



Office of the Board of Education of the **LEBANON CITY SCHOOL DISTRICT**

**WARREN** County, Ohio

(Date) **January 12, 2026**

This Budget must be adopted by the Board of Education on or before January 15th, and a copy must be submitted to the County Auditor on or before January 20th.

**To the Auditor of said County:**

The Board of Education of said School District hereby submits its annual Tax Budget for the year commencing **July 1, 2026** for consideration of the County Budget Commission. Pursuant to ORC 5705.29(E), the Lebanon City School District hereby declares its intent to collect any additional revenue in the succeeding fiscal year than in the current fiscal year from taxes levied within the ten-mill limitation or due to the operation of Section 319.301, Section E of the Ohio Revised Code.

Signed  
Title

  
**PRESIDENT OF THE BOARD**

**SCHEDULE A**

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION,  
AND COUNTY AUDITOR'S ESTIMATED RATES**

For School District Use		For Budget Commission Use		For County Auditor Use		
<b>FUND</b> (Include only those funds that are requesting general property tax revenue)	Fiscal Year Amount Requested of Budget Commission Inside/Outside	Fiscal Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Fiscal Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied		
				Inside 10 Mill Limit Fiscal Year	Outside 10 Mill Limit Res/Ag	Outside 10 Mill Limit Com/Ind
	Column 1	Column 2	Column 3	Column 4	Column 5	
<b>GOVERNMENT FUNDS</b>						
GENERAL FUND	\$ 50,591,442					
BOND RETIREMENT FUND	\$ 3,235,000					
PERMANENT IMPROVEMENT FUND	\$ 1,450,000					
SPECIAL LEVY FUNDS	\$ 428,500					
<b>PROPRIETARY FUNDS</b>						
<b>FIDUCIARY FUNDS</b>						
<b>TOTAL ALL FUNDS</b>	\$ 55,704,942					

## SCHEDULE B

### LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Author- ized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)	Fiscal Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)
<b>GENERAL FUND:</b>			
<i>Continuing Levy</i> , Current Expense: Authorized by voters on:			
General Fund			
1962, Nov. 2 - Placed on 1963 Duplicate	5.00		
1969, Nov. 4 - Placed on 1970 Duplicate	10.00		
1972, May 2 - Placed on 1973 Duplicate	5.00		
1976, Jun 8 - Placed on 1977 Duplicate	3.70		
1976, Nov 2 - Placed on 1977 Duplicate	5.00		
1980, Nov. 4 - Placed on 1981 Duplicate	5.30		
1994, Aug. 2 - Placed on 1995 Duplicate	6.50		
<i>Substitute Levy</i> , Current Expense: Authorized by voters on:			
2022, Nov. 17 - New Substitute Levy to replace 3 Emergency Levies			
\$12,200,000 - Not to Exceed 10 Years	9.64		
<b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION</b>	50.14		
<b>SPECIAL LEVY FUNDS:</b>			
2013, Nov. 5 - Special Levy for Classroom Facilities			
Not to exceed 19 years - Placed on 2014	0.50		
<b>BOND RETIREMENT FUNDS:</b>			
2001, May 8 - Bond Levy for new construction (\$50,000,000)			
Not to Exceed 28 Years - Placed on 2002 Duplicate	1.45		
2013, Nov. 5 - Bond Levy for new construction (\$27,414,231)			
Not to Exceed 37 Years - Placed on 2014 Duplicate	0.55		
<b>PERMANENT IMPROVEMENT FUNDS:</b>			
2018, May 8 - 1998 Renewal Levy for permanent improvements			
Not to Exceed 5 Years - Placed on 2019 Duplicate	2.00		

**LEBANON CITY SCHOOL DISTRICT**

**EXHIBIT I**

FUND NAME: GENERAL FUND (001)

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Fiscal Year Actual 2023	Fiscal Year Actual 2024	Fiscal Year Actual 2025	**Fiscal Year Estimated for 2026	**Fiscal Year Estimated for 2027
<b>REVENUES</b>					
<b>Local Taxes</b>					
General Property Tax ----Real Estate	32,545,841	34,458,725	38,118,147	41,243,048	41,760,017
Tangible Personal Property Tax	3,749,929	3,272,236	4,290,401	3,854,132	4,038,240
Income Tax	-	-	-	-	-
<b>Total Local Taxes</b>	\$ 36,295,770	\$ 37,730,961	\$ 42,408,548	\$ 45,097,180	\$ 45,798,257
<b>Intergovernmental (Grants-in-Aid)</b>					
Unrestricted State Grants-in-Aid	19,264,385	19,732,240	20,211,075	21,032,763	21,582,445
Restricted State Grants-in-Aid	1,396,380	1,731,762	1,521,118	975,938	843,561
<b>Total Intergovernmental (Grants-in-Aid)</b>	\$ 20,660,765	\$ 21,464,002	\$ 21,732,193	\$ 22,008,701	\$ 22,426,006
<b>State Share of Local Property Taxes</b>	\$ 3,717,061	\$ 4,254,644	\$ 4,289,586	\$ 4,740,943	4,793,185
<b>All Other Revenues</b>	\$ 2,584,230	\$ 3,284,894	\$ 4,609,852	\$ 4,290,302	4,313,614
<b>Other Financing Sources:</b>					
Proceeds from Sale of Debt	-	-	-	-	-
Transfers	29,580	-	137	-	-
Advances	1,710,073	106,098	323	122,003	100,000
Other Sources	429,694	42,849	18,254	-	-
<b>Total Other Financing Sources</b>	\$ 2,169,347	\$ 148,947	\$ 18,713	\$ 122,003	\$ 100,000
<b>TOTAL REVENUE</b>	65,427,173	66,883,448	73,058,893	76,259,129	77,431,062

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Budget Year Actual <u>2023</u>	Budget Year Actual <u>2024</u>	Budget Year Actual <u>2025</u>	**Budget Year Estimated for <u>2026</u>	**Budget Year Estimated for <u>2027</u>
<b>EXPENDITURES</b>					
Educational Services					
Personal Services	37,409,250	39,094,765	42,452,013	44,280,016	46,287,198
Employees' Retirement/Insurance Benefits	15,267,152	15,757,667	16,556,892	17,244,297	18,387,519
Purchased Services	7,834,552	9,415,941	10,611,255	10,760,803	11,093,823
Supplies & Materials	2,270,312	2,790,864	3,022,331	3,126,188	3,219,974
Capital Outlay	133,776	56,632	252,393	183,413	184,415
Debt Service	598,609	979,009	981,553	925,717	580,906
Other Financing Uses	578,847	593,253	398,828	659,837	667,188
Total Educational Services	\$ 64,092,497	\$ 68,688,132	\$ 74,275,266	\$ 77,180,271	\$ 80,421,023
Other Uses of Funds					
Transfers	29,018	75,842	5,949	-	-
Advances	917,866	500,323	22,003	-	-
Other Uses of Funds	-	-	-	-	-
Total Other Uses of Funds	\$ 946,883	\$ 576,165	\$ 27,952	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	65,039,381	69,264,297	74,303,218	77,180,271	80,421,023
Revenues Over (Under) Expenditures	387,792	(2,380,849)	(1,244,326)	(921,142)	(2,989,961)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	25,832,646	26,220,438	23,839,590	21,104,033	20,182,891
Ending Cash Balance	26,220,438	23,839,590	22,595,264	20,182,891	17,192,930
Estimated Encumbrances (outstanding at year end)	592,627	1,218,638	1,491,231	-	-
Estimated Ending Unencumbered Fund Balance	25,627,812	22,620,951	21,104,033	20,182,891	17,192,930

**LEBANON CITY SCHOOL DISTRICT**
**EXHIBIT II**

FUND NAME: BOND RETIREMENT FUND (002)

FUND TYPE/CLASSIFICATION: DEBT SERVICE

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund  
Reproduce as needed

DESCRIPTION	Budget Year Actual <u>2023</u>	Budget Year Actual <u>2024</u>	Budget Year Actual <u>2025</u>	Budget Year Estimated for <u>2026</u>	Budget Year Estimated for <u>2027</u>
<b>REVENUE</b>					
General Property Tax ----Real Estate	3,905,095	4,175,204	4,104,647	4,100,000	3,000,000
Tangible Personal Property Tax	241,213	211,462	248,616	100,000	100,000
State Share of Local Property Taxes	377,671	383,531	386,908	138,000	135,000
Interest Income	5,267	7,753	346,984	100,000	100,000
Proceeds from the Sale of Debt	-	-	-	-	-
<b>TOTAL REVENUE</b>	\$ 4,529,246	\$ 4,777,950	\$ 5,087,154	\$ 4,438,000	\$ 3,335,000
<b>EXPENDITURES</b>					
Debt Service					
Bond Retirement	4,447,250	4,381,900	4,333,300	4,368,550	3,295,825
Other Fees	48,339	50,903	21,527	22,000	23,000
Total Debt Service	\$ 4,495,589	\$ 4,432,803	\$ 4,354,827	\$ 4,390,550	\$ 3,318,825
<b>TOTAL EXPENDITURES</b>	\$ 4,495,589	\$ 4,432,803	\$ 4,354,827	\$ 4,390,550	\$ 3,318,825
Revenues Over (Under) Expenditures	33,657	345,148	732,327	47,450	16,175
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	9,388,173	9,421,830	9,766,978	10,499,305	10,546,755
Ending Cash Balance	9,421,830	9,766,978	10,499,305	10,546,755	10,562,930
Estimated Encumbrances (outstanding at year end)	-	-	-	-	-
Estimated Ending Unencumbered Fund Balance	9,421,830	9,766,978	10,499,305	10,546,755	10,562,930

**LEBANON CITY SCHOOL DISTRICT**
**EXHIBIT II**

FUND NAME: PERMANENT IMPROVEMENT FUND (003)

FUND TYPE/CLASSIFICATION: CAPITAL PROJECTS

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund  
Reproduce as needed

DESCRIPTION	Budget Year Actual <u>2023</u>	Budget Year Actual <u>2024</u>	Budget Year Actual <u>2025</u>	Budget Year Estimated for <u>2026</u>	Budget Year Estimated for <u>2027</u>
<b>REVENUE</b>					
General Property Tax ----Real Estate	1,136,262	1,201,235	1,217,876	1,200,000	1,150,000
Tangible Personal Property Tax	136,665	119,809	159,746	160,000	150,000
State Share of Local Property Taxes	142,190	148,989	147,645	150,000	150,000
Other Miscellaneous Revenue	-	-	54,449	16,000	900,000
Proceeds from Sale of Debt	4,703,000	-	-	-	-
Interest Income	31,222	73,378	60,125	60,000	60,000
Contributions/Donations	230,000	42,130	8,469	-	11,000
Other Financing Sources	33,822	763,962	6,881	-	-
<b>TOTAL REVENUE</b>	<b>\$ 6,413,162</b>	<b>\$ 2,349,502</b>	<b>\$ 1,655,190</b>	<b>\$ 1,586,000</b>	<b>\$ 2,421,000</b>
<b>EXPENDITURES</b>					
Educational Services					
Capital Outlay	1,018,760	2,941,870	4,149,249	1,126,003	1,922,674
Other Expenditures	134,794	33,781	35,806	63,350	890,500
Other Financing Uses	470,368	1,054,710	770,911	425,000	400,000
Total Educational Services	<b>\$ 1,623,922</b>	<b>\$ 4,030,361</b>	<b>\$ 4,955,966</b>	<b>\$ 1,614,354</b>	<b>\$ 3,213,174</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,623,922</b>	<b>\$ 4,030,361</b>	<b>\$ 4,955,966</b>	<b>\$ 1,614,354</b>	<b>\$ 3,213,174</b>
Revenues Over (Under) Expenditures	4,789,240	(1,680,860)	(3,300,776)	(28,354)	(792,174)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance)	1,548,246	6,337,486	4,656,626	1,040,930	1,012,576
Ending Cash Balance	6,337,486	4,656,626	1,355,850	1,012,576	220,402
Estimated Encumbrances (outstanding at year end)	1,091,445	3,355,818	314,921	-	-
Estimated Ending Unencumbered Fund Balance	5,246,041	1,300,808	1,040,930	1,012,576	220,402

**LEBANON CITY SCHOOL DISTRICT**

**EXHIBIT II**

FUND NAME: CLASSROOM FACILITIES MAINTENANCE FUND (034)

FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund  
Reproduce as needed

DESCRIPTION	Budget Year Actual <u>2023</u>	Budget Year Actual <u>2024</u>	Budget Year Actual <u>2025</u>	Budget Year Estimated for <u>2026</u>	Budget Year Estimated for <u>2027</u>
<b>REVENUE</b>					
General Property Tax ----Real Estate	422,002	445,842	449,987	450,000	400,000
Tangible Personal Property Tax	34,166	29,952	39,936	30,000	25,000
State Share of Local Property Taxes	4,525	4,206	4,022	-	3,500
Interest Income	5,799	16,552	25,640	12,000	12,000
<b>TOTAL REVENUE</b>	\$ 466,491	\$ 496,553	\$ 519,585	\$ 492,000	\$ 440,500
<b>EXPENDITURES</b>					
Educational Services					
Other Expenditures	38,187	239,659	693,745	182,000	500,000
Capital Outlay	592,329	35,370	10,758	25,000	200,000
Total Educational Services	\$ 630,516	\$ 275,029	\$ 704,503	\$ 207,000	\$ 700,000
<b>TOTAL EXPENDITURES</b>	\$ 630,516	\$ 275,029	\$ 704,503	\$ 207,000	\$ 700,000
Revenues Over (Under) Expenditures	(164,025)	221,524	(184,917)	285,000	(259,500)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance)	937,771	773,746	995,270	731,123	1,016,123
Ending Cash Balance	773,746	995,270	810,353	1,016,123	756,623
Estimated Encumbrances (outstanding at year end)	133,797	675,827	79,230	-	-
Estimated Ending Unencumbered Fund Balance	639,949	319,443	731,123	1,016,123	756,623

**LEBANON CITY SCHOOL DISTRICT**  
SCHOOL FUNDS THAT DO NOT RECEIVE SEPARATE PROPERTY TAX

**EXHIBIT III**

FUND List All Funds Individually Unless Reported on Exhibit I or II	Actual Cash Bal as of June 30, 2025	Estimated Receipts for FY 2026	Estimated Expenditures for FY 2026	Estimated Unencumbered Fund Balance 7/1/2026	Fiscal Year Estimated Receipts FY27	Total Available for Expenditures	Fiscal Yr Expenditures & Encumbrances			Estimated Unenc. Fund Balance 6/30/2027
							Personal Services	Other	Total	
<b>SPECIAL REVENUE:</b>										
018 - Public School Support	160,722	164,571	153,912	171,381	165,000	336,381	-	336,381	336,381	-
019 - Other Grants	12,804	74,736	84,309	3,231	50,000	53,231	-	53,231	53,231	-
300 - District Managed Student Activity	46,887	474,546	439,120	82,313	475,000	557,313	-	557,313	557,313	-
401 - Auxiliary Services	140,097	626,591	747,735	18,953	600,000	618,953	210,444	408,509	618,953	-
451 - Data Communication	2	9,000	-	9,002	9,000	18,002	-	18,002	18,002	-
461 - Vocational Education Enhancement	-	-	-	-	-	-	-	-	-	-
467 - Student Wellness & Success	7	-	7	-	-	-	-	-	-	-
499 - Miscellaneous State Grants	94,033	118,679	102,432	110,280	115,000	225,280	225,280	-	225,280	-
507 - Elem/Secondary Sch Emer Relief (E	-	-	-	-	-	-	-	-	-	-
516 - IDEA-B	(197,357)	1,669,179	1,432,846	38,976	1,600,000	1,638,976	1,638,976	-	1,638,976	-
536 - Title I Supplemental	(96,957)	96,957	-	-	-	-	-	-	-	-
551 - Title III Limited English Proficiency	(1,570)	36,481	34,912	-	35,000	35,000	12,250	22,750	35,000	-
572 - Title I Disadvantaged Children	(67,790)	1,185,363	791,752	325,821	1,150,000	1,475,821	1,063,750	412,071	1,475,821	-
584 - Title IV-A Student Support	(10,644)	138,310	81,167	46,499	125,000	171,499	-	171,499	171,499	-
587 - IDEA Preschool Spec Education	-	30,920	30,920	-	30,000	30,000	30,000	-	30,000	-
590 - Improving Teacher Quality	-	144,328	24,863	119,465	140,000	259,465	-	259,465	259,465	-
599 - Miscellaneous Federal Grants	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 80,235</b>	<b>\$ 4,769,660</b>	<b>\$ 3,923,974</b>	<b>\$ 925,921</b>	<b>\$ 4,494,000</b>	<b>\$ 5,419,921</b>	<b>\$ 3,180,700</b>	<b>\$ 2,239,221</b>	<b>\$ 5,419,921</b>	<b>\$ -</b>
<b>CAPITAL PROJECT FUNDS:</b>										
004 - Building	388,506	11,450	-	399,956	10,000	409,956	-	409,956	409,956	-
010 - Classroom Facilities	2,135,197	80,000	23,500	2,191,697	80,000	2,271,697	-	2,271,697	2,271,697	-
<b>TOTAL CAPITAL PROJECTS</b>	<b>2,523,702</b>	<b>91,450</b>	<b>23,500</b>	<b>2,591,652</b>	<b>90,000</b>	<b>2,681,652</b>	<b>-</b>	<b>2,681,652</b>	<b>2,681,652</b>	<b>-</b>
<b>PROPRIETARY:</b>										
<b>ENTERPRISE FUNDS:</b>										
006 - Food Services	558,600	1,919,150	2,465,455	12,295	2,000,000	2,012,295	860,000	1,152,295	2,012,295	-
009 - Uniform School Supplies	279,182	497,910	511,739	265,353	480,000	745,353	-	745,353	745,353	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 837,781</b>	<b>\$ 2,417,060</b>	<b>\$ 2,977,193</b>	<b>\$ 277,648</b>	<b>\$ 2,480,000</b>	<b>\$ 2,757,648</b>	<b>\$ 860,000</b>	<b>\$ 1,897,648</b>	<b>\$ 2,757,648</b>	<b>\$ -</b>
<b>FIDUCIARY:</b>										
<b>TRUST AND AGENCY FUNDS:</b>										
007 - Special Trust	211,799	73,845	-	285,644	65,000	350,644	-	20,000	20,000	330,644
008 - Endowment	131,319	8,670	-	139,989	8,000	147,989	-	1,700	1,700	146,289
022 - District Custodial	5,172	16,180	12,584	8,768	15,000	23,768	-	-	-	23,768
200 - Student Managed Activity	186,659	144,380	157,755	173,284	140,000	313,284	-	234,963	234,963	78,321
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>\$ 534,949</b>	<b>\$ 243,075</b>	<b>\$ 170,339</b>	<b>\$ 607,685</b>	<b>\$ 228,000</b>	<b>\$ 835,685</b>	<b>\$ -</b>	<b>\$ 256,663</b>	<b>\$ 256,663</b>	<b>\$ 579,022</b>



**LEBANON CITY SCHOOL DISTRICT**
**EXHIBIT III (Part B)**
**SCHOOL FUNDS THAT DO NOT RECEIVE SEPARATE PROPERTY TAX**

<b>FUND</b> <b>List All Funds Individually Unless</b> <b>Reported on Exhibit I or II</b>	<b>Actual</b> <b>Cash Bal</b> <b>as of</b> <b>June 30,</b> <b>2023</b>	<b>Actual</b> <b>Receipts</b> <b>for FY</b> <b>2024</b>	<b>Actual</b> <b>Expenditures</b> <b>for FY</b> <b>2024</b>	<b>Actual</b> <b>Cash Bal</b> <b>as of</b> <b>7/1/2024</b>	<b>Actual</b> <b>Receipts</b> <b>for FY</b> <b>2025</b>	<b>Actual</b> <b>Expenditures</b> <b>for FY</b> <b>2025</b>	<b>Actual</b> <b>Cash Bal</b> <b>as of</b> <b>7/1/2025</b>
<b>SPECIAL REVENUE:</b>							
018 - Public School Support	115,138	151,386	137,987	128,537	142,755	109,459	161,834
019 - Other Grants	13,287	56,600	56,946	12,941	52,500	52,637	12,804
300 - District Managed Student Activity	117,193	417,402	459,091	75,504	467,991	487,499	55,996
401 - Auxiliary Services	227,431	592,371	634,720	185,082	625,965	667,726	143,322
451 - Data Communication	13,500	9,988	13,782	9,705	9,956	18,533	1,128
461 - Vocational Education Enhancement	(3,885)	4,000	115	0	-	-	0
467 - Student Wellness & Success	213,126	-	119,149	93,977	-	93,970	7
499 - Miscellaneous State Grants	55,611	82,460	85,380	52,691	150,280	108,937	94,033
507 - Elem/Secondary Sch Emer Relief (E	(123,973)	1,204,719	1,080,747	-	74,403	74,403	-
516 - IDEA-B	(456,258)	1,878,353	1,501,442	(79,347)	1,181,633	1,292,773	(190,487)
536 - Title I Supplemental	-	-	-	-	-	96,957	(96,957)
551 - Title III Limited English Proficiency	(13,192)	25,809	12,978	(360)	16,762	17,971	(1,570)
572 - Title I Disadvantaged Children	(53,029)	650,612	695,790	(98,207)	975,872	941,027	(63,361)
584 - Title IV-A Student Support	-	31,132	55,132	(24,000)	60,138	38,370	(2,232)
587 - IDEA Preschool Spec Education	(32,816)	75,327	44,300	(1,789)	32,450	30,662	-
590 - Improving Teacher Quality	-	114,155	114,155	-	164,564	164,564	-
599 - Miscellaneous Federal Grants	258,757	87,807	257,788	88,776	-	88,776	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 330,890</b>	<b>\$ 5,382,122</b>	<b>\$ 5,269,501</b>	<b>\$ 443,511</b>	<b>\$ 3,955,269</b>	<b>\$ 4,284,263</b>	<b>\$ 114,517</b>
<b>CAPITAL PROJECT FUNDS:</b>							
004 - Building	374,438	867	500	374,805	13,701	-	388,506
010 - Classroom Facilities	837,428	787,839	86,580	1,538,688	1,184,621	377,092	2,346,216
<b>TOTAL CAPITAL PROJECTS</b>	<b>1,211,866</b>	<b>788,706</b>	<b>87,080</b>	<b>1,913,492</b>	<b>1,198,322</b>	<b>377,092</b>	<b>2,734,722</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS:</b>							
006 - Food Services	881,710	1,926,858	1,896,619	911,950	1,970,831	2,290,923	591,858
009 - Uniform School Supplies	235,812	589,787	539,040	286,558	428,931	409,597	305,892
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 1,117,522</b>	<b>\$ 2,516,644</b>	<b>\$ 2,435,658</b>	<b>\$ 1,198,508</b>	<b>\$ 2,399,761</b>	<b>\$ 2,700,520</b>	<b>\$ 897,749</b>
<b>FIDUCIARY:</b>							
<b>TRUST AND AGENCY FUNDS:</b>							
007 - Special Trust	167,916	17,711	8,700	176,927	45,072	10,200	211,799
008 - Endowment	126,338	8,124	4,900	129,562	6,657	4,900	131,319
022 - District Custodial	-	11,192	880	10,312	13,543	18,683	5,172
200 - Student Managed Activity	172,613	141,748	119,445	194,916	144,504	146,426	192,995
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>\$ 466,867</b>	<b>\$ 178,775</b>	<b>\$ 133,925</b>	<b>\$ 511,717</b>	<b>\$ 209,777</b>	<b>\$ 180,209</b>	<b>\$ 541,285</b>

**LEBANON CITY SCHOOL DISTRICT**  
TOTAL ALL SCHOOL FUNDS

**EXHIBIT IV**

FUND  List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 7/1/2026	Fiscal Year Estimated Receipts	Total Available for Expenditures	Fiscal Yr Expenditures & Encumbrances			Estimated Unenc. Fund Balance 6/30/2027
				Personal Services	Other	Total	
<b>GENERAL FUND:</b>							
001 - General	20,182,891	77,431,062	97,613,953	64,674,717	15,746,306	80,421,023	17,192,930
<b>TOTAL GENERAL FUND</b>	20,182,891	77,431,062	97,613,953	64,674,717	15,746,306	80,421,023	17,192,930
<b>SPECIAL REVENUE:</b>							
018 - Public School Support	171,381	165,000	336,381	-	336,381	336,381	-
019 - Other Grants	3,231	50,000	53,231	-	53,231	53,231	-
034 - Classroom Facilities Maintenance	1,016,123	440,500	1,456,623	-	700,000	700,000	756,623
300 - District Managed Student Activity	82,313	475,000	557,313	-	557,313	557,313	-
401 - Auxiliary Services	18,953	600,000	618,953	210,444	408,509	618,953	-
451 - Data Communications for School B	9,002	9,000	18,002	-	18,002	18,002	-
461 - Vocational Education Enhancement	-	-	-	-	-	-	-
467 - Student Wellness & Success	-	-	-	-	-	-	-
499 - Miscellaneous State Grants	110,280	115,000	225,280	225,280	-	225,280	-
507 - Elem/Secondary Sch Emer Relief (E	-	-	-	-	-	-	-
516 - IDEA-B	38,976	1,600,000	1,638,976	1,638,976	-	1,638,976	-
551 - Title III Limited English Proficiency	-	35,000	35,000	12,250	22,750	35,000	-
572 - Title I Disadvantaged Children	325,821	1,150,000	1,475,821	1,063,750	412,071	1,475,821	-
584 - Title IV-A Student Support	46,499	125,000	171,499	-	171,499	171,499	-
587 - IDEA Preschool Spec Education	-	30,000	30,000	30,000	-	30,000	-
590 - Improving Teacher Quality	119,465	140,000	259,465	-	259,465	259,465	-
599 - Miscellaneous Federal Grants	-	-	-	-	-	-	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	\$ 1,942,044	\$ 4,934,500	\$ 6,876,544	\$ 3,180,700	\$ 2,939,221	\$ 6,119,921	\$ 756,623
<b>DEBT SERVICE FUNDS:</b>							
003 - Bond Retirement	10,546,755	3,335,000	13,881,755	-	3,318,825	3,318,825	10,562,930
<b>TOTAL DEBT SERVICE FUNDS</b>	10,546,755	3,335,000	13,881,755	-	3,318,825	3,318,825	10,562,930
<b>CAPITAL PROJECT FUNDS:</b>							
003 - Permanent Improvement	1,012,576	2,421,000	3,433,576	-	3,213,174	3,213,174	220,402
004 - Building	399,956	10,000	409,956	-	409,956	409,956	-
010 - Classroom Facilities	2,191,697	80,000	2,271,697	-	2,271,697	2,271,697	-
<b>TOTAL CAPITAL PROJECTS</b>	2,591,652	90,000	2,681,652	-	2,681,652	2,681,652	-
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS:</b>							
006 - Food Services	12,295	2,000,000	2,012,295	860,000	1,152,295	2,012,295	-
009 - Uniform School Supplies	265,353	480,000	745,353	-	745,353	745,353	-
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 277,648	\$ 2,480,000	\$ 2,757,648	\$ 860,000	\$ 1,897,648	\$ 2,757,648	\$ -
<b>FIDUCIARY:</b>							
<b>TRUST AND AGENCY FUNDS:</b>							
007 - Special Trust	285,644	65,000	350,644	-	20,000	20,000	330,644
008 - Endowment	139,989	8,000	147,989	-	1,700	1,700	146,289
022 - District Custodial	8,768	15,000	23,768	-	-	-	23,768
200 - Student Managed Activity	173,284	140,000	313,284	-	234,963	234,963	78,321
<b>TOTAL TRUST AND AGENCY FUNDS</b>	\$ 607,685	\$ 228,000	\$ 835,685	\$ -	\$ 256,663	\$ 256,663	\$ 579,022

## EXHIBIT V

*(Section 5705.29 Revised Code)*

## STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGMENTS

*(Section 5705.29 Revised Code)*

Description	Amount of Judgment	Paying Fund
<b>TOTAL</b>	-	