

# Kirtland Local Schools

## General Fund Budget Overview

### 2017-2018 Fiscal Year

The budget is fully funded.

The budget is structurally sound.

The budget supports current instructional programs.

The budget supports modernizing district wide curriculum and instructional spaces.

The budget increases funding for instructional technology at the 5<sup>th</sup>, 6<sup>th</sup> and 7<sup>th</sup> grade levels.

# Kirtland Local Schools

## General Fund Budget Overview

### 2017-2018 Fiscal Year (con't.)

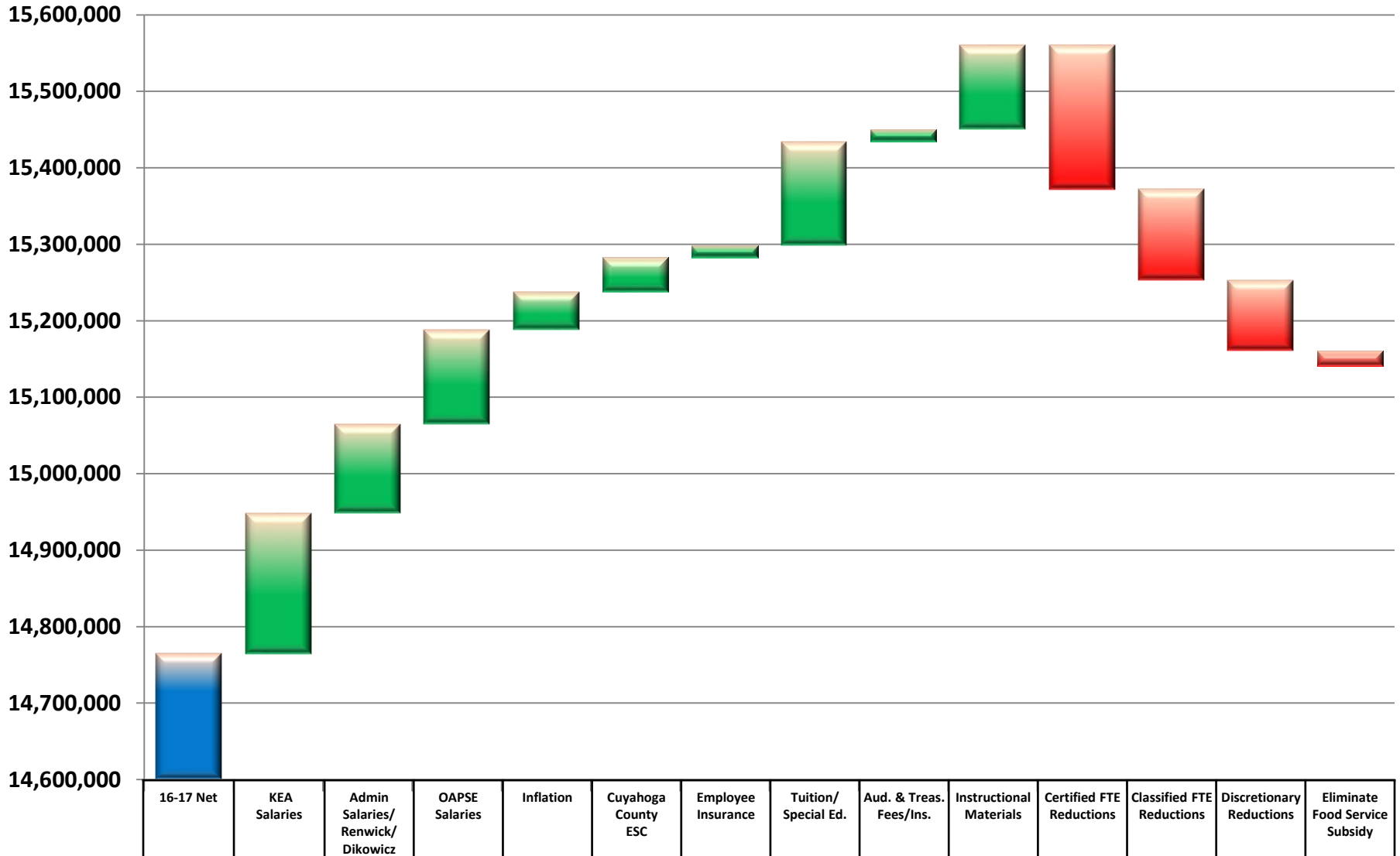
The budget expects to deficit spend for the 2<sup>nd</sup> consecutive year. (defined as current year expenses exceeding current year income)

The budget does not include any food service fund subsidy for the 2<sup>nd</sup> consecutive year. (2014-2015 general fund subsidy was \$81,630)

Total 2017-2018 income budget is \$14,405,625 which is \$167,494 or 1.18% more than last year.

Total 2017-2018 expense budget is \$15,140,559 which is \$375,908 or 2.55% more than last year.

# Kirtland Local School District Budget Changes, Fiscal Year 2018



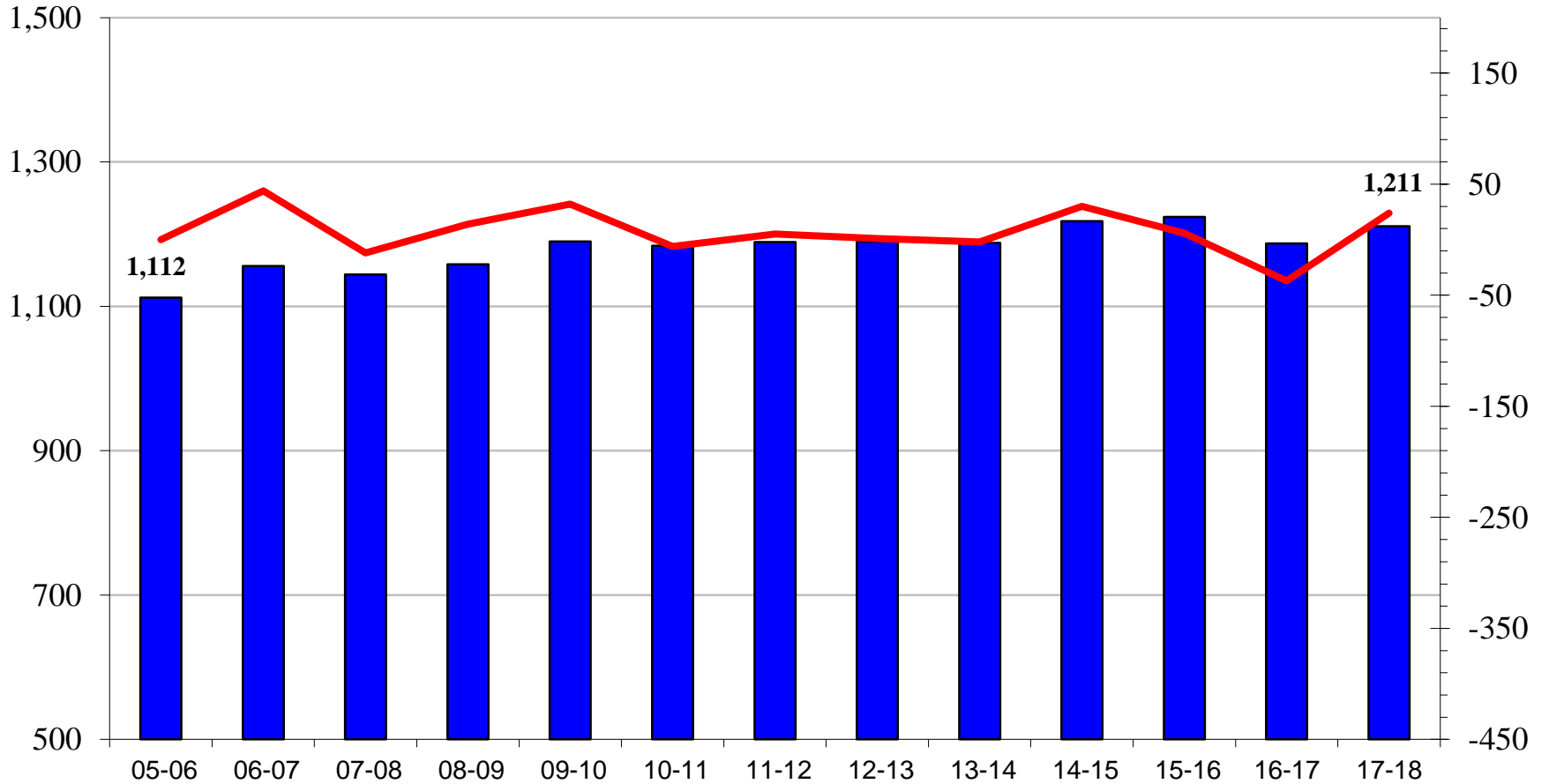
<span style="color: green;">■</span> RISE	14,764,561	183,660	116,785	122,943	49,869	45,000	15,265	136,242	15,497	110,242				
<span style="color: red;">■</span> FALL											-188,267	-119,101	-92,137	-20,000
<span style="color: black;">■</span> BASE	14,764,561	14,948,221	15,065,006	15,187,949	15,237,818	15,282,818	15,298,083	15,434,325	15,449,822	15,560,064	15,371,797	15,252,696	15,160,559	15,140,559

# KIRTLAND LOCAL SCHOOL DISTRICT

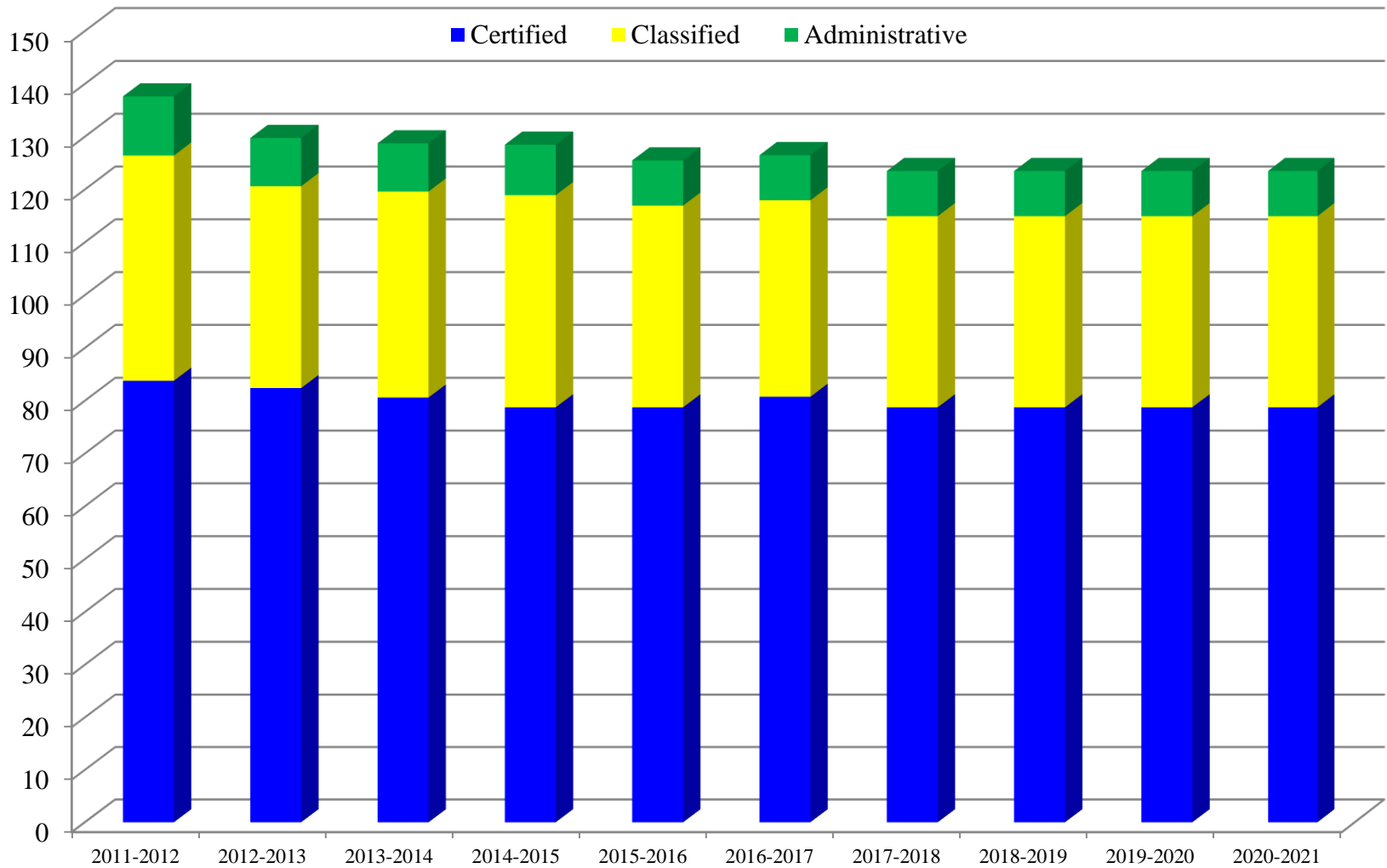
## ENROLLMENT SUMMARY

TOTAL STUDENTS

CHANGE IN STUDENTS

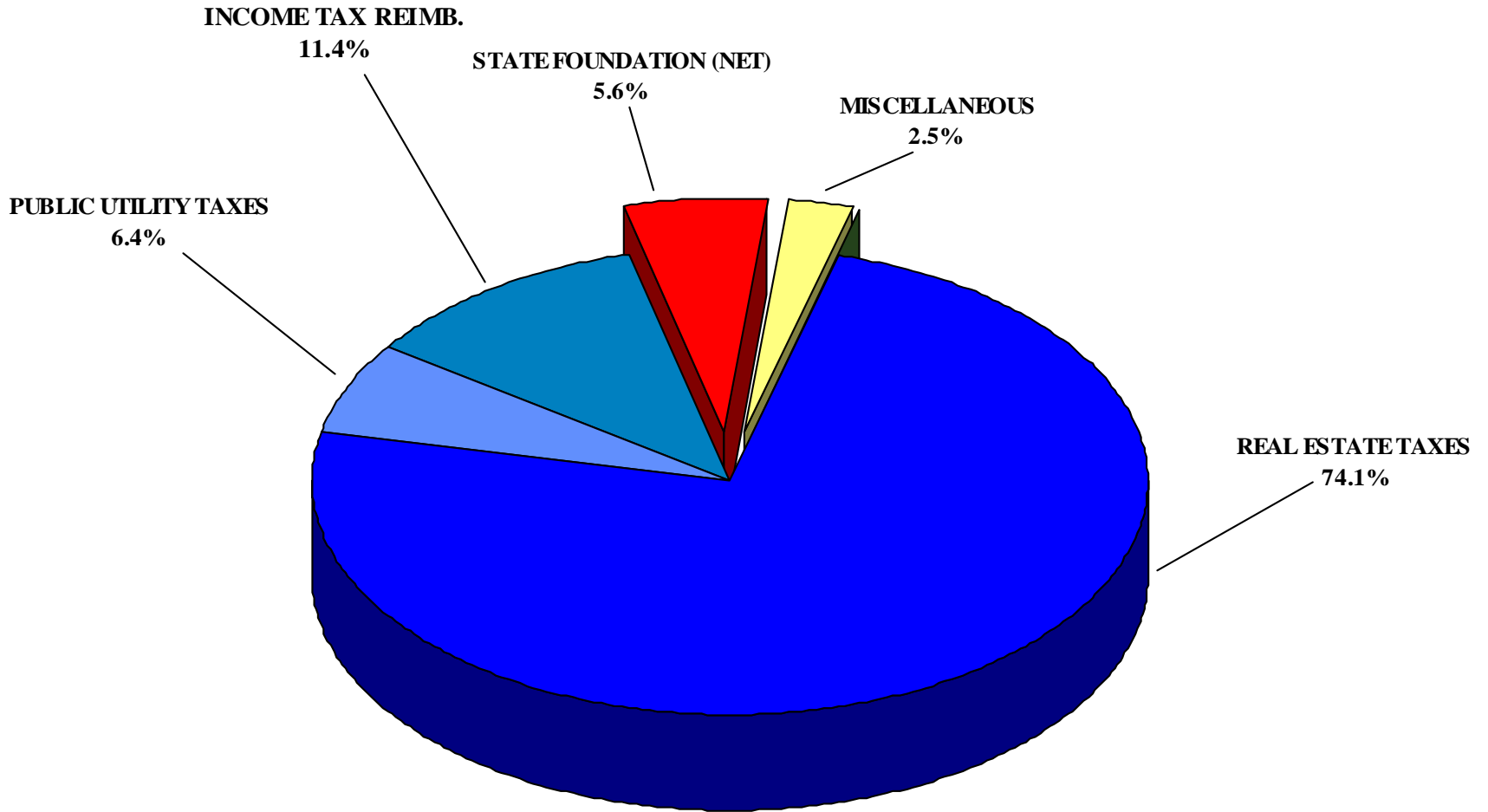


# Kirtland Local Schools FTE Summary 2011-2012 through 2020-2021





**KIRTLAND LOCAL SCHOOL DISTRICT  
GENERAL FUND INCOME  
2017-2018**



# Kirtland Local Schools

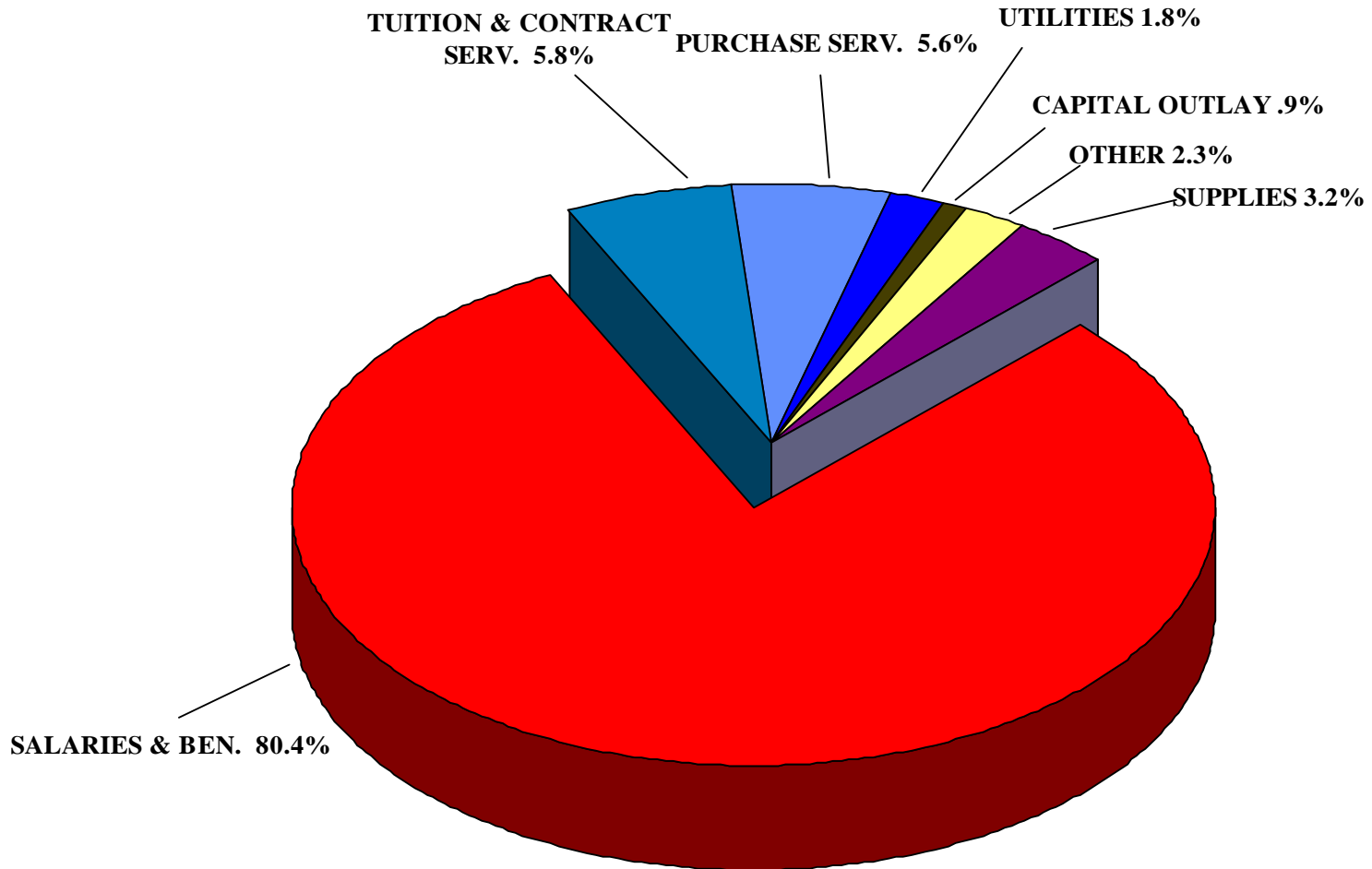
## General Operating Fund Expenses

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2016-2017 MAY FORECAST	2016-2017 MAY TO BUDGET	2016-2017 JUNE	2016-2017 JUNE TO BUDGET	2017-2018 BUDGET	2017-2018 MAY FORECAST	2017-2018 BUDGET TO FORECAST	2017-2018 BUDGET TO 2016-17 ACTUAL
SALARIES & WAGES												
REGULAR CERTIFIED	\$ 6,265,483	\$ 6,616,540	\$ 6,819,728	\$ 7,225,007	\$ 7,033,766	\$ (191,241)	\$ 6,991,074	\$ (233,933)	\$ 7,140,193	\$ 7,189,968	\$ (49,775)	\$ 149,119
REGULAR CLASSIFIED	\$ 1,757,382	\$ 1,840,107	\$ 1,771,633	\$ 1,639,284	\$ 1,782,426	\$ 143,142	\$ 1,774,006	\$ 134,722	\$ 1,769,849	\$ 1,645,299	\$ 124,550	\$ (4,157)
OTHER	\$ 6,090	\$ 8,000	\$ 9,600	\$ 8,000	\$ 8,000	\$ -	\$ 5,920	\$ (2,080)	\$ 16,000	\$ 8,000	\$ 8,000	\$ 10,800
	\$ 8,028,955	\$ 8,464,647	\$ 8,600,961	\$ 8,872,291	\$ 8,824,192	\$ (48,099)	\$ 8,771,000	\$ (101,291)	\$ 8,926,042	\$ 8,843,267	\$ 82,775	\$ 155,042
	1.99%	5.43%	1.61%	3.15%	-0.54%							
BENEFITS												
RETIREMENT	\$ 1,182,371	\$ 1,179,520	\$ 1,264,494	\$ 1,296,963	\$ 1,353,894	\$ 56,931	\$ 1,333,826	\$ 36,863	\$ 1,372,765	\$ 1,318,426	\$ 54,339	\$ 38,399
INSURANCES / MEDICARE / WORKERS COMP.	\$ 1,646,720	\$ 1,635,430	\$ 1,721,078	\$ 1,989,499	\$ 1,920,316	\$ (69,183)	\$ 1,897,054	\$ (92,445)	\$ 1,864,981	\$ 1,961,849	\$ (96,868)	\$ (32,073)
SEVERANCE / VACATION PAYOFF / UNEMPLOYMENT	\$ 25,473	\$ 22,567	\$ 25,310	\$ 20,000	\$ 27,752	\$ 7,752	\$ 11,601	\$ (8,399)	\$ 20,000	\$ 20,000	\$ -	\$ 8,399
	\$ 2,854,564	\$ 2,837,517	\$ 3,010,882	\$ 3,306,462	\$ 3,301,962	\$ (4,500)	\$ 3,242,481	\$ (63,981)	\$ 3,257,746	\$ 3,300,275	\$ (42,529)	\$ 15,265
	-4.80%	-0.60%	6.11%	9.82%	-0.14%							
PURCHASE SERVICES	\$ 400,161	\$ 328,998	\$ 421,137	\$ 540,399	\$ 449,038	\$ (91,361)	\$ 554,928	\$ 14,529	\$ 565,252	\$ 551,207	\$ 14,045	\$ 10,324
LEGAL SERVICES	\$ 152,932	\$ 131,399	\$ 128,515	\$ 153,500	\$ 181,437	\$ 27,937	\$ 190,470	\$ 36,970	\$ 133,470	\$ 125,000	\$ 8,470	\$ (57,000)
TRAVEL & MILEAGE	\$ 23,490	\$ 23,915	\$ 24,909	\$ 19,607	\$ 21,398	\$ 1,791	\$ 23,488	\$ 3,881	\$ 26,635	\$ 28,360	\$ (1,725)	\$ 3,147
REPAIRS / RENTALS	\$ 84,044	\$ 108,177	\$ 106,994	\$ 101,640	\$ 205,927	\$ 104,287	\$ 176,788	\$ 75,148	\$ 117,897	\$ 103,673	\$ 14,224	\$ (58,891)
SPECIAL EDUCATION TRANS / PAYMENT IN LIEU OF	\$ 6,265	\$ 13,282	\$ 20,653	\$ 21,000	\$ 20,218	\$ (782)	\$ 6,130	\$ (14,870)	\$ 4,000	\$ 21,630	\$ (17,630)	\$ (2,130)
UTILITIES	\$ 299,930	\$ 319,949	\$ 288,540	\$ 309,002	\$ 275,968	\$ (33,034)	\$ 236,581	\$ (72,421)	\$ 269,425	\$ 325,617	\$ (56,192)	\$ 32,844
SPECIAL EDUCATION CONTRACT SERVICES	\$ 406,501	\$ 383,475	\$ 307,498	\$ 314,500	\$ 293,008	\$ (21,492)	\$ 299,165	\$ (15,335)	\$ 345,250	\$ 323,935	\$ 21,315	\$ 46,085
TUITION	\$ 420,437	\$ 507,364	\$ 474,381	\$ 563,850	\$ 560,939	\$ (2,911)	\$ 444,028	\$ (119,822)	\$ 534,185	\$ 580,765	\$ (46,580)	\$ 90,157
	\$ 1,793,760	\$ 1,816,559	\$ 1,772,627	\$ 2,023,498	\$ 2,007,933	\$ (15,565)	\$ 1,931,578	\$ (91,920)	\$ 1,996,114	\$ 2,060,187	\$ (64,073)	\$ 64,536
	23.95%	1.27%	-2.42%	14.15%	-0.77%							
EDUCATIONAL SUPPLIES / LIBRARY MATERIALS	\$ 150,016	\$ 154,353	\$ 135,303	\$ 135,031	\$ 96,139	\$ (38,892)	\$ 115,804	\$ (19,227)	\$ 182,010	\$ 137,732	\$ 44,278	\$ 66,206
TEXTBOOKS	\$ 24,289	\$ 32,693	\$ 14,716	\$ 19,185	\$ 20,725	\$ 1,540	\$ 21,659	\$ 2,474	\$ 87,500	\$ 19,569	\$ 67,931	\$ 65,841
INSTRUCTIONAL MATERIALS (FEES)	\$ 45,665	\$ 40,069	\$ 4,096	\$ 3,965	\$ 4,602	\$ 637	\$ 3,623	\$ (342)	\$ -	\$ 4,044	\$ (4,044)	\$ (3,623)
MAINTENANCE & CUSTODIAL SUPPLIES	\$ 72,705	\$ 70,624	\$ 96,498	\$ 85,400	\$ 118,531	\$ 33,131	\$ 106,171	\$ 20,771	\$ 105,000	\$ 87,108	\$ 17,892	\$ (1,171)
VEHICLE SUPPLIES (INCLUDING FUEL)	\$ 137,892	\$ 168,979	\$ 107,309	\$ 110,000	\$ 111,286	\$ 1,286	\$ 102,018	\$ (7,982)	\$ 106,400	\$ 113,820	\$ (7,420)	\$ 4,382
	\$ 430,567	\$ 466,718	\$ 357,922	\$ 353,581	\$ 351,283	\$ (2,298)	\$ 349,275	\$ (4,306)	\$ 480,910	\$ 362,273	\$ 118,637	\$ 131,635
	-3.09%	8.40%	-23.31%	-1.21%	-0.65%							
EQUIPMENT	\$ 66,959	\$ 105,701	\$ 80,013	\$ 63,276	\$ 62,128	\$ (1,148)	\$ 80,890	\$ 17,614	\$ 48,000	\$ 64,542	\$ (16,542)	\$ (32,890)
SCHOOL BUSES	\$ 152,987	\$ 4,500	\$ 138,163	\$ 80,000	\$ 85,930	\$ 5,930	\$ 85,930	\$ 5,930	\$ 86,782	\$ 81,600	\$ 5,182	\$ 852
	\$ 219,946	\$ 110,201	\$ 218,176	\$ 143,276	\$ 148,058	\$ 4,782	\$ 166,820	\$ 23,544	\$ 134,782	\$ 146,142	\$ (11,360)	\$ (32,038)
	337.10%	-49.90%	97.98%	-34.33%	3.34%							
INSURANCE	\$ 57,351	\$ 56,645	\$ 57,673	\$ 60,439	\$ 60,981	\$ 542	\$ 60,776	\$ 337	\$ 66,922	\$ 61,648	\$ 5,274	\$ 6,146
AUDITOR & TREASURER FEES	\$ 168,831	\$ 157,732	\$ 181,828	\$ 182,556	\$ 187,334	\$ 4,778	\$ 141,828	\$ (40,728)	\$ 151,858	\$ 182,556	\$ (30,698)	\$ 10,030
OTHER EXPENSES	\$ 52,415	\$ 38,182	\$ 32,907	\$ 20,655	\$ 51,069	\$ 30,414	\$ 100,226	\$ 79,571	\$ 126,185	\$ 21,068	\$ 105,117	\$ 25,959
	\$ 278,597	\$ 252,559	\$ 272,408	\$ 263,650	\$ 299,384	\$ 35,734	\$ 302,830	\$ 39,180	\$ 344,965	\$ 265,272	\$ 79,693	\$ 42,135
	4.85%	-9.35%	7.86%	-3.22%	13.55%							
FUND ADVANCES	\$ -	\$ 115,126	\$ 84,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND TRANSFERS	\$ 50,000	\$ 106,332	\$ 105,140	\$ 20,000	\$ 20,000	\$ -	\$ 667	\$ (19,333)	\$ -	\$ 20,000	\$ (20,000)	\$ (667)
TOTAL BEFORE TRANSFERS TO BUDGET RESERVE AND CAPITAL RESERVE	\$ 13,656,389	\$ 14,169,659	\$ 14,422,416	\$ 14,982,758	\$ 14,952,812	\$ (29,946)	\$ 14,764,651	\$ (218,107)	\$ 15,140,559	\$ 14,997,415	\$ 143,144	\$ 375,908
YEAR OVER YEAR CHANGE	3.72%	3.76%	1.78%	3.89%	3.68%		2.37%		2.55%	1.58%		
RESERVE FUNDS												
TRANSFER TO BUDGET RESERVE FUND	\$ 205,415	\$ 486,585	\$ -	\$ 248,977	\$ 590,276	\$ -	\$ 590,276	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CAPITAL RESERVE	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 13,861,804	\$ 15,656,244	\$ 14,422,416	\$ 15,231,735	\$ 15,543,088	\$ (29,946)	\$ 15,354,927	\$ -	\$ 15,140,559	\$ 15,000,000	\$ 140,559	\$ 140,559
YEAR OVER YEAR CHANGE	5.28%	12.95%	-7.88%	5.61%	7.77%		-1.92%		2.55%	-0.95%		

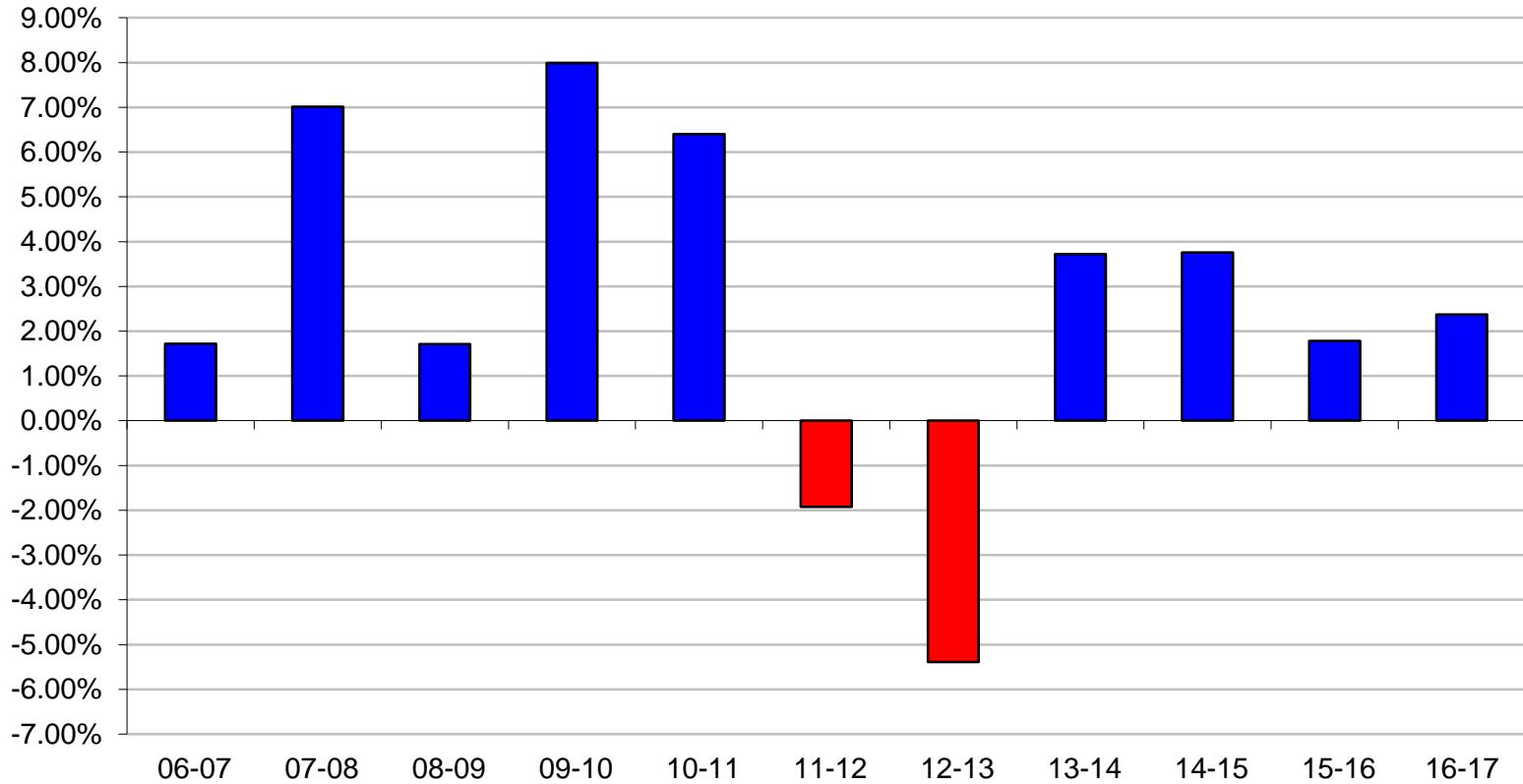
Forecast to Actual  
Forecast to Budget



**KIRTLAND LOCAL SCHOOL DISTRICT  
GENERAL FUND EXPENSES  
2017-2018**



**KIRTLAND LOCAL SCHOOL DISTRICT  
GENERAL OPERATING FUND EXPENSE  
NET OF RESERVE TRANSFER**



# Kirtland Local Schools Food Service Subsidy Summary 2006-2007 through 2017-2018

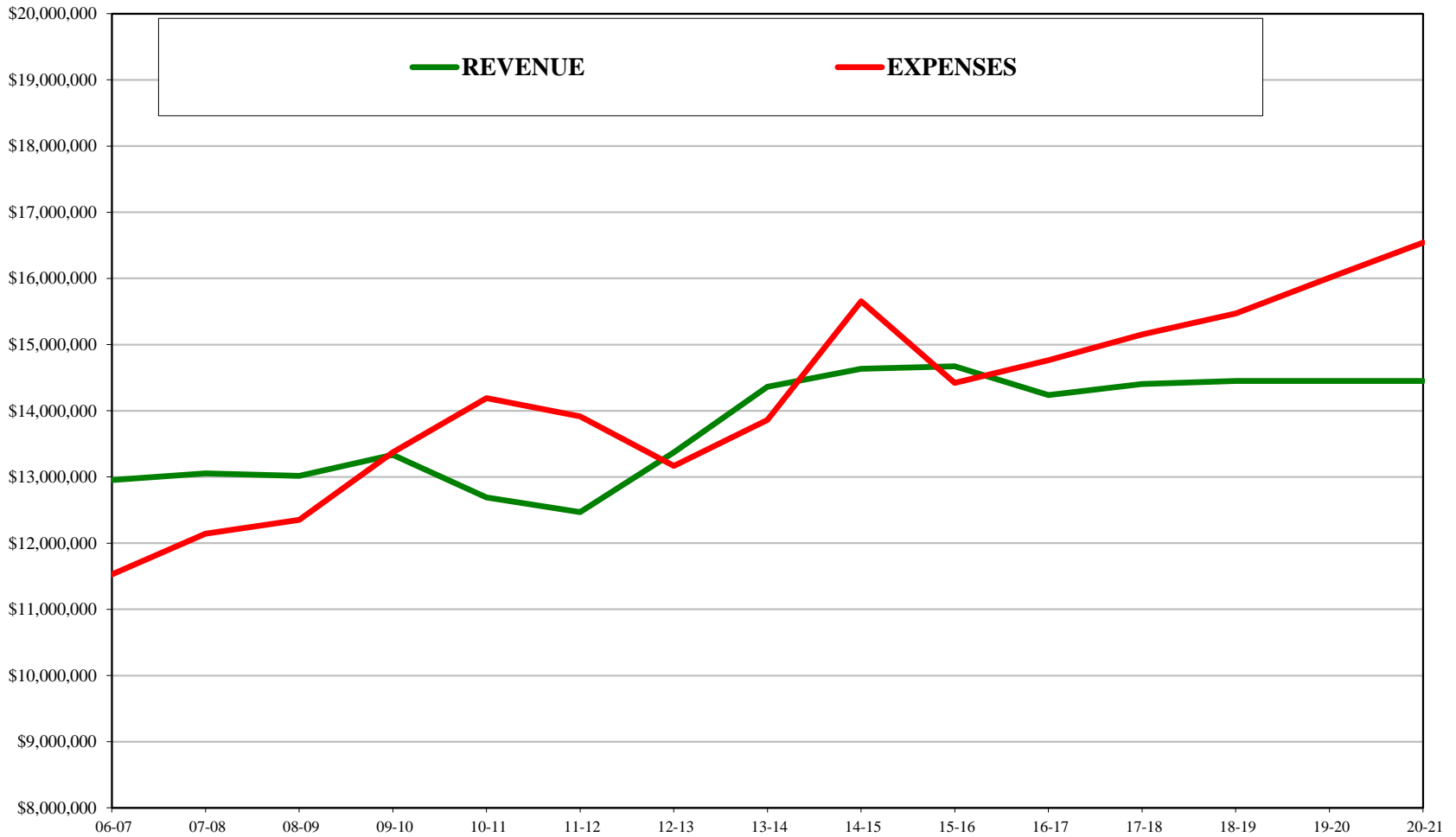
FISCAL YEAR	GENERAL FUND SUBSIDY
2006-2007	\$ 30,000
2007-2008	\$ -
2008-2009	\$ 40,100
2009-2010	\$ 25,000
2010-2011	\$ -
2011-2012	\$ 40,000
2012-2013	\$ 25,000
2013-2014	\$ 50,000
2014-2015	\$ 81,630
2015-2016	\$ 20,248
2016-2017	\$ -
2017-2018	\$ -

# Kirtland Local Schools General Fund Summary

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 FORECAST	2019-2020 FORECAST	2020-2021 FORECAST
BEGINNING BALANCE	\$ 5,465,396	\$ 5,965,453	\$ 4,942,043	\$ 5,191,020	\$ 3,769,143	\$ 3,034,209	\$ 2,015,609	\$ 455,138
INCOME	\$ 14,361,861	\$ 14,632,834	\$ 14,671,393	\$ 14,238,131	\$ 14,405,625	\$ 14,451,156	\$ 14,451,156	\$ 14,451,156
EXPENSES	\$ 13,656,389	\$ 14,169,659	\$ 14,422,416	\$ 14,764,651	\$ 15,140,559	\$ 15,469,756	\$ 16,011,627	\$ 16,540,689
TRANSFER TO BUDGET RESERVE	\$ 205,415	\$ 486,585	\$ -	\$ 590,276	\$ -	\$ -	\$ -	\$ -
TRANSFER TO CAPITAL RESERVE	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,965,453	\$ 4,942,043	\$ 5,191,020	\$ 4,074,224	\$ 3,034,209	\$ 2,015,609	\$ 455,138	\$ (1,634,395)
RESERVE FOR ENCUMBRANCES				\$ 305,081				
				\$ 3,769,143				

## AUGUST 2017 BUDGET

# KIRTLAND LOCAL SCHOOL DISTRICT AUGUST 2017



# Kirtland Local Schools General Fund Summary Net of Reserves

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018	2018-2019	2019-2020
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST
CURRENT INCOME	\$ 12,469,253	\$ 13,372,592	\$ 14,361,861	\$ 14,632,834	\$ 14,671,393	\$ 14,488,454	\$ 14,429,071	\$ 14,429,071	\$ 14,429,071	\$ 14,429,071
CURRENT EXPENSES	\$ 13,919,160	\$ 13,167,177	\$ 13,656,389	\$ 14,169,659	\$ 14,422,416	\$ 14,982,758	\$ 14,930,151	\$ 15,416,290	\$ 15,950,778	\$ 16,509,808
SURPLUS / DEFICIT	\$ (1,449,907)	\$ 205,415	\$ 705,472	\$ 463,175	\$ 248,977	\$ (494,304)	\$ (501,080)	\$ (987,219)	\$ (1,521,707)	\$ (2,080,737)
CURRENT INCOME										
YEAR OVER YEAR CHANGE		\$ 903,339	\$ 989,269	\$ 270,973	\$ 38,559	\$ (182,939)	\$ (59,383)	\$ -	\$ -	\$ -
CURRENT EXPENSES										
YEAR OVER YEAR CHANGE		\$ (751,983)	\$ 489,212	\$ 513,270	\$ 252,757	\$ 560,342	\$ (52,607)	\$ 486,139	\$ 534,488	\$ 559,030