



KIRTLAND LOCAL SCHOOLS
Kirtland • Kirtland Hills • Waite Hill • Chardon Township

9252 CHILLICOTHE ROAD, KIRTLAND, OHIO 44094 (440) 256-3360 FAX: (440) 256-3831

Recognized Nationally and State-Wide for Educational Excellence

SUPERINTENDENT OF SCHOOLS

Mr. Bill Wade

TREASURER

Mr. Daniel L. Wilson

BOARD OF EDUCATION

Timothy Cosgrove, President

Ron Stepanovic, Vice President

Tom Meyer

Joe Solnosky

Kat Torok

KIRTLAND LOCAL SCHOOLS
2017-2018
Annual Appropriations

Daniel L. Wilson
Treasurer

KIRTLAND LOCAL SCHOOLS
BOARD OF EDUCATON

Mr. Timothy Cosgrove, President

Mr. Ron Stepanovic, Vice President

Mr. Tom Meyer

Mr. Joe Solnosky

Mrs. Kat Torok

Mr. William R. Wade, Superintendent

Mr. Daniel L. Wilson, Treasurer

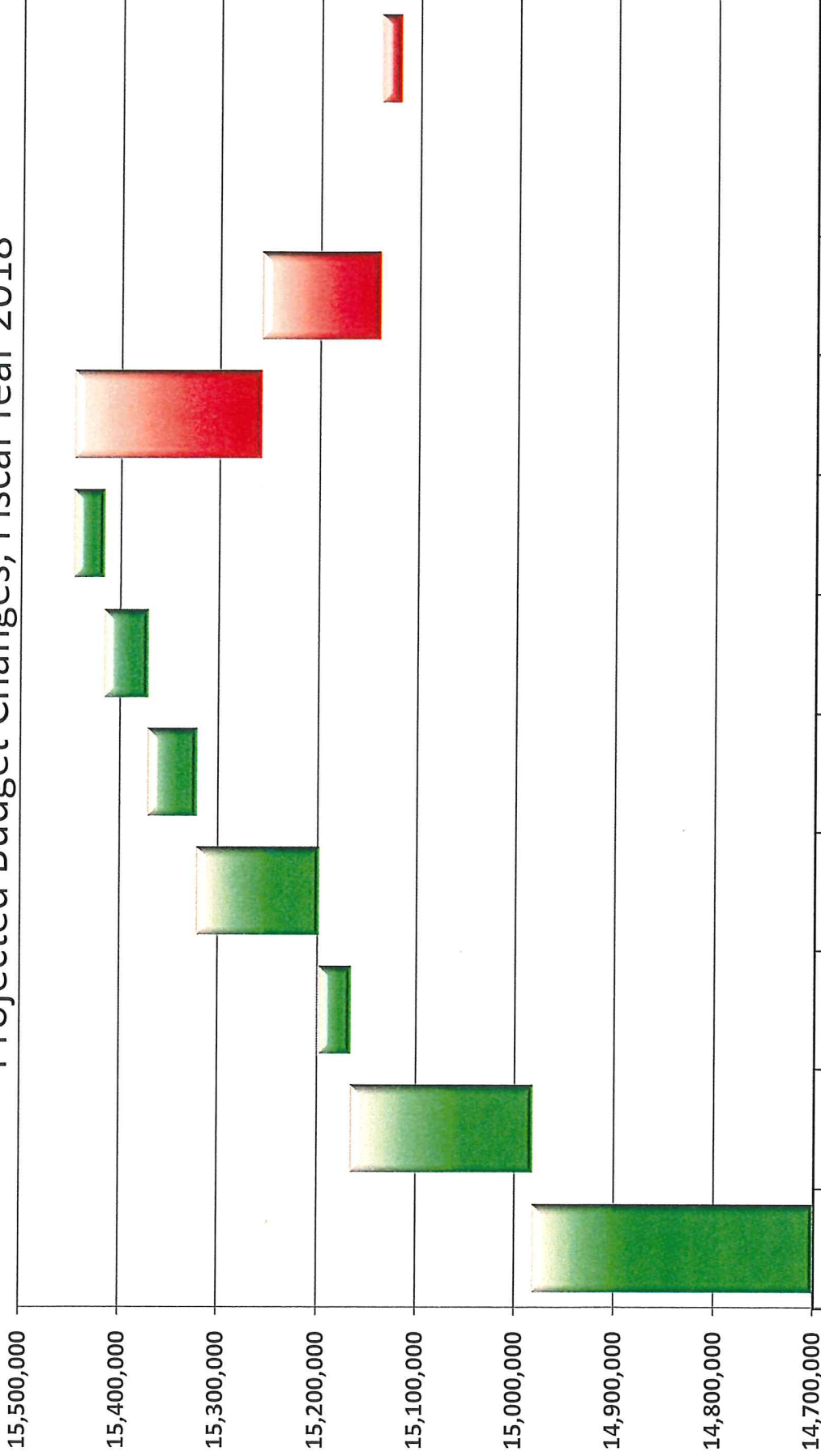
NON-CONTROLLABLE BUDGET VARIABLES

- **Inflation**
- **Student Enrollment**
- **Judicial Actions**
- **Legislative Actions**
- **Other (Natural Disaster, Etc.)**

CONTROLLABLE BUDGET VARIABLES

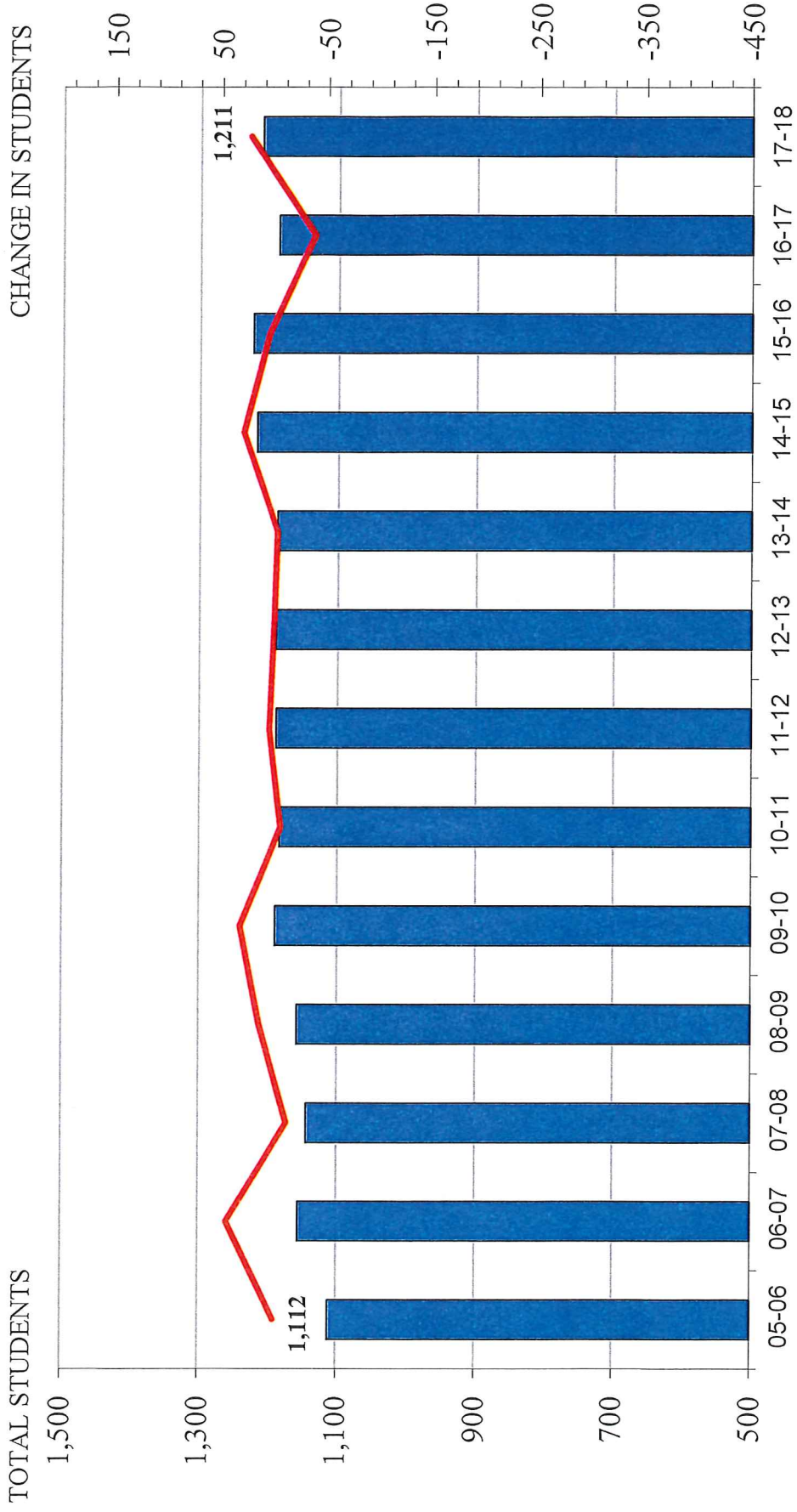
- **Staffing Levels (Some Legislative Restrictions)**
- **Salaries (Some Legislative Restrictions)**
- **Program Offerings (Some Legislative Restrictions)**
- **Transportation Services (Some Legislative Restrictions)**
- **Discretionary Spending (Approximately 5% of Budget)**

Kirtland Local School District Projected Budget Changes, Fiscal Year 2018



	16-17 Net	KEA Salaries	Admin Salaries	OAPSE Salaries	Inflation	Cuyahoga County ESC	Employee Insurance	Certified FTE Reductions	Classified FTE Reductions	Discretionary Reductions	Elimination of Food Service Subsidy
█ RISE	14,982,758	183,660	32,485	122,943	49,869	45,000	31,070				
█ FALL								-188,267	-119,101	0	-20,000
□ BASE	14,982,758	15,166,418	15,198,903	15,321,846	15,371,715	15,416,715	15,447,785	15,259,518	15,140,417	15,140,417	15,120,417

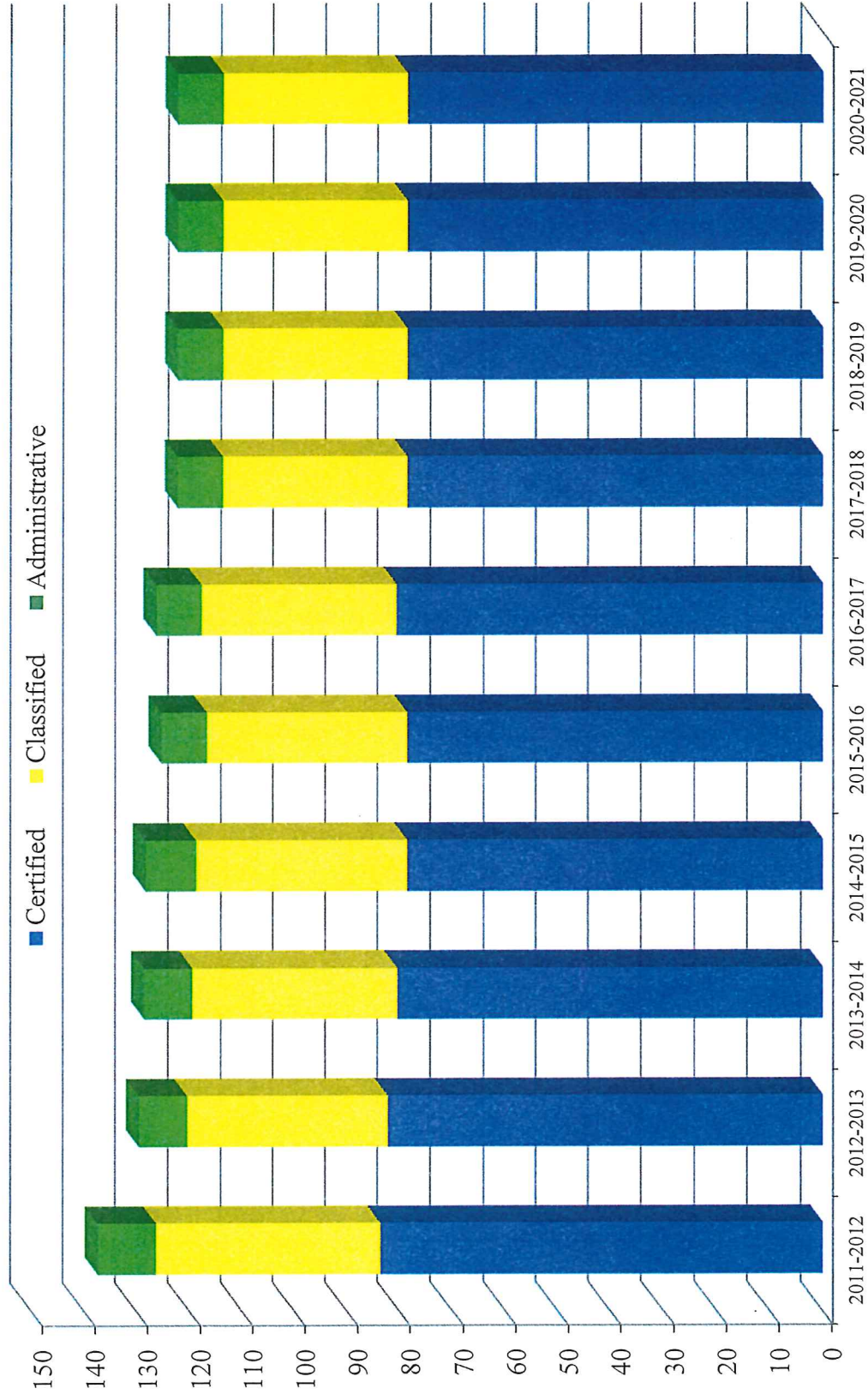
KIRTLAND LOCAL SCHOOL DISTRICT ENROLLMENT SUMMARY



KIRTLAND LOCAL SCHOOL DISTRICT

FTE SUMMARY

2011-2012 THROUGH 2020-2021



KIRTLAND LOCAL SCHOOLS
 FTE SUMMARY GENERAL FUND
 2011-2012 THROUGH 2017-2018

	GENERAL FUND						
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
ADMINISTRATIVE	11.20	9.13	9.13	9.55	8.55	8.55	78.76
CERTIFICATED	83.79	82.41	80.61	78.76	78.76	80.76	8.55
CLASSIFIED	42.65	38.22	39.00	40.18	38.18	37.20	35.20
TOTAL	137.64	129.76	128.74	128.49	125.49	126.51	122.51
	NON GENERAL FUND						
ADMINISTRATIVE						1.50	1.50
CERTIFICATED						2.00	2.00
CLASSIFIED						7.60	7.60
TOTAL						11.10	11.10
GRAND TOTAL						137.61	133.61

DANIEL L. WILSON
 TREASURER

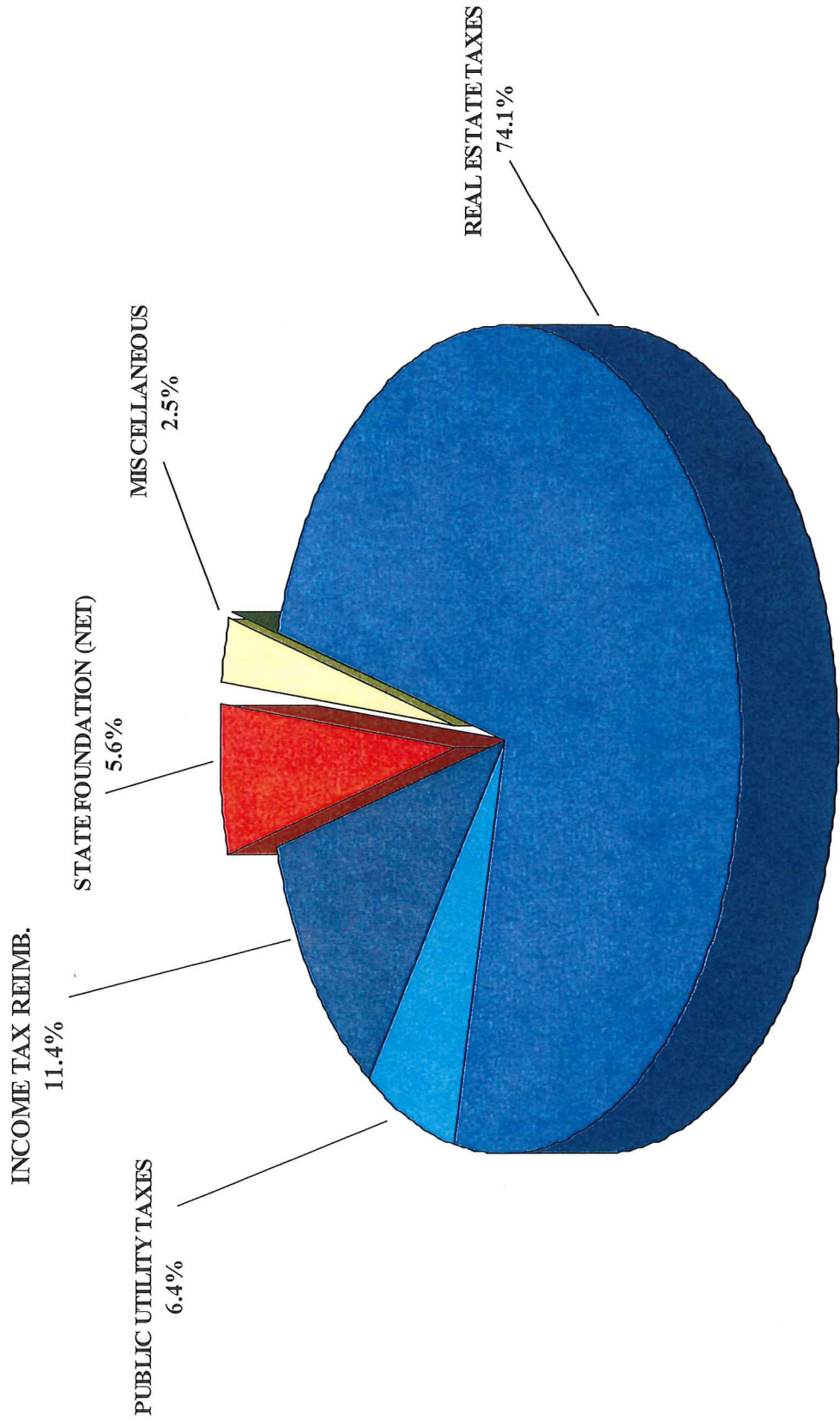
KIRTLAND LOCAL SCHOOLS
2017-2018
STAFFING ADJUSTMENTS (Full Time Equivalents)

BUDGET

	TEACHERS	ADMINISTRATORS	SUPPORT STAFF	TOTAL
2016-2017 TOTALS (GENERAL FUND)	80.76	8.55	37.20	126.51
Elementary Teacher (1 second grade 1 third grade)	-2.00			-2.00
Middle School Special Education teacher	1.00			1.00
High School Teacher	-0.50			-0.50
High School Guidance Counselor	0.50		0.00	0.50
Middle School Teacher	-1.00			
Exempt Payroll/Human Resources			-1.00	-1.00
Payroll processor			-0.50	-0.50
Custodian			-1.00	-1.00
Administrative Assistant			0.50	0.50
TOTAL 2017-2018 ADJUSTMENTS	-2.00	0.00	-2.00	-4.00
TOTAL 2017-2018 GENERAL FUND	78.76	8.55	35.20	122.51
TOTAL 2016-2017 (NON GENERAL FUND)	2.00	1.50	7.60	11.10
TOTAL NON GENERAL FUND	2.00	1.50	7.60	11.10
TOTAL 2016-2017 ALL FUNDS	80.76	10.05	42.80	133.61

**KIRTLAND LOCAL SCHOOL DISTRICT
GENERAL FUND INCOME**

2017-2018



KIRTLAND LOCAL SCHOOL DISTRICT BOARD OF EDUCATION
GENERAL OPERATING FUND INCOME

	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 FORECAST	2017-2018 BUDGET TO FORECAST	2017-2018 BUDGET TO 2016-17 ACTUAL
REAL ESTATE TAXES	\$ 10,740,050	\$ 10,723,409	\$ 10,936,085	\$ 10,781,068	\$ 10,402,519	\$ (378,549)	\$ 10,407,931	\$ (373,137)	\$ 10,678,290	\$ 10,821,168	\$ (142,878)	\$ 270,359
PROPERTY TAX RENEWALS												
PUBLIC UTILITY TAXES	\$ 843,991	\$ 937,524	\$ 892,124	\$ 780,036	\$ 909,619	\$ 129,583	\$ 909,619	\$ 129,583	\$ 923,979	\$ 780,036	\$ 143,943	\$ 14,360
PERSONAL PROPERTY HOLD HARMLESS	\$ 3,246	\$ 1,623	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HOMESTEAD & ROLLBACK	\$ 1,544,026	\$ 1,493,526	\$ 1,485,733	\$ 1,646,559	\$ 1,495,737	\$ (150,822)	\$ 1,495,737	\$ (150,822)	\$ 1,643,283	\$ 1,643,053	\$ 230	\$ 147,546
STATE FOUNDATION (NET)	\$ 886,572	\$ 882,814	\$ 855,860	\$ 855,860	\$ 826,372	\$ (29,488)	\$ 791,235	\$ (64,625)	\$ 804,071	\$ 840,606	\$ (36,535)	\$ 12,836
OTHER STATE	\$ 831	\$ 162,248	\$ 103,308	\$ 93,718	\$ 93,718	\$ -	\$ 133,044	\$ 39,326	\$ 93,718	\$ 93,718	\$ -	\$ (39,326)
CASINO TAXES	\$ 61,662	\$ 59,957	\$ 59,092	\$ 59,092	\$ 58,373	\$ (719)	\$ 58,373	\$ (719)	\$ 58,373	\$ 59,092	\$ (719)	\$ -
INTEREST	\$ 23,298	\$ 40,614	\$ 33,777	\$ 50,000	\$ 60,000	\$ 10,000	\$ 61,743	\$ 11,743	\$ 65,000	\$ 50,000	\$ 15,000	\$ 3,257
STUDENT FEES	\$ 52,032	\$ 53,483	\$ 45,321	\$ 45,321	\$ 19,399	\$ (25,922)	\$ 21,812	\$ (23,509)	\$ 22,000	\$ 70,983	\$ (48,983)	\$ 188
SERVICES PROVIDED TO OTHER ENTITIES	\$ 12,724	\$ 71,990	\$ 14,951	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
MISCELLANEOUS	\$ 193,428	\$ 150,645	\$ 166,454	\$ 92,500	\$ 181,173	\$ 88,673	\$ 269,337	\$ 176,837	\$ 111,911	\$ 92,500	\$ 19,411	\$ (157,426)
TRANSFERS & ADVANCES	\$ -	\$ -	\$ 77,876	\$ 84,300	\$ 84,300	\$ -	\$ 84,300	\$ -	\$ -	\$ -	\$ -	\$ (84,300)
TOTAL INCOME	\$ 14,361,860	\$ 14,577,833	\$ 14,671,393	\$ 14,488,454	\$ 14,136,210	\$ (352,244)	\$ 14,238,131	\$ (250,323)	\$ 14,405,625	\$ 14,451,156	\$ (45,531)	\$ 167,494
YEAR OVER YEAR CHANGE	7.40%	1.50%	0.64%	-1.25%	1.26%	(2.44%)	-2.95%	(1.73%)	1.18%	1.50%	(3.15%)	1.50%
STRAIGHT A GRANT		\$ 55,000										
TOTALS WITH STRAIGHT A		\$ 14,632,833										
		1.89%										

KIRTLAND LOCAL SCHOOLS
LEVY HISTORY
GENERAL FUND AND PERMANENT IMPROVEMENT FUND
TAX YEAR 2016 CALENDAR YEAR 2017

ELECTION DATE	NEW RENEWAL	AMOUNT	DURATION EXPIRATION TAX YEAR/CALENDAR	ORIGINAL	CURRENT	PERCENT OF	
				RESIDENTIAL PROPERTIES			
CONTINUING OPERATING LEVIES							
UP TO 1976			CONTINUING	42.95	13.083386	30.46%	
1983			CONTINUING	3.50	1.92	54.92%	
1985			CONTINUING	3.40	1.87	54.92%	
1989			CONTINUING	2.30	1.42	61.89%	
EMERGENCY OPERATING LEVIES							
June, 1992	RENEWAL	\$623,000	5 YEARS 1996/1997	4.20			
June, 1992	NEW	\$697,000	5 YEARS 1993/1994	4.70			
May, 1994	RENEWAL	\$697,000	5 YEARS 1998/1999	4.30			
May, 1997	RENEWAL	\$623,000	5 YEARS 2001/2002	3.39			
November, 1999	NEW	\$1,450,000	5 YEARS 2003/2004	6.80			
May, 2002	RENEWAL	\$623,000	5 YEARS 2006/2007	2.48			
May, 2003	NEW	\$1,552,615	5 YEARS 2007/2008	5.90			
March, 2004	RENEWAL	\$1,450,000	5 YEARS 2008/2009	4.79			
May, 2007	RENEWAL	\$623,000	5 YEARS 2011/2012	1.77			
March, 2008	RENEWAL	\$1,552,615	5 YEARS 2012/2013	4.37			
May, 2009	RENEWAL	\$1,450,000	5 YEARS 2013/2014	4.06			
November, 2012	NEW	\$2,280,000	5 YEARS 2016/2017				
May, 2013	RENEWAL	\$1,552,615	10 YEARS 2022/2023	4.88	4.88	100.00%	
May, 2014	RENEWAL	\$1,450,000	5 YEARS 2018/2019	4.56	4.56	100.00%	
May, 2017	RENEWAL	\$2,280,000	5 YEARS 2021/2022	7.17	7.07	98.61%	
PERMANENT IMPROVEMENT LEVIES							
November, 1991	RENEWAL		5 YEARS 1995/1996	1.40			
November, 1996	REPLACEMENT		5 YEARS 2000/2001	1.10	0.78	70.91%	
May, 2001	RENEWAL		5 YEARS 2005/2006	1.10			
November, 2006	RENEWAL		5 YEARS 2010/2011	1.10			
May, 2011	RENEWAL		5 YEARS 2015/2016	1.10			
March, 2016	RENEWAL		5 YEARS 2020/2021	1.10	0.78	71.10%	
BOND ISSUE				2006	3.46	3.17	91.62%
TOTAL OF CURRENT MILLAGE					77.58	43.41	55.95%

**KIRTLAND LOCAL SCHOOLS
BALLOT ISSUES**

<u>DATE</u>	<u>ISSUE</u>	<u>RESULT</u>	<u>YES</u>	<u>NO</u>	<u>YES %</u>
November, 1990	.7 Mill Renewal Levy (Equipping Libraries)	Passed	1,573	889	63.89%
May, 1991	5.8 Mill Continuing Operating Levy	Defeated	708	943	42.88%
August, 1991	4.8 Mill Additional Operating Levy	Defeated	787	1,186	39.89%
November, 1991	1.5 - 2.0 - 5.0 Mill Additional Operating Levy	Defeated	1,117	1,501	42.67%
November, 1991	1.4 Mill Renewal Permanent Improvement Levy	Passed	1,516	1,121	57.49%
June, 1992	4.2 Mill Renewal Emergency Operating Levy	Passed	1,785	850	67.74%
June, 1992	4.7 Mill Additional Emergency Operating Levy	Passed	1,474	1,066	58.03%
May, 1994	4.3 Mill Renewal Emergency Operating Levy	Passed	1,119	635	63.80%
November, 1995	.7 Mill Renewal Levy (Equipping Libraries)	Passed	1,108	531	67.60%
November, 1996	.3 Mill Replacement & Decrease Permanent Improvement Levy	Passed	1,852	1,240	59.90%
May, 1997	3.39 Mill Renewal Emergency Operating Levy	Passed	582	285	67.13%
May, 1998	3.88 Mill Additional Emergency Operating Levy	Defeated	694	987	41.28%
May, 1999	4.6 Mill Additional Emergency Operating Levy	Defeated	630	659	48.88%
November, 1999	6.8 Mill Additional Emergency Operating Levy	Passed	1,410	1,044	57.46%
May, 2001	1.1 Mill Renewal Permanent Improvement Levy	Passed	741	336	68.80%
May, 2002	2.48 Mill Renewal Emergency Operating Levy	Passed	1,009	397	71.76%
May, 2003	5.9 Mill Additional Emergency Operating Levy	Passed	1,281	887	59.09%
March, 2004	4.79 Mill Renewal Emergency Operating Levy	Passed	1,106	716	60.70%
November, 2004	5.26 Mill Bond Issue	Defeated	2,195	2,301	48.82%
February, 2005	5.15 Mill Bond Issue	Defeated	1,086	2,187	33.18%
May, 2006	3.25 Mill Bond Issue	Passed	1,453	1,236	54.03%
November, 2006	1.1 Mill Renewal Permanent Improvement Levy	Passed	2,171	1,414	60.56%
May, 2007	1.77 Mill Renewal Emergency Operating Levy	Passed	535	401	57.16%
March, 2008	4.37 Mill Renewal Emergency Operating Levy	Passed	1,580	1,361	53.72%
May, 2009	4.06 Mill Renewal Emergency Operating Levy	Passed	594	328	64.43%
May, 2011	1.1 Mill Renewal Permanent Improvement Levy	Passed	628	396	61.33%
November, 2011	4.0 Mill Additional Emergency Operating Levy	Defeated	1,403	1,979	41.48%
November, 2012	6.72 Mill Additional Emergency Operating Levy	Passed	2,316	2,297	50.21%
May, 2013	5.12 Mill Renewal Emergency Operating Levy	Passed	970	840	53.59%
May, 2014	4.61 Mill Renewal Emergency Operating Levy	Passed	1,020	660	60.71%
March, 2016	1.1 Mill Renewal Permanent Improvement Levy	Passed	1,924	1,139	62.81%
May, 2017	7.07 Mill Renewal Avoid An Operating Deficit	Passed	893	335	72.72%

KIRTLAND LOCAL SCHOOL DISTRICT
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	\$ -

