



## Financial Review and Reporting Committee Minutes

New Albany Plain Local School District  
Administration Offices  
55 N High Street  
New Albany, OH 43054

### Financial Review and Reporting Committee Monday, October 16, 2017

**Our Purpose:** *To create a culture of accountability that achieves the best academic and developmental outcomes for each student.*

**Members Present:** Molly Cooper, Becky Jenkins, John McClelland, William Neville, Michael Sawyers, Brian Steel, Mike Troutman

**Members Absent:** Joe Armpriester, Andrew Bojko, David Demers, Charles Osborn, Kevin Stahl

**Others Present:** Patrick Gallaway, Monica Gerhart, Amber Tishenkel

- **Welcome** – John McClelland opened the meeting 8:34AM
- **Approval of Minutes, May 15, 2017**  
Mr. McClelland asked for changes or corrections to minutes  
No changes or corrections were requested by committee members present.
- **Five Year Forecast Update – Becky Jenkins:** Ms. Jenkins led with the statement that the District is in very good financial shape right now. We must watch enrollment very carefully over the forecast period. She stated the Certificated/classified staff additions were included in the forecast. The District received 1.8 million more in revenue than expected; AEP increase in taxes accounted for most of variance in revenue. Staff reductions resulted in reduction to expenditures. Board presentation was shared with attendees. Ms Jenkins stated that the majority of fee collections from all - day K. She also shared the explanation for benefit line changes is related to the elimination of the PPO health insurance option and the District negotiated a 3% rate increase with a new carrier. The District will still have a positive cash balance by the 5th year of forecast. Some abatements are expiring; value will be added to real estate line. Income tax sharing goes down but real estate line increases. Ms. Jenkins plans to meet with new City of NA Finance Director. Unrestricted state aid remains steady. The District Hired 19 new staff this year, 13 hires are planned for next year, 12 new staff projected to be hired in year 3. Major driver to staffing are Special Education needs from enrollment

changes. Increase capital outlay in forecast over the 5 year period. CIP Goal to reduce budget by \$609,000 in FY18; cost savings have not been identified yet. She doesn't expect the District to be on ballot until 2020, Board will consider needs. Mr. Neville shared due to turnover on committee, forecast has become an important document for committee. The 5 year forecast includes assumptions and better communicates district finances and needs. He feels more confident in line item 1.03. Line 1.06 no additional sharing on abatements; Becky confirmed has worked with City of New Albany. Line 2.06 Win-Win is sufficiently allocated. Mr. Sawyers shared still in negotiations with Columbus City Schools about current win-win payment. The District and Columbus City Schools both look at liability with future enrollment/build-up in the win-win area. We are currently not as successful as other school districts with negotiating win-win agreement. Mr. Sawyers shared current enrollment has actually flat-lined. Current enrollment changes related to preschool (tuition based) programs. All expenses related to preschool are tracked in separate fund. Significant progress made in 5 year forecast even with capital expenditures. If Issue 42 passes, cash balance at end of forecast will change. Roof work must be completed. Superintendent Sawyers shared that negotiations with associations brought significant impact on the forecast. Salary schedules were completely revised and the elimination of the PPO resulted in 30% savings compounded through the forecast. Mr. McClelland shared lane changes were negotiated to add value.

- **Track Resurfacing/Capital Improvement Planning – Becky Jenkins & Michael Sawyers**  
Mr. Sawyers stated the stadium was closed yesterday. Major delays experienced due to hurricane weather and some major feedback from community about delays was received. He also mentioned that by using a co-op for bid adds time to the process. Some athletic events (2) were canceled and/or moved. Spring track season would be affected if we delayed another week. The District hasn't hosted a home track meet in 3 years. He hopes the soccer team will be able to play next round at stadium. He shared a concern that by delaying until spring will also cost an additional \$25K. Current conversations that once track is painted and lined, the track/paint will last for 8 years. Only repainting needed in year 8. The major hurdle to the project was the need to resolve drainage issue before repairs could progress.
- **Issue 42 – John McClelland:** Mr. McClelland doesn't feel community completely understands the true necessity of Issue 42 for the future of the district. Passage of Issue 42 will put District in much better place for the long term. Ms. Cooper stated low turnout expected for Election Day. Mr. Neville shared that maintaining trust of community is important.
- **Questions/Feedback/Other:** Mr. Neville requested further information on preschool enrollment. Mr. Sawyers shared no longer part of ESC. Addition of students and staff to preschool program have been accounted for in forecast. Tuition based unless special needs student. 8 sections currently exist with a waiting list. This change allows the District to control the curriculum. Preschool is in process of getting accreditation from ODE; Step Up to Quality program will take 18 months. No cost associated. Accreditation

is for programmatic purposes and access to federal grants. Application fee is only expected expense at \$1000. Ms. Jenkins shared that next meeting dates will be available after the Board of Education organizational meeting in January 2018. Currently, 2 openings on the committee to replace Mr. Demers and Ms. Cooper.

- **Adjourn:** Mr. McClelland adjourned meeting at 9:18 a.m.