

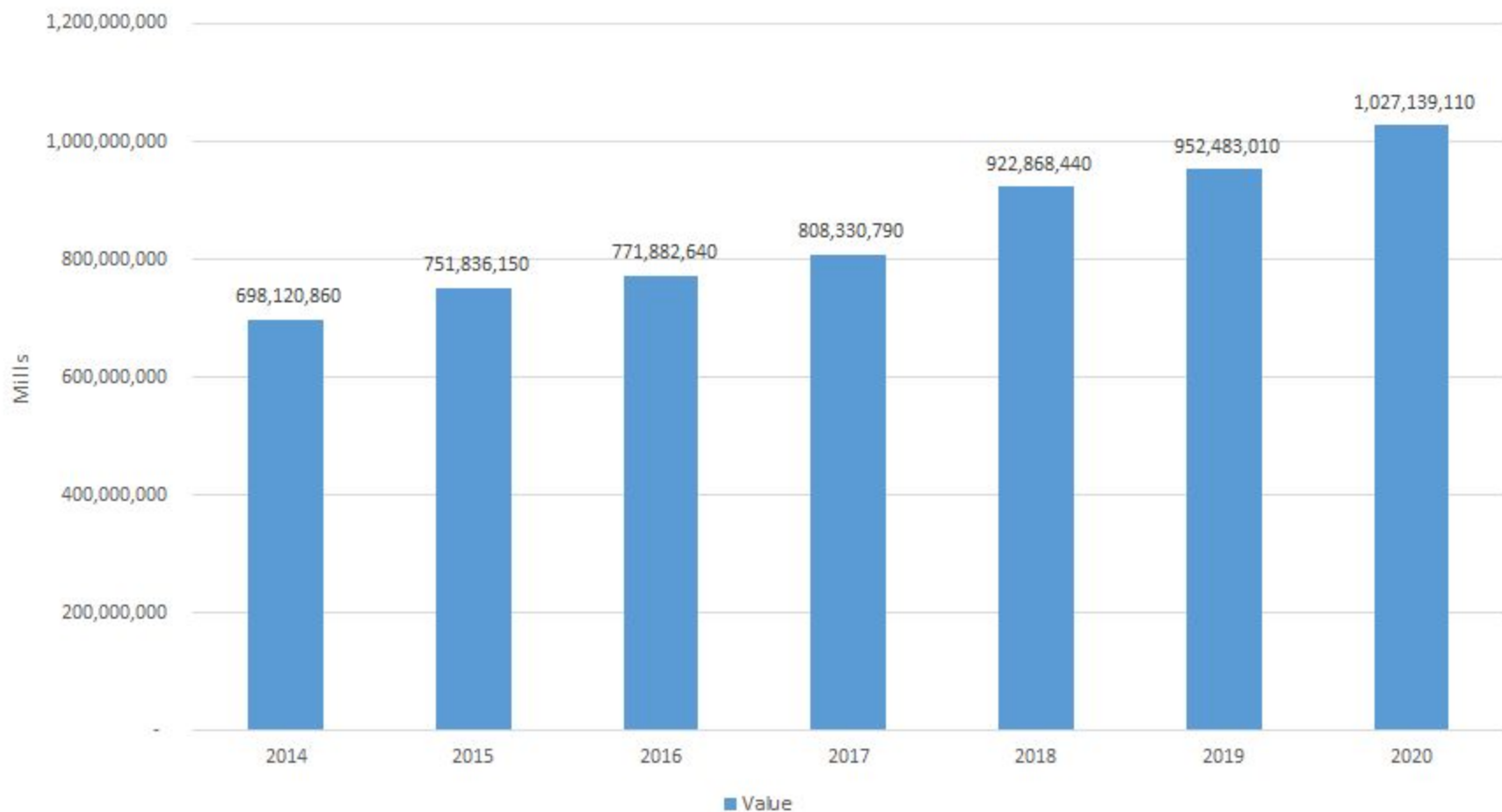
Kings BOE
Financial Stability Discussion #1
11.10.2020



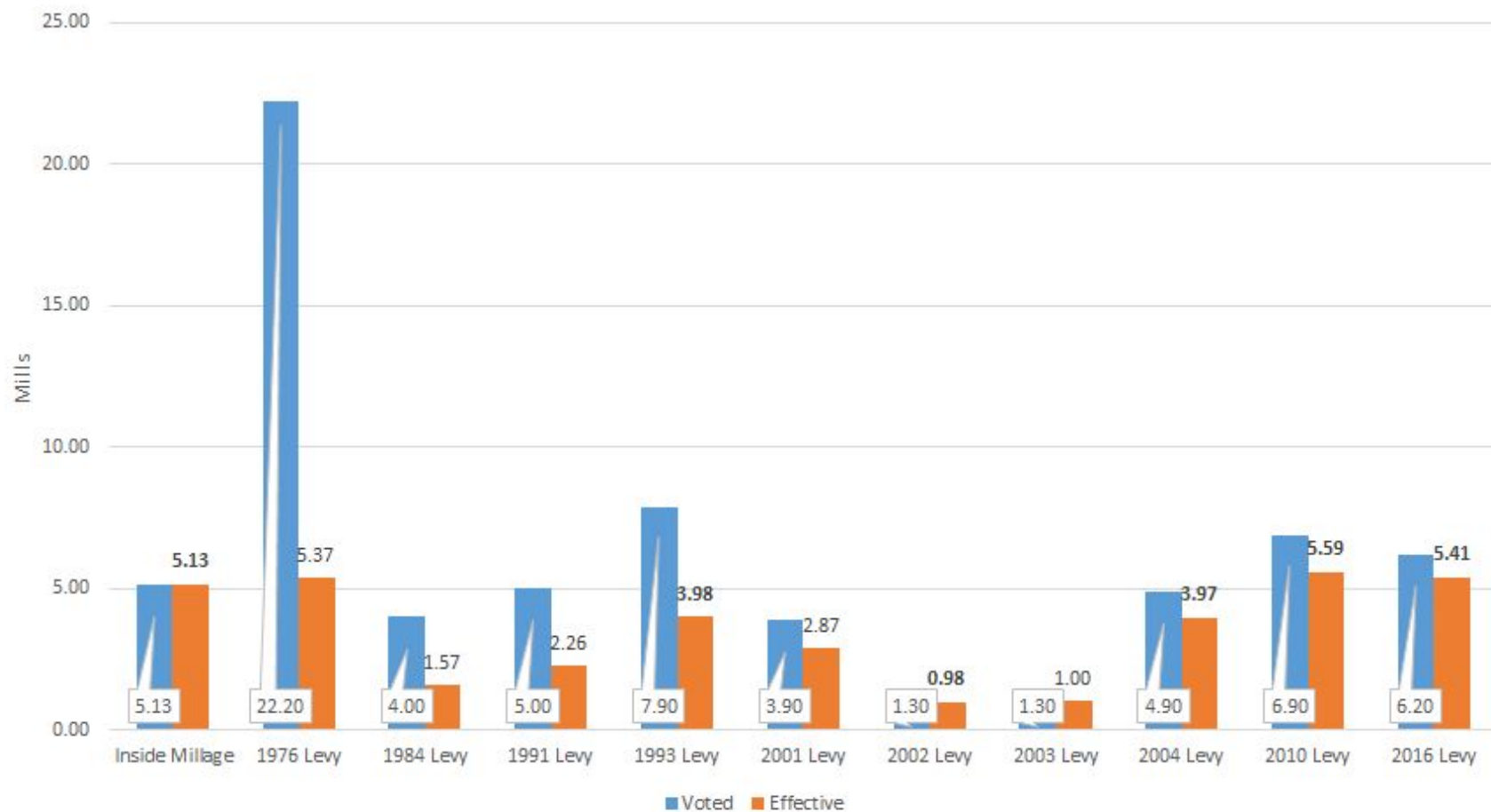
2016 Operating Levy

- 6.2 mill Operating Levy
- \$100,000 home \$217 per year
- Promised to last three years and will last five
- The message the District has received from Columbus:
 - If additional funds are needed to operate our schools, they will have to come from the local community.

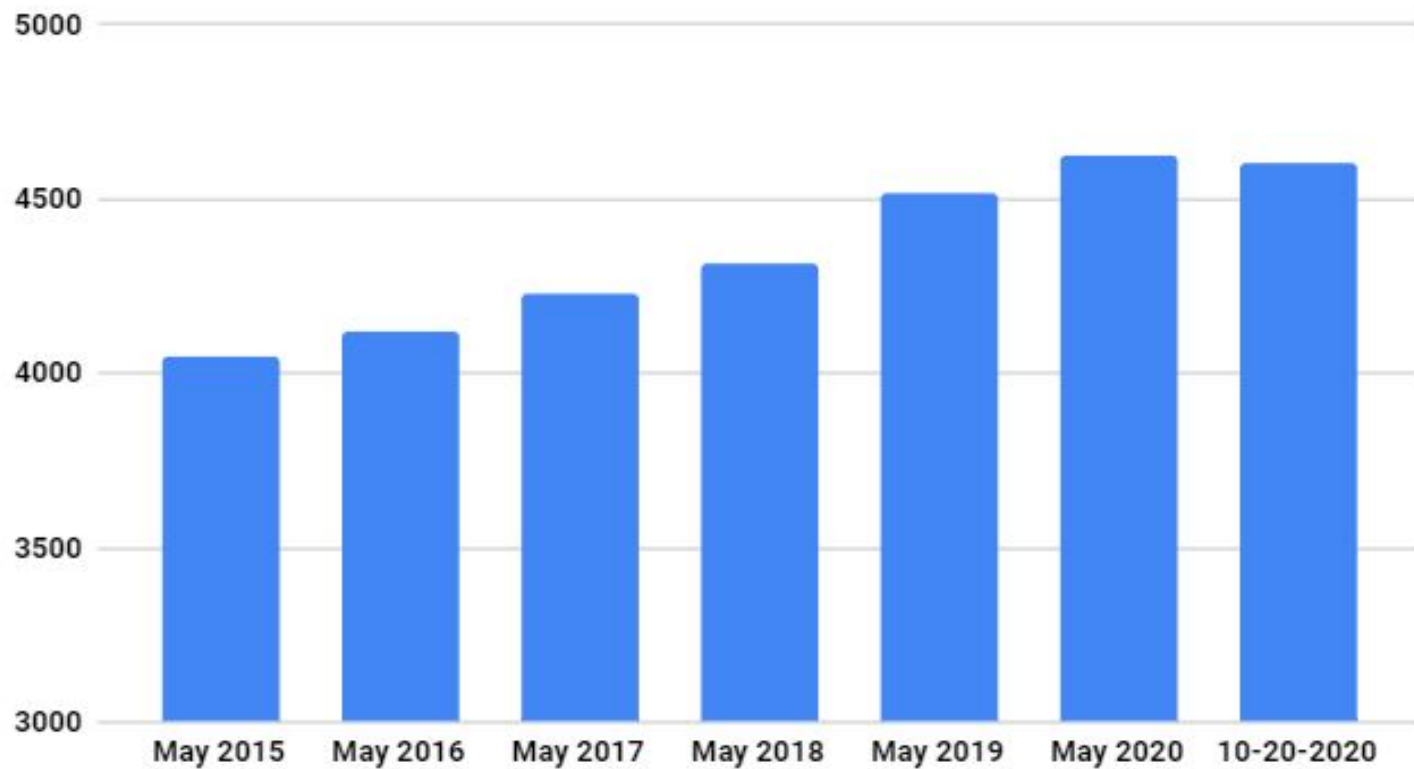
Historical Property Values



Voted versus Collected Tax Rates

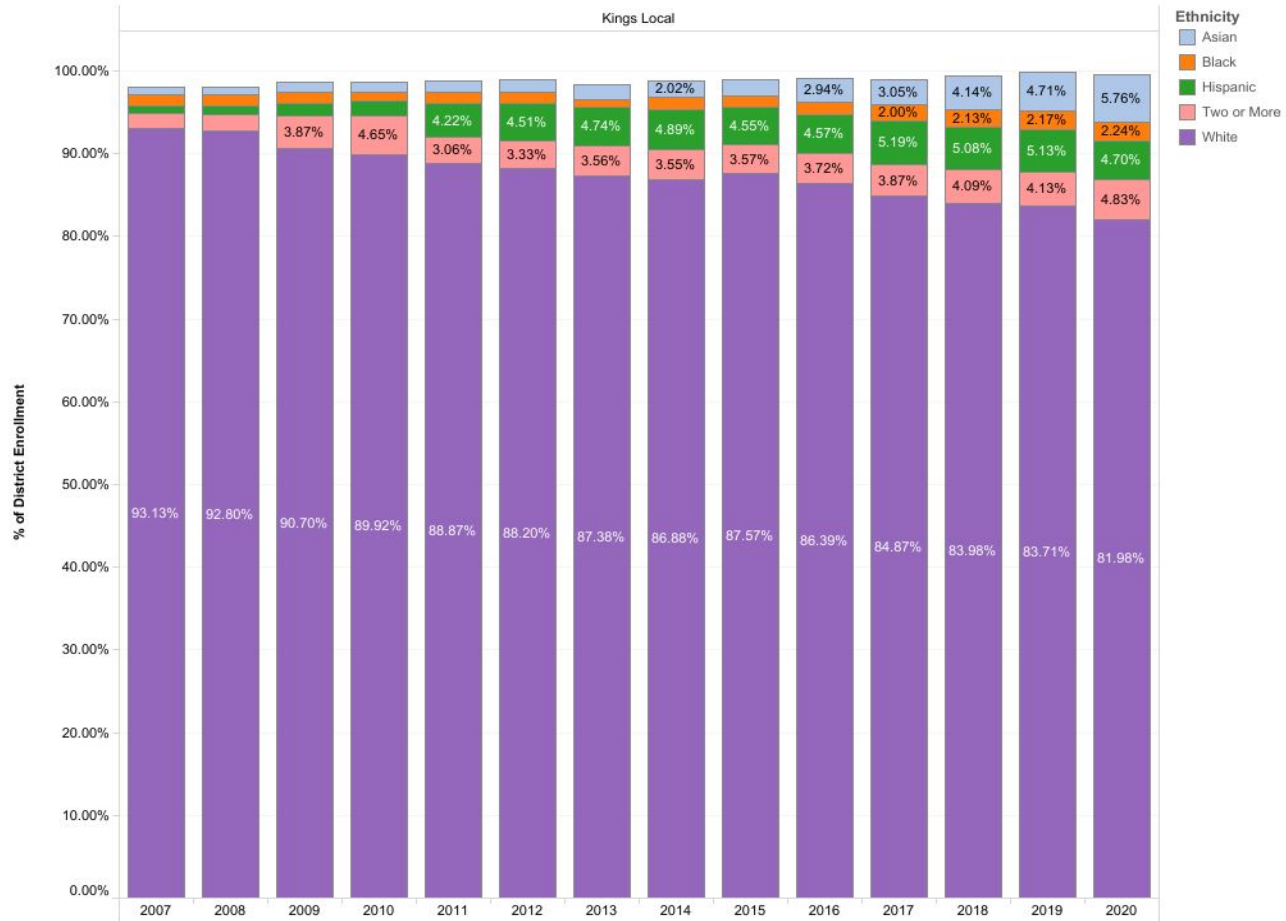


Students in Seats Over Time



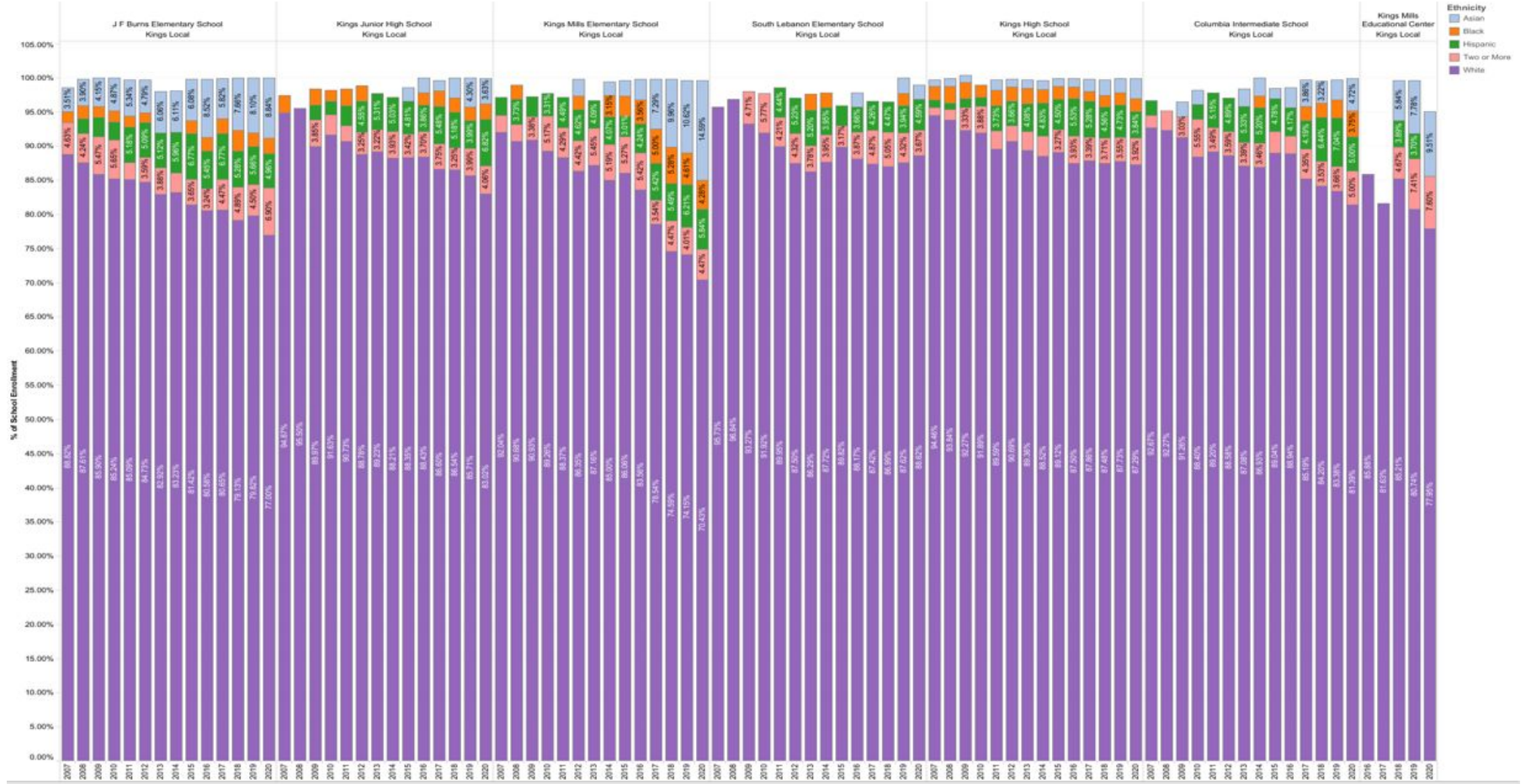
District Race Ethnicity

District(s): Kings Local
Source: ODE School Enrollment Data
Note: Enrollment counts <10 are not reported



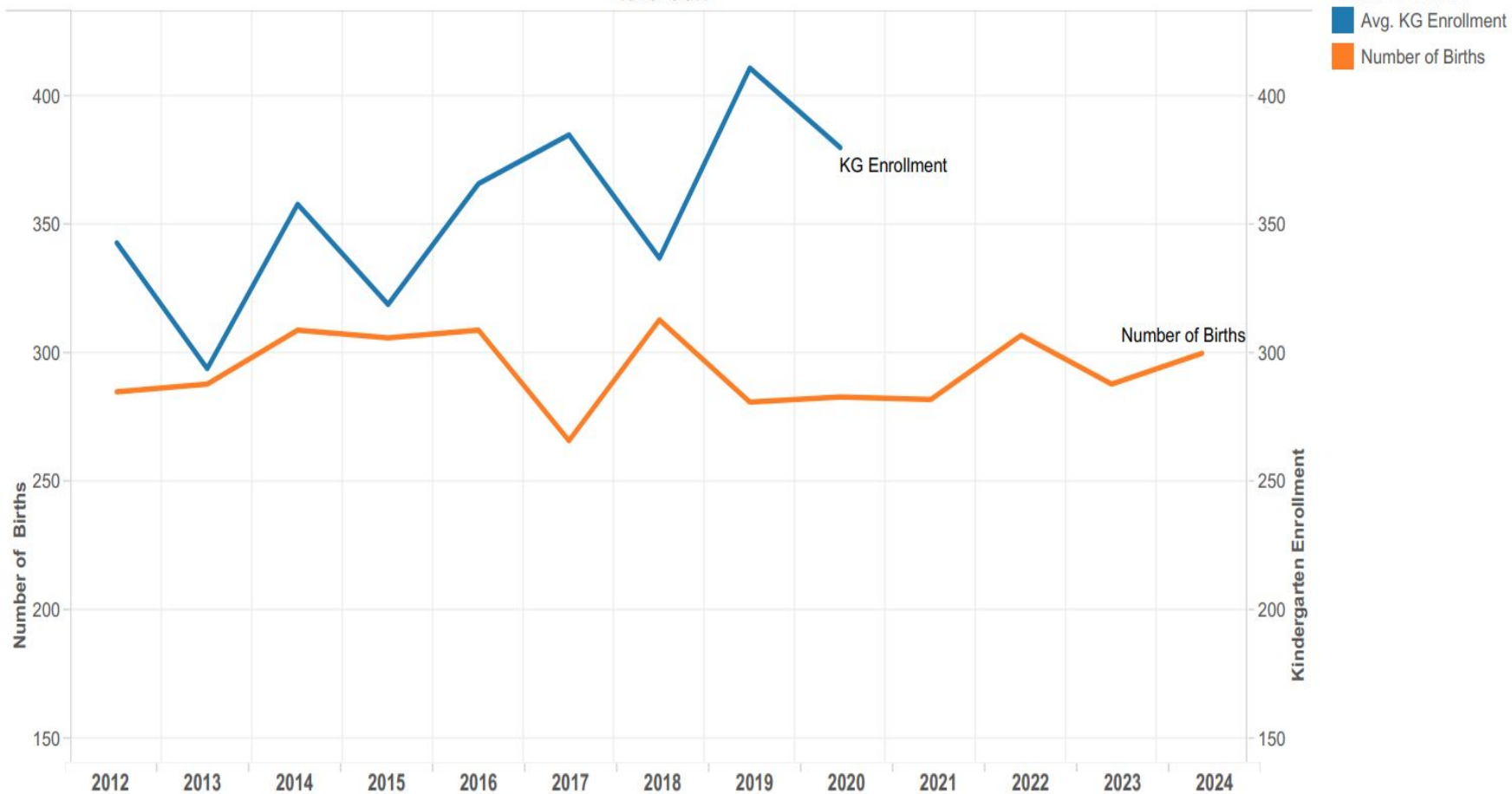
School Race Ethnicity

District(s): Kings Local
School(s): All
Source: ODE School Enrollment Data
Note: Enrollment counts <10 are not reported



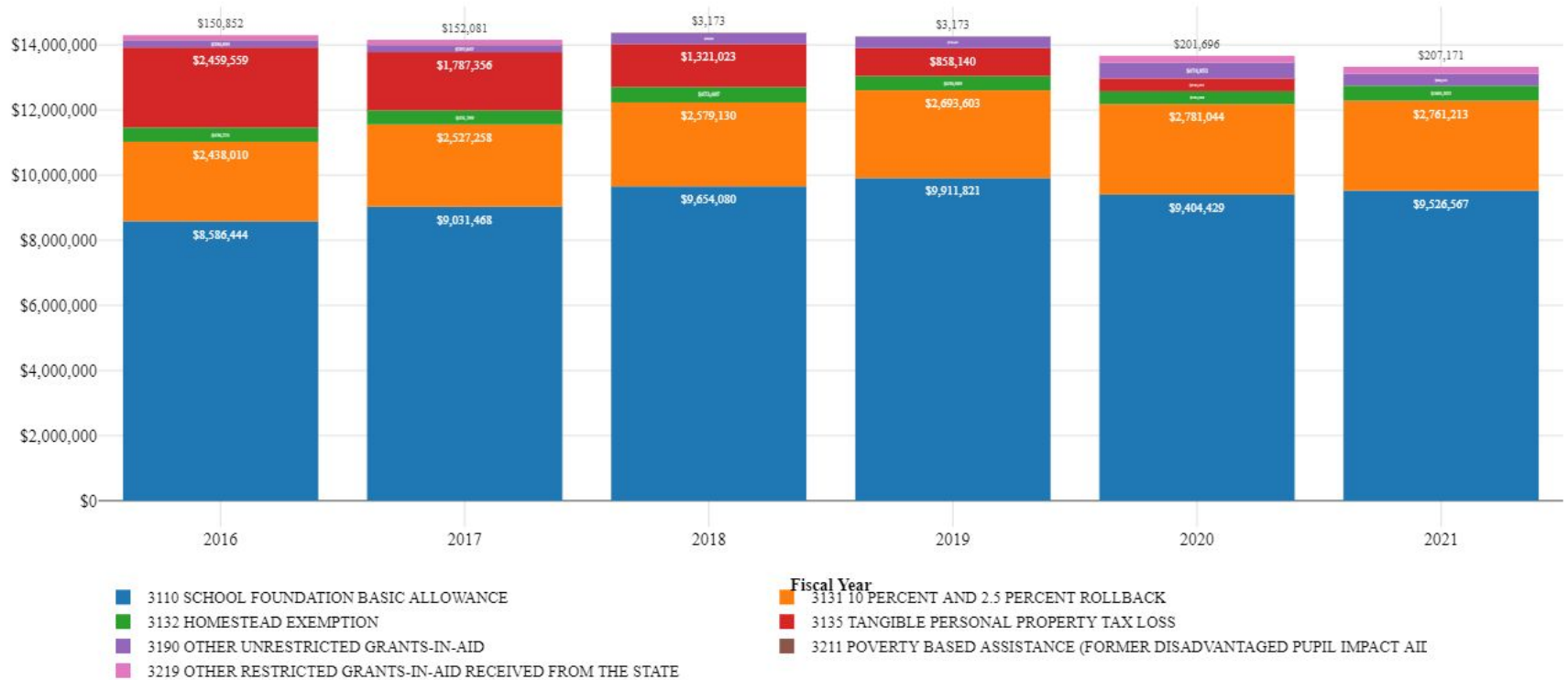
District Live Birth

Year Of Class

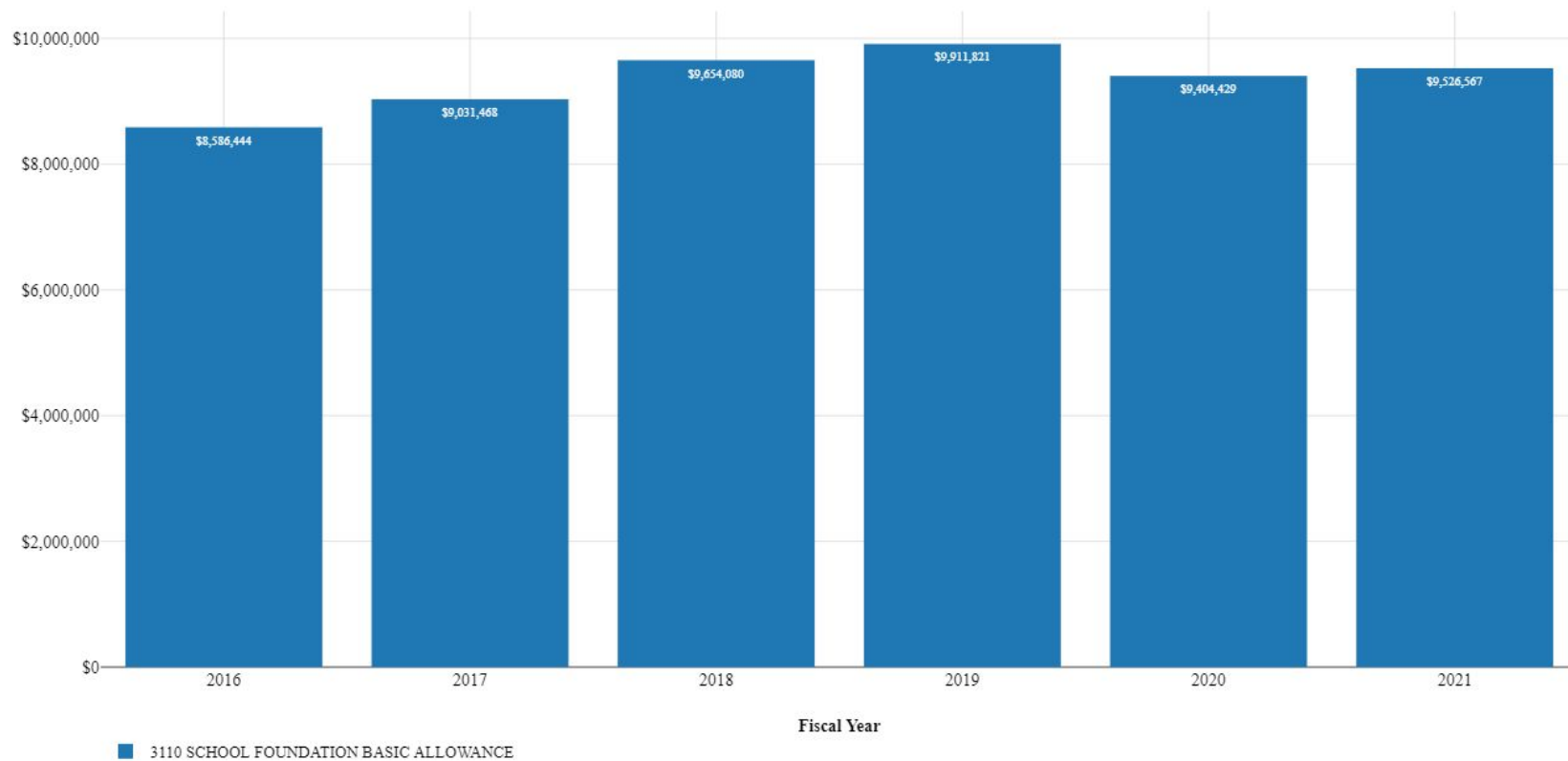


State Aid Over Time

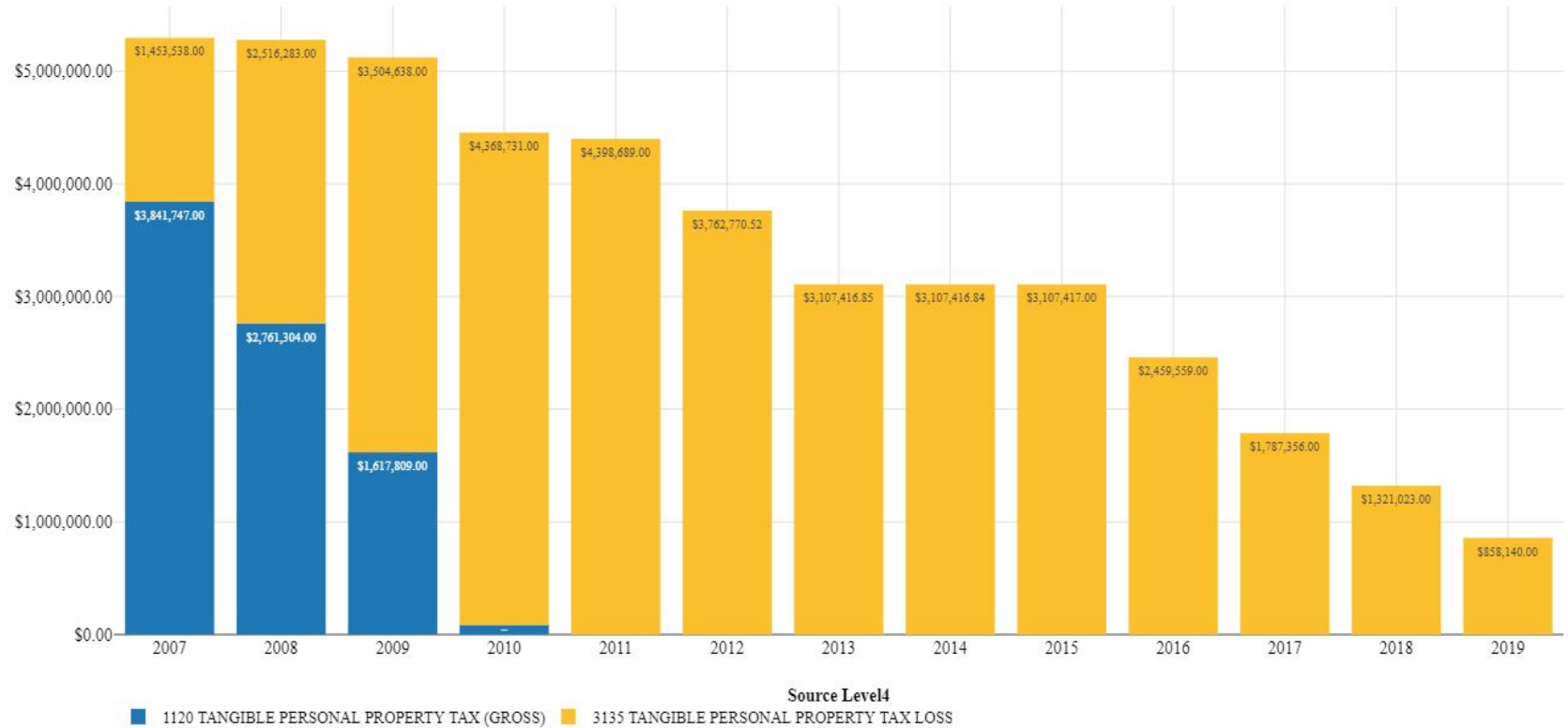
State Aid



State Aid



Tangible Personal Property Tax and Reimbursement



Kings BOE
Financial Stability Discussion #2
11.17.2020



Recap and Agenda

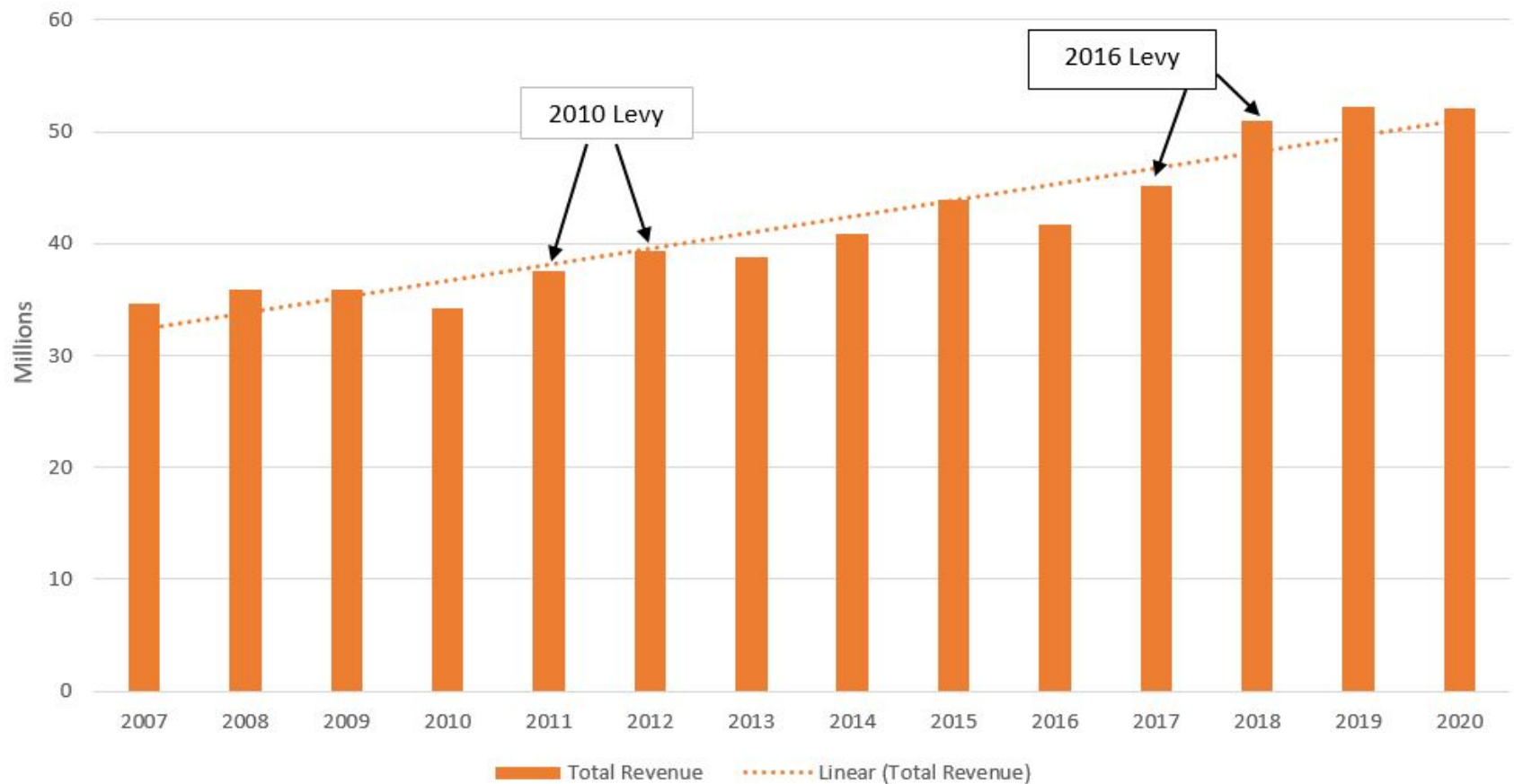
Recap from the Last Meeting:

- Students drive the budget
- Increased enrollment
- Increased property values
- Lack of state aid

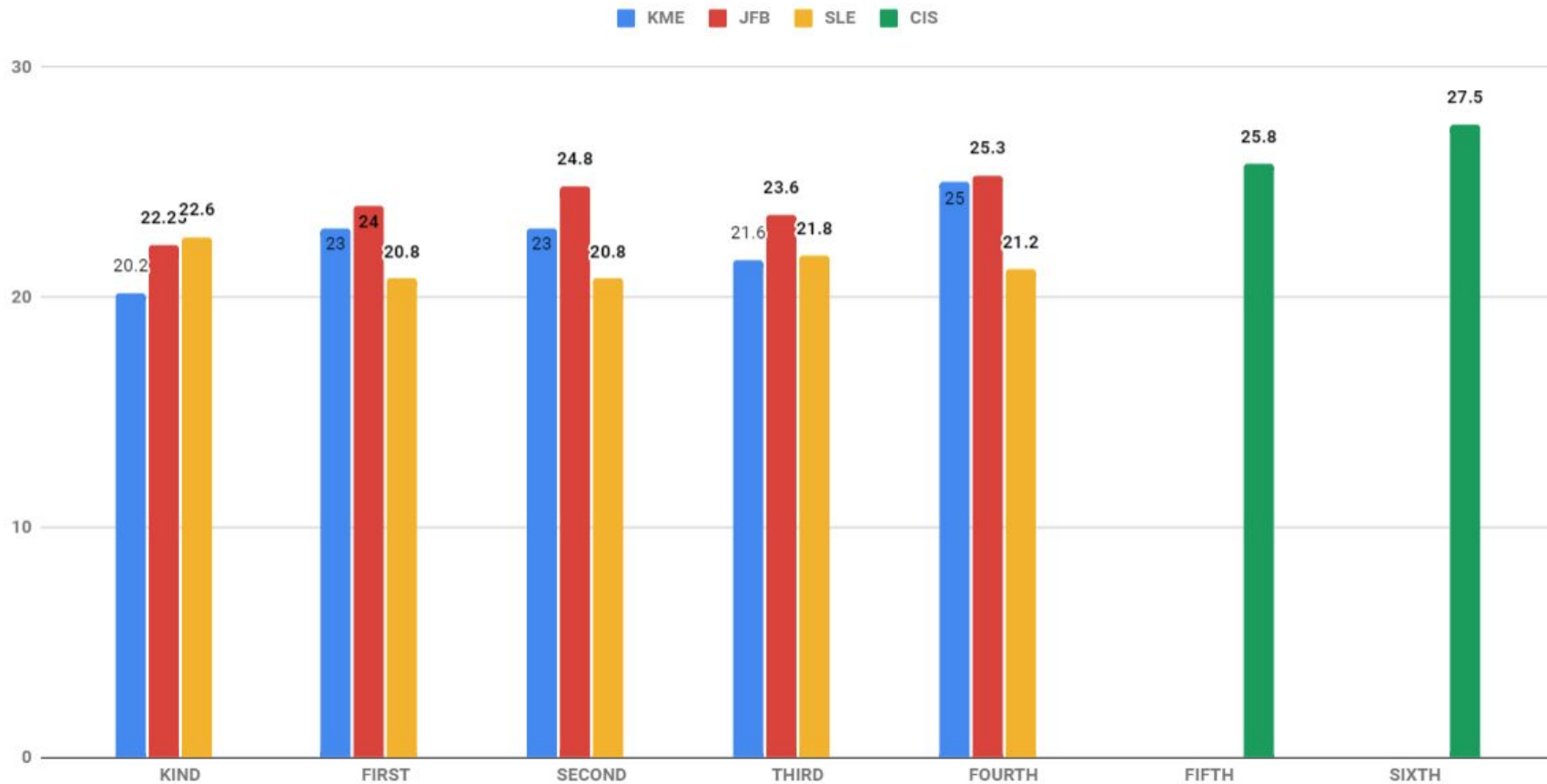
Agenda for Tonight's Discussion:

- Review last meeting
- Class sizes and space
- Start expenditure discussion

Total Revenue



FY 20' CLASS SIZES (Last School Year due to COVID 19)



How does Space Impact the Budget

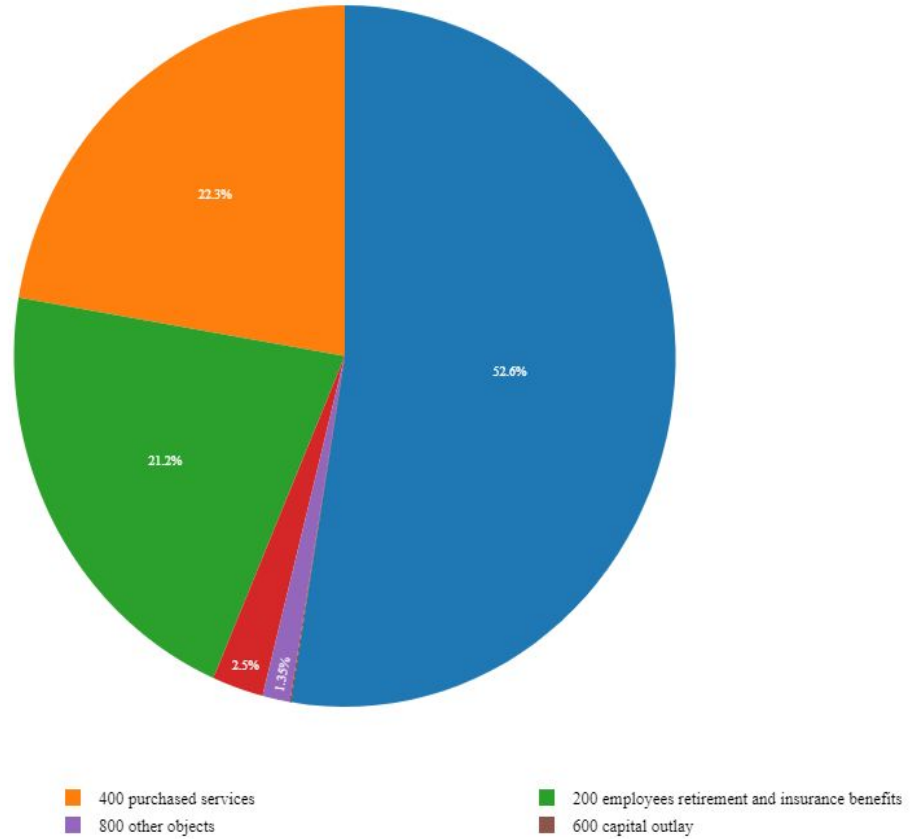
Budget:

- Temporary space needed for a lack of available classrooms
- Additional staffing

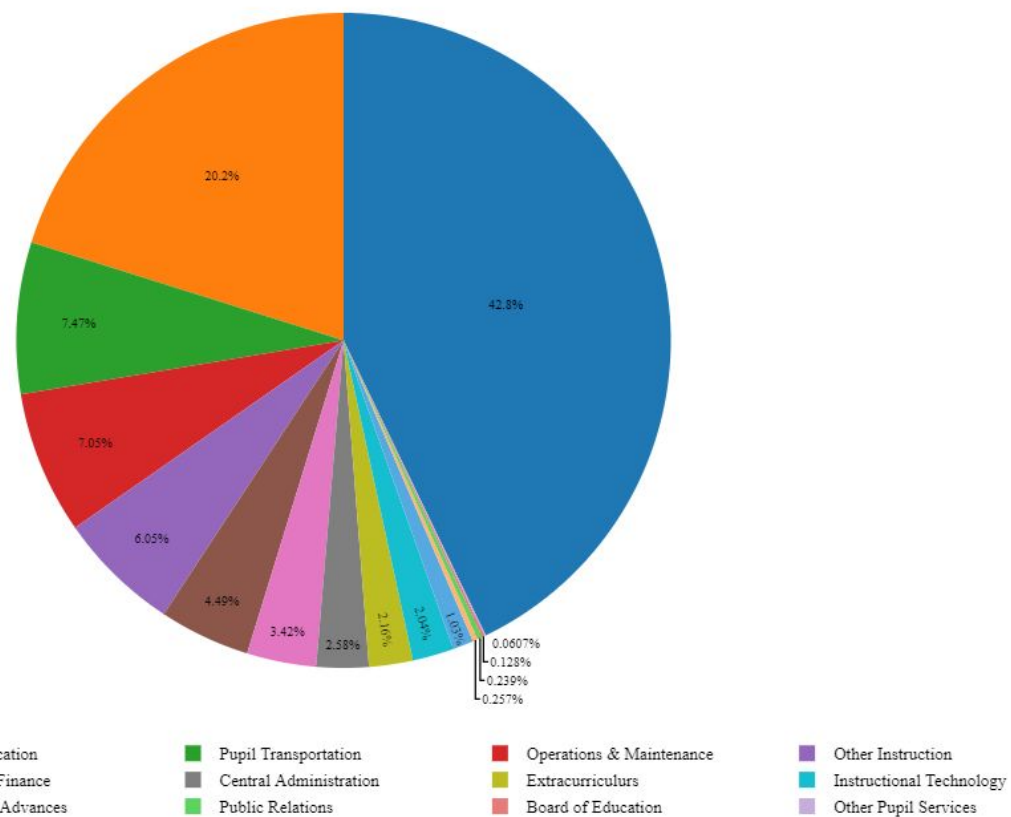
Programming:

- Look at programming changes to create more space
- Increase class sizes to delay the need for temporary space

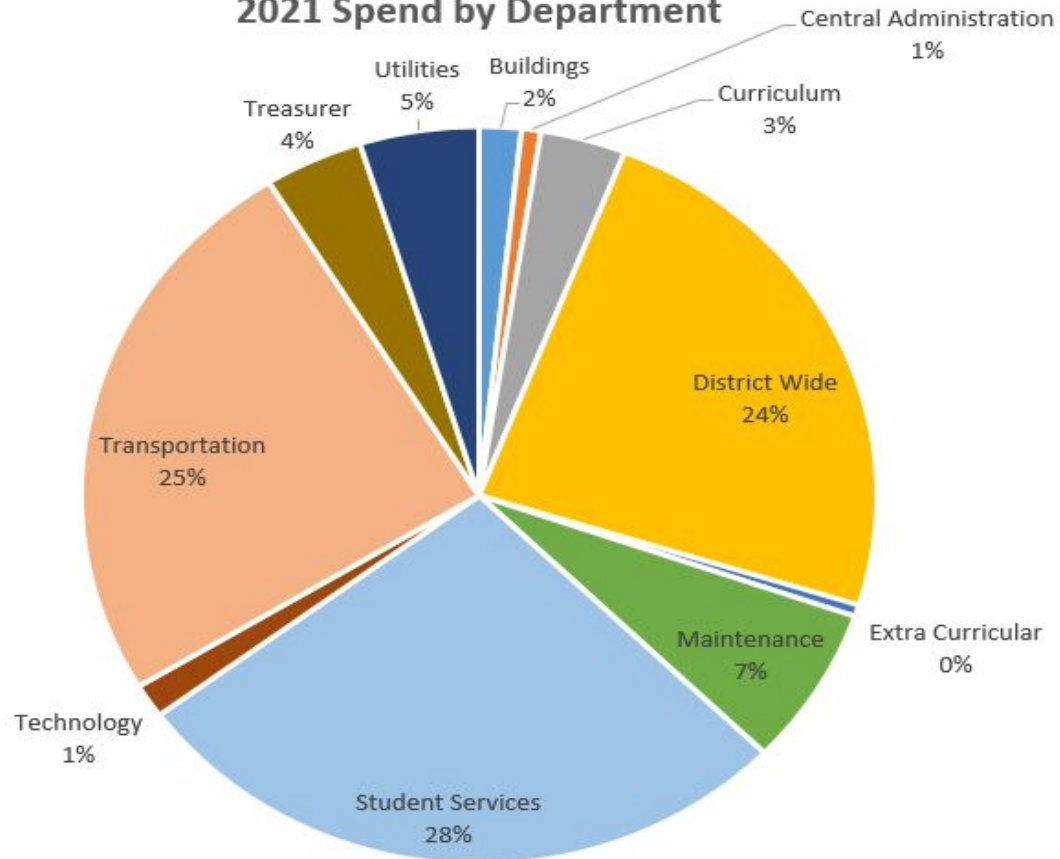
FY 2021 Spend by Object



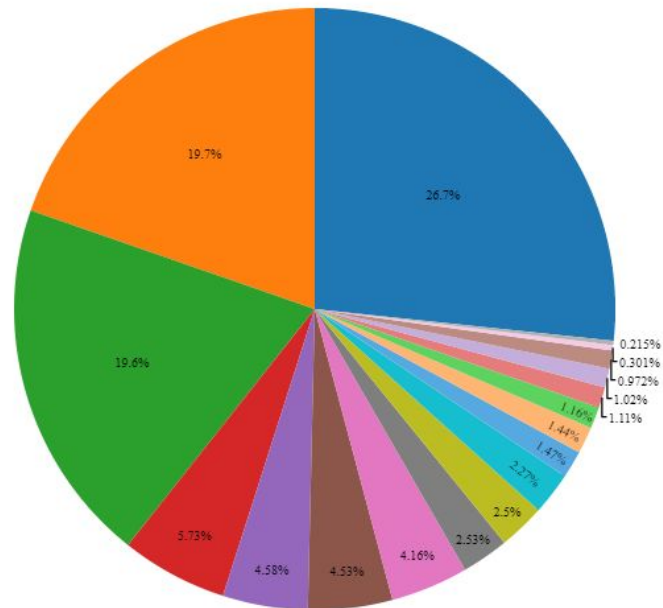
FY 2021 Spend by Function



2021 Spend by Department



FY 2021 Spend by Object



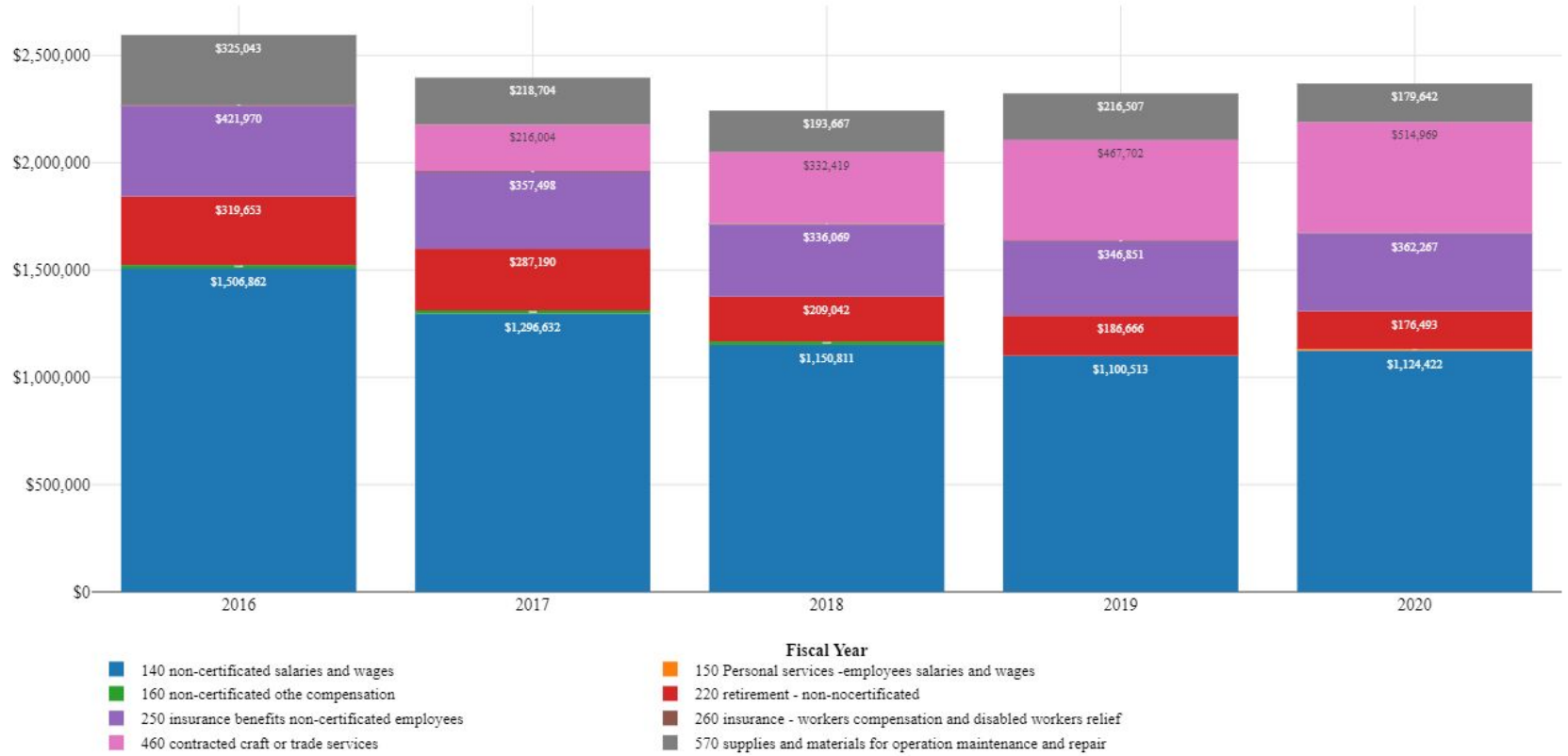
Pupil Transportation
 Legal, Management, Tech
 Property
 Training and Travel
 Communication and Data

Instructional Support Services
 Utilities
 Maintenance Supplies
 Liability Ins., Audit & Other
 Equipment

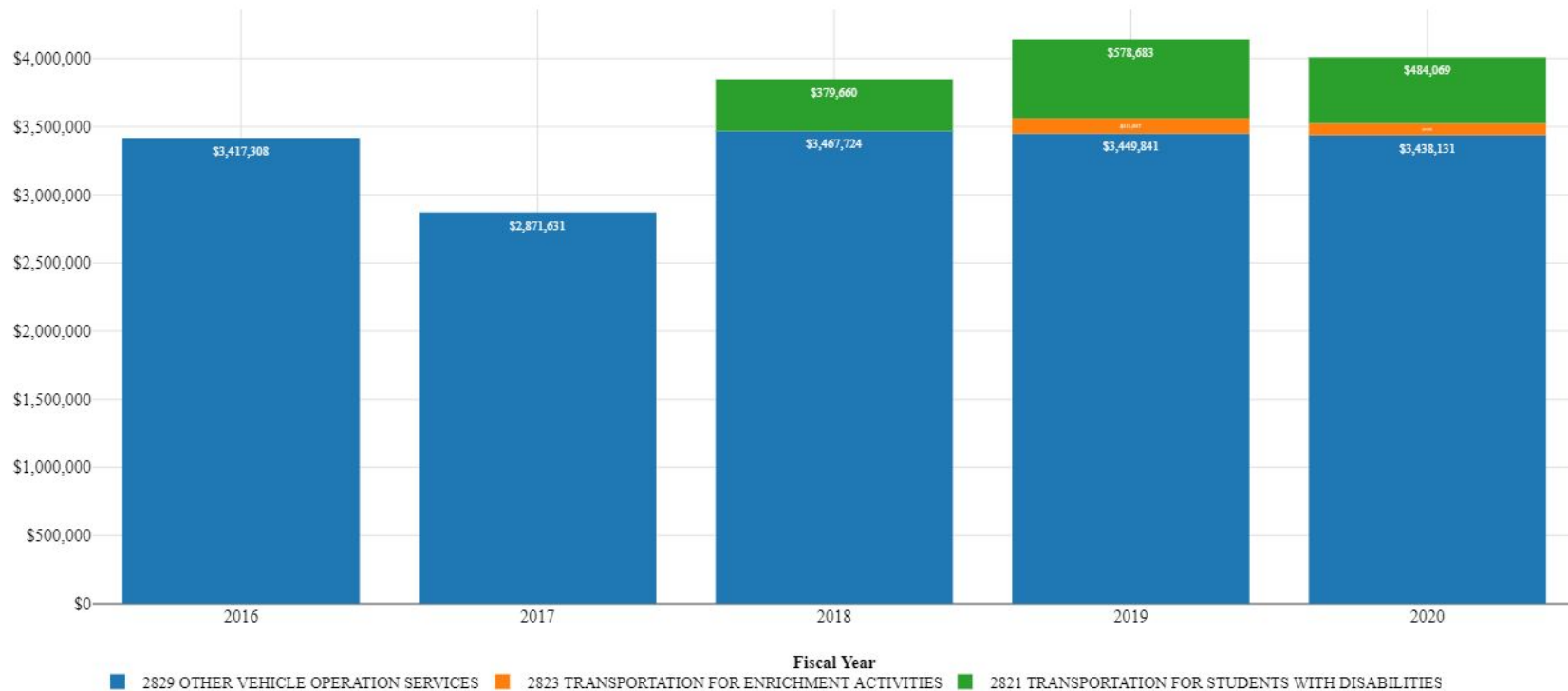
Tuition
 Operations Outsourcing
 Energy Loan
 Technology Lease

Instructional Supplies & Software
 Tax Collection Fees
 Bus Fuel
 Transfers & Advances

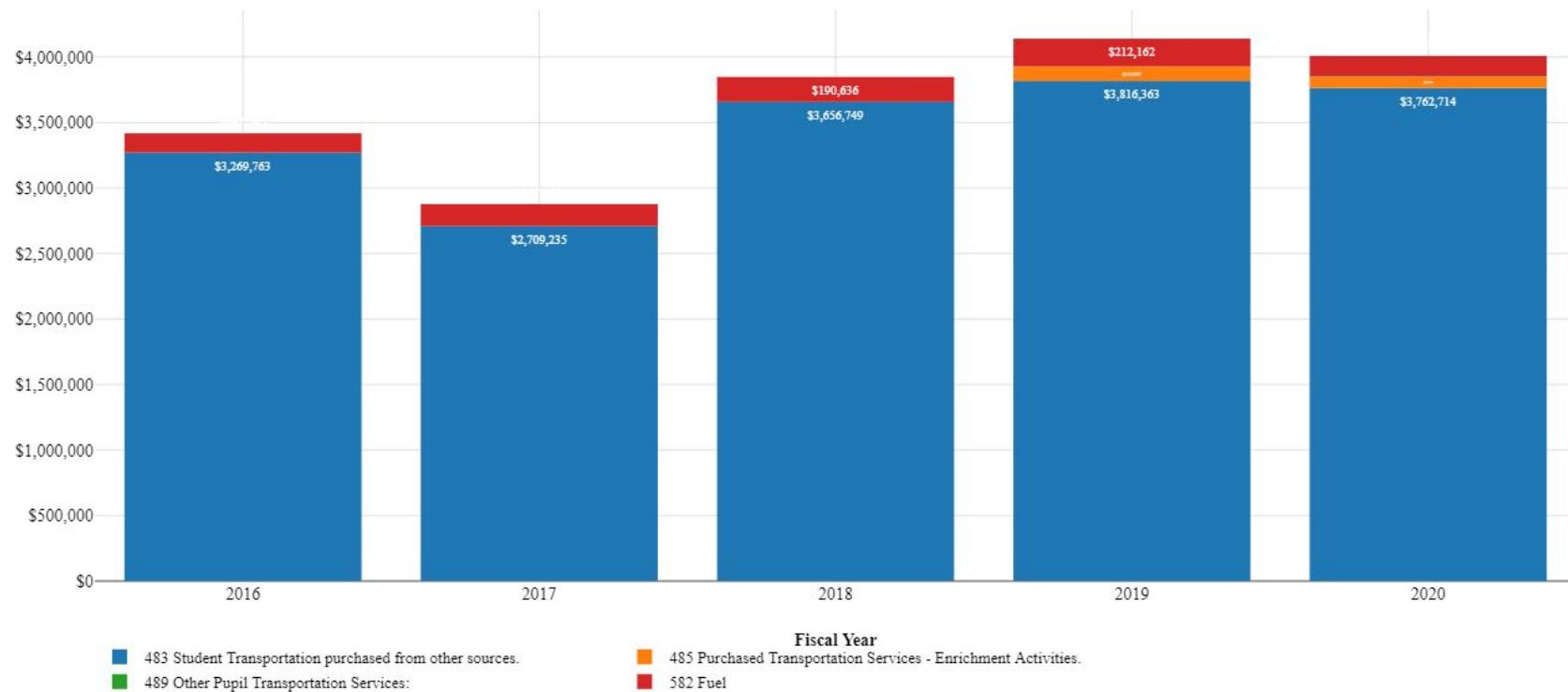
Custodial Outsourcing Impact



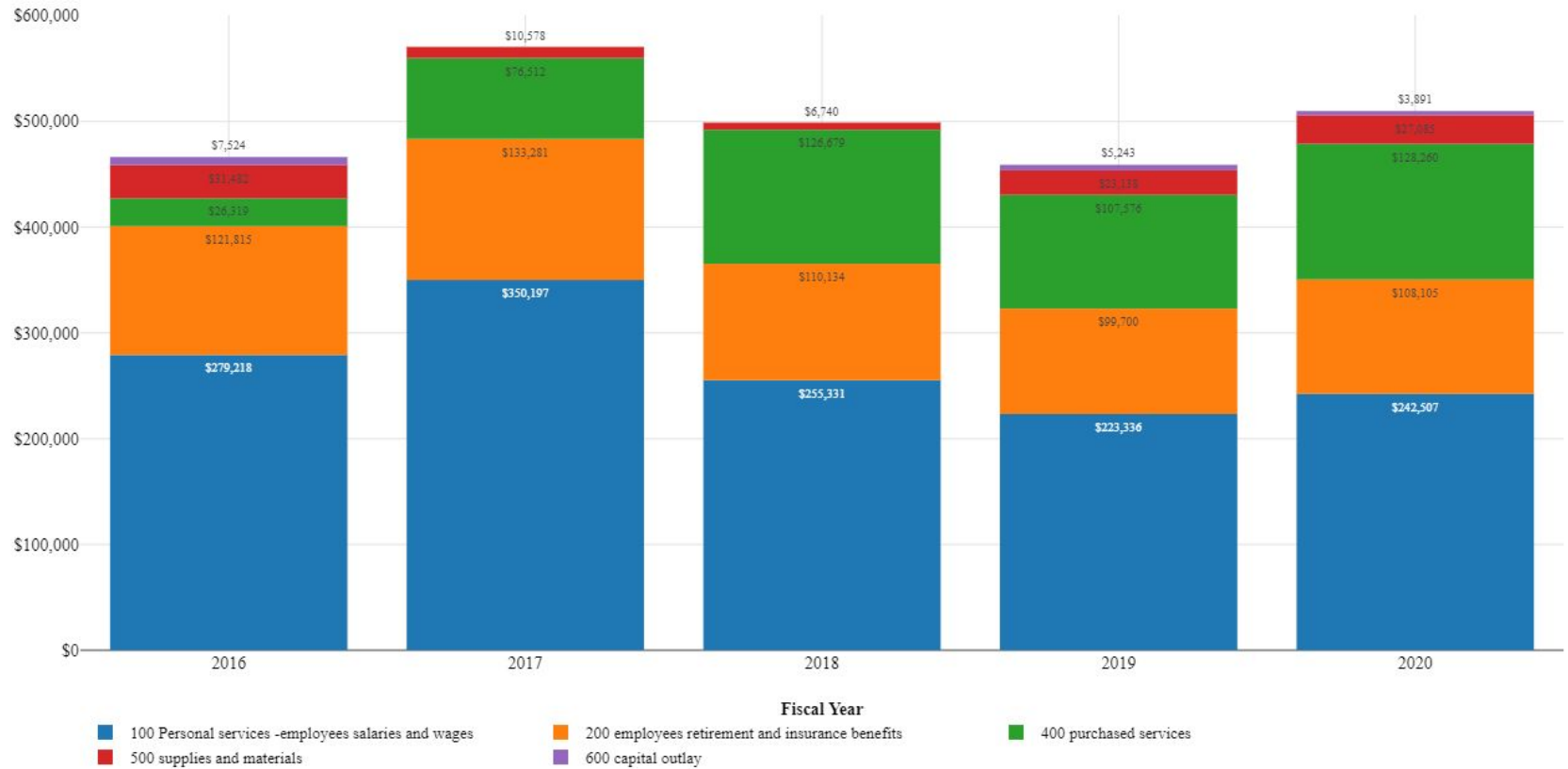
Historical Transportation Spend by Function



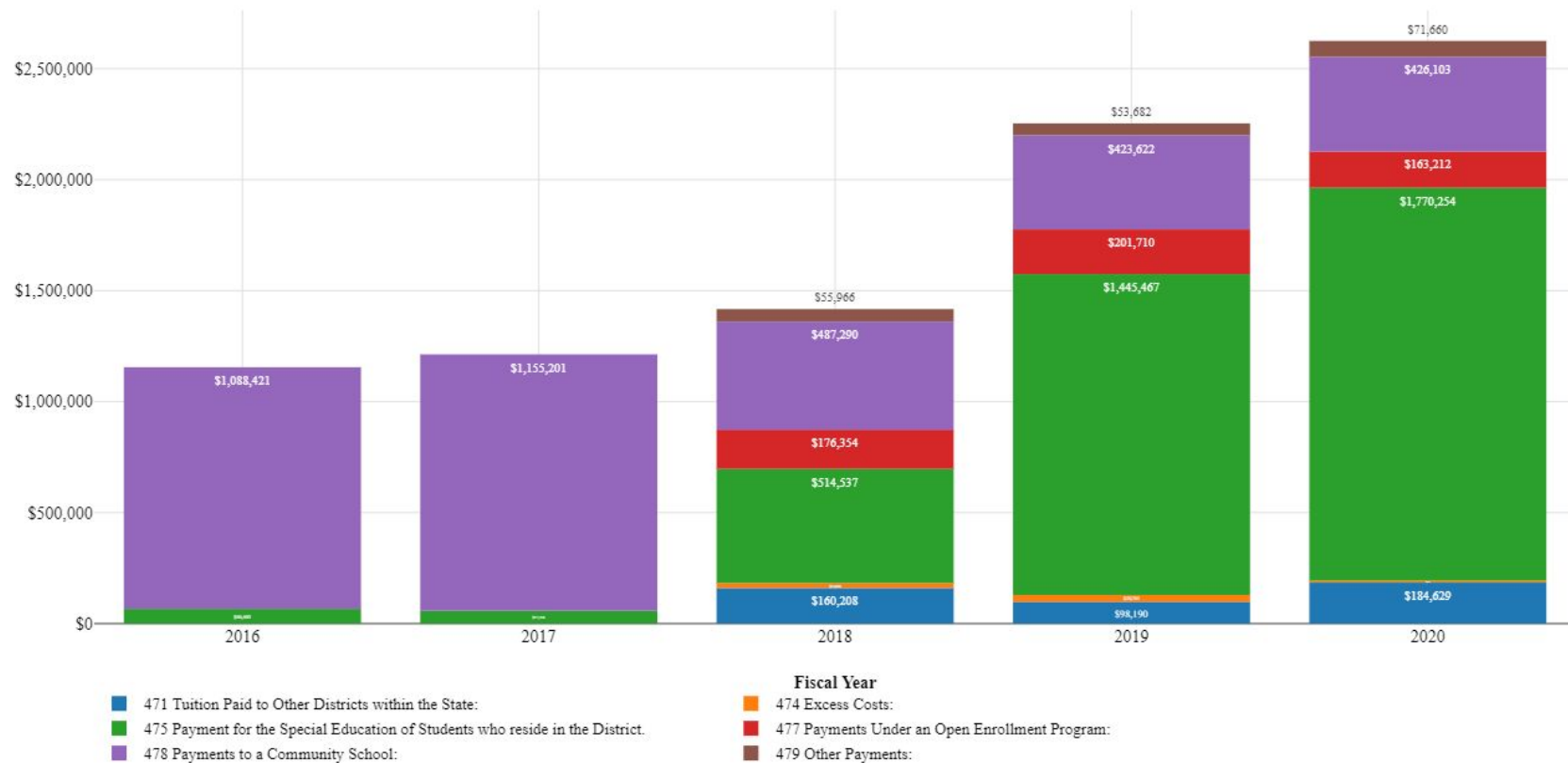
Historical Transportation Spend by Object



Technology Spend



Tuition Spend

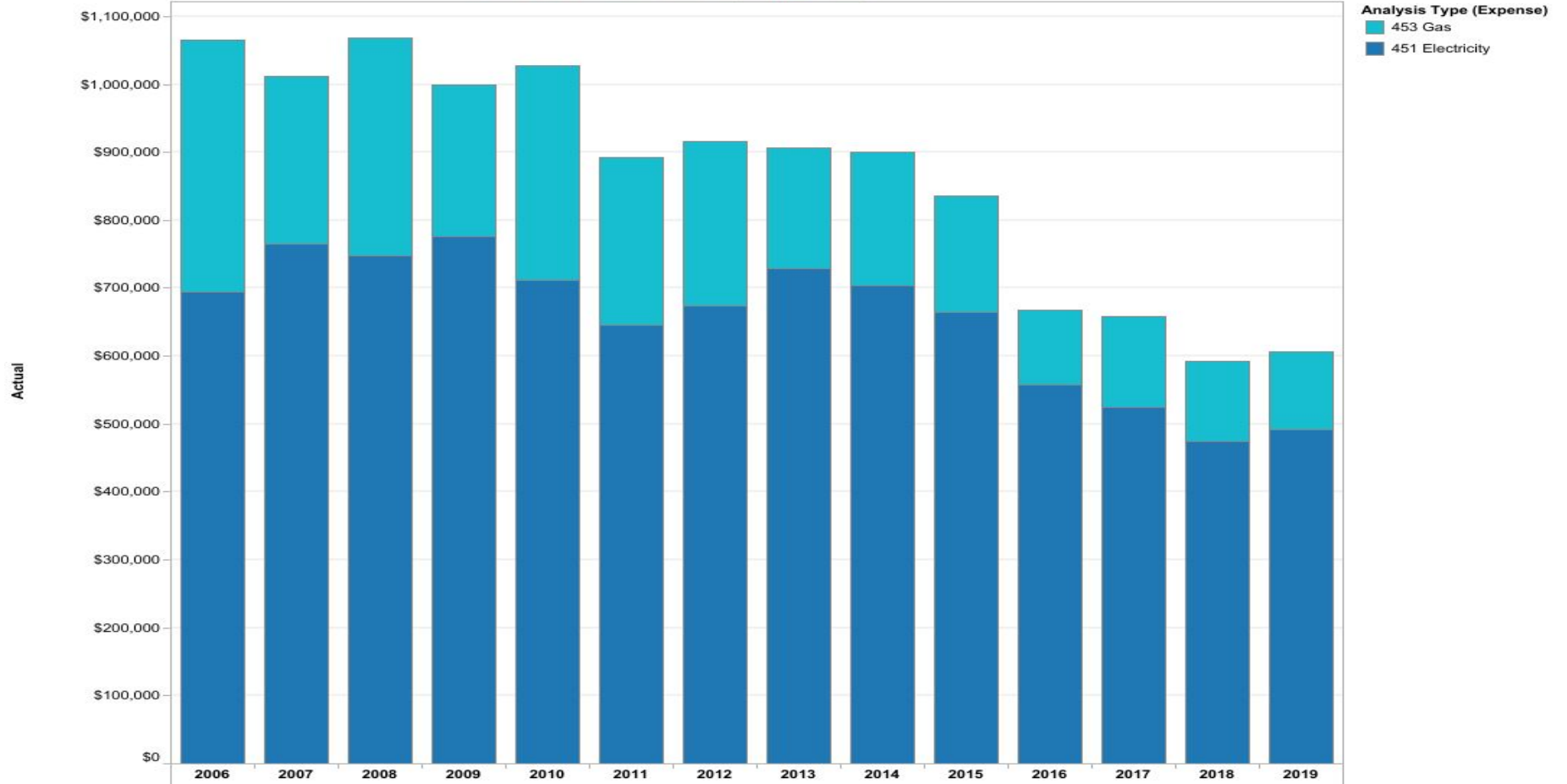


Expenses Bar Chart

Kings Local

By: Detail Object

Source: ODE Annual Financial Reports (Cash Basis)



Kings BOE
Financial Stability Discussion #3
12.08.2020



Recap and Agenda

Recap from the Last 2 Meetings:

- Students drive the budget
- Increased enrollment
- Increased property values
- Lack of state aid
- Class sizes and space
- Start Expenditure Discussion

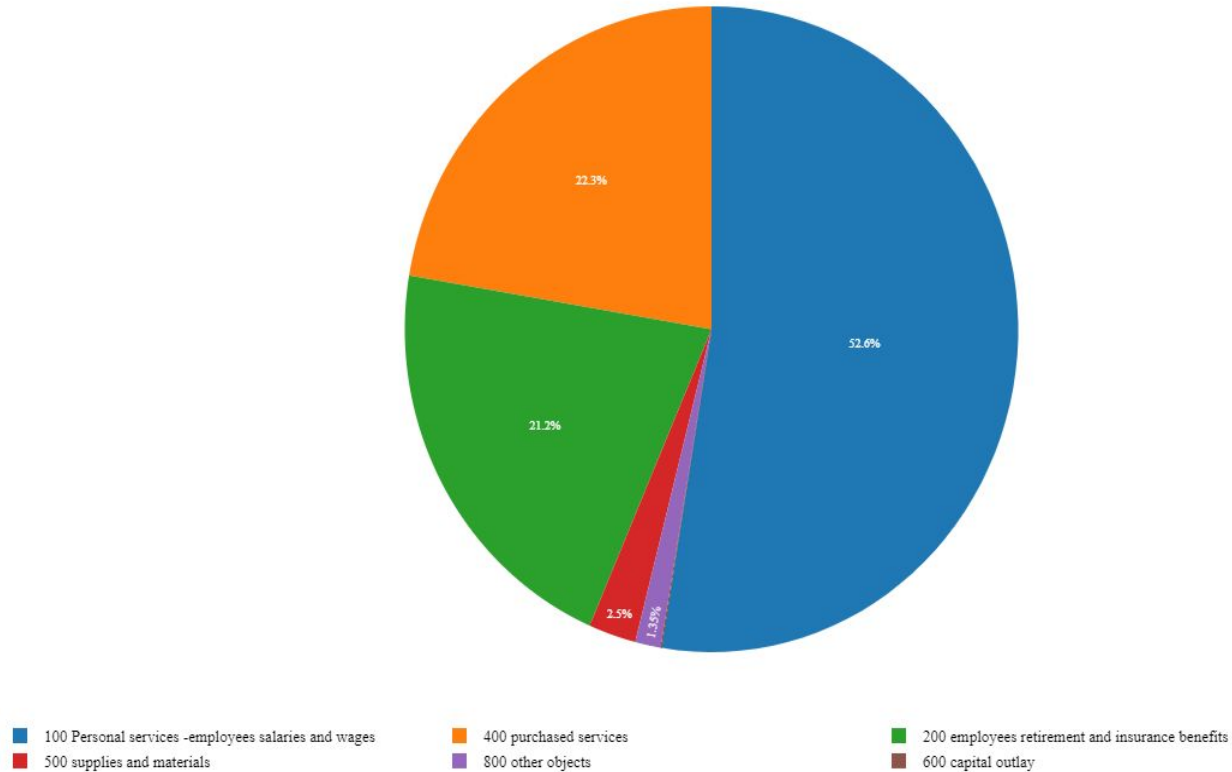
Agenda for Tonight's Discussion:

- Review last meeting
- Non staff spending

Kings Budget: Staff Cost v Non Staff Cost

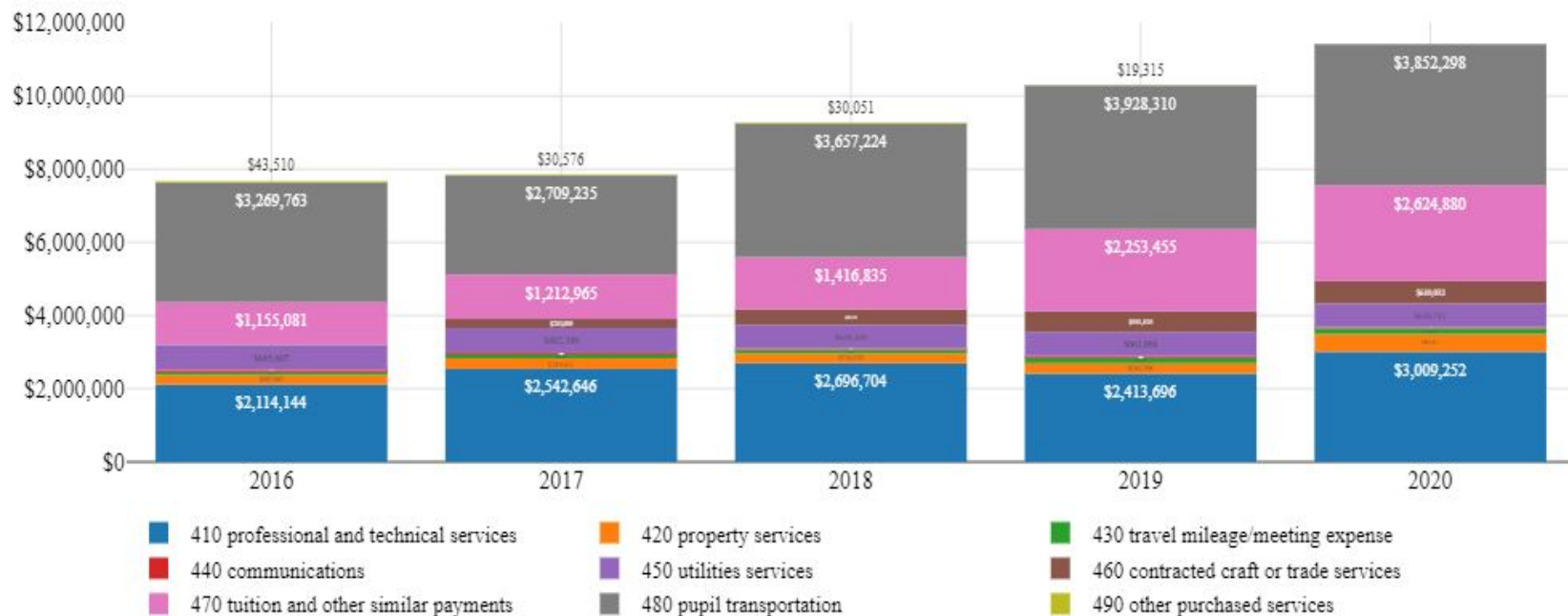


FY 2021 Spend by Object



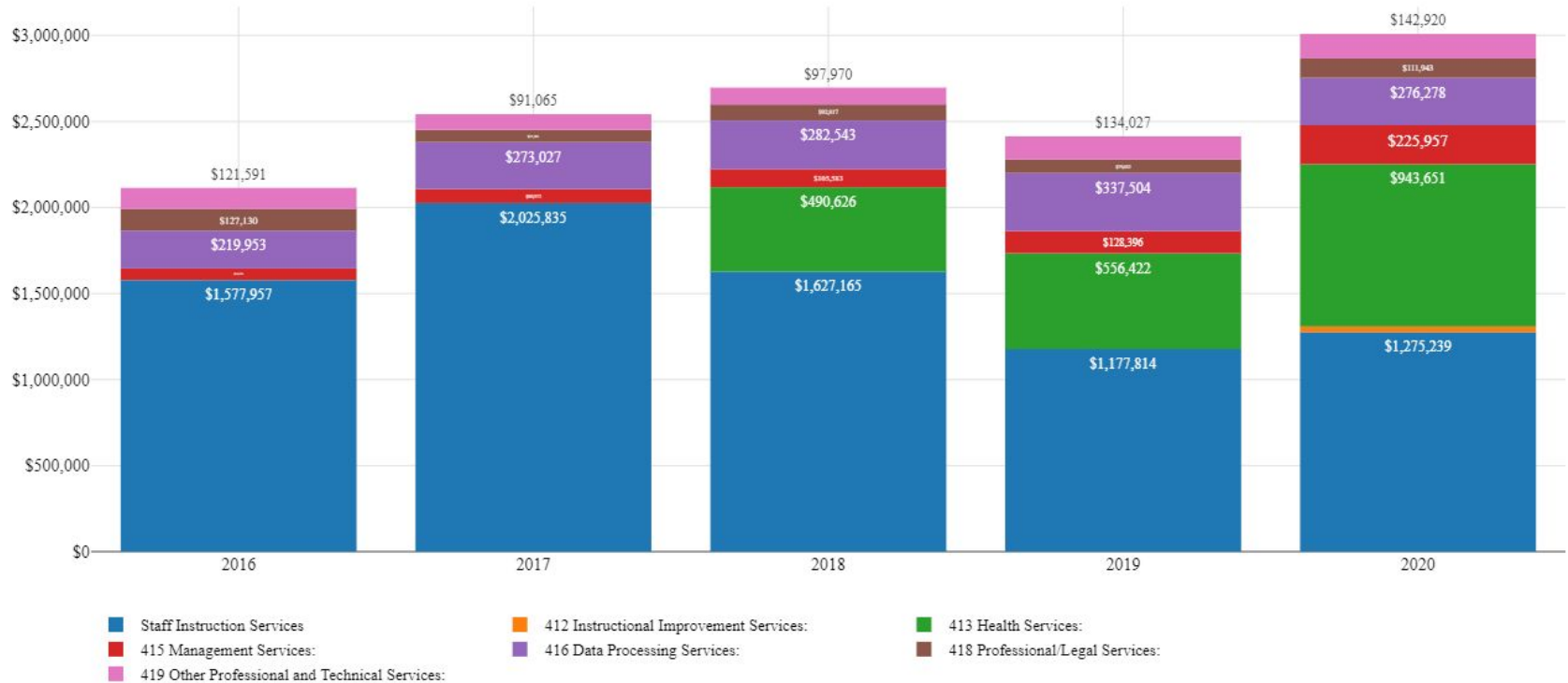
Staff costs are salaries and retirement and insurance benefits. Non-staff costs are purchased services, supplies and materials, other objects and capital outlay.

Historical Purchased Services



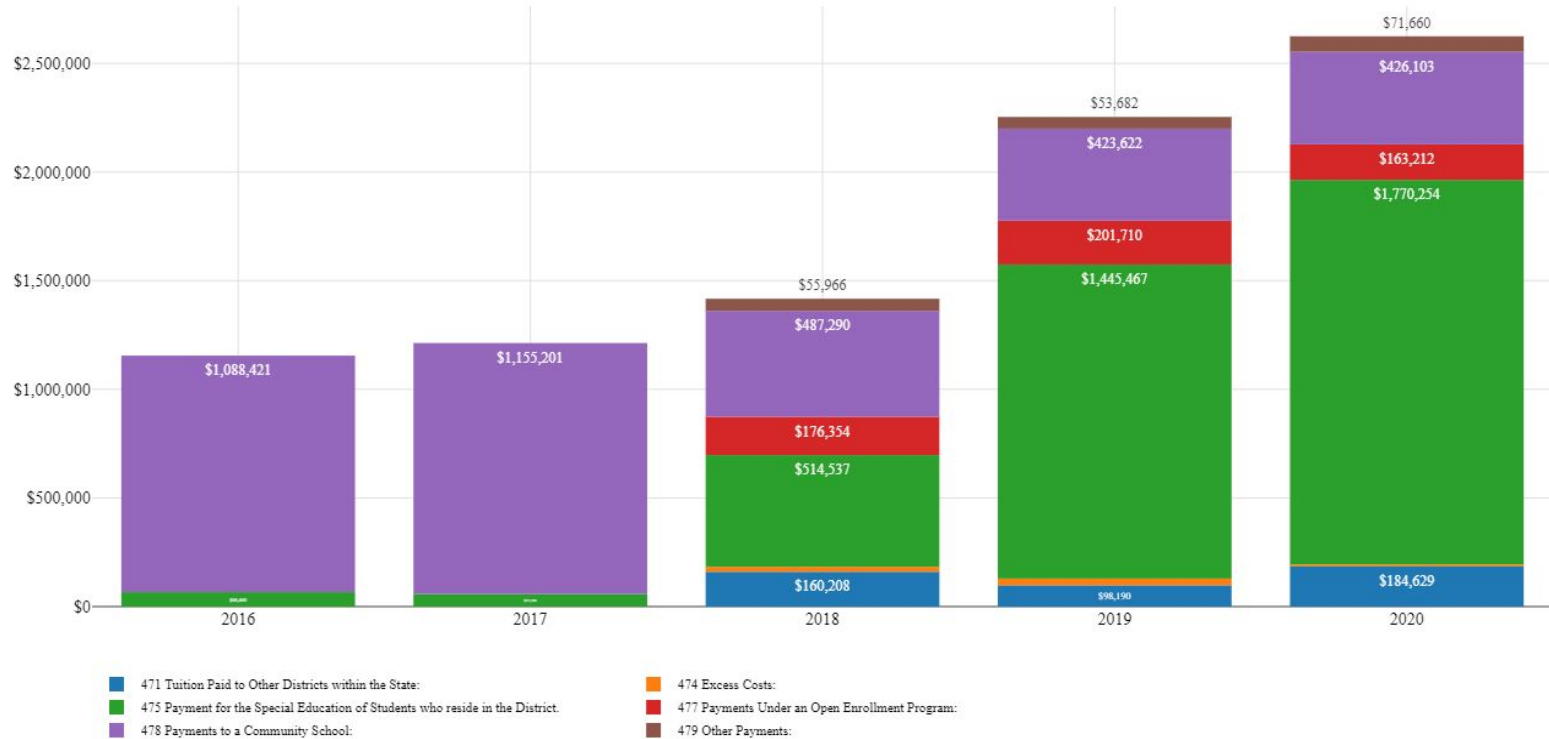
The 3 costliest areas of purchased services are professional and technical services, tuition and pupil transportation. Purchased services represent approximately 22% of the general fund budget.

Historical Spend for Staff Services - Codes 41x



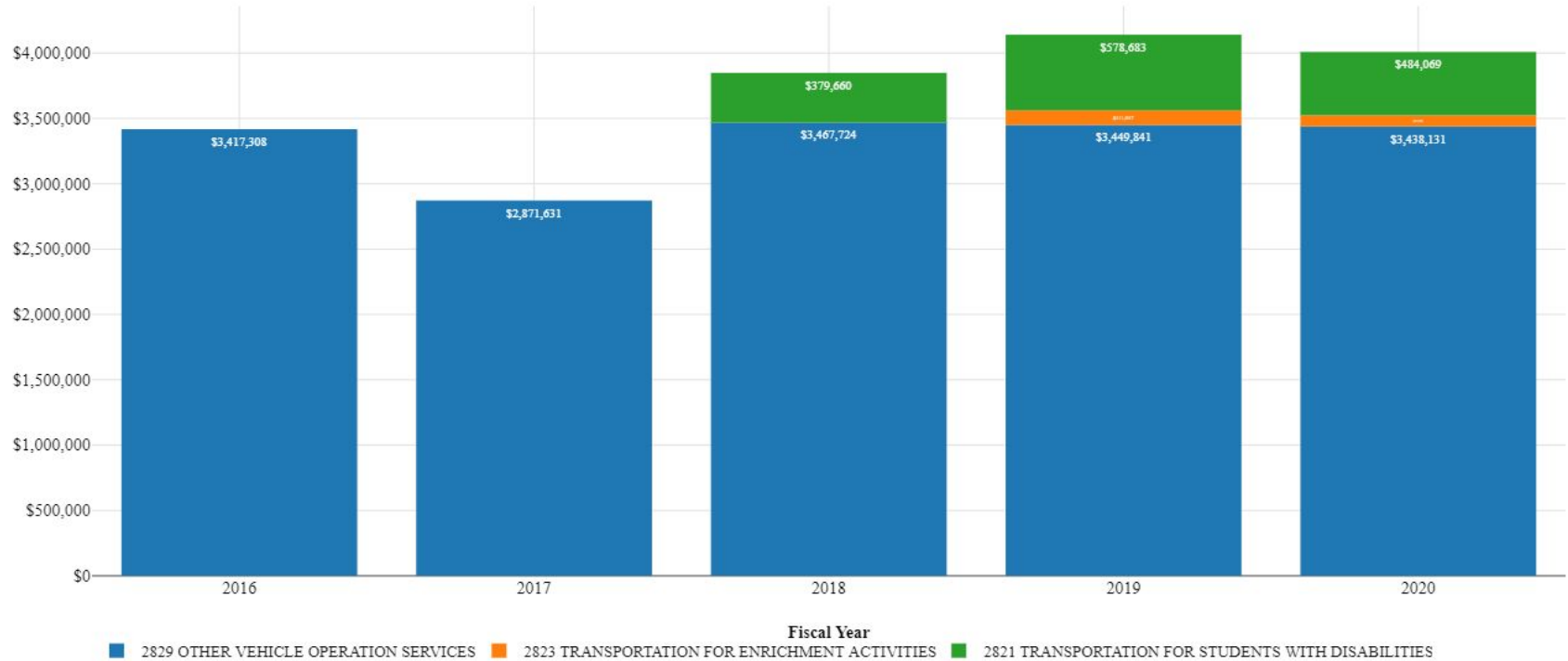
Staff Instruction Services are Psychological Services, Contracted Speech Services, Substitute Teachers beginning in FY 2020, Hearing Impaired Contracted Staff, Visual Services Contracted Staff, Behavior Coach and Preschool Itinerant Services. Total spend is 5.57% of total general fund budget.

Historical Tuition Spend - Codes 47x



Tuition for identified students was \$1.77K in FY 2020 of the \$2.624K total. Of the total over \$800K was for Jon Peterson and Autism Scholarship deductions and court placed resident students.

Historical Transportation Spend by Function



Pupil Transportation makes up 7.14% of the budget. Services are required in Kings with the exception of grade 9-12.

Transportation Requirements

Special Education

- Must provide what is identified in the individual Education plan (IEP)
- Accommodations must be made where necessary to provide access to appropriate public education.
 - Buses with lifts and Van Services

Regular Education

- Must provide service for:
 - Grades k-8, over a 2 mile radius
 - All resident students attending eligible schools
- May offer service
 - Within 2 mile radius
 - High School Students

Non Public

- Same service if within the district
- 30 minute rule- must be a 30 minute drive in a bus from the designated school of attendance to the non public school at the time that the bus would be dropping off.
- Impractical / Payment in lieu

Training and Travel Spend



District separated mileage and meeting expenses by staff beginning in 2019. Examples of training in 2019 and 2020 are.....

District executed an energy loan in 2015 to be repaid with electricity and natural gas savings. The graph demonstrates the combined spend of those categories combined with the debt repayment.

Energy Cost with Bond Payback



HB 264 Projects and timeline

Building Envelope

- Exterior Door Weather Stripping
- Window Replacements

Lighting

- Lighting sensors added
- LED upgrades

HVAC

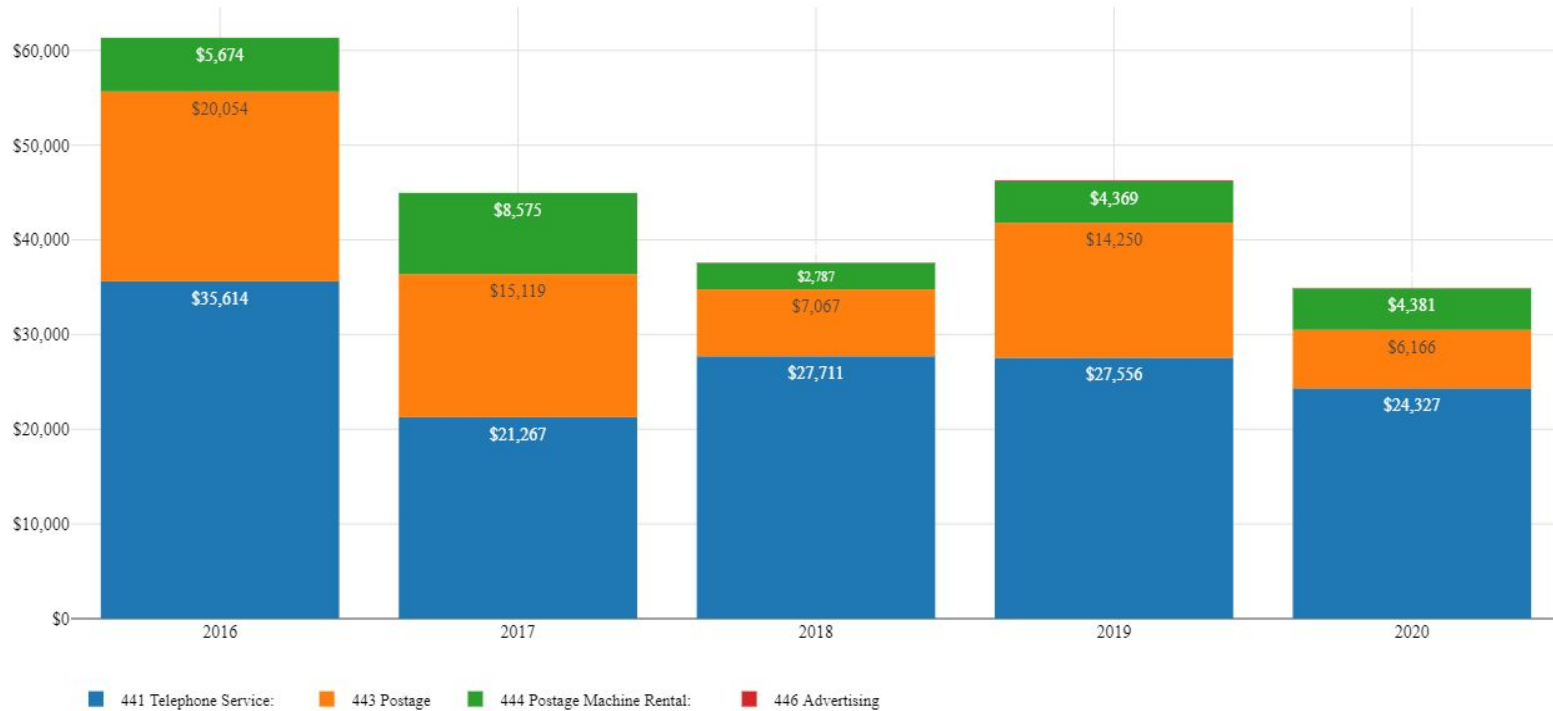
- Controls upgrade to all buildings
- Elimination of 1 heat exchanger and 2 heat recovery units by repiping the system CIS, KME, SLE
- Additional schedule changes and setpoint changes- Continuous

Will be paid off in 12/1/2029

Additional savings:

Low flow flush valves

Historical Data and Communications - Codes 44x



Spend of these categories in FY 2020 was only \$34,936. Telephone Expense is for alarm, elevator and fax lines. Also includes 16 phones for custodial, grounds and maintenance staff along with 1 emergency phone for each school. The total cost of cell phones was \$8,041 in FY 2020.

Phone Savings

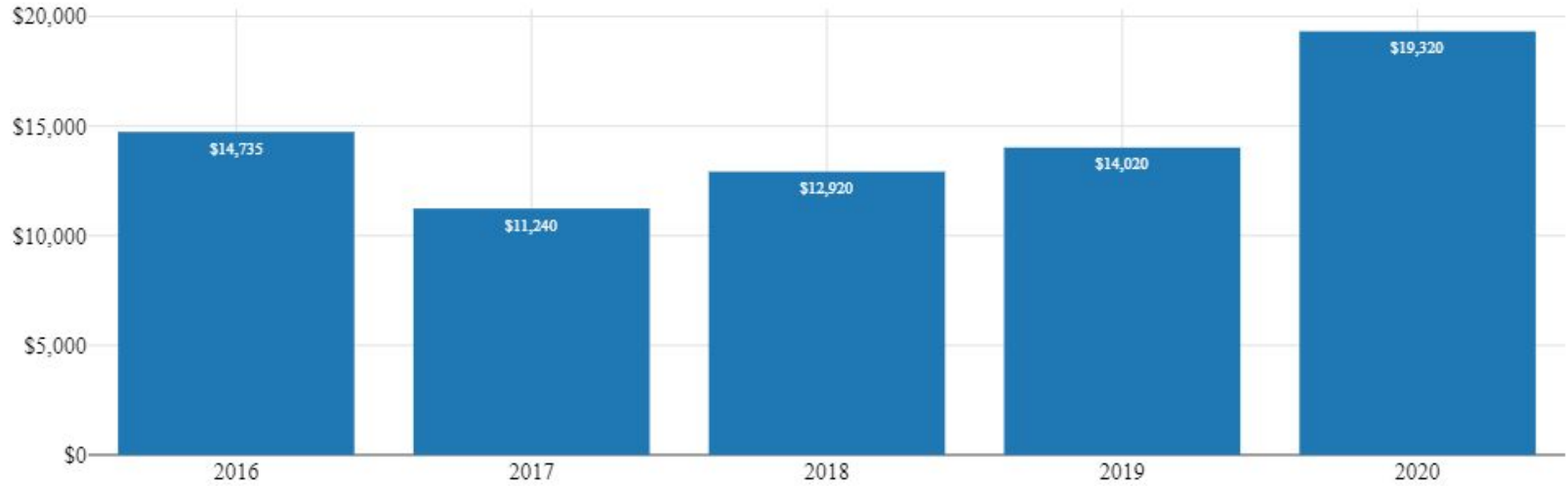
Land Lines

- Eliminated \$10,000 per year in phone lines
 - Shifted fire monitoring to a cellular system eliminating 7 lines
 - Eliminated the sub teacher call in line as we had switched to AESOP years earlier
 - Consolidated fax lines as that technology has been minimized

Maintenance

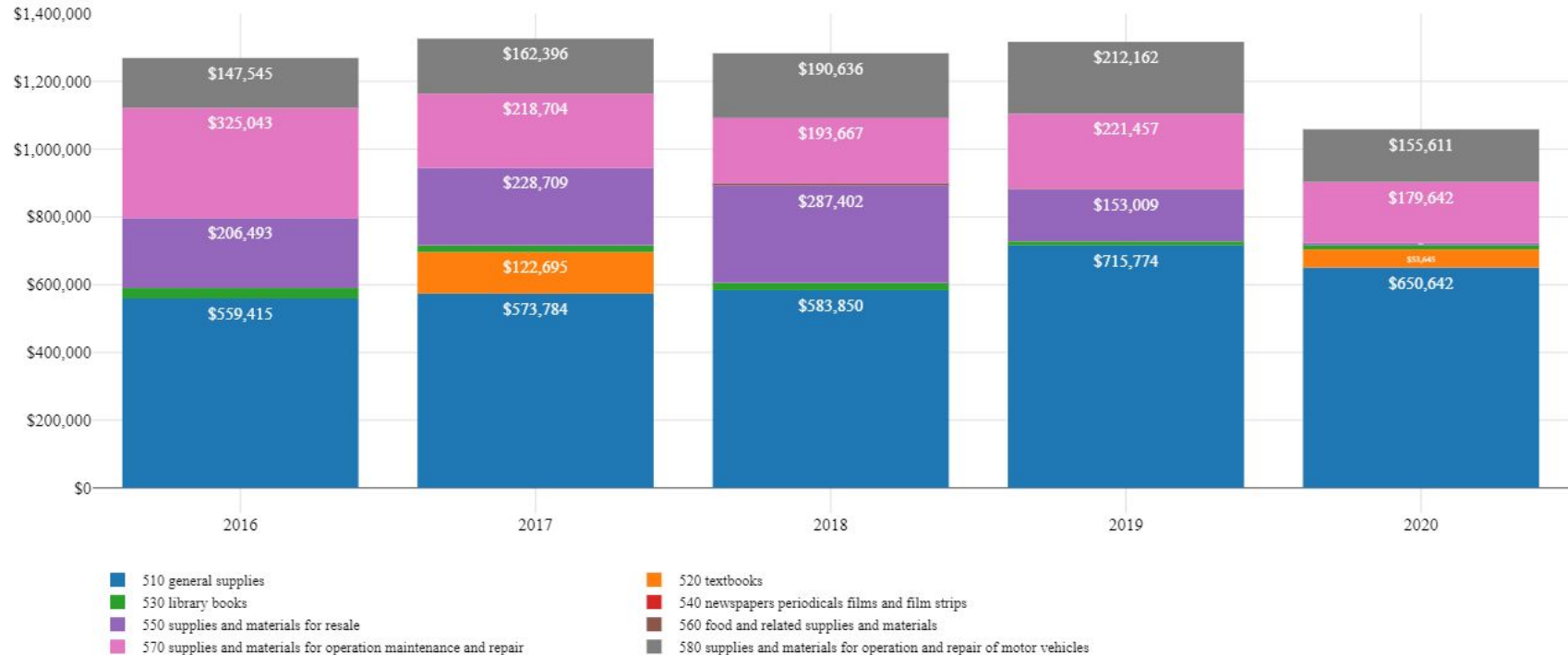
- Eliminated the need for Hot Spots as newer phone technology has it integrated
- Changed service plans to capture savings in repairs

Administrative Cell Phone Reimbursement



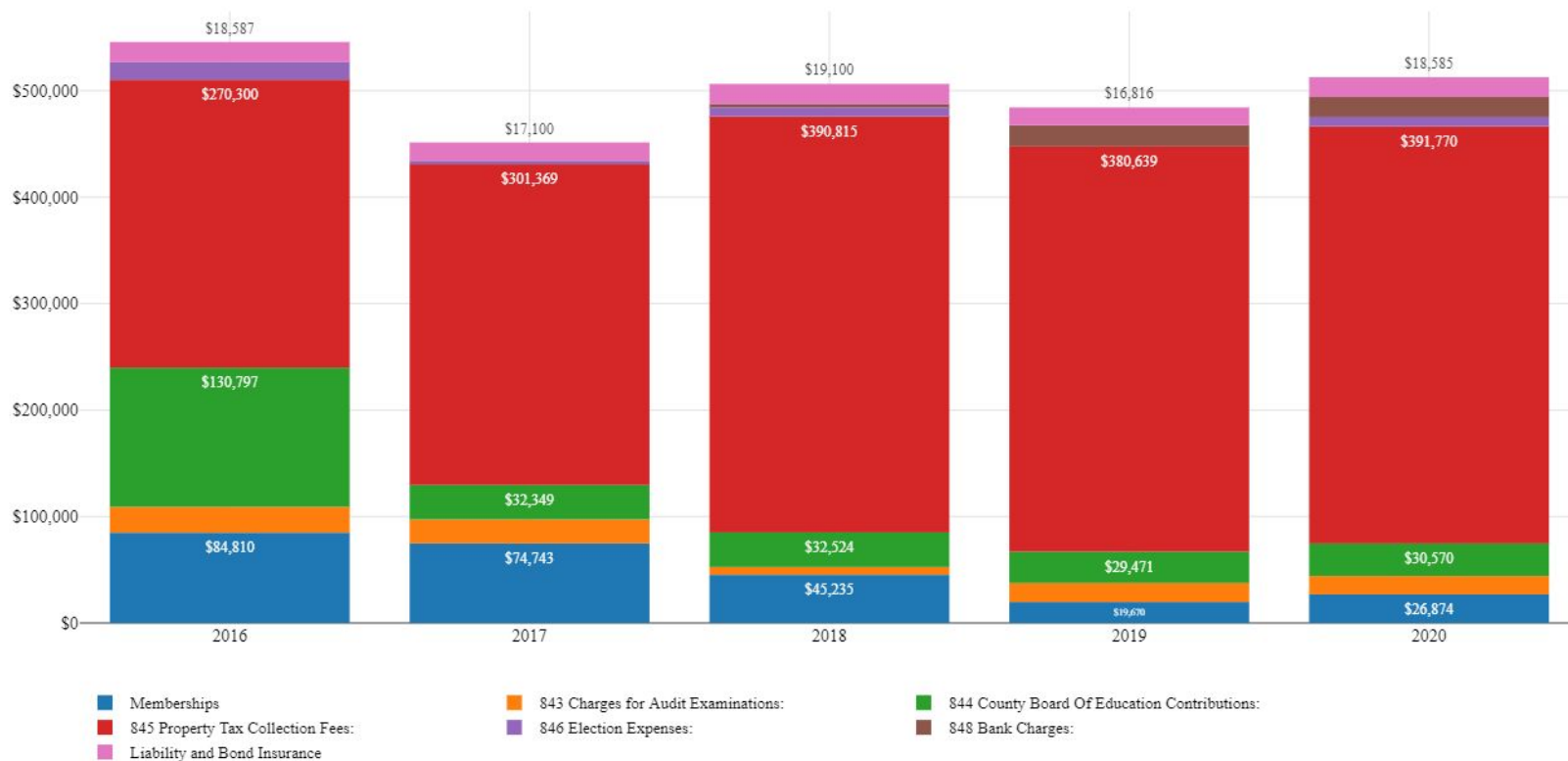
District provides a \$60 per month cell phone reimbursement to administrative staff. Additional staff was added to reimbursement in January 2019.

Historical Supply Spend - Codes 5xx



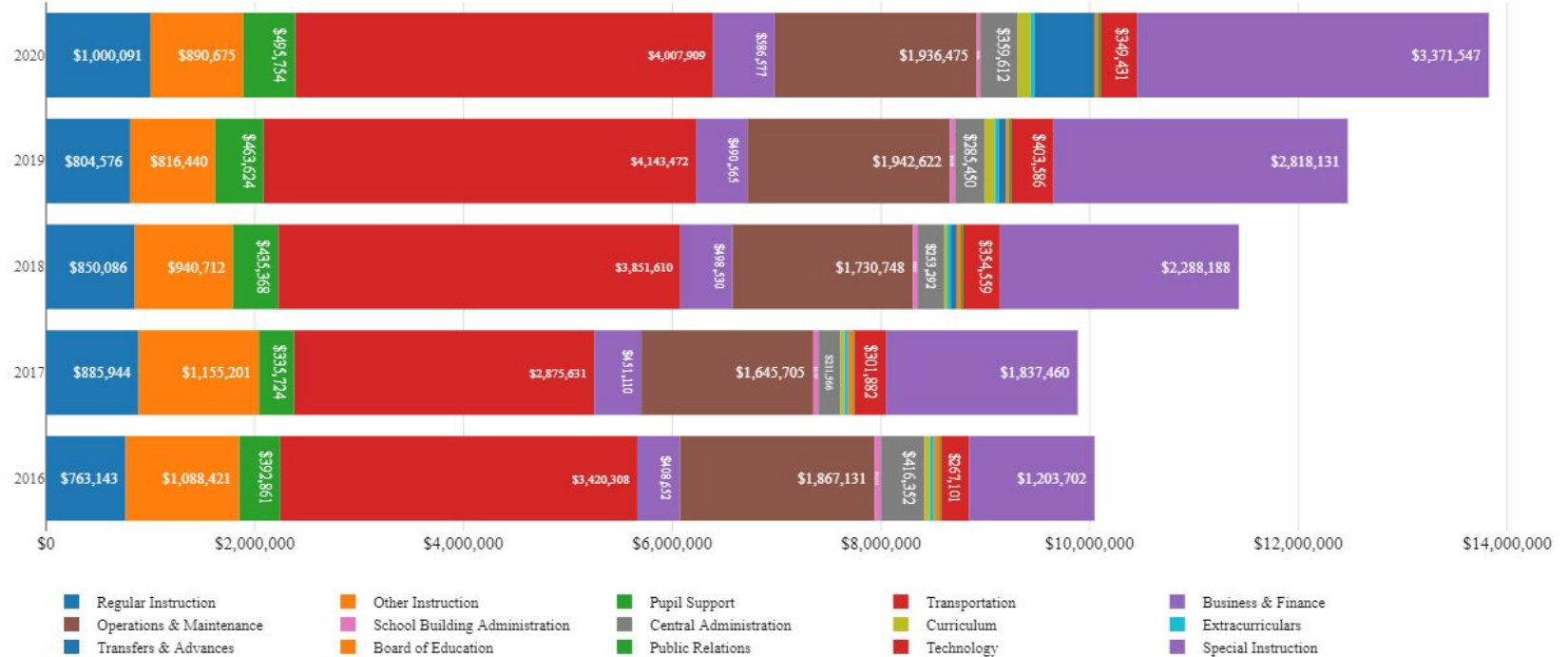
Supply spend represents approximately 2.5% of the general operating budget. Educational, office, health/hygiene supplies and computer software is the largest spend followed by maintenance supplies and bus fuel.

Historical Other Expenditures - Codes 8xx



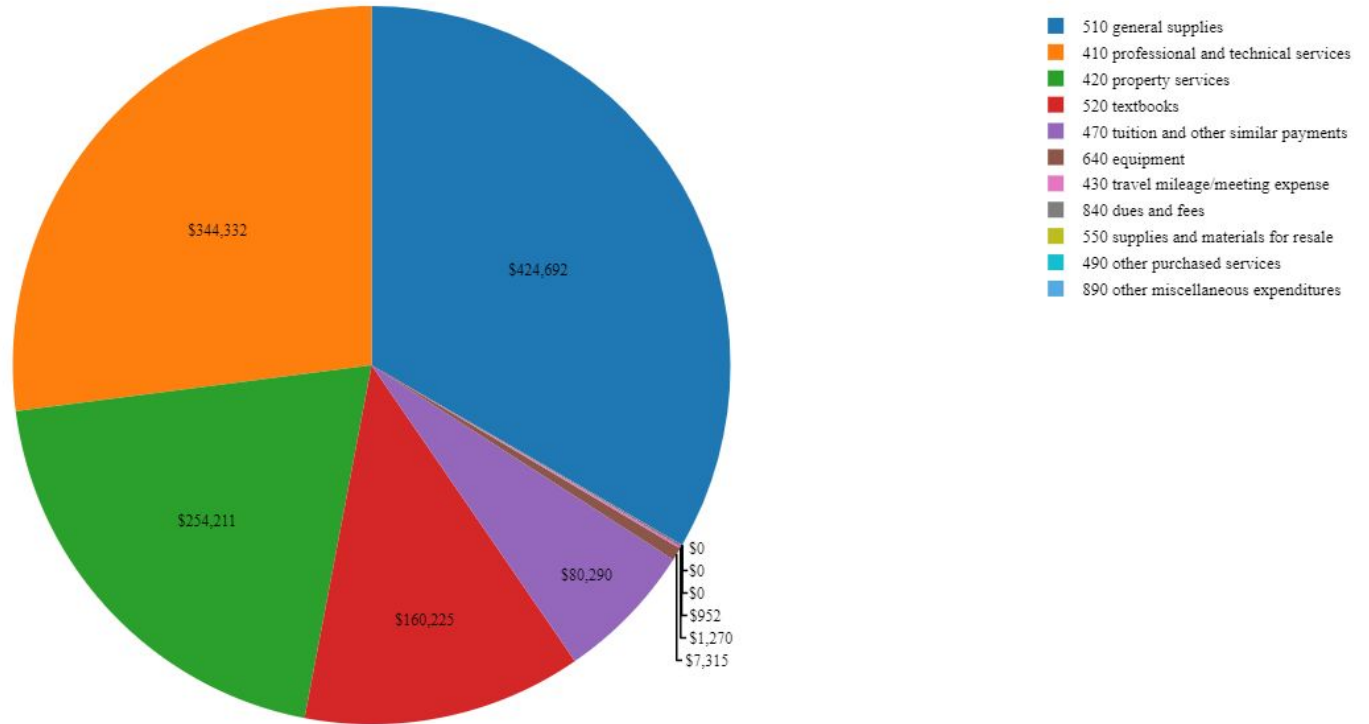
District spend in FY 2020 was \$528K and that is .98% of the general operating fund. Approximately 80% of the category is property tax collection fees.

Historical Function Spend Non-Staff



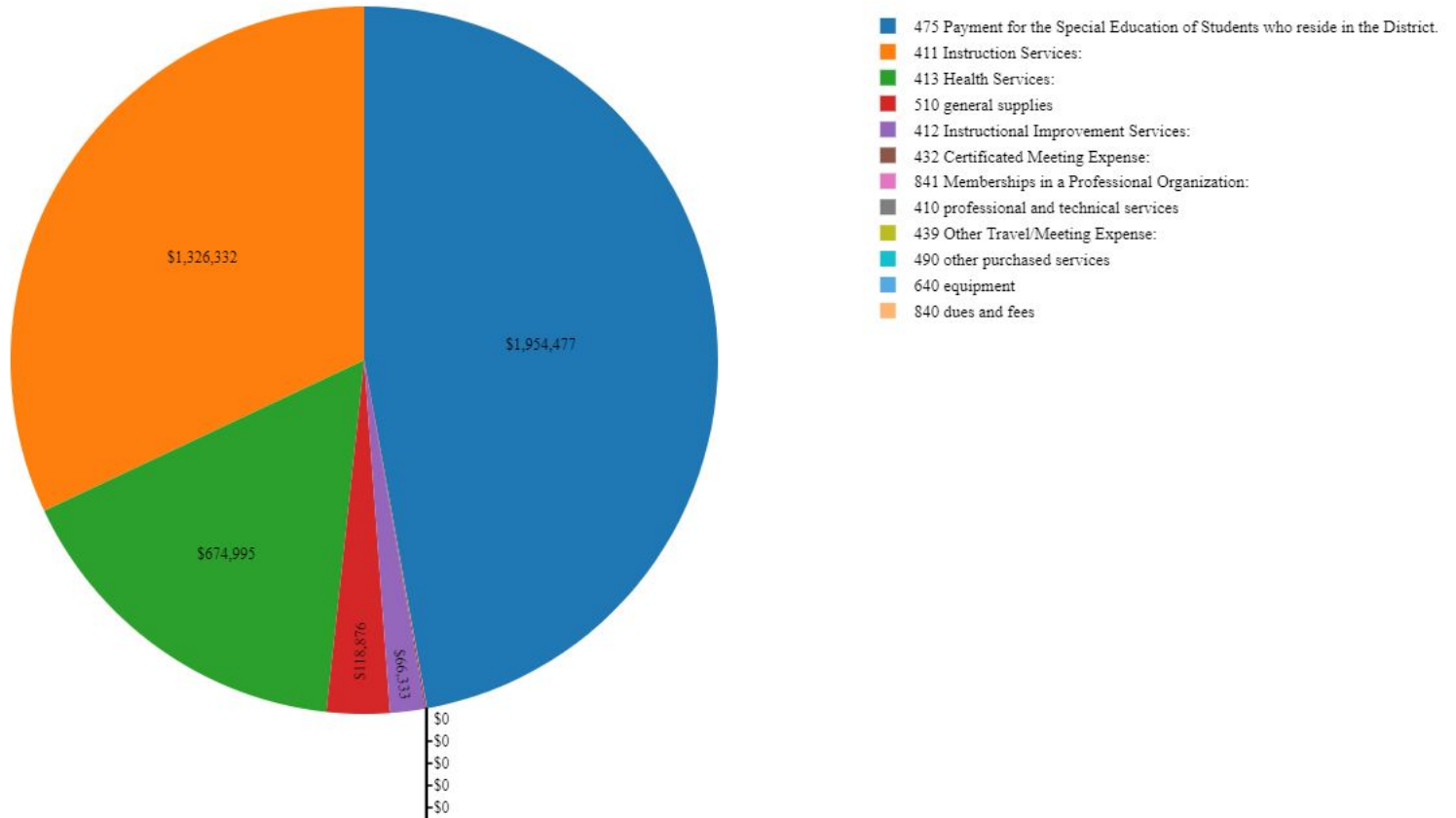
The 3 costliest areas on a function basis are pupil transportation, special instruction and operations and maintenance.

Regular Instruction Non-Staff Spend



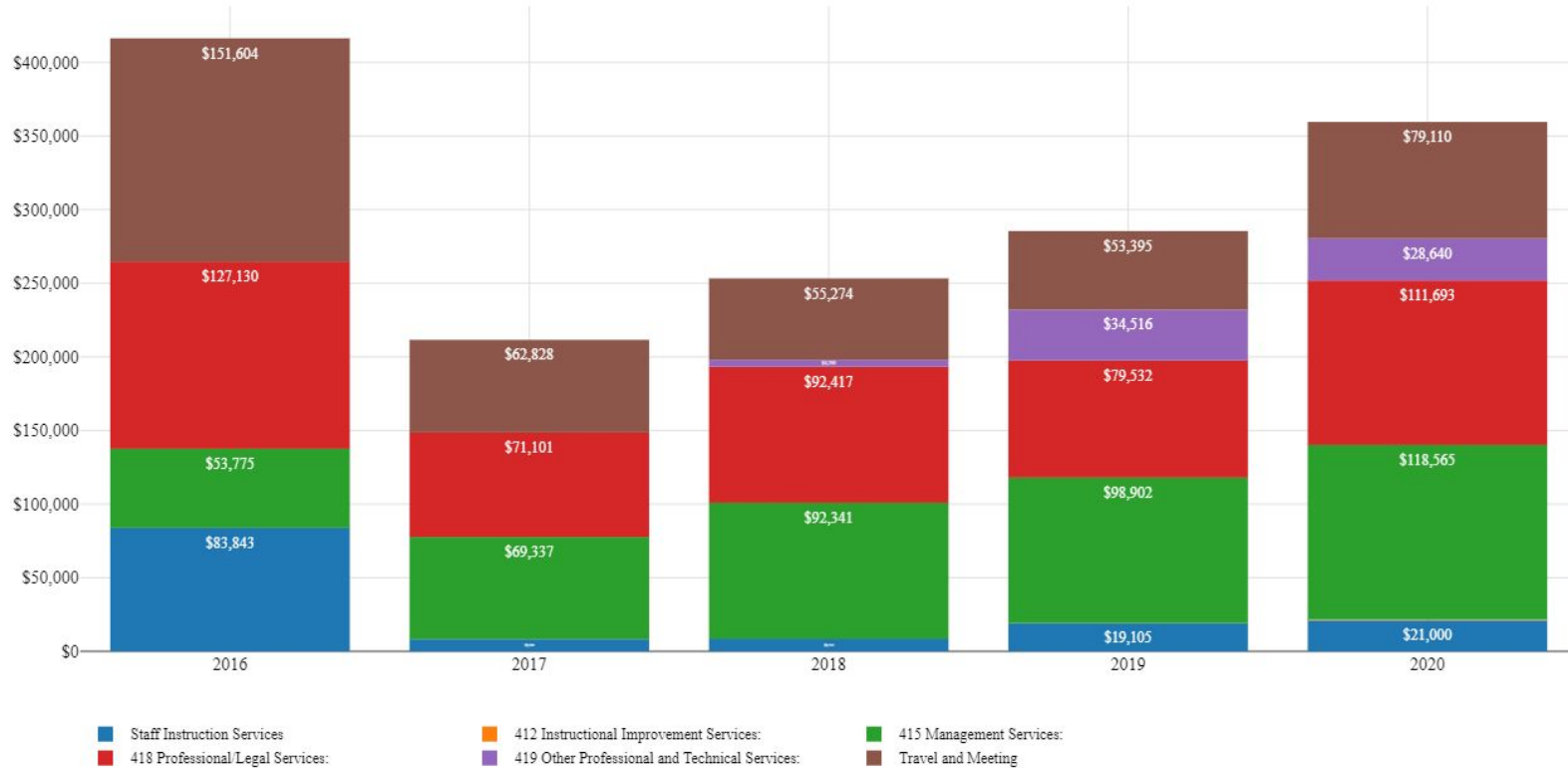
Add non-staff spend for regular instruction and special ed... Pupil Transportation already addressed

Special Education Non-Staff Spend



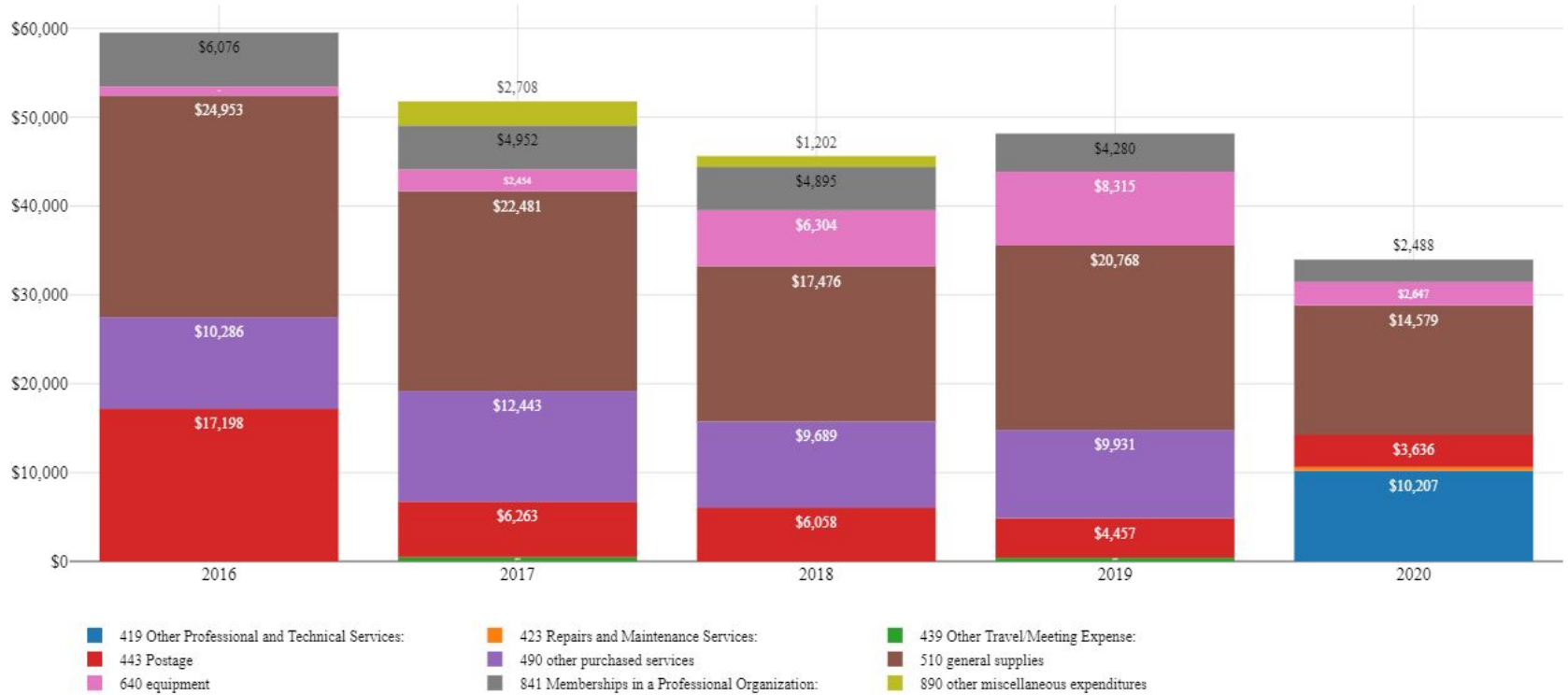
Add non staff spend for regular instruction and special ed... Pupil Transportation already addressed

Historical Central Administration Spend Non- Staff



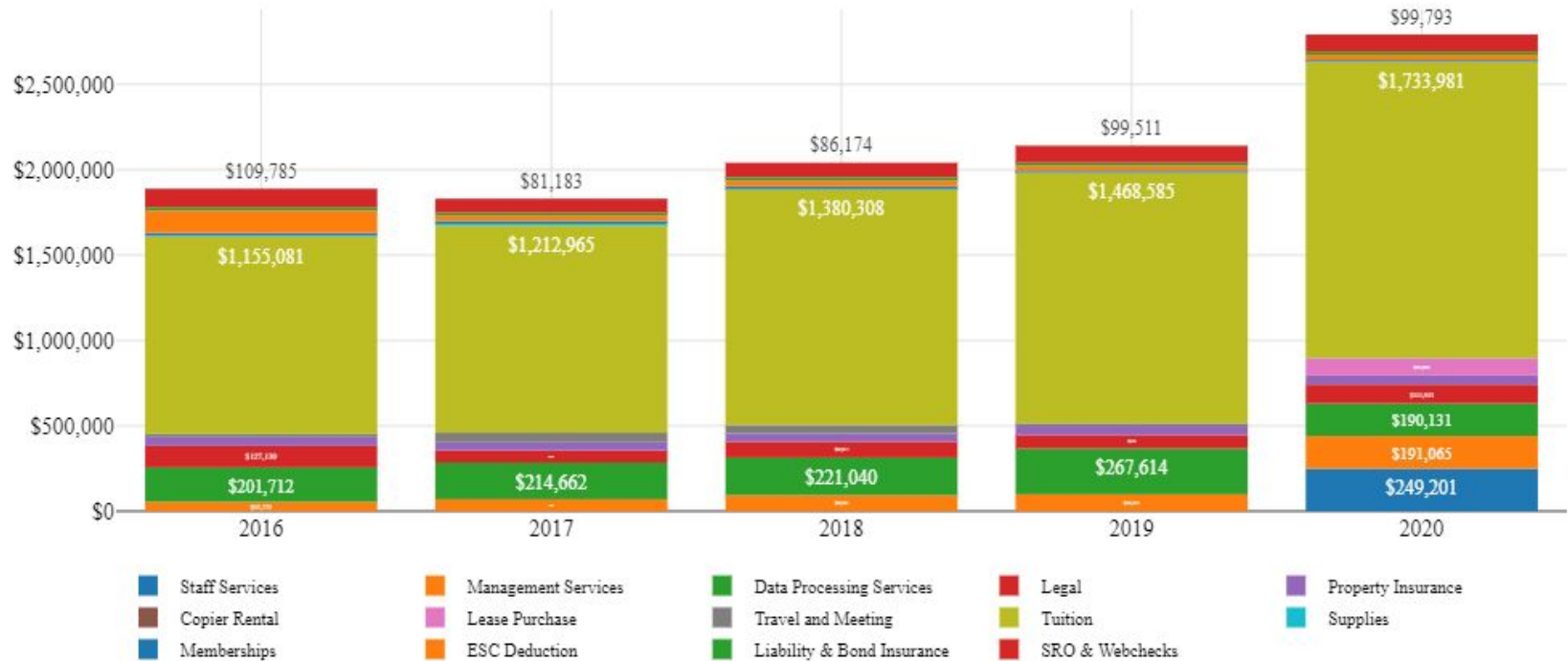
The non staff spend is in 3 primary categories. Legal, management services and travel and meeting expense. Management services include insurance brokerage, medicaid management, policy services, AESOP, Board Docs and worker's compensation representation.

Historical Building Administration Spend Non-Staff



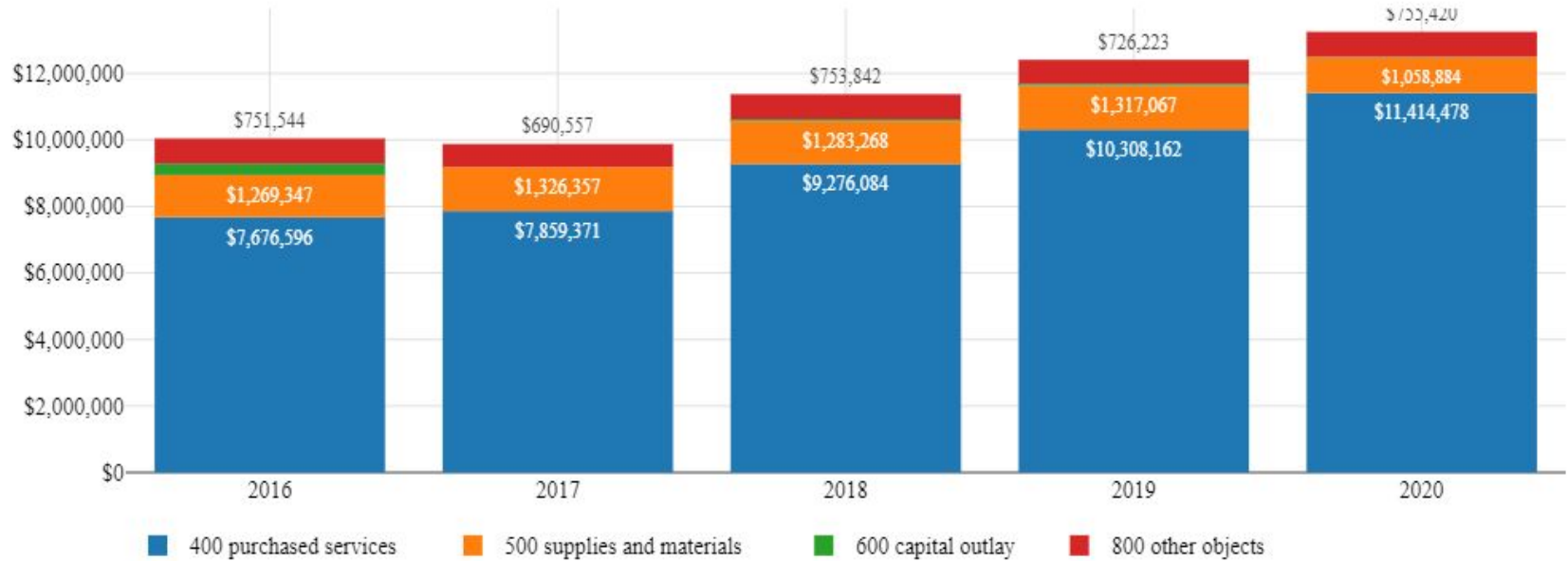
The total spend for school building administration for non-staff was \$33,557 in FY 2020.

Historical Spend by Object - Dept. 099



The District Wide Department categorizes expenditures that are typically fixed costs. Tuition, substitute teachers, management services, legal and computer leases are the largest spend items.

Historical Object Non Staff Spend



In summary spending increases have occurred in purchased services. Supplies, capital outlay and other expenditures have declined since 2016. Increases in tuition, outsourcing custodial services and substitute teachers, updating chrome books and increases in special needs services have increased the purchased services line item.

Kings BOE
Financial Stability Discussion #4
01.12.2021



Recap and Agenda

Recap from the Last 3 Meetings:

- Students drive the budget
- Increased enrollment
- Increased property values
- Lack of state aid
- Class sizes and space
- Non-Staff Expenditure Discussion

Agenda for Tonight's Discussion:

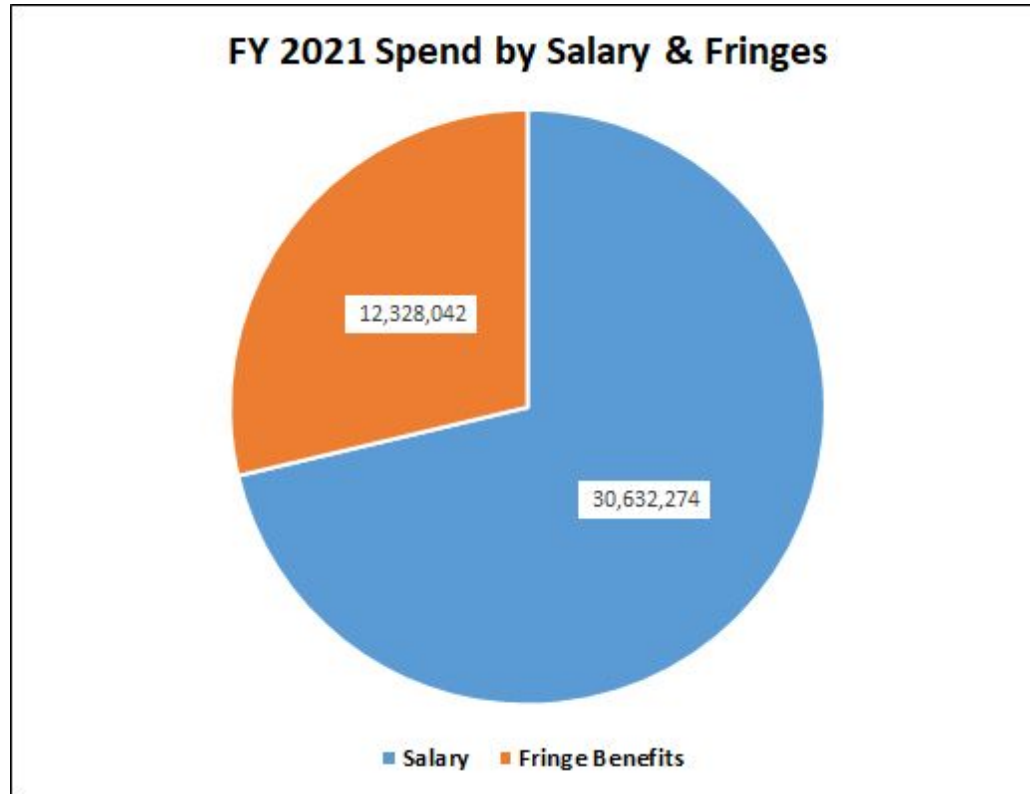
- Review last meeting
- Pupil Transportation
- Begin Staffing Costs Discussion

Petermann will be presenting information on transportation to follow up from December.

Kings Budget: Staff Cost v Non Staff Cost



Salary vs. Fringe Benefits

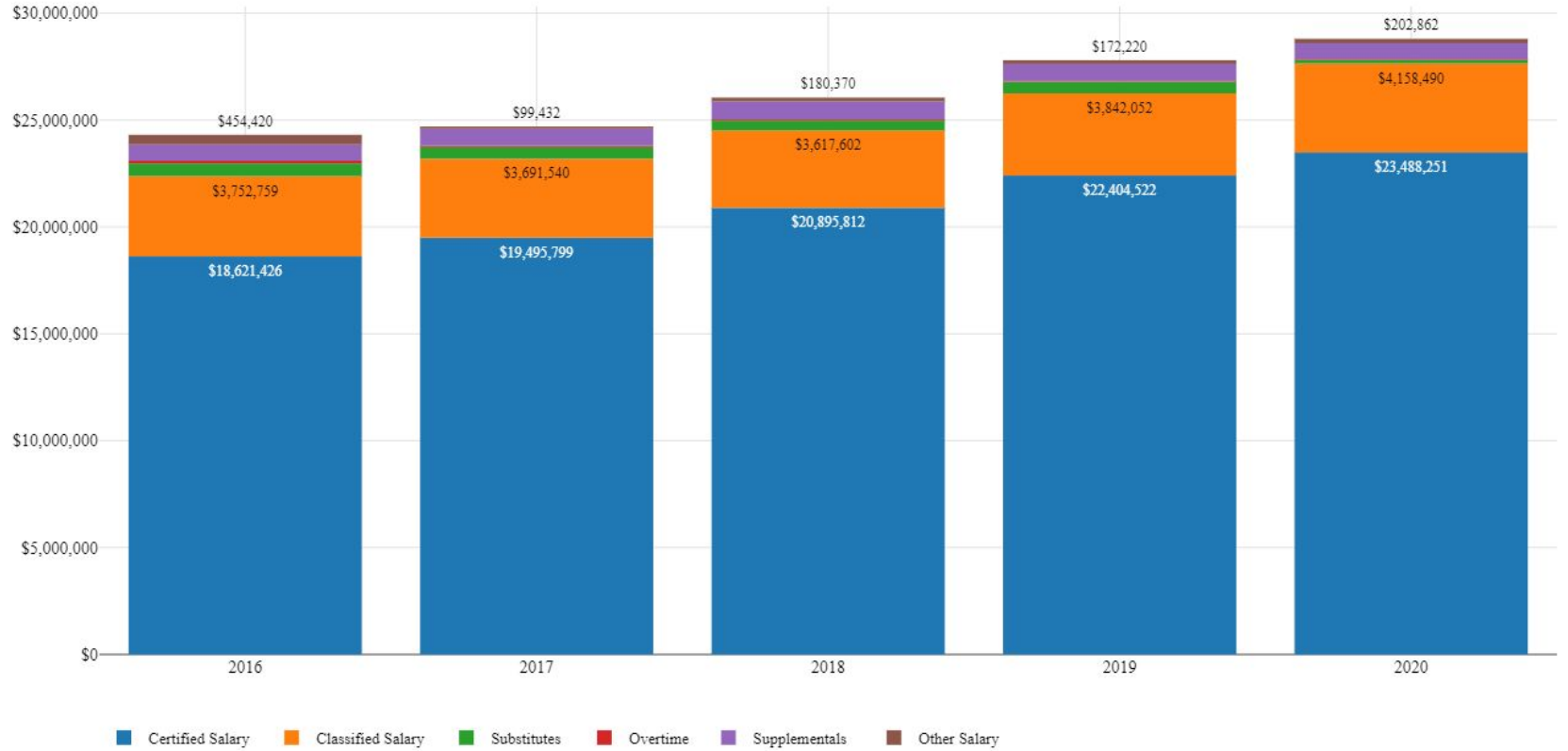


Staffing Costs

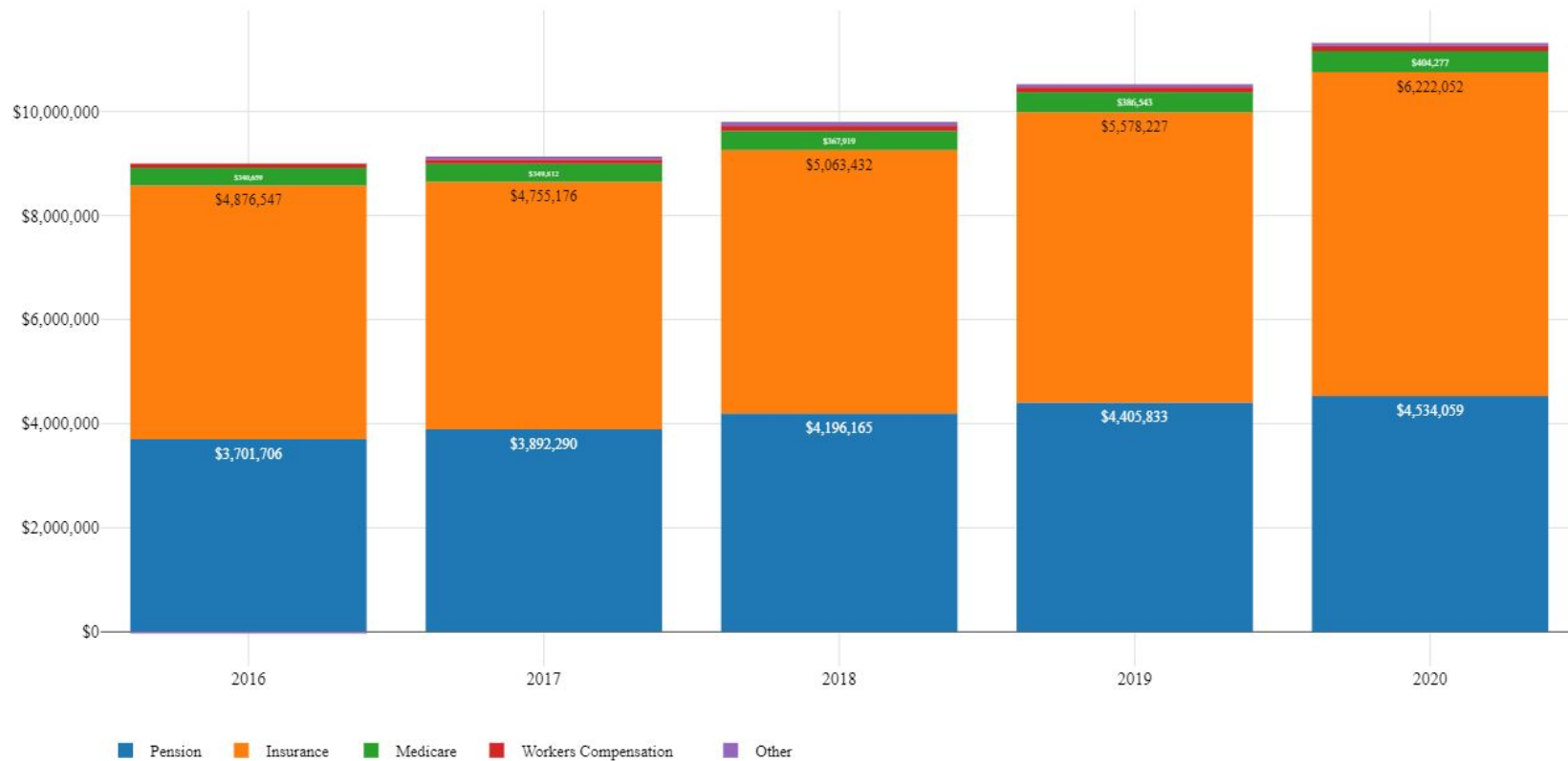
Staffing Costs are made up of two components:

- Salaries
 - Employees on a W-2
 - Teachers are in Kings Education Association (approximately 315)
 - Support Staff in Local 27 (approximately 150)
 - Administrators (27 employees)
 - Exempt Employees (13 employees)
- Fringe Benefits
 - Two types of fringe benefits.
 - Salary based fringe benefits are a percentage of the salary costs.
 - Pension
 - Medicare
 - Worker's Compensation
 - Enrollment based fringe benefits are insurance
 - Health, Dental, Vision and Life

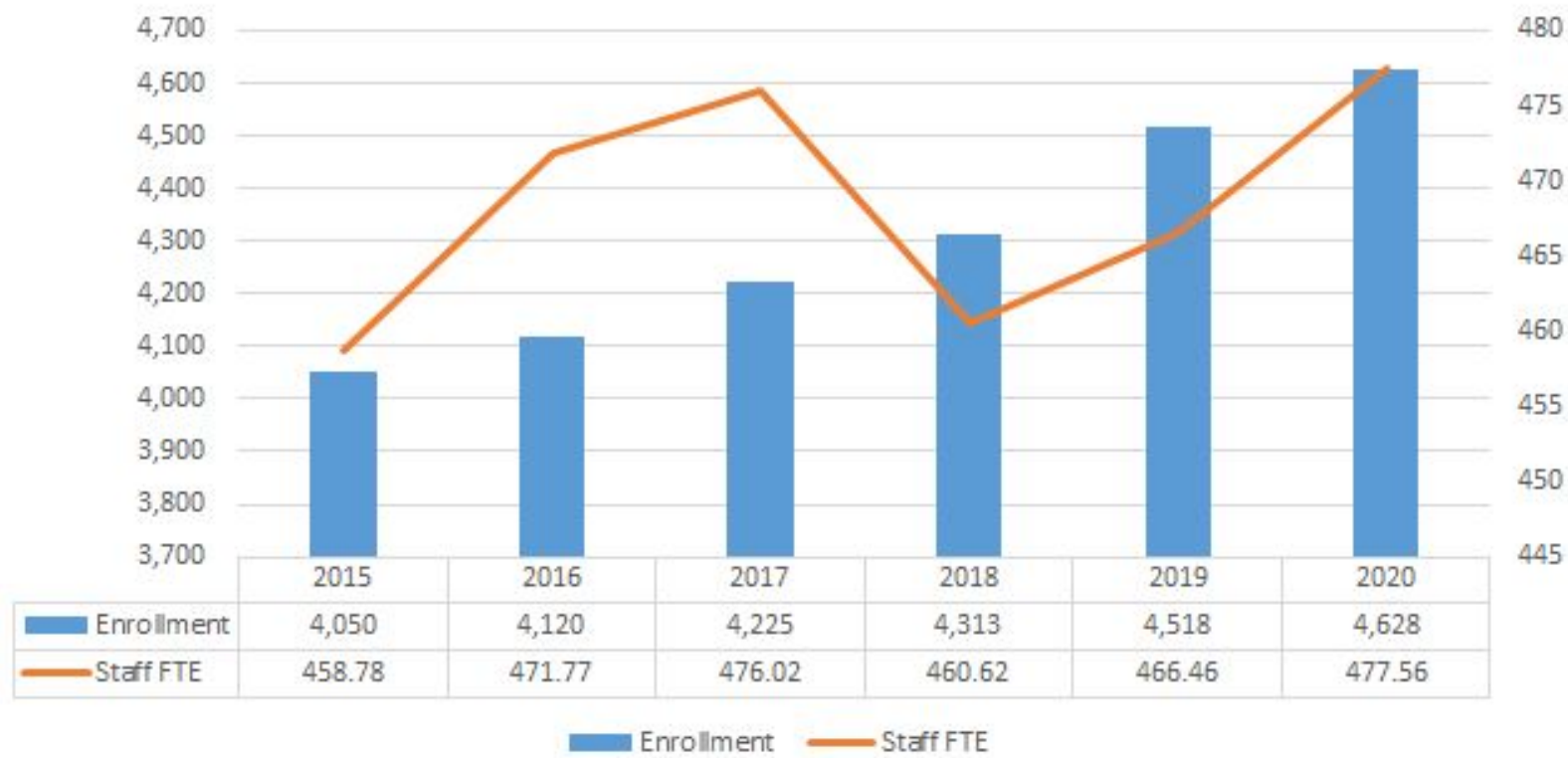
Historical Salaries



Historical Fringe Benefits



Historical Student and Staff FTE



Historical Student and Educational Staff FTE

