



# MTA Budget Planning

How much does it cost?

MTA 2022-2

October 13, 2021

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OSBA leads the way to educational excellence by serving Ohio's public school board members and the diverse districts they represent through superior service, unwavering advocacy and creative solutions.

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## Today's agenda

- The state budget process
- Assessing the state share
- Determining the actual cost
- Are local costs 'in line'?
- Building the department budget
- Controls and tools
- How can transportation support district levy campaigns?

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# Annette Crouch

*Deputy Director of Business & Finance*  
[acrouch@ohioschoolboards.org](mailto:acrouch@ohioschoolboards.org)

Ohio School Boards Association  
8050 N High Street, Suite 100  
Columbus, OH 43235  
Phone: (614) 540-4000 ext. 201

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## Why do we budget?

- Districts required to submit 5-year forecasts twice annually to ODE
- Create and implement a financial plan, which will support appropriate funding for all programs benefiting students
- Show fiscal responsibility to our community members

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## Importance of budgeting

- Budgets help your transportation department and your district...
  - Make better financial decisions
  - Prepare for emergencies
  - Stay focused on long-term goals
  - Allocate resources to provide the best possible experience for students

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## Budget objectives

- Budgets should be balanced so that current funding is sufficient to pay for current services
- Budgets should be prepared in accordance with all legal requirements, including federal, state and local mandates
- Budgets provide a basis for the evaluation of the school's service efforts, costs and accomplishments

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## Polls

- Are you involved in building the district budget?
  - Yes
  - No
- If you are involved, what level of comfort do you have with building that budget?
  - 3: I'm a pro!
  - 2: I'm average
  - 1: I've got a lot to learn

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## Ditch the budget myths

- “A budget constrains your spending”
  - Budgets allow you to spend more, just in the right areas.
- “You have to stick to your budget exactly”
  - Unexpected things happen; the **COVID PIVOT** is a perfect example. But having a budget helps you make sure you are in the right gear.

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# Ditch the budget myths

- “Your success depends on meeting your budget”
  - A budget contains many projections based on the unknown. Budgets are meant to be a guide, not a prophecy that has to be fulfilled.
- “Making a budget is difficult and I hate math”
  - If you can do basic math, you can make a budget. Your expected funding sources minus your anticipated expenditures need to equal (or closely equal) zero. That’s it!

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AC end

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# Budget Process

- Biennial budget- covers two fiscal years this past year HB 110
- Fiscal year runs July 1- June 30
- States are required to have a balanced budget
- State Appropriation Limits by line

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## Budget Process

- General Assembly works on the budget for the first six months (biennial budget is completed in odd numbered calendar years)
  - Fair School Funding Committee influence
- Capital Appropriations and Budget Corrections bills (completed during even numbered calendar years)

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## Executive Budget Process

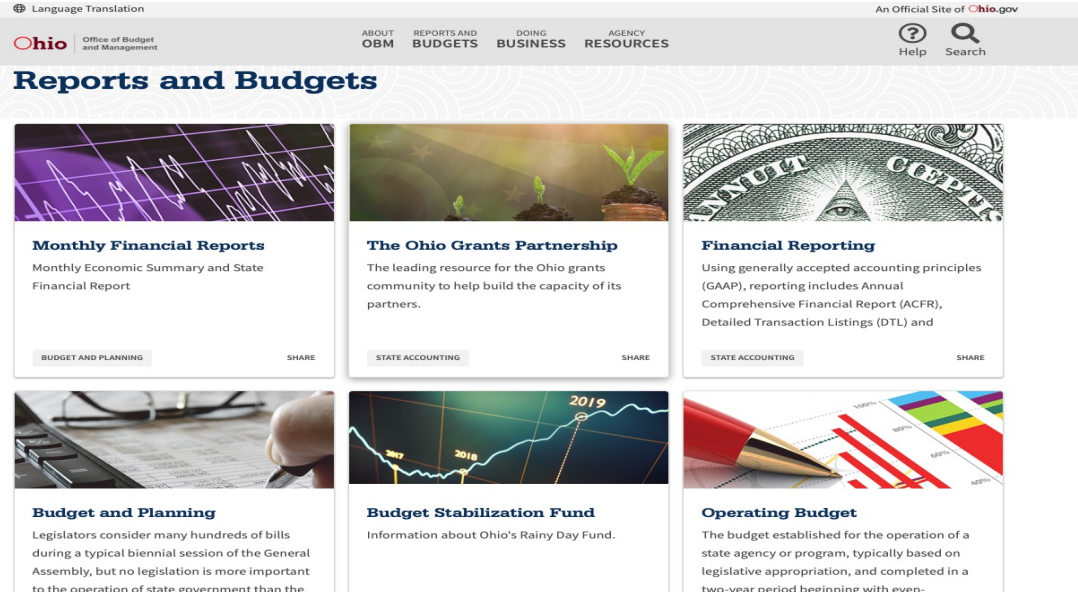
- Begins in the middle of even numbered years
  - Office of Budget and Management (OBM) provides guidance (instructions and format) for agencies on submitting their budget requests
  - Agencies begin developing their requests
    - Requests are most often due in September or October

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# OBM - website



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## State Board's Role Traditionally

- Superintendent provides recommendations to the State Board in July of even numbered years
- Discussed by the State Board in August and September
- State Board produces their recommendations in September or October

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# State Board's Role Traditionally



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# Executive Budget Process

- Requests submitted to OBM by agencies
- OBM reviews requests and meets with agencies
- OBM works with Governor's office to develop preliminary budget recommendations
- Agencies are informed about Governor's preliminary recommendations

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# Budget creation

- Red Book
  - This is the first book that is produced by the Legislative Budget Office (LBO) in the budget process. It provides an analysis of the executive budget (Governor's budget proposal). LBO creates a Redbook for each agency.

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**Ohio Legislative Service Commission**

**About Us** **Budget Central** **Publications** **Links**

...the one stop for all nonpartisan budget supporting documents of the Legislative Budget Office (LBO) of LSC

**Budget - 134th General Assembly**

- Main Operating - HB 110
- Transportation - HB 74
- Workers' Compensation - HB 75/HB 76
- Supplemental

**Budget - 133rd General Assembly**

- Main Operating - HB 166
- Transportation - HB 62
- Workers' Compensation - HB 80/HB 79
- Capital Appropriations - SB 310
- Capital Reappropriations - HB 481
- Supplemental

**Budget Reference Documents**

- Budget Product Guide
- Budget Footnotes
- Catalog of Budget Line Items
- Ohio Facts
- State Spending by County
- Infographics
- Legal Foundations of the Budget
- Historical Revenues and Expenditures
- Baseline Forecast
- School Funding Resource
- Medicaid Primer
- Appropriation Biennium Reference List
- Guidebook - The Ohio Budget Process
- Occupational Licensing and Regulatory Board Report
- State Agency Fees

**Archived Material**

132nd - 124th General Assemblies

State Spending by County

Infographics

**Main Operating Budget - HB 110 (Final Budget)**

Click [here](#) to view LSC's documents for the most recent version of the

legislature.ohio.gov/downloads?key=1...

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**Ohio Legislative Service Commission**  
@lscOhio

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# Executive Budget Process

- Governor's recommendations are presented
  - Roll-out event - Press conference
  - Blue Book
    - This is a book that is produced with all the Governor's recommended appropriations.
  - As Introduced Version

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# Executive Budget Process

- Governor required to present budget bill
  - Within four weeks of the General Assembly's organization (January of odd numbered years)
  - By March 15, if newly elected Governor

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## House Budget Process

- Biennial budget bill starts in the House
- Customarily sponsored by the House Finance Chair
- February through April or early May
- Finance Committee process
- Subcommittee process
  - In-depth testimony

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## House Budget Process

- Substitute Bill
- Omnibus Amendment
- Committee Vote
- Floor Vote (House version)

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# Budget Process



The screenshot shows the Ohio Legislative Service Commission website. The main navigation bar includes links for About Us, Budget Central, Publications, and Links. A search bar is also present. The Budget Central section features a timeline of the budget process: Introduction, House Reported, Senate Substitute, Senate Passed, and Final Budget. Below the timeline, there are links to House Substitute, House Passed, Senate Reported, and Conference Report. The main content area displays the 134th General Assembly's Main Operating - HB 110, As Introduced. It includes a Budget in Brief, Overview of GRF revenue forecast and appropriations, and a link to the Appropriation Spreadsheet. The spreadsheet is available in PDF or EXCEL format. A Redbooks section is also visible with links A-C, D-F, G-O, and P-Z.

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# Senate Budget Process

- April/ early May through early to mid-June
- Finance Committee process
- Subcommittee process

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## Senate Budget Process

- Substitute Bill
- Omnibus Amendment
- Committee Vote
- Floor Vote (Senate version)

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## General Assembly Budget Process

- Concurrence Vote
- Conference Committee
  - Selection of version to work from
  - Process
  - Issuance of Conference Committee Report
  - No public input at this level

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## General Assembly Budget Process

- Conference Committee Report Vote
  - Up or down vote only
  - If passed must live with it
- Heads to Governor for his signature

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## Signature/ Veto Process

- Line-item veto power
- OBM sends agencies guidance on how to submit their veto requests
- Governor issues vetoes along with a message explaining rationale

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# Finishing the Budget

## Green Book:

This is the last book that is produced in the budget process. It is an analysis of the enacted version of an operating budget. LBO will produce a Greenbook for each agency.

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# Effective Dates

- Immediate
  - Appropriation amounts
  - Some temporary law
- 90 Days
  - Policy measures
  - September 30<sup>th</sup> new law became effective

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## Advocacy

- “The world is run by the people who show up!”
- The Power of Constituents
  - Localize legislation
  - Legislators are attentive to constituents
  - You are an expert
  - Fair School Funding Committee

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## How to get involved

- Communication
  - Email, letter
  - Phone
  - In person
- Establish personal relationships
  - Get to know your lobbyists
  - Get to know your legislators

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# Advocacy 101

- Step 1- Know the issues
  - Know and understand concerns at the local, state and national level
    - Get information you need to make decisions
    - Your role as an advocate
    - Create opportunities for public input

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# Advocacy 101

- Step 2- Know your district
  - Understand the impact of various proposals may have on your district based on the characteristics of your students, families, economic interest and region
    - Obtain key facts about your district
    - Share information about your district

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# Advocacy 101

- Step 3- Know where you stand
  - Develop specific recommendations/ positions on issues that will be decided by others
  - Ask for input from your network
    - That's why you build one !!!!!

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# Advocacy 101

- Step 4- Know the decision makers
  - Build relationships with elected officials
    - Personal relations
    - District relations
    - Relationships with other leaders

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## Examples of how to get involved

- Contact your legislator (easy)
- Meet with your legislator (medium)
- Testify in committee (medium)
- Start a grassroots advocacy network (involved)

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## What about the current budget process?

- Work from a grassroots level typically starts the month after a budget is adopted
- This time the legislative activity effort had a significant impact on school funding

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## Transportation subgroup

- A subgroup was chartered to study and make recommendations for transportation funding
- This group evaluated services in Ohio, surrounding states, funding patterns, and obligations

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## The bottom line:

- Ohio requires more service than other states
- Ohio is providing less funding than other states
- Without sufficient funding, the level of service must be reduced

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## School Choice costs FY 2018 costs

School Type	Total cost to transport	Cost per student
Public school students	\$572,599,705	\$ 824
Non-public school students	\$122,450,403	\$ 3,740
Charter school students	\$ 48,758,388	\$ 2,618

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## The transportation results

- Created bus purchase funding assistance \$50 million FY22
- Changed services
  - Asynchronous calendars in Code
  - Bell time conflicts no change but codified 30-minute window drop off/pick up
  - CNP schools must provide calendar info

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## Results, continued

- Adjust the funding formula
  - Fund all students transported
  - Add efficiency rewards
  - Add adjustment for nontraditional riders
  - Pay at 29.17% or state share
  - Pay for pre-school typical or IEP
  - Non-public students - 2 x times
  - Community students – 1.5 x times

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## How much does the state pay?

- State funding flow continues at last year's rate until new data is calculated (Typically in January)
- Current funding is based on riders and miles, and uses other calculated elements

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# Funding calculations

Use estimator file online @  
[www.ohioschoolboards.org](http://www.ohioschoolboards.org)

transportation services

mta governance

funding estimator

ODE actual calculation online

(use link from mta governance class page)

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## Transportation

10/12/2021

OHIO DEPARTMENT OF EDUCATION  
Office of Budget and School Funding  
(FY2020 September #1 Payment, [FY2019])  
Transportation Funding Calculation, Sub. H.B. 49, FY20  
District: ADA EX VII S.D.

IRN: 045187

County: HARDIN

*****			
*****			
A) Type 1 Eligible Riders [A1+A2+A3+A4+A5+A6]		313	313
A1) Type 1 Public Riders		0	
A2) Type 1 Non-Public Riders		0	
A3) Type 1 Community School Riders		0	
A4) Type 1 Additional Public Riders		0	
A5) Type 1 Additional Non-Public Riders		0	
A6) Type 1 Additional Community School Riders		0	
B) Type 2 Eligible Riders [B1+B2+B3]		0	0
B1) Type 2 Public Riders		0	
B2) Type 2 Non-Public Riders		0	
B3) Type 2 Community School Riders		0	
C) Type 3 Eligible Riders [C1+C2+C3]		0	0
C1) Type 3 Public Riders		0	
C2) Type 3 Non-Public Riders		0	
C3) Type 3 Community School Riders		0	
D) Type 5 Eligible Riders [D1+D2+D3]		0	0
D1) Type 5 Public Riders		0	
D2) Type 5 Non-Public Riders		0	
D3) Type 5 Community School Riders		0	
E) Type 6 Eligible Riders [E1+E2+E3]		0	0
E1) Type 6 Public Riders		0	
E2) Type 6 Non-Public Riders		0	
E3) Type 6 Community School Riders		0	
F) Riders Transported by Community Schools		0	0
G) Type 1 Daily Miles [G1+G2+G3+G4+G5+G6]		294	294
G1) Type 1 Public Miles		0	
G2) Type 1 Non-Public Miles		0	
G3) Type 1 Community School Miles		0	
G4) Type 1 Additional Public Miles		0	
G5) Type 1 Additional Non-Public Miles		0	
G6) Type 1 Additional Community School Miles		0	
H) Type 2 Daily Miles [H1+H2+H3]		0	0
H1) Type 2 Public Miles		0	
H2) Type 2 Non-Public Miles		0	
H3) Type 2 Community School Miles		0	
I) School District Density [I1/I2]		868	20.19000
I1) District Total ADM		868	
I2) District Square Mileage		43	
J) State Share Index		0.534804249	
K) Per-Rider Statewide Base Amount		\$1,013,7207	
L) Per-Mile Statewide Base Amount		\$4.87040	
*****			
*****			
M) State Type 1 & 2 Funding [M1*(larger of J or 0.25)*S]:			\$156,174.10
M1) Total Type 1 & 2 Funding [larger of M2 or M3]:		\$317,294.58	
M2) Per Rider Based Funding [K*(A+B)]:		\$317,294.58	
M3) Per Mile Based Funding [L*(G+H)*180]:		\$257,741.57	
N) Total Type 3 Funding [C*K*0.35*S]:			\$0.00
O) Total Type 5 Funding [D*K*0.50*S]:			\$0.00
P) Total Type 6 Funding [E*K*0.50*S]:			\$0.00
Q) Funding Transferred to Community Schools [(K*F)*(larger of J or 0.25)*S]:			\$0.00
R) State Supplemental Funding [R1*M3*0.55*S]:			\$0.00
R1) Supplemental Percentage [larger of 0 or ((50-I)/100)]:		0.29810	\$38,892.03
S) Proration Percent to Stay Within Appropriation:		0.920346	
T) Total State Transportation Funding [M+Q+P+Q*R]:			\$195,066.13
*****			

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## Evaluating your cost analysis

- Understand the service types
- Understand the different costs . . .
  - Per bus
  - Per pupil
  - Per mile

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## Determining local cost

- Look at two fiscal years (2018 & 2019)
- Use cost analysis reports,
  - Or calculate using T1 and T2
- Double check values
  - Validate data
  - Include special and regular education

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## Assess unique district factors

- What is unique for us?
- Maintenance in-house or contract?
- Fleet age and condition?
- Loss ratio (accident rate)?
- Fuel – bulk, pump, alternative fuel?
- Routing – single, double, triple tier?

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## Are local costs in line?

- Run a comparative cost analysis
- Use the efficiency report to select peers
  - Sort the efficiency study by density
  - Select similar districts by using
    - Ridership
    - Square miles

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## Generate the cost analysis

- Line up districts side by side
- Include the state average
- Look for anomalies
- Assess differences in districts that may explain cost differences
- Evaluate the affect of the unique qualities identified earlier

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## Build a new budget

- Show your work . . .
  - Budget creation template
- Start with last two year's costs
  - Then assess
    - What were our unique challenges?
    - Will those be back, or are they done?
    - What went well?

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## Getting to the budget draft

- Start with an estimate based on last two years
- Consider changes that can be made based on CCA and previous year analysis
- Include cost impact by industry knowledge

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## The budget draft ...

- Created in a departmental vacuum
- “Myopic” or “nearsighted”
- Needs to be adjusted by the greater needs of the district

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## External budget factors

- District finances ... fiscal emergency?
- Enrollment trends
- State share impact
- Community needs (want more busing?)
- Building configuration changes

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## More external factors

- Aging staff
- Retirement plan changes
- Gift horses (supplemental payment)
- Grants
- For each of these, determine the affect on the bottom line

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## Budget busters

- Cost to replace bus drivers
  - Training, compliance
  - Accidents or poor service
- Impact of increasing services
  - Extra bus routes?
  - New campus – outside of town
  - State minimum busing stopped

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## Applying the impact

- Adjust the department budget to accommodate the larger needs
- What if the budget must be cut?
- What are the options?
  - Increase bus usage MTPB (more trips per bus)
  - Decrease service

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## How do you save money?

- Cut busing?
- Eliminate field trips?
- Reduce costs?
- The goal . . . Reduce costs and still transport just as many students

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## Transportation options

- Routing transformation- MTPB
  - Change in tiers to reduce operating cost
  - Impact on schools and bell times
- Cost recovery in code (PTA, Boosters etc...)
  - Field trips
  - Day care
- Consideration of external service
  - Management contract
  - Full service - outsource

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## Budget controls to live by

- Bus repair thresholds
  - Individual repair cost
  - Accumulated cost of repair during year
- Fuel use
  - Accumulated cost as % of year
- Labor expense
  - Accumulated cost as % of year

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## Other useful data

- Fuel costs per student
  - as compared to parental fuel cost
- Buses vs. cars – congestion, traffic
- Cost / bus vs. cost / car
- Safety records

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## Useful Tools

- Fleet maintenance database
  - Track costs by bus
- Fuel use tracking
- Routing software
- Non-routine trip tracking to estimate and recover costs

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## How can transportation support a district levy?

1. Spending vs. services provided
  - CCA, management strengths
2. What is the driver's role
  - Grocery store line, community chats
3. Value for cost
  - Community impact, fuel use
4. Safety
  - Cars compared to buses

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AC start

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## Top ten budget tips

1. Take the time to do it right
2. Know your industry
3. Involve your employees
4. Be realistic / watch out for wishful thinking
5. Be conservative

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## Top ten budget tips

6. Look to cut costs
7. Make tradeoffs when necessary
8. Be aware of financial relationships
9. Don't try to budget to the last penny
10. Learn from past budgeting experiences

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## How'd we do?

- You aren't done after you create your budget
- Managing your budget is equally as important

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## Budget monitoring

- Importance of budget monitoring
  - Ensures the financial, operational and capital plans approved as part of the budget process are being implemented
  - Enforces accountability of spending
  - Allows districts to “survive the inevitable twists and turns the school year provides”

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## Budget monitoring

- Best practice to review budget to actual results on a monthly or quarterly basis
  - Break down your annual budget by month or by quarter, then compare YTD budgeted amounts to actual YTD amounts
  - Don't wait until mid-year, too late to adjust
  - Will likely need to work with the Treasurer's office to obtain the data

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## Budget monitoring

- Try to obtain the USAS Report from the Treasurer which gives you:
  - Your starting budget
  - What you have spent so far this school year
  - What has been encumbered under open purchase orders
  - What balance you have left to spend

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## Budget monitoring

- You may also want to break down your budgeted expenses by bus
- Compare what you thought it would cost to run that bus this school year to what it really cost

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## Budget monitoring

- Negative variances
  - Examples:
    - Fuel costs exceed expectations
    - Bus fleet needed more maintenance than planned
    - Paid drivers for overtime to cover routes
    - State funding cuts
  - Where can we save costs in the upcoming months?

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# Budget monitoring

- Positive variances
  - Examples:
    - Fuel costs not as high as anticipated
    - Less miles driven due to a cancelled event
    - More experienced bus driver retires and is replaced by a new driver at a lower pay grade
    - Governor reinstates some state funding that had been previously cut
  - What do we do with these cost savings/additional funds?

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# Budget monitoring

- Not every variance warrants your attention
- Set tolerable variance thresholds for each line of the budget (\$ and/or %)
- These thresholds help identify level of variance significance:
  - Significant variance (contemplate action)
  - Watch list
  - Insignificant variance (let it go)

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## Budget monitoring

- Consider doing a mid-year budget update
  - Go through each line of your budget and update the annual amounts using YTD actual numbers and knowledge obtained since the initial budget was prepared
  - Determine if there are any significant changes in funding or costs that would cause you to reevaluate your department's spending for the rest of the year

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## Budget monitoring

- Significant changes or events may necessitate updating the annual budget at any point during the year, not just mid-year
  - COVID's impact to prior year budgets
  - Timely reaction results in better action

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## Budget monitoring

- Maintain open communication with your Treasurer
  - May be aware of excess funds in another department that may be able to help with unforeseen expenditures in your department
  - Could factor budget shortfalls into a levy if the district is already considering putting one on the ballot

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## Upcoming classes

Nov 7-9: Capital Conference

Dec 1: MTA: Transportation Rules and Regulations

Feb 2, 2022: Federal Regulations

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# Connect with us!

**Doug Palmer**

*Transportation Consultant*

[dpalmer@ohioschoolboards.org](mailto:dpalmer@ohioschoolboards.org)

**Annette Crouch**

*Deputy Director of Business & Finance*

[acrouch@ohioschoolboards.org](mailto:acrouch@ohioschoolboards.org)

Ohio School Boards Association

8050 N High Street, Suite 100

Columbus, OH 43235

Phone: (614) 540-4000

Fax: (614) 540-4100



Ohio School Boards Association



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