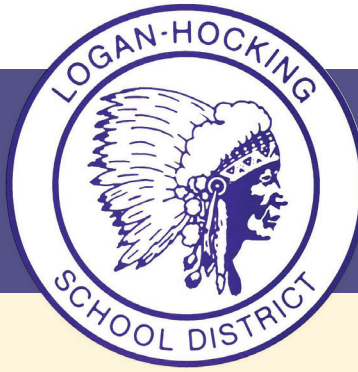




UNDERSTANDING YOUR SCHOOL DISTRICT'S DOLLARS:

2026-27 FINANCIAL UPDATE



SUPERINTENDENT
Christy Bosch



TREASURER
Jessica James



Logan-Hocking is one of only eight of Ohio's 611 school districts funding its General Fund without an income tax, emergency levy, substitute levy, or inside millage.



DEAR CHIEFTAIN COMMUNITY:

As we enter the 2026-2027 school year, we are sharing information about how your school district is funded and a few of the challenges the district is facing.

Public schools are funded primarily through three sources:



State
funding



Local property
or income taxes



Federal funds for
specific programs

Over the years, state funding has decreased, putting the burden of funding on local communities. This is caused by:



Lower student enrollment: the state provides "per pupil" funds as part of its funding formula.



Property value and local income level increases: as property values rise, the state funding formula assumes communities have a greater ability to fund their schools.

While the district is not facing an immediate financial crisis, we are projecting that we could face significant financial challenges as soon as the 2029-2030 school year if adjustments are not made, both at the state level and through potential local solutions.

We are actively engaging with state legislators and policy makers to advocate for our district while preparing local solutions with the goal of ensuring the district's long-term financial stability.

Moving forward, we will continue to share financial information with you: Our focus will remain on transparency, careful financial planning, and the protection of the programs and opportunities that support student success.

Thank you for your continued support of our district and the students in our community.

Christy Bosch, Superintendent • **Jessica James**, Treasurer

Responsible Stewardship of Your Tax Dollars

Logan-Hocking School District (LHSD) has had a long-standing commitment to fiscal responsibility – including consolidating schools in the 1960s/70s to build a more efficient education system for Hocking County. Consider that LHSD:

Is

1 of the 8

Ohio public school districts

(out of 611) without an income tax, operating levy, emergency levy, or inside millage.

**Has not requested new
operating tax dollars**

from voters in

45 Years

(since 1981).

**Built the Chieftain
Center without asking
for tax support**

from the community, thanks to a robust capital campaign led by the Chieftain Athletic Boosters.

The LHSD community passed a bond in 2001 to build new elementary buildings, which will be fully paid off in 2030. Taxpayers are expected to see a reduction of approximately \$70 per \$100,000 of their property's assessed value.

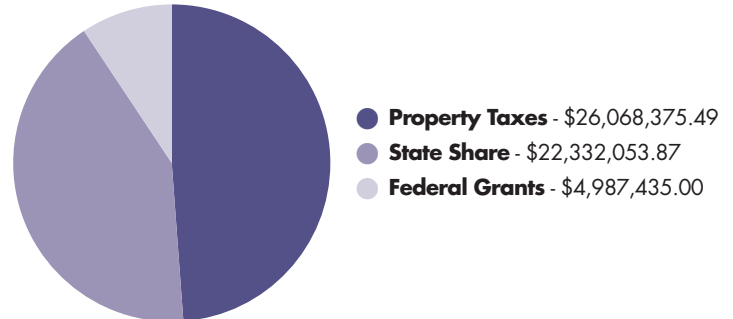
HOW WE ARE FUNDED

Public schools get money from three places: state funding, local property taxes and federal funds for specific programs. Over the past several years, the state's share has gone down and the local share has gone up.

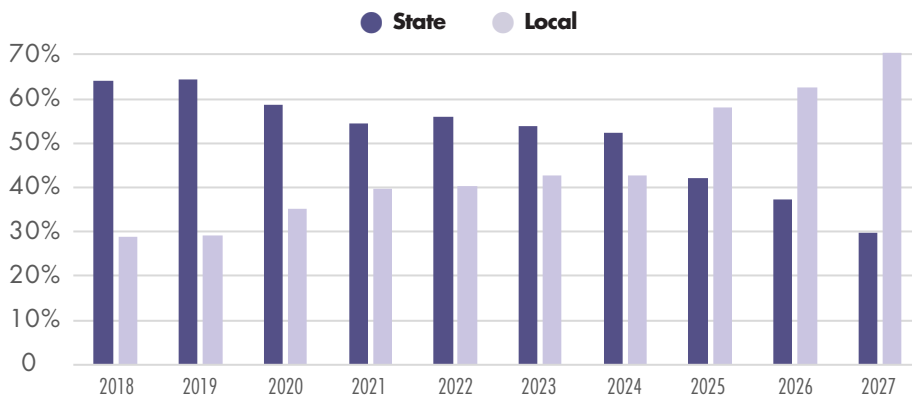
Here's why: when home values or local income go up, the state assumes a community can pay more for its schools, so the state pays less. But the actual cost of running schools (buses, heat, staff) keeps going up either way. That means local taxpayers are covering a bigger piece of a bigger bill.

Where Logan-Hocking School District's Money Comes From (FY2025)

Total: \$53,387,864.36

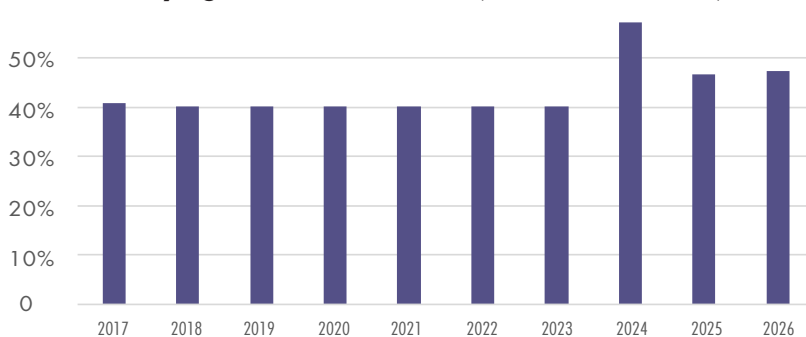


State vs. Local Share, 10-Year Trend



Ten years ago, the state covered about two-thirds of school costs. By next year, local taxpayers are projected to cover more than two-thirds.

Families Qualifying for Food Assistance (Direct Certification), 10-Year Trend



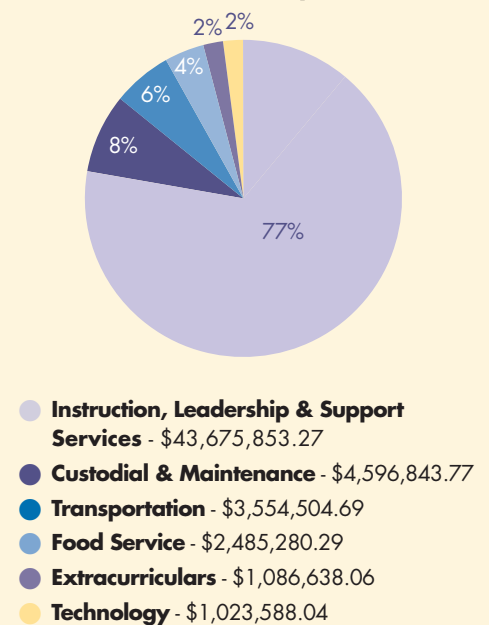
What this means: "Direct certification" means a student's family already qualifies for food assistance or other public benefits, so the student automatically gets free school meals. When this number goes up, it's a sign that more local families are working with tighter budgets. It's one way we track whether our community has more – or less – ability to absorb higher local taxes.

WHAT YOUR TAX DOLLARS PAY FOR

It costs **\$61.34 per day** to transport, feed and educate an LHSD student.

That covers instruction (teachers, classroom materials), transportation (buses, drivers, fuel), food service, and technology for approximately 3,500 students.

How Your School Dollars Are Spent





STEPPING UP TO THE CHALLENGE

District Goal: Stay financially responsible while continuing to provide a high-quality education for every student.

WHAT WE'RE DOING

- **Reviewing every open position when an employee retires or leaves**, to determine whether it needs to be refilled as-is, restructured or left vacant.
 - This strategic districtwide effort **helped reduce FY27 expenditure by approximately \$2 million**. With nearly 80% of district expenditures tied to personnel, careful staffing decisions were critical to achieving these savings.
- **Planning facility maintenance years in advance**, so small problems get fixed before they become expensive emergencies.
- **Combining bus routes** to save money and help with the nationwide shortage of bus drivers.
- **Aggressively pursuing grants** for mental health support, school safety equipment, and resource officer training.
- **Applying for grants that expand high school career-based learning opportunities** like Engineering Technology and FFA Vocational Agriculture – bringing robotics, automation and manufacturing technology to Logan High School students.
- **Monitoring and planning for legislative requirements and Ohio Department of Education and Workforce directives**. These mandates often require districts to meet new expectations without additional dedicated funding, also known as unfunded mandates. Examples include state-required literacy initiatives, such as the Science of Reading, teacher licensure, professional development, additional testing, reporting and accountability requirements.



**\$8.35
Million**

in grant funding

secured since 2019
supporting programs such as:

- Career-tech
- Mental health services
- Chieftain Health Clinic

REMOVING FAMILY BARRIERS

LHSD has:



**No classroom, lab fees or
technology fees**



**Free breakfast and lunch
for every student**



No pay-to-play fees



**Free admission for
students to district-hosted
events (such as athletic
and music events).**

We keep these costs off your family's plate because affordability and student participation matter to us!



Have questions or want to get involved?

Scan the QR code to tell us what you'd like to know and find contact information for your Ohio House and Senate representatives.