

## UPPER ARLINGTON SCHOOLS **2015-2016 FINANCIAL UPDATE**

1950 North Mallway Drive  
Upper Arlington, Ohio 43221  
(614) 487-5000

---

[www.uaschools.org](http://www.uaschools.org)  
@UA\_Schools  
Serve, Lead, Succeed

**UPPER ARLINGTON**  
BOARD OF EDUCATION



**Matt McClellan**, president  
mattmcclellan@uaschools.org

**Robin Comfort**, vice president  
rcomfort@uaschools.org

**Nancy Drees**  
ndrees@uaschools.org

**Carol Mohr**  
cmohr@uaschools.org

**Stacey Royer**  
sbroyer@uaschools.org



**STAY CONNECTED**  
WITH UA SCHOOLS

Upper Arlington Schools is a national leader in education due, in large part, to an unprecedented level of partnership with its community. We invite all residents to stay connected with the schools and to feel welcome to reach out with any questions or ideas.

**Paul Imhoff**, superintendent  
superintendent@uaschools.org  
@ImhoffPaul

**Andrew Geistfeld**, treasurer/CFO  
treasurer@uaschools.org

**Kathleen Jenney**, Ed.D.,  
associate superintendent  
kjenney@uaschools.org

Find us on Facebook at  
[www.facebook.com/upperarlingtonschools](http://www.facebook.com/upperarlingtonschools). Follow us on Twitter at @UA\_Schools.

**A LETTER FROM THE TREASURER**



*Upper Arlington residents,*

We are pleased to provide you with the first annual Upper Arlington Schools Financial Update. This document is meant to provide our community with a clear and concise look at the state of the district's finances and the factors that will impact our financial situation in the coming years.

The Upper Arlington Schools staff is dedicated to the district's mission of challenging and supporting every student every step of the way. To stay true to that mission, our work is guided by the 2015-2018 Strategic Plan, which was developed in partnership with the community using an innovative hybrid approach that combined the best practices of the both the public and private sectors. The result is a focused plan with five goals in the areas that matter most to our students, their families and the residents of Upper Arlington.

The Strategic Plan reflects our community's commitment to providing students with an excellent educational experience, complete with a wide array of learning opportunities. But to meet our academic goals and keep our commitment not to return to the ballot for operating funds for four years, we must realize fiscal and operational excellence and ensure we are directing as many resources as possible to the classroom and personalized instruction.

To that end, we are committed to the strategies identified in the Strategic Plan:

- ▶ Investigate and, when appropriate, implement cost-saving measures;
- ▶ Create an annual financial report to promote clear, concise and transparent communication with residents;
- ▶ Engage the community in a facilities master planning process;
- ▶ Ensure sustainable employee salary and benefits; and
- ▶ Improve operational excellence by adopting proven business strategies.

Financial information presented in this report was prepared on the cash basis of accounting, which differs from financial information prepared in accordance with accounting principles generally accepted in the United States (GAAP). The information presented is unaudited and prepared for informational purposes only. Annual audited financial statements prepared in accordance with GAAP can be obtained at [www.uaschools.org](http://www.uaschools.org).

I hope you find this report both interesting and informative. As always, if you have any questions, please feel free to contact me at [treasurer@uaschools.org](mailto:treasurer@uaschools.org) or (614) 487-5000.

Sincerely,

Andrew Geistfeld  
Treasurer/CFO, Upper Arlington Schools

**GENERAL FUND FINANCIAL OVERVIEW****RESOURCES TAKEN IN AND SERVICES PROVIDED**

The increase in local tax revenue is due to the passage of a 4 mill operating levy in November 2013. The district received a half-year's collection of this new levy in FY 2014 and a full year in FY 2015. Additionally, new construction and reappraisals increased local tax revenue in FY 2015.

Expenditures decreased in FY 2014 mainly because the district made more than \$3 million in cuts after the failure of an operating levy in November 2012. The increase of expenditures in FY 2015 was related to timing of payments to vendors from one year to the next, increased substitute costs as professional development was refocused, and costs associated with the implementation of the district's new strategic plan. Additionally, a one-time fund transfer to the debt service fund was made to pay off an outstanding energy note and a one-time fund transfer was made to the permanent improvement fund for construction related to an elementary school addition.

**RESOURCES TAKEN IN**

IN THOUSANDS OF DOLLARS

	FY15	FY14	FY13
<b>LOCAL TAXES</b>	70,031	64,918	61,412
<b>STATE SUPPORT</b>	13,221	12,932	12,440
<b>INVESTMENT INCOME</b>	176	98	128
<b>TUITION AND FEES</b>	319	323	282
<b>OTHER REVENUE</b>	1,890	2,114	1,963
<b>TRANSFERS/ADVANCES FROM OTHER FUNDS</b>	388	30	115
<b>TOTAL REVENUES/ RESOURCES</b>	<b>86,025</b>	<b>80,415</b>	<b>76,340</b>

**SERVICES PROVIDED**

IN THOUSANDS OF DOLLARS

	FY15	FY14	FY13
<b>INSTRUCTION</b>	52,961	49,789	51,822
<b>PUPIL SUPPORT</b>	5,533	5,284	5,321
<b>INSTRUCTIONAL STAFF SUPPORT</b>	4,239	4,442	5,147
<b>ADMINISTRATION</b>	5,023	4,740	4,490
<b>BUSINESS SUPPORT/ FINANCIAL</b>	2,094	2,370	2,489
<b>OPERATION AND MAINTENANCE</b>	6,880	6,608	6,990
<b>TRANSPORTATION</b>	1,544	1,589	1,705
<b>CENTRAL SUPPORT</b>	1,049	998	1,122
<b>OTHER</b>	1,322	1,358	1,275
<b>TRANSFERS/ADVANCES TO OTHER FUNDS</b>	2,524	1,019	732
<b>TOTAL EXPENDITURES/ SERVICES PROVIDED</b>	<b>83,169</b>	<b>78,197</b>	<b>81,093</b>

**RESOURCES OVER (UNDER) EXPENDITURES**

IN THOUSANDS OF DOLLARS

	FY15	FY14	FY13*
	<b>2,856</b>	<b>2,218</b>	<b>-4,753</b>

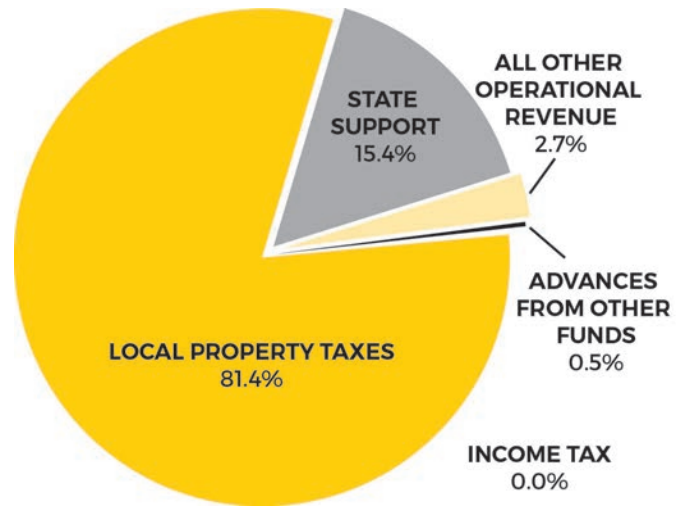
\* THE DISTRICT USES PRIOR YEARS' CASH BALANCES TO OFFSET EXPENDITURES IN EXCESS OF REVENUE COLLECTION.

\*\* TRANSFERS BETWEEN GENERAL FUND SUB-FUNDS WERE ELIMINATED IN THE CHART ABOVE.

## WHERE THE MONEY COMES FROM GENERAL FUND REVENUE FOR FY 2014-15

Local property taxes include residential, commercial and public utility property taxes. State support includes aid based on a funding formula, the Homestead and Rollback credit, and the district's portion of casino revenue. All other operational revenue includes tax incremental financing proceeds, tuition, student activity fees, rental charges, investment income and donations.

The district received the majority of its revenue — 81.4 percent — from local property taxes. The burden on local taxpayers is likely to grow as state aid continues to decrease. Approximately 90% of property taxes are generated from residential property as the district has relatively little commercial property. The district does not receive any local income tax.



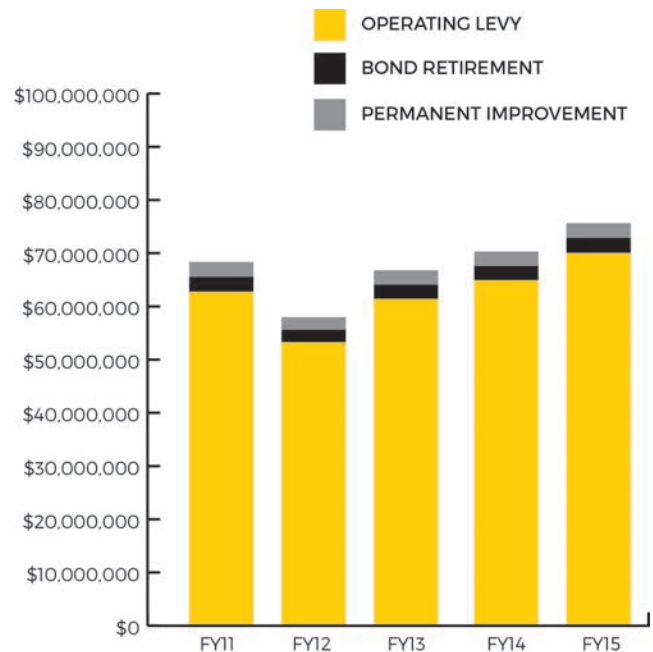
## LOCAL PROPERTY TAXES ALL FUNDS

This graph shows the amount of cash collections received by the district from real and personal property taxes. Property taxes provide a majority of the local revenue to operate and maintain our schools. The district accounts for these collections in three funds.

**GENERAL FUND (OPERATING LEVY)** | Tax dollars are received by the district for day-to-day operations, which primarily entail employee salaries and benefits.

**BOND RETIREMENT** | Tax dollars are received for the payment of principal and interest on voter-approved bond issues related to renovation/construction of buildings. Bond millage rates are set by the county auditor to generate sufficient revenue to pay the principal and interest on outstanding bonds.

**PERMANENT IMPROVEMENT** | Tax dollars are received by the district and can be used only for repairs, improvements to buildings and grounds, technology, vehicles, textbooks, and other capital assets with a useful life of five years or more. These funds cannot be used for salaries and benefits.



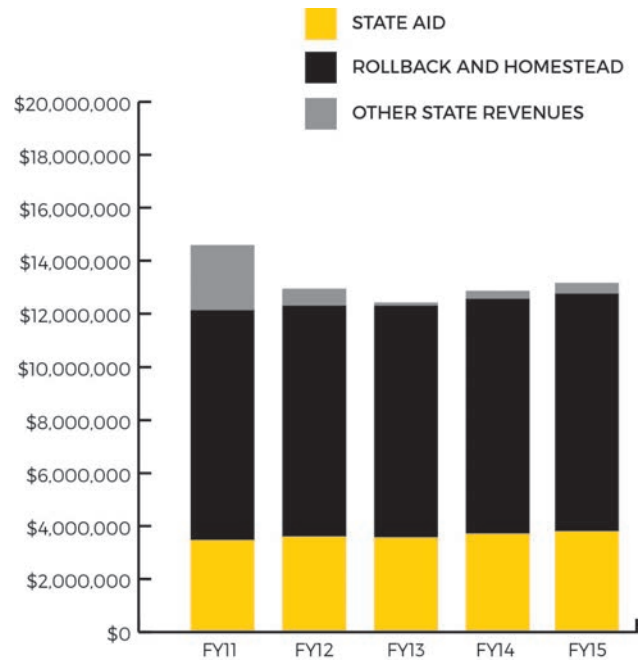


## STATE SUPPORT GENERAL FUND

State sources of revenue generated \$13.2 million, or 15.4 percent, of all general fund revenues. Because of a relatively high property valuation and income per pupil, as well as other demographic figures, the district is considered wealthy and receives much less than the state average. A portion (\$3.8 million) of state support comes from State Aid, which is a formula calculation based mostly on student enrollment. However, because the district would lose money if its funding was calculated on this formula, currently the state guarantees the district the same amount it received the previous year.

The majority of state support (\$9 million) comes from Rollback and Homestead payments, which represent the portion of the local tax bill paid by the state instead of the local taxpayer.

Other state revenues consist of state reimbursements and a casino revenue allocation. The district was impacted by the state’s decision in 2005 to eliminate the tangible personal property tax. Personal property tax was a tax levied on the value of machinery, inventory, furniture, fixtures and other tangible personal property used while conducting business. The state provided a “hold-harmless” reimbursement to replace lost revenue at 2005 levels, but the reimbursement was phased out by 2013. The phaseout resulted in a loss of \$1.5 million in FY 2012 and an additional \$540,000 in FY 2013.



## CASINO REVENUE STATE SUPPORT

The state legislature designated 34 percent of tax receipts generated from casinos to school districts across the state starting in calendar year 2013. The district is appreciative of any additional funding; however, as illustrated in the chart at right, the impact of this revenue source is minimal. Casino revenue is included in “Other State Revenues” in the graph above.

### FY15

CASINO REVENUE	\$294,000
PERCENTAGE OF DISTRICT'S TOTAL REVENUES/RESOURCES	0.3%

### FY14

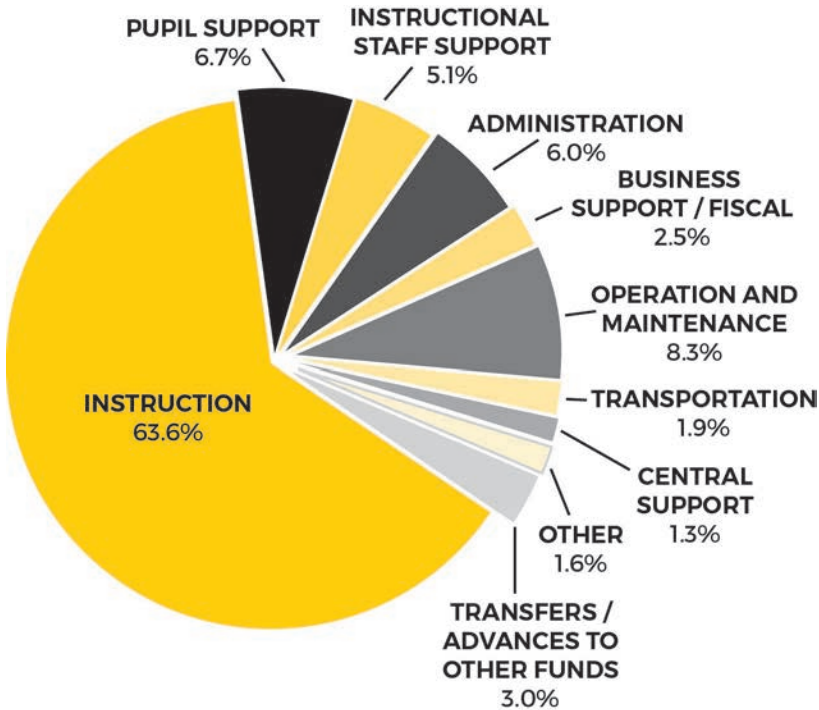
CASINO REVENUE	\$299,000
PERCENTAGE OF DISTRICT'S TOTAL REVENUES/RESOURCES	0.4%

### FY13

CASINO REVENUE	\$122,250
PERCENTAGE OF DISTRICT'S TOTAL REVENUES/RESOURCES	0.2%

## WHERE THE MONEY GOES

EXPENDITURES FOR FY 2014-15



## DEFINITIONS

### EXPENDITURES AND SERVICES

**INSTRUCTION** | This largest expenditure category relates to the direct instruction of our students. Students are directly impacted by expenditures from this category.

**PUPIL SUPPORT** | This area comprises all guidance services, health/safety monitors, health aides, nurses, speech, hearing, occupational therapy, physical therapy and psychological services.

**INSTRUCTIONAL STAFF SUPPORT** | These expenditures include library services, curriculum development, staff training, technology integration support and teacher aides.

**ADMINISTRATION** | These expenditures represent those of the administration and Board of Education's operation of the district. This includes school building administration and secretarial support.

**BUSINESS SUPPORT / FISCAL** | These costs include business services such as risk management, construction management, and courier services. Also included are various financial functions such as accounts payable, accounts receivable, payroll, auditing, budgeting and reporting, and fringe benefit administration.

**OPERATION AND MAINTENANCE** | These costs relate to the safe and efficient environment of the school including building maintenance, grounds and custodial services.

**TRANSPORTATION** | These expenditures relate to providing transportation to students who live in the Upper Arlington City School District, consistent with Board of Education policies and the laws of the State of Ohio.

**CENTRAL SUPPORT** | These expenditures include community relations, technology department, human resource management, and other service costs spread across the district.

**OTHER** | These expenditures account for salaries, benefits and supplies for club- and athletic-related activities.

**TRANSFERS/ADVANCES TO OTHER FUNDS** | These expenditures account for withdrawing money from one fund and placing it in another fund either temporarily (advances) or permanently (transfers).

## UNBUNDLING THE TAX RATE

2016 COLLECTION YEAR

All tax rates for the district, except inside millage, are reduced as property valuations increase. In accordance with House Bill 920, as property valuations increase during the triennial update and reappraisal periods, the voted millage is reduced to generate the same amount of tax revenue for the district as was received when each levy was initially approved by the voters. The chart below illustrates the difference between the district's gross, or voted, tax rates and the effective rate, or the amount that is being collected. The rates below are for the 2015 tax year collected in 2016.

	GROSS RATE	EFFECTIVE RATE	YEAR APPROVED	LENGTH APPROVED
<b>INSIDE OPERATING*</b>	5.65 MILLS	5.65 MILLS	N/A	PERMANENT
<b>VOTED OPERATING</b>	96.46 MILLS	39.06 MILLS	VARIOUS	PERMANENT
<b>PERMANENT IMPROVEMENT</b>	2.0 MILLS	1.85 MILLS	2007	PERMANENT
<b>BOND RETIREMENT</b>	1.85 MILLS	1.85 MILLS	1995	VARIOUS
<b>TOTAL RATE</b>	<b>105.96 MILLS</b>	<b>48.41 MILLS</b>	—	—

\* INSIDE OPERATING MILLAGE IS PROVIDED BY THE CONSTITUTION OF THE STATE OF OHIO AND IS LEVIED WITHOUT A VOTE OF THE PEOPLE. IT IS CALLED INSIDE MILLAGE BECAUSE IT IS "INSIDE" THE LAW. THIS MILLAGE AMOUNT DOES NOT CHANGE.

## ASSESSED VALUATION

SCHOOL DISTRICT

COLLECTION YEAR	RESIDENTIAL	COMMERCIAL	PUBLIC UTILITY	TANGIBLE PERSONAL*	TOTAL
2016	\$1,563,721,350	\$130,320,970	\$25,127,720	—	<b>\$1,719,170,040</b>
2015	\$1,552,365,800	\$141,855,270	\$25,444,440	—	<b>\$1,719,665,510</b>
2014	\$1,423,681,260	\$126,625,020	\$24,361,790	—	<b>\$1,574,668,070</b>
2013	\$1,423,771,040	\$130,053,810	\$23,367,670	—	<b>\$1,577,192,520</b>
2012	\$1,429,149,240	\$143,813,000	\$14,833,180	—	<b>\$1,587,795,420</b>
2011	\$1,451,941,830	\$131,376,540	\$13,441,950	—	<b>\$1,596,760,320</b>
2010	\$1,448,510,040	\$134,749,240	\$12,142,180	\$701,757	<b>\$1,596,103,217</b>
2009	\$1,438,223,040	\$137,114,730	\$11,521,760	\$1,403,513	<b>\$1,588,263,043</b>
2008	\$1,420,234,560	\$125,210,570	\$11,110,320	\$5,956,629	<b>\$1,562,512,079</b>
2007	\$1,406,852,620	\$128,538,890	\$15,866,750	\$12,897,472	<b>\$1,564,155,732</b>

\* STATE LEGISLATION RESULTED IN A TANGIBLE PERSONAL PROPERTY (TPP) TAX PHASEOUT PERIOD THAT BEGAN IN COLLECTION YEAR 2006 AND CULMINATED IN THE ELIMINATION OF TPP TAX IN COLLECTION YEAR 2010. DURING THE PAST 10 COLLECTION YEARS, RESIDENTIAL ASSESSED VALUATION AVERAGED MORE THAN 90 PERCENT OF THE DISTRICT'S TOTAL ASSESSED VALUATION.

## WHERE YOUR PROPERTY TAX GOES

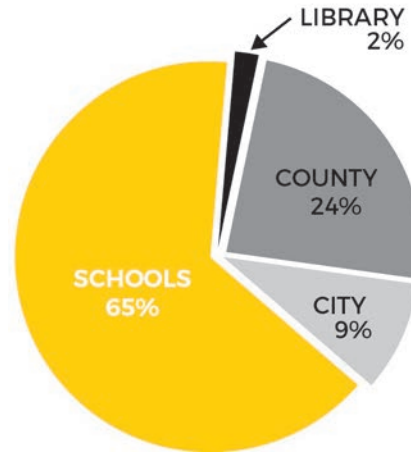
DIVIDING THE TOTAL AMONG TAXING ENTITIES

Shown below are the 2016 collection year amounts that would be charged to the owner of a home that the county auditor appraised at \$100,000. The pie chart represents the percentage of each dollar going to each taxing entity. The total amount of \$2,623.98 is the annual amount the owner of a \$100,000 home would pay in taxes.

### 2016 ANNUAL COST PER \$100,000 IN HOME VALUE

SCHOOLS	\$1,694.07
COUNTY	\$638.03
CITY	\$227.35
LIBRARY	\$64.53

**TOTAL**  
**\$2,623.98**



## 2016 SCHOOL PROPERTY TAX RATES

HOW UPPER ARLINGTON COMPARES WITH OTHER LOCAL DISTRICTS

This chart illustrates the residential property tax collected on a county-appraised \$100,000 home in 2016 for various school districts in Franklin County. These amounts do not exclude state credits such as Homestead and Rollback.

NEW ALBANY	\$2,097.66
WESTERVILLE	\$2,076.78
DUBLIN	\$1,994.42
HILLIARD	\$1,971.52
WORTHINGTON	\$1,930.04
OLENTANGY	\$1,832.62
REYNOLDSBURG*	\$1,803.77
WHITEHALL	\$1,776.37
BEXLEY*	\$1,718.71
<b>UPPER ARLINGTON</b>	<b>\$1,694.07</b>
SOUTHWESTERN	\$1,637.13
PICKERINGTON*	\$1,617.32
GRANDVIEW HEIGHTS	\$1,605.83
COLUMBUS	\$1,559.44
GAHANNA	\$1,500.81

\* THESE DISTRICTS ALSO COLLECT INCOME TAX THAT IS NOT INCLUDED IN THE ABOVE AMOUNTS.



## DEBT SERVICE

### OUTSTANDING DEBT

The Debt Service Fund accounts for the accumulation of resources for and the payment of debt principal and interest. Revenues from this fund are generated from local sources in the form of property taxes and interest earned on investments.

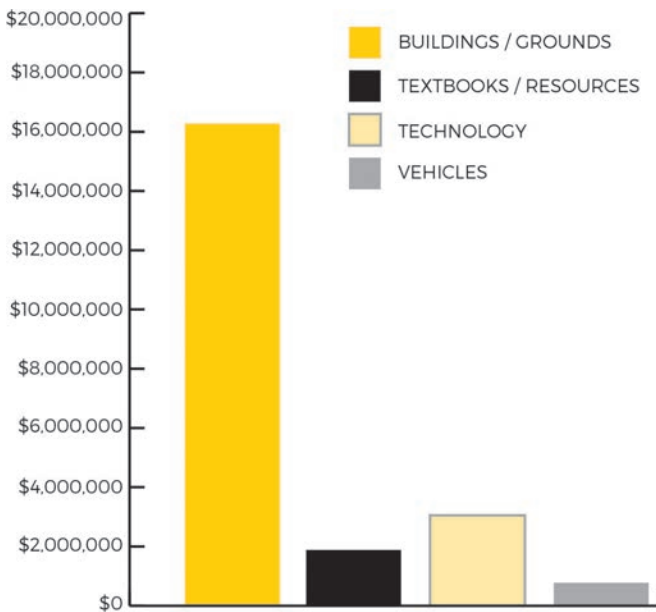
The only debt outstanding as of December 31, 2015, is approximately \$18,050,000 in refunded bonds. This outstanding amount relates to the original issuance of \$44.4 million approved by the community in 1995.

## PERMANENT IMPROVEMENT FUND

### ACCUMULATED EXPENDITURES FY09-FY15

In November of 2007, Upper Arlington voters approved a 6.2-mill combined operating levy and permanent improvement levy, with 2.0 mills, or approximately \$3 million per year, in permanent improvement revenue. The permanent improvement levy has allowed the district to dedicate funds specifically to repair, maintain and upgrade its buildings; purchase educational resources and textbooks; and purchase vehicles and technology equipment — all vital in meeting the needs of our students.

These funds cannot be used for salaries of employees, day-to-day operations or consumables.



## HOW THE FUND IS USED

### FOUR DEDICATED CATEGORIES



**BUILDINGS / GROUNDS** | Address immediate space needs of the district (building additions to Greensview and Barrington elementary schools). Address immediate concerns related to keeping our buildings safe, dry and secure (renovation of entrances, patching of roofs, restroom renovations, replacement of asphalt).



**TEXTBOOKS / RESOURCES** | Update instructional resources — traditionally, printed textbooks. In the future, these funds will be used for student technology and digital resources.



**TECHNOLOGY** | Upgrade technology (implementation of wireless network, creation of a computer replacement cycle, phone system replacement, implementation of digital conversion).



**VEHICLES** | Reduce the average life of district vehicles (buses and maintenance), allowing for increased student and staff safety.

## FISCAL RESPONSIBILITY

### EFFICIENCY PROJECT

The Upper Arlington Schools Efficiency Project is creating a more focused, agile and sustainable school district. We have taken a good, hard look at our goals and implemented changes to eliminate overlap and streamline practices, increasing the focus on student and instructional needs. During this process we are seeking out efficiency measures to reduce our costs by a cumulative amount of \$4.5 million by the end of 2016-17. These efficiencies will not impact students' educational experience. The savings will be realized through the use of technology, creative thinking, partnerships and shared services.

### EFFICIENCY PROJECT – OCTOBER 2015 PROGRESS UPDATE

REACHED 93% TOWARD GOAL OF \$4.5 MILLION IN SAVINGS

EFFICIENCY IMPROVEMENTS	TOTAL SAVINGS
IMPLEMENTATION OF MEDICAL SELF-INSURANCE PLAN	\$1,871,000 (FY 2014 - FY 2017)
REVISIONS OF STAFF POSITIONS	\$1,126,000 (FY 2015 - FY 2017)
CHANGES IN FUNDING OF EMPLOYEES' MEDICAL INSURANCE	\$593,000 (FY 2015 - FY 2017)
RENEGOTIATION OF VENDOR CONTRACTS	\$260,000 (FY 2015 - FY 2017)
OTHER EFFICIENCY IMPROVEMENTS	\$350,000 (FY 2014 - FY 2017)

## FIVE YEAR FORECAST

### REPORT TO OHIO DEPARTMENT OF EDUCATION

All Ohio school districts are required to file a five-year forecast with the Ohio Department of Education. The report reflects three years of historical revenues and expenditures as well as a forecast of the current fiscal year and four additional fiscal years. While the forecast is an extremely important planning tool, readers must remember that the forecast paints a picture of the future based upon a combination of current realities, certain assumptions and predictions of future conditions. As such, it is a living document that is subject to frequent change and is officially updated in May and October of each year. The most recent five-year forecast is available on the district's website, [www.uaschools.org](http://www.uaschools.org).

## FUTURE FOCUS

### FINANCIAL PRIORITIES

There are many things on the horizon that will have a significant impact on financial planning. Three financial priorities stand out for the district: the implementation of a one-to-one technology program for kindergarten through grade 12, the projected 13 percent increase in enrollment over the next 10 years, and the ongoing facilities master planning process.

## ONE-TO-ONE TECHNOLOGY

### KINDERGARTEN THROUGH GRADE 12

Upper Arlington Schools is implementing a one-to-one technology program during the 2015-2016 and 2016-2017 academic years. This program supports the personalization goal of the district's strategic plan. That goal is a commitment to provide all students with a personalized learning environment that maximizes time and resources to support their individual needs and success. Using technology as a tool in the classroom allows teachers to better customize instruction and gives students the opportunity to connect with a wealth of research, creates avenues for authentic feedback and opens up new possibilities for collaboration.

In December 2015, students in grades six through 12 received 11-inch MacBook Air laptops. In August 2016 the program will expand to kindergarten through grade five. Students in grades four and five will receive 11-inch MacBook Air laptops. Students in grade three will receive iPad Pro tablets with keyboards. Students in kindergarten through grade two will receive iPad Air tablets.



TOTAL SECONDARY DEVICES

**3,200**



TOTAL ELEMENTARY DEVICES

**2,779**

## ONE-TO-ONE FUNDING

### STUDENT FEE AND FUNDING REALLOCATIONS

To fund the one-to-one technology program, the district is implementing an annual student technology fee of \$50 and reallocating these funding sources.

**PERMANENT IMPROVEMENT FUNDS** | In 2007, voters approved a permanent improvement levy, providing funds for the construction or repair of buildings and grounds and improvements to school property and assets. The \$800,000 that was allocated annually to textbooks and technology will now support one-to-one.

**TEXTBOOK & PROFESSIONAL DEVELOPMENT FUNDS** | Each year the district sets aside general fund money to purchase textbooks and contract professional development. Portions of these budgets will be reallocated for costs supporting the one-to-one technology program.

**TECHNOLOGY DEPARTMENT FUNDS** | Existing funds in the technology department budget will be reallocated over the next several years as the district purchases fewer devices for building computer labs and carts and focuses on individualized technology for each student.

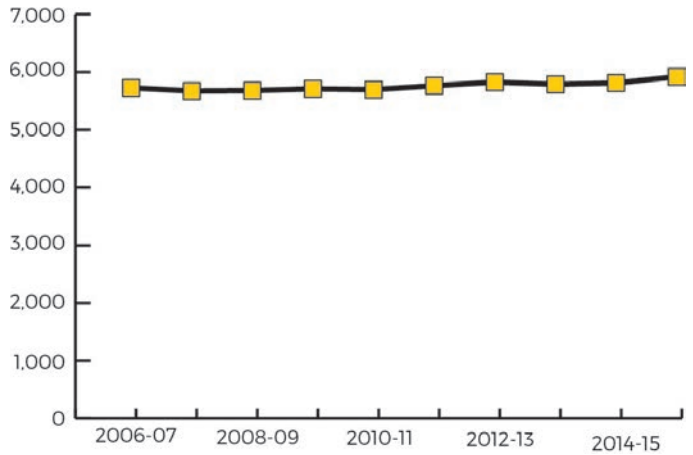
## ENROLLMENT CURRENT TREND

As of November 2015, the Upper Arlington City School District served 5,911 students in kindergarten through grade 12. Total enrollment has been steady over the last ten years. However, fluctuations have occurred between grade levels.

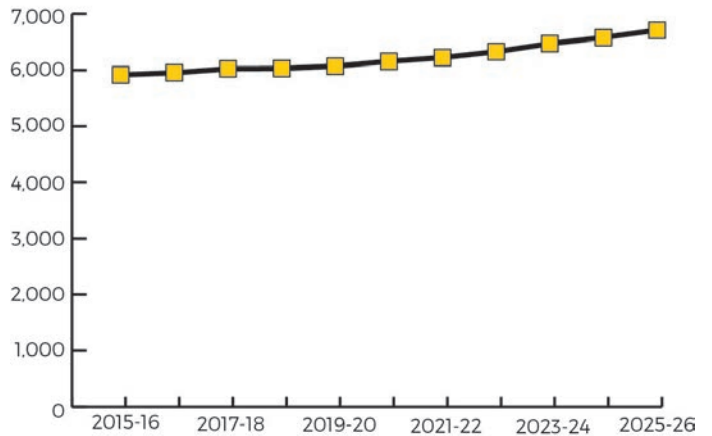
Many factors are considered when projecting enrollment, such as residential births, home sales, new families with school-age children moving into the community, and area private/parochial school enrollments. Based on the most recent enrollment projection prepared by a third party in the fall of 2015, the Upper Arlington City School District should experience approximately 13% growth in enrollment over the next 10 years, with enrollment projected to exceed 6,700 students by the 2025-26 school year.

The district has not experienced growth to this degree in decades. As the district prepares future five year forecasts, it will need to monitor any enrollment growth because it has a direct impact on staffing and space needs.

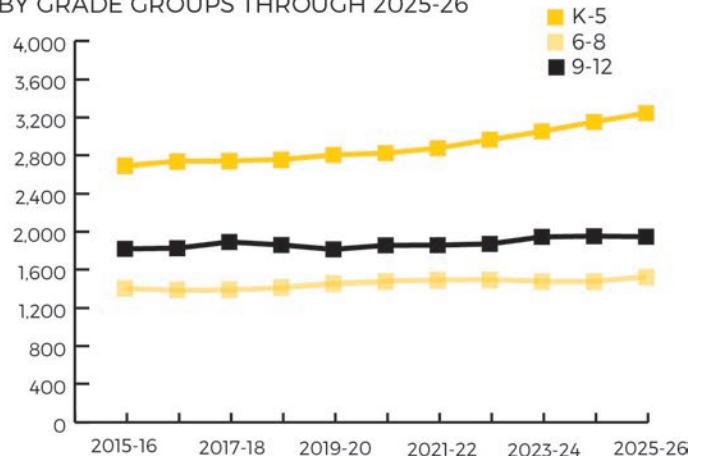
## DISTRICTWIDE ENROLLMENT 2006-07 TO 2015-16



## PROJECTED ENROLLMENT GROWTH DISTRICTWIDE THROUGH 2025-26



## BY GRADE GROUPS THROUGH 2025-26



## FACILITES MASTER PLANNING

### THE THREE-YEAR, TWO-PHASE PROCESS

Upper Arlington Schools is working with the community to develop a long-term facilities master plan to ensure efficient use of facilities funds while enabling the district to have future-ready learning environments that will support the changing needs of students for generations to come.

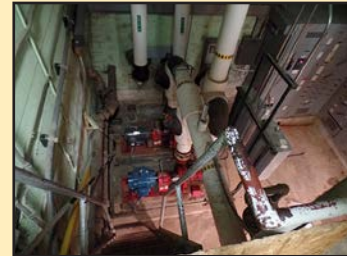
The call for the master planning process came from community members on the Productivity and Efficiency Work Team. As a part of both the Efficiency Project and the strategic planning process, this group of private-sector business experts delved into the district's financials and operations to make recommendations on further efficiency measures. The team's final report to the Upper Arlington Board of Education identified the cost of maintaining the district's aging buildings as a threat to the district's long-term financial health.

The Board of Education acted quickly upon this recommendation, and embarked on a two-year, three-phase planning process designed to deeply engage the community.



### ASSESSMENT PHASE | JANUARY 2015 TO JANUARY 2016

During the first phase of the master planning process, community volunteers formed several committees, including the Facilities Task Force and building teams for each of the nine schools. At the same time, professional assessments of the buildings estimated it would cost about \$188 million to maintain and repair all nine schools over the next 15 years.



### OPTIONS PHASE | JANUARY 2016 TO DECEMBER 2016

During the second phase, the community volunteers on the building teams researched and discussed the options of repairing, renovating or rebuilding the schools. Estimated costs were developed for the options. The district is seeking feedback from the building teams, the Facilities Task Force, staff and the community about the best path forward both financially and educationally. The feedback will guide district leadership in making a recommendation on a master plan to the Board of Education in the fall of 2016. The board will then vote on a master plan in the fall of 2016.



### DECISIONS PHASE | DECEMBER 2016 TO MAY 2017

During the third phase, community members will form another committee to provide financial expertise to the Board of Education. The volunteers will review the selected master plan and make recommendations on the best time frame for implementation and the most prudent funding method. The board will likely place a bond issue request to fund the master plan on the November 2017 ballot, when the next operating levy request is also anticipated.





CHALLENGE AND SUPPORT  
**EVERY STUDENT,**  
EVERY STEP OF THE WAY.