



KIRTLAND LOCAL SCHOOLS

Kirtland • Kirtland Hills • Waite Hill • Chardon Township

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Recognized Nationally and State-Wide for Educational Excellence

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Shannon Green

Tom Meyer

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KIRTLAND LOCAL SCHOOLS

2019-2020

Annual Appropriations

Lewis E. Galante, Treasurer

KIRTLAND LOCAL SCHOOLS
BOARD OF EDUCATION
APPROPRIATION RESOLUTION
2019-20

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Mr. Johnathan Withrow, Vice President

Mrs. Shannon Green

Mr. Tom Meyer

Mrs. Kathryn Talty

Mr. William R. Wade, Superintendent

Mr. Lewis E. Galante, Treasurer

Kirtland Local Schools

Five Fiscal Management Beliefs

The Board of Education and Administration are committed to transparency in the fiscal management of the school district, and are committed to the following five fiscal management beliefs.

- All fiscal decisions should be made in the context of the five year fiscal projections.
- There are management options attached to every dollar spent.
- Every dollar spent must add value to teaching and learning.
- Focus on aggressively managing the largest expense areas:
 - Salaries
 - Benefits
 - Special Education
 - Facilities

Aggressively pursue avoidance of deficit spending.

APPROPRIATION OVERVIEW

Annually, each Board of Education is required to pass an appropriations resolution which authorizes school districts to spend within the parameters contained by the Board's authority and the resources that the school district has available to them. The Auditor of state provides for a district to prior to June 30th of the prior fiscal year to enact "temporary" appropriations until the final appropriation date of September 30th in which full appropriations are required to be enacted.

It is my belief that it is more efficient to provide full appropriations at the June date rather than wait until the September 30th deadline. Any modifications to the appropriations shall also be made with board approval.

The contained budgetary information provided in this document focuses primarily on the general fund budget and as required by the other state regulations prepared and presented on a cash basis of accounting.

The appropriations in this document are based upon the board's goal of containing spending to a maximum of 2.75% increase. The appropriations therefore are based upon that premise. Any changes or modifications that occur throughout the year will need to be adjusted through other areas from within the General Fund and that target. A significant portion of the 2019-20 budget development was influenced by the May 2019 five-year forecast and the discussions regarding staffing, benefits and budgets from the Board's finance committee guidance as well as operational discussions with the superintendent. The successful passage of the levy renewal in May 2019 also allowed us to continue to plan and provide the necessary resources to the budget.

Since over 80% of the district costs are associated to the staff costs, the budget is based upon the premise that the existing staff continues into the next school year. Variables with staffing are limited to student and/or district needs. Similarly, staff benefits rates are known, but the outcome of negotiated agreements which impact district contributions, and the healthcare plans that are selected by the staff impact the costs to the school district. Current assumptions consist of a rollover of current plans and the anticipated premiums.

This year's discretionary budget for buildings and departments was based upon a zero base budget model by the superintendent. Each building principal and department leader has submitted a budget to the superintendent for review to express needs for the upcoming school year.

With respect to the overall General Fund appropriation, the district administration needs to reduce \$49,490 from current budget levels to match the target of 2.75% maximum increase. Currently this value sits as a reduction to the OTHER line item for FY20. As the year progresses the values will displace to the correct line items.

OTHER FUND APPROPRIATIONS

Appropriation levels for other funds are based upon the anticipated year end cash balance plus any anticipated revenues that come in from that source. An example is fund 024 Latchkey. Latchkey is self-supporting and the appropriation level is based upon expected expenditures that are predicated on the number of students attending the program and the fees associated with that program. As the year progresses, modifications may be needed as student and staff levels may change from time to time. As this occurs, the district will make the needed changes.

The only other funds that are based upon tax collections are the Permanent Improvement and the Bond Retirement Funds. These appropriations are based upon fixed amounts of revenue and expenditures. The only modification that is worth noting here is the bid opening for the entry door project that exceeded FY19 appropriations. As such and was the plan, the Board will be asked to advance July/August collections to be repaid in August when collections are received. This transaction is most likely only a paper transaction as completion of the entry door project is not expected until August when the district receives the necessary collections to repay the advance.

FY19 Appropriation Changes

There are a number of funds that need approval for Appropriation changes from the original appropriations in June 2018.

FUND

003 Increase

To account for entry door project that was bid. The request is to increase appropriations to account for the bid, which is expected to be completed in FY20 when funds are available from the 19-20 collections.

009 Increase

The revenue and expenses from the uniform/school supplies is higher due to student fees. The appropriated amount was insufficient to account for all revenue/expenses.

022 Agency Decrease

This fund is set up for OHSAA tournament proceeds/costs. This year's activities were lower than the original appropriation.

028 Special Ed Grant Decrease

This is an old account which has only \$864 in it. The appropriations were set up as \$1,000 which exceeds the amount in the grant.

450 School Net Plus Decrease

The original appropriation level exceeded the annual state allocation.

516 Federal Grant Allocation Title VI-B Increase

The amounts received were higher than the original appropriation.

572 Federal Grant Allocation Title I Decrease

The amounts received and expended were lower than the original appropriation.

587 Federal Grant Allocation ECSE Decrease

The amounts received and expended were lower than the original appropriation.

**KIRTLAND LOCAL SCHOOLS APPROPRIATION RESOLUTION
FY20 APPROPRIATIONS**

Fund	Activity Name	FY19 Appropriations Final	FY20 Appropriations Initial
1	General Fund	\$14,776,496	\$14,663,112
	General Cap Reserve	\$160,000	\$ 160,000
2	Bond Retirement	\$1,047,808	\$ 1,050,000
3	Permanent Improvement	\$700,000	\$ 475,000
4	Construction	\$1,984	\$ 1,984
6	Food Service	\$275,000	\$ 275,000
7	Trust Services		
8	Endowment	\$10,000	\$ 81,000
9	Uniform School Supplies	\$80,000	\$ 80,000
14	Internal Service Rotary F	\$100,000	\$ 100,000
18	Pupil Support Services	\$80,000	\$ 110,000
19	Local Grants	\$500,000	\$ 450,000
20	Latchkey	\$65,000	\$ 54,000
22	District Agency	\$87,000	\$ 79,000
24		\$0	
28	Special Ed Grant	\$864	\$ 864
35	Termination Benefits Fu	\$0	\$ -
200	Student Activities	\$60,000	\$ 112,000
300	Athletic and Music Activ	\$380,000	\$ 380,000
401	Auxillary Srvices	\$71,000	\$ 85,000
450	SchoolNet Plus	\$5,400	\$ 5,400
466	Straight A Grant	\$0	\$ -
499	Other State Grants	\$0	\$ -
516	IDEA B	\$308,000	\$ 255,000
572	Title I – Target Assistan	\$48,000	\$ 65,000
587	Early Childhood Special	\$4,778	\$ 4,500
590	Title II-A – Improving Te	\$36,466	\$ 36,000
599	21st Century	\$10,000	\$ -
	Total All Funds	\$18,807,796	\$ 18,522,860

**Appropriations do not include prior year encumbrances

