOINT VOCATIONAL OR LOCAL BOARD OF EDUCATION**  
Rev. Code Sec. 5705.38

The Board of Education of the Hilliard City School District, Franklin County, Ohio, met in regular session on the 14th Day of June, 2021 at the Hilliard Schools' Central Office with the following members present:

Mr. Mark Abate  
Mr. Paul Lambert  
Mrs. Nadia Long  
Mr. Brian Perry  
Ms. Lisa Whiting

\_\_\_\_\_ moved the adoption of the following Resolution:  
BE IT RESOLVED by the Board of Education of the Hilliard City School District, Franklin County, Ohio, that to provide for the current expenses and other expenditures of said Board of Education, during the fiscal year, ending June 30, 2022 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

<b>Fund</b>	<b>Appropriation</b>
<b>001 - GENERAL FUND</b>	<b>\$ 221,663,565</b>
<b>002 - BOND RETIREMENT</b>	<b>16,015,000</b>
<b>003 - PERMANENT IMPROVEMENT</b>	<b>2,178,000</b>
<b>004 - BUILDING FUND</b>	<b>4,000,000</b>
<b>006 - FOOD SERVICE</b>	<b>5,707,350</b>
<b>007 - SPECIAL TRUST</b>	<b>121,028</b>
<b>011 - ROTARY - SPECIAL SERVICES</b>	<b>3,513,287</b>
<b>018 - PUBLIC SCHOOL SUPPORT</b>	<b>477,096</b>
<b>019 - OTHER GRANT</b>	<b>55,355</b>
<b>024 - MEDICAL BENEFITS - SELF-INSURANCE</b>	<b>37,413,000</b>
<b>200 - STUDENT MANAGED STUDENT ACTIVITY</b>	<b>400,000</b>
<b>300 - DISTRICT MANAGED STUDENT ACTIVITY</b>	<b>1,151,693</b>
<b>401 - AUXILIARY SERVICES</b>	<b>941,482</b>
<b>467 - STUDENT WELLNESS &amp; SUCCESS</b>	<b>1,796,231</b>
<b>499 - MISC STATE GRANT</b>	<b>28,387</b>
<b>507 - ESSER FUND</b>	<b>10,052,870</b>
<b>509 - 21ST CENTURY GRANT</b>	<b>200,000</b>
<b>516 - TITLE VI - B IDEA</b>	<b>3,948,066</b>
<b>551 - LIMITED ENGLISH PROFICIENCY</b>	<b>279,849</b>
<b>572 - TITLE I</b>	<b>2,096,145</b>
<b>587 - EARLY CHILDHOOD SPECIAL EDUCATION GRANT</b>	<b>98,794</b>
<b>590 - TITLE II-A TEACHER QUALITY</b>	<b>452,244</b>
<b>599 - MISCELLANEOUS FEDERAL GRANTS</b>	<b>127,605</b>



## **BUDGET ADMINISTRATION PROCESS**

The budget serves as a planning tool for managing the financial resources of the School District. Budget administration is the process of monitoring both revenues and expenditures during the fiscal year to gain assurance that financial activity is in compliance with the approved budget. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes. Revenues are monitored to identify any fluctuations in the budgeted versus actual amounts.

### **Expenditure and Encumbrance Controls**

The Hilliard City School District's budget is segregated into operational units. Each operational unit is assigned to an administrator. (An administrator can be an assistant superintendent, director, principal, coordinator, supervisor, etc.) The administrator is responsible for managing the budget accounts within the operational unit to which they have been assigned, to ensure that funds are properly spent or encumbered within the approved budget amount.

Administrators complete a requisition which is approved by the Director of Business and Treasurer/CFO as to availability of funds, proper account coding, and compliance with legal purchasing procedures. Upon the approval of the Director of Business and Treasurer/CFO the requisition is converted to a purchase order which results in the encumbrance of funds.

Encumbrances are obligations chargeable to an appropriation for which part of the appropriations is reserved. The purpose of the encumbrance of funds is to ensure that obligations are recognized as soon as financial commitments are made. This is an important control measure designed to provide information about future commitments, which can prevent the inadvertent over-expenditure of budget appropriations. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding fiscal year and are not re-appropriated.

### **Budget Transfers**

Administrators, with the approval of the Treasurer/CFO, are permitted to transfer budget funds within each operational unit. The administrator is not permitted to expend or encumber funds exceeding the operational unit appropriation without permission of the Treasurer/CFO. The Treasurer has the authority to transfer funds within each major category level as long as the changes do not exceed the fund appropriations authorized by board resolution. Any budgetary modifications beyond these levels may only be made by resolution of the Board of Education.

## **Key Factors Impacting the FY22 Budget**

School Districts are inherently a labor intensive business. Because of this, the items that have the largest impact on the budget are salary increases and increases in cost for fringe benefits. For FY21 this includes a 2% pay increase effective July 1 of 2021 for all union employees as well as step increases for certificated (teaching) employees costing on average 1.7%. A 5% increase in medical benefit costs six months through the budget year is included in this budget. We have added over 37 positions in the District for FY22. Most are the result of maintaining an online academy for the coming school year while we return to a more normal mode of operation in our buildings. Last year we had 3,056 students in the online academy and for this next year we will have 423. We are moving 70 positions back into classrooms for this coming year and will have 24.5 teaching positions paid by ESSER funds in the online academy for this coming school year. The inefficiencies of the size of the online academy means we had to add 24.5 positions for the online academy. The other 12 positions are throughout the schools in the District.

## **Sustaining Local Revenue Sources**

The District currently receives rental income from two cell phone towers in the District. This should generate approximately \$90,000 of revenue in FY22. The District also receives rental income from various groups that use District facilities. In a normal year this would generate approximately \$130,000 of revenue. With the pandemic it generated \$22,500. This should begin to return to normal with the FY22 school year and a projection of \$100,000 seems reasonable. Although these revenue streams are much appreciated the size of these revenue sources are immaterial in our total revenue.

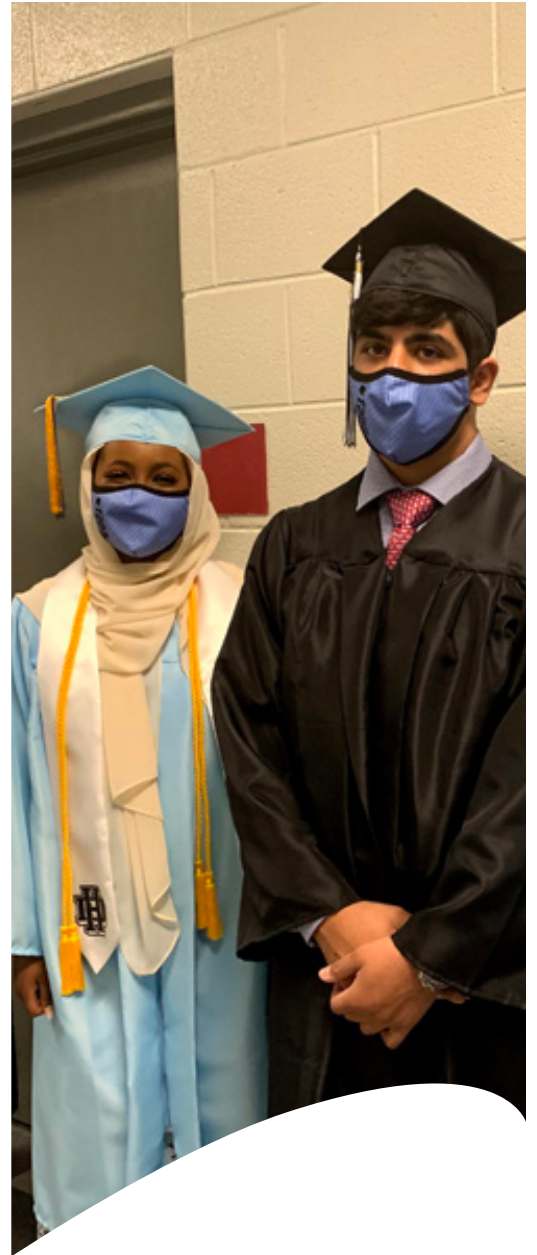
## **Management Information and Reporting**

The District has switched to a new interactive, online budgetary accounting and control system created and maintained by PowerSchool. This system provides detailed reports utilized by administrators to monitor and control the implementation of their budgets.

The system is also used to create monthly expenditure reports for the Board of Education which illustrate compliance with the board approved budget. Monthly revenue reports are also created and provided to the Board of Education for their review.

## **Revenue Monitoring**

The school district receives thirty percent of its funding for the General operating budget from the state and seventy percent from local sources. During the fiscal year, revenue budget adjustments may be necessary. The Treasurer/CFO for the School District is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Superintendent, with the assistance of staff, would develop a corresponding adjustment on the expenditure side of the budget.



## Financial Section

## **Hilliard City Schools Financial Section Introduction**

### **Fiscal Year 2022 Financial Budget Schedules**

This section of the budget document provides detailed financial schedules with fiscal year 2022 proposed budget, 2021 revised budget, three years of historical data as well as three years of budget forecast. The fund pyramid approach is used for this presentation. The first schedules provide an aggregation of all budgeted funds for the district.

These schedules are followed by the presentation of the General Fund which is the main operating fund of the District. The General Fund is presented by revenue then schedules for each function.

This is followed with combined and combining schedules for the Special Revenue Fund classification. These schedules are then followed with additional detail for each fund in that classification.

The Debt Service Fund or Bond Retirement Fund provides details of revenues and expenditures as well as information related to each debt issue, an amortization schedule as well as a schedule of legal debt margin.

Capital Project Funds and Proprietary Funds have multiple funds and are presented, similar to the Special Revenue Funds, with the pyramid approach.

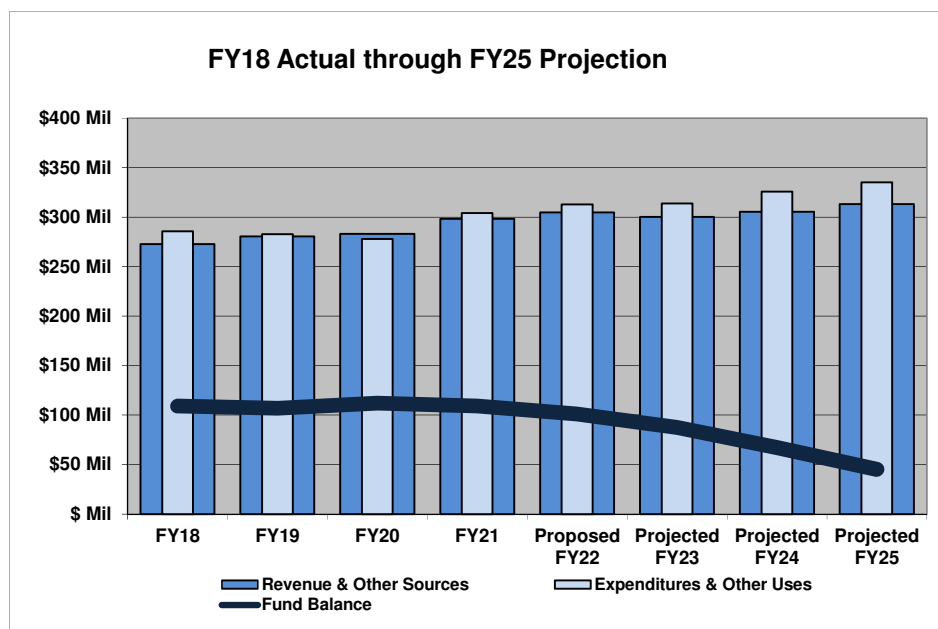
**Hilliard City School District**  
**Franklin County, Ohio**  
**Combined Statement of Revenues and Expenditures by Object - All Funds**  
**FY18 Actual Through FY25 Projection**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Property taxes	\$ 151,098,508	151,287,500	156,369,347	161,381,804	160,462,395	161,342,793	162,149,507	162,960,255
Tuition	4,260,204	3,872,169	3,346,114	2,250,900	3,490,000	3,870,400	3,901,104	3,901,104
Sales	3,045,417	3,058,578	2,350,724	300,000	300,000	3,000,000	3,060,000	3,121,200
Interest income	1,865,013	2,223,733	2,449,714	817,264	517,000	653,000	758,010	7,061,020
Extracurricular (student) activities	1,254,940	1,194,567	943,627	1,201,500	1,130,000	1,137,000	1,144,070	1,151,211
Fees	648,597	633,388	456,428	510,000	495,000	545,000	545,000	545,000
Miscellaneous local	34,631,793	38,983,119	39,549,154	39,337,000	42,940,000	45,674,800	48,181,686	51,278,054
Other revenue	674,227	702,799	791,897	233,500	550,000	554,700	559,471	564,314
<b>Restricted grants</b>	-	24,731	20,543	105,000	50,000	-	-	-
<b>Intergovernmental - State</b>	67,285,405	69,366,807	66,843,137	70,193,274	70,609,016	70,320,296	71,698,894	73,095,692
<b>Intergovernmental - Federal</b>	7,196,383	7,877,274	9,110,630	21,742,825	22,580,547	12,772,800	13,078,628	9,086,934
<b>Total Revenue</b>	<b>271,960,487</b>	<b>279,224,665</b>	<b>282,231,315</b>	<b>298,073,067</b>	<b>303,123,958</b>	<b>299,870,789</b>	<b>305,076,370</b>	<b>312,764,784</b>

<b>Expenditures by Object:</b>								
Personal services	120,867,924	126,319,184	130,220,834	135,292,514	146,954,313	146,368,533	151,958,623	155,720,072
Fringe benefits	45,728,846	48,259,282	48,351,083	51,302,414	55,787,186	57,629,332	60,969,368	63,078,710
Purchased services	30,301,403	31,200,624	29,553,289	42,107,039	37,190,947	37,102,173	37,924,062	37,711,351
Supplies and Materials	9,433,680	11,514,474	8,056,458	11,603,902	9,354,613	9,190,408	9,034,758	10,182,473
Capital outlay	24,842,392	9,688,423	5,884,503	6,581,613	7,239,380	6,260,200	6,838,964	7,118,303
Other	54,011,870	55,373,111	55,520,035	56,033,304	54,565,607	56,765,521	58,779,366	60,931,994
<b>Total Expenditures</b>	<b>285,186,116</b>	<b>282,355,097</b>	<b>277,586,202</b>	<b>302,920,786</b>	<b>311,092,047</b>	<b>313,316,168</b>	<b>325,505,141</b>	<b>334,742,904</b>

<b>Revenues Over (under) Expenditures</b>	<b>(13,225,628)</b>	<b>(3,130,432)</b>	<b>4,645,113</b>	<b>(4,847,719)</b>	<b>(7,968,089)</b>	<b>(13,445,378)</b>	<b>(20,428,771)</b>	<b>(21,978,119)</b>
<b>Other financing sources (uses):</b>								
Transfers in	452,877	387,543	345,996	90,000	1,570,000	370,000	370,000	370,000
Transfers out	(452,877)	(387,543)	(345,996)	(1,100,000)	(1,570,000)	(409,000)	(409,000)	(409,000)
Sale of capital assets	-	-	-	2,802,101	-	-	-	-
Refund of prior year expenditure	390,785	812,465	472,690	88,602	45,000	45,000	45,000	45,000
Refund of prior year receipt	(31,426)	-	(4,396)	(55,436)	(55,000)	(10,000)	(10,000)	(10,000)
<b>Total other financing sources (uses)</b>	<b>359,359</b>	<b>812,465</b>	<b>468,294</b>	<b>1,825,267</b>	<b>(10,000)</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>(4,000)</b>

Beginning Fund Balance	122,164,287	109,298,017	106,980,050	112,093,457	109,071,005	101,092,916	87,643,538	67,210,767
<b>Ending Fund Balance</b>	<b>\$ 109,298,017</b>	<b>106,980,050</b>	<b>112,093,457</b>	<b>109,071,005</b>	<b>101,092,916</b>	<b>87,643,538</b>	<b>67,210,767</b>	<b>45,228,648</b>



## Hilliard City Schools

### Explanation of Revenue Sources, Expenditure Objects, and Fund Balance – All Funds

#### **REVENUES**

**Property Taxes** in the State of Ohio include real estate taxes on residential/agriculture and commercial/industrial real estate. It also includes a tangible personal property tax that today is only applied to public utilities.

In our District the majority of property taxes are part of the General Fund. The Bond retirement fund and Permanent Improvement Fund are also funded with property taxes. This revenue source is limited in its ability to grow with inflation. Normally slight increases annually will be the result of new construction in residential or commercial properties. A significant increase in revenue will be the result of a voted increase in the property tax. This last occurred in 2016 when a 4.5 mill operating levy and a \$50 million bond issue were passed. For FY2022 it is estimated that property taxes will decrease .6% due to the decrease in bond levy millage necessary to pay debt service. The General fund will see an increase of 1% in property taxes with increased real estate valuation from new residential and commercial construction, the triennial update generating additional dollars on our inside millage, as well as an increase in value for public utility personal property valuations. Property tax revenue will grow less than 1% annually in the projected years. The slight growth is the result of new residential and commercial construction.

**Tuition.** Monies received from parents for the school aged child care program, district preschool program, and from other districts for their students educated in our District. The majority of this revenue in our District is for school aged childcare services before and after the normal school day. This revenue stream will increase this year as we return to normal operations with the school year. Tuition from other districts is solely dependent on the type of services provided to the students as well as the number of students. These are normally students placed by the court system in our District. This revenue source is expected to increase in FY2022 as the District returns to a normal school year post pandemic. The projected years show additional revenue growth as school normalizes to a pre-pandemic structure.

**Sales.** In our District sales revenue is solely monies received for dispensing food to students through the food service program. School lunch prices have not increased for several years and are not anticipated to increase for several years. Revenue is estimated to still be down roughly 90% as the federal government provides free lunches for all students similar to FY2021. The projected years show the free lunch program for all students going away and only covering disadvantaged students.

**Miscellaneous.** This revenue is other income from local sources not classified as any other source. 90% of this revenue is charges to other funds for medical, dental, and workers compensation costs accounted for in the self-insurance internal service fund. 9% of this revenue is other local revenue in the General fund. The majority of the General fund revenue is Tax Increment Fund (TIF) dollars for multiple TIFs in the City of Hilliard and negotiated settlements with commercial property owners based on questions related to the market value of their properties. Revenue is estimated to increase 9% for FY2022 based on increases in medical and dental insurance costs. Projected increases are based on continued increases in the cost of medical care for our employees.

**Intergovernmental – State.** Monies obtained by the District from State Sources. 78% of this revenue is State school funding revenue, casino revenue, and Medicaid reimbursement revenue. 21% is property tax rollback/homestead reimbursement and the balance is mostly pass through dollars to our three nonpublic schools. FY2022 revenue is estimated to increase less than 1%. The State legislature has created a new school funding formula but the impact is yet to be determined. A decrease is projected in FY23 and then 2% annual increases are projected for FY24 and FY25.

## Hilliard City Schools

### Explanation of Revenue Sources, Expenditure Objects, and Fund Balance – All Funds

#### **REVENUES (continued)**

**Intergovernmental – Federal.** Monies obtained by the District from federal resources. The majority of these revenues are split between ESSER funds, Special Ed. Part B-IDEA Fund, the Free & Reduced breakfast & lunch program for the food service program, and Title I Disadvantaged Children Fund. Revenue is estimated to increase 3.9% in FY2022. The majority of the increase is ESSER funds provided for pandemic relief. The District has three years to spend the majority of ESSER funds but a large portion will be spent this year with the summer Bridge program and online academy. The decrease projected in FY23 is the result of spending most of the ESSER funds. The final portion of ESSER funds are spent in FY24 and a return to pre-COVID-19 Federal funding levels happens in FY25.

#### **EXPENDITURES**

**Personal Services.** Amounts paid to school district employees who hold positions of a permanent nature or who have been hired temporarily. FY2022 expenditures are estimated to increase 8.6%. The majority of employees will receive 2% cost of living increases and step increases. The online academy requires 25 additional positions. These positions will begin to phase out in FY23 which results in this expense slightly decreasing. Projections for FY24 and FY25 show increases of less than 4%.

**Fringe Benefits.** Amounts paid by the school district on behalf of employees. This includes costs such as retirement contributions, medical, dental insurance and Medicare contributions. FY2022 expenditures are estimated to increase 8.7%. Retirement costs will increase at the same percentage as the increase of personal services. Medical insurance premiums are projected to increase 5% January of 2022. The additional staffing for this year is the cause of a significant portion of this increase. The majority of the increases projected annually are a result of increasing cost of medical care for our employees.

**Purchased Services.** Expenditures made to provide the school district with services. This can include everything from the cost of utilities to the cost of personnel that are not employees providing a service to the District. FY2022 budget will decrease 11.7% from the prior year budget. The difference is a change in the ESSER fund budget. Slight increases are projected in future years.

**Supplies & Materials.** Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated from use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. FY2022 budget is over \$2 million or 19% less than the FY2021 budget. The decrease is spread throughout multiple funds but a significant portion (over \$1 million) was spent in the ESSER and CARES Act funds on PPE to mitigate the spread of Covid-19 while schools were in session. Projections for FY23 and FY24 show slight decreases and then a 13% increase as a significant number of small projects at a majority of buildings are planned in the Permanent Improvement Fund.

**Capital Outlay.** Expenditures for the acquisition of, or additions to, capital assets. FY2022 budget is \$657,000 or 10% more than the prior year. The majority of capital outlays take place in the Permanent Improvement Fund and Building Improvement Fund. The projected \$4 million expansion of the Alton Darby preschool drives this increase. A decrease of roughly \$1 million in FY23 relates to the completion of the preschool expansion. The majority of projected expenditures in FY24 and FY25 relate to building maintenance projects in the Permanent Improvement Fund.

**Other.** Amounts paid for goods and services not otherwise classified above, such as expenditures for the retirement of debt, the payment of interest on debt, the payment of dues and fees, and claims paid from the self-insured fund. FY2022 budget is expected to decrease 2.6% from FY2021. The decrease is a combination of the end of Win-Win payments to Columbus and reduced debt payments. Increases in future years are driven by the costs of medical care for employees.

## Hilliard City Schools

### Explanation of Revenue Sources, Expenditure Objects, and Fund Balance – All Funds

#### ***FUND BALANCES***

FY2022 fund balances will decline by \$7.9 million based on estimated revenues and budgeted expenditures. \$6.9 million of this is a reduction of the General fund balance. We are entering the stage of the operating levy cycle where we will need to place an issue on the ballot. This is unfortunately a fact of life for Districts such as ours that are considered high wealth in the State of Ohio. If we place an issue on the ballot and it is unsuccessful we will make reductions to slow the use of our cash reserve.

FY2023 fund balances will decrease by \$12.5 million. The decrease is mostly the result of the General Fund revenues exceeding expenditures by \$11.7 million as we continue the phase of our revenue cycle where we need to ask voters for a new operating levy or continue to burn through our cash reserves. In all likelihood we will be on the ballot in November of 2022. During late spring we will begin the process of planning expenditure reductions in case the operating levy is not successful.

FY2024 and FY2025 fund balances begin to drop at a faster pace as the passage of a levy is not assumed in this projection. The passage (or loss) of a levy in 2022 will change this projection with either increased revenue or a significant decrease in expenditures.



Hilliard City School District Franklin County, Ohio Combined Statement of Revenues and Expenditures by Function & Object - All Operating Funds FY18 Actual Through FY25 Projection								
	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Property taxes	\$ 129,246,666	129,593,236	133,934,839	138,743,551	140,120,564	140,821,167	141,525,273	142,232,899
Tuition	1,216,017	813,370	786,489	700,000	450,000	800,000	800,000	800,000
Sales	3,045,417	3,058,578	2,350,724	300,000	300,000	3,000,000	3,060,000	3,121,200
Interest Income	1,348,832	1,982,263	2,322,255	817,000	517,000	621,000	726,010	7,031,020
Extracurricular (student) activities	1,113,108	1,041,956	861,759	1,101,500	1,037,000	1,037,000	1,044,070	1,051,211
Fees	509,183	485,141	313,259	370,000	350,000	400,000	400,000	400,000
Miscellaneous local	4,451,752	5,940,275	7,175,903	7,087,000	6,800,000	7,000,000	6,800,000	7,000,000
Other revenue	603,442	526,360	446,631	233,500	550,000	554,700	559,471	564,314
<b>Restricted grants</b>	-	24,731	20,543	105,000	50,000	-	-	-
<b>Intergovernmental - State</b>	64,998,554	67,127,556	64,620,571	68,174,042	68,788,000	68,501,280	69,879,878	71,276,676
<b>Intergovernmental - Federal</b>	7,193,874	7,874,699	9,107,878	21,740,825	22,577,547	12,769,800	13,075,628	9,083,934
<b>Total Revenue</b>	<b>213,726,845</b>	<b>218,468,164</b>	<b>221,940,850</b>	<b>239,372,418</b>	<b>241,533,111</b>	<b>235,504,947</b>	<b>237,870,330</b>	<b>242,561,254</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	81,111,511	84,243,426	86,269,338	91,817,296	100,164,356	99,714,796	103,599,944	106,426,759
Fringe benefits	29,254,043	30,897,496	30,649,240	32,871,056	35,527,274	37,045,568	39,191,995	40,493,573
Purchased services	8,809,439	9,279,069	10,022,556	11,608,556	11,246,375	11,336,463	11,660,109	11,994,167
Supplies & materials	1,712,771	1,813,417	1,544,208	4,750,650	4,141,900	4,134,570	4,215,849	4,299,266
Capital outlay	102,805	5,000	-	5,000	-	-	-	-
Other	163,550	108,114	118,880	294,083	282,619	288,271	294,037	299,917
<b>Total instruction</b>	<b>121,154,119</b>	<b>126,346,521</b>	<b>128,604,222</b>	<b>141,346,641</b>	<b>151,362,524</b>	<b>152,519,668</b>	<b>158,961,933</b>	<b>163,513,683</b>
<b>Support Services:</b>								
Personal services	36,026,465	38,166,411	40,055,803	39,719,192	42,848,263	42,570,200	44,117,146	44,889,895
Fringe benefits	15,096,945	16,022,410	16,267,493	16,892,909	18,719,719	18,988,492	20,120,861	20,864,903
Purchased services	10,807,544	11,155,901	10,134,238	18,428,137	13,171,141	12,872,821	13,129,200	12,634,470
Supplies & materials	2,341,612	2,355,973	2,412,692	3,776,803	3,273,117	2,825,993	2,879,101	2,933,240
Capital outlay	213,271	156,708	176,147	1,801,947	1,704,380	1,583,200	1,611,964	1,641,303
Other	3,432,102	3,633,453	3,817,817	3,329,043	3,100,574	3,098,170	3,126,217	3,154,650
<b>Total support services</b>	<b>67,917,939</b>	<b>71,490,858</b>	<b>72,864,189</b>	<b>83,948,031</b>	<b>82,817,194</b>	<b>81,938,876</b>	<b>84,984,488</b>	<b>86,118,462</b>
<b>Operation of non-instructional services:</b>								
Personal services	323,031	296,545	208,620	157,104	155,095	150,037	153,037	156,098
Fringe benefits	480,357	469,477	405,829	465,129	467,893	479,024	492,982	507,351
Purchased services	4,834,282	4,985,088	4,331,190	5,618,634	5,590,881	5,531,650	5,584,940	5,638,786
Supplies & materials	324,368	509,301	553,600	1,094,602	651,300	598,100	607,406	616,898
Capital outlay	305,074	227,392	81,099	73,501	30,000	-	25,000	25,000
Other	49,318	54,281	54,070	72,166	75,972	83,950	83,950	83,950
<b>Total operation of non-instructional services</b>	<b>6,316,431</b>	<b>6,542,083</b>	<b>5,634,409</b>	<b>7,481,136</b>	<b>6,971,141</b>	<b>6,842,761</b>	<b>6,947,315</b>	<b>7,028,083</b>
<b>Extracurricular Activities:</b>								
Personal services	3,121,424	3,316,560	3,423,287	3,196,793	3,511,953	3,652,415	3,798,496	3,950,420
Fringe benefits	745,389	719,977	895,217	878,337	919,081	955,845	994,076	1,033,837
Purchased services	412,684	460,238	337,298	450,336	452,550	431,240	436,502	441,832
Supplies & materials	228,284	263,843	254,823	357,495	375,375	343,823	344,480	345,147
Capital outlay	44,060	26,105	-	607,500	145,000	25,000	-	-
Other	630,442	758,894	582,912	1,090,794	972,942	906,000	910,040	923,120
<b>Total extracurricular activities:</b>	<b>5,182,284</b>	<b>5,545,617</b>	<b>5,493,537</b>	<b>6,581,255</b>	<b>6,376,901</b>	<b>6,314,323</b>	<b>6,483,595</b>	<b>6,694,356</b>
<b>Facilities acquisition &amp; construction:</b>								
Purchased services	277,314	316,881	384,917	468,883	131,500	134,130	136,813	139,549
Supplies & materials	-	180,496	48,483	24,689	26,000	26,000	26,000	26,000
Capital outlay	-	-	26,102	205,747	10,000	17,000	17,000	17,000
<b>Total facilities acquisition &amp; construction</b>	<b>277,314</b>	<b>497,376</b>	<b>459,502</b>	<b>699,319</b>	<b>167,500</b>	<b>177,130</b>	<b>179,813</b>	<b>182,549</b>
<b>Total Expenditures</b>	<b>200,848,087</b>	<b>210,422,455</b>	<b>213,055,859</b>	<b>240,056,382</b>	<b>247,695,260</b>	<b>247,792,758</b>	<b>257,557,144</b>	<b>263,537,133</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>12,878,758</b>	<b>8,045,710</b>	<b>8,884,991</b>	<b>(683,964)</b>	<b>(6,162,149)</b>	<b>(12,287,811)</b>	<b>(19,686,814)</b>	<b>(20,975,878)</b>
<b>Other financing sources (uses):</b>								
Debt service	(277,500)	(277,500)	(277,500)	(277,500)	(277,500)	(277,500)	(277,500)	(277,500)
Transfers in	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Transfers out	(452,877)	(387,543)	(345,996)	(1,100,000)	(1,570,000)	(409,000)	(409,000)	(409,000)
Advances in	-	-	-	-	-	-	-	-
Advances out	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Refund of prior year expenditure	390,785	668,233	390,141	88,602	45,000	45,000	45,000	45,000
Refund of prior year receipt	(10,338)	-	(4,396)	(55,436)	(55,000)	(10,000)	(10,000)	(10,000)
<b>Total other financing sources (uses)</b>	<b>(249,931)</b>	<b>53,190</b>	<b>(187,750)</b>	<b>(1,294,334)</b>	<b>(1,807,500)</b>	<b>(601,500)</b>	<b>(601,500)</b>	<b>(601,500)</b>
<b>Net change in fund balance</b>	<b>12,628,827</b>	<b>8,098,900</b>	<b>8,697,240</b>	<b>(1,978,298)</b>	<b>(7,969,649)</b>	<b>(12,889,311)</b>	<b>(20,288,314)</b>	<b>(21,577,378)</b>
<b>Fund Balance July 1</b>	<b>53,190,542</b>	<b>65,819,370</b>	<b>73,918,270</b>	<b>82,615,510</b>	<b>80,637,212</b>	<b>72,667,563</b>	<b>59,778,252</b>	<b>39,489,938</b>
<b>Fund Balance June 30</b>	<b>\$ 65,819,370</b>	<b>73,918,270</b>	<b>82,615,510</b>	<b>80,637,212</b>	<b>72,667,563</b>	<b>59,778,252</b>	<b>39,489,938</b>	<b>17,912,559</b>

## Hilliard City Schools

### Explanation of Revenue Sources, Expenditure Objects, and Fund Balance – All Operating Funds

#### **REVENUES**

**Property Taxes** in the State of Ohio include real estate taxes on residential/agriculture and commercial/industrial real estate. It also includes a tangible personal property tax that today is only applied to public utilities.

In the operating funds property taxes are all in the General Fund. This revenue source is limited in its ability to grow with inflation. Normally slight increases annually will be the result of new construction in residential or commercial properties. A significant increase in revenue will be the result of a voted increase in the property tax. This last occurred in 2016 when a 4.5 mill operating levy was passed. For FY2022 it is estimated that property taxes will increase 1% mostly due to increased real estate valuation from new residential and commercial construction as well as an increase in value for public utility personal property valuations. Property tax revenue will grow less than 1% annually in the projected years. The slight growth is the result of new residential and commercial construction.

**Tuition.** Monies received from parents for their students participating in the district preschool program, and from other districts for their students educated in our District. The majority of this revenue is from other Districts reimbursing us the cost of educating their students placed in our District. Tuition from other districts is solely dependent on the type of services provided to the students as well as the number of students. These are normally students placed by the court system in our District. This revenue source is expected to still be below pre-pandemic levels. The projected years show additional revenue growth as school normalizes to a pre-pandemic structure.

**Sales.** In our District sales revenue is solely monies received for dispensing food to students through the food service program. School lunch prices have not increased for several years and are not anticipated to increase for several years. Revenue is estimated to remain 90% below pre-pandemic levels as the Federal reimbursements will provide all students with free lunches for at least another year. The projected years show the free lunch program for all students going away and only covering disadvantaged students.

**Miscellaneous.** This revenue is other income from local sources not classified as any other source. The majority of this revenue is part of the General fund. This revenue is Tax Increment Fund (TIF) dollars for multiple TIFs in the City of Hilliard, payments in lieu of taxes related to tax abatements, as well as other miscellaneous revenues. Revenue is estimated to decrease 4% for FY2022 as one-time payments decline. This revenue is projected to essentially remain flat through FY25.

**Intergovernmental – State.** Monies obtained by the District from State Sources. 78% of this revenue is State school funding revenue, casino revenue, and Medicaid reimbursement revenue. 21% is property tax rollback/homestead reimbursement and the balance is mostly pass through dollars to our three nonpublic schools. FY2022 revenue is estimated to increase less than 1%. The State legislature has created a new school funding formula but the impact is yet to be determined. A decrease is projected in FY23 and then 2% annual increases are projected for FY24 and FY25.

## **Hilliard City Schools**

### **Explanation of Revenue Sources, Expenditure Objects, and Fund Balance – All Operating Funds**

#### ***REVENUES (continued)***

**Intergovernmental – Federal.** Monies obtained by the District from federal resources. The majority of these revenues are split between ESSER funds, Special Ed. Part B-IDEA Fund, the Free & Reduced breakfast & lunch program for the food service program, and Title I Disadvantaged Children Fund. Revenue is estimated to increase 3.9% in FY2022. The majority of the increase is ESSER funds provided for pandemic relief. The District has three years to spend the majority of ESSER funds but a large portion will be spent this year with the summer Bridge program and online academy. The decrease projected in FY23 is the result of spending most of the ESSER funds. The final portion of ESSER funds are spent in FY24 and a return to pre-COVID-19 Federal funding levels happens in FY25.

#### ***EXPENDITURES***

**Personal Services.** Amounts paid to school district employees who hold positions of a permanent nature or who have been hired temporarily. FY2022 expenditures are estimated to increase 8.7%. The majority of employees will receive 2% cost of living increases and step increases. The online academy requires 25 additional positions. These positions could begin to phase out after this budget year. These positions will begin to phase out in FY23 which results in this expense slightly decreasing. Projections for FY24 shows increases of less than 4% and FY25 shows increases of less than 3%.

**Fringe Benefits.** Amounts paid by the school district on behalf of employees. This includes costs such as retirement contributions, medical, dental insurance and Medicare contributions. FY2022 expenditures are estimated to increase 8.9%. Retirement costs will increase at the same percentage as the increase of personal services. Medical insurance premiums are projected to increase 5% January of 2022. The additional staffing for this year is the cause of a significant portion of this increase. The majority of the increases projected annually are a result of increasing cost of medical care for our employees.

**Purchased Services.** Expenditures made to provide the school district with services. This can include everything from the cost of utilities to the cost of personnel that are not employees providing a service to the District. FY2022 budget will decrease 16.4% from the prior year budget. The difference is a change in the ESSER fund budget. A .9% decrease is projected in FY23. A 2.1% increase is projected in FY24 and a .3% decrease in FY25.

**Supplies & Materials.** Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated from use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. FY2022 budget is over \$1.5 million or 15.4% less than the FY2021 budget. The decrease is spread throughout multiple funds but a significant portion (over \$1 million) was spent in the ESSER and CARES Act funds on PPE to mitigate the spread of Covid-19 while schools were in session. A 6.4% decrease is projected in FY23 as PPE expenditures shrink again. 1.8% increases are projected for FY24 and FY25.

**Capital Outlay.** Expenditures for the acquisition of, or additions to, capital assets. FY2022 budget is 30% less than the prior year. The majority of the decrease is in the Public School Support Fund where \$500,000 was appropriated to offset part of the cost for the replacement of Bradley High School's artificial turf athletic field. A 14% decrease (\$264,000) is projected in FY23 the majority of which is in the District Managed Student Activity Fund. A 1.8% increase is projected annually in FY24 and FY25.

## **Hilliard City Schools**

### **Explanation of Revenue Sources, Expenditure Objects, and Fund Balance – All Operating Funds**

#### ***EXPENDITURES (continued)***

**Other.** Amounts paid for goods and services not otherwise classified above, such as expenditures for the retirement of debt, the payment of interest on debt, the payment of dues and fees, and claims paid from the self-insured fund. FY2022 budget is expected to increase 1.9% from FY2021. The increase is mostly the result of the end of Win-Win payments to Columbus City Schools and an increase in a transfer out of the General Fund. FY23 is projected to decrease 19.9% as the transfer out from the General Fund to the Building Fund in FY22 was a one-time transaction. FY24 and FY25 increases are projected at less than 1% annually.

#### ***FUND BALANCES***

FY2022 fund balances are decreasing by \$8 million. The major drivers are a decrease in the General Fund fund balance of approximately \$6.9 million, \$377 thousand decrease in the Food Service fund and a decrease of \$351 thousand in the District Managed Student Activity fund.

FY2023 fund balances will decrease by \$12.9 million. The decrease is mostly the result of the General Fund revenues exceeding expenditures by \$11.7 million as we continue the phase of our revenue cycle where we need to ask voters for a new operating levy, continue to burn through our cash reserves, or make significant budget reductions. We believe we will be on the ballot in the fall of 2022. We will provide a list of possible reductions to the Board and community if the operating levy is not successful.

FY2024 and FY2025 fund balances begin to drop at a faster pace as the passage of a levy is not assumed in this projection. The passage (or loss) of a levy in 2022 will change this projection with either increased revenue or a significant decrease in expenditures.

# General Fund



## Hilliard City Schools General Fund Revenue, Expenditure, and Fund Balance Highlights

### **Revenues**

FY22 General Fund Revenue is estimated to be \$214,731,111. This represents an increase of .3% from prior year budgeted revenue. The significant changes in revenue for the General Fund are below.

**Local - Property Taxes** are estimated to increase 1% to \$140.1 million. Residential housing growth and commercial growth will account for a significant portion of the increase. The triennial update in property values occurred in 2021. This will not impact voted property taxes but does increase revenue generated by the 4.45 mills of inside millage.

**State and Federal Grants in aid** are estimated to increase .3% to \$66.5 million. The State legislature is currently working on a new school funding model. We could receive additional funding but it is impossible to predict at the moment.

**Local revenue – Miscellaneous** is estimated to decrease 9.6% with declines in most categories. Interest income will drop the most as interest rates have dropped dramatically with the pandemic. At the moment interest rates do not appear to be headed higher.

### **Expenditures**

The General Fund budget of \$221,663,565 is an increase of 3.5% from the prior year budget. Contracts with both employee unions extend through June 30 of 2024. Certificated and classified employees will receive 2% cost of living increases once they begin working in the new fiscal year as well as step increases. Health insurance premiums are estimated to increase approximately 5% at the start of the 2022 calendar year. The following, although not all-inclusive, provides a summary of the most significant changes in the General Fund budget for the coming fiscal year:

**Regular Instruction** appropriations, which represent 47.0% of the General Fund budget, are \$104,121,012. This represents an increase of 3.0% from the FY21 revised budget.

**Special Instruction** appropriations, which represent 10.8% of the General Fund budget, are \$23,939,229. This represents an increase of 4.7% from the FY21 revised budget. We have added 9.5 intervention specialist teachers over multiple grades. 5 of these positions were already in the District but funded through Title VI-B. Title VI-B had one time monies that paid for these positions in FY21.

**Other Instruction** appropriations, which represent 3.8% of the General Fund budget, are \$8,405,082. This represents an increase of 3.6% from the FY21 revised budget.

**Pupil Support Service** appropriations, which represent 7.7% of the General Fund budget, are \$16,972,686. This represents an increase of 5.8% from the FY21 revised budget.

## Hilliard City Schools

### General Fund Revenue, Expenditure, and Fund Balance Highlights

**Instructional Support Service** appropriations, which represent 4.7% of the General Fund budget, are \$10,478,479. This represents an increase of 1.6% from the FY21 revised budget.

**Administrative Support Service** appropriations, which represent 5.5% of the General Fund budget, are \$12,112,074. This represents an increase of 2.8% from the FY21 revised budget.

**Fiscal Services** appropriations, which represent 1.6% of the General Fund budget, are \$3,646,919. This represents a decrease of 7.5% from the FY21 revised budget. The decrease is the result of the final payment of Win-Win agreement to the Columbus City Schools in FY21.

**Operation and Maintenance** appropriations, which represent 7.9% of the General Fund budget, are \$17,553,703. This represents an increase of 3.6% from the FY21 revised budget.

**Pupil Transportation** appropriations, which represent 5.3% of the General Fund budget, are \$11,747,982. This represents an increase of 5.2% from the FY21 revised budget.

### **Fund balance**

This budget document is a cash based report that does not follow generally accepted accounting principles (GAAP) in comparison to the District's comprehensive annual financial report that is prepared in accordance with GAAP. Fund balance in this document simply means the cash balance.

In a GAAP financial statement, Fund balances of governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned based on the level of constraint placed on the resources of the funds. Nonspendable fund balance consists of balances that are not in spendable form, such as, inventory or prepaid items or balances that are legally required to be maintained intact, such as, the principal of a permanent fund. Restricted fund balances have constraints placed on the use of resources by law through constitutional provisions or enabling legislation, or externally by creditors, grantors, contributors or laws/regulations of other governments. Committed fund balances have constraints imposed by the Board of Education upon passage of a Board resolution committing resources in a fund for specific purposes. Assigned fund balances are neither restricted nor committed but are constrained by the District's intent to use the balances for specific purposes. The Treasurer is authorized to assign amounts for a specific purpose in accordance with Ohio budgetary law and the District's purchasing policies. Unassigned fund balance is the residual balance of the general fund that does not meet the criteria of nonspendable, restricted, committed or assigned. In the FY20 comprehensive annual financial report the General fund balance was \$5,394,615 assigned and \$59,602,642 unassigned for a total of \$64,997,257.

## **Hilliard City Schools**

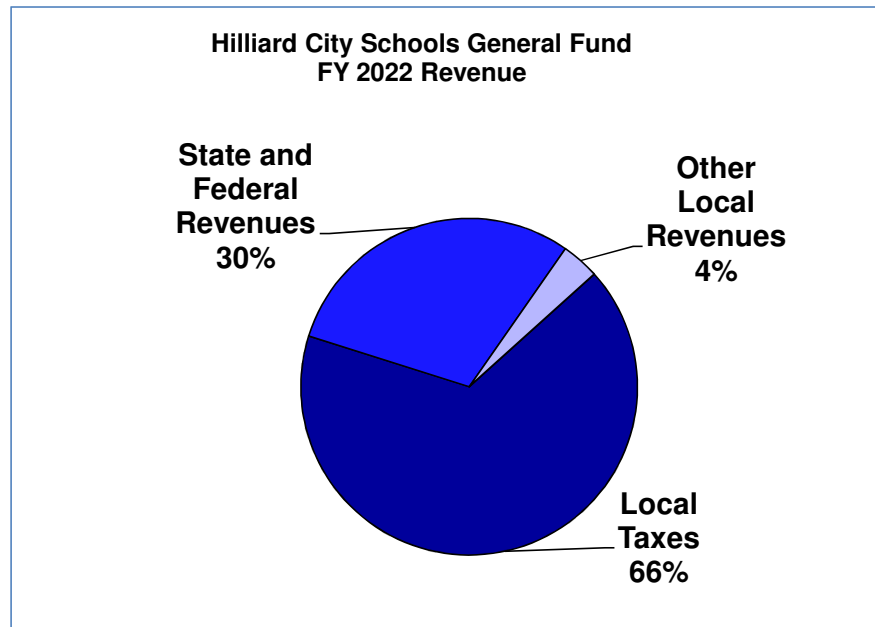
### **General Fund Revenue, Expenditure, and Fund Balance Highlights**

*The projected fund balance is projected to decrease in FY22 and significantly decrease in future years if the District does not pass a new operating levy. The District expected to be on the ballot the fall of 2020 prior to the pandemic. With significant numbers of community members experiencing financial difficulties with the pandemic and recession, the Board decided to postpone a levy and use our cash reserve for FY21 and FY22. Right now discussions have centered on placing an operating levy on the ballot the fall of 2022.*



Hilliard City School District  
Franklin County, Ohio  
General Fund Revenue  
FY18 Actual Through FY25 Projection

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Property taxes	\$ 129,246,666	129,593,236	133,934,839	138,743,551	140,120,564	140,821,167	141,525,273	142,232,899
Tuition	1,216,017	813,370	786,489	700,000	450,000	800,000	800,000	800,000
Interest Income	1,311,428	1,940,498	2,273,473	800,000	500,000	600,000	700,000	7,000,000
Fees	509,183	485,141	313,259	370,000	350,000	400,000	400,000	400,000
Miscellaneous local	4,451,752	5,940,275	7,175,903	7,087,000	6,800,000	7,000,000	6,800,000	7,000,000
<b>Intergovernmental - State</b>	64,210,043	66,132,192	62,784,312	65,948,842	66,200,000	67,524,000	68,874,480	70,251,970
<b>Intergovernmental - Federal</b>	302,825	326,565	310,283	305,000	265,547	300,000	300,000	300,000
<b>Total Revenue</b>	<b>201,247,914</b>	<b>205,231,277</b>	<b>207,578,557</b>	<b>213,954,393</b>	<b>214,686,111</b>	<b>217,445,167</b>	<b>219,399,753</b>	<b>227,984,869</b>
<b>Other financing sources:</b>								
Refund of prior year expenditure	390,785	668,233	390,141	88,602	45,000	45,000	45,000	45,000
<b>Total other financing sources</b>	<b>390,785</b>	<b>668,233</b>	<b>390,141</b>	<b>88,602</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Total revenue &amp; other financing sources</b>	<b>\$ 201,638,698</b>	<b>205,899,511</b>	<b>207,968,698</b>	<b>214,042,995</b>	<b>214,731,111</b>	<b>217,490,167</b>	<b>219,444,753</b>	<b>228,029,869</b>



For FY22 property tax revenue should increase 1% to over \$140 million. Interest income will decrease significantly as rates fall but overall is not a material amount of total revenue. State revenues came up in FY21 as the State reduced the FY20 cut by 50%. With the uncertainty caused by the pandemic and a new State school funding model currently being discussed as part of the State budget we have no idea what will happen with FY22 funding. A slight increase is projected. Overall total revenue will increase slightly for FY22 and continue to rise in future years.

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Regular Instruction

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 61,394,753	63,004,170	64,087,190	67,498,759	69,953,118	72,681,289	75,588,541	78,612,082
Fringe benefits	21,482,806	22,304,457	22,083,154	23,397,405	24,122,327	25,569,666	27,103,846	28,730,077
Purchased services	5,084,806	5,247,304	5,090,794	5,812,491	6,177,875	6,301,433	6,427,461	6,556,010
Supplies & materials	1,542,008	1,597,284	1,325,804	4,364,021	3,867,692	3,945,046	4,023,947	4,104,426
Capital outlay	102,805	5,000	-	5,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 89,607,178</b>	<b>92,158,215</b>	<b>92,586,942</b>	<b>101,077,676</b>	<b>104,121,012</b>	<b>108,497,434</b>	<b>113,143,796</b>	<b>118,002,596</b>

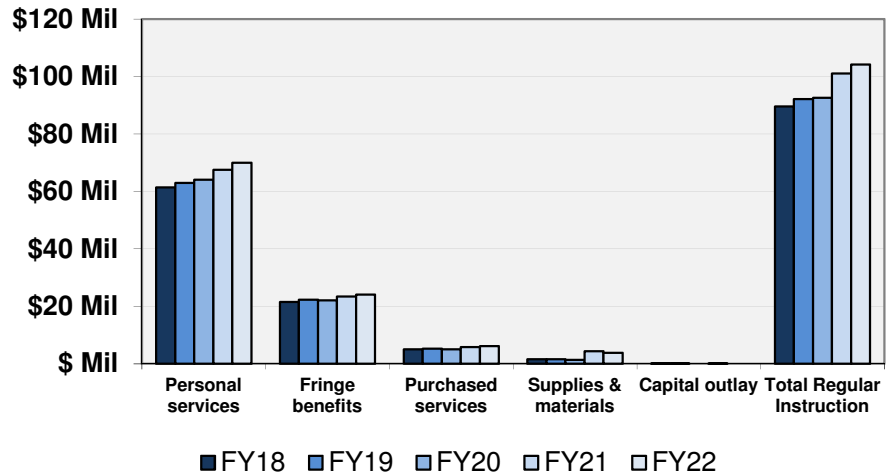
**Regular Instruction**

Teaching provided in a school to learn the general curriculum.

**Proposed expenditure highlights for 2022.**

- Ten seats in the Mosaic program.
- Approximate cost of \$36,000.
- Fund \$235,000 for Open Enrollment Option
- Fund \$680,000 for payments to Stem Schools
- Fund \$2,100,000 for payments to Community Schools
- Fund \$1,100,000 for College Credit Plus

**General Operating Fund Expenditures  
Regular Instruction**



Employee FTE Count					
Employee (teacher) Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
K-5 Elementary	284.0	289.0	291.0	255.0	298.0
6-8 Middle School	149.5	150.2	145.7	128.6	144.7
K-8 Art Teachers	22.5	23.0	22.0	24.5	23.0
K-8 Music Teachers	31.0	33.0	32.0	32.0	33.0
K-8 Physical Education	24.0	25.0	24.0	24.5	23.0
9-12 High School	191.0	191.1	187.0	190.0	187.0
K-12 Teachers on Special Assignment	3.0	3.0	4.0	1.0	1.0
9-12 High School Art, Music, Health/P.E.	40.5	42.0	35.0	32.7	35.0
8-12 ILC	27.0	30.3	29.3	37.3	29.3
9-12 Online Academy	-	-	13.0	13.0	13.0
Online Academy	-	-	-	94.2	-
<b>Total</b>	<b>772.5</b>	<b>786.6</b>	<b>783.0</b>	<b>832.8</b>	<b>787.0</b>

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Special Instruction

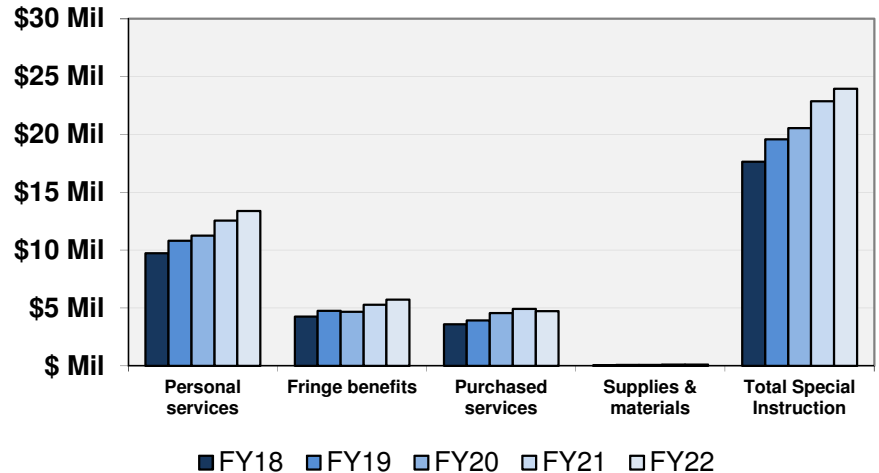
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Actual	Budget	Proposed Budget	Projection	Projection	Projection
<b>Expenditures:</b>								
Personal services	\$ 9,722,921	10,820,808	11,254,606	12,553,671	13,378,112	13,899,859	14,455,853	15,034,087
Fringe benefits	4,265,738	4,747,220	4,662,044	5,269,924	5,720,686	6,063,927	6,427,763	6,813,429
Purchased services	3,600,606	3,933,691	4,552,410	4,932,784	4,739,500	4,929,080	5,126,243	5,331,293
Supplies & materials	48,345	70,305	73,684	104,355	100,930	102,444	103,981	106,060
<b>Total Expenditures</b>	<b>\$ 17,637,610</b>	<b>19,572,025</b>	<b>20,542,744</b>	<b>22,860,735</b>	<b>23,939,229</b>	<b>24,995,310</b>	<b>26,113,840</b>	<b>27,284,869</b>

**Special Instruction**

All schools must comply with state and federal mandates to identify and serve students with disabilities. Students with disabilities ages 3 -21 must be provided a free and appropriate education (FAPE). State rules governing special education programming are outlined in the *Operating Standards for Ohio's Schools Serving Children with Disabilities*. A few students identified with disabilities are better served out of district. In these cases, the district is responsible for the cost of tuition and transportation. If a student is placed at the Ohio State School for the Blind or Deaf, the district is responsible for the cost of transportation only.

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

**General Operating Fund Expenditures  
Special Instruction**



**Proposed expenditure highlights for 2022.**

- Instructional and supplemental materials, software and assistive technology to allow students with disabilities to access and progress in the general curriculum.
- Fund \$660,000 in costs in excess of state funding for Hilliard students with disabilities taught in other districts.
- Fund \$1,900,000 in costs for Hilliard students with disabilities taught in private facilities.
- Fund \$1,325,000 in Autism Scholarships.
- Fund \$575,000 for Jon Peterson Special Needs Scholarships.

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
K-12 Intervention Specialist Teachers	68.5	75.3	79.0	80.5	98.0
K-12 Intervention Specialist Tutors	29.0	26.5	26.5	26.0	22.5
Handicap Aides	71.5	85.0	82.0	89.5	82.0
Gifted Program Coordinator	1.0	1.0	1.0	1.0	1.0
Gifted Program Teachers	8.0	11.0	11.0	11.0	11.0
Special Education Pre-K Teachers	11.0	11.0	11.0	11.0	11.0
Pre-K Handicap Aides	14.0	16.0	16.3	18.9	16.3
Pre-K Family Intervention Specialist	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>204.0</b>	<b>226.8</b>	<b>227.8</b>	<b>238.9</b>	<b>242.8</b>

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Vocational Instruction

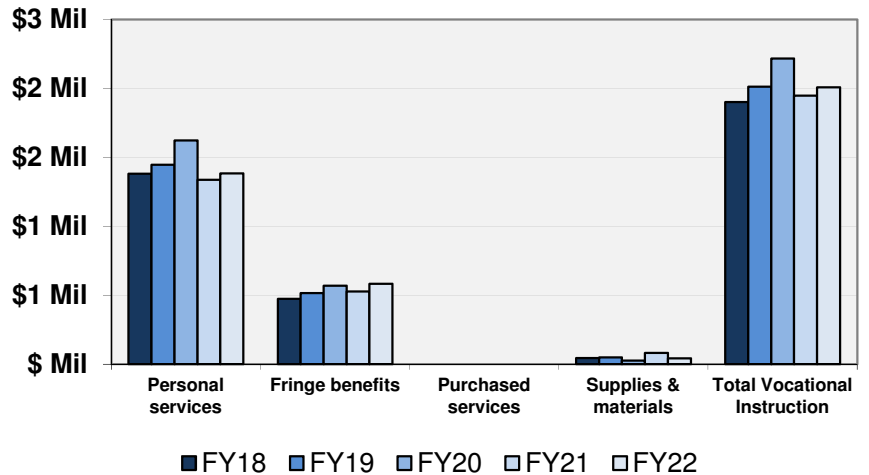
	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 1,382,329	1,445,771	1,621,713	1,337,752	1,382,600	1,437,904	1,495,420	1,555,237
Fringe benefits	473,967	516,643	568,447	526,614	583,869	613,063	649,846	688,837
Purchased services	-	-	-	-	-	500	500	500
Supplies & materials	45,482	50,381	26,194	82,345	41,255	42,080	42,922	43,780
<b>Total Expenditures</b>	<b>\$ 1,901,778</b>	<b>2,012,795</b>	<b>2,216,354</b>	<b>1,946,712</b>	<b>2,007,724</b>	<b>2,093,547</b>	<b>2,188,688</b>	<b>2,288,354</b>

#### Vocational Instruction

Instruction specific to a vocational subject area. Examples include the family and consumer science classes, career based intervention classes, and pre-engineering courses at the middle and high schools.

In partnership with Tolles Career Technical Center, the District now offers four distinct vocational pathways as well. These pathways are: Business Management with Academy INC, Teaching Professions with Academy EDU, Allied Health with Academy MD, and Information Technology with CodeU. The operating costs for these pathways are negligible as Tolles provides the teachers for these programs.

#### General Operating Fund Expenditures Vocational Instruction



Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Vocational Teachers	15.5	17.1	14.5	14.5	14.5

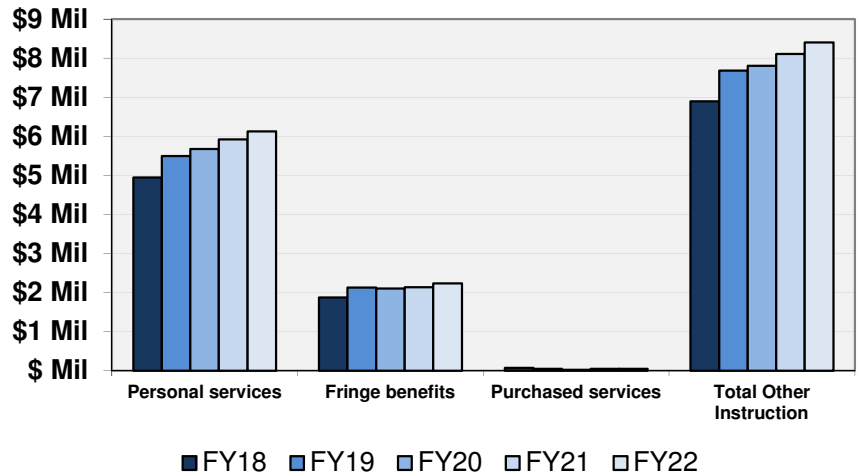
Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Other Instruction

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Actual	Budget	Proposed Budget	Projection	Projection	Projection
<b>Expenditures:</b>								
Personal services	\$ 4,950,026	5,499,160	5,674,277	5,924,311	6,125,715	6,358,492	6,600,115	6,850,919
Fringe benefits	1,876,545	2,129,335	2,102,787	2,140,145	2,234,367	2,346,085	2,486,850	2,636,061
Purchased services	70,514	50,366	25,861	45,000	45,000	45,450	45,905	46,364
<b>Total Expenditures</b>	<b>\$ 6,897,086</b>	<b>7,678,860</b>	<b>7,802,926</b>	<b>8,109,456</b>	<b>8,405,082</b>	<b>8,750,027</b>	<b>9,132,869</b>	<b>9,533,344</b>

**Other Instruction**

Other instruction in the Hilliard City Schools incorporates all of the district's intervention services. Students are served with supplemental instruction in the areas of reading, math and writing intervention. This includes instruction for students whose first language is something other than English.

**General Operating Fund Expenditures  
Other Instruction**



Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Kindergarten Literacy Intervention Program (KLIP) Teachers	5.0	4.5	5.0	-	-
2-6 Reading Intervention Teachers	12.5	14.5	14.0	15.0	14.0
1-5 Math/Writing Intervention Teachers	14.0	15.0	12.0	-	-
English Language Learner Teachers	16.5	24.5	29.5	31.5	31.5
English Language Learner Tutors	23.5	22.0	19.5	19.0	14.0
6-8 Reading/Math Tutors	8.0	8.0	8.0	7.0	7.0
504 Coach	-	-	-	3.0	3.0
<b>Total</b>	<b>79.5</b>	<b>88.5</b>	<b>88.0</b>	<b>75.5</b>	<b>69.5</b>

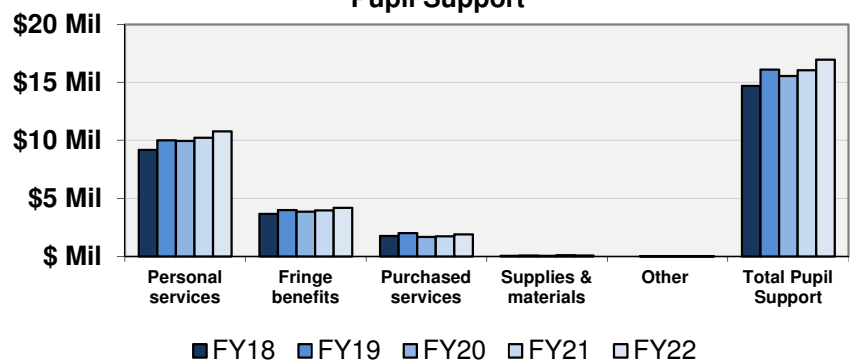
**Hilliard City School District**  
**Franklin County, Ohio**  
**General Fund Expenditures**  
**FY18 Actual Through FY25 Projection**  
**Pupil Support**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 9,192,788	10,016,923	9,971,480	10,232,956	10,798,800	11,219,953	11,668,751	12,135,501
Fringe benefits	3,665,192	4,000,782	3,857,384	3,964,937	4,184,326	4,393,542	4,657,155	4,936,584
Purchased services	1,777,492	2,004,216	1,674,194	1,751,271	1,896,525	1,953,421	2,012,023	2,072,384
Supplies & materials	59,554	92,600	54,186	99,293	92,100	93,482	94,884	96,307
Other	-	225	89	935	935	200	200	200
<b>Total Expenditures</b>	<b>\$ 14,695,027</b>	<b>16,114,745</b>	<b>15,557,333</b>	<b>16,049,393</b>	<b>16,972,686</b>	<b>17,660,598</b>	<b>18,433,013</b>	<b>19,240,977</b>

**Pupil Support**

Services designed to assist students in a variety of areas including testing, guidance, psychological services, speech and hearing, vision, physical and occupational therapy and other services.

**General Operating Fund Expenditures**  
**Pupil Support**



Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Student Support Services Secretaries	3.0	3.0	3.5	3.5	3.5
Special Ed. Coordinators	4.0	5.0	5.0	5.0	5.0
Guidance Counselors	27.0	29.0	27.0	29.5	29.5
7-12 Guidance Secretaries	12.5	10.0	10.5	10.0	10.0
Building Secretaries	23.0	30.0	31.0	31.0	31.0
Transition Specialists	2.0	3.0	3.0	2.0	3.0
Psychologists	16.2	13.3	15.7	16.7	16.7
Nurses	9.5	10.5	10.5	10.5	10.5
Nurse Clerk/Aide	1.0	1.0	1.0	1.0	1.0
Speech Therapists	15.5	17.5	16.0	18.0	18.0
Occupational Therapists	8.0	9.0	9.8	11.0	11.0
Physical Therapists	2.7	2.7	2.5	3.0	3.0
Occupational Therapy Assistant	0.9	1.0	1.0	-	-
Adaptive Physical Education Teachers	2.8	2.8	2.8	2.8	2.8
Vision/Hearing Impaired Specialists (supp services)	1.5	1.5	1.5	2.0	2.0
7-8 Attendance Aides	2.6	3.0	3.0	2.6	3.0
9-12 Attendance Secretaries	3.0	3.0	3.0	3.0	3.0
Handicap Aides	1.8	1.8	1.8	1.8	1.8
<b>Total</b>	<b>136.9</b>	<b>147.0</b>	<b>148.5</b>	<b>153.4</b>	<b>154.8</b>

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Instructional Support

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Actual	Budget	Proposed Budget	Projection	Projection	Projection
<b>Expenditures:</b>								
Personal services	\$ 6,804,224	6,883,905	7,432,963	5,448,247	5,636,961	5,873,713	6,120,409	6,377,466
Fringe benefits	2,533,542	2,640,810	2,730,093	2,418,024	2,471,203	2,594,763	2,750,448	2,915,475
Purchased services	1,717,207	1,677,876	1,844,150	2,204,764	2,131,847	2,163,825	2,196,282	2,229,226
Supplies & materials	280,590	231,921	178,680	238,696	237,269	240,828	244,440	248,107
Capital outlay	-	2,200	-	-	-	-	-	-
Other	14,740	1,360	878	1,900	1,200	2,800	2,800	2,800
<b>Total Expenditures</b>	<b>\$ 11,350,304</b>	<b>11,438,072</b>	<b>12,186,764</b>	<b>10,311,631</b>	<b>10,478,479</b>	<b>10,875,928</b>	<b>11,314,380</b>	<b>11,773,075</b>

**Instructional Support**

These services are provided to assist in 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 2022.**

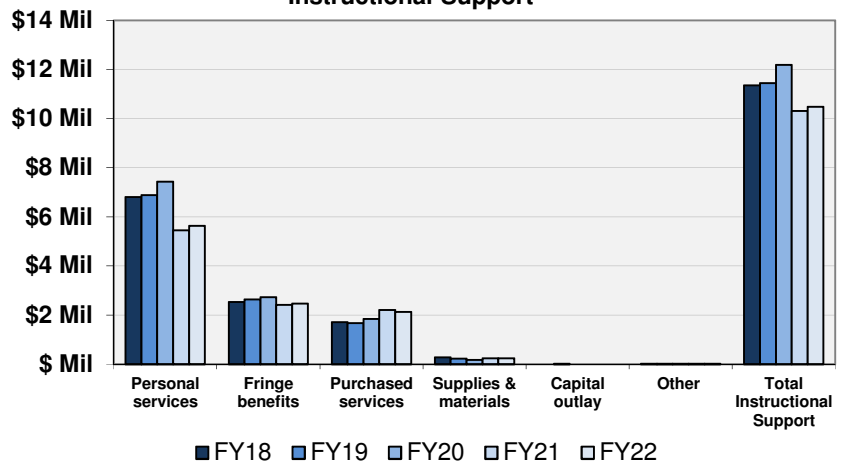
Continue with the Naviance software program, a college & career readiness system for HS & MS Counselors to use with all students at a cost of \$50,000.

Provide resources for k-5 classroom libraries at a cost of \$100,000.

Continue with ST Math visual instructional math program for all K-5 students at a cost of \$52,000.

Provide classroom Fact Fluency Kits at a cost of \$40,000.

**General Operating Fund Expenditures  
Instructional Support**



Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Director of Social Emotional Learning & Measurement	1.0	1.0	1.0	1.0	1.0
Assessment & Research Secretary	1.0	1.0	1.0	1.0	1.0
Director of Innovation and Learning	1.0	1.0	1.0	1.0	1.0
Innovation & Learning Secretary	2.5	2.5	2.5	2.5	2.5
Technology Repair Technicians	2.0	2.0	2.0	2.0	2.0
Director of Instructional Technology	1.0	1.0	1.0	1.0	1.0
Technology Teachers	15.0	14.0	14.0	12.0	7.0
Web Designer/Developer	1.0	1.0	1.0	1.0	1.0
Helpdesk	1.0	1.0	1.0	1.0	1.0
Executive Director of K-12 Curriculum	-	-	-	-	1.0
Director of Secondary Education	-	-	-	-	1.0
Director of Middle Level Curriculum	1.0	1.0	1.0	1.0	-
Director of Elementary Education	1.0	1.0	1.0	1.0	1.0
Director of High School Curriculum	1.0	1.0	1.0	1.0	-
Curriculum Secretaries	2.0	2.0	2.0	2.0	2.0
Curriculum Teacher Leaders	5.5	5.5	5.5	6.0	6.0
Director of Professional Development	1.0	1.0	1.0	1.0	1.0
Professional Development Secretary	1.0	1.0	1.0	1.0	1.0
Professional Development Teacher Leader	1.0	1.0	1.0	-	-
Literacy/Math Coaches	15.5	15.5	14.0	-	-
Instruction Coaches	3.0	3.0	3.0	3.0	3.0
Certificated Media Specialists	16.0	15.0	15.0	6.0	6.0
Innovation and Discovery Specialist	-	-	-	-	9.0
Library Aides	17.0	17.0	17.5	15.4	17.0
<b>Total</b>	<b>90.5</b>	<b>88.5</b>	<b>87.5</b>	<b>59.9</b>	<b>65.5</b>

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Board of Education

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 11,625	12,125	12,625	15,000	15,000	15,000	15,000	15,000
Fringe benefits	1,860	1,715	1,755	2,106	1,920	2,500	2,500	2,500
Purchased services	388,300	404,027	312,801	395,340	383,500	380,000	340,000	340,000
Supplies & materials	2,214	1,118	69	1,400	300	500	500	500
Other	20,236	20,867	17,252	19,000	20,000	18,500	19,000	19,500
<b>Total Expenditures</b>	<b>\$ 424,235</b>	<b>439,851</b>	<b>344,502</b>	<b>432,846</b>	<b>420,720</b>	<b>416,500</b>	<b>377,000</b>	<b>377,500</b>

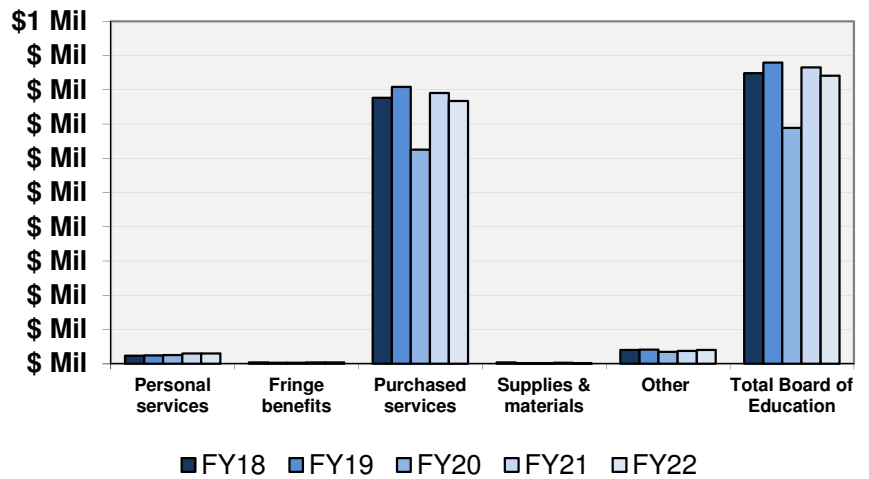
#### Board of Education

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 2022.

- Fund the salaries of the five board members.
- Pay legal fees incurred by the District.

#### General Operating Fund Expenditures Board of Education





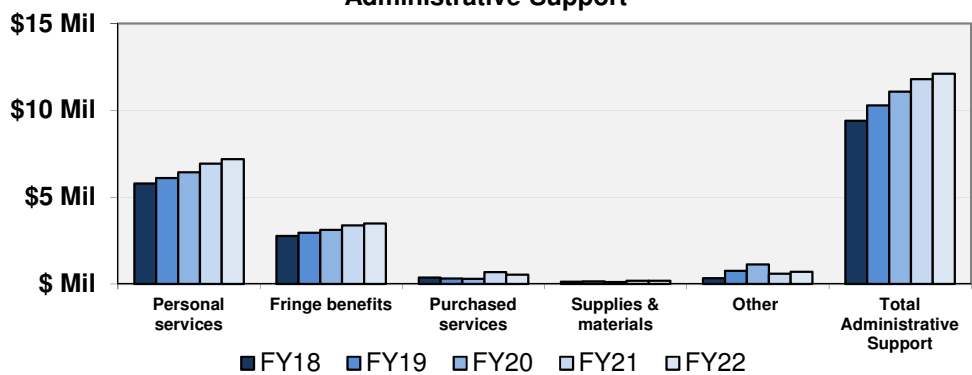
Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Administrative Support

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Actual	Budget	Proposed Budget	Projection	Projection	Projection
<b>Expenditures:</b>								
Personal services	\$ 5,786,019	6,102,183	6,426,527	6,928,799	7,194,313	7,446,114	7,706,728	7,976,464
Fringe benefits	2,774,901	2,948,851	3,117,531	3,377,752	3,488,455	3,715,204	3,938,116	4,174,403
Purchased services	367,394	323,781	301,522	686,800	537,385	542,759	548,186	553,668
Supplies & materials	129,806	143,744	113,130	196,478	194,820	198,716	202,691	206,745
Other	340,065	766,880	1,118,950	593,888	697,101	711,043	725,264	739,769
<b>Total Expenditures</b>	<b>\$ 9,398,185</b>	<b>10,285,439</b>	<b>11,077,659</b>	<b>11,783,717</b>	<b>12,112,074</b>	<b>12,613,837</b>	<b>13,120,986</b>	<b>13,651,049</b>

**General Operating Fund Expenditures  
Administrative Support**

**Administration**

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



Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Preschool Principal	1.0	1.0	1.0	1.0	1.0
Preschool Administrative Secretary	1.0	2.0	2.0	1.0	2.0
K-5 Principals	14.0	15.0	14.0	14.0	14.0
K-5 Assistant Principal	1.0	1.0	-	-	-
K-5 Administrative Secretaries	14.0	16.0	16.0	13.0	16.0
6th Grade Principals	2.0	2.0	2.0	2.0	2.0
6th Grade Assistant Principal	-	1.0	1.0	1.0	1.0
6th Grade Admin. Secretaries	2.0	2.0	2.0	1.0	2.0
7-8 Principals	3.0	3.0	3.0	3.0	3.0
7-8 Assistant Principals	3.0	3.0	3.0	3.0	3.0
7-8 Admin. Secretaries	3.0	3.0	3.0	3.0	3.0
ILC Principal	-	1.0	1.0	1.0	1.0
ILC Assistant Principal	-	-	1.0	1.0	1.0
Dean of Online Learning	-	-	-	1.0	1.0
Coordinator of Online Learning	-	-	-	-	1.0
9-12 Principals	3.0	3.0	3.0	3.0	3.0
9-12 Assistant Principals	10.0	10.0	10.0	10.0	10.0
9-12 Admin. Secretaries	6.0	5.0	5.0	9.0	5.0
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendents	2.0	2.0	2.0	2.0	2.0
Administrative Assistants	3.0	3.0	3.0	3.0	3.0
Human Resources Director	1.0	1.0	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0	1.0	1.0
Human Resources Secretaries	3.0	3.0	3.0	3.0	3.0
Director - Student Support Services	1.0	1.0	1.0	1.0	1.0
Assistant Dir - Student Support Service:	-	-	-	-	1.0
Director of Diversity & Equity	-	-	-	1.0	1.0
<b>Total</b>	<b>75.0</b>	<b>80.0</b>	<b>79.0</b>	<b>80.0</b>	<b>83.0</b>

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Fiscal Support

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 686,081	776,276	768,297	810,838	836,122	862,878	890,490	918,986
Fringe benefits	299,355	332,972	336,019	367,653	409,653	430,136	455,944	483,301
Purchased services	168,592	183,234	132,190	264,231	245,594	245,594	245,594	245,594
Supplies & materials	8,856	4,534	5,443	7,800	8,050	4,800	4,800	4,800
Other	2,956,150	2,723,752	2,512,064	2,491,000	2,147,500	2,190,450	2,201,402	2,212,409
<b>Total Expenditures</b>	<b>\$ 4,119,035</b>	<b>4,020,768</b>	<b>3,754,012</b>	<b>3,941,523</b>	<b>3,646,919</b>	<b>3,733,858</b>	<b>3,798,231</b>	<b>3,865,090</b>

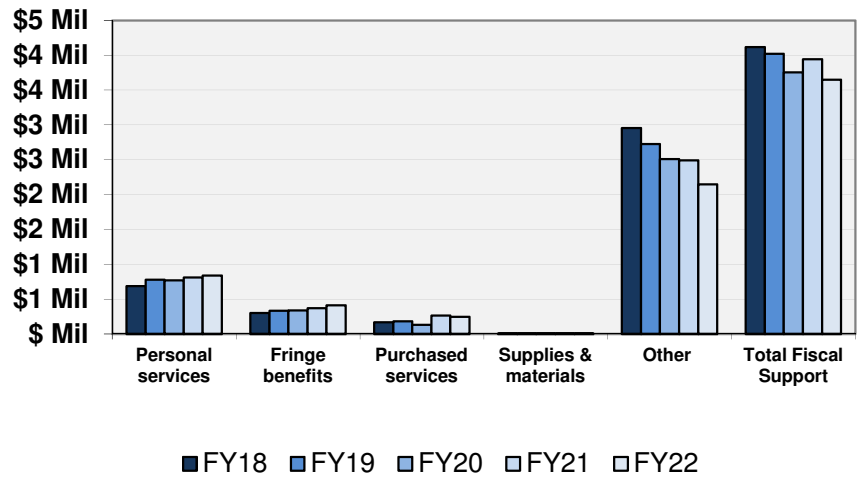
#### Fiscal Services

The Department consists of the Treasurer (reporting to the Board of Education), Assistant Treasurer and a staff of seven and one half. Primary responsibilities include processing all payroll and benefits, accounts payable, accounts receivable, debt issuance, investment of district funds, the Comprehensive Annual Financial Report, the Popular Annual Financial Report (PAFR) and this budget document.

#### Proposed expenditure highlights for 2022.

Pay approximately \$1,845,000 in County Auditor and Treasurer fees associated with property tax collection.

#### General Operating Fund Expenditures Fiscal Support



Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Treasurer/CFO	1.0	1.0	1.0	1.0	1.0
Assistant Treasurer	1.0	1.0	1.0	1.0	1.0
Payroll Coordinator	1.0	1.0	1.0	1.0	1.0
Accountant	-	-	-	1.0	1.0
Office Manager	1.0	1.0	1.0	1.0	1.0
Account Clerks	5.5	5.5	5.3	4.8	4.8
<b>Total</b>	<b>9.5</b>	<b>9.5</b>	<b>9.3</b>	<b>9.8</b>	<b>9.8</b>

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Business Support

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 424,518	347,297	372,518	382,236	389,000	401,448	414,294	427,552
Fringe benefits	183,785	173,854	164,871	171,342	174,426	183,147	194,136	205,784
Purchased services	125,057	436,779	275,484	185,895	252,312	254,835	257,383	259,957
Supplies & materials	53,019	49,571	60,622	77,270	77,770	78,937	80,121	81,322
Capital outlay	24,811	17,222	3,386	30,000	23,000	30,000	30,000	30,000
Other	2,040	4,089	53,673	50,208	55,500	6,500	6,500	6,500
<b>Total Expenditures</b>	<b>\$ 813,230</b>	<b>1,028,812</b>	<b>930,555</b>	<b>896,951</b>	<b>972,008</b>	<b>954,867</b>	<b>982,435</b>	<b>1,011,116</b>

#### Business Services

The department maintains the District's 29 buildings, which includes schools, administrative offices, support services building, storage areas and two transportation compounds.

#### Proposed expenditure highlights for 2022.

Fund maintenance agreements on district copiers for approximately \$75,000.

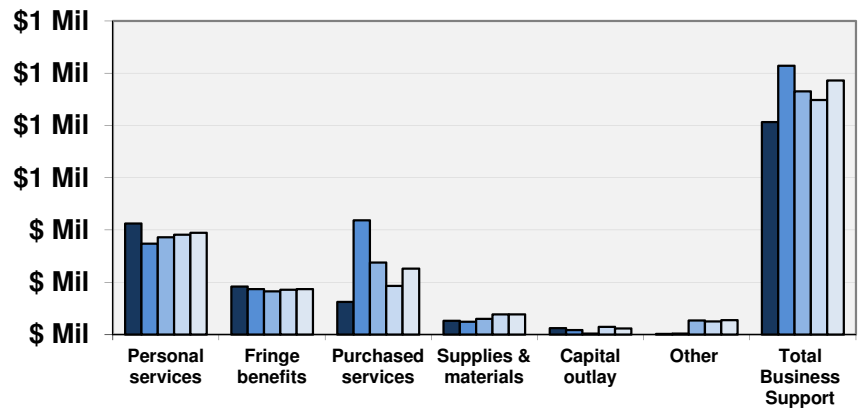
Fund \$20,000 for security video management system upgrade.

Maintain Emergency Preparedness and Facilities

Management Database solutions for approximately \$35,000.

Fund \$25,000 for asset management software replacement.

#### General Operating Fund Expenditures Business Support



■ FY18 ■ FY19 ■ FY20 ■ FY21 ■ FY22

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Director of Business	1.0	1.0	1.0	1.0	1.0
Business Secretary	1.0	1.0	1.0	1.0	1.0
Inventory Secretary	1.0	1.0	1.0	1.0	1.0
Warehouse Coordinator	1.0	1.0	1.0	1.0	1.0
Print Shop Operator	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Operations and Maintenance Support

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 6,468,980	6,924,159	7,205,255	7,513,617	7,909,909	8,163,026	8,424,243	8,693,819
Fringe benefits	2,968,839	3,195,919	3,171,960	3,395,402	3,603,574	3,783,753	4,010,778	4,251,425
Purchased services	4,350,171	4,432,559	3,719,171	4,846,905	4,872,159	5,067,045	5,244,392	5,427,946
Supplies & materials	840,202	780,470	842,467	929,721	966,681	986,015	1,005,735	1,025,850
Capital outlay	188,461	125,975	172,761	255,203	201,380	115,000	115,000	115,000
<b>Total Expenditures</b>	<b>\$ 14,816,654</b>	<b>15,459,082</b>	<b>15,111,614</b>	<b>16,940,848</b>	<b>17,553,703</b>	<b>18,114,839</b>	<b>18,800,148</b>	<b>19,514,039</b>

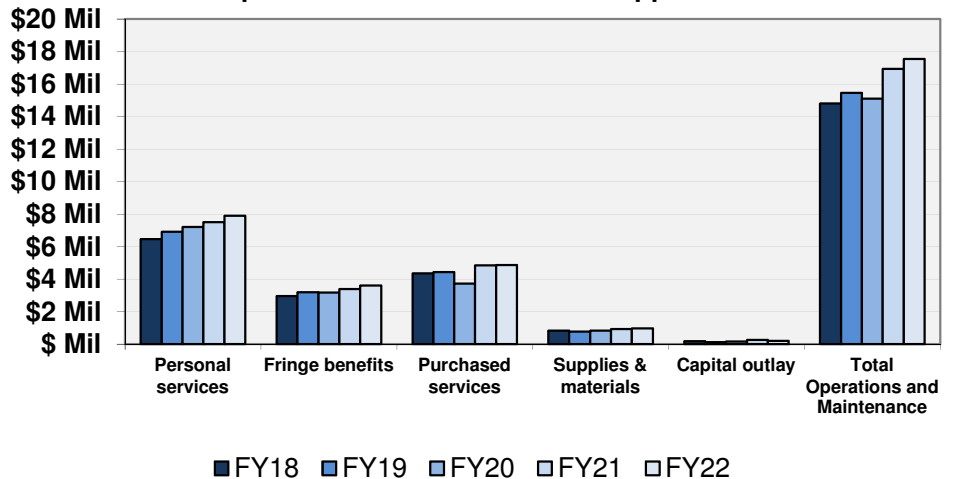
### Operations and Maintenance

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

### Proposed expenditure highlights for 2022.

- Fund approximately \$1,985,000 for electricity throughout the district.
- Fund approximately \$242,000 for natural gas throughout the district.
- Fund approximately \$610,000 for water, sewer, and storm sewer throughout the district.
- Fund \$690,000 for the District's share of the total cost of the School Resource Officers at each high school and middle school.

### General Operating Fund Expenditures Operations and Maintenance Support



Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Maintenance Coordinators	2.0	2.0	2.0	2.0	2.0
Project Manager	-	-	1.0	1.0	1.0
Grounds/Custodial Coordinator	1.0	1.0	1.0	1.0	1.0
Assistant Custodial Coordinator	-	-	1.0	1.0	1.0
HVAC Coordinator	1.0	1.0	1.0	1.0	1.0
Operations/Maintenance Secretaries	2.0	2.0	2.0	2.0	2.0
Maintenance Workers	12.0	13.0	13.0	13.0	13.0
HVAC Technicians	3.0	3.0	3.0	3.0	3.0
Custodians	96.0	103.0	105.0	106.0	106.0
Groundskeepers	9.0	9.0	9.0	9.0	9.0
7 - 12 School Hall Monitors	6.6	11.0	11.1	10.6	11.1
Van Drivers	2.0	2.0	2.0	1.0	1.0
<b>Total</b>	<b>134.6</b>	<b>147.0</b>	<b>151.1</b>	<b>150.6</b>	<b>151.1</b>

### The operations and maintenance staff are responsible for the following:

- Maintain 886 acres of grounds and roadway
- Cleaning and maintainin 2,224,000 square feet of building area
- Maintain 58 acres of playground areas and over 83 acres of athletic fields

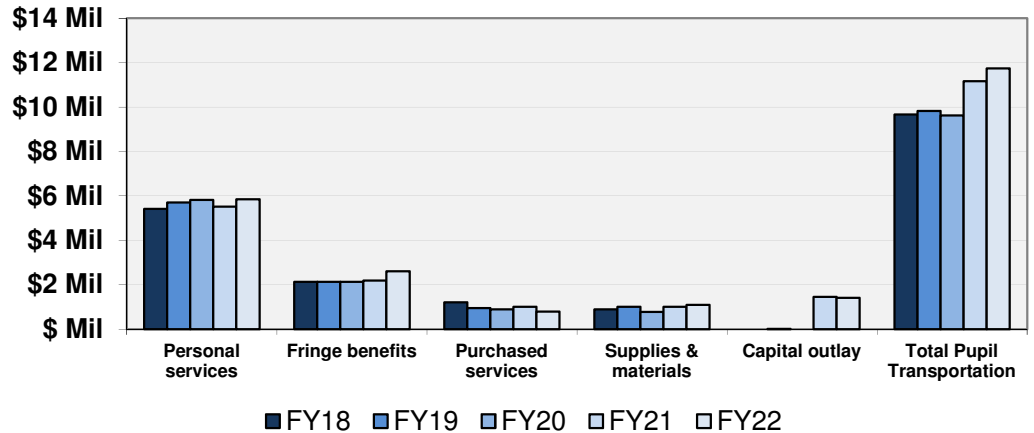
Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Pupil Transportation Support

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 5,414,566	5,708,125	5,818,148	5,510,269	5,854,827	6,042,181	6,235,531	6,435,068
Fringe benefits	2,137,540	2,127,361	2,129,429	2,190,408	2,607,116	2,737,472	2,901,720	3,075,823
Purchased services	1,212,157	957,272	891,275	1,015,095	784,700	800,394	816,402	832,730
Supplies & materials	899,621	1,015,025	781,036	1,001,676	1,091,340	1,113,167	1,135,430	1,158,139
Capital outlay	-	11,311	-	1,450,484	1,410,000	1,438,200	1,466,964	1,496,303
<b>Total Expenditures</b>	<b>\$ 9,663,885</b>	<b>9,819,094</b>	<b>9,619,888</b>	<b>11,167,932</b>	<b>11,747,982</b>	<b>12,131,414</b>	<b>12,556,047</b>	<b>12,998,063</b>

#### Pupil Transportation

The state of Ohio requires all school districts to provide transportation for children in 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.

#### General Operating Fund Expenditures Pupil Transportation Support



#### Proposed expenditure highlights for 2022.

- Maintain a fleet of 158 buses.
- Drive buses approximately 1,000,000 miles to transport approximately 7,000 students to Hilliard City Schools.
- Drive buses approximately 540,000 miles to transport approximately 350 special education students to Hilliard City Schools.
- Drive buses approximately 150,000 miles to transport approximately 400 students to non-public and community schools.
- Fund \$660,000 to purchase diesel fuel.

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Transportation Coordinator	1.0	1.0	1.0	1.0	1.0
Assistant Transportation Coordinators	2.0	2.0	2.0	2.0	2.0
Transportation Secretaries	2.0	2.0	2.0	2.0	2.0
Dispatchers	2.0	2.0	2.0	2.0	2.0
Mechanics	5.0	5.0	5.0	5.0	5.0
**Bus Drivers	135.0	135.0	141.0	130.0	141.0
**Bus Aides	22.0	22.0	23.0	23.0	23.0
<b>Total</b>	<b>169.0</b>	<b>169.0</b>	<b>176.0</b>	<b>165.0</b>	<b>176.0</b>

\*\*Bus Drivers and aides are considered full time as long as they are assigned a run. This means full time bus drivers and aides work anywhere between four to eight hours a day.

Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Central Support

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Actual	Budget	Proposed Budget	Projection	Projection	Projection
<b>Expenditures:</b>								
Personal services	\$ 1,188,906	1,209,120	1,296,731	1,431,661	1,456,500	1,514,760	1,575,350	1,638,364
Fringe benefits	524,761	536,452	552,948	590,103	609,740	646,324	685,104	726,210
Purchased services	451,820	466,251	651,322	341,617	394,899	398,848	402,836	406,865
Supplies & materials	1,620	655	225	700	2,500	2,550	2,601	2,653
Other	62,400	62,400	62,850	73,100	84,000	85,680	87,394	89,141
<b>Total Expenditures</b>	<b>\$ 2,229,508</b>	<b>2,274,878</b>	<b>2,564,077</b>	<b>2,437,182</b>	<b>2,547,639</b>	<b>2,648,162</b>	<b>2,753,285</b>	<b>2,863,234</b>

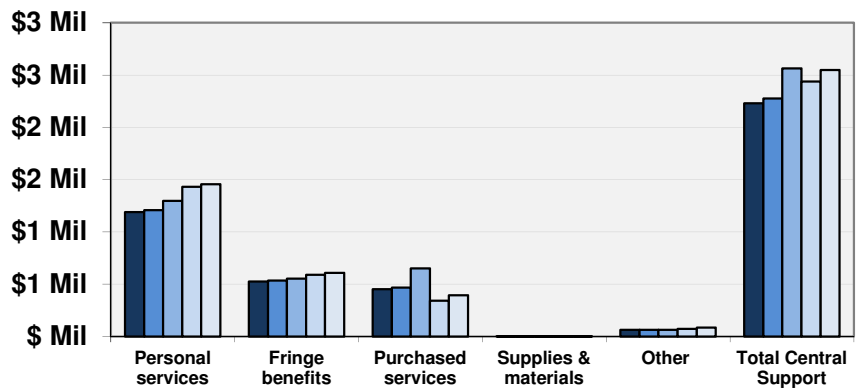
#### Central Support

Community information, public relation services, and technology services are provided to all sites in the district. Maintenance of district information for the Ohio Department of Education's education management information system (EMIS) is also accounted for in this function.

#### Proposed expenditure highlights for 2022.

Fund \$50,000 for the cost of the META Information Technology Center costs.  
Fund \$28,000 for an employee assistance program.

#### General Operating Fund Expenditures Central Support



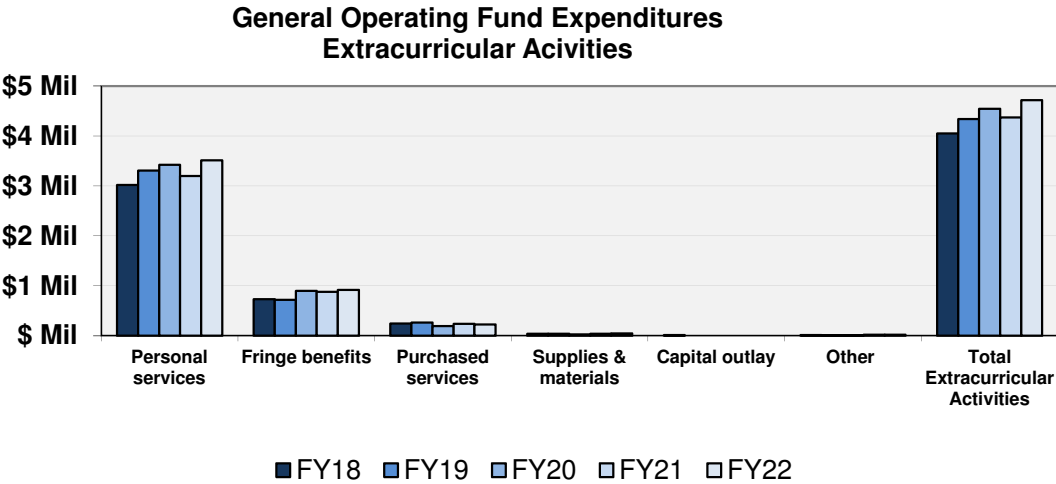
■ FY18 ■ FY19 ■ FY20 ■ FY21 ■ FY22

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Chief Technology Officer	1.0	1.0	1.0	1.0	1.0
Technology Secretary	1.0	1.0	1.0	1.0	1.0
EMIS Project Manager	1.0	1.0	1.0	1.0	1.0
Network Administrators	3.0	3.0	3.0	3.0	3.0
Administrative Technology Coordinator	1.0	1.0	1.0	1.0	1.0
Technology System Manager	1.0	1.0	1.0	1.0	1.0
Technology Project Managers	5.0	5.0	5.0	5.0	5.0
Director of Communications	1.0	1.0	1.0	1.0	1.0
Communications Coordinator	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>

**Hilliard City School District**  
**Franklin County, Ohio**  
**General Fund Expenditures**  
**FY18 Actual Through FY25 Projection**  
**Extracurricular Activities**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Personal services	\$ 3,017,787	3,308,013	3,423,137	3,195,513	3,511,173	3,651,620	3,797,685	3,949,592
Fringe benefits	729,337	718,153	895,171	877,516	918,959	955,718	993,946	1,033,704
Purchased services	242,766	262,091	192,530	237,464	224,000	226,240	228,502	230,787
Supplies & materials	36,877	38,355	27,901	38,875	43,175	43,823	44,480	45,147
Capital outlay	12,010	-	-	-	-	-	-	-
Other	11,098	8,874	1,367	21,000	21,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,049,875</b>	<b>4,335,487</b>	<b>4,540,106</b>	<b>4,370,368</b>	<b>4,718,307</b>	<b>4,877,400</b>	<b>5,064,613</b>	<b>5,259,231</b>

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



**Proposed expenditure highlights for 2022.**

Fund \$2,766,000 in stipends for student advisors and 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 \$142,000 for umpires/referees/game officials for athletic events.

Contract with OhioHealth for athletic training services at the three high schools and three middle schools. Approximate cost of \$60,000.

<b>Employee FTE Count</b>					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Athletic Directors	3.0	3.0	3.0	3.0	3.0
Assistant Athletic Coordinators	3.0	3.0	3.0	3.0	3.0
Athletic Director Secretaries	3.0	3.0	3.0	3.0	3.0

**Hilliard City School District**  
**Franklin County, Ohio**  
**General Fund Expenditures**  
**FY18 Actual Through FY25 Projection**  
**Facilities Acquisition, Construction, and Improvement Services**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Purchased services	\$ 277,314	316,881	384,917	468,883	131,500	134,130	136,813	139,549
Supplies & materials	-	180,496	48,483	24,689	26,000	26,000	26,000	26,000
Capital outlay	-	-	26,102	50,747	10,000	17,000	17,000	17,000
<b>Total Expenditures</b>	<b>\$ 277,314</b>	<b>497,376</b>	<b>459,502</b>	<b>544,319</b>	<b>167,500</b>	<b>177,130</b>	<b>179,813</b>	<b>182,549</b>

**Facilities Acquisition, Construction & Improvement Services**

Activities concerned with acquiring land and buildings, remodeling and maintaining buildings, constructing buildings, initially installing or extending service systems and other built-up equipment, and improving sites.

**Proposed expenditure highlights for 2022.**

Fund \$70,000 for HVAC and refrigeration equipment.



Hilliard City School District  
Franklin County, Ohio  
General Fund Expenditures  
FY18 Actual Through FY25 Projection  
Debt Service and Other Uses of Funds

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Expenditures:</b>								
Debt Service	\$ 277,500	277,500	277,500	277,500	277,500	277,500	277,500	277,500
Transfers Out	452,877	387,543	345,996	1,100,000	1,570,000	409,000	409,000	409,000
Refund of Prior Year Receipts	-	-	-	5,000	5,000	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>730,377</b>	<b>665,043</b>	<b>623,496</b>	<b>1,382,500</b>	<b>1,852,500</b>	<b>691,500</b>	<b>691,500</b>	<b>691,500</b>
<b>Total General Fund Expenditures</b>	<b>\$ 188,611,279</b>	<b>197,800,542</b>	<b>199,918,474</b>	<b>214,253,787</b>	<b>221,663,565</b>	<b>229,232,352</b>	<b>238,650,644</b>	<b>248,536,585</b>

**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 and payments on a limited number of debt types.

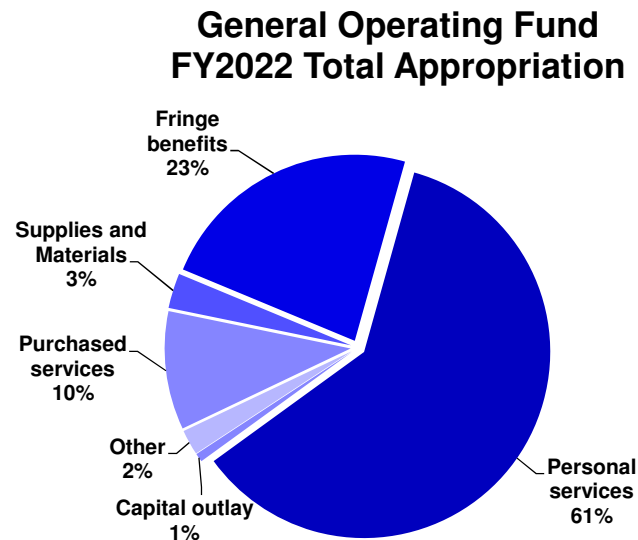
The debt service amount of \$277,500 represents the energy conservation project started in 2011 that involved \$5 million in Qualified School Construction Bonds. Ohio revised code allows districts to issue debt to finance energy savings projects where a study has concluded that the cash flow savings from the reduced energy usage will be sufficient to fund the debt payments. This debt issuance also took advantage of an IRS program that reimburses the district for the interest expense of the debt. This revenue is included with federal grants in aid in the General Fund.

Of the Transfers out, \$327,000 is a transfer of funds to the bond retirement fund for the energy conservation bond. This will happen annually for the next four years. The debt will then be retired in FY2026. \$1,200,000 is a transfer to the Building Fund for the balance of the cost to construct the preschool addition.

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Total General Fund Revenues</b>	<b>\$ 201,638,698</b>	<b>205,899,511</b>	<b>207,968,698</b>	<b>214,042,995</b>	<b>214,731,111</b>	<b>217,490,167</b>	<b>219,444,753</b>	<b>228,029,869</b>

<b>General Fund Expenditures by Object:</b>								
Personal services	116,445,525	122,058,035	125,365,467	128,783,630	134,442,150	139,568,238	144,988,411	150,620,138
Fringe benefits	43,918,170	46,374,524	46,373,593	48,689,330	51,130,621	54,035,301	57,258,155	60,673,615
Purchased services	19,834,197	20,696,326	20,048,623	23,188,541	22,816,796	23,443,553	24,028,524	24,672,874
Supplies and Materials	3,948,195	4,256,459	3,537,923	7,167,320	6,749,882	6,878,386	7,012,531	7,149,836
Capital outlay	328,086	161,708	202,249	1,791,434	1,644,380	1,600,200	1,628,964	1,658,303
Other	4,137,107	4,253,490	4,390,619	4,633,531	4,879,736	3,706,673	3,734,060	3,761,820
<b>Total General Fund Expenditures</b>	<b>\$ 188,611,279</b>	<b>197,800,542</b>	<b>199,918,474</b>	<b>214,253,787</b>	<b>221,663,565</b>	<b>229,232,352</b>	<b>238,650,644</b>	<b>248,536,585</b>

Revenues Over (under) Expenditures	13,027,419	8,098,969	8,050,224	(210,792)	(6,932,454)	(11,742,185)	(19,205,891)	(20,506,717)
Beginning Fund Balance	48,270,543	61,297,963	69,396,931	77,447,155	77,236,363	70,303,909	58,561,724	39,355,834
<b>Ending Fund Balance</b>	<b>\$ 61,297,963</b>	<b>69,396,931</b>	<b>77,447,155</b>	<b>77,236,363</b>	<b>70,303,909</b>	<b>58,561,724</b>	<b>39,355,834</b>	<b>18,849,117</b>



# Special Revenue Funds



## Hilliard City Schools Special Revenue Funds Revenue, Expenditure, and Fund Balance Highlights

### **Revenue**

Total Revenues in the Special Revenue Funds are estimated to be approximately \$26.9 million for FY22.

**State and Federal Grants in aid** are estimated to be 92.7% of the total revenue. Many of the Federal and State revenues in the special revenue funds are projected to increase slightly with a couple notable exceptions. Federal revenue in the ESSER fund is estimated to increase 30% up to \$10.1 million in FY22 from the third round of ESSER funding. Revenue in the Title VI-B IDEA Special Education Fund is estimated to decrease 4.9% (\$203,000) as one-time restoration funds were extended into FY21. Revenue in the Student Wellness and Success Fund is estimated to increase 55.4% to \$1.6 million in FY22. This could change dramatically with the new state budget.

**Local – Sales** are revenues associated with the Food Service Fund. These revenues represent 1.1% of the total revenue. Revenues are estimated to remain flat this fiscal year at 10% of pre-pandemic levels as Federal Department of Education has allowed for free lunches for all students to continue through this fiscal year.

### **Expenditures**

Special revenue funds are funds that are specific in their purpose and may only be used for that purpose. State and federal grants and the food service fund make up the majority of these funds. The ESSER fund with a budget of \$10.1 million makes up 36.1% of budgeted special revenues while the Food Service fund with a budget of \$5.7 million and Part B – IDEA Special Education fund with a budget of \$3.9 million represent 35.6% of budgeted special revenue funds.

The most significant change in the special revenue funds this year is an increase of approximately \$6.2 million in instruction salaries and benefits out of the ESSER fund for the online academy. The Student Wellness and Success Fund's budget increases 79.6% or \$796,231 to \$1.8 million as it was phased in over two years. These increases were offset by the decrease in support services purchased services out of the ESSER fund.

## Hilliard City Schools Special Revenue Funds Revenue, Expenditure, and Fund Balance Highlights

### **Fund balance**

This budget document is a cash based report that does not follow generally accepted accounting principles (GAAP) in comparison to the District's comprehensive annual financial report that is prepared in accordance with GAAP. Fund balance in this document simply means the cash balance.

Fund balances of governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned based on the level of constraint placed on the resources of the funds. Nonspendable fund balance consists of balances that are not in spendable form, such as, inventory or prepaid items or balances that are legally required to be maintained intact, such as, the principal of a permanent fund. Restricted fund balances have constraints placed on the use of resources by law through constitutional provisions or enabling legislation, or externally by creditors, grantors, contributors or laws/regulations of other governments. Committed fund balances have constraints imposed by the Board of Education upon passage of a Board resolution committing resources in a fund for specific purposes. Assigned fund balances are neither restricted nor committed but are constrained by the District's intent to use the balances for specific purposes. The Treasurer is authorized to assign amounts for a specific purpose in accordance with Ohio budgetary law and the District's purchasing policies.

In other governmental funds, unassigned fund balance is the residual negative fund balance where expenditures exceeded the resources restricted, committed and/or assigned. In the FY20 comprehensive annual financial report the aggregated special revenue fund balance included: \$113,696 nonspendable, \$2,954,917 restricted, \$(743,285) unassigned for a total of \$2,325,328.

*The balance declines for the budget year and FY22 through FY24. The Food Service Fund has a significant balance that needs spent down somewhat. Other special revenues funds show deficit spending as well. The other special revenue funds will either see increased revenues or reduce expenditures to maintain fund balances near zero.*

**Hilliard City School District**  
**Franklin County, Ohio**  
**Combined Statement of Revenues and Expenditures - Special Revenue Funds**  
**FY18 Actual Through FY25 Projection**

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Actual	Budget	Proposed Budget	Projection	Projection	Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Sales	\$ 3,045,417	3,058,578	2,350,724	300,000	300,000	3,000,000	3,060,000	3,121,200
Interest Income	37,404	41,764	48,782	17,000	17,000	21,000	26,010	31,020
Extracurricular (student) activities	1,113,108	1,041,956	861,759	1,101,500	1,030,000	1,037,000	1,044,070	1,051,211
Other revenue	603,442	526,360	446,631	233,500	550,000	554,700	559,471	564,314
<b>Restricted grants</b>	-	24,731	20,543	105,000	50,000	-	-	-
<b>Intergovernmental - State</b>	788,511	995,364	1,836,258	2,225,200	2,588,000	977,280	1,005,398	1,024,706
<b>Intergovernmental - Federal</b>	6,891,049	7,548,134	8,797,595	21,435,825	22,312,000	12,469,800	12,775,628	8,783,934
<b>Total Revenue</b>	<b>12,478,931</b>	<b>13,236,887</b>	<b>14,362,293</b>	<b>25,418,025</b>	<b>26,847,000</b>	<b>18,059,780</b>	<b>18,470,577</b>	<b>14,576,386</b>

<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	3,661,481	3,473,517	3,631,552	4,502,802	9,324,811	5,337,252	5,460,015	4,374,433
Fringe benefits	1,154,987	1,199,840	1,232,808	1,536,967	2,866,025	2,452,826	2,523,689	1,625,168
Purchased services	53,513	47,709	353,491	818,281	284,000	60,000	60,000	60,000
Supplies & materials	76,936	95,446	118,526	199,929	132,023	45,000	45,000	45,000
Other	163,550	108,114	118,880	294,083	282,619	288,271	294,037	299,917
<b>Total instruction</b>	<b>5,110,468</b>	<b>4,924,626</b>	<b>5,455,257</b>	<b>7,352,062</b>	<b>12,889,478</b>	<b>8,183,349</b>	<b>8,382,740</b>	<b>6,404,519</b>
<b>Support Services:</b>								
Personal services	48,756	186,298	751,258	1,445,569	2,756,831	1,031,126	1,066,349	271,676
Fringe benefits	7,169	63,695	205,503	415,183	1,169,306	501,650	524,959	93,396
Purchased services	249,352	269,908	332,128	6,736,218	1,672,220	1,066,100	1,066,100	266,100
Supplies & materials	66,130	36,335	376,835	1,223,767	602,287	107,000	107,900	108,818
Capital outlay	-	-	-	66,260	70,000	-	-	-
Other	36,470	53,881	52,061	99,012	94,338	82,997	83,657	84,330
<b>Total support services</b>	<b>407,878</b>	<b>610,117</b>	<b>1,717,786</b>	<b>9,986,009</b>	<b>6,364,982</b>	<b>2,788,874</b>	<b>2,848,964</b>	<b>824,320</b>
<b>Operation of non-instructional services:</b>								
Personal services	323,031	296,545	208,620	157,104	155,095	150,037	153,037	156,098
Fringe benefits	480,357	469,477	405,829	465,129	467,893	479,024	492,982	507,351
Purchased services	4,834,282	4,985,088	4,331,190	5,618,634	5,590,881	5,531,650	5,584,940	5,638,786
Supplies & materials	324,368	509,301	553,600	1,094,602	651,300	598,100	607,406	616,898
Capital outlay	305,074	227,392	81,099	73,501	30,000	-	25,000	25,000
Other	49,318	54,281	54,070	72,166	75,972	83,950	83,950	83,950
<b>Total operation of non-instructional services</b>	<b>6,316,431</b>	<b>6,542,083</b>	<b>5,634,409</b>	<b>7,481,136</b>	<b>6,971,141</b>	<b>6,842,761</b>	<b>6,947,315</b>	<b>7,028,083</b>
<b>Extracurricular Activities:</b>								
Personal services	103,637	8,547	150	1,280	780	796	812	828
Fringe benefits	16,052	1,824	46	822	122	127	130	132
Purchased services	169,918	198,147	144,768	212,872	228,550	205,000	208,000	211,045
Supplies & materials	191,407	225,488	226,922	318,620	332,200	300,000	300,000	300,000
Capital outlay	32,050	26,105	-	607,500	145,000	25,000	-	-
Other	619,345	750,020	581,545	1,069,794	951,942	906,000	910,040	923,120
<b>Total extracurricular activities:</b>	<b>1,132,409</b>	<b>1,210,130</b>	<b>953,430</b>	<b>2,210,887</b>	<b>1,658,593</b>	<b>1,436,923</b>	<b>1,418,981</b>	<b>1,435,126</b>
<b>Facilities acquisition &amp; construction:</b>								
Capital outlay	-	-	-	155,000	-	-	-	-
<b>Total facilities acquisition &amp; construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>12,967,185</b>	<b>13,286,956</b>	<b>13,760,881</b>	<b>27,185,095</b>	<b>27,884,195</b>	<b>19,251,906</b>	<b>19,598,001</b>	<b>15,692,048</b>

<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>(488,254)</b>	<b>(50,069)</b>	<b>601,412</b>	<b>(1,767,070)</b>	<b>(1,037,195)</b>	<b>(1,192,126)</b>	<b>(1,127,423)</b>	<b>(1,115,662)</b>
<b>Other financing sources (uses):</b>								
Transfers in	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Refund of prior year receipt	(10,338)	-	(4,396)	(50,436)	(50,000)	(5,000)	(5,000)	(5,000)
<b>Total other financing sources (uses)</b>	<b>89,662</b>	<b>50,000</b>	<b>45,604</b>	<b>(436)</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>

<b>Net change in fund balance</b>	<b>(398,592)</b>	<b>(69)</b>	<b>647,016</b>	<b>(1,767,506)</b>	<b>(1,037,195)</b>	<b>(1,147,126)</b>	<b>(1,082,423)</b>	<b>(1,070,662)</b>
<b>Fund Balance July 1</b>	<b>4,919,999</b>	<b>4,521,407</b>	<b>4,521,338</b>	<b>5,168,354</b>	<b>3,400,849</b>	<b>2,363,654</b>	<b>1,216,528</b>	<b>134,104</b>
<b>Fund Balance June 30</b>	<b>\$ 4,521,407</b>	<b>4,521,338</b>	<b>5,168,354</b>	<b>3,400,849</b>	<b>2,363,654</b>	<b>1,216,528</b>	<b>134,104</b>	<b>(936,557)</b>

**Hilliard City School District**  
**Franklin County, Ohio**  
**Combining Statement of Revenues and Expenditures - Special Revenue Funds**  
**Fiscal Year 2022 Proposed Budget**

	Food Service Fund	Special Trust Fund	Public School Support Fund	Other Grants Fund	Student Managed Activity Fund	District Managed Student Activity Fund
<b>Revenue:</b>						
<b>Local Sources:</b>						
Sales	\$ 300,000	-	-	-	-	-
Interest Income	15,000	-	-	-	-	-
Extracurricular (student) activities	-	-	-	-	330,000	700,000
Other revenue	-	40,000	350,000	-	60,000	100,000
<b>Restricted grants</b>	-	-	-	50,000	-	-
<b>Intergovernmental - State</b>	15,000	-	-	-	-	-
<b>Intergovernmental - Federal</b>	5,000,000	-	-	-	-	-
<b>Total Revenue</b>	<b>5,330,000</b>	<b>40,000</b>	<b>350,000</b>	<b>50,000</b>	<b>390,000</b>	<b>800,000</b>
<b>Expenditures:</b>						
<b>Instruction:</b>						
Personal services	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Purchased services	-	-	-	25,000	-	-
Supplies & materials	-	-	5,312	30,355	-	-
Other	-	-	282,619	-	-	-
<b>Total instruction</b>	<b>-</b>	<b>-</b>	<b>287,931</b>	<b>55,355</b>	<b>-</b>	<b>-</b>
<b>Support Services:</b>						
Personal services	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Purchased services	-	-	5,960	-	-	-
Supplies & materials	-	-	38,887	-	-	-
Other	32,350	61,988	-	-	-	-
<b>Total support services</b>	<b>32,350</b>	<b>61,988</b>	<b>44,847</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation of non-instructional services:</b>						
Personal services	-	-	-	-	-	-
Fringe benefits	425,000	-	-	-	-	-
Purchased services	5,035,000	-	29,136	-	-	-
Supplies & materials	165,000	-	-	-	-	-
Capital outlay	30,000	-	-	-	-	-
Other	20,000	7,040	10,282	-	-	-
<b>Total operation of non-instructional services</b>	<b>5,675,000</b>	<b>7,040</b>	<b>39,418</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Extracurricular Activities:</b>						
Personal services	-	-	-	-	-	780
Fringe benefits	-	-	-	-	-	122
Purchased services	-	-	-	-	-	228,550
Supplies & materials	-	-	-	-	-	332,200
Capital outlay	-	-	-	-	-	145,000
Other	-	2,000	104,900	-	400,000	445,042
<b>Total extracurricular activities:</b>	<b>-</b>	<b>2,000</b>	<b>104,900</b>	<b>-</b>	<b>400,000</b>	<b>1,151,693</b>
<b>Total Expenditures</b>	<b>5,707,350</b>	<b>71,028</b>	<b>477,096</b>	<b>55,355</b>	<b>400,000</b>	<b>1,151,693</b>
<b>Revenues over(under)</b>						
<b>Expenditures</b>	<b>(377,350)</b>	<b>(31,028)</b>	<b>(127,096)</b>	<b>(5,355)</b>	<b>(10,000)</b>	<b>(351,693)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	50,000	-	-	-
Refund of prior year receipt	-	(50,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(50,000)</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(377,350)</b>	<b>(81,028)</b>	<b>(77,096)</b>	<b>(5,355)</b>	<b>(10,000)</b>	<b>(351,693)</b>
<b>Fund Balance July 1</b>	<b>1,652,672</b>	<b>136,135</b>	<b>213,640</b>	<b>6,496</b>	<b>356,485</b>	<b>780,782</b>
<b>Fund Balance June 30</b>	<b>\$ 1,275,322</b>	<b>55,107</b>	<b>136,544</b>	<b>1,141</b>	<b>346,485</b>	<b>429,088</b>

**Hilliard City School District**  
**Franklin County, Ohio**  
**Combining Statement of Revenues and Expenditures - Special Revenue Funds**  
**Fiscal Year 2022 Proposed Budget**

	Auxiliary Services Fund	Student Wellness Fund	Miscellaneous State Grants Fund	ESSER Fund	21st Century Fund	CARES Act Fund
<b>Revenue:</b>						
<b>Local Sources:</b>						
Sales	-	-	-	-	-	-
Interest Income	2,000	-	-	-	-	-
Extracurricular (student) activities	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
<b>Restricted grants</b>	-	-	-	-	-	-
<b>Intergovernmental - State</b>	928,000	1,610,000	35,000	-	-	-
<b>Intergovernmental - Federal</b>	-	-	-	10,100,000	200,000	-
<b>Total Revenue</b>	<b>930,000</b>	<b>1,610,000</b>	<b>35,000</b>	<b>10,100,000</b>	<b>200,000</b>	<b>-</b>
<b>Expenditures:</b>						
<b>Instruction:</b>						
Personal services	-	-	-	5,131,700	67,000	-
Fringe benefits	-	-	-	1,323,000	10,456	-
Purchased services	-	-	-	-	14,000	-
Supplies & materials	-	-	-	20,000	25,856	-
Other	-	-	-	-	-	-
<b>Total instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,474,700</b>	<b>117,312</b>	<b>-</b>
<b>Support Services:</b>						
Personal services	26,550	756,589	23,517	1,684,170	10,000	-
Fringe benefits	4,167	259,643	3,670	816,800	1,560	-
Purchased services	-	380,000	200	946,900	52,000	-
Supplies & materials	120,000	400,000	1,000	9,400	-	-
Other	-	-	-	-	-	-
<b>Total support services</b>	<b>150,717</b>	<b>1,796,231</b>	<b>28,387</b>	<b>3,527,270</b>	<b>63,560</b>	<b>-</b>
<b>Operation of non-instructional services:</b>						
Personal services	133,495	-	-	-	8,000	-
Fringe benefits	38,320	-	-	-	2,428	-
Purchased services	115,000	-	-	50,900	8,700	-
Supplies & materials	465,300	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other	38,650	-	-	-	-	-
<b>Total operation of non-instructional services</b>	<b>790,765</b>	<b>-</b>	<b>-</b>	<b>50,900</b>	<b>19,128</b>	<b>-</b>
<b>Extracurricular Activities:</b>						
Personal services	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-
Supplies & materials	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total extracurricular activities:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>941,482</b>	<b>1,796,231</b>	<b>28,387</b>	<b>10,052,870</b>	<b>200,000</b>	<b>-</b>
<b>Revenues over(under)</b>						
<b>Expenditures</b>	<b>(11,482)</b>	<b>(186,231)</b>	<b>6,613</b>	<b>47,130</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Refund of prior year receipt	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(11,482)</b>	<b>(186,231)</b>	<b>6,613</b>	<b>47,130</b>	<b>-</b>	<b>-</b>
<b>Fund Balance July 1</b>	<b>35,409</b>	<b>189,794</b>	<b>420</b>	<b>3,003</b>	<b>-</b>	<b>-</b>
<b>Fund Balance June 30</b>	<b>23,927</b>	<b>3,563</b>	<b>7,034</b>	<b>50,133</b>	<b>-</b>	<b>-</b>

**Hilliard City School District**  
**Franklin County, Ohio**  
**Combining Statement of Revenues and Expenditures - Special Revenue Funds**  
**Fiscal Year 2022 Proposed Budget**

	Special Ed. Part B-IDEA Fund	Title I School Improvement Fund	Title III Limited English Proficiency Fund	Title I Disadvantaged Children Fund	Early Childhood Special Ed. IDEA Fund
<b>Revenue:</b>					
<b>Local Sources:</b>					
Sales	-	-	-	-	-
Interest Income	-	-	-	-	-
Extracurricular (student) activities	-	-	-	-	-
Other revenue	-	-	-	-	-
<b>Restricted grants</b>	-	-	-	-	-
<b>Intergovernmental - State</b>	-	-	-	-	-
<b>Intergovernmental - Federal</b>	3,940,000	-	280,000	2,100,000	90,000
<b>Total Revenue</b>	<b>3,940,000</b>	<b>-</b>	<b>280,000</b>	<b>2,100,000</b>	<b>90,000</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Personal services	2,685,146	-	152,119	1,219,760	69,086
Fringe benefits	997,920	-	94,730	420,211	19,708
Purchased services	125,000	-	-	60,000	-
Supplies & materials	-	-	-	25,000	10,000
Other	-	-	-	-	-
<b>Total instruction</b>	<b>3,808,066</b>	<b>-</b>	<b>246,849</b>	<b>1,724,971</b>	<b>98,794</b>
<b>Support Services:</b>					
Personal services	-	-	-	46,993	-
Fringe benefits	-	-	-	7,736	-
Purchased services	50,000	-	1,000	88,000	-
Supplies & materials	-	-	-	-	-
Other	-	-	-	-	-
<b>Total support services</b>	<b>50,000</b>	<b>-</b>	<b>1,000</b>	<b>142,729</b>	<b>-</b>
<b>Operation of non-instructional services:</b>					
Personal services	-	-	-	13,600	-
Fringe benefits	-	-	-	2,145	-
Purchased services	90,000	-	32,000	197,700	-
Supplies & materials	-	-	-	15,000	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total operation of non-instructional services</b>	<b>90,000</b>	<b>-</b>	<b>32,000</b>	<b>228,445</b>	<b>-</b>
<b>Extracurricular Activities:</b>					
Personal services	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Purchased services	-	-	-	-	-
Supplies & materials	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>Total extracurricular activities:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,948,066</b>	<b>-</b>	<b>279,849</b>	<b>2,096,145</b>	<b>98,794</b>
<b>Revenues over(under)</b>					
<b>Expenditures</b>	<b>(8,066)</b>	<b>-</b>	<b>151</b>	<b>3,856</b>	<b>(8,794)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Refund of prior year receipt	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(8,066)</b>	<b>-</b>	<b>151</b>	<b>3,856</b>	<b>(8,794)</b>
<b>Fund Balance July 1</b>	<b>12,907</b>	<b>1,331</b>	<b>77</b>	<b>945</b>	<b>9,505</b>
<b>Fund Balance June 30</b>	<b>4,841</b>	<b>1,331</b>	<b>228</b>	<b>4,800</b>	<b>711</b>

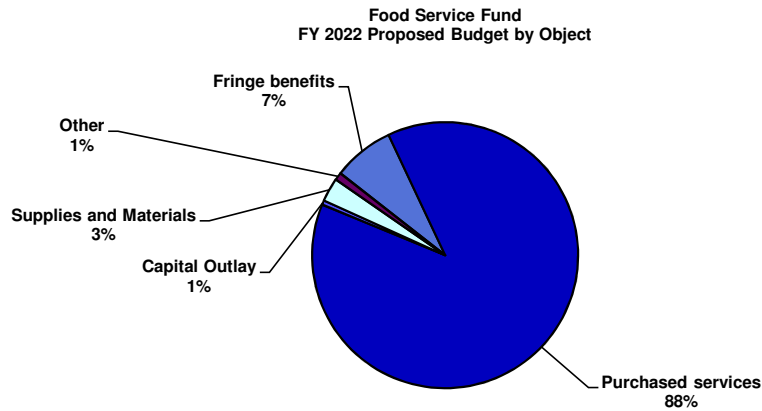


**Hilliard City School District**  
**Franklin County, Ohio**  
**Combining Statement of Revenues and Expenditures - Special Revenue Funds**  
**Fiscal Year 2022 Proposed Budget**

	Improving Teacher Quality Title II-A Fund	Miscellaneous Federal Grants Fund	Total Special Revenue Funds
<b>Revenue:</b>			
<b>Local Sources:</b>			
Sales	-	-	300,000
Interest Income	-	-	17,000
Extracurricular (student) activities	-	-	1,030,000
Other revenue	-	-	550,000
<b>Restricted grants</b>	-	-	50,000
<b>Intergovernmental - State</b>	-	-	2,588,000
<b>Intergovernmental - Federal</b>	452,000	150,000	22,312,000
<b>Total Revenue</b>	<b>452,000</b>	<b>150,000</b>	<b>26,847,000</b>
<b>Expenditures:</b>			
<b>Instruction:</b>			
Personal services	-	-	9,324,811
Fringe benefits	-	-	2,866,025
Purchased services	-	60,000	284,000
Supplies & materials	-	15,500	132,023
Other	-	-	282,619
<b>Total instruction</b>	<b>-</b>	<b>75,500</b>	<b>12,889,478</b>
<b>Support Services:</b>			
Personal services	209,013	-	2,756,831
Fringe benefits	75,731	-	1,169,306
Purchased services	125,000	23,160	1,672,220
Supplies & materials	15,000	18,000	602,287
Other	-	-	94,338
<b>Total support services</b>	<b>424,744</b>	<b>41,160</b>	<b>6,364,982</b>
<b>Operation of non-instructional services:</b>			
Personal services	-	-	155,095
Fringe benefits	-	-	467,893
Purchased services	27,500	4,945	5,590,881
Supplies & materials	-	6,000	651,300
Capital outlay	-	-	30,000
Other	-	-	75,972
<b>Total operation of non-instructional services</b>	<b>27,500</b>	<b>10,945</b>	<b>6,971,141</b>
<b>Extracurricular Activities:</b>			
Personal services	-	-	780
Fringe benefits	-	-	122
Purchased services	-	-	228,550
Supplies & materials	-	-	332,200
Capital outlay	-	-	145,000
Other	-	-	951,942
<b>Total extracurricular activities:</b>	<b>-</b>	<b>-</b>	<b>1,658,593</b>
<b>Total Expenditures</b>	<b>452,244</b>	<b>127,605</b>	<b>27,884,195</b>
<b>Revenues over(under)</b>			
<b>Expenditures</b>	<b>(244)</b>	<b>22,395</b>	<b>(1,037,195)</b>
<b>Other financing sources (uses):</b>			
Transfers in	-	-	50,000
Refund of prior year receipt	-	-	(50,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(244)</b>	<b>22,395</b>	<b>(1,037,195)</b>
<b>Fund Balance July 1</b>	<b>745</b>	<b>503</b>	<b>3,400,849</b>
<b>Fund Balance June 30</b>	<b>501</b>	<b>22,898</b>	<b>2,363,654</b>

**Hilliard City School District**  
**Franklin County, Ohio**  
**Statement of Revenues and Expenditures**  
**FY18 Actual Through FY25 Projection**  
**Food Service Fund**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Sales	\$ 3,045,417	3,058,578	2,350,724	300,000	300,000	3,000,000	3,060,000	3,121,200
Interest Income	34,640	37,752	39,279	15,000	15,000	20,000	25,000	30,000
Other revenue	-	1,441	(2,080)	-	-	-	-	-
<b>Intergovernmental - State</b>	38,309	37,591	37,177	15,000	15,000	40,000	40,000	40,000
<b>Intergovernmental - Federal</b>	1,853,911	1,903,671	2,255,076	5,000,000	5,000,000	2,500,000	2,550,000	2,601,000
<b>Total Revenue</b>	<b>4,972,277</b>	<b>5,039,034</b>	<b>4,680,175</b>	<b>5,330,000</b>	<b>5,330,000</b>	<b>5,560,000</b>	<b>5,675,000</b>	<b>5,792,200</b>
<b>Expenditures:</b>								
<b>Support Services:</b>								
Other	10,046	20,138	22,699	32,000	32,350	32,997	33,657	34,330
<b>Total support services</b>	<b>10,046</b>	<b>20,138</b>	<b>22,699</b>	<b>32,000</b>	<b>32,350</b>	<b>32,997</b>	<b>33,657</b>	<b>34,330</b>
<b>Operation of non-instructional services:</b>								
Fringe benefits	381,000	361,733	347,351	422,000	425,000	437,750	450,883	464,409
Purchased services	4,595,848	4,820,188	4,037,294	5,091,678	5,035,000	5,085,350	5,136,204	5,187,566
Supplies & materials	11,771	165,861	13,948	86,499	165,000	100,000	100,000	100,000
Capital outlay	305,074	227,392	8,456	73,501	30,000	-	25,000	25,000
Other	11,834	9,800	9,063	18,000	20,000	20,000	20,000	20,000
<b>Total operation of non-instructional services</b>	<b>5,305,527</b>	<b>5,584,973</b>	<b>4,416,112</b>	<b>5,691,678</b>	<b>5,675,000</b>	<b>5,643,100</b>	<b>5,732,086</b>	<b>5,796,975</b>
<b>Total Expenditures</b>	<b>5,315,574</b>	<b>5,605,111</b>	<b>4,438,810</b>	<b>5,723,678</b>	<b>5,707,350</b>	<b>5,676,097</b>	<b>5,765,743</b>	<b>5,831,305</b>
<b>Revenues over(under)</b>	<b>(343,297)</b>	<b>(566,077)</b>	<b>241,365</b>	<b>(393,678)</b>	<b>(377,350)</b>	<b>(116,097)</b>	<b>(90,743)</b>	<b>(39,105)</b>
<b>Expenditures</b>								
<b>Net change in fund balance</b>	<b>(343,297)</b>	<b>(566,077)</b>	<b>241,365</b>	<b>(393,678)</b>	<b>(377,350)</b>	<b>(116,097)</b>	<b>(90,743)</b>	<b>(39,105)</b>
<b>Fund Balance July 1</b>	2,714,359	2,371,062	1,804,985	2,046,350	1,652,672	1,275,322	1,159,225	1,068,482
<b>Fund Balance June 30</b>	<b>\$ 2,371,062</b>	<b>1,804,985</b>	<b>2,046,350</b>	<b>1,652,672</b>	<b>1,275,322</b>	<b>1,159,225</b>	<b>1,068,482</b>	<b>1,029,377</b>



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 Lunch and Breakfast Grant Programs.

As shown above, USDA waivers during the pandemic allowed us to provide free breakfast and lunch for all students. Because of this sales decreased dramatically. It is anticipated that the waivers will not continue and our revenue structure will return to the prepandemic sales/Federal grant mix.

Expenditures are budgeted to exceed revenues by \$377,000 in FY22. The cash balance of the fund is such that we can absorb this loss for the moment. We will monitor the financial picture during this fiscal year in order to address this if it becomes a greater issue.

The District contracts with Aramark Education Services, Inc. to manage all facets of food service operations for the District. Due to an extension of USDA waivers allowing free breakfast and lunch for all students, Aramark estimates we will serve 7,100 standard lunches with an additional 685 ala carte lunches daily at all twenty-four school sites throughout the District. This is the twelfth school year the District is operating a breakfast program District-wide. Aramark estimates it will serve 3,400 breakfasts daily during the school year. They estimate that 525 of those daily breakfasts and lunches will be in the form of bagged meals for students who are enrolled in the district's online

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Special Trust Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Other revenue	\$ 118,671	39,750	26,649	20,000	40,000	41,200	42,436	43,709
<b>Total Revenue</b>	<b>118,671</b>	<b>39,750</b>	<b>26,649</b>	<b>20,000</b>	<b>40,000</b>	<b>41,200</b>	<b>42,436</b>	<b>43,709</b>
<b>Expenditures:</b>								
<b>Support Services:</b>								
Other	26,423	33,743	29,362	67,012	61,988	50,000	50,000	50,000
<b>Total support services</b>	<b>26,423</b>	<b>33,743</b>	<b>29,362</b>	<b>67,012</b>	<b>61,988</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Operation of non-instructional services:</b>								
Other	4,500	4,580	4,500	7,540	7,040	5,300	5,300	5,300
<b>Total operation of non-instructional services</b>	<b>4,500</b>	<b>4,580</b>	<b>4,500</b>	<b>7,540</b>	<b>7,040</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
<b>Extracurricular Activities:</b>								
Other	1,000	3,000	3,000	6,000	2,000	2,000	2,000	2,000
<b>Total extracurricular activities:</b>	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>	<b>6,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Expenditures</b>	<b>31,923</b>	<b>41,323</b>	<b>36,862</b>	<b>80,552</b>	<b>71,028</b>	<b>57,300</b>	<b>57,300</b>	<b>57,300</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>86,747</b>	<b>(1,573)</b>	<b>(10,214)</b>	<b>(60,552)</b>	<b>(31,028)</b>	<b>(16,100)</b>	<b>(14,864)</b>	<b>(13,591)</b>
<b>Other financing sources (uses):</b>								
Refund of prior year receipt	(867)	-	(475)	(46,134)	(50,000)	(5,000)	(5,000)	(5,000)
<b>Total other financing sources (uses)</b>	<b>(867)</b>	<b>-</b>	<b>(475)</b>	<b>(46,134)</b>	<b>(50,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>Net change in fund balance</b>	<b>85,880</b>	<b>(1,573)</b>	<b>(10,689)</b>	<b>(106,686)</b>	<b>(81,028)</b>	<b>(21,100)</b>	<b>(19,864)</b>	<b>(18,591)</b>
<b>Fund Balance July 1</b>	<b>169,204</b>	<b>255,084</b>	<b>253,510</b>	<b>242,822</b>	<b>136,135</b>	<b>55,107</b>	<b>34,007</b>	<b>14,143</b>
<b>Fund Balance June 30</b>	<b>\$ 255,084</b>	<b>253,510</b>	<b>242,822</b>	<b>136,135</b>	<b>55,107</b>	<b>34,007</b>	<b>14,143</b>	<b>(4,448)</b>

The Special Trust Fund accounts for assets held by the district in a trustee capacity for individuals and/or the District's own programs which benefit the student body, local community or building employees. Special Trust Fund accounts in Hilliard have been established to grant scholarships to Hilliard high school students, account for unclaimed funds and also to benefit the staffs of various buildings.

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Public School Support Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Extracurricular (student) activities	\$ 5,279	2,644	5,287	-	-	-	-	-
Other revenue	302,599	333,148	316,006	75,000	350,000	353,500	357,035	360,605
<b>Total Revenue</b>	<b>307,878</b>	<b>335,792</b>	<b>321,293</b>	<b>75,000</b>	<b>350,000</b>	<b>353,500</b>	<b>357,035</b>	<b>360,605</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	2,552	2,404	1,184	-	-	-	-	-
Fringe benefits	318	369	183	-	-	-	-	-
Supplies & materials	(224)	2,237	7,963	5,000	5,312	20,000	20,000	20,000
Other	163,550	103,114	106,880	291,133	282,619	288,271	294,037	299,917
<b>Total instruction</b>	<b>166,196</b>	<b>108,124</b>	<b>116,209</b>	<b>296,133</b>	<b>287,931</b>	<b>308,271</b>	<b>314,037</b>	<b>319,917</b>
<b>Support Services:</b>								
Purchased services	1,878	850	550	3,319	5,960	1,100	1,100	1,100
Supplies & materials	32,386	25,749	17,560	54,211	38,887	45,000	45,900	46,818
<b>Total support services</b>	<b>34,265</b>	<b>26,599</b>	<b>18,110</b>	<b>57,530</b>	<b>44,847</b>	<b>46,100</b>	<b>47,000</b>	<b>47,918</b>
<b>Operation of non-instructional services:</b>								
Purchased services	25,557	37,476	24,556	44,499	29,136	30,000	30,600	31,212
Supplies & materials	-	-	5,000	5,000	-	6,800	6,800	6,800
Other	4,660	5,366	1,965	7,753	10,282	20,000	20,000	20,000
<b>Total operation of non-instructional services</b>	<b>30,217</b>	<b>42,843</b>	<b>31,521</b>	<b>57,252</b>	<b>39,418</b>	<b>56,800</b>	<b>57,400</b>	<b>58,012</b>
<b>Extracurricular Activities:</b>								
Purchased services	3,315	599	-	2,432	-	5,000	5,000	5,000
Supplies & materials	-	5,248	-	1,000	-	-	-	-
Capital outlay	-	-	-	500,000	-	-	-	-
Other	36,297	103,194	26,618	38,410	104,900	50,000	50,000	50,000
<b>Total extracurricular activities:</b>	<b>39,612</b>	<b>109,041</b>	<b>26,618</b>	<b>541,842</b>	<b>104,900</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Total Expenditures</b>	<b>270,290</b>	<b>286,607</b>	<b>192,457</b>	<b>952,757</b>	<b>477,096</b>	<b>466,171</b>	<b>473,437</b>	<b>480,847</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>37,588</b>	<b>49,185</b>	<b>128,836</b>	<b>(877,757)</b>	<b>(127,096)</b>	<b>(112,671)</b>	<b>(116,402)</b>	<b>(120,242)</b>
<b>Other financing sources (uses):</b>								
Transfers in	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total other financing sources (uses)</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Net change in fund balance</b>	<b>137,588</b>	<b>99,185</b>	<b>178,836</b>	<b>(827,757)</b>	<b>(77,096)</b>	<b>(62,671)</b>	<b>(66,402)</b>	<b>(70,242)</b>
<b>Fund Balance July 1</b>	<b>625,788</b>	<b>763,376</b>	<b>862,561</b>	<b>1,041,397</b>	<b>213,640</b>	<b>136,544</b>	<b>73,872</b>	<b>7,471</b>
<b>Fund Balance June 30</b>	<b>\$ 763,376</b>	<b>862,561</b>	<b>1,041,397</b>	<b>213,640</b>	<b>136,544</b>	<b>73,872</b>	<b>7,471</b>	<b>(62,771)</b>

Public School Support Special Revenue Fund uses sales and contributions to purchase items and services for each school building. Most often buildings will use funds for staff development, classroom resources, and student incentives.

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Other Grants Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Other revenue	\$ 4,340	6,340	7,450	-	-	-	-	-
<b>Restricted grants</b>	-	24,731	20,543	105,000	50,000	-	-	-
<b>Total Revenue</b>	<b>4,340</b>	<b>31,071</b>	<b>27,993</b>	<b>105,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	1,680	840	-	-	-	-	-	-
Fringe benefits	258	129	-	-	-	-	-	-
Purchased services	1,085	270	-	50,000	25,000	-	-	-
Supplies & materials	10,447	15,485	4,480	54,500	30,355	-	-	-
<b>Total instruction</b>	<b>13,470</b>	<b>16,724</b>	<b>4,480</b>	<b>104,500</b>	<b>55,355</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Services:</b>								
Purchased services	800	-	1,576	-	-	-	-	-
Supplies & materials	2,784	3,726	-	-	-	-	-	-
<b>Total support services</b>	<b>3,584</b>	<b>3,726</b>	<b>1,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation of non-instructional services:</b>								
Supplies & materials	-	24,731	20,543	-	-	-	-	-
<b>Total operation of non-instructional services</b>	<b>-</b>	<b>24,731</b>	<b>20,543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Extracurricular Activities:</b>								
Supplies & materials	-	-	2,938	-	-	-	-	-
<b>Total extracurricular activities:</b>	<b>-</b>	<b>-</b>	<b>2,938</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>17,054</b>	<b>45,182</b>	<b>29,537</b>	<b>104,500</b>	<b>55,355</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>(12,714)</b>	<b>(14,111)</b>	<b>(1,544)</b>	<b>500</b>	<b>(5,355)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(12,714)</b>	<b>(14,111)</b>	<b>(1,544)</b>	<b>500</b>	<b>(5,355)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance July 1</b>	<b>34,364</b>	<b>21,650</b>	<b>7,539</b>	<b>5,996</b>	<b>6,496</b>	<b>1,141</b>	<b>1,141</b>	<b>1,141</b>
<b>Fund Balance June 30</b>	<b>\$ 21,650</b>	<b>7,539</b>	<b>5,996</b>	<b>6,496</b>	<b>1,141</b>	<b>1,141</b>	<b>1,141</b>	<b>1,141</b>

The District will receive each year several grants from sources other than the State of Ohio or the federal government. These grants normally support classroom instruction, instructional support, or pupil support.

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Student Managed Activity Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Extracurricular (student) activities	\$ 338,611	328,509	246,124	330,000	330,000	330,000	330,000	330,000
Other revenue	68,898	67,554	28,113	60,000	60,000	60,000	60,000	60,000
<b>Total Revenue</b>	<b>407,509</b>	<b>396,063</b>	<b>274,237</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>
<b>Expenditures:</b>								
<b>Extracurricular Activities:</b>								
Other	332,635	383,453	287,510	576,419	400,000	404,000	408,040	412,120
<b>Total extracurricular activities:</b>	<b>332,635</b>	<b>383,453</b>	<b>287,510</b>	<b>576,419</b>	<b>400,000</b>	<b>404,000</b>	<b>408,040</b>	<b>412,120</b>
<b>Total Expenditures</b>	<b>332,635</b>	<b>383,453</b>	<b>287,510</b>	<b>576,419</b>	<b>400,000</b>	<b>404,000</b>	<b>408,040</b>	<b>412,120</b>
<b>Revenues over(under) Expenditures</b>	<b>74,873</b>	<b>12,609</b>	<b>(13,273)</b>	<b>(186,419)</b>	<b>(10,000)</b>	<b>(14,000)</b>	<b>(18,040)</b>	<b>(22,120)</b>
<b>Net change in fund balance</b>	<b>74,873</b>	<b>12,609</b>	<b>(13,273)</b>	<b>(186,419)</b>	<b>(10,000)</b>	<b>(14,000)</b>	<b>(18,040)</b>	<b>(22,120)</b>
<b>Fund Balance July 1</b>	468,694	543,567	556,177	542,904	356,485	346,485	332,485	314,445
<b>Fund Balance June 30</b>	<b>\$ 543,567</b>	<b>556,177</b>	<b>542,904</b>	<b>356,485</b>	<b>346,485</b>	<b>332,485</b>	<b>314,445</b>	<b>292,325</b>

Student Managed Activity Funds include programs and clubs which have student participation in the activity and have students involved in the management of the program. These programs includes student activities, which consist of a student body, student president, student treasurer and faculty advisor.

These funds are expected to be self-supporting through fees, fundraisers and donations. They are expected to pay for equipment, entry fees and supplies.

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
District Managed Student Activity Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Extracurricular (student) activities	\$ 769,219	710,803	610,348	771,500	700,000	707,000	714,070	721,211
Other revenue	108,935	78,127	70,493	78,500	100,000	100,000	100,000	100,000
<b>Total Revenue</b>	<b>878,154</b>	<b>788,930</b>	<b>680,841</b>	<b>850,000</b>	<b>800,000</b>	<b>807,000</b>	<b>814,070</b>	<b>821,211</b>
<b>Expenditures:</b>								
<b>Extracurricular Activities:</b>								
Personal services	103,637	8,547	150	1,280	780	796	812	828
Fringe benefits	16,052	1,824	46	822	122	127	130	132
Purchased services	166,603	197,548	144,768	210,440	228,550	200,000	203,000	206,045
Supplies & materials	191,407	220,240	223,984	317,620	332,200	300,000	300,000	300,000
Capital outlay	32,050	26,105	-	107,500	145,000	25,000	-	-
Other	249,412	260,372	264,418	448,965	445,042	450,000	450,000	459,000
<b>Total extracurricular activities:</b>	<b>759,161</b>	<b>714,635</b>	<b>633,365</b>	<b>1,086,626</b>	<b>1,151,693</b>	<b>975,923</b>	<b>953,941</b>	<b>966,005</b>
<b>Total Expenditures</b>	<b>759,161</b>	<b>714,635</b>	<b>633,365</b>	<b>1,086,626</b>	<b>1,151,693</b>	<b>975,923</b>	<b>953,941</b>	<b>966,005</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>118,993</b>	<b>74,295</b>	<b>47,476</b>	<b>(236,626)</b>	<b>(351,693)</b>	<b>(168,923)</b>	<b>(139,871)</b>	<b>(144,794)</b>
<b>Net change in fund balance</b>	<b>118,993</b>	<b>74,295</b>	<b>47,476</b>	<b>(236,626)</b>	<b>(351,693)</b>	<b>(168,923)</b>	<b>(139,871)</b>	<b>(144,794)</b>
<b>Fund Balance July 1</b>	<b>776,645</b>	<b>895,637</b>	<b>969,932</b>	<b>1,017,408</b>	<b>780,782</b>	<b>429,088</b>	<b>260,165</b>	<b>120,294</b>
<b>Fund Balance June 30</b>	<b>\$ 895,637</b>	<b>969,932</b>	<b>1,017,408</b>	<b>780,782</b>	<b>429,088</b>	<b>260,165</b>	<b>120,294</b>	<b>(24,501)</b>

District Managed Activity Funds include athletic programs for students in middle and high school. These programs include athletics for boys and girls in grades seven through twelve.

These funds are expected to be self-supporting through gate receipts, fees and booster club donations. They are expected to pay for equipment, entry fees and supplies. Coaches, athletic directors and advisors are paid from general operating funds, similar to other Ohio School systems.

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Auxiliary Services Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Interest Income	\$ 2,764	4,012	9,504	2,000	2,000	1,000	1,010	1,020
<b>Intergovernmental - State</b>	708,102	863,373	963,565	964,200	928,000	937,280	965,398	984,706
<b>Total Revenue</b>	<b>710,866</b>	<b>867,385</b>	<b>973,069</b>	<b>966,200</b>	<b>930,000</b>	<b>938,280</b>	<b>966,408</b>	<b>985,726</b>
<b>Expenditures:</b>								
<b>Support Services:</b>								
Personal services	-	-	21,177	26,173	26,550	-	-	-
Fringe benefits	-	-	3,304	4,095	4,167	-	-	-
Supplies & materials	-	-	-	-	120,000	-	-	-
<b>Total support services</b>	<b>-</b>	<b>-</b>	<b>24,481</b>	<b>30,268</b>	<b>150,717</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation of non-instructional services:</b>								
Personal services	236,881	269,920	172,019	135,504	133,495	136,165	138,888	141,666
Fringe benefits	89,459	101,053	49,859	38,564	38,320	39,086	39,868	40,666
Purchased services	86,617	49,424	58,639	85,059	115,000	115,000	115,000	115,000
Supplies & materials	270,203	305,409	487,496	906,049	465,300	465,300	474,606	484,098
Capital outlay	-	-	72,643	-	-	-	-	-
Other	28,324	34,535	38,543	38,873	38,650	38,650	38,650	38,650
<b>Total operation of non-instructional services</b>	<b>711,484</b>	<b>760,342</b>	<b>879,199</b>	<b>1,204,049</b>	<b>790,765</b>	<b>794,201</b>	<b>807,012</b>	<b>820,079</b>
<b>Total Expenditures</b>	<b>711,484</b>	<b>760,342</b>	<b>903,679</b>	<b>1,234,317</b>	<b>941,482</b>	<b>794,201</b>	<b>807,012</b>	<b>820,079</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>(618)</b>	<b>107,043</b>	<b>69,390</b>	<b>(268,117)</b>	<b>(11,482)</b>	<b>144,079</b>	<b>159,396</b>	<b>165,647</b>
<b>Other financing sources (uses):</b>								
Refund of prior year receipt	(9,471)	-	(3,921)	(4,302)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(9,471)</b>	<b>-</b>	<b>(3,921)</b>	<b>(4,302)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(10,089)</b>	<b>107,043</b>	<b>65,469</b>	<b>(272,419)</b>	<b>(11,482)</b>	<b>144,079</b>	<b>159,396</b>	<b>165,647</b>
<b>Fund Balance July 1</b>	<b>145,404</b>	<b>135,316</b>	<b>242,359</b>	<b>307,828</b>	<b>35,409</b>	<b>23,927</b>	<b>168,006</b>	<b>327,403</b>
<b>Fund Balance June 30</b>	<b>\$ 135,316</b>	<b>242,359</b>	<b>307,828</b>	<b>35,409</b>	<b>23,927</b>	<b>168,006</b>	<b>327,403</b>	<b>493,050</b>

Auxiliary Services are funds provided by the State of Ohio to nonpublic religious schools located in the Hilliard City School District. To receive these funds (on a per pupil basis) the nonpublic religious school must meet the standards of the State of Ohio (similar to public schools). In FY21 funds will flow to three nonpublic religious schools, St. Brendan's School, Sunrise Academy, and the GEC School. We are not sure what funding will look like for FY22 due to the new State Budget. The possibility exists that State funding will flow directly to these nonpublic religious schools which will eliminate this fund.



Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
OECN Data Communication Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - State	\$ 39,600	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>39,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
Support Services:								
Purchased services	39,600	-	-	-	-	-	-	-
<b>Total support services</b>	<b>39,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>39,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance June 30</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The State of Ohio provides grants to supplement costs associated with Ohio Educational Computer Network connections as long as these costs are associated with an information technology center. When bidding bandwidth in the spring of 2018 the cost benefit of awarding part of our bandwidth to the information technology center to maintain this grant did not make sense. In all likelihood this will continue from this point forward.

**Information provided for historical purposes only.**

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Student Wellness and Success Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - State	\$ -	-	740,248	1,036,000	1,610,000	-	-	-
<b>Total Revenue</b>	-	-	740,248	1,036,000	1,610,000	-	-	-
<b>Expenditures:</b>								
<b>Support Services:</b>								
Personal services	-	-	467,315	732,334	756,589	-	-	-
Fringe benefits	-	-	119,138	254,446	259,643	-	-	-
Purchased services	-	-	-	-	380,000	-	-	-
Supplies & materials	-	-	-	13,220	400,000	-	-	-
<b>Total support services</b>	-	-	586,453	1,000,000	1,796,231	-	-	-
<b>Total Expenditures</b>	-	-	586,453	1,000,000	1,796,231	-	-	-
<b>Revenues over(under)</b>	-	-	153,794	36,000	(186,231)	-	-	-
<b>Expenditures</b>	-	-	153,794	36,000	(186,231)	-	-	-
<b>Net change in fund balance</b>	-	-	153,794	36,000	(186,231)	-	-	-
<b>Fund Balance July 1</b>	-	-	-	153,794	189,794	3,563	3,563	3,563
<b>Fund Balance June 30</b>	\$ -	-	153,794	189,794	3,563	3,563	3,563	3,563

Funds received from the State of Ohio are used to support student academic achievement through a variety of initiatives, including mental health counseling, mentoring programs, family engagement, and activities to support cultural competence.

**Proposed expenditure highlights for 2022.**

Student Wellness and Success Funding is used to fund a Director of Student Well-Being, 4.5 Elementary Counselors, and 2 Diversity Coordinators.

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Director of Student Well-Being	-	-	1.0	1.0	1.0
Elementary School Counselors	-	-	5.0	4.5	4.5
Diversity Teacher Leaders	-	-	2.0	2.0	2.0

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Miscellaneous State Grants Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - State	\$ 2,500	94,400	95,269	210,000	35,000	-	-	-
<b>Total Revenue</b>	<b>2,500</b>	<b>94,400</b>	<b>95,269</b>	<b>210,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Purchased services	-	-	6,000	30,000	-	-	-	-
Supplies & materials	2,500	-	1,000	4,180	-	-	-	-
Other	-	5,000	12,000	2,950	-	-	-	-
<b>Total instruction</b>	<b>2,500</b>	<b>5,000</b>	<b>19,000</b>	<b>37,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Services:</b>								
Personal services	-	-	-	19,600	23,517	-	-	-
Fringe benefits	-	-	-	3,065	3,670	-	-	-
Purchased services	-	-	1,019	101,205	200	-	-	-
Supplies & materials	-	-	161,230	15,200	1,000	-	-	-
Capital outlay	-	-	-	36,800	-	-	-	-
<b>Total support services</b>	<b>-</b>	<b>-</b>	<b>162,249</b>	<b>175,870</b>	<b>28,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,500</b>	<b>5,000</b>	<b>181,249</b>	<b>213,000</b>	<b>28,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over(under) Expenditures</b>	<b>-</b>	<b>89,400</b>	<b>(85,980)</b>	<b>(3,000)</b>	<b>6,613</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>89,400</b>	<b>(85,980)</b>	<b>(3,000)</b>	<b>6,613</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance July 1</b>	<b>-</b>	<b>-</b>	<b>89,400</b>	<b>3,420</b>	<b>420</b>	<b>7,034</b>	<b>7,034</b>	<b>7,034</b>
<b>Fund Balance June 30</b>	<b>\$ -</b>	<b>89,400</b>	<b>3,420</b>	<b>420</b>	<b>7,034</b>	<b>7,034</b>	<b>7,034</b>	<b>7,034</b>

The District received School Safety Grants from the Ohio Attorney General's office in FY19 and FY20. Funds were utilized to purchase portable safety communication equipment for district buildings.

In FY21, the District received grants for a Psychologist Intern, the purchase of a Bus, and from the Ohio Arts Council for the Artist in Residence program.

In FY22, the District will continue to receive the Psychologist Intern grant.

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
ESSER Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ -	-	73,388	7,738,400	10,100,000	3,960,000	4,130,000	-
<b>Total Revenue</b>	-	-	<b>73,388</b>	<b>7,738,400</b>	<b>10,100,000</b>	<b>3,960,000</b>	<b>4,130,000</b>	-
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	-	-	7,500	244,435	5,131,700	1,130,000	1,170,000	-
Fringe benefits	-	-	1,169	38,131	1,323,000	890,000	930,000	-
Purchased services	-	-	10,778	203,443	-	-	-	-
Supplies & materials	-	-	-	5,269	20,000	-	-	-
<b>Total instruction</b>	-	-	<b>19,447</b>	<b>491,277</b>	<b>6,474,700</b>	<b>2,020,000</b>	<b>2,100,000</b>	-
<b>Support Services:</b>								
Personal services	-	-	-	372,689	1,684,170	770,000	800,000	-
Fringe benefits	-	-	-	58,212	816,800	415,000	435,000	-
Purchased services	-	-	-	6,066,040	946,900	800,000	800,000	-
Supplies & materials	-	-	173,670	375,882	9,400	-	-	-
Capital outlay	-	-	-	29,460	70,000	-	-	-
<b>Total support services</b>	-	-	<b>173,670</b>	<b>6,902,283</b>	<b>3,527,270</b>	<b>1,985,000</b>	<b>2,035,000</b>	-
<b>Operation of non-instructional services:</b>								
Purchased services	-	-	-	16,700	50,900	-	-	-
Supplies & materials	-	-	-	50,408	-	-	-	-
<b>Total operation of non-instructional services</b>	-	-	-	<b>67,108</b>	<b>50,900</b>	-	-	-
<b>Facilities acquisition &amp; construction:</b>								
Capital outlay	-	-	-	155,000	-	-	-	-
<b>Total facilities acquisition &amp; construction</b>	-	-	-	<b>155,000</b>	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>193,117</b>	<b>7,615,668</b>	<b>10,052,870</b>	<b>4,005,000</b>	<b>4,135,000</b>	-
<b>Revenues over(under)</b>								
Expenditures	-	-	(119,729)	122,732	47,130	(45,000)	(5,000)	-
<b>Net change in fund balance</b>	-	-	(119,729)	122,732	<b>47,130</b>	(45,000)	(5,000)	-
<b>Fund Balance July 1</b>	-	-	-	(119,729)	3,003	50,133	5,133	133
<b>Fund Balance June 30</b>	\$ -	-	(119,729)	3,003	<b>50,133</b>	<b>5,133</b>	<b>133</b>	<b>133</b>

The Elementary and Secondary School Emergency Relief Fund (ESSER) represents Federal funds intended to address the impact that COVID-19 has had, and will continue to have, on public elementary and secondary schools. The District will utilize these funds in a variety of ways, including the purchase of additional personal protective equipment and supplies to provide safety measures for both students and personnel, support the development and delivery of online eLearning curriculum, summer school intervention services, math and reading intervention services, support for students with disabilities, as well as additional mental health services for our students.

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
K-8 Online Academy	-	-	-	-	24.5
K-12 EL Teachers	-	-	-	-	7.0
K-5 Reading/Math Intervention Teachers	-	-	-	-	14.0
Speech Therapists	-	-	-	-	2.0
Guidance Counselors	-	-	-	-	7.0
Psychologists	-	-	-	-	2.0
OG Teacher Leader	-	-	-	-	1.0
	-	-	-	-	57.5

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
21st Century Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ -	-	-	232,195	200,000	-	-	-
<b>Total Revenue</b>	-	-	-	<b>232,195</b>	<b>200,000</b>	-	-	-
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	-	-	-	85,000	67,000	-	-	-
Fringe benefits	-	-	-	14,595	10,456	-	-	-
Purchased services	-	-	-	20,000	14,000	-	-	-
Supplies & materials	-	-	-	45,000	25,856	-	-	-
<b>Total instruction</b>	-	-	-	<b>164,595</b>	<b>117,312</b>	-	-	-
<b>Support Services:</b>								
Personal services	-	-	-	5,000	10,000	-	-	-
Fringe benefits	-	-	-	780	1,560	-	-	-
Purchased services	-	-	-	42,700	52,000	-	-	-
<b>Total support services</b>	-	-	-	<b>48,480</b>	<b>63,560</b>	-	-	-
<b>Operation of non-instructional services:</b>								
Personal services	-	-	-	8,000	8,000	-	-	-
Fringe benefits	-	-	-	2,420	2,428	-	-	-
Purchased services	-	-	-	8,700	8,700	-	-	-
<b>Total operation of non-instructional services</b>	-	-	-	<b>19,120</b>	<b>19,128</b>	-	-	-
<b>Total Expenditures</b>	-	-	-	<b>232,195</b>	<b>200,000</b>	-	-	-
<b>Revenues over(under)</b>								
Expenditures	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	-	-	-	-	-	-	-	-
<b>Fund Balance July 1</b>	-	-	-	-	-	-	-	-
<b>Fund Balance June 30</b>	\$ -	-	-	-	-	-	-	-

In FY21, the 21st Century Fund was moved from the Miscellaneous Federal Grants Fund to it's own standalone fund.

FY22 will be the eighth year of a 21st Century Grant awarded to Horizon Elementary. These funds provide academic enrichment opportunities for children who come from economically disadvantaged families outside of regular school hours to help them meet academic standards in reading and mathematics.

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
CARES Act Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ -	-	-	904,380	-	-	-	-
<b>Total Revenue</b>	-	-	-	<b>904,380</b>	-	-	-	-
<b>Expenditures:</b>								
<b>Instruction:</b>								
Purchased services	-	-	-	116,598	-	-	-	-
<b>Total instruction</b>	-	-	-	<b>116,598</b>	-	-	-	-
<b>Support Services:</b>								
Purchased services	-	-	-	92,377	-	-	-	-
Supplies & materials	-	-	-	695,405	-	-	-	-
<b>Total support services</b>	-	-	-	<b>787,782</b>	-	-	-	-
<b>Total Expenditures</b>	-	-	-	<b>904,380</b>	-	-	-	-
<b>Revenues over(under)</b>								
Expenditures	-	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	-	-	-	-	-	-	-	-
<b>Fund Balance July 1</b>	-	-	-	-	-	-	-	-
<b>Fund Balance June 30</b>	\$ -	-	-	-	-	-	-	-

The CARES Act Fund was funded by the Coronavirus Aid, Relief, and Economic Security Act signed into law on March 27, 2020. Part of these funds were designated for school districts to address the impact that COVID-19 had on public elementary and secondary school's ability to educate students. The District utilized these funds to purchase sanitizing equipment, personal protective equipment for teachers and students as well as the installation of 52 wireless access points throughout the District to provide students with internet access.

These funds were expended in FY21 and there is no additional funding associated with this first grant to help with Covid expenditures.

**Hilliard City School District**  
**Franklin County, Ohio**  
**Statement of Revenues and Expenditures**  
**FY18 Actual Through FY25 Projection**  
**Title VI-B IDEA Special Education Fund**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ 2,610,854	3,118,183	3,709,913	4,142,750	3,940,000	3,100,000	3,162,000	3,225,240
<b>Total Revenue</b>	<b>2,610,854</b>	<b>3,118,183</b>	<b>3,709,913</b>	<b>4,142,750</b>	<b>3,940,000</b>	<b>3,100,000</b>	<b>3,162,000</b>	<b>3,225,240</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	2,016,013	2,122,051	2,324,339	2,658,444	2,685,146	2,738,849	2,793,626	2,849,498
Fringe benefits	690,142	767,327	834,343	987,122	997,920	1,017,878	1,038,236	1,059,001
Purchased services	-	2,300	245,235	238,805	125,000	-	-	-
Supplies & materials	-	2,491	14,287	12,000	-	-	-	-
<b>Total instruction</b>	<b>2,706,155</b>	<b>2,894,170</b>	<b>3,418,203</b>	<b>3,896,371</b>	<b>3,808,066</b>	<b>3,756,727</b>	<b>3,831,862</b>	<b>3,908,499</b>
<b>Support Services:</b>								
Personal services	-	-	30,307	7,666	-	-	-	-
Fringe benefits	-	-	7,110	1,871	-	-	-	-
Purchased services	84,500	44,985	76,531	115,667	50,000	50,000	50,000	50,000
Supplies & materials	30,000	-	12,994	-	-	44,000	44,000	44,000
<b>Total support services</b>	<b>114,500</b>	<b>44,985</b>	<b>126,942</b>	<b>125,204</b>	<b>50,000</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>
<b>Operation of non-instructional services:</b>								
Purchased services	42,848	37,960	69,147	86,229	90,000	91,800	93,636	95,509
<b>Total operation of non-instructional services</b>	<b>42,848</b>	<b>37,960</b>	<b>69,147</b>	<b>86,229</b>	<b>90,000</b>	<b>91,800</b>	<b>93,636</b>	<b>95,509</b>
<b>Total Expenditures</b>	<b>2,863,503</b>	<b>2,977,116</b>	<b>3,614,292</b>	<b>4,107,804</b>	<b>3,948,066</b>	<b>3,942,527</b>	<b>4,019,498</b>	<b>4,098,008</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>(252,650)</b>	<b>141,068</b>	<b>95,621</b>	<b>34,946</b>	<b>(8,066)</b>	<b>(842,527)</b>	<b>(857,498)</b>	<b>(872,768)</b>
<b>Net change in fund balance</b>	<b>(252,650)</b>	<b>141,068</b>	<b>95,621</b>	<b>34,946</b>	<b>(8,066)</b>	<b>(842,527)</b>	<b>(857,498)</b>	<b>(872,768)</b>
<b>Fund Balance July 1</b>	<b>(6,077)</b>	<b>(258,727)</b>	<b>(117,659)</b>	<b>(22,038)</b>	<b>12,907</b>	<b>4,841</b>	<b>(837,686)</b>	<b>(1,695,184)</b>
<b>Fund Balance June 30</b>	<b>\$ (258,727)</b>	<b>(117,659)</b>	<b>(22,038)</b>	<b>12,907</b>	<b>4,841</b>	<b>(837,686)</b>	<b>(1,695,184)</b>	<b>(2,567,952)</b>

Funds help to provide the special education and related services needed for eligible children with one or more of thirteen specified disabilities.

**Proposed expenditure highlights for 2022.**

Title VI-B to fund 31 K-12 Intervention Specialists Teachers, 6 Handicap Aides assistive technology, and other special education support services.

<b>Employee FTE Count</b>					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
K-12 Intervention Specialist Teachers	27.0	27.0	28.0	36.0	31.0
Handicap Aides	-	-	3.0	5.5	6.0

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Title I School Improvement Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ -	-	18,724	80,000	-	-	-	-
<b>Total Revenue</b>	-	-	18,724	80,000	-	-	-	-
<b>Expenditures:</b>								
Support Services:								
Personal services	-	-	9,945	33,400	-	-	-	-
Fringe benefits	-	-	1,547	5,279	-	-	-	-
Purchased services	-	-	4,590	26,220	-	-	-	-
Supplies & materials	-	-	2,643	13,770	-	-	-	-
<b>Total support services</b>	-	-	18,724	78,669	-	-	-	-
<b>Total Expenditures</b>	-	-	18,724	78,669	-	-	-	-
<b>Revenues over(under) Expenditures</b>	-	-	-	1,331	-	-	-	-
<b>Net change in fund balance</b>	-	-	-	1,331	-	-	-	-
<b>Fund Balance July 1</b>	-	-	-	-	1,331	1,331	1,331	1,331
<b>Fund Balance June 30</b>	\$ -	-	-	1,331	1,331	1,331	1,331	1,331

The purpose of Title I School Improvement is to support high-quality, sustainable school improvement activities to increase student achievement and address the needs of identified schools.

Information provided for historical purposes only.



Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Title III Limited English Proficiency Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ 212,318	205,018	215,919	274,100	280,000	282,800	285,628	288,484
<b>Total Revenue</b>	<b>212,318</b>	<b>205,018</b>	<b>215,919</b>	<b>274,100</b>	<b>280,000</b>	<b>282,800</b>	<b>285,628</b>	<b>288,484</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	182,862	146,532	139,006	153,163	152,119	155,161	158,265	161,430
Fringe benefits	47,920	41,368	51,356	79,038	94,730	96,625	98,557	100,528
<b>Total instruction</b>	<b>230,782</b>	<b>187,900</b>	<b>190,362</b>	<b>232,201</b>	<b>246,849</b>	<b>251,786</b>	<b>256,822</b>	<b>261,958</b>
<b>Support Services:</b>								
Purchased services	-	-	-	1,000	1,000	-	-	-
<b>Total support services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation of non-instructional services:</b>								
Purchased services	-	8,009	22,487	36,254	32,000	32,000	32,000	32,000
<b>Total operation of non-instructional services</b>	<b>-</b>	<b>8,009</b>	<b>22,487</b>	<b>36,254</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>Total Expenditures</b>	<b>230,782</b>	<b>195,908</b>	<b>212,849</b>	<b>269,455</b>	<b>279,849</b>	<b>283,786</b>	<b>288,822</b>	<b>293,958</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>(18,464)</b>	<b>9,110</b>	<b>3,069</b>	<b>4,645</b>	<b>151</b>	<b>(986)</b>	<b>(3,194)</b>	<b>(5,474)</b>
<b>Net change in fund balance</b>	<b>(18,464)</b>	<b>9,110</b>	<b>3,069</b>	<b>4,645</b>	<b>151</b>	<b>(986)</b>	<b>(3,194)</b>	<b>(5,474)</b>
<b>Fund Balance July 1</b>	<b>1,717</b>	<b>(16,747)</b>	<b>(7,638)</b>	<b>(4,568)</b>	<b>77</b>	<b>228</b>	<b>(758)</b>	<b>(3,952)</b>
<b>Fund Balance June 30</b>	<b>\$ (16,747)</b>	<b>(7,638)</b>	<b>(4,568)</b>	<b>77</b>	<b>228</b>	<b>(758)</b>	<b>(3,952)</b>	<b>(9,425)</b>

Funds are used to supplement language instruction educational programs designed to help limited English proficient (LEP)/English Language Learner (ELL) students achieve content and language standards.

**Proposed expenditure highlights for 2022.**

Employ 4 certified ELL Tutors.

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
English Language Learner Tutors	-	4.0	4.5	4.0	4.0
English Language Learner Teachers	3.0	-	-	-	-

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Title I Disadvantaged Children Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ 1,457,224	1,475,945	1,650,732	2,220,000	2,100,000	2,100,000	2,121,000	2,142,210
<b>Total Revenue</b>	<b>1,457,224</b>	<b>1,475,945</b>	<b>1,650,732</b>	<b>2,220,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,121,000</b>	<b>2,142,210</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	1,030,756	986,594	1,022,604	1,244,613	1,219,760	1,244,155	1,269,038	1,294,419
Fringe benefits	318,362	342,235	316,437	391,840	420,211	428,615	437,188	445,931
Purchased services	32,000	13,509	1,950	60,000	60,000	60,000	60,000	60,000
Supplies & materials	8,404	2,678	15,458	36,979	25,000	25,000	25,000	25,000
<b>Total instruction</b>	<b>1,389,523</b>	<b>1,345,017</b>	<b>1,356,449</b>	<b>1,733,433</b>	<b>1,724,971</b>	<b>1,757,770</b>	<b>1,791,226</b>	<b>1,825,350</b>
<b>Support Services:</b>								
Personal services	28,500	12,250	4,275	41,512	46,993	47,933	48,892	49,869
Fringe benefits	4,002	1,965	717	6,899	7,736	7,890	8,048	8,209
Purchased services	18,992	1,055	100,914	125,000	88,000	90,000	90,000	90,000
<b>Total support services</b>	<b>51,494</b>	<b>15,270</b>	<b>105,906</b>	<b>173,411</b>	<b>142,729</b>	<b>145,823</b>	<b>146,940</b>	<b>148,078</b>
<b>Operation of non-instructional services:</b>								
Personal services	70,150	10,625	20,601	13,600	13,600	13,872	14,149	14,432
Fringe benefits	5,694	1,673	3,262	2,145	2,145	2,188	2,232	2,276
Purchased services	56,076	19,162	101,532	212,695	197,700	150,000	150,000	150,000
Supplies & materials	42,394	10,238	20,970	39,549	15,000	20,000	20,000	20,000
<b>Total operation of non-instructional services</b>	<b>174,314</b>	<b>41,698</b>	<b>146,366</b>	<b>267,989</b>	<b>228,445</b>	<b>186,060</b>	<b>186,381</b>	<b>186,709</b>
<b>Total Expenditures</b>	<b>1,615,331</b>	<b>1,401,984</b>	<b>1,608,721</b>	<b>2,174,833</b>	<b>2,096,145</b>	<b>2,089,653</b>	<b>2,124,546</b>	<b>2,160,137</b>
<b>Revenues over(under) Expenditures</b>	<b>(158,107)</b>	<b>73,961</b>	<b>42,010</b>	<b>45,167</b>	<b>3,856</b>	<b>10,347</b>	<b>(3,546)</b>	<b>(17,927)</b>
<b>Net change in fund balance</b>	<b>(158,107)</b>	<b>73,961</b>	<b>42,010</b>	<b>45,167</b>	<b>3,856</b>	<b>10,347</b>	<b>(3,546)</b>	<b>(17,927)</b>
<b>Fund Balance July 1</b>	<b>(2,087)</b>	<b>(160,193)</b>	<b>(86,232)</b>	<b>(44,222)</b>	<b>945</b>	<b>4,800</b>	<b>15,147</b>	<b>11,600</b>
<b>Fund Balance June 30</b>	<b>\$ (160,193)</b>	<b>(86,232)</b>	<b>(44,222)</b>	<b>945</b>	<b>4,800</b>	<b>15,147</b>	<b>11,600</b>	<b>(6,327)</b>

The purpose of Title I is to enable schools to provide opportunities for disadvantaged children served, 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 2022.**

Fund 14.5 FTE teachers providing reading intervention services at the district's five Title I eligible elementary schools.

Fund parent engagement activities at the five Title I buildings throughout the school year.

Fund student reading and math enrichment programming outside of the regular school day.

Fund Bilingual Liaisons at five Title I buildings to facilitate increased communication for eligible EL students and their families.

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
K - 5 Reading Intervention Teachers	15.0	14.0	14.0	15.5	14.5

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Early Childhood Special Education - IDEA Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ 53,374	78,438	105,314	170,000	90,000	75,000	75,000	75,000
<b>Total Revenue</b>	<b>53,374</b>	<b>78,438</b>	<b>105,314</b>	<b>170,000</b>	<b>90,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	44,798	51,928	55,167	105,295	69,086	69,086	69,086	69,086
Fringe benefits	14,066	16,618	16,599	24,398	19,708	19,708	19,708	19,708
Purchased services	-	-	1,616	5,000	-	-	-	-
Supplies & materials	-	7,814	18,332	23,519	10,000	-	-	-
<b>Total instruction</b>	<b>58,864</b>	<b>76,360</b>	<b>91,713</b>	<b>158,211</b>	<b>98,794</b>	<b>88,794</b>	<b>88,794</b>	<b>88,794</b>
<b>Support Services:</b>								
Personal services	-	-	7,825	1,978	-	-	-	-
Fringe benefits	-	-	1,225	307	-	-	-	-
Purchased services	-	-	1,141	-	-	-	-	-
Supplies & materials	-	-	-	-	-	-	-	-
<b>Total support services</b>	<b>-</b>	<b>-</b>	<b>10,191</b>	<b>2,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>58,864</b>	<b>76,360</b>	<b>101,904</b>	<b>160,495</b>	<b>98,794</b>	<b>88,794</b>	<b>88,794</b>	<b>88,794</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>(5,490)</b>	<b>2,078</b>	<b>3,410</b>	<b>9,505</b>	<b>(8,794)</b>	<b>(13,794)</b>	<b>(13,794)</b>	<b>(13,794)</b>
<b>Net change in fund balance</b>	<b>(5,490)</b>	<b>2,078</b>	<b>3,410</b>	<b>9,505</b>	<b>(8,794)</b>	<b>(13,794)</b>	<b>(13,794)</b>	<b>(13,794)</b>
<b>Fund Balance July 1</b>	<b>2</b>	<b>(5,488)</b>	<b>(3,410)</b>	<b>-</b>	<b>9,505</b>	<b>711</b>	<b>(13,083)</b>	<b>(26,877)</b>
<b>Fund Balance June 30</b>	<b>\$ (5,488)</b>	<b>(3,410)</b>	<b>-</b>	<b>9,505</b>	<b>711</b>	<b>(13,083)</b>	<b>(26,877)</b>	<b>(40,671)</b>

This federal grant is used to help provide the special education and related services needed to children, ages three years to five years, with disabilities.

**Proposed expenditure highlights for 2022.**

Pre-K VI-B funds will be used for one intervention specialist at the District's preschool.

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
Intervention Specialist Teacher	1.0	1.0	1.0	2.0	1.0

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Improving Teacher Quality Title II-A Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ 316,170	316,839	350,686	461,000	452,000	452,000	452,000	452,000
<b>Total Revenue</b>	<b>316,170</b>	<b>316,839</b>	<b>350,686</b>	<b>461,000</b>	<b>452,000</b>	<b>452,000</b>	<b>452,000</b>	<b>452,000</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	247,398	43,089	-	-	-	-	-	-
Fringe benefits	62,813	13,304	-	-	-	-	-	-
<b>Total instruction</b>	<b>310,210</b>	<b>56,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Services:</b>								
Personal services	-	164,048	200,415	205,217	209,013	213,193	217,457	221,806
Fringe benefits	-	60,188	70,906	80,229	75,731	78,760	81,911	85,187
Purchased services	-	44,447	34,598	132,100	125,000	125,000	125,000	125,000
Supplies & materials	-	-	-	15,000	15,000	-	-	-
<b>Total support services</b>	<b>-</b>	<b>268,684</b>	<b>305,919</b>	<b>432,546</b>	<b>424,744</b>	<b>416,954</b>	<b>424,368</b>	<b>431,993</b>
<b>Operation of non-instructional services:</b>								
Purchased services	15,510	9,726	17,285	27,548	27,500	27,500	27,500	27,500
<b>Total operation of non-instructional services</b>	<b>15,510</b>	<b>9,726</b>	<b>17,285</b>	<b>27,548</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>
<b>Total Expenditures</b>	<b>325,720</b>	<b>334,802</b>	<b>323,203</b>	<b>460,094</b>	<b>452,244</b>	<b>444,454</b>	<b>451,868</b>	<b>459,493</b>
<b>Revenues over(under) Expenditures</b>	<b>(9,550)</b>	<b>(17,963)</b>	<b>27,483</b>	<b>906</b>	<b>(244)</b>	<b>7,547</b>	<b>132</b>	<b>(7,493)</b>
<b>Net change in fund balance</b>	<b>(9,550)</b>	<b>(17,963)</b>	<b>27,483</b>	<b>906</b>	<b>(244)</b>	<b>7,547</b>	<b>132</b>	<b>(7,493)</b>
<b>Fund Balance July 1</b>	<b>(131)</b>	<b>(9,681)</b>	<b>(27,644)</b>	<b>(161)</b>	<b>745</b>	<b>501</b>	<b>8,048</b>	<b>8,180</b>
<b>Fund Balance June 30</b>	<b>\$ (9,681)</b>	<b>(27,644)</b>	<b>(161)</b>	<b>745</b>	<b>501</b>	<b>8,048</b>	<b>8,180</b>	<b>687</b>

These funds are to improve teaching and student learning in the core subject areas by providing a variety of professional development opportunities for staff and also support from instructional coaching.

**Proposed expenditure highlights for 2022.**

Fund 2 certified Instructional Coach to model effective teaching strategies in the classroom, including mentoring classroom teachers and providing support in researched best practice.

Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
District-Wide Instructional Coach	-	2.0	2.0	2.0	2.0
K - 5 Intervention Teachers	4.0	-	-	-	-

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Miscellaneous Federal Grant Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
Intergovernmental - Federal	\$ 387,199	450,039	417,843	213,000	150,000	-	-	-
<b>Total Revenue</b>	<b>387,199</b>	<b>450,039</b>	<b>417,843</b>	<b>213,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	135,424	120,079	81,753	11,853	-	-	-	-
Fringe benefits	21,108	18,489	12,721	1,843	-	-	-	-
Purchased services	20,428	31,630	87,912	94,436	60,000	-	-	-
Supplies & materials	55,809	64,741	57,006	13,482	15,500	-	-	-
<b>Total instruction</b>	<b>232,768</b>	<b>234,938</b>	<b>239,393</b>	<b>121,614</b>	<b>75,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Services:</b>								
Personal services	20,256	10,000	10,000	-	-	-	-	-
Fringe benefits	3,167	1,542	1,557	-	-	-	-	-
Purchased services	103,582	178,570	111,209	30,590	23,160	-	-	-
Supplies & materials	960	6,860	8,739	41,079	18,000	18,000	18,000	18,000
<b>Total support services</b>	<b>127,965</b>	<b>196,972</b>	<b>131,504</b>	<b>71,669</b>	<b>41,160</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>Operation of non-instructional services:</b>								
Personal services	16,000	16,000	16,000	-	-	-	-	-
Fringe benefits	4,204	5,018	5,357	-	-	-	-	-
Purchased services	11,827	3,142	250	9,273	4,945	-	-	-
Supplies & materials	-	3,062	5,643	7,096	6,000	6,000	6,000	6,000
<b>Total operation of non-instructional services</b>	<b>32,031</b>	<b>27,222</b>	<b>27,249</b>	<b>16,369</b>	<b>10,945</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Expenditures</b>	<b>392,765</b>	<b>459,132</b>	<b>398,146</b>	<b>209,652</b>	<b>127,605</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>Revenues over(under)</b>								
Expenditures	(5,566)	(9,093)	19,697	3,348	22,395	(24,000)	(24,000)	(24,000)
<b>Net change in fund balance</b>	<b>(5,566)</b>	<b>(9,093)</b>	<b>19,697</b>	<b>3,348</b>	<b>22,395</b>	<b>(24,000)</b>	<b>(24,000)</b>	<b>(24,000)</b>
<b>Fund Balance July 1</b>	<b>(7,884)</b>	<b>(13,449)</b>	<b>(22,543)</b>	<b>(2,845)</b>	<b>503</b>	<b>22,898</b>	<b>(1,102)</b>	<b>(25,102)</b>
<b>Fund Balance June 30</b>	<b>\$ (13,449)</b>	<b>(22,543)</b>	<b>(2,845)</b>	<b>503</b>	<b>22,898</b>	<b>(1,102)</b>	<b>(25,102)</b>	<b>(49,102)</b>

In FY21, the 21st Century Grant was moved from the Miscellaneous Federal Grants Fund to it's own standalone fund.

In FY22, Title IV-A Student Support and Academic Achievement funding will be the only federal funds expended in the Miscellaneous Federal Fund.

FY18 was the first year that the District received Title IV-A Student Support and Academic Achievement funding. The District utilizes these funds to support activities related to effective use of technology, provide well-rounded educational opportunities and student wellness initiatives.

# Debt Service Fund



## **Hilliard City Schools**

### **Bond Retirement Fund Revenue, Expenditure, and Fund Balance Highlights**

#### **Revenues**

FY22 revenues are estimated to decrease 11.5% with the decrease in the bond levy millage of 1.85 mills.

**Local – Property Taxes** are currently collected at 4.95 mills for debt service. This decrease from the 6.8 mills is more evident in FY22 due to the entire fiscal year being collected at the lower millage rate. This will result in less revenue which means the fund balance will not increase as dramatically as projected.

**State and Federal Grants in aid** has two components. The majority is related to Homestead and Rollback of the 4.95 mills of property tax. Approximately \$50,000 is reimbursement for the tangible personal property tax loss that the State implemented in 2005 (the State Legislature eliminated this local tax in 2005).

#### **Expenditures**

The only expenditures for FY22 are debt service and the payments to the County Auditor for fees related to the collection of the property tax. Expenditures are budgeted to decrease .4% as the last payment on the 2005 series bond issue happened in FY21.

#### **Fund balance**

This budget document is a cash based report that does not follow generally accepted accounting principles (GAAP) in comparison to the District's comprehensive annual financial report that is prepared in accordance with GAAP. Fund balance in this document simply means the cash balance.

Fund balances of governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned based on the level of constraint placed on the resources of the funds. Nonspendable fund balance consists of balances that are not in spendable form, such as, inventory or prepaid items or balances that are legally required to be maintained intact, such as, the principal of a permanent fund. Restricted fund balances have constraints placed on the use of resources by law through constitutional provisions or enabling legislation, or externally by creditors, grantors, contributors or laws/regulations of other governments. Committed fund balances have constraints imposed by the Board of Education upon passage of a Board resolution committing resources in a fund for specific purposes. Assigned fund balances are neither restricted nor committed but are constrained by the District's intent to use the balances for specific purposes. The Treasurer is authorized to assign amounts for a specific purpose in accordance with Ohio budgetary law and the District's purchasing policies. Unassigned fund balance is the residual balance of the general fund that does not meet the criteria of nonspendable, restricted, committed or assigned. In other governmental funds, unassigned fund balance is the residual negative fund balance where expenditures exceeded the resources restricted, committed and/or assigned. In the FY 20 comprehensive annual financial report the aggregated bond retirement fund balance of \$14,461,355 was restricted.

*We constantly manage our bond millage to keep this rate as affordable as we can for our taxpayers. FY19 through FY20 were the highest years for debt service repayment. We have planned for several years to reduce fund balance for these years in order to maintain our bond levy millage at or below 6.8 mills and now our millage has declined to 4.95 mills in 2021.*

*This is completely separate from the District's General Operating fund and has no impact on any other part of the District budget.*

**Hilliard City School District**  
**Franklin County, Ohio**  
**Statement of Revenues and Expenditures**  
**FY18 Actual Through FY25 Projection**  
**Bond Retirement Fund**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Property taxes	\$ 17,341,624	17,211,795	17,813,304	17,978,332	15,617,245	15,773,417	15,852,284	15,931,546
Interest Income	27,941	44,745	93,937	-	-	32,000	32,000	30,000
<b>Intergovernmental - State</b>	1,785,025	1,749,881	1,731,016	1,528,479	1,321,691	1,321,691	1,321,691	1,321,691
<b>Total Revenue</b>	<b>19,154,590</b>	<b>19,006,420</b>	<b>19,638,257</b>	<b>19,506,810</b>	<b>16,938,936</b>	<b>17,127,108</b>	<b>17,205,975</b>	<b>17,283,237</b>
<b>Expenditures:</b>								
<b>Support Services:</b>								
Other	252,474	246,643	247,207	255,000	255,000	255,000	255,000	255,000
<b>Total support services</b>	<b>252,474</b>	<b>246,643</b>	<b>247,207</b>	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>
<b>Debt service:</b>								
Principal retirement	13,180,000	15,040,000	14,555,000	11,245,000	11,350,000	11,755,000	12,185,000	12,585,000
Interest and fiscal charges	5,701,070	5,058,880	5,171,370	4,585,000	4,410,000	4,320,250	3,812,320	3,342,250
<b>Total debt service</b>	<b>18,881,070</b>	<b>20,098,880</b>	<b>19,726,370</b>	<b>15,830,000</b>	<b>15,760,000</b>	<b>16,075,250</b>	<b>15,997,320</b>	<b>15,927,250</b>
<b>Total Expenditures</b>	<b>19,133,544</b>	<b>20,345,523</b>	<b>19,973,577</b>	<b>16,085,000</b>	<b>16,015,000</b>	<b>16,330,250</b>	<b>16,252,320</b>	<b>16,182,250</b>
<b>Revenues over(under)</b>	<b>21,046</b>	<b>(1,339,103)</b>	<b>(335,319)</b>	<b>3,421,810</b>	<b>923,936</b>	<b>796,858</b>	<b>953,655</b>	<b>1,100,987</b>
<b>Expenditures</b>								
<b>Other financing sources (uses):</b>								
Transfers in	312,877	297,543	235,996	-	320,000	320,000	320,000	320,000
Refund of prior year expenditure	-	75,879	50,805	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>312,877</b>	<b>373,422</b>	<b>286,801</b>	<b>-</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>
<b>Net change in fund balance</b>	<b>333,923</b>	<b>(965,681)</b>	<b>(48,519)</b>	<b>3,421,810</b>	<b>1,243,936</b>	<b>1,116,858</b>	<b>1,273,655</b>	<b>1,420,987</b>
<b>Fund Balance July 1</b>	<b>13,903,152</b>	<b>14,237,076</b>	<b>13,271,395</b>	<b>13,222,876</b>	<b>16,644,686</b>	<b>17,888,622</b>	<b>19,005,480</b>	<b>20,279,136</b>
<b>Fund Balance June 30</b>	<b>\$ 14,237,076</b>	<b>13,271,395</b>	<b>13,222,876</b>	<b>16,644,686</b>	<b>17,888,622</b>	<b>19,005,480</b>	<b>20,279,136</b>	<b>21,700,122</b>

The Bond Retirement Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest and certain other long-term obligations from governmental resources when the government is obligated in some manner for the payment.

**The following bond issues are currently outstanding for the Hilliard City Schools:**

	Outstanding as of June 30, 2021	Outstanding as of June 30, 2022
School Improvement Bonds Series 2017	\$ 39,545,000	38,575,000
School Improvement Bonds Series 2016	9,055,000	8,855,000
School Improvement Refunding Bonds Series 2015	8,730,000	6,690,000
School Improvement Refunding Bonds Series 2014	5,605,000	5,605,000
School Improvement Refunding Bonds Series 2013A	31,469,983	29,600,000
School Improvement Refunding Bonds Series 2013B	18,599,929	17,620,000
Energy Conservation Bonds Series 2011**	5,000,000	5,000,000
School Improvement Refunding Bonds Series 2011	2,315,000	2,060,000
School Improvement Bonds Series 2009A	1,795,000	1,220,000
<b>Total debt</b>	<b>\$ 122,114,912</b>	<b>115,225,000</b>

\*\*Debt service for the Energy Conservation Bonds are budgeted in the General Fund as part of the requirements of the legislation enabling this type of debt issue.



**Hilliard City School District  
Franklin County, Ohio  
Bond Retirement Fund  
Amortization Table, Legal Debt Margin Calculations,  
and Bond Ratings**

A summary of the Bond Retirement Fund's future debt service requirements to amortize the outstanding bond issues follows:\*\*\*

<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	6,889,912	8,862,501	15,752,413
2023	11,755,000	4,042,750	15,797,750
2024	12,185,000	3,534,819	15,719,819
2025	12,585,000	3,064,750	15,649,750
2026-2030	41,905,000	9,706,424	51,611,424
2031-2035	8,445,000	6,417,163	14,862,163
2036-2040	10,270,000	4,551,938	14,821,938
2041-2045	12,410,000	2,382,531	14,792,531
2046-2047	5,670,000	229,000	5,899,000
<b>Total</b>	<b>\$ 122,114,912</b>	<b>42,791,874</b>	<b>164,906,787</b>

\*\*\*This table includes the retirement of principal for the 2011 energy conservation bonds.  
Interest on this debt is paid from the General Fund.

**Hilliard City School District  
Legal Debt Margin  
June 30, 2022**

Assessed Valuation	\$3,436,125,500	
Voted Debt Limit - 9% of Assessed Valuation		309,251,295
Balance in Debt Service Fund		<u>17,888,622</u>
Total Debt Outstanding	115,225,000	
Less : Exempted Debt	<u>-</u>	
Net subject to 9% limit		<u>115,225,000</u>
Total Legal Voted Debt Margin		<u><u>\$211,914,917</u></u>

**District Bond Rating**

The district received the following underlying ratings for the General Obligation School Improvement Bonds Series 2017:

Standard and Poor's	AA+
Moody's Investors Service, Inc.	Aa1

On December 8, 2016 Standard & Poor's announced that it had upgraded its long-term and underlying rating on the outstanding General Obligation Bonds from "AA" to "AA+".

On December 29, 2016 Moody's affirmed the Aa1 rating on the outstanding General Obligation Bonds of the school district.

# Capital Project Funds



## Hilliard City Schools Capital Project Funds Revenue, Expenditure, and Fund Balance Highlights

### **Revenues**

Revenues will decrease approximately 19.4%. This is solely caused by a one-time land sale with the revenue credited to the Building Improvement fund. The Permanent Improvement fund receives revenue from the 2-mill property tax levy approved by voters in 2006. Total revenues should be approximately \$5.2 million in the Permanent Improvement fund for FY22 with transfers into the Building Improvement fund of \$1.2 million.

### **Expenditures**

Expenditures are estimated to be approximately \$6.2 million, a decrease of 5.3%.

**Facility acquisition & construction** The Permanent Improvement fund budget includes expenditures of \$500,000 for parking lot replacement, and \$1 million for major HVAC and roofing work at three elementary schools. The Building Improvement fund budget will include a preschool expansion at Alton Darby preschool at a cost of \$4 million.

### **Fund balance**

This budget document is a cash based report that does not follow generally accepted accounting principles (GAAP) in comparison to the District's comprehensive annual financial report that is prepared in accordance with GAAP. Fund balance in this document simply means the cash balance.

Fund balances of governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned based on the level of constraint placed on the resources of the funds. Nonspendable fund balance consists of balances that are not in spendable form, such as, inventory or prepaid items or balances that are legally required to be maintained intact, such as, the principal of a permanent fund. Restricted fund balances have constraints placed on the use of resources by law through constitutional provisions or enabling legislation, or externally by creditors, grantors, contributors or laws/regulations of other governments. Committed fund balances have

## Hilliard City Schools Capital Project Funds Revenue, Expenditure, and Fund Balance Highlights

### **Fund balance (continued)**

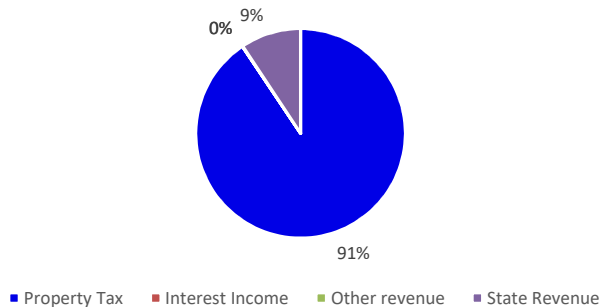
constraints imposed by the Board of Education upon passage of a Board resolution committing resources in a fund for specific purposes. Assigned fund balances are neither restricted nor committed but are constrained by the District's intent to use the balances for specific purposes. The Treasurer is authorized to assign amounts for a specific purpose in accordance with Ohio budgetary law and the District's purchasing policies. Unassigned fund balance is the residual balance of the general fund that does not meet the criteria of nonspendable, restricted, committed or assigned. In other governmental funds, unassigned fund balance is the residual negative fund balance where expenditures exceeded the resources restricted, committed and/or assigned. In the FY 20 comprehensive annual financial report, the aggregated Capital Projects fund balance of \$3,906,392 was restricted.

*The fund balance is budgeted to increase slightly in FY22. Funds were accumulated in the Building Improvement Fund which will be spent in FY22 with a preschool expansion. The Permanent Improvement Fund budget is less than prior years as bus purchases and technology purchases are budgeted in the General Fund. The Building Improvement fund balance should be completely spent in FY22. Once the Building Improvement fund balance is \$0, there will be no other expenditures from the building fund unless another bond issue is passed for capital projects. We project deficit spending in the permanent improvement fund beginning in FY24 and FY25 as we continue to have significant renovation projects. We will need to prioritize these projects and push some of them into future years in order to live within the constraints of our revenue and fund balance.*

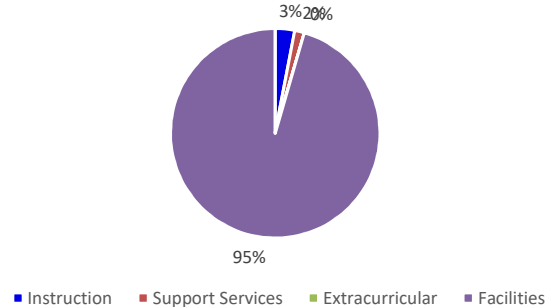
**Hilliard City School District**  
**Franklin County, Ohio**  
**Combined Statement of Revenues and Expenditures - Capital Project Funds**  
**FY18 Actual Through FY25 Projection**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Property taxes	\$ 4,510,218	4,482,469	4,621,204	4,659,921	4,724,587	4,748,209	4,771,950	4,795,810
Interest Income	488,240	196,726	33,522	264	-	-	-	-
Other revenue	70,785	176,439	345,266	-	-	-	-	-
<b>Intergovernmental - State</b>	487,423	482,138	490,701	490,254	487,325	487,325	487,325	487,325
<b>Total Revenue</b>	<b>5,556,667</b>	<b>5,337,772</b>	<b>5,490,693</b>	<b>5,150,439</b>	<b>5,211,911</b>	<b>5,235,534</b>	<b>5,259,275</b>	<b>5,283,135</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Supplies & materials	2,750,282	5,491,220	2,540,795	522,023	-	-	-	-
Capital outlay	134,330	170,941	177,677	13,200	185,000	385,000	185,000	185,000
<b>Total instruction</b>	<b>2,884,612</b>	<b>5,662,161</b>	<b>2,718,472</b>	<b>535,223</b>	<b>185,000</b>	<b>385,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Support Services:</b>								
Supplies & materials	1,423,863	217,574	213,221	106,215	25,000	100,000	100,000	100,000
Capital outlay	1,139,232	1,426,671	1,479,793	40,484	-	-	-	1,500,000
Other	67,603	77,264	65,496	1,709,000	68,000	70,000	71,000	72,000
<b>Total support services</b>	<b>2,630,698</b>	<b>1,721,509</b>	<b>1,758,510</b>	<b>1,855,698</b>	<b>93,000</b>	<b>170,000</b>	<b>171,000</b>	<b>1,672,000</b>
<b>Extracurricular Activities:</b>								
Capital outlay	60,987	-	-	40,995	-	-	-	-
<b>Total extracurricular activities</b>	<b>60,987</b>	<b>-</b>	<b>-</b>	<b>40,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities acquisition &amp; construction:</b>								
Purchased services	2,574,020	2,043,746	804,322	265,895	735,000	750,000	750,000	450,000
Supplies & materials	13,950	-	-	-	-	300,000	-	1,000,000
Capital outlay	22,842,633	7,675,606	3,943,685	3,793,239	5,165,000	4,250,000	5,000,000	3,750,000
Other	-	-	-	35,681	-	-	-	-
<b>Total facilities acquisition &amp; construction</b>	<b>25,430,602</b>	<b>9,719,351</b>	<b>4,748,008</b>	<b>4,094,815</b>	<b>5,900,000</b>	<b>5,300,000</b>	<b>5,750,000</b>	<b>5,200,000</b>
<b>Debt service:</b>								
Principal retirement	900,000	930,000	-	-	-	-	-	-
Interest and fiscal charges	51,750	17,438	-	-	-	-	-	-
<b>Total debt service</b>	<b>951,750</b>	<b>947,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>31,958,650</b>	<b>18,050,459</b>	<b>9,224,989</b>	<b>6,526,731</b>	<b>6,178,000</b>	<b>5,855,000</b>	<b>6,106,000</b>	<b>7,057,000</b>
<b>Revenues over(under)</b>	<b>(26,401,983)</b>	<b>(12,712,686)</b>	<b>(3,734,296)</b>	<b>(1,376,293)</b>	<b>(966,089)</b>	<b>(619,466)</b>	<b>(846,725)</b>	<b>(1,773,865)</b>
<b>Expenditures</b>	<b>(26,401,983)</b>	<b>(12,712,686)</b>	<b>(3,734,296)</b>	<b>(1,376,293)</b>	<b>(966,089)</b>	<b>(619,466)</b>	<b>(846,725)</b>	<b>(1,773,865)</b>
<b>Other financing sources (uses):</b>								
Transfers in	-	-	-	-	1,200,000	-	-	-
Sale of capital assets	-	-	-	2,802,101	-	-	-	-
Refund of prior year expenditure	-	68,352	19,849	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>68,352</b>	<b>19,849</b>	<b>2,802,101</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(26,401,983)</b>	<b>(12,644,334)</b>	<b>(3,714,447)</b>	<b>1,425,808</b>	<b>233,911</b>	<b>(619,466)</b>	<b>(846,725)</b>	<b>(1,773,865)</b>
<b>Fund Balance July 1</b>	<b>46,540,258</b>	<b>20,138,275</b>	<b>7,493,941</b>	<b>3,779,494</b>	<b>5,205,302</b>	<b>5,439,213</b>	<b>4,819,747</b>	<b>3,973,023</b>
<b>Fund Balance June 30</b>	<b>\$ 20,138,275</b>	<b>7,493,941</b>	<b>3,779,494</b>	<b>5,205,302</b>	<b>5,439,213</b>	<b>4,819,747</b>	<b>3,973,023</b>	<b>2,199,158</b>

FY22 Combined Revenue by Source



FY22 Combined Expenditure by Function



**Hilliard City School District**  
**Franklin County, Ohio**  
**Combining Statement of Revenues and Expenditures - Capital Project Funds**  
**Fiscal Year 2022 Proposed Budget**

	Permanent Improvement Fund	Building Improvement Fund	Total Capital Project Funds
<b>Revenue:</b>			
<b>Local Sources:</b>			
Property taxes	\$ 4,724,587	-	4,724,587
<b>Intergovernmental - State</b>	487,325	-	487,325
<b>Total Revenue</b>	<b>5,211,911</b>	<b>-</b>	<b>5,211,911</b>
<b>Expenditures:</b>			
<b>Instruction:</b>			
Supplies & materials	-	-	-
Capital outlay	185,000	-	185,000
<b>Total instruction</b>	<b>185,000</b>	<b>-</b>	<b>185,000</b>
<b>Support Services:</b>			
Supplies & materials	25,000	-	25,000
Capital outlay	-	-	-
Other	68,000	-	68,000
<b>Total support services</b>	<b>93,000</b>	<b>-</b>	<b>93,000</b>
<b>Total extracurricular activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities acquisition &amp; construction:</b>			
Capital outlay	1,165,000	4,000,000	5,165,000
<b>Total facilities acquisition &amp; construction</b>	<b>1,900,000</b>	<b>4,000,000</b>	<b>5,900,000</b>
<b>Total Expenditures</b>	<b>2,178,000</b>	<b>4,000,000</b>	<b>6,178,000</b>
<b>Revenues over(under)</b>			
<b>Expenditures</b>	<b>3,033,911</b>	<b>(4,000,000)</b>	<b>(966,089)</b>
<b>Other financing sources (uses):</b>			
Transfers in	-	1,200,000	1,200,000
Sale of capital assets	-	-	-
Refund of prior year expenditure	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Net change in fund balance</b>	<b>3,033,911</b>	<b>(2,800,000)</b>	<b>233,911</b>
<b>Fund Balance July 1</b>	<b>2,403,201</b>	<b>2,802,101</b>	<b>5,205,302</b>
<b>Fund Balance June 30</b>	<b>\$ 5,437,112</b>	<b>2,101</b>	<b>5,439,213</b>

Please refer to pages 119 and 120 for revenue, expenditure, and fund balance highlights.

**Hilliard City Schools**  
**Fiscal Year 2022 Budget**  
**5-Year Capital Improvement Plan**

**NOTES FOR FY 2022**

185,000	1	Educational Equip.....	Copiers and Music Equipment
71,000	4	Fees.....	County Auditor/Treasurer Fees
75,000	5	Operations & Maint...	Security cameras and access control mechanisms
1,400,000	9	Site Improvements.....	HMS Paving, HDB outside walkpaths/access roads
1,000,000	10	Mechanicals.....	Phase 1: RGW Unit Ventilators, Boiler, AHU, VFDs, Pumps, hydronic heating and piping
175,000	10	Misc Bldg Projects.....	HDV Flooring, finishes
1,200,000	10	Misc Bldg Projects.....	HZN, NOR Roof Restoration/Reconditioning
75,000	10	Misc Bldg Projects.....	HZN Window Replacement
4,000,000	10	Misc Bldg Projects.....	ADE Pre School Addition
<b>\$ 8,181,000</b>			

**NOTES FOR FY 2023**

185,000	1	Educational Equip.....	Copiers and Music Equipment
200,000	1	Educational Equip.....	District Eq and Furnishings
71,000	4	Fees.....	County Auditor/Treasurer Fees
100,000	5	Operations & Maint...	Security cameras and access control mechanisms
300,000	5	Operations & Maint...	HS tower and stadium repair/upgrades, DST flooring/finishes
1,250,000	9	Site Improvements.....	Hoffman Trails paving
2,299,000	10	Mechanicals.....	BRN (Unit Ventilators, AHUs, piping), RGW Phase II, HDV Phase I (Boilers)
700,000	10	Misc Bldg Projects.....	District Painting and Flooring
750,000	10	Misc Bldg Projects.....	HCR Roof Repair/Restoration
<b>\$ 5,855,000</b>			

**NOTES FOR FY 2024**

185,000	1	Educational Equip.....	Copiers and Music Equipment
72,000	4	Fees.....	County Auditor/Treasurer Fees
200,000	5	Operations & Maint...	Security cameras and access control mechanisms, Socreboards
1,250,000	9	Site Improvements.....	Tharp Paving
1,000,000	9	Site Improvements.....	WSH repair/seal PL, HDV Trans PL
1,100,000	10	Misc Bldg Projects.....	HUB Roof Repair/Restoration, Flooring
2,299,000	10	Mechanicals.....	HDV Phase II (cooling tower, pumps, univents), WMS (primary HVAC/heat pumps), TRN
<b>\$ 6,106,000</b>			

**NOTES FOR FY 2025**

185,000	1	Educational Equip.....	Copiers and Music Equipment
72,000	4	Fees.....	County Auditor/Treasurer Fees
1,600,000	5	Operations & Maint...	Security cameras and access control mechanisms, 15 School busses
350,000	9	Site Improvements.....	DST Sealing/Striping
500,000	9	Site Improvements.....	DST Lighting Improvements
1,250,000	9	Site Improvements.....	NOR/BRT Access Rd. , WSH Repair/Seal PL, HDV Trans PL
500,000	10	Misc Bldg Projects.....	District Life Safety, PA & Clock system upgrades/replacements
600,000	10	Misc Bldg Projects.....	DST Flooring/Finishes
2,000,000	10	Mechanicals.....	HUB/HCR (Cooling Tower, HVAC and Heat Pumps)
<b>\$ 7,057,000</b>			

**NOTES FOR FY 2026**

185,000	1	Educational Equip.....	Copiers and Music Equipment
72,000	4	Fees.....	County Auditor/Treasurer Fees
100,000	5	Operations & Maint...	Security cameras and access control mechanisms
1,200,000	6	Buses.....	12 buses w/radios & cameras
250,000	9	Site Improvements.....	District Sealing/Striping
250,000	9	Site Improvements.....	DCR Access Road Replacement
750,000	10	Misc Bldg Projects.....	WSH Roof Repair/Restoration
250,000	10	Misc Bldg Projects.....	HST interior finishes and windows
2,000,000	10	Mechanicals.....	NOR/HZN/DCR Cooling Tower, HVAC/Heat Pumps
<b>\$ 5,057,000</b>			

Savings from current and future projects presented is immaterial. If the District dropped the capital improvement plan then costs could rise dramatically as additional employees would be necessary to maintain aged equipment.

As can be seen by this capital improvement plan, Permanent Improvement Fund dollars are not sufficient in the future to completely fund all projects that operations feels are necessary to maintain the capital assets of the District. Conversations will need to take place to address this shortfall.

**Hilliard City School District**  
**Franklin County, Ohio**  
**Statement of Revenues and Expenditures**  
**FY18 Actual Through FY25 Projection**  
**Permanent Improvement Fund**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Property taxes	\$ 4,510,218	4,482,469	4,621,204	4,659,921	4,724,587	4,748,209	4,771,950	4,795,810
Other revenue	70,785	157,061	345,266	-	-	-	-	-
<b>Intergovernmental - State</b>	487,423	482,138	490,701	490,254	487,325	487,325	487,325	487,325
<b>Total Revenue</b>	<b>5,068,426</b>	<b>5,121,668</b>	<b>5,457,171</b>	<b>5,150,175</b>	<b>5,211,911</b>	<b>5,235,534</b>	<b>5,259,275</b>	<b>5,283,135</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Supplies & materials	1,777,643	2,280,739	2,293,639	522,023	-	-	-	-
Capital outlay	134,330	112,663	177,677	13,200	185,000	385,000	185,000	185,000
<b>Total instruction</b>	<b>1,911,973</b>	<b>2,393,402</b>	<b>2,471,315</b>	<b>535,223</b>	<b>185,000</b>	<b>385,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Support Services:</b>								
Supplies & materials	36,960	46,275	84,355	84,163	25,000	100,000	100,000	100,000
Capital outlay	1,139,232	1,277,631	1,479,793	40,484	-	-	-	1,500,000
Other	66,353	64,949	64,996	1,709,000	68,000	70,000	71,000	72,000
<b>Total support services</b>	<b>1,242,546</b>	<b>1,388,855</b>	<b>1,629,144</b>	<b>1,833,647</b>	<b>93,000</b>	<b>170,000</b>	<b>171,000</b>	<b>1,672,000</b>
<b>Extracurricular Activities:</b>								
Capital outlay	60,987	-	-	40,995	-	-	-	-
<b>Total extracurricular activities</b>	<b>60,987</b>	<b>-</b>	<b>-</b>	<b>40,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities acquisition &amp; construction:</b>								
Purchased services	256,368	-	51,969	256,225	735,000	750,000	750,000	450,000
Supplies & materials	13,950	-	-	-	-	300,000	-	1,000,000
Capital outlay	1,497,462	23,861	128,823	3,479,904	1,165,000	4,250,000	5,000,000	3,750,000
Other	-	-	-	35,681	-	-	-	-
<b>Total facilities acquisition &amp; construction</b>	<b>1,767,780</b>	<b>23,861</b>	<b>180,792</b>	<b>3,771,810</b>	<b>1,900,000</b>	<b>5,300,000</b>	<b>5,750,000</b>	<b>5,200,000</b>
<b>Debt service:</b>								
Principal retirement	900,000	930,000	-	-	-	-	-	-
Interest and fiscal charges	51,750	17,438	-	-	-	-	-	-
<b>Total debt service</b>	<b>951,750</b>	<b>947,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,935,036</b>	<b>4,753,556</b>	<b>4,281,250</b>	<b>6,181,674</b>	<b>2,178,000</b>	<b>5,855,000</b>	<b>6,106,000</b>	<b>7,057,000</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>(866,610)</b>	<b>368,112</b>	<b>1,175,921</b>	<b>(1,031,500)</b>	<b>3,033,911</b>	<b>(619,466)</b>	<b>(846,725)</b>	<b>(1,773,865)</b>
<b>Other financing sources (uses):</b>								
Refund of prior year expenditure	-	68,352	13,414	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>68,352</b>	<b>13,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(866,610)</b>	<b>436,464</b>	<b>1,189,335</b>	<b>(1,031,500)</b>	<b>3,033,911</b>	<b>(619,466)</b>	<b>(846,725)</b>	<b>(1,773,865)</b>
<b>Fund Balance July 1</b>	<b>2,675,511</b>	<b>1,808,901</b>	<b>2,245,365</b>	<b>3,434,701</b>	<b>2,403,201</b>	<b>5,437,112</b>	<b>4,817,646</b>	<b>3,970,921</b>
<b>Fund Balance June 30</b>	<b>\$ 1,808,901</b>	<b>2,245,365</b>	<b>3,434,701</b>	<b>2,403,201</b>	<b>5,437,112</b>	<b>4,817,646</b>	<b>3,970,921</b>	<b>2,197,056</b>

The District passed a 2 mill ongoing Permanent Improvement Levy on the May 2006 ballot. This will generate approximately \$5 million for the District's ongoing capital improvement plan. The plan will normally allow for capital expenditures on a pay as you go basis. The capital improvement plan demonstrates the need for at least \$5.2 million in revenue annually. Most projects in the plan allow for the district to maintain facilities, technology and vehicles in a manner that should avoid extensive increases in maintenance costs.

**Proposed expenditure highlights for 2022.**

Fund \$125,000 for copiers.  
Fund \$60,000 for musical instruments.  
Fund \$68,000 in county auditor/treasurer fees.  
Fund \$25,000 for security cameras and access technology.  
Fund \$500,000 for Heritage Middle School parking lot paving.  
Fund \$500,000 for Ridgewood Elementary HVAC work.  
Fund \$135,000 for Hilliard Davidson High School flooring replacement.  
Fund \$600,000 for Horizon and Norwich elementary school roof restoration/reconditioning.  
Fund \$65,000 for Horizon elementary window replacement.



Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Building Improvement Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Interest Income	\$ 488,240	196,726	33,522	264	-	-	-	-
Other revenue	-	19,378	-	-	-	-	-	-
<b>Total Revenue</b>	<b>488,240</b>	<b>216,104</b>	<b>33,522</b>	<b>264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Supplies & materials	972,639	3,210,480	247,157	-	-	-	-	-
Capital outlay	-	58,278	-	-	-	-	-	-
<b>Total instruction</b>	<b>972,639</b>	<b>3,268,758</b>	<b>247,157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Services:</b>								
Supplies & materials	1,386,903	171,299	128,866	22,052	-	-	-	-
Capital outlay	-	149,040	-	-	-	-	-	-
Other	1,250	12,315	500	-	-	-	-	-
<b>Total support services</b>	<b>1,388,153</b>	<b>332,654</b>	<b>129,366</b>	<b>22,052</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities acquisition &amp; construction:</b>								
Purchased services	2,317,652	2,043,746	752,353	9,670	-	-	-	-
Capital outlay	21,345,170	7,651,744	3,814,863	313,335	4,000,000	-	-	-
<b>Total facilities acquisition &amp; construction</b>	<b>23,662,823</b>	<b>9,695,490</b>	<b>4,567,216</b>	<b>323,005</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>26,023,614</b>	<b>13,296,903</b>	<b>4,943,739</b>	<b>345,057</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>(25,535,374)</b>	<b>(13,080,798)</b>	<b>(4,910,217)</b>	<b>(344,793)</b>	<b>(4,000,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>								
Transfers in	-	-	-	-	1,200,000	-	-	-
Sale of capital assets	-	-	-	2,802,101	-	-	-	-
Refund of prior year expenditure	-	-	6,435	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>6,435</b>	<b>2,802,101</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(25,535,374)</b>	<b>(13,080,798)</b>	<b>(4,903,782)</b>	<b>2,457,308</b>	<b>(2,800,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance July 1</b>	<b>43,864,747</b>	<b>18,329,373</b>	<b>5,248,575</b>	<b>344,793</b>	<b>2,802,101</b>	<b>2,101</b>	<b>2,101</b>	<b>2,101</b>
<b>Fund Balance June 30</b>	<b>\$ 18,329,373</b>	<b>5,248,575</b>	<b>344,793</b>	<b>2,802,101</b>	<b>2,101</b>	<b>2,101</b>	<b>2,101</b>	<b>2,101</b>

The Building Improvement Fund normally accounts for the revenues generated through the issuance of bonds. In December of 2020 the District sold 20 acres of property that was set aside for a new elementary school. These funds with a transfer from the General fund will allow for an expansion of the Alton Darby preschool during FY22.

# Proprietary Funds



## **Hilliard City Schools**

### **Proprietary Funds Revenue, Expenditure, and Fund Balance Highlights**

Proprietary Funds are different in purpose from governmental funds and are designed to be like business financial reporting. They can be categorized as either Enterprise or Internal Service Funds.

**The Rotary – Special Services Fund** is the only enterprise fund of the district and it accounts for three separate activities. The largest activity is the latchkey program with a budget of approximately \$3.0 million.

#### **Revenues**

The latchkey program's main source of revenue is tuition from parents of students using the program. Tuition revenue is projected to increase back to pre-pandemic levels. Tuition is reviewed and modified when necessary to maintain the viability of the program.

#### **Expenditures**

Expenditures in this program are classified as operation of non-instructional services. The District contracts with the Educational Service Center of Central Ohio for the majority of employees who work in this program.

#### **Fund balance**

This budget document is a cash based report that does not follow generally accepted accounting principles (GAAP) in comparison to the District's comprehensive annual financial report that is prepared in accordance with GAAP. Fund balance in this document simply means the cash balance.

The fund balance shows significant declines starting in FY2021. If these declines are realized tuition for the school aged childcare program will need to increase for the FY2023 school year to mitigate the increasing expenditures to avoid a future deficit balance.

## **Hilliard City Schools**

### **Proprietary Funds Revenue, Expenditure, and Fund Balance Highlights**

#### **Employee Benefits – Special Services Fund**

The District's largest internal service fund is the Medical Benefits Self-Insurance Fund with a budget of \$37.4 million. The District switched to the self-insured health plan effective January 1, 2010. The District switched to a self-insured Workers Compensation plan July 1, 2013. The District switched to a self-insured dental plan at the start of calendar year 2014.

#### **Revenues**

By definition revenues of an internal service fund are received from other funds in the District. For these funds there is no difference between paying a health insurer or paying the self-insurance fund.

#### **Expenditures**

The majority of expenditures in this fund are for actual medical claim payments. Other expenditures include stop loss insurance, broker fees and third party administrator fees. All facets of healthcare can represent some of the fastest growing expenditures in the District.

#### **Fund balance**

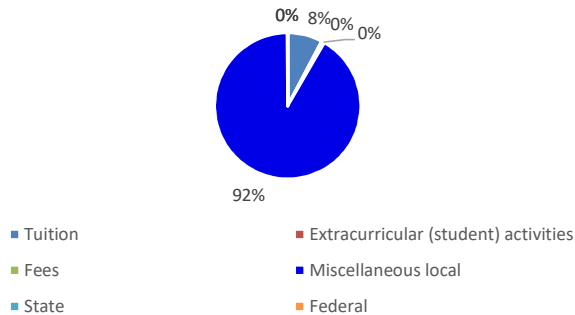
This budget document is a cash based report that does not follow generally accepted accounting principles (GAAP) in comparison to the District's comprehensive annual financial report that is prepared in accordance with GAAP. Fund balance in this document simply means the cash balance.

The FY2022 projected budget shows a decrease of \$1.3 million followed by continuing deficits in FY23 and FY24. Deficits will not continue more than one year as either changes to the health plan or significant increases in premium will take place to eliminate the deficit.

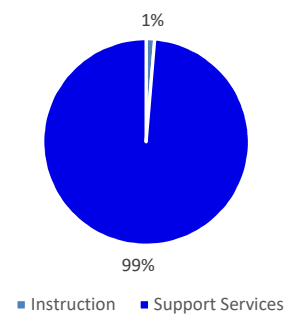
**Hilliard City School District**  
**Franklin County, Ohio**  
**Combined Statement of Revenues and Expenditures - Proprietary Funds**  
**FY18 Actual Through FY25 Projection**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Tuition	\$ 3,044,187	3,058,799	2,559,626	1,550,900	3,040,000	3,070,400	3,101,104	3,101,104
Extracurricular (student) activities	141,832	152,611	81,868	100,000	100,000	100,000	100,000	100,000
Fees	139,414	148,248	143,169	140,000	145,000	145,000	145,000	145,000
Miscellaneous local	30,180,041	33,042,844	32,373,251	32,250,000	36,140,000	38,674,800	41,381,686	44,278,054
<b>Intergovernmental - State</b>	14,404	7,232	849	500	12,000	10,000	10,000	10,000
<b>Intergovernmental - Federal</b>	2,509	2,574	2,752	2,000	3,000	3,000	3,000	3,000
<b>Total Revenue</b>	<b>33,522,386</b>	<b>36,412,308</b>	<b>35,161,514</b>	<b>34,043,400</b>	<b>39,440,000</b>	<b>42,003,200</b>	<b>44,740,790</b>	<b>47,637,158</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	92,286	90,058	58,797	85,000	60,000	60,000	60,000	60,000
Fringe benefits	10,507	13,868	9,131	13,500	9,550	9,550	9,550	9,550
Purchased services	975	950	3,905	100,600	8,500	8,670	8,843	9,020
Supplies & materials	345,938	393,328	270,252	541,426	431,922	431,922	431,922	431,922
<b>Total instruction</b>	<b>449,706</b>	<b>498,205</b>	<b>342,084</b>	<b>740,526</b>	<b>509,972</b>	<b>510,142</b>	<b>510,315</b>	<b>510,492</b>
<b>Support Services:</b>								
Purchased services	2,575,139	2,953,663	3,530,269	5,150,998	5,840,000	6,015,200	6,195,656	6,381,526
Supplies & materials	630	-	-	-	-	-	-	-
Other	27,227,624	27,386,095	28,576,821	30,940,037	31,573,000	33,467,380	35,475,423	37,603,948
<b>Total support services</b>	<b>29,803,393</b>	<b>30,339,757</b>	<b>32,107,090</b>	<b>36,091,034</b>	<b>37,413,000</b>	<b>39,482,580</b>	<b>41,671,079</b>	<b>43,985,474</b>
<b>Operation of non-instructional services:</b>								
Personal services	193,208	206,184	204,989	317,129	214,646	221,086	230,000	236,900
Fringe benefits	141,604	136,053	124,173	181,483	143,669	150,852	159,903	169,497
Purchased services	10,006	5,089	4,594	15,000	15,000	22,000	22,000	22,000
Supplies & materials	291,982	289,323	218,384	430,000	430,000	430,000	430,000	430,000
Other	2,078,436	1,784,550	2,052,962	2,200,000	2,200,000	2,244,000	2,288,880	2,334,658
<b>Total operation of non-instructional services</b>	<b>2,715,236</b>	<b>2,421,199</b>	<b>2,605,102</b>	<b>3,143,612</b>	<b>3,003,315</b>	<b>3,067,938</b>	<b>3,130,783</b>	<b>3,193,055</b>
<b>Total Expenditures</b>	<b>32,968,335</b>	<b>33,259,161</b>	<b>35,054,276</b>	<b>39,975,172</b>	<b>40,926,287</b>	<b>43,060,660</b>	<b>45,312,177</b>	<b>47,689,021</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>554,051</b>	<b>3,153,147</b>	<b>107,238</b>	<b>(5,931,772)</b>	<b>(1,486,287)</b>	<b>(1,057,460)</b>	<b>(571,387)</b>	<b>(51,863)</b>
<b>Other financing sources (uses):</b>								
Transfers in	40,000	40,000	60,000	40,000	-	-	-	-
Refund of prior year expenditure	-	-	11,895	-	-	-	-	-
Refund of prior year receipt	(21,088)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>18,912</b>	<b>40,000</b>	<b>71,895</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>572,963</b>	<b>3,193,147</b>	<b>179,133</b>	<b>(5,891,772)</b>	<b>(1,486,287)</b>	<b>(1,057,460)</b>	<b>(571,387)</b>	<b>(51,863)</b>
<b>Fund Balance July 1</b>	<b>8,530,335</b>	<b>9,103,297</b>	<b>12,296,444</b>	<b>12,475,577</b>	<b>6,583,805</b>	<b>5,097,518</b>	<b>4,040,058</b>	<b>3,468,671</b>
<b>Fund Balance June 30</b>	<b>\$ 9,103,297</b>	<b>12,296,444</b>	<b>12,475,577</b>	<b>6,583,805</b>	<b>5,097,518</b>	<b>4,040,058</b>	<b>3,468,671</b>	<b>3,416,808</b>

**FY22 Combined Revenue by Source**



**FY22 Combined Expenditure by Function**



**Hilliard City School District**  
**Franklin County, Ohio**  
**Combining Statement of Revenues and Expenditures - Proprietary Funds**  
**Fiscal Year 2022 Proposed Budget**

	<b>Rotary Special Services Fund</b>	<b>Employee Benefits Special Services Fund</b>	<b>Total Proprietary Funds</b>
<b>Revenue:</b>			
<b>Local Sources:</b>			
Tuition	\$ 3,040,000	-	3,040,000
Extracurricular (student) activities	100,000	-	100,000
Fees	145,000	-	145,000
Miscellaneous local	-	36,140,000	36,140,000
<b>Intergovernmental - State</b>	12,000	-	12,000
<b>Intergovernmental - Federal</b>	3,000	-	3,000
<b>Total Revenue</b>	<b>3,300,000</b>	<b>36,140,000</b>	<b>39,440,000</b>
<b>Expenditures:</b>			
<b>Instruction:</b>			
Personal services	60,000	-	60,000
Fringe benefits	9,550	-	9,550
Purchased services	8,500	-	8,500
Supplies & materials	431,922	-	431,922
<b>Total instruction</b>	<b>509,972</b>	<b>-</b>	<b>509,972</b>
<b>Support Services:</b>			
Purchased services	-	5,840,000	5,840,000
Other	-	31,573,000	31,573,000
<b>Total support services</b>	<b>-</b>	<b>37,413,000</b>	<b>37,413,000</b>
<b>Operation of non-instructional services:</b>			
Personal services	214,646	-	214,646
Fringe benefits	143,669	-	143,669
Purchased services	15,000	-	15,000
Supplies & materials	430,000	-	430,000
Other	2,200,000	-	2,200,000
<b>Total operation of non-instructional services</b>	<b>3,003,315</b>	<b>-</b>	<b>3,003,315</b>
<b>Total Expenditures</b>	<b>3,513,287</b>	<b>37,413,000</b>	<b>40,926,287</b>
<b>Revenues over(under)</b>			
<b>Expenditures</b>	<b>(213,287)</b>	<b>(1,273,000)</b>	<b>(1,486,287)</b>
<b>Other financing sources (uses):</b>			
Transfers in	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(213,287)</b>	<b>(1,273,000)</b>	<b>(1,486,287)</b>
<b>Fund Balance July 1</b>	<b>758,510</b>	<b>5,825,295</b>	<b>6,583,805</b>
<b>Fund Balance June 30</b>	<b>\$ 545,223</b>	<b>4,552,295</b>	<b>5,097,518</b>

Please refer to pages 126 and 127 for revenue, expenditure, and fund balance highlights.

**Hilliard City School District**  
**Franklin County, Ohio**  
**Statement of Revenues and Expenditures**  
**FY18 Actual Through FY25 Projection**  
**Rotary - Special Services Fund**

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Tuition	\$ 3,044,187	3,058,799	2,559,626	1,550,900	3,040,000	3,070,400	3,101,104	3,101,104
Extracurricular (student) activities	141,832	152,611	81,868	100,000	100,000	100,000	100,000	100,000
Fees	139,414	148,248	143,169	140,000	145,000	145,000	145,000	145,000
Miscellaneous local	6,000	-	-	-	-	5,000	5,000	5,000
<b>Intergovernmental - State</b>	14,404	7,232	849	500	12,000	10,000	10,000	10,000
<b>Intergovernmental - Federal</b>	2,509	2,574	2,752	2,000	3,000	3,000	3,000	3,000
<b>Total Revenue</b>	<b>3,348,345</b>	<b>3,369,464</b>	<b>2,788,263</b>	<b>1,793,400</b>	<b>3,300,000</b>	<b>3,333,400</b>	<b>3,364,104</b>	<b>3,364,104</b>
<b>Expenditures:</b>								
<b>Instruction:</b>								
Personal services	92,286	90,058	58,797	85,000	60,000	60,000	60,000	60,000
Fringe benefits	10,507	13,868	9,131	13,500	9,550	9,550	9,550	9,550
Purchased services	975	950	3,905	100,600	8,500	8,670	8,843	9,020
Supplies & materials	345,938	393,328	270,252	541,426	431,922	431,922	431,922	431,922
<b>Total instruction</b>	<b>449,706</b>	<b>498,205</b>	<b>342,084</b>	<b>740,526</b>	<b>509,972</b>	<b>510,142</b>	<b>510,315</b>	<b>510,492</b>
<b>Operation of non-instructional services:</b>								
Personal services	193,208	206,184	204,989	317,129	214,646	221,086	230,000	236,900
Fringe benefits	141,604	136,053	124,173	181,483	143,669	150,852	159,903	169,497
Purchased services	10,006	5,089	4,594	15,000	15,000	22,000	22,000	22,000
Supplies & materials	291,982	289,323	218,384	430,000	430,000	430,000	430,000	430,000
Other	2,078,436	1,784,550	2,052,962	2,200,000	2,200,000	2,244,000	2,288,880	2,334,658
<b>Total operation of non-instructional services</b>	<b>2,715,236</b>	<b>2,421,199</b>	<b>2,605,102</b>	<b>3,143,612</b>	<b>3,003,315</b>	<b>3,067,938</b>	<b>3,130,783</b>	<b>3,193,055</b>
<b>Total Expenditures</b>	<b>3,164,942</b>	<b>2,919,404</b>	<b>2,947,186</b>	<b>3,884,138</b>	<b>3,513,287</b>	<b>3,578,080</b>	<b>3,641,098</b>	<b>3,703,547</b>
<b>Revenues over(under)</b>	<b>183,403</b>	<b>450,061</b>	<b>(158,923)</b>	<b>(2,090,738)</b>	<b>(213,287)</b>	<b>(244,680)</b>	<b>(276,994)</b>	<b>(339,443)</b>
<b>Expenditures</b>								
<b>Other financing sources (uses):</b>								
Transfers in	40,000	40,000	60,000	40,000	-	-	-	-
Refund of prior year expenditure	-	-	500	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>40,000</b>	<b>40,000</b>	<b>60,500</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>223,403</b>	<b>490,061</b>	<b>(98,423)</b>	<b>(2,050,738)</b>	<b>(213,287)</b>	<b>(244,680)</b>	<b>(276,994)</b>	<b>(339,443)</b>
<b>Fund Balance July 1</b>	<b>2,194,207</b>	<b>2,417,610</b>	<b>2,907,671</b>	<b>2,809,248</b>	<b>758,510</b>	<b>545,223</b>	<b>300,544</b>	<b>23,549</b>
<b>Fund Balance June 30</b>	<b>\$ 2,417,610</b>	<b>2,907,671</b>	<b>2,809,248</b>	<b>758,510</b>	<b>545,223</b>	<b>300,544</b>	<b>23,549</b>	<b>(315,894)</b>

#### Latchkey Highlights

The District incorporated a latchkey program, School Aged Child Care (SACC) in the 1988 school year. The program is available at all fourteen elementary and two sixth grade schools to provide licensed, supervised child care prior to and after the normal school day. The pandemic had a material negative impact on the program. Employees were paid for the school year but for a significant portion of the year had half the students they would normally see. Fortunately the program was able to survive on the cash reserve built up in prior years. The program anticipates returning to normal operations in FY22 with 1,140 children in the program for this proposed budget year.

#### High School testing Funds

All three high schools have funds that allow for the flow of payments from parents for AP and PSAT exams to the vendors providing the exams.

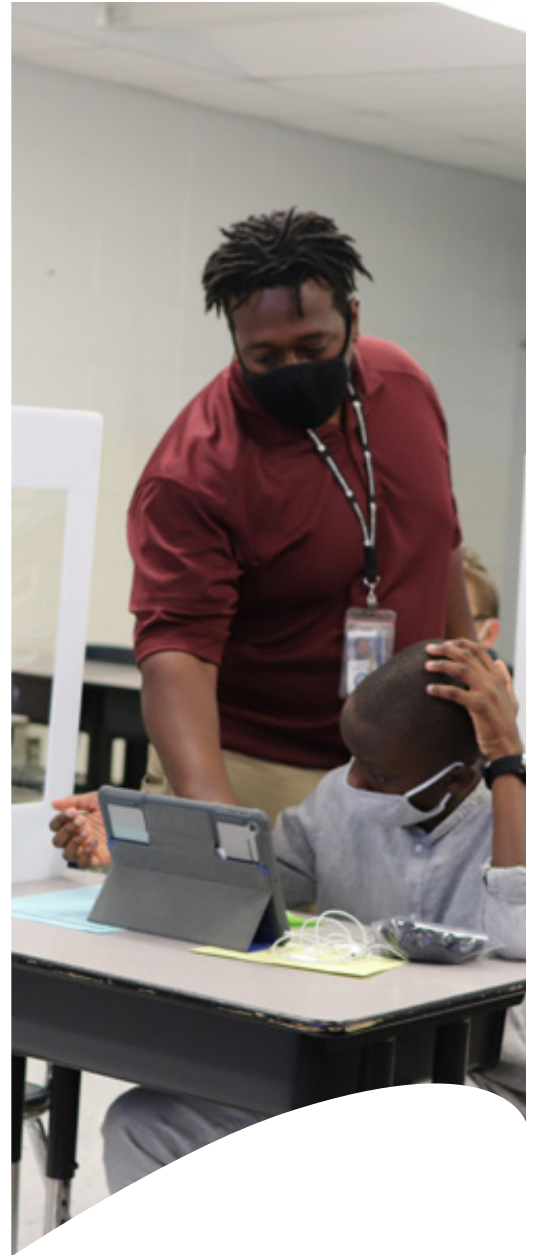
Employee FTE Count					
Employee Description	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Proposed FY22
School Aged Child Care Director	1	1	1	1	1
School Aged Child Care Program Coordinator	1	1	1	1	1
School Aged Child Care Administrator	3	3	3	3	3

Hilliard City School District  
Franklin County, Ohio  
Statement of Revenues and Expenditures  
FY18 Actual Through FY25 Projection  
Employee Benefits Self-Insurance Fund

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY23 Projection	FY24 Projection	FY25 Projection
<b>Revenue:</b>								
<b>Local Sources:</b>								
Miscellaneous local	\$ 30,174,041	33,042,844	32,373,251	32,250,000	36,140,000	38,669,800	41,376,686	44,273,054
<b>Total Revenue</b>	<b>30,174,041</b>	<b>33,042,844</b>	<b>32,373,251</b>	<b>32,250,000</b>	<b>36,140,000</b>	<b>38,669,800</b>	<b>41,376,686</b>	<b>44,273,054</b>
<b>Expenditures:</b>								
<b>Support Services:</b>								
Purchased services	2,575,139	2,953,663	3,530,269	5,150,998	5,840,000	6,015,200	6,195,656	6,381,526
Supplies & materials	630	-	-	-	-	-	-	-
Other	27,227,624	27,386,095	28,576,821	30,940,037	31,573,000	33,467,380	35,475,423	37,603,948
<b>Total support services</b>	<b>29,803,393</b>	<b>30,339,757</b>	<b>32,107,090</b>	<b>36,091,034</b>	<b>37,413,000</b>	<b>39,482,580</b>	<b>41,671,079</b>	<b>43,985,474</b>
<b>Total Expenditures</b>	<b>29,803,393</b>	<b>30,339,757</b>	<b>32,107,090</b>	<b>36,091,034</b>	<b>37,413,000</b>	<b>39,482,580</b>	<b>41,671,079</b>	<b>43,985,474</b>
<b>Revenues over(under)</b>								
<b>Expenditures</b>	<b>370,648</b>	<b>2,703,086</b>	<b>266,161</b>	<b>(3,841,034)</b>	<b>(1,273,000)</b>	<b>(812,780)</b>	<b>(294,393)</b>	<b>287,580</b>
<b>Other financing sources (uses):</b>								
Refund of prior year expenditure	-	-	11,395	-	-	-	-	-
Refund of prior year receipt	(21,088)	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(21,088)</b>	<b>-</b>	<b>11,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>349,560</b>	<b>2,703,086</b>	<b>277,556</b>	<b>(3,841,034)</b>	<b>(1,273,000)</b>	<b>(812,780)</b>	<b>(294,393)</b>	<b>287,580</b>
<b>Fund Balance July 1</b>	<b>6,336,127</b>	<b>6,685,687</b>	<b>9,388,773</b>	<b>9,666,329</b>	<b>5,825,295</b>	<b>4,552,295</b>	<b>3,739,515</b>	<b>3,445,122</b>
<b>Fund Balance June 30</b>	<b>\$ 6,685,687</b>	<b>9,388,773</b>	<b>9,666,329</b>	<b>5,825,295</b>	<b>4,552,295</b>	<b>3,739,515</b>	<b>3,445,122</b>	<b>3,732,702</b>

The Medical Benefits - Self-Insurance Fund accounts for monies received from other funds as payment for providing medical and dental benefits for employees of the District as well as workers compensation benefits. The fund makes payments for medical services provided to employees. These services include administrative fees paid to third party administrators, medical and dental claims of employees paid by the third party administrators, and stop loss coverage for the three plans. This will be the sixth year for the District to self-insure workers compensation benefits and the fifth year for dental benefits.





## Informational Section



**Hilliard City School District**  
**Assessed Valuation and Estimated Actual Value of Taxable Property**  
**With Comparison of Tangible Property to Total Assessed Values**  
**2017 – 2020 Actual, 2021 Budget, and 2022 – 2024 Projection**

(a) Tax Year	Total (b)		Tangible Personal Property (c)		Tangible Assessed Value as a Percent of Total
	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	
2017	2,678,037,180	7,757,203,097	92,459,760	369,839,040	3.45%
2018	2,709,144,550	7,879,056,394	121,312,970	485,251,880	4.48%
2019	2,744,748,710	7,993,165,766	132,148,270	528,593,080	4.81%
2020	3,299,127,720	9,582,648,091	136,997,780	547,991,120	4.15%
2021	3,317,885,090	9,642,754,863	142,697,780	570,791,120	4.30%
2022	3,343,185,090	9,721,783,434	148,597,780	594,391,120	4.44%
2023	3,571,785,090	10,381,897,720	154,697,780	618,791,120	4.33%
2024	3,598,835,090	10,466,383,434	160,997,780	643,991,120	4.47%

**Actual**  
**Budget**  
**Projected**

- (a) Property taxes are collected and reported on a calendar year basis by the County Auditor. This budget is on a June 30 fiscal year basis. Thus the 2020 information provided above represents the first half of the FY22 budget year.
- (b) The assessed value of real property is fixed at 35% of true value and is determined pursuant to the rules of the State Tax Commissioner.
- (c) The rate at which tangible personal property used in business is assessed for purposes of ad valorem property taxation is 0%. Public utility personal property is currently taxed at 25% of value. Business personal property in 2005 was assessed for taxation at the 25% rate. It was then phased out by 2009.

The table above shows the total assessed valuation of the district with a comparison to the personal tangible assessed valuation which as of 2009 is a tax on public utility personal property. Prior to 2009 this tax included personal property of all businesses. In 2002 business/PU personal tangible assessed valuation was 15.14% of the District's valuation. In 2020 the percentage is 4.15%.

#### H.B. 920 Limitations on Tax Collections

In 1976, H.B. 920 was passed into law and later became part of an amendment to Ohio's Constitution. Under this law, a property tax levy's millage rate is adjusted so that taxpayers, as a whole, pay no more in taxes for a property levy as they did when it was passed into law. As property values rise, the millage rate for a tax levy is reduced to ensure the levy only collects the amount it did when it was passed by the voters. However, if property values decrease, the millage rate for a property tax levy can never be increased to a rate higher than it was when it was voted into law. This is called the voted millage rate. If a property tax levy reaches the voted millage rate, it will permanently bring in less than the amount when it was passed into law. Inside Millage is the only type of property tax millage that is exempt from H.B. 920. The State of Ohio's Constitution allows for all local governments within a political subdivision to be allocated 10 mills without a vote of the people. The Hilliard City School District has 4.45 inside mills. H.B. 920 does not impact personal property so the voted and effective rate are the same for public utility personal property.

**Real Property Tax Rates  
Last 5 Years  
(Per \$1,000 Assessed Value)**

Table 1

<b>Tax Year</b>	<b>Voted Tax Rate</b>	<b>Residential/ Agriculture Effective Rate</b>	<b>Commercial/ Industrial Effective Rate</b>
2016	94.35	61.028	70.289
2017	93.75	56.277	65.098
2018	93.75	56.266	64.838
2019	93.75	56.173	65.033
2020	91.90	46.861	56.056

Property tax rates increased 4.8 mills in 2016 of which .3 mills was for the new bond issue paid for in the Bond Retirement fund and 4.5 mills for the General Fund. In 2017 and 2020 Property tax rates decreased .6 of a mill and 1.85 mills respectively, for the Bond Retirement Fund. Property taxes are collected and reported on a calendar year basis by the County Auditor in the year following the tax (2020 property taxes are collected in 2021). This budget is on a June 30 fiscal year basis. Thus, the 2020 information provided above (Table 1) represents the first half of the FY22 budget year.

**Hilliard City School District  
Impact of Budget on Taxpayers  
Last Five Years**

Table 2

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Market Value of Home	\$ 200,000	\$ 200,000	200,000	200,000	200,000
Assessment Rate	35%	35%	35%	35%	35%
Taxable Value	70,000	70,000	70,000	70,000	70,000
School property tax rate assessed	46.861	56.173	56.266	56.277	61.028
Property tax due	\$ 3,280	\$ 3,932	3,939	3,939	4,272
Property tax increase (decrease) from prior year	(652)	(7)	-	(333)	329

Property taxes are collected and reported on a calendar year basis by the County Auditor. This budget is on a June 30 fiscal year basis. Thus, the 2020 information provided above (Table 2) represents the first half of the FY22 budget.

**Property Tax Levies and Collections  
Last 5 Years**

Table 3

<b>Collection Year</b>	<b>Total Tax Levy</b>	<b>Current Tax Collections</b>	<b>Percent of Levy Collected</b>	<b>Delinquent Tax Collections</b>	<b>Total Tax Collections</b>	<b>Total Tax Collections to Tax Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Percent of Delinquent Taxes to Tax Levy</b>
2020	172,518,748	169,701,565	98.37	2,258,575	171,960,140	99.68	3,386,794	1.96
2019	169,475,779	166,120,539	98.02	2,607,825	168,728,364	99.56	3,898,020	2.30
2018	164,984,606	163,472,958	99.08	3,260,771	166,733,730	101.06	3,033,940	1.84
2017	162,119,060	159,094,675	98.13	2,380,194	161,474,869	99.60	3,756,330	2.32
2016	145,510,238	143,342,430	98.51	2,451,959	145,794,389	100.20	2,945,185	2.02

Note: The information above (Table 3) is real estate, public utilities and tangible personal property collections and levies. Property tax collections are on a calendar year basis whereas the district operates on a June 30 fiscal year end basis. The second half of the 2020 property tax year is the first half of the FY22 budget year.

Source: Office of the County Auditor, Franklin County, Ohio

## Hilliard City School District Student Enrollment Projections - Aggregated and by Building

Chart 1

Enrollment in the District had been steadily increasing over the past decade until the pandemic hit. The District contracts with Cooperative Strategies, a firm specializing in educational facility planning, to provide annual enrollment projections for the District starting in 2016 (Chart 1, Table 1). The prior firm that provided enrollment projections for the District did so for more than ten years. The purpose of the projection is to help the District as it plans for its long-range facility needs. As you can see in Chart 1, enrollment declined significantly this past year.

Cooperative Strategies believes it will take two years to return to our prior enrollment. We believe there is a possibility that enrollment could grow quicker than this. The data provided are projections, not predictions, and beyond five to six years will become less reliable.

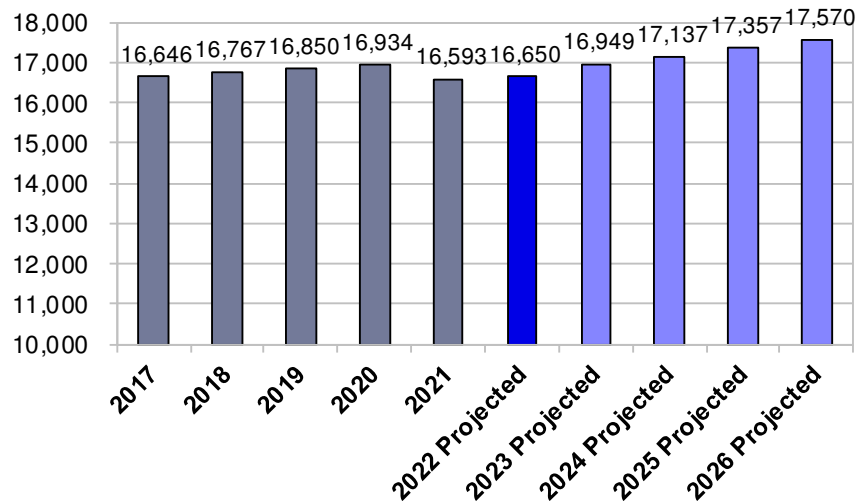


Table 1

Cooperative Strategies developed this projection using the cohort survival methodology and their custom enrollment projection software, S.T.E.P. [Student Trends & Enrollment Projections]. This custom software was developed in collaboration with The Ohio State University and is based on industry best practices as well as the national experience Cooperative Strategies has with schools, school districts, and state agencies (Chart 1, Table 1).

STUDENT ENROLLMENT BY BUILDING*								
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
<b>PRE-SCHOOL</b>	394	437	438	339	397	397	397	397
<b>ELEMENTARY</b>								
Alton Darby	521	519	581	513	540	538	534	534
Avery	409	397	415	385	403	431	441	455
Beacon	487	486	481	433	446	476	490	514
Britton	476	441	463	468	513	526	516	516
Brown	575	558	481	479	459	464	472	488
Darby Creek	453	408	405	490	508	553	598	618
Hilliard Crossing	542	512	558	496	525	540	540	566
Hilliard Horizon	603	603	617	571	605	637	654	672
Hoffman Trails	601	582	547	543	533	520	514	524
J.W. Reason	480	482	519	508	544	556	557	565
Norwich	542	542	526	479	472	486	511	498
Ridgewood	580	586	572	572	577	596	604	601
Scioto Darby	460	455	426	394	408	423	429	423
Washington	427	405	404	396	407	420	425	430
<b>SIXTH GRADE</b>								
Hilliard Station	572	794	801	760	759	756	783	758
Hilliard Tharp	678	541	551	519	582	570	603	621
<b>MIDDLE SCHOOL</b>								
Heritage	783	783	784	842	840	820	814	828
Memorial	871	873	862	796	791	805	800	814
Weaver	916	929	935	923	904	951	986	1,002
<b>HIGH SCHOOL</b>								
Bradley	1,718	1,724	1,737	1,746	1,773	1,746	1,716	1,699
Darby	1,597	1,652	1,703	1,650	1,709	1,762	1,794	1,828
Davidson	1,839	1,912	1,911	1,912	1,955	1,976	1,959	2,006
<b>TOTAL</b>	16,524	16,621	16,717	16,214	16,650	16,949	17,137	17,357

\*Variances in enrollment between the chart and table relate to full time equivalency counts of students as well as students considered our students but attending community schools or special education students attending private schools by District dollars.

**Hilliard City School District**  
**Staffing Statistics - Full Time Equivalents (FTE) by Type and Function**  
**Last Five Fiscal Years with Current Budget Year**

	2017	2018	2019	2020	2021	Projected 2022
<b>Professional Staff:</b>						
Teaching Staff:						
Regular Education Teaching	754.17	796.50	795.39	774.00	789.97	774.00
Special Education Teaching	150.50	118.50	104.50	134.00	140.50	144.00
Vocational Education Teaching	20.00	18.50	18.10	14.50	14.50	14.50
Intervention Teacher	-	-	29.50	36.50	58.00	70.00
ELL Teachers/Tutors	29.50	29.50	29.50	29.50	50.50	55.00
Tutors	72.17	60.00	52.50	54.00	30.50	28.50
Administrators						
District/Building	69.00	70.00	74.00	71.00	75.00	74.00
Auxiliary Positions						
Psychologists	14.36	11.75	13.25	15.66	16.66	17.66
Counseling	30.50	27.50	30.00	29.50	29.50	36.50
Nurses	9.50	9.50	9.30	10.50	10.50	10.50
Speech	14.46	15.45	17.45	17.96	17.96	19.96
Adapted Physical Education & Occupational Therapist	11.10	9.23	11.73	12.80	13.80	13.80
Physical Therapist	2.74	2.74	2.74	3.00	3.00	3.00
Librarian/Media	15.00	15.00	16.00	15.00	6.00	15.00
Planning, Curriculum	22.00	22.00	23.50	30.00	11.00	13.00
Other Professional	22.42	23.00	34.50	24.00	32.00	32.00
<b>Support Staff:</b>						
Secretarial	92.50	92.50	95.50	99.50	94.50	94.50
Aides	112.00	116.97	127.53	146.56	145.25	145.25
Accounting, Auditing, Editing	6.50	6.50	8.50	9.25	8.75	8.75
Technical	23.75	26.50	28.44	30.44	31.44	31.44
School Aged Childcare Staff	5.00	5.00	5.00	5.00	5.00	5.00
Messenger	2.00	2.00	2.00	2.00	2.00	2.00
Custodial	92.00	92.00	103.00	105.00	105.00	105.00
Maintenance	25.00	24.00	25.00	19.00	23.00	23.00
Grounds	9.00	9.00	9.00	9.00	9.00	9.00
Transportation	125.00	125.00	136.00	146.00	157.00	157.00
Mechanics	5.00	5.00	5.00	5.00	5.00	5.00
Total	<b>1,735.17</b>	<b>1,733.64</b>	<b>1,806.93</b>	<b>1,848.67</b>	<b>1,885.32</b>	<b>1,907.36</b>

This report is prepared with information submitted to the Ohio Department of Education. This information is due January 31 annually. It does not account for positions currently open at the time of the report or positions filled with substitute employees. For example, sub bus drivers were filling roughly 11 positions in 2018 as we lost a significant number of drivers. We also switched accounting systems in FY18. This led to discrepancies in the classification of teaching staff for FY18.

**Hilliard City School District  
Bond Amortization Schedules  
As of July 1, 2021**

**The \$10 million Series 2009A School Improvement Bonds** were the final piece of debt issued for the construction of Washington Elementary and Bradley High School (Table 1).

Table 1

	<b>School Improvement Bonds, Series 2009A</b>	
<b>Date</b>	<b>Principal</b>	<b>Interest</b>
12/1/2021	575,000	35,900
6/1/2022	-	24,400
12/1/2022	595,000	24,400
6/1/2023	-	12,500
12/1/2023	625,000	12,500

Table 2

	<b>Refunding Bonds, Series 2011</b>	
<b>Date</b>	<b>Principal</b>	<b>Interest</b>
12/1/2021	255,000	48,269
6/1/2022	-	44,444
12/1/2022	260,000	44,444
6/1/2023	-	37,944
12/1/2023	275,000	37,944
6/1/2024	-	33,819
12/1/2024	285,000	33,819
6/1/2025	-	29,188
12/1/2025	290,000	29,188
6/1/2026	-	23,750
12/1/2026	305,000	23,750
6/1/2027	-	16,125
12/1/2027	315,000	16,125
6/1/2028	-	8,250
12/1/2028	330,000	8,250

**The \$13.9 million Series 2011 Refunding Bonds** were issued to refund the outstanding principal of the Series 2001A and 2001B Refunding Bonds (Table 2).

**The \$5 million Series 2011 Energy Conservation Qualified School Construction Bonds** were issued to fund energy conservation projects throughout the District. Projects included everything from parking lot lighting to boiler replacements in various buildings in the District (Table 3).

Table 3

	<b>Series 2011 Energy Conservation QSCB</b>	
<b>Date</b>	<b>Principal</b>	<b>Interest</b>
12/1/2021	-	138,750
6/1/2022	-	138,750
12/1/2022	-	138,750
6/1/2023	-	138,750
12/1/2023	-	138,750
6/1/2024	-	138,750
12/1/2024	-	138,750
6/1/2025	-	138,750
12/1/2025	5,000,000	138,750

**Hilliard City School District  
Bond Amortization Schedules  
As of July 1, 2021  
(continued)**

Table 1

	Refunding Bonds, Series 2013A		Refunding Bonds, Series 2013B	
Date	Principal	Interest	Principal	Interest
12/1/2021	1,869,983	3,138,767	979,929	2,310,783
6/1/2022	-	614,125	-	328,213
12/1/2022	4,425,000	614,125	2,880,000	328,213
6/1/2023	-	503,500	-	256,213
12/1/2023	4,650,000	503,500	2,925,000	256,213
6/1/2024	-	410,500	-	183,088
12/1/2024	4,835,000	410,500	2,975,000	183,088
6/1/2025	-	313,800	-	140,694
12/1/2025	5,025,000	313,800	2,955,000	140,694
6/1/2026	-	213,300	-	95,630
12/1/2026	5,225,000	213,300	2,945,000	95,630
6/1/2027	-	108,800	-	48,510
12/1/2027	5,440,000	108,800	2,940,000	48,510

**The \$47 million Series 2013A Refunding Bonds** were issued to refund the Series 2006 School Improvement serial and term bonds and the **\$19.4 million Series 2013B Refunding Bonds** were issued to refund the outstanding current interest serial bonds of the Series 2005 Refunding Bonds (Table 1).

**The \$5.6 million Series 2014 Refunding Bonds** were issued to refund the Series 2006 School Improvement Bonds maturing in 2028 (Table 2).

Table 2

	Refunding Bonds, Series 2014	
Date	Principal	Interest
12/1/2021	-	109,250
6/1/2022	-	109,250
12/1/2022	1,790,000	109,250
6/1/2023	-	71,213
12/1/2023	1,865,000	71,213
6/1/2024	-	29,250
12/1/2024	1,950,000	29,250

Table 3

	Refunding Bonds, Series 2015	
Date	Principal	Interest
12/1/2021	2,040,000	150,625
6/1/2022	-	127,675
12/1/2022	605,000	127,675
6/1/2023	-	118,600
12/1/2023	620,000	118,600
6/1/2024	-	109,300
12/1/2024	1,290,000	109,300
6/1/2025	-	83,500
12/1/2025	1,340,000	83,500
6/1/2026	-	56,700
12/1/2026	1,390,000	56,700
6/1/2027	-	28,900
12/1/2027	1,445,000	28,900

**The \$8.9 million Series 2015 Refunding Bonds** were issued to refund the final piece of the 2005 refunding bonds maturing in 2028 and the 2009A school improvement bonds maturing in 2024 through 2029, and 2032 (Table 3).

**Hilliard City School District  
Bond Amortization Schedules  
As of July 1, 2021  
(continued)**

**The \$9.3 million Series 2016 School Improvement Bonds** were the first piece of debt issued for the construction of the new Memorial Middle School that was constructed next to Bradley High School.

	<b>School Improvement Bonds, Series 2016</b>	
<b>Date</b>	<b>Principal</b>	<b>Interest</b>
12/1/2021	200,000	168,894
6/1/2022	-	166,894
12/1/2022	200,000	166,894
6/1/2023	-	164,894
12/1/2023	200,000	164,894
6/1/2024	-	162,644
12/1/2024	200,000	162,644
6/1/2025	-	160,144
12/1/2025	200,000	160,144
6/1/2026	-	157,644
12/1/2026	220,000	157,644
6/1/2027	-	154,894
12/1/2027	500,000	154,894
6/1/2028	-	144,894
12/1/2028	515,000	144,894
6/1/2029	-	134,594
12/1/2029	540,000	134,594
6/1/2030	-	123,794
12/1/2030	560,000	123,794
6/1/2031	-	112,594
12/1/2031	580,000	112,594
6/1/2032	-	100,994
12/1/2032	605,000	100,994
6/1/2033	-	88,894
12/1/2033	630,000	88,894
6/1/2034	-	76,294
12/1/2034	655,000	76,294
6/1/2035	-	63,194
12/1/2035	680,000	63,194
6/1/2036	-	49,594
12/1/2036	710,000	49,594
6/1/2037	-	35,394
12/1/2037	205,000	35,394
6/1/2038	-	31,294
12/1/2038	210,000	31,294
6/1/2039	-	27,094
12/1/2039	220,000	27,094
6/1/2040	-	22,969
12/1/2040	225,000	22,969
6/1/2041	-	18,750
12/1/2041	235,000	18,750
6/1/2042	-	14,344
12/1/2042	245,000	14,344
6/1/2043	-	9,750
12/1/2043	255,000	9,750
6/1/2044	-	4,969
12/1/2044	265,000	4,969



**Hilliard City School District  
Bond Amortization Schedules  
As of July 1, 2021  
(continued)**

**The \$40.7 million Series 2017 School Improvement Bonds** were the second piece of debt issued for the construction of the new Memorial Middle School that will be constructed next to Bradley High School and various renovation projects district wide.

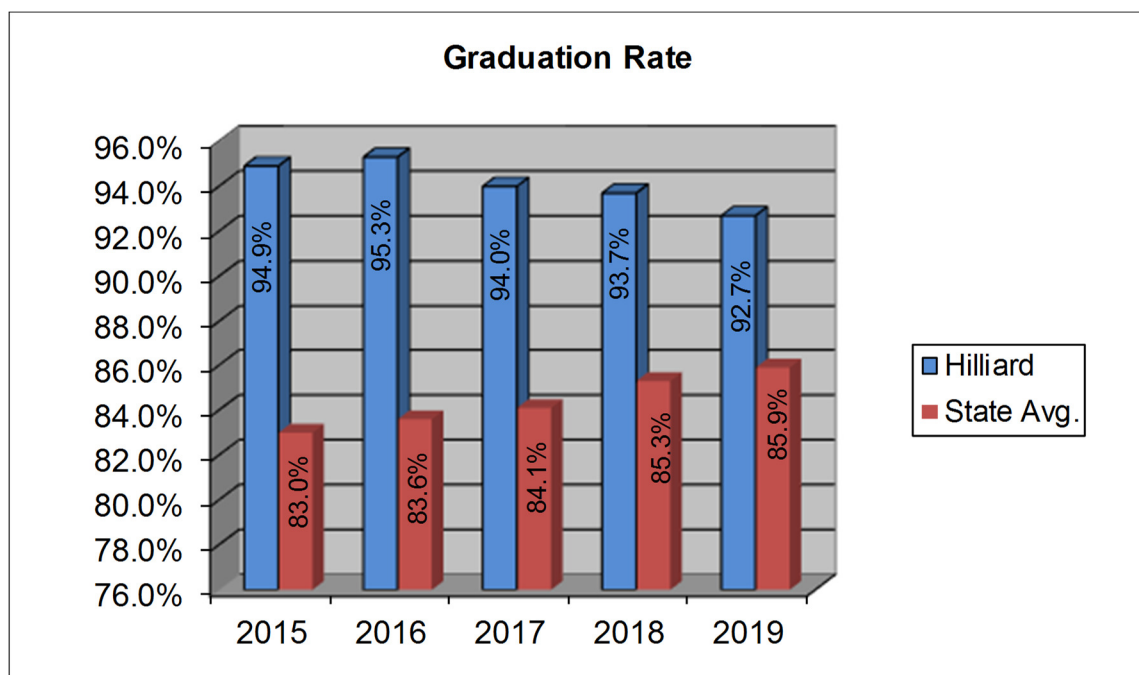
	<b>School Improvement Bonds, Series 2017</b>	
<b>Date</b>	<b>Principal</b>	<b>Interest</b>
12/1/2021	970,000	748,569
6/1/2022	-	736,444
12/1/2022	1,000,000	736,444
6/1/2023	-	726,444
12/1/2023	1,025,000	726,444
6/1/2024	-	714,913
12/1/2024	1,050,000	714,913
6/1/2025	-	693,913
12/1/2025	1,100,000	693,913
6/1/2026	-	677,413
12/1/2026	1,115,000	677,413
6/1/2027	-	655,113
12/1/2027	885,000	655,113
6/1/2028	-	637,413
12/1/2028	925,000	637,413
6/1/2029	-	618,913
12/1/2029	960,000	618,913
6/1/2030	-	599,713
12/1/2030	1,000,000	599,713
6/1/2031	-	579,713
12/1/2031	1,040,000	579,713
6/1/2032	-	558,913
12/1/2032	1,080,000	558,913
6/1/2033	-	537,313
12/1/2033	1,125,000	537,313
6/1/2034	-	514,813
12/1/2034	1,170,000	514,813
6/1/2035	-	491,413
12/1/2035	1,215,000	491,413
6/1/2036	-	467,113
12/1/2036	1,260,000	467,113
6/1/2037	-	441,913
12/1/2037	1,845,000	441,913
6/1/2038	-	405,013
12/1/2038	1,925,000	405,013
6/1/2039	-	366,513
12/1/2039	2,000,000	366,513
6/1/2040	-	326,513
12/1/2040	2,080,000	326,513
6/1/2041	-	290,113
12/1/2041	2,155,000	290,113
6/1/2042	-	252,400
12/1/2042	2,225,000	252,400
6/1/2043	-	207,900
12/1/2043	2,315,000	207,900
6/1/2044	-	161,600
12/1/2044	2,410,000	161,600
6/1/2045	-	113,400
12/1/2045	2,780,000	113,400
6/1/2046	-	57,800
12/1/2046	2,890,000	57,800

# Hilliard City School District Academic Performance Last Five School Years

	2017	2018	2019	2020	2021
<b>ACT Scores (Averages)</b>					
Hilliard	23.4	21.8	21.4	23.0	24.0
Ohio	22.0	20.3	20.0	20.3	20.0
National	21.0	20.8	20.9	20.6	n/a
<b>SAT Scores (Averages)</b>					
Hilliard					
Verbal/Writing	n/a	598	595	577	n/a
Mathematics	n/a	632	618	602	n/a
Ohio					
Verbal/Writing	578	552	550	536	n/a
Mathematics	570	547	548	534	n/a
National					
Verbal/Writing	533	536	531	528	n/a
Mathematics	527	531	528	523	n/a
<b>National Merit Scholars</b>					
Finalist	7	13	3	3	n/a
Semi-Finalist	7	0	0	11	n/a
Commended Scholars	10	13	8	6	n/a
<b>Number of college credits earned through the College Credit Plus program</b>					
	4,873	5,798	6,277	6,661	8,748
<b>% of Students on free &amp; reduced price meals</b>					
	24.27%	22.95%	21.99%	20.24%	19.72%

Source : School District Student Records and Ohio Department of Education

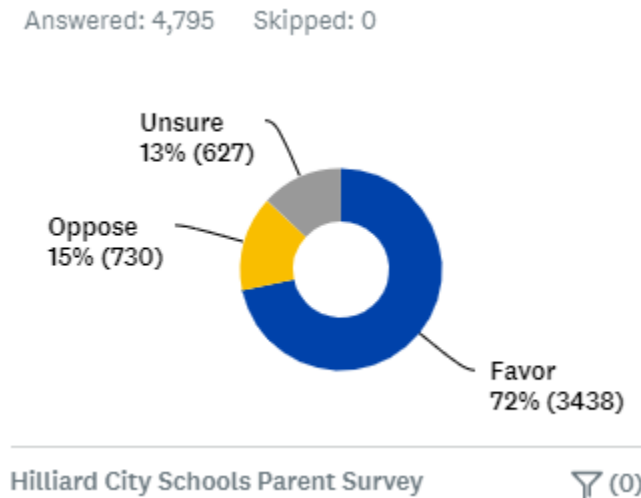
The graduation rate is the percentage of students that received a diploma during the school year, divided by the total number of students reported as graduates and/or dropouts from this cohort of students combined. The graduation rate formula is consistent with the National Center for Educational Statistics (NCES) recommendations for calculating graduation rates. This is the most recent data available.



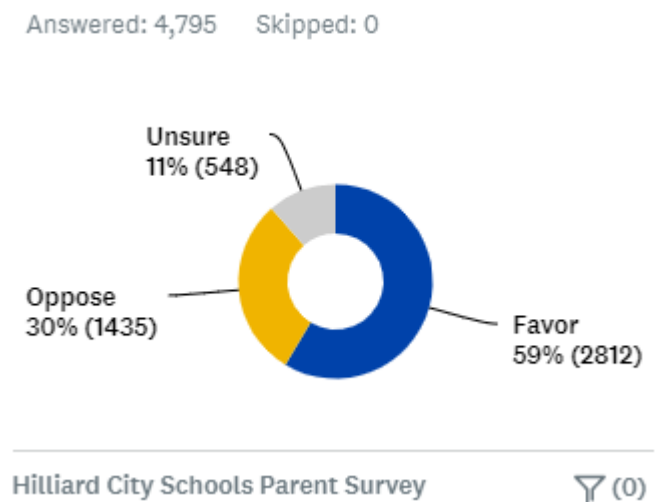
Source: Ohio Department of Education

### Fall 2020 Parent Survey

At this time, do you favor or oppose having Hilliard City Schools maintain the Hybrid Learning Mode?



Knowing that this week, the Columbus Public Health Commissioner and the Franklin County Health Commissioner, shared in a public letter, “Despite rising case numbers, we believe that it is safe for kids to go back to and remain in the classroom as long as all safeguards are followed, including wearing a mask and social distancing.” They went on to confirm, that the data shows that children and teachers are safe in the classroom. With that in mind, if Franklin County moves to Purple on the Ohio Public Health Advisory System, do you favor or oppose staying in the Hybrid Learning Mode?

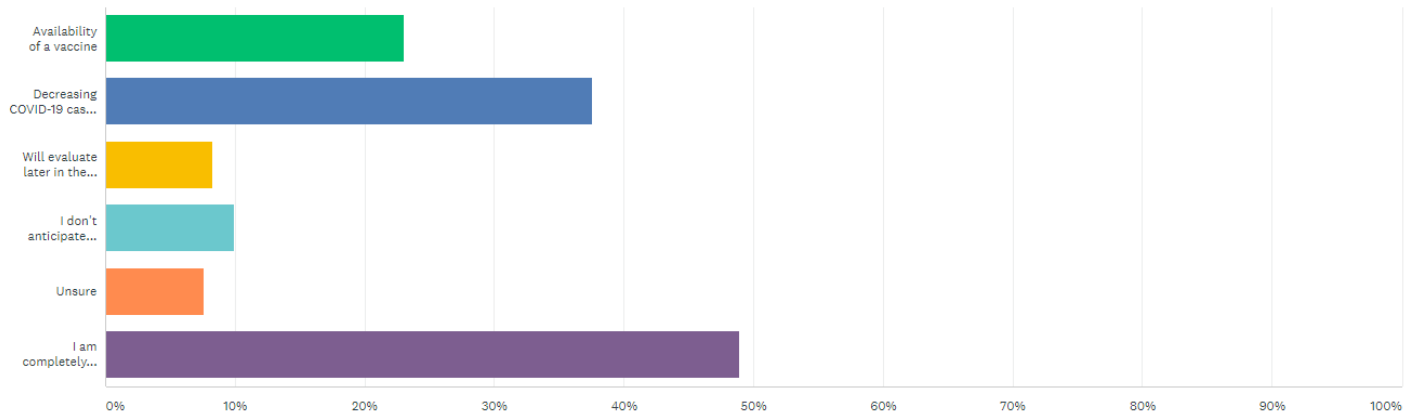


## Fall 2020 Parent Survey (continued)

If you are not currently comfortable keeping your student in Hybrid if Franklin County is in Purple, what will eventually make you comfortable enough to do so? Please select all that apply to you.

- Availability of a vaccine
- Decreasing COVID-19 case numbers
- Will evaluate later in the school year
- I don't anticipate feeling comfortable with in-person classes for the 2020-21 school year
- Unsure
- I am completely comfortable

Answered: 4,795 Skipped: 0



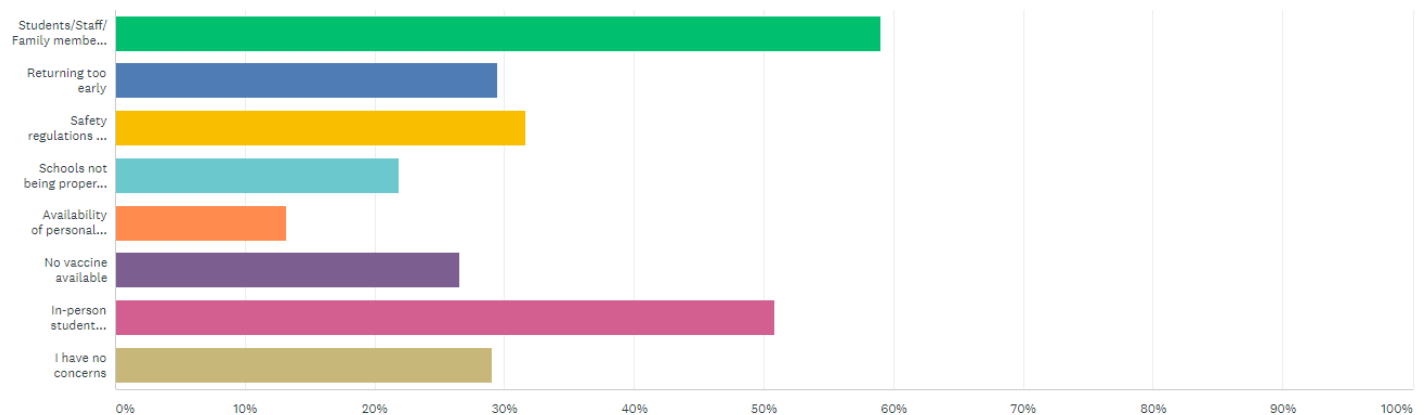
Hilliard City Schools Parent Survey

🔍 (0)

What are your main concerns about your students returning to All-In, five days a week, classes? Please select all that apply to you.

- Students/Staff/Family members contracting COVID-19
- Returning too early
- Safety regulations not being followed
- Schools not being properly sanitized
- Availability of personal protective equipment
- No vaccine available
- In-person student interactions (lack of social distancing)
- I have no concerns

Answered: 4,795 Skipped: 0



Hilliard City Schools Parent Survey

🔍 (0)

**Hilliard City School District**  
**Operating Performance Indicators by Function**  
**Prior Five Fiscal Years**

<b>Function</b>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Governmental Activities</b>					
Instruction					
Regular and Special					
Enrollment (Students)	16,646	16,767	16,850	16,934	16,593
Graduates	1,157	1,190	1,237	1,254	1,231
% of Students with Disabilities	13.6%	14.0%	16.4%	14.8%	15.4%
% of Limited English Proficient Students	6.6%	7.0%	7.8%	8.5%	8.9%
Support Services					
Instructional Staff					
Information Technology Services					
Work Orders Completed	6,977	8,576	8,808	7,214	6,917
School Administration					
Student Attendance Rate	94.91%	95.70%	95.60%	95.60%	94.50%
Fiscal					
Purchase Orders Processed	6,570	5,263	5,458	5,344	4,698
Nonpayroll Checks Issued	6,936	8,635	7,192	7,666	6,682
Maintenance					
District Square Footage Maintained by					
Custodians and Maintenance Staff	2,159,610	2,159,610	2,353,613	2,353,613	2,353,613
District Acreage Maintained by					
Grounds Staff	387	387	400	400	400
Transportation					
Avg. Public and Parochial Students					
Transported Daily (includes special education)	8,218	8,209	8,064	8,044	7,750
Avg. Daily Bus Fleet Mileage	7,916	8,157	8,436	10,476	6,991
Number of Buses in District Fleet	157	157	157	156	158
Community Services					
Number of Students Enrolled in District					
Latchkey Program	1,098	1,100	1,140	1,205	741
Extra Curricular Activities					
High School Varsity Teams	78	78	78	78	78
<b>Business-Type Activities</b>					
Food Service Operations					
Meals Served to Students					
Lunch	1,177,779	1,510,152	1,513,000	1,088,745	888,352
Breakfast	279,110	272,340	295,124	237,434	519,305

Source - School District Records and Ohio Department of Education Report Card Data



# Glossary



## GLOSSARY OF TERMS AND ABBREVIATIONS

<i>ADE</i>	Alton Darby Elementary School.
<i>Advance</i>	Money sent from one fund to another where the intent is to repay the initial fund.
<i>Agency Funds</i>	Funds used to account for assets held in a custodial manner by the district as agent for individuals, private organizations, other governmental entities, and/ or other funds. These funds do not involve the measurement of results and operations and are primarily used for the district's student activities. As such, the district does not have a legal requirement to appropriate these funds.
<i>ALEKS program</i>	<b>A</b> ssessment and <b>LE</b> arning in <b>K</b> nowledge <b>S</b> paces is an adaptive, Web-based math program that uses artificial intelligence and open-response questioning to identify precisely what each student knows and doesn't know.
<i>AP</i>	Advanced Placement. Program created by the College Board to offer college courses and exams to high school students.
<i>Appropriation</i>	Method of identifying how available funds will be used for a particular time period, usually a one-year period.
<i>Average Daily Membership (ADM)</i>	This represents a full-time equivalency count of students. All kindergarten students count as half a student based on state recognition. This is the case even if a kindergarten student attends school all day.
<i>AVY</i>	Avery Elementary School.
<i>BE2TA Lab</i>	This course introduces business foundations, entrepreneurship, engineering, and design thinking through the use of modern manufacturing technologies.
<i>BCN</i>	Beacon Elementary School.
<i>Biennium</i>	A period of two years. Normally used when describing the state budget as it is a two-year budget.
<i>BRN</i>	Brown Elementary School.
<i>BRT</i>	Britton Elementary School.
<i>Cabinet</i>	An administrative group that includes all District director level positions and above

## GLOSSARY OF TERMS AND ABBREVIATIONS

<i>Capital Outlay</i>	An expenditure object that accounts for equipment and building costs with a useful life greater than 5 years and a cost of \$5,000.
<i>DCR</i>	Darby Creek Elementary School.
<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>Enterprise Funds</i>	A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The Rotary Fund – Special Services is the only enterprise fund of the District.
<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>Fringe Benefits</i>	An expenditure object that accounts for employee benefits. These benefits include costs for medical, dental and life insurance, state pension costs, Medicare costs, Workers Compensation costs and other miscellaneous costs.
<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 federal government.
<i>HBR</i>	Bradley High School.
<i>HCR</i>	Crossing Elementary School.
<i>HCSD</i>	Hilliard City School District.
<i>HDB</i>	Darby High School.
<i>HDV</i>	Davidson High School.
<i>Head Count</i>	This count gives every student equal weight. This represents the actual number of students attending school in the district.



## GLOSSARY OF TERMS AND ABBREVIATIONS

<i>HMS</i>	Heritage Middle School.
<i>Homestead exemption</i>	The state of Ohio provides a homestead exemption as a form of property tax relief. If you are at least 65 years of age or meet two other qualifiers you can apply to shield \$25,000 of market value of your home from property taxes. The state then reimburses local taxing districts for this exemption.
<i>HPS</i>	HCSD Preschool
<i>HST</i>	Station 6th Grade School.
<i>HTE</i>	Hoffman Trail Elementary School.
<i>HTH</i>	Tharp 6th Grade School.
<i>HUB</i>	The Hub. A former 6th grade school that allowed the ILC's classes and programs to expand. See ILC.
<i>HVAC</i>	Heating, ventilation, and air conditioning. The system is used to provide heating and cooling service to buildings.
<i>HZN</i>	Horizon Elementary School.
<i>ILC</i>	Innovative Learning Center. Opened for the start of 13-14 school year. The ILC originally offered programs and classes for students from all three HCSD high schools. This included college classes offered in conjunction with Columbus State Community College as well as programs with Tolles Career & Technical Center. The ILC has now expanded to include the Hub and offers classes and programs for all HCSD students in grades 7-12.
<i>Individual Education Plan (IEP)</i>	Plan for students receiving special education services. The plan lays out services to be received and expectations (goals) for the student. This is required by federal law.
<i>Intergovernmental</i>	Money sent from one government entity to another. As an example, money sent from the State of Ohio to the school district.
<i>Internal Service Fund</i>	To account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost reimbursement basis. Charges are intended only to recoup the total cost of such services. The District's self-insured employee health insurance is run through an internal service fund.

## GLOSSARY OF TERMS AND ABBREVIATIONS

<i>Ispire</i>	A multisensory reading intervention program for lowest performing students. The program leverages new technology to deliver powerful, teacher-led instruction. It is designed to build reading success through an intensive, structured, and spiraling curriculum that incorporates phonemic awareness, phonics, spelling, vocabulary, comprehension, and fluency
<i>JWR</i>	J.W. Reason Elementary School.
<i>Mill</i>	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.
<i>MMS</i>	Memorial Middle School.
<i>Mosaic</i>	A program for juniors and seniors in high school. It is a humanities based program that replaces half their school day.
<i>Naviance</i>	A comprehensive college and career readiness that helps districts and schools align student strengths and interests to postsecondary goals, improving student outcomes and connecting learning to life.
<i>NOR</i>	Norwich Elementary School.
<i>Object</i>	A method of identifying how money is spent based upon its use, for example, salaries.
<i>PAC</i>	Performing arts center.
<i>Personal Property Tax</i>	Tax on machinery, equipment and inventory taxed at 25% of market value. HB66 passed in June of 2005 phases this tax out over the next four years. This tax was phased out for all businesses other than public utilities.
<i>Personal Services</i>	An expenditure object that accounts for employee wages.
<i>PI</i>	Permanent improvement.
<i>Property Tax</i>	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.
<i>Proprietary</i>	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

## GLOSSARY OF TERMS AND ABBREVIATIONS

<i>PSAT</i>	Preliminary Scholastic Aptitude Test. An exam given to high school sophomores and juniors.
<i>Public Utility Tax</i>	Tax on public utility property. Examples would include gas and electrical power lines.
<i>Purchased Services</i>	An expenditure object that accounts for contractual service type costs. An example of these costs would be natural gas, electric, payments to contractors for professional services and maintenance agreements to name a few.
<i>QSCB</i>	Qualified School Construction Bonds are a U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009. QSCBs allow schools to borrow at a nominal zero percent rate for the rehabilitation, repair and equipping of schools.
<i>READ 180</i>	READ 180 is a blended learning intervention program that helps students who are two or more years behind become active, accomplished readers, through a personalized experience.
<i>Real Property Tax</i>	Tax on commercial or residential land or buildings.
<i>Reappraisal</i>	Performed 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).
<i>RGW</i>	Ridgewood Elementary School.
<i>Rollback</i>	Amount of the homeowner's 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. The State legislature eliminated this benefit for levies passed after August of 2013.
<i>ROX</i>	ROX is a non-profit leader in programming, research and education focused on girls. ROX is to create generations of confident girls who control their own relationships, experiences, decisions and futures.
<i>SDE</i>	Scioto Darby Elementary School.

## GLOSSARY OF TERMS AND ABBREVIATIONS

<i>Special Revenue</i>	A type of fund to account for proceeds from specific revenue sources (other than special assessments or capital projects) that are legally restricted to expenditures for specified purposes.
<i>STEM School</i>	STEM education is an interdisciplinary approach to learning where rigorous academic concepts are coupled with real-world lessons as students apply science, technology, engineering, and mathematics in contexts that make connections between school, community, work, and the global enterprise enabling the development of STEM literacy and with it the ability to compete in the new economy.
<i>ST Math</i>	A visual math program that builds a deep conceptual understanding of math through rigorous learning and creative problem solving.
<i>STAR/Renaissance Learning</i>	Computer-adaptive assessments that measure students' reading comprehension, monitor achievement and growth, and track understanding of focus skills aligned to state learning standards.
<i>State Foundation</i>	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.
<i>Supplies and materials</i>	An expenditure object that accounts for goods and equipment purchased for the district. Examples of these costs include textbook purchases, bus parts, diesel fuel, paper and equipment with a cost below \$5,000.
<i>Tax Abatement</i>	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.
<i>Tax Budget</i>	A document required by Ohio law, to identify how a public body will spend its tax dollars and other funds for the coming year(s).
<i>TIF</i>	Tax Increment Financing. A public financing method that is used as a subsidy for redevelopment, infrastructure, and other community-improvement projects. In Ohio, Cities, Townships and Counties may use this. In most circumstances in Ohio, it captures the increase in property taxes as a result of a new development and uses these dollars to pay for infrastructure and other improvements approved by the local government using the TIF.

## GLOSSARY OF TERMS AND ABBREVIATIONS

### *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 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).

### *WMS*

Weaver Middle School.

### *WSH*

Washington Elementary School.