Lancaster City Schools
November 8, 2011 Bond Issue Information

1. What is Issue # 6?

Issue # 6 on the November ballot is a school bond property tax levy request for the Lancaster City School District for the purpose of constructing five new elementary schools for the approximately 3,200 elementary school children of Lancaster. The request is for $61,550,000 to be used for that purpose and repaid over a maximum of 37 years.

In addition, the equivalent of one-half mill is an additional part of this same issue for the purpose of establishing a dedicated permanent improvement fund to be used for the maintenance and upkeep of these new schools and any future new schools receiving state financial assistance to construct.

- These new dollars may only be used to construct these schools and maintain them for the foreseeable future.
- The money may only be used for the stated purpose and may not be used to pay salaries or otherwise operate the district.
- Lancaster City Schools has the lowest school effective tax rate for residential property in all of Fairfield County and its contiguous counties. Even with adding the 4.1 mills only Amanda in Fairfield County will have a lower rate.
- The last time voters approved money to construct or improve Lancaster schools was in 1964.

2 Why Did The School District’s Community Facilities and Financial Task Force Recommend Building New Elementary Schools Now?

- The State of Ohio is contributing approximately $27 million dollars to the approximate $88.5 million cost of building the schools – in the past local taxpayers have had to pay the full cost
- The state dollars are only available for this project for one year if the local portion is approved by the citizens of the school district
- Replacing eight older smaller elementary schools with five new larger schools is expected to reduce operating costs for the district.
- The cost to renovate, update the current buildings, averaging in age of 62 years, was estimated to be very close to the cost of constructing new ones; this solution would still not alleviate some of the student overcrowding issues and would not allow for some of the anticipated operational savings mentioned above
- The cost of current construction will be lower now than in the future
- The interest rates for bonds is lower now than it has been in the past
- The bond issue is expected to create jobs in Ohio and hopefully many within our county area

3. Why Should Voters Replace Schools That Still Have Good Curb Appeal?

- The average age of the buildings is 62 years
- These buildings were built before the time that the following school programs and services were required:
  - Kindergarten
  - School libraries
  - Programs for children with special learning needs
  - Technical and computer training
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- Accessibility of students and adults within public buildings
- Small group learning classrooms

- The infrastructure of the schools is outdated when compared to today’s standards
  - Plumbing, electrical, boilers and heating systems, ventilation systems, space utilization for student learning

- The district currently spends nearly $750,000 annually from operating money to maintain its buildings

Considering the history of the district, the community has in the past supported retiring and rebuilding schools when the schools’ usefulness for learning came into question.

- North School built in 1917 is the third North School Building (the first built in 1849 was demolished in 1878, the second built 1873 was demolished in 1917)
- Cedar Heights built in 1939 is the second Cedar Heights Building (the first built in 1913 was sold in 1940)
- East School built in 1939 is the third East School Building (the first built in 1826 was sold in 1872, the second built in 1882 was demolished in 1939)
- South School built in 1930 is the third South School Building (the first built 1852 was demolished in 1873, the second built in 1875 was demolished in 1930)
- West School built in 1960 is the third West School (the first built in 1899 was sold in 1918, the second built in 1905 was demolished in 1960)

The other elementary buildings of the 1950’s and 1960’s were built in response to the entry of the “baby boomer” generation into the schools; it is an interesting sidelight to note that many of the elementary students attending new schools in the 1950’s and 60’s now have the ability to provide that same opportunity to their grandchildren and great grandchildren.

4. How Will New Schools Help Lancaster Children

- The schools will be built with student, staff and visitor safety in mind:
  - Limited entry points into the building
  - Monitored spaces inside and out
  - Updated electrical service is incorporated for today’s needs
  - Visitor entry point through a monitored areas
  - Upgraded fire alarm and control systems
  - Fire sprinkler systems will be part of the new buildings
  - Transportation flow patterns for buses, walkers and drop-offs and pick-ups
  - Additional small group space for students for uncluttered corridors
  - Properly sized kitchens

- The learning spaces in schools will better fit the educational needs of this century and an overcrowding issue will be solved
- The technology of today will be incorporated in the new buildings
- Energy and climate efficiencies will be part of the new schools and will improve the environment for our children’s learning
Schools will be built with healthful environment in mind; restrooms, kitchens and eating spaces, ventilation, plumbing, and electrical systems will be built according today’s standards

- The buildings will be fully assessable to those students, staff and visitors with handicapping conditions and ADA compliant

**5. Why Doesn’t The District Just Repair And Renovate The Old Schools Instead OfReplacing Them?**

The schools in Lancaster have been evaluated at least twice in recent years to determine the significance of the cost to update them for continued long-term use. These evaluations have been made by architectural and engineering firms and are quite detailed. The factor used to consider whether to renovate or rebuild schools is the ratio of the amount of money needed to update and repair buildings for continued use, versus the amount to construct a new school of like size. School buildings exceeding 67% (two-thirds rule) of the cost to build new are usually recommended by the Ohio School Facilities Commission for replacement rather than updating. The architect and Ohio School Facilities representatives also have cautioned the Superintendent that updating an old building often costs more than the estimate because of the “unknown factors” existing in old construction that are not evident until repairing or replacing something in the building has begun.

<table>
<thead>
<tr>
<th>Rank</th>
<th>Building</th>
<th>OSFC Assessment Renovation Cost updated 2011</th>
<th>% Renovate to New Build</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>South</td>
<td>$10,485,954.60</td>
<td>104%</td>
</tr>
<tr>
<td>2</td>
<td>Medill</td>
<td>$9,825,892.60</td>
<td>95%</td>
</tr>
<tr>
<td>3</td>
<td>Cedar Heights</td>
<td>$9,619,692.56</td>
<td>94%</td>
</tr>
<tr>
<td>4</td>
<td>Tallmadge</td>
<td>$9,679,342.37</td>
<td>92%</td>
</tr>
<tr>
<td>5</td>
<td>Tarhe</td>
<td>$9,763,321.04</td>
<td>90%</td>
</tr>
<tr>
<td>6</td>
<td>East</td>
<td>$9,606,093.68</td>
<td>90%</td>
</tr>
<tr>
<td>7</td>
<td>West</td>
<td>$11,958,033.97</td>
<td>85%</td>
</tr>
<tr>
<td>8</td>
<td>Sanderson</td>
<td>$9,340,118.68</td>
<td>84%</td>
</tr>
</tbody>
</table>

The above figures do not include the cost to retire the North School Building and its clean-up. Also, the proposed project to build the five new elementary schools allows for an enrollment of 3200 students, a number that would accommodate the district’s current enrollment. The state is predicting a lower number of students based on its projections.

The Board also realized if it chose to update and renovated all of its current eight elementary schools as proposed above, the district would still have some of the same overcrowding issues and operational expense issues associated with the eight current schools. The Board thus decided that building a fewer number of new elementary schools was the best financial alternative for the Lancaster District. This was the same conclusion reached by the citizens committees studying the matter in depth.
6. What About The Junior High And High School Buildings Of The District? Will They Need To Be Updated At Some Time?

The junior and senior high school buildings are currently not eligible for any State of Ohio support to update or rebuild those schools. The Lancaster School District is now on the Facility Commission list for consideration of some matching state funds for the entire district. Even though Lancaster is on the active list for future consideration by the State there are several districts ahead of Lancaster that will be offered funding first. It may be three years or longer before Lancaster will become eligible and it is at that time the junior and senior high schools could be addressed. There is no guarantee that State funds will be available in the future.

That is what makes this Exceptional Needs Grant so important. It allows Lancaster to fix the elementary schools portion ahead of the time when the district as a whole would becomes eligible.

7. What Is Going To Happen To The Current Buildings?

It is likely that all the existing schools will need to be used for a period of 2 to 3 years and some of the schools probably for up to 5 years. If an existing school site is being used for a new school, the current school will eventually be abated. The sites not being used in the adopted plan will be evaluated for usefulness to the district and if not needed will be offered for use for other public purposes or possibly for sale as is prescribed by the laws of Ohio. The district may need to use space in some of the elementary buildings as “swing space” when the junior high and high school buildings are addressed in the future.

8. Is The State Of Ohio Sharing In The Cost For These New Schools and For How Long?

Yes, on July 28, 2011, the State of Ohio School Facilities Commission (“OSFC”) authorized approximately $27,000,000 be set aside for Lancaster City Schools under an exceptional needs grant for the purpose of reducing overcrowding through the construction of these five new elementary schools. This state money may not be used to repair or refurbish the older buildings currently in operation in Lancaster City Schools.

This grant offer is good for 12 months until July 28, 2012 and is dependent upon voter approval of the local share of the cost of the project. If Lancaster voters do not approve the local share, the state money will be used to fund school projects in other communities. The state has already set aside this $27 million in its biennial budget. No new state taxes are needed to fund this share of the Lancaster School project cost.

9. Will Businesses Share In The Taxes That Will Be Used For This Bond?

A property tax permits a shared financial commitment between residents and the business community of Lancaster. Approximately, about one third of all property taxes collected for Lancaster City Schools currently come from the businesses community.

The use of a sales tax for construction of schools or operation of schools is not permitted by state law.
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There are two types of local taxes available for operating schools and constructing facilities. The first is a property tax the other is an income tax. The local citizens’ task force decided an income tax would not be appropriate for funding construction of new buildings because income taxes are applicable only to the residents of Lancaster.

10. What is the Cost of Issue # 6 to me?

If you are under 65 years of age examples of the cost of 4.1 mills is listed below.

<table>
<thead>
<tr>
<th>Your home as valued by the county auditor is:</th>
<th>The approximate cost per year of the 4.1 mill levy is:</th>
<th>Cost per month if your taxes are escrowed:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100,000</td>
<td>$125.56</td>
<td>$10.46</td>
</tr>
<tr>
<td>$125,000</td>
<td>$156.95</td>
<td>$13.08</td>
</tr>
<tr>
<td>$150,000</td>
<td>$188.34</td>
<td>$15.70</td>
</tr>
</tbody>
</table>

If you are 65 years of age or older examples of the cost of 4.1 mills is listed below.

<table>
<thead>
<tr>
<th>Your home as valued by the county auditor is:</th>
<th>The approximate cost per year of the 4.1 mill levy is:</th>
<th>Cost per month if your taxes are escrowed:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100,000</td>
<td>$  94.17</td>
<td>$  7.85</td>
</tr>
<tr>
<td>$125,000</td>
<td>$125.56</td>
<td>$10.46</td>
</tr>
<tr>
<td>$150,000</td>
<td>$156.96</td>
<td>$13.08</td>
</tr>
</tbody>
</table>

11. Where Are The New Schools Going To Be Built?

The answer to this question involves many factors. While the Board has not taken official action related to this question, the district staff has discussed with the Board the research that has been accomplished so far and probable locations for the new buildings.

The following factors are being considered:

- Study and give a priority to existing school sites where feasible.
- The land mass at the various existing school sites – is there enough land on which to build a larger school?
- The soil composition at the existing sites – does the soil composition make it feasible to build a larger school structure?
- The egress into and out of the existing schools property – the traffic and travel safety around the school.
- New schools must meet environment and energy specifications and the way the school can be positioned on the land must now be considered.
- Several safety factors for students and staff must be considered when constructing new schools.
- The location of the current kindergarten through fifth grade students in our community.
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- The areas of projected growth in the community – the community has been growing more to the north and west of Lancaster.
- The feasibility of building a new school on an existing school site with the existing building being used while the new one is built.
- Which buildings could be used for “swing space” – where students will be able to attend school if their school must be raised for a new building to be built on that land.

A tentative plan for constructing five new and larger school facilities has been formulated. The tentative plan calls for building the new schools in two phases:

**Phase One**
- **The North School Site** - Build a new school on the north school site after the existing building is abated; the new school is projected to house most of the students now attending East School and the most of the in town students from South School.
- **The Medill School Site** – Build a new school on the existing site while the existing school is used or, if necessary, relocated most of the Medill School students to Stanbery and Sanderson while the new school is being built. The new school is projected to house most of the students now attending Medill and Sanderson Schools.
- **A New West School Site** – The new school is projected to house most of the students now attending Cedar Height and West Schools.

**Phase Two**
- **The Tallmadge School Site**– Build a new school on the existing site while the existing school is used or, if necessary, relocated most of the Tallmadge School students to Stanbery and / or South while the new school is being built. The new school is projected to house most of the students now attending Tallmadge and the more rural students from South School.
- **The Tarhe School Site** – Build a new school on the existing site while the existing school is used or, if necessary, relocated most of the Tarhe School students to West and / or Cedar Heights while the new school is being built. The new school is projected to house most of the students now attending Tarhe and a portion of those attending West School.

This tentative plan, with the factors mentioned above, will be re-evaluated when the bond issue is approved and a recommendation will be made to the Board of Education. The above information represents the best answer to this question now available.

12. Why Did The Board Of Education Make The Decision To Place This Bond Issue On The November Ballot and What Will Happen If The November Bond Issue Is Not Successful?

If the voters would not approve the issue in November, the Board of Education could ask the voters to reconsider the project at either a primary or special election held before July 28, 2012. The Board decided to ask the local voters for their approval this November, because it felt it would be the least expensive time to seek voter approval to fund this project. Seeking voter approval later will not only delay the project’s completion but will increase the risk that it will cost more to finance and construct the new elementary schools in the future.
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13. Is There A Possibility Of Increased Jobs In Lancaster If The Bond Is Successful?

Architects working with other districts have told our superintendent that at least a portion of the construction contracts have stayed within the local communities. When Newark City Schools was building its new schools, approximately 69% of the contracts were awarded to companies in Licking County.

The process of contracting by a public entity is dictated by the State of Ohio and must be competitively bid in order to be in compliance with the law. Although local companies will be encouraged to bid on the new Lancaster School projects, there is no way to determine how many will be awarded contracts.

Some economic growth is likely to occur from the purchase of supplies and use of hotels and restaurants by contractors and workers. Non-local contractors can use local workers through sub-contracting or temporary direct hiring. While consulting with the citizen’s facilities task force, it was discovered that there is a large number of employment-aged individuals in Lancaster employed in the construction industry. It is believed that this project would have a beneficial economic impact on the community.

14. How Much Of The $88.5 Million For Construction Is Used For Labor?

Based on similar a construction project in Ohio the architect estimates that $29 to $33 million would be spent on labor for the construction of these new schools.

15 How Will Reducing The Current Number Of Elementary Schools From Eight To Five Affect The Operating Cost For The School District?

It is anticipated by the Superintendent and Treasurer that reducing the number of buildings will help reduce some operating costs for the Lancaster School District. Once the old buildings are “retired” the utilities and maintenance cost for the five new schools are expected to be less than the current expenses of operating the eight older buildings. Some overall personnel and transportation efficiencies with having fewer but larger schools should also reduce the current operating expenses. A reduction in the number of kitchens, copiers, and other equipment needed in each school should also generate some operational savings.

Specific planning for such savings will be done as the building projects are undertaken.

Other school districts have been able to realize annual savings of $200,000 or more per building when such consolidation occurs. Reducing the number of elementary buildings from eight to five could reduce annual operating expenses by $600,000 or more for the district.
16. How Soon Would Construction Begin, And What Would The Timetable Be For Completion Of The Five Buildings Or At Least The First Building?

The architectural firm would like to start the design process by the middle of December 2011. Throughout the design process, there are four different levels of approval that have to be acted upon by the Board of Education and the Ohio School Facilities Commission for each school. Typically for an elementary school of 600 to 700 hundred students, it is a 10 to 12 month process for the design and preparing of bids for construction.

The firm would propose to the Board having three buildings built in the first phase to minimize the risk of rising costs. The remaining two schools would be built in a second phase.

The construction of the first three buildings would hopefully start in October or November of 2012 with the preparation of the building sites. Those three buildings would then be built and would be finished approximately by June of 2014. The second phase would begin in June of 2014 with the site work for the final two schools. All going well, the final two buildings would probably be finished by December of 2015. The construction management company will govern some of this timetable, but it is currently projected by the architect that it will take about four years from voter approval to completion of the five buildings.

17. The Ohio School Facilities Commission Requires Money For The Maintenance And Permanent Improvement Of These New Schools. How Much Money Is Needed And How May It Be Used?

The law requires that with participation in the OSFC program, the school district must have the equivalent of one-half-mill of tax collection in a separate permanent improvement fund. This money may only be used for the maintenance and upkeep of new buildings constructed using in part State of Ohio money. The money in this permanent fund may not be used for any other purpose by the district.

18. Can The Bond Or Permanent Improvement Money Be Used To Pay Regular Salaries?

No. The money that is approved and collected for the purpose of constructing or maintaining new schools is kept in separate funds and may only be used for those purposes.

19. What Has Been Done To Involve The Community In The Decision To Build New Schools?

Arriving at the decision to build five new elementary schools has involved a two year process by the Superintendent and Board of Education to engage staff and community in the discussion and decision of what should be done with the current school facilities in Lancaster.

The superintendent held meetings during the summer of 2009 with teachers, support staff and students to obtain their thoughts about the condition of the buildings and what impediments to learning were attributable to the current buildings. These meetings identified some common concerns which were later shared and refined with the school staff as a whole in a series of building meetings.
The Superintendent and Board of Education during all of 2010 sought out the opinion of the community through a Community Engagement effort involving informal meetings in the homes of Lancaster residents. The purpose of the Community Engagement process was to meet with interested Lancaster City Schools’ residents to discuss some important decisions and challenges the district would be facing in the future regarding its buildings. The sole expectation of these kitchen coffee style meetings was obtaining feedback from the community about these issues and any other concerns residents had about the Lancaster Schools.

Letters were sent to the homes of all voters in the Lancaster School voting district, inviting residents to attend or hold a coffee or just to be kept informed of the results of these meetings. Information about the Community Engagement Process was also distributed through the school publication, “Chalkmarks”, via the Lancaster Schools’ Network – cable access channel, by articles in the Lancaster Eagle Gazette, and a continually updated link on the Lancaster City Schools’ website.

Results of the fifty some “citizen coffees” have been periodically talked about at televised Board of Education meetings and published on the school website and in articles in the local paper.

The Board of Education held a large community meeting in January 2011. The Superintendent discussed the results of these small in home meetings and gathered further input from the close to 300 people in attendance during this community meeting.

The Superintendent and Board next formed both a Facilities Task Force and a Financial Task Force made up of citizen volunteers. These groups met several times this spring and evaluated the collected ideas to date and reviewed the current status of district student enrollment and district financial and facility information. These groups formulated recommendations which were a basis upon which the Board of Education took its action to place issue #_____ on the ballot.

20. What is a School Bond Issue?

A school bond issue is used to seek voter approval to increase taxes for a limited amount of time to pay off bonds that are issued for capital improvements in the school district. The November bond issue will be used to repay the bonds issued to build five new elementary schools in the district.

A bond issue is similar to a home mortgage, where an amount is borrowed and the amount and the interest are paid over a period of years. Those acquiring the bonds are repaid with interest over a period of years.

The taxes approved are collected and may only be used for the purpose the bonds are issued. As a consequence monies from a bond issue may not be used for the payment of salaries or benefits. The Lancaster City Schools has not had any bonds to repay since 1986.

21. What is a Permanent Improvement Levy?

A permanent improvement levy is used by a school district to seek voter approval for investment in capital assets for the school district. Permanent improvement levies may be continuing or for a limited
period of time. Permanent improvement levies specify the use for the monies collected and the funds are kept separate and used for that purpose only.

The Ohio School Facilities Commission requires that school districts utilizing state funds to help pay for new school buildings have as a part of their property tax levy a portion of the funds set aside for the permanent improvement and upkeep of those facilities. One-half mill of the proposed tax issue for Lancaster Schools will be set aside in a permanent improvement fund, the money of which may only be used for the maintenance and upkeep of any new buildings constructed in part with State dollars. This money will be used for the upkeep of the five new elementary schools and any other new buildings built in the future with State dollar support. This money may not be used to repair or refurbish the older buildings currently in operation in Lancaster City Schools.

22. How Much Would Five New Buildings Cost The District?

The estimated cost to issue bonds, design and build the five new elementary schools in Lancaster is approximately $88.5 million. The local money needed and requested by the Board of Education through the November 8th bond tax issue is $61.55 million of that cost. The state's share from the Ohio School Facilities Commission is expected by the Board of Education to be approximately $27 million. This State money has already been approved by the Ohio School Facilities Commission for the Lancaster City Schools pending approval of the voters of Lancaster of their local share.

23. Due To The State Of The Economy, Why Is This The Time To Move Forward With This?

- **Interest rates** are the largest part of financing: Our bond counsel feels that interest rates would be higher in the future.
- **Inflation** can drive up costs substantially: The longer we wait, the more expensive it likely would be to build these buildings.
- **State money** will be available for only one year: The state is making special allowance under an exceptional needs program to help build these buildings if Lancaster can raise the local share. Lancaster may qualify as a whole district in a future time (3 or 4 years possibly) if state money is still available for school construction, but there is no guarantee.
- **Other factors:** Future changes in state and federal laws for building projects could make the project more expensive.
- **Outflow of money to maintain schools:** It will only get more expensive to maintain the current buildings.

24. Is There A Design Set For The Buildings And Who Is Typically Involved In The Design Process?

There is no current design work for these new buildings. The design work will not happen until the bond issue is approved.

Our architect describes who is typically involved in the design process as follows:
There will be a core team involved throughout the process. The core team should include a Board of Education representative, administrative staff, other people the Board may want to include, a representative from the OSFC, a representative from construction management company, and a representative from the architectural firm.

The buildings will have a separate design committee or committees. These may include Board representation, administrative staff, principals, elementary staff members and community members.

25. Can The Board’s Master Plan For The School District Approval By the Ohio School Facilities Commission Be Changed Over Time?

Yes it can. However, the Exceptional Needs Program (ENP) being offered now is intended to fix a singular problem the district has. Originally, this was a single building that is no longer in acceptable condition. Over the years, overcrowding has become an acceptable condition for this program. This is the condition the Lancaster City Schools is using to qualify for this current offer of state financial support.

Once LCS is accepted in the Classroom Facilities Assistance Program (CFAP) program, the OSFC will re-evaluate the Master Plan at the time the entire district is addressed with updated data and make revisions as necessary.

26. When Would The Process of Issuing the Bonds Begin And When Would It Be Completed?

If the issue is approved in November, the district would need to sign a project agreement with Ohio School Facilities Commission. This agreement must include a deposit ticket verifying there is "money in the bank" to proceed. In order to get money in the bank, the district’s bond council will help the Board decide what kind of bonds to use. The earliest the district could have money in the bank is the middle of December, 2011 using a short term financing instrument. Then it would take approximately another 90 days to put everything in place to sell the long term bond issue. The OSFC funding would first be available in July of 2012.

27. As A Homeowner In Lancaster City School District, How Will This Affect My Property Value?

The bond council discussed this question with the citizens’ advisory committee while it was meeting to discuss the school facilities in Lancaster. Having worked on new school construction projects in various parts of Ohio their firm has found that new schools and the quality schools are a major component in sustaining the value of all property. They have found that communities with newer, safer school buildings continue the help improve the value of the local property over time. There is a correlation between new schools and lower crime rates. Overall, new schools won't necessarily improve home values, but they support many factors that go into higher home values.
28. How Do Taxes In The Lancaster City School District Compare To Other Districts?

*Fairfield County Taxing Rates For Schools Collected 2011*
Includes All School Related Taxes Collected For Operations, Repayment of Bonded Debt, and Vocational Education

**Property Taxes**

**Effective Millage Rates**

**Class (A) Residential and Agricultural**

<table>
<thead>
<tr>
<th></th>
<th>Operating &amp; Bonded Debt</th>
<th>Vocational Education</th>
<th>Total</th>
<th>Income Tax For Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amanda</td>
<td>22.646</td>
<td>2.000</td>
<td>24.646</td>
<td><strong>none</strong></td>
</tr>
<tr>
<td>Berne Union</td>
<td>24.599</td>
<td>2.000</td>
<td>26.599</td>
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<tr>
<td>Bloom Carroll</td>
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<td>27.484</td>
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<tr>
<td>Fairfield Union</td>
<td>23.945</td>
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<td>2.00%</td>
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<tr>
<td><strong>Lancaster City</strong></td>
<td>21.764</td>
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<td>21.764</td>
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<tr>
<td>Liberty Union</td>
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<td>Pickerington</td>
<td>***42.555</td>
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<td>Walnut Township</td>
<td>25.800</td>
<td>2.000</td>
<td>27.800</td>
<td>1.25%</td>
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</table>

Other School Districts with some students residing in Fairfield County

<table>
<thead>
<tr>
<th></th>
<th>Operating &amp; Bonded Debt</th>
<th>Vocational Education</th>
<th>Total</th>
<th>Income Tax For Schools</th>
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<tr>
<td>Canal Winchester</td>
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<td>Northern Local</td>
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<tr>
<td>Reynoldsburg</td>
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<td>2.000</td>
<td>45.004</td>
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</tr>
<tr>
<td>Southwest Licking</td>
<td>34.016</td>
<td>2.520</td>
<td>36.536</td>
<td>0.75%</td>
</tr>
<tr>
<td>Teays Valley</td>
<td>29.105</td>
<td>2.000</td>
<td>31.105</td>
<td>0.75%</td>
</tr>
</tbody>
</table>

* Lancaster's Vocational Education Expense is included in the Operating Millage

**Amanda voters approved in May of this year a 1.5% income tax effective in 2012**

***Pickerington voters approved in August a 5.5 property tax increase effective in 2012***

Source: Fairfield County Auditor's Website

Some Other Nearby Districts

<table>
<thead>
<tr>
<th></th>
<th>Operating &amp; Bonded Debt</th>
<th>Vocational Education</th>
<th>Total</th>
<th>Income Tax For Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athens City Schools</td>
<td>31.830</td>
<td>2.010</td>
<td>33.840</td>
<td>1.00%</td>
</tr>
<tr>
<td>Nelsonville York City Schools</td>
<td>26.670</td>
<td>2.010</td>
<td>28.680</td>
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<tr>
<td>Columbus City Schools</td>
<td>40.520</td>
<td>#</td>
<td>40.520</td>
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<tr>
<td>Gahanna Jefferson Schools</td>
<td>34.650</td>
<td>2.000</td>
<td>36.650</td>
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<tr>
<td>Groveport Madison Schools</td>
<td>31.020</td>
<td>2.000</td>
<td>33.020</td>
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</tr>
<tr>
<td>Whitehall City Schools</td>
<td>40.330</td>
<td>2.000</td>
<td>42.330</td>
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<tr>
<td>Reynoldsburg City Schools</td>
<td>44.100</td>
<td>2.000</td>
<td>46.100</td>
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<tr>
<td>Newark City Schools</td>
<td>35.360</td>
<td>2.520</td>
<td>37.880</td>
<td>1.00%</td>
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<tr>
<td>Logan Hocking Schools</td>
<td>27.970</td>
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<td>29.980</td>
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<td>Zanesville City Schools</td>
<td>30.360</td>
<td>3.390</td>
<td>33.750</td>
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<td>Circleville City Schools</td>
<td>41.190</td>
<td>2.720</td>
<td>43.910</td>
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<td>Chillicothe City Schools</td>
<td>31.910</td>
<td>2.720</td>
<td>34.630</td>
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</tbody>
</table>

# Columbus Vocational Education Expense is included in the Operating Millage

Source: Ohio Department of Taxation Website