

## Summary of Budget Questions – FY21 Budget

### School Committee Questions

#### Community Priority:

1. What is the definition of “community priority”?

- a. Is a “community priority” always something that is a one-time adjustment above the usual Town / School split that is then regularly added to the budget on an on-going basis? Or...

Yes – the current process is that a “community priority” is handled like an accommodated cost in the first year. In the first year it is carved out as an adjustment and added directly to town and/or school amounts. Afterwards it becomes part of the on-going funding going forward. The discussions about community priorities occur during the October Financial Forum with the Finance Committee, Select Board, and School Committee. This is when the Town and School Department receive guidance as to what the next fiscal year’s budget will look like and how we should budget.

- b. Can it truly be a one-time purchase or one-time cost that isn’t added on a recurring basis going forward?

In the FY20 budget the items added as community priority were also on-going costs associated with personnel that had previously been funded via two grants (RCASA and SCTG) that the community deemed were priorities that should continue to be funded.

- c. What is driving the “significant increase in HR/Payroll activity?” Can we cross train one or more Administrative Assistant rather than hire another full-time individual?

Increases in HR/payroll activity have been steadily increasing over the last few years resulting in a need for additional support to help the department not only maintain its current level of service, but also aide in the compliance with state and federal law mandates which continue to grow and evolve yearly, as well as advancement in the departments involvement in more strategic initiatives to help support the building and districts goals has been an overdue need for some time now. Some examples of increase or changes in activities include contract negotiations, Family Medical Leave Act, employee investigations, hiring process, induction activities for new employees, CORI and Fingerprinting and licensure.

The idea of cross training one or more administrative assistants to help support and fulfill this work, would, given the state of the department, not be possible as each administrative assistant within central office already has full time responsibilities. Currently, there is little redundancy between areas because we do not have the staffing allocation that would allow some cross training. In addition, with the departure of the employee in the shared human resources position with the Town, the School Department has been down a .4 FTE since October.

The bandwidth of other departments is also far too great to afford additional tasks from outside their department to be absorbed on a permanent basis. Central office administrators and administrative staff are constantly supporting and collaborating with one another, for this is the nature of our work and to add to this would not be a sustainable model. Additionally, Human Resources and payroll require a great deal of industry specific knowledge as well as knowledge of state and federal law, rules and regulations and is also a highly confidential position. Finding an additional staff member with these HR/payroll specific skills, as well as the ability to access sensitive personnel information is crucial to ensuring that liability remains low, thus eliminating and decreasing the risk that HR/payroll could violate state of federal law and causing potential lawsuits.

2. Figure 11 says there will be 582.1 FTEs budgeted, but the messaging about the Community Priority hire lists 978 Employees. That gap of nearly 396 people needs more explanation please.
  - a. Can you outline the gap, where and how that gap is funded and how many of that gap of employees are benefits eligible?

Total Staffing is a relatively variable number so when this is reported out it is a snapshot in time. What makes this number variable is that we have a constant stream of temporary and seasonal employees such as extended day staff, daily substitutes for paraeducators, teachers, nurses, cafe employees and custodians are an ever-changing number and we continuously hire for substitutes which can increase total staff numbers. Also, at any time we can receive resignations from positions leaving position as vacated which can decrease numbers adding to the variability of this figure. Total number of FTE's often does not directly equal total number of employees, it is very common that we have a higher number of employees that make up the total number of FTE's, this is due to the fact that we have multiple employees who are not 1.0 FTE.

Figure 11 also does not encompass every employee of the Reading Public Schools. For example, this figure does not represent employees of food services, Extended Day, coaches, advisors, external Extended School year hires, daily paraeducator substitutes, daily food services substitutes, daily teacher substitutes, daily custodial substitute, long term substitute teachers and paraeducators, as well as many other part time seasonal employees.

- b. Can you also outline how many people in that gap are partially funded by the proposed budget? For example, a person that works as a Para at .6 then adds .4 in Extended Day.

This number is a current snapshot in time of the number of current Paraeducators who also work for the Extended Day Program. Currently, we have 38 Paraeducators who also work as extended day staff. The additional FTE's associated with the Extended Day staff are not reflected in the Headcount Table as the extra hours are funded out of Extended Day and not the Operating Budget.

- c. Can you provide more details on these people as Employees vs. Contractors and how we make that decision? If we were to treat them as Contractors, would that save in overhead and potentially Benefits? I am especially asking this in light of the fact that we decided to outsource some of the staffing for Extended Day to meet the demand. I am wondering the same concept can be applied more broadly.

The standards for determining whether a position or person is characterized as an employee vs. a contractor are regulations set by the IRS. We do not have the ability to make or change these standards as we must follow law. So yes, though terming someone as a contractor may in fact reduce cost in overhead (benefits eligibility) we cannot violate law for this purpose. We do not have any option but to follow the IRS standards when designating employees vs. contractors. Contractors are typically engaged for specific purposes (most often professional development or in rare circumstances mentoring administrators). Hiring a contractor may not save overhead as often times space and technology would need to be provided. In addition, the hourly rate for a contractor would generally far exceed the cost of hiring an employee as the outside contractor rate would factor in items such as taxes and benefits the contractor would need to provide for themselves.

In reference to the Extended Day program, we used a competitive bid process to secure vendors to provide specific programs (i.e. flag football) for our students in the extended day program.

#### **Superintendent's Message and Budget Summary Overview:**

3. p. 4 Under Financial Drivers, the 5<sup>th</sup> bullet refers to our pilot of a dyslexia screener. If I remember correctly, we are screening a dyslexia tool that was not initially our first choice. Are we also learning about the other screeners so that our ultimate choice will be something we are sure we will prefer? At MASC I met with a DESE rep and a Superintendent who cautioned against narrowing down the screening tool to one that just screens for Dyslexia. Is this part of the consideration being used by our teachers? Have we budgeted enough funds to cover the ultimate screener our educators choose, even if it is not the one they are piloting?

As mentioned in a presentation by Mrs. Ippolito, Joshua Eaton Principal, this fall to the School Committee, Joshua Eaton applied for and was chosen to participate in the state pilot for Dyslexia Screeners. We had no choices in the screener that was chosen for us as part of the pilot. Further, we are piloting the screener in all grades at Joshua Eaton which will probably be outside the scope of what we will ultimately use.

The Department of Education is meeting this upcoming week (January 21st) to discuss details and guidance on what will be required as part of the new screening legislation. Once we know what is being required, we can look at screeners that help us not only screen for dyslexia, but also give us more of a data snapshot so that we can best meet students' needs in early literacy.

We truly don't know the costs that associated with the screener that we ultimately will use, and we certainly aren't attached to the one that we are piloting. The screening pilot we were assigned is iStation and is relatively new to Massachusetts, so we don't have much of a gauge of its effectiveness. The cost for the screener will come out of the elementary curriculum budget line.

4. p. 5 In addition to the financial drivers...I would like to be assured that the Guidance Department stays adequately supported so that they can not only support college-bound students, but also students who might pick a different path. Out of the 7 bullets on page 5 leading to page 6, 6 of them screamed to me that we need adequate psychologists, social workers, team chairs, and guidance counselors, along with the technological and secretarial support to enable them to work fully with our students. Do we have adequate support systems so that teachers have trained partners in the support of students; in the high school do our guidance counselors and their staff have reasonable student assignments and secretarial support so that they can focus on our 'whole' children and not just the technology/ paper work or college application process?

When we are looking at who provides social emotional support for students, we look at this as a team process. That team includes not only guidance counselors, but social workers, school psychologists, and school nurses. At the High School, we do have those positions in place to support students. In addition, all staff play a role in supporting students, which is why we are training all of our teachers during the new teacher induction process in Youth Mental Health First Aid.

The National American School Counselor's Association has a recommended 250 to 1 ratio with counselors to students. Latest reports in MA is at 253. However national average is 455 (for all grades not specifically only at the HS level). Reading is currently in line with recommendations set by NASCA at RMHS.

5. p. 6 In closing

When reading the message, I kept thinking that there was something – someones – missing. In order to support our students we need to support our staff. I would re-phrase the frame proposed by adding this to our School Committee Budget and the thought process we are entering:

In conclusion, we are grateful for the financial and community support that we have received and as a result, our district will be able to provide the necessary resources to say focused on the academic, social, emotional, and behavioral well-being of our students **and staff**. While we are proud of the fact that we are a district that is on the forefront in many areas, we have challenges that lie ahead. These include addressing the needs of our students with disabilities, educational space needs, and improving the social and emotional well-being of our students, **while providing our staff with the support, resources, and professional development they need to encourage their passion for teaching and to provide the best opportunities for the diverse needs of our student body**. We are proud...

We will adjust the wording once the budget becomes the School Committee Budget and we update to include the Chair of the School Committee's message and introduction.

6. p. 7 under Budget Process and Timeline

I would love to know whether the staff is consulted after the Supt and CFO take their recommendations and work out the budget through Nov/ Dec. Are the principals, Asst. Supt, and Pupil Services Director consulted one last time before the School Committee sees the budget in January or are they seeing it for the first time with the School Committee?

I think some of my questions go beyond the financial – I am taking our goal to shift our school/district culture seriously and that means that resources and actions will need to be based on less tangible and more philosophical rationale... It is for this reason that I am wondering what role the Asst Supt in charge of learning and curriculum plays in the Nov/ Dec budget evolution?

The budget process is a collaborative process that continues throughout the fall. Discussions are held with the Assistant Superintendent to review known upcoming membership and software renewals. As part of these discussions, curriculum renewals and new curriculum mandates are also discussed. These discussions focus around timing as well as ensuring funding is allocated to address the upcoming needs. Discussions also focus on how to best plan for the cycles of renewals to ensure not all items are renewing at the same time if possible. The overall professional development budget is also reviewed, along with the grant funding that is anticipated and how to best utilize all sources of funding across the district (donations and grants).

Meetings are held with the Superintendent, Director of Student Services, CFO and each building principal to review the various staffing resources with a view on the number of students moving through each grade. The teaching, specialist and paraprofessional staff is reviewed based upon an assessment of enrollment and student needs and adjustments are made across each grade at each building based upon this analysis. Once the staffing information is reviewed the final recommended changes are presented and reviewed with all members of the District Leadership team

Building principals are allotted a building-based budget figure and spreadsheets are completed by the principals with the assistance of the School Business Assistant and Chief Financial Officer.

At the same time as the discussion of staffing and building based budget are occurring, meetings are held with the Director of Facilities, Athletics Director, and the IT Manager to develop their respective budgets.

The CFO, Director of Student Services, School Business Assistant and the Assistant to the Director of Student Services meet regularly to review the current year projections as well as to develop the next year budget by looking across all areas of student needs including out of district placements and associated transportation costs.

Once all requests are compiled, the Superintendent reviews the budgets and determines if adjustments are necessary. Adjustments are discussed with the Central Office Leadership Team as well as any directly impacted Directors (i.e. Athletics, Technology, Facilities).

The overall budget book and related School Committee presentations are shared with the Central Office Leadership team for review and comment prior to distribution to the School Committee.

7. p. 8+ Every time, salaries for non-represented staff are mentioned, it is qualified that it is a “place holder” number and not an actual salary. I also understand that the munis numbers are also lump sums of a staff position and not necessarily their current salary. Is the latter correct?

It should be noted that all salaries for non-represented staff represent placeholders in the budget are not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent, will be made by the Superintendent in June for the next fiscal year. The projections within Munis for all non-represented personnel reflect placeholders for the current fiscal year as well as the next fiscal year. The projections for the next fiscal year (FY21) reflect a cost of living adjustment based upon the actual current year salaries. Amounts within the MUNIS projection may vary from the cost of living assumption as the figures for the current year within the projection do not necessarily reflect the actual current year salaries.

8. I understand that the Superintendent determines salaries and the School Committee does not, but I would like to know that the salaries are equitable and make sense. I feel that at some point, we need to change the culture of our country to elevate educators to the level of respect they deserve. That means that teachers and administrators should be treated equitably to coaches in male dominated sports. Are they? Are women’s sports and social emotional roles compensated equitably to male sports and academic ones? Do we have any staff of color and are they compensated equitably? I am not quite sure how to figure this out.

Salaries of all represented employees are determined through a collective bargaining process with each individual union. The School Committee approves all collective bargaining agreements with represented employees. All individuals within the collective bargaining contract are paid in accordance with the negotiated salary scale for those represented without regard to gender or race. All employees are placed within the salary scale based upon experience, regardless of gender or race. For our non-represented employees, we strive to pay competitive rates based upon the experience and qualifications each individual has. We strive to hire a diverse workforce and hire individuals best suited for the position being recruited for.

Regarding coach stipends a review was performed in the beginning of the 2018-2019 school year when the mass equal pay act was enacted. A Women’s athletic team is placed the same as a male athletic team for example women’s ice hockey is placed on the same salary rate “column” as men’s ice hockey. Also, we do not use gender or race or any other protected category as the basis for salary determination. We use previous relevant work experience to place coaches on a step as dictated by the teacher CBA.

We do have staff of color and they are paid equitably because we have the represented salary schedule to place salaries based on years of experience and education level. We do not use race as a basis for determining salary placement.

9. Given our goal to attract more diversity and nurture our school culture to welcome and support diversity, what resources are we committing to this process? I understand that the community priority of an additional 1 FTE of HR under Jennifer Allard is intended to help with this.

At this time the Human Resources Department has outlined this as a strategic goal for a number of

years but due to the increasing demands of state and federal law as well as the increasing needs of the workforce at Reading Public Schools the resources available to dedicate toward this important goal have not been available. Though the Human Resources Department as well as building and district Administrators are having constant discussions about this the position of an additional 1.0 FTE HR and Payroll Assistant will serve a direct purpose in moving this strategic goal forward. This position will assist the Human Resources Administrator in multiple areas that will help to support this initiative. A few specific ways in which this diversification will transpire as well as the areas that the 1.0 FTE Payroll and Personnel Assistant will assist in this initiative are as follow; The Human Resources Department will be looking to increase and begin involvement in recruiting fairs. Specifically, we will be looking to build relationships with Colleges and Universities that attract a more diverse student body thus increasing our opportunities to make connections with educators of color and other diversified backgrounds. Additionally, the Massachusetts Partnership for Diversity in Education (MPDE) will often hold recruitment fairs in which Reading would be looking to partake in, MPDE is a recruiting consortium of Massachusetts public school systems whose mission is to locate outstanding candidates of color for teaching, administrative, and support positions in member schools. There is a fee associated with join MPDE but Human Resources does feel that the Reading Public Schools direct membership with this organization would be beneficial in achieving this goal. Additionally Human Resources would be looking to complete direct work with hiring administrators/managers around improved recruitment and hiring selection that will increase our opportunities to hire, this may include steps such as revising and refining hiring procedures as well as where and how Reading Public Schools advertises/recruits.

#### **Financial Section:**

10. p. 14 Professional Salaries 69.2% vs Salaries as a whole 81.6% - PTS vs what?

Salaries comprise 81.6% of the Superintendent's recommended budget. Professional salaries are generally salaries of licensed administrators (e.g., central office administrators, building principals), department directors (e.g., facilities, school health), teachers and specialists and make up approximately 69.2% of the total budget. The remainder of the salaries are comprised of clerical salaries (including central office administrative assistants, as well as building and department secretaries) and Other salaries (support staff such as paraprofessionals, custodians, and substitutes).

11. p. 17 Historical Budget vs Actual Spending

First paragraph says that we have not required or requested additional funds for school dept operation – what does this mean? We have received extra funds for SPED – sub-separate classrooms, for Science Curriculum, for modulars... Are these not School operations? Is it because ultimately it fit within the budget, the timing was just problematic? Is that what we see being returned with the \$302, 775? It is important to realize that the amount returned is a small percentage of the overall budget. My assumption is that they must have been earmarked for specific cost centers and thus had to be returned, right?

The School Department, in stating it has not required or requested additional funds for school department operations, is referring to not having to request additional operating funds to support its operating budget from Finance Committee or Town Meeting after the budget is initially voted and approved in April of each year. In the FY20 budget, in discussions with the Town Manager prior

to the adoption of the budget an additional \$300,000 was allotted to help offset the increasing costs of out of district tuition and transportation related to special education.

The request for Modularity is a one-time capital request and will not become part of the overall Operating Budget. The request was off-cycle from the regular capital discussion and requests based upon the timing of the completion of the enrollment and space study.

Prior to the override, when the school department was developing budgets that required reductions, Spring Town Meeting approved \$150,000 in funding for Year 1 implementation of the science curriculum. This was not part of the budget and it was funding that came from savings in the Town budgets that needed to be spent by the end of that fiscal year. If we did not receive Town Meeting approval, we would not have funded the curriculum.

We have not received additional funding for sub-separate special education classrooms. The funding for the staff for those classrooms occurred from cost center transfers from the regular day cost center to the special education cost center, which were approved by the School Committee.

The majority of the \$302,775 that was returned for the FY19 budget relates to salary savings due to timing and salary differences of when employees are hired across the district. The district reviews its expenditures and ensures it is spending in a fiscally responsible way.

12. p. 18 Allocation of Personnel Resources

What drives the different hours intrinsic to the FTEs of different positions? Why would full time for a teacher and para-educator be 70 hours bi-weekly and secretaries be 75 biweekly and custodians be 80 hours biweekly? I understand this must be contract driven, but why the difference?

The bi-weekly hours are dictated by each collective bargaining agreement. The hours for the teachers and para-educators, as collectively bargained reflect the workday of the teachers and para-educators. The hours for the secretaries, also collectively bargained, reflect the need to have secretaries arrive ahead of the school day as well as to stay after the end of the school day to ensure availability to address questions, answer phones, accept deliveries. Custodians work 80 hours biweekly as collectively bargained. The work week reflects the hours required to ensure the buildings are cleaned (including snow removal), doors unlocked, deliveries accepted which occur prior to the contractual start time of teachers and paraprofessionals.

13. Reduction again mentions .4 FTE Data Coach – reduced in fy20 (again I assume that the funding cost center was shifted – to where?)

The Regular Day budget reflects a 0.4 reduction in the Data Coach position with the additional funds being reallocated to curriculum software expenses for analytical tools. The reduction occurred in FY19 and is anticipated to be consistent in FY20. (Page 9 of budget book)

The funding was re-allocated to Software for two specific tools we are utilizing for data gathering and analytics.



14. School Adjustment counselors – 2 FTEs – one under Reg Ed and the Other under SPED – are these for just high school or do they travel between schools and homes?

A 1.0 FTE School Adjustment Counselor is assigned to Coolidge as part of 2.0 FTE dedicated staff members for their school for social and emotional learning. The other 1.0 FTE School Adjustment Counselor is assigned to the High School. Other responsibilities of a School Adjustment Counselor include providing individual counseling, small group counseling, targeted social skills development and targeted crisis prevention and intervention. Some of these services are dictated by IEP teams and some are provided as needed to the students in the general education population. These roles are vital to supporting mental health needs and appropriate social emotional development.

15. p. 19 There are 7.3 Reading Specialists, not enough for a full 1 FTE in each school. Is this enough?

As indicated in the FY21 staff column there is 7.0 FTE Reading Specialists, one assigned to each middle and high school. These positions, along with tutor positions at our elementary schools, provide reading support for students who require that support. In addition, our Reading Specialists work with teachers as a coach to support a teacher's teaching of reading.

We can always say we need more specialist support in a variety of areas, however, given the model that we use, which helps build capacity of our classroom teachers. We believe that this is enough support.

16. BCBA – there were 2 budgeted for 2020 and actual there was only one and only one is being asked for in fy21, but there is another BCBA on the next page – can you please explain the different placement on the chart and the elimination of the Dist Admin of Sup Services? Does this have to do with the relocation of offices to the Central Office last year?

The district currently has 2 BCBA's and there is no change in actual staffing in the current fiscal year or in the FY21 Superintendent's Requested Budget. During the current fiscal year, in conjunction with writing and submitting our IDEA grant, a Team Chair that was previously allocated to the grant is now funded within the Operating Budget and one BCBA that had previously been on the Operating Budget is now included within the IDEA Grant. There was no impact to the total headcount in these two areas.

The District Administrator of Support Services was previously partly funded out of the School Climate Transformation Grant, which was a five-year grant that ended September 30, 2019. The position was added fully to the Operating Budget in the current fiscal year as a Community Priority.

Neither position was eliminated or reallocated to the Central Office.

17. Under Sch District Admin of Support Services on the top of page 20 there is a listing for Secretary at 2.0 FTE – can you please explain this? Are there two secretaries or is this a piece of the role of many different secretaries supporting SPED services across the district?

The 2.0 Secretaries are comprised of 1.0 FTE Administrative Assistant to the Director of Student Services as well as .5 FTE of the RISE Pre-School Administrative Assistant. The RISE Pre-School

Administrative Assistant also supports SPED services across the district, most notably in assisting with filing, public records requests and data entry/management of our ESPED software. The remainder of the support is .5 FTE at RISE.

18. p. 22 – Is there any movement of secretaries this year? Do union rules apply across the district or just within schools?

There are no known movements of secretaries at the time the budget book was published. We cannot predict any future movements as may be dictated by staff changes (turnover, retirements). The Secretarial Union Collective Bargaining Agreement applies across the district to all positions covered within the agreement.

**Administration:**

19. Can you briefly outline what the Advertising budget is used for? Can you share how we are tracking to the FY20 budget as that line item seems to frequently come in below the \$5,550.

The advertising budget is utilized for the following items:

- Public notices related to School Committee Public Hearings (e.g. School Budget Public Notice, School Choice Public Hearing)
- Advertising for recruiting purposes

The timing and amount of advertising is not known with certainty as the budget is prepared significantly in advance of the fiscal year. Annual advertising for public notices can be predicted with relative certainty, recruiting costs cannot as it is driven by the number and types of positions open as well as the overall job market. We may need to advertise administrative and non-administrative positions outside of our normal posting depending on the difficulty of filling positions.

The actual spend has varied annually. Below is a summary of expenses related to advertising over the last several years.

2014	\$6,827
2015	\$3,848
2016	\$12,570 – elementary and middle school principal
2017	\$4,597 – elementary school principal
2018	\$1,350
2019	\$800
2020	\$100 year to date

20. What is covered under the “Employee Benefits” and how is that tracking in the FY20 budget? Is this the information outlined on page 25 as Retirement Contributions?

Employee Benefits includes funding for the district’s contractual obligation to match \$175 of contributions for teachers’ tax-sheltered annuity plans for those teachers hired after the 1998-99 school year. Each year for the past several years, additional staff have qualified and taken advantage of this benefit. The FY21 budget allocation is based on this historical trend. (See Retirement Contributions as outlined in the budget book)

In addition, employee benefits also include vacation time payout within the central office. This reflects the pay out of accrued but unused vacation time for employees who leave the district with accrued time on the books. The situation occurs when employees leave the district mid-year and have not utilized all their accrued vacation time.

As of the publishing of the FY21 Superintendent's Budget book the year-to-date actual expense is \$29,657.

21. Why don't we fund the Director of Student Services, the METCO Director, the Data Coach and the Curriculum Coaches in the Administrative Cost Center?

The METCO Director's salary is 100% funded out of the METCO grant and as such there are no operating expenses associated with that position. The Director of Student Services is budgeted within the Special Education Budget as this position is most closely aligned to supporting Special Education. The Data Coach and Curriculum Coaches can be directly aligned with the expenses associated with Regular Education as 100% of their time is associated delivering core instruction to our students. The Administration Cost Center is utilized for those items when are not directly associated with delivering core instruction to our students. These descriptions align with the Department of Elementary and Secondary Education (DESE) chart of accounts.

22. Who is the sick time buy back from in the central office?

The sick time buy back within the central office reflects the pay out of accrued but unused vacation time for employees who leave the district with accrued time on the books. The situation occurs when employees leave the district mid-year and have not utilized all their accrued vacation time.

23. p. 8 Under Administrative Cost Center

Again, the Supt salary is just a place holder, however why should our approach be different than the teacher's contract which states: "Only in cases of unsatisfactory performance may an increment be withheld." I believe we should count on compensating our Superintendent as our placeholder suggests to catch him up from the years that his salary was compromised with zeroes.

The School Committee will determine the Superintendent's annual salary for the next fiscal year.

24. p. 22 New HR/ Payroll Administrative Asst Position

I appreciate the articulation of the goals for this new position including the redundancy and separation of tasks, and most of all the opportunity to have the capacity to reach out to and attract a more diverse staff in town and schools. I would like the School Committee to have an update on how this effort towards diversification will transpire. I am also glad to see additional bandwidth to do exit and "stay" interviews.

The Human Resources Department would intend on providing the Superintendent and or the School Committee with periodic updates as to the status of increased diversification of the staff at Reading Public Schools. For additional information please see the response to question 9.

25. p. 24 SC dues and conferences – recommend SC members take advantage of the opportunities to talk with other SC members from other districts. Also want to clarify that these funds pay for conference registration only, not hotel or meals. Question: does it cost us to have MASC staff/ leadership do training with us or is that included in membership? I know that it costs extra to have MASC update our policies regularly. Do we have to pay extra for access to their library of policies?

The three main services provided by MASC are training, policy support and advocacy. MASC is active in advocating on issues that impact school districts and committees. MASC is often represented on state boards and commissions to give input on emerging issues. MASC had a representative on the Foundation Budget Review Commission. MASC advocated extensively for the Student Opportunity Act and worked to ensure that new money did not come with onerous new restrictions that eroded local control. MASC had a representative on the review of the superintendent evaluation instrument that resulted in the pilot rubric and the revised guidance from DESE. These are just a couple of examples.

The Reading School Committee has taken advantage of training opportunities over the past several years and used MASC to facilitate workshops as requested. MASC is also available to answer the questions and concerns of individual members. Division meetings throughout the year provide another opportunity for training or for members to stay informed of current topics. MASC also keep members up-to-date on policy changes that result from changes in law and regulation so that districts can keep their policy manuals up-to-date. When new policies are required, or revisions to existing policies, MASC provides templates for committees to consider adopting. MASC also provides advice as requested.

Members can take advantage of the listserv to seek information from their peers in other districts. We also provide a regular bulletin to keep members informed of current issues in education.

The required “Charting the Course” for new School Committee members is included in the annual membership. Lunch is an additional charge and is discussed with each new school committee member and has historically been covered by the district as an additional fee (\$25 per member).

The MASS/MASC joint conference has a separate registration fee per participant. The district covers the registration fee but does not pay for hotel, food or mileage.

Access to the library of policies is included in the annual dues.

26. p. 24 Superintendent – Teacher contracts specify that “only in cases of unsatisfactory performance may an increment be withheld.” I believe it is time to catch up on the Superintendent’s salary. It has been zero multiple times and below districtwide educator increases. We have given satisfactory evaluations. The SC needs to stand behind our evaluations.

The School Committee will determine the Superintendent’s annual salary for the next fiscal year.

27. Asst Supt for Learning and Teaching: Long list of responsibilities only .5 of an Administrative Asst?

The Administrative Assistant to the Assistant Superintendent is a full-time position budgeted at 35 hours per week. The position resides within with in the Central Office and is part of the support provided to all administrators within central office (not all members of the administrative team have administrative assistants – mainly the Human Resources Administrator and CFO do not have administrative assistants). Support is also provided to the Assistant Superintendent with the shared resources of the Executive Assistant of the Superintendent, payroll/human resources assistants, accounting assistant and the school business assistant.

Within the Munis detail the salary of the position is allocated as follows to allow for year- end reporting for the Department of Education:

- 0.5 FTE Administrative Assistant
- 0.25 FTE district data support administrative assistant
- 0.25 Health Services administrative support

28. p. 25 Business and Finance: I was surprised that the Assist Supt of Teaching and Learning is not engaged in the assessment of student success: “Another area of focus will be to continue to analyze resource allocation to ensure that funds are invested and expended to maximize student success”... develop a system that helps us to measure our performance and connects expenditures to those performance measures.” My bias is that this should not be a process that predominantly looks at test results. I know that our CFO is careful to scrutinize much more than that, but I also know that student performance and assessment is within the realm of the Asst Supt of Teaching and Learning.

The Assistant Superintendent of Teaching and Learning is engaged in the assessment of student success, student performance and assessment. The above reference refers to the CFO’s involvement in the budget process ensuring that these items are factored in. Question 6 provides more detail as the Assistant Superintendent’s role in the budget process.

**Regular Day:**

29. Does the National Geographic Social Studies Curriculum rely on recurring purchases that may impact future budget cycles? What is the exact cost and terms of purchase for the National Geographic materials?

The National Geographic Curriculum purchase completed in FY19 included the following for \$59,997:

- 700 6-year digital licenses for Geographic Learning – World History and World Cultures & Geography (1<sup>st</sup> edition)
- 700 copies of National Geographic World History: Great Civilizations Student Edition 1<sup>st</sup> edition
- 9 copies of National Geographic World History Great Civilizations Teacher Edition 1<sup>st</sup> edition

30. Are there any Know Atom renewables built into this FY21 budget?

The Know Atom renewables are built into each Elementary School’s building-based budget. The figures (quantity and cost) are determined by the Office of Teaching and Learning (Curriculum

Coordinators). The Building Principals are provided the figures through the Curriculum Coordinators and the Office of Teaching and Learning is responsible for the ordering of the materials.

31. Can we get the detailed estimates behind the NEW curriculum purchases in the budget that makes up the \$759,577 Regular Day budgeted line item?

In Figure 14 on Page 29, the new curriculum purchases are located on three line items; Elementary Curriculum (\$57,500); High School Curriculum (\$72,600); and Middle School Curriculum (\$63,950). The funding from these three line items will go towards the purchasing of new curriculum for social studies, mathematics, potentially foreign language, and the dyslexia screener.

- a. What are the terms and cost of the Math program we are purchasing? If we don't have a purchase agreement yet, do we have estimates?

Members of grade seven and eight grade mathematics team have been meeting and piloting a few different resources led by STEM Coordinator, Heather Leonard since late last spring. We knew when we planned for this that we would plan to purchase new materials in this 2020 budget but would only do so after properly researching and piloting some great tools. The team is meeting in the next few weeks and will give more guidance on their recommendation. At that point, the Assistant Superintendent and the STEM Coordinator will work with vendors to see what materials are needed as well as additional resources that they may be willing to offer us as part of our order. We do not yet have estimates on the cost as we haven't yet identified a preferred tool.

32. What is driving the Guidance budget decrease? I don't believe we are cutting anybody there, so it is purely less experienced, less costly staff?

The budget reflects current staffing levels placed on the salary scale for next year as negotiated through the collective bargaining process. The decrease reflects changes in staffing which occurred during the current year. When positions open, the Guidance Department Head and High School Principal are responsible for the hiring decisions, which are not based upon salary scale as we have always strived to hire the best individual for the job. There are instances in which a more senior staff member is replaced with an individual at a lower step on the salary scale. There have been no cuts to the number of guidance staffing.

33. Why is guidance going down by 11.4%?

It should be noted that there have been no reductions to the number of guidance staff. The budget reflects current staffing levels placed on the salary scale for next year as negotiated through the collective bargaining process. The decrease reflects changes in staffing which occurred during the current year. When positions open, the Guidance Department Head and High School Principal are responsible for the hiring decisions, which are not based upon salary scale as we have always strived to hire the best individual for the job. There are instances in which a more senior staff member is replaced with an individual at a lower step on the salary scale. There have been no cuts to the number of guidance staffing.

34. How are we tracking in FY20 for Substitutes in Professional Salaries and does that justify keeping the budget at \$105K? Why do we have Substitutes captured in both Professional Salaries and Other Salaries?

The substitutes in Professional Salaries reflects long-term substitutes that are covering for longer term leaves of absences. The dollar amount fluctuates annually and fluctuates depending upon the timing of the leaves which require coverage. As the budget is prepared well in advance of the fiscal year, we cannot predict maternity, parental and medical leaves of absence that far in advance. The figures have varied each year. Over the last three years the total was \$182,808 (FY17), \$153,523 (FY18); \$98,384 (FY19). Based upon these figures we have budgeted the \$105,000. To date in FY20 the total (as of December) is \$38,306. It is important to keep in mind that there are still 6 months left in the fiscal year and we are tracking several leaves of absence and anticipate the current year figure to be in-line with historical figures.

The substitutes reflected within Other Salaries reflects daily substitutes which cover teachers for the following items - personal days, short-term (daily) sick time, professional development, unpaid days in excess of personal days.

35. How much of the Supplies & Materials increases over the last two years are from one-time purchase vs. recurring purchases? A jump from ~\$547K to ~759K is significant over a two year period. If one-time, for Social Studies or Middle School Math, we can absorb. If recurring, please break down the recurring fees by curriculum choice.

The amounts reflected within Supplies and Materials are comprised of district wide purchases for the initial purchase of new curriculum. Once purchased, any on-going expenses are included within the building-based budgets. The last significant purchase was the Science Curriculum for which the initial funding was provided over three years and is now included within the building-based budgets. Initial funding can also include technology and professional development.

The most significant increase has been within the Science Curriculum related to the on-going expenses associated with Know Atom. The amounts fluctuate annually depending upon the amount and nature of consumables being purchased (the number of students as well as the number of grades being purchased for). The Office of Teaching and Learning is responsible for determining the annual purchases and works closely with Know Atom on pricing. On an annual basis, the on-going costs associated with purchasing the consumables with Know Atom are approximately \$50,000.

In the Elementary Schools the other item purchased on an on-going basis relates to Math in Focus which can also be approximately \$40,000 annually which is funded out of the building-based budgets.

In Fiscal 2018 and Fiscal 2019 we purchased items related to the High School's Curriculum which included technology (laptops), equipment (science tables and stools, sensors), textbooks (Physics, Environmental Science, Chemistry, Biology). The purchases made in fiscal 2018 and fiscal 2019 were mostly one-time in nature but do include digital licenses (biology). The High School Curriculum was purchased over a two-year period.

In Fiscal 2019 we procured Natural Geographic Curriculum (approximately \$60,000) as determined by the Office of Teaching and Learning related to new social studies curriculum requirements. The purchases were a combination of on-line material (6-year digital access) as well as textbooks.

In Fiscal 2018 and 2019 the District purchased Units of Study (Literacy) for grades 1-5 for the Elementary Schools.

In fiscal 2017 the District acquired digital licenses for the Middle School (Stem Scopes) for the Science curriculum.

This increase also reflects an approved increase in a curriculum placeholder as part of the override. During the first year, it was for the third and final year of science curriculum, however, we communicated to the Committee and the Community at that time that it would change annually depending on what the curriculum needs were.

36. What is the reason for the increase in offset from Full Day Kindergarten?

The offsets taken are reviewed on an annual basis to ensure we are reflecting any changes in enrollment as well as to review to ensure that we are capturing the expenses associated with the program. Per review of the activity and the increased enrollment in full day kindergarten an increase in the offset is being recommended.

37. My question for the proposed budget is about Kindergarten. I understand why Reading charges tuition for the full day; the offset shown in the budget is significant. However, given the Town Manager's report at Town Meeting regarding the health of the town budget, I believe it is a good time for the Reading Public Schools to consider some reduction in tuition for the 2020-2021 school year. Although a large decrease would create a huge shift in the budget, if we could offer even a 10% decrease, and bring our rate of tuition down closer to the state median (rather than near the top), I think it would send an important message to the community.

I was concerned to hear some at Town Meeting suggest that perhaps we should return to half-day schedules for all Kindergartners, in order to resolve the space issues. Residents need to understand that full day is more than "babysitting" for which parents willingly pay a premium. Instead, the full day is really necessary, to fully cover a more rigorous curriculum. By trying to make tuition more affordable, the School Committee would signal its belief in the importance of full day.

With an increasing number of surrounding towns no longer charging tuition for the full day, parents are more keenly aware of the inequity of the situation. Lowering the cost to parents may also promote some "good will", which can seem to be in short supply. I hope that we might at least consider making this adjustment, as our budget discussions continue.

The Superintendent is currently working to set up a meeting with state officials in February to begin discussions to explore if there are Chapter 70 funding options with tuition free FDK in future years. At this point we are not recommending any changes as the tuition rates and budget as presented has been set to reflect the current tuition.

If changes were made to the current recommended budget, we would need to decrease the offset and make reductions in other areas.



38. p. 9 and p. 27 Do we have a plan to transition to Full Day Kindergarten? I would like to know what that will entail – budget-wise and I would like to start planning the transition. There are differing opinions relating to the cost of this transition. I understand that we will be losing tuition which feeds the revolving fund which covers some of our expenses which is built into this year’s proposed budget. What will the long-term impact be of our increasing the spending from the Revolving account this year? I still believe in free full-day kindergarten and that we keep kicking it down the road waiting for the state to help us. Is the state going to help us? How can we make this happen? What does this year’s budget need to do to prepare for this shift? I would think we would need some decisions in place before next year’s Kindergarten registration. (p. 27 revenues \$1,165,000; increase of \$65000 offset due to increased FDK registrations) p.52 increase in registrants and tuitions paid

The Superintendent is currently working to set up a meeting with state officials in February to begin discussions to explore if there are Chapter 70 funding options with tuition free FDK in future years. At this point we are not recommending any changes as the tuition rates and budget as presented has been set to reflect the current tuition.

39. What is the 15.2% increase in extended day budget covering, and what is causing the fluctuation in this area year over year?

The increased is based upon a review of the estimate of total time spent through discussions with the individuals involved in assisting in the operation of the programs. As discussed during the January 6<sup>th</sup> budget presentations, meetings and further discussions will be held starting in February to review each revolving account to review the fee structure as well as the expenses being directly charged to the revolving accounts and the amounts factored in for offsets. The amounts vary depending upon level of staffing, cross-training of staffing (such that functions shift from central office to the staff of the program), salary levels as well as activities occurring (significant procurement which involve additional central office resources).

The increase in the offset is reflective of the additional time being spent by the Assistant Superintendent of Teaching and Learning, the CFO as well as the School Business Assistant to support the Extended Day Programs.

Additional time has been required of the CFO and School Business Assistant to facilitate, review and manage the procurement process related to outsourcing functions of the program. The additional time includes preparing the bid documentation, reviewing submissions, reviewing and tracking contracts, reviewing all invoices to ensure they adhere to the contracts. In addition, time is spent addressing concerns over contracts not awarded, reviewing technology requests related to on-line software. In addition, a significant time is spent preparing and reconciling deposits, addressing payroll questions and reviewing payroll on a bi-weekly basis, preparing warrants (invoice batches), addressing questions from community members and staff.

40. p. 9 The first paragraph states that there will be no additional staffing for fy 21, but there will be the need to shift the staff to different schools. Because of our goal related to the culture we create in our schools, I am wondering how the decision as to who changes schools is made and if there is any financial support for the teacher who needs to take their time to pack up, replace supplies and decorations, etc. Each of our school ‘families’ can hold a special place in a teachers heart, so I imagine changing schools can be difficult. Is our budget planning in any ways to help make these transitions any easier?

As part of our budget process, we review the student enrollment projections for the 2020-2021 school year. As part of that process, we have determined that we will not need any additional staffing at the elementary schools even though we will be adding a 1.0 FTE Teacher at Birch Meadow. Based on our current projections, we will be shifting a few teachers between elementary schools to accommodate shifts in student populations at each school. We are awaiting final kindergarten enrollment numbers before we can make final determinations.

We review a variety of factors when moving teachers from one school to another and some of the movement is determined by the collective bargaining agreement. In making a determination, we review licensure, seniority, past experience in a grade span, and trainings. We work collaboratively with the building principals and staff in the transition process. Once the determination is made on who is moving to another school, we communicate that information well in advance to the teacher(s) involved. The building principal will work with that teacher or teachers to provide some time to pack anything that needs to be packed. Where necessary, we work with the facilities department to make sure that classrooms and its contents are moved from one school to another.

41. .4 reduction in our Data Coach is mentioned (on p. 27 too) – is that .4 being paid by another part of the budget or are we cutting our data coach’s hours? She is no longer grant funded according to Figure 11, where, if anywhere is her funding coming from? If we are cutting her hours, how are we anticipating that we will address the District Improvement goal relating to Data Informed decisions?

The Regular Day budget reflects a 0.4 reduction in the Data Coach position with the additional funds being reallocated to curriculum software expenses for analytical tools. The reduction occurred in FY19 and is anticipated to be consistent in FY20. (See page 9 of the budget book)

42. There has been a FTE reduction in the data coach role, with savings from this reduction moving towards data analytics technology. Can you explain this reduction?

The Regular Day budget reflects a 0.4 reduction in the Data Coach position with the additional funds being reallocated to curriculum software expenses for analytical tools. The reduction occurred in FY19 and is anticipated to be consistent in FY20. (See page 9 of the budget book)

43. Instructional Specialist going down by 7.5%?

The Regular Day budget reflects a 0.4 reduction in the Data Coach position with the additional funds being reallocated to curriculum software expenses for analytical tools. The reduction occurred in FY19 and is anticipated to be consistent in FY20. (Page 9 of budget book)

The funding was re-allocated to Software for two specific tools we are utilizing for data gathering and analytics.

44. 2<sup>nd</sup> bullet down: Transportation: ridership is down for optional bus riders and that this causes us to pay more for bus transportation. Do we know what the cause is of this and is it something that can be rectified to the benefit of the district and the families who used to pay to take the bus?

Ridership on the additional fee-based bus is reviewed on an annual basis. The change in ridership can be driven by family needs. There could be changes related to the late start as families have worked through the drop off and pick up changes who may have children in all three levels of school (elementary, middle and high school). We do not have a mechanism to track reasons for changes in ridership but have committed to providing a fee-based bus in the current recommended budget. The current charge per student for the fee-based bus is \$450 annually. If the district were to adjust the price to cover the cost based on estimated ridership the fee would increase to approximately \$900 per student which we feel would be cost prohibitive for families.

45. p.29 Why is physical education going down 7.5%?

The Physical Education line has decreased \$950 in total across all 9 schools and is based upon the allocation of the building-based budgets by each building principal. Each principal allocates their building-based budget based upon their assessment of building needs. Per review of the historical spend ranging between \$13,342 and \$7,681 the budget of \$12,500 would appear reasonable.

46. Why is Social Studies down 9.3. I thought it was going to increase – is this being funded by one of the new grants that we received?

The Social Studies line has decreased \$1800 in total across all 9 schools and is based upon the allocation of the building-based budgets by each building principal. Each principal allocates their building-based budget based upon their assessment of building needs. Per review of the historical spend ranging between \$7,535 and \$5,807 the budget of \$17,600 would appear reasonable. Any new curriculum purchases would be purchased out of district-wide funds for the implementation of the new curriculum and would not be funded out of building-based budgets.

47. Field Trip Travel is down 28.6% is this a real deduction or has it been moved elsewhere?

The Field Trip line has decreased \$200 in total across all 9 schools and is based upon the allocation of the building-based budgets by each building principal. Each principal allocates their building-based budget based upon their assessment of building needs. Per review of the historical spend ranging between \$385 and \$488 the budget of \$500 would appear reasonable.

48. Has Instructional Services been decreased by 35.9% or is it being funded elsewhere?

Instructional Services has decreased \$2,800 from the Adopted FY20 Budget to the Recommended FY21 Budget. The line item is comprised of the Pride Survey and YRBS Survey (each done every other year such that one survey is completed each year) and language translation services. The

decrease of \$2,500 is based upon a review of actual expenses related to language translation services.

**Special Education:**

49. Are there any assumptions of students coming back into the district 'built in' to the FY21 budget? If so, upon what basis are those assumptions made?

The district has created systems to track student placements and make predictions for staffing based on the current enrollment and historical trends. However, all placements are team decisions and must be agreed upon by the parents prior to implementation or changes to placement.

- a. Previously agreed settlement agreement?

IDEA explicitly encourages collaboration between the family and the district, including settlement agreements. Settlement agreements are written arrangements to resolve differences in perspectives regarding needs and program placements. As agreements come to an end, the more traditional IEP process becomes the primary vehicle in which decisions for IEP services and program placements are determined.

For students whose settlement agreements state they will be returning to an in-district special education program this data was reflected appropriately in the budget.

There are also other students who are in the re-evaluation process whose educational program decisions are yet to be made.

- b. Team meetings from the current year that have agreements in place for the student to come back?

Students are placed via the IEP process. If the student is placed in a less restrictive environment the team would make the recommendation and the parent would have to agree. Therefore, we budget based on stay put rights.

- c. Team meetings from the current year that may include an on-going disagreement or dispute?

In case of a signification dispute, that would involve a substantial change in placement, the district would engage in the mediation process to partner with the family. We do not currently anticipate any cost changes in the budget based on this process currently.

- d. Other?

50. Are any of the staff increases in Special Education able to be fulfilled via contracted resources from the SEEM Collaborative?

The contracted services would be more expensive than adding staffing to our budget. Additionally, the contracted services are not always able to service students within the time frame required.

There is added value to having an in-district employee vs a contracted provider; there is greater accessibility to staff and families for consult and collaboration regarding common goal areas.

51. There is a reduction in the Special Education Revolving account offset of \$30K in the budget. It attributes that to less children coming into Reading.

a. Is this due to the child/children graduating or choosing to go elsewhere for placement?

Student enrollment from other districts have decreased because some students have moved to Reading and others have graduated. We have had five requests this year to tuition in new students from other districts. However, based on the students' profiles and our current program enrollment the students were not appropriate. We will continue to foster partnering with other districts to tuition in students as appropriate. (Also see question 52)

b. Are you at liberty to share which program that child/children were in?

The majority of the students have been in the Bridge Program and one student was in TSP.

c. It says we have one remaining child. Was this a reduction of one or a reduction of more than one to get down to the one remaining?

This year we have two students. One will be graduating leaving one current student.

52. p. 10 Why are our outside tuition-paying SPED students decreasing? Is this due to natural attrition or have we needed to cut programs due to space? Or have students not applied? Are we capable of having more? Have we turned anyone away?

Student enrollment from other districts have decreased because some students have moved to Reading and others have graduated. We have had five requests this year to tuition in new students from other districts. However, based on the students' profiles and our current program enrollment the students were not appropriate. We will continue to foster partnering with other districts to tuition in students as appropriate. (Also see above question 51)

53. The Special Education Cost Center is up 5.1% in FY21. Please provide the percent increase in this cost center going back the past five years.

Please see Figure 6 from the budget book below:

**Figure 6: Change in Cost Center Budgets Year over Year**

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Annual Average
Administration	1.9%	1.6%	-1.3%	4.1%	-3.8%	14.5%	3.1%	10.2%	3.8%
Regular Day	2.7%	3.6%	3.4%	1.9%	2.8%	6.8%	1.4%	2.8%	3.2%
Special Education	10.2%	6.5%	2.3%	7.7%	3.0%	10.8%	7.4%	5.1%	6.6%
School Facilities	5.5%	9.7%	1.7%	-1.9%	-50.0%	8.2%	4.8%	2.8%	-2.4%

<b>Districtwide Programs</b>	-0.2%	-0.6%	1.4%	1.6%	7.3%	10.4%	5.9%	-0.9%	3.1%
<b>Grand Total</b>	4.45%	4.18%	2.75%	3.50%	1.40%	8.40%	3.60%	3.5%	4.0%

54. To what do we attribute the three year downward trend in Special Education percentage increases?  
a. FY19 was 10.8%, FY20 was 7.4% and now FY21 is expected to be 5.1%.

Per Figure 6 from the budget book (copied below) the change in special education funding has fluctuated annually and is based upon a bottoms-up budgeting approach based upon student needs. The CFO, along with the Director of Student Services and Superintendent of Schools review all aspects of the Special Education budget. In prior fiscal years (most notably FY19 and FY20) the budgets reflect additional staffing (professional and clerical) that was added during the budget process or during the fiscal year. In the FY21 budget the additional staffing requests are minimal resulting in a lower percentage increase overall for the Special Education Budget. In addition, in prior years the contract services increased due to increases in legal fees and transportation related expenses, we are not anticipating similar increases within the current year. In addition, based upon review of student placements (as well as increased current year circuit breaker funding) we do not are not anticipating as significant an increase in out of district placements. These figures are fluid and are being projected in excess of 18 months in advance of the actual expenditures and will most likely fluctuate.

**Figure 6: Change in Cost Center Budgets Year over Year**

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Annual Average
<b>Administration</b>	1.9%	1.6%	-1.3%	4.1%	-3.8%	14.5%	3.1%	10.2%	3.8%
<b>Regular Day</b>	2.7%	3.6%	3.4%	1.9%	2.8%	6.8%	1.4%	2.8%	3.2%
<b>Special Education</b>	10.2%	6.5%	2.3%	7.7%	3.0%	10.8%	7.4%	5.1%	6.6%
<b>School Facilities</b>	5.5%	9.7%	1.7%	-1.9%	-50.0%	8.2%	4.8%	2.8%	-2.4%
<b>Districtwide Programs</b>	-0.2%	-0.6%	1.4%	1.6%	7.3%	10.4%	5.9%	-0.9%	3.1%
<b>Grand Total</b>	4.45%	4.18%	2.75%	3.50%	1.40%	8.40%	3.60%	3.5%	4.0%

55. What is covered in the Supplies & Materials – Special Education budget line of \$17,140 and how are we tracking for FY20 when the budget nearly doubled from the prior year to \$17,348?

The Supplies & Materials line item covers special education supplies and instructional materials. Actual expenditures have ranged from \$9,554 to \$24,810 over the last three years and as such the budgeted figure appears reasonable. To date through December, \$3,840 has been incurred and it should be noted that it is not unusual to have a lower figure in the first few months (3 months as school begins late August) as this line item is typically held back until other expenses are known with more certainty. We utilize a “hold-back” on discretionary spending to ensure all expenses mandated are fully encumbered.

56. Why do we have both a District Administrator and a District Administrator of Support Services listed in Figure 20? Is one the RISE Director while one is the Director of Student Services?

The District Administrator of Support Services is the Behavioral Health Coach and the District Administrator is the Director of Student Services. These are two separate and distinct positions.

57. The balance between Teachers and Paraprofessionals seems severe – 62 Teachers vs. 82.1 Paraprofessionals.

Staffing needs including the level of paraprofessional support is completed based on the IEP process. The staffing needs are based on the individual student needs as outlined in the IEP. All of the paraprofessionals are directly supervised by the teachers in ensuring the IEP is implemented appropriately. Teams always consider Least Restrictive Environment and fading support with the goal of increasing student independence as appropriate. The district is continuing to offer professional development regarding best practice in meeting the students' needs so that all Teams and families have access to current best practice information as IEPs are developed.

a. What is the impact on Student Learning and IEPs execution with such a severe imbalance?

Staffing is assigned based on the signed IEPs and overseen by teachers in accordance with all regulations.

b. Is it possible a shift from Paraprofessionals to Teachers would provide better outcomes?

If students needs, as outlined in IEPs are adjusted, staffing assignments will also be adjusted accordingly.

58. The budget doesn't seem to add or allocate staff for Decoding Dyslexia – either in Regular Day or Special Education. How do we expect to respond to positive results of the screeners with the current staff levels?

Once we decide upon a tool that we will be regularly using to screen for dyslexia at the state's grade recommended/required, we will have a better gauge of what our results are telling us. Once we screen for dyslexia and if we find that students require more support beyond our IEP and service delivery process, we will work with the Student Services Director and Building Principals to staff as needed. Once we screen for dyslexia and identify at risk students general education instructional supports will be implemented. Any students whose learning trajectory remains flat with additional general education interventions a referral can be made for special education eligibility determination

59. Can you provide a breakdown of numbers of students per program type for our Out of District students?

Emotional – 10

Autism - 12

Communication - 1

SLD - 14

Intellectual - 2  
Multiple Disabilities - 8  
Sensory - 1  
Other - 4 (3 Neuro and 1 health)

60. Where is the 553.8% increase in psychological services increase related to.

The increase reflects a reallocation of the budget within special education between Testing Services and Psychological Eval Services to better align with historical spend. We have decreased Testing Services by \$7,200 and increased Psychological Services by \$7,200, keeping the total budget neutral with these changes.

61. Are the FTEs for the OTs part of the same Occupational Therapist who is working at different schools?

OTs do travel between schools because of the number of students with OT services on IEPs, but we do consider case load assignments to reduce travel time as much as possible.

62. we have one student in POST currently? Do we pay per student?

We have an Inter-Municipal Agreement between the Town of Reading and the Town of Wakefield. There is a per-pupil component of the Agreement based upon a ratio of student enrollment on a quarterly basis. The cost share also has a floor such that neither district would be responsible for more than 70% or less than 30% of the total cost share.

63. p. 35 Where did the substitute teachers go? The lines in figure 19 are zero'ed out and I remember being told that we were increasing our Substitute budget...?

Substitutes are included within the Other Salaries in the Para-Professional line.

64. Pupil Transportation down 95.3% (at bottom of chart) – is this related to student enrollment?

The budget reflects agreements for parent reimbursement for transportation (mileage) per settlement agreements. The budget is based upon current known arrangements.

65. It appears that one of the two BCBA positions has moved cost centers. Can you explain why? Have there been any change to the positions' roles/responsibilities?

The district currently has 2 BCBA's and there is no change in actual staffing in the current fiscal year or in the FY21 Superintendent's Requested Budget. During the current fiscal year, in conjunction with writing and submitting our IDEA grant, a Team Chair that was previously allocated to the grant is now funded within the Operating Budget and one BCBA that had previously been on the Operating Budget is now included within the IDEA Grant. There was no impact to the total headcount in these two areas. Also see question 16 above.



## Facilities

### 66. Elimination of Facilities Rental Coordinator .4

As discussed on January 6<sup>th</sup> during the Facilities budget presentation, upon the resignation of the Facilities Rental Coordinator we were able to reassess the position and reallocate the responsibilities among other members of the Facilities Department. The reallocation has allowed for a better segregation of duties as now the billing aspect of the function has been separated from the rental and scheduling of resources.

### District Wide Programs:

### 67. p. 38 – I thought that Revolving Accounts were funded through Activity Fees. It sounds like Ticket Sales also feed these revolving accounts. Do all of the ticket sales from Football go into Revolving Account? Do all of the ticket sales for Drama Performances go into Revolving Account?

Ticket sales from sporting events hosted at RMHS and drama performances are deposited into each respective revolving account.

### Districtwide Networking and Technology Maintenance:

### 68. Can you briefly outline what the Contract Services – Consulting Services line covers and how we are tracking on the spend for FY20? \$25,200 is a significant increase over historical trends.

Contract Services – Consulting includes funding for the maintenance of the school districts clocks, bells and paging systems, annual renewal for our UPS service contract and a small amount for consulting services to assist in instances in which outside consulting is required to address district-wide technology issues.

As discussed during the FY20 and FY21 budget presentations (refer to January 6, 2020 presentation as well as the FY20 budget presentations) the School District has assumed the responsibility for maintaining the clocks, bells and paging systems during FY20 as these items were previously budgeted for under the Town Core Budget. The budget for these items is \$15,000 based upon historical figures reviewed with the Town as part of the development of the budget. The remainder of the budget reflects the annual renewal of our annual UPS service maintenance contract (\$5,200) that was part of a prior capital project that is included within the operating budget as well as a small amount of funding (\$5,000) for consulting services. Fiscal year to date we have incurred \$10,888 related to these items.

### 69. There appears to be an inequity in Technology Inventory among the Elementary Schools – especially when you overlay enrollment vs. total inventory. Is there a plan in place to adjust / align inventory to student population from an equity perspective?

It should be noted that the Figure 29 chart shown on page 46 is the inventory for laptops/workstations only and does not include iPads, SMART Boards, or other devices. Some schools, particularly at the elementary level, have more iPads than laptops, which are used for similar instructional purposes as a laptop.

We have concentrated our technology funding over the last few years, including the override year, to replace aging technology and to get closer to a five-year replenishment cycle. We believe that we have made major strides in that goal. Usually, PTO funding for technology is used to add new technology (laptops, workstations, iPads) rather than replace. Our next step is to review a student to device to student ratio in each building to make sure that we have equitable resources across levels.

**Athletics and Extra-curricular:**

70. Are we currently looking at any new extracurricular activities being added at the HS that would require a stipend? If so in what cost center.

At this time there are no new extra-curricular activities being added to the High School that would require a stipend that is not already included within the collective bargaining agreement. If there is a request to add a stipend that is not already included within the collective bargaining agreement the request would need to be bargained either through the collective bargaining process or through a side letter. All items included in the budget reflect existing stipends per the collective bargaining agreement.

71. Why are we looking at a 60.7% Increase in stipends covering?

The increase reflects the transfer of stipends from the Middle School (regular day) to the Extra-Curricular cost center.

72. Athletics has \$8,000 per year allocated to uniform replacement. How is this allocated? Is this a process that needs revision?

The \$8,000 per year allocated would typically support the purchase of two sets of uniforms with additional funding utilized to purchase one-off uniform replacements as needed. The typical uniform lifecycle is estimated to be 5-10 years depending upon the sport.

The Athletics Director and the CFO are reviewing the replenishment cycle and funding and will look to ensure that as items are needed for replacement discussions are held and funding is allocated within available funding.

The anticipated lifecycle of each specific uniform is dependent upon many factors including:

- Type of field (turf fields may last longer than grass, hockey uniforms have a longer life)
- Diligence of cleaning – often students are not diligent with cleaning of their uniforms which directly impacts the life of the uniform

Football uniforms are cleaned in-house and annually are inspected and repairs made as necessary. In addition, tears in uniforms are sent out to be stitched which can extend the life of the uniforms. Hockey uniforms are externally cleaned annually.

73. Can we please find out the last time uniforms were purchased / refreshed for each athletic team and/or extracurricular group that requires a uniform (i.e. Band)?

See below for an update on uniform replacements/refreshments:

- Baseball – 2015 and 2017 (replacement of white shirts)
- Boys Basketball – 2013
- Boys Ice Hockey – 2016 (31 uniforms replaced)
- Boys Lacrosse – 2015
- Cheerleading – 2013, 2015 – split over 2 years
- Cross Country – replenishment in 2019 of shirts and shorts
- Field Hockey – 2013, 2013 (12 new skirts)
- Football – 2007 also 75 home and 75 away in 2015
- Girls basketball – 2013
- Girls Lacrosse – 2014 (home and away), 2017 (30 reversable freshman)
- Girls and boys soccer – 2019
- Softball – 2014
- Volleyball – 2014 – home and away
- Wrestling – 2013

In addition, we do replenish/replace portions of uniforms on a regular basis (could be due to needs sizes or change in style).

74. What sports does the district provide full uniforms for?

The following sport uniforms are provided by the district:

- Baseball
- Basketball
- Cross Country
- Ice Hockey
- Lacrosse
- Soccer
- Cheerleading
- Field Hockey
- Football
- Softball
- Volleyball
- Wrestling

75. What sports do the athletes have to purchase uniforms?

The following uniforms are purchased by the athletes:

- Track – fit of uniform is specific to each athlete and wear differently for each athlete based upon how the run (uniforms are kept for all 4 years)
- Swimming –swimsuits are purchased by athletes (swim caps and other items used for swimming are purchased by the district on an annual basis)

- Tennis – fashion changes year to year and fit is specific to each athlete
- Golf – collared shirts and pants that are specific to each athlete (kept for all 4 years of sport) – golf hats purchased through district operating budget
- Gymnastics – fitted to each athlete

76. What is the rotation for uniform replacement?

The typical uniform lifecycle is estimated to be 5-10 years depending upon the sport and overall condition of the uniform. Uniforms are replaced on an as needed basis with the condition evaluated from year to year. We would expect uniforms at the varsity level to last five to ten years depending on condition. In most cases, uniforms are then passed to sub-varsity levels.

The anticipated lifecycle of each specific uniform is dependent upon many factors including:

- Type of field (turf fields may last longer than grass, hockey uniforms have a longer life)
- Diligence of cleaning – often students are not diligent with cleaning of their uniforms which directly impacts the life of the uniform

77. Does the district have a specific sports program rotation for replacement of uniforms?

The typical uniform lifecycle is estimated to be 5-10 years depending upon the sport. The anticipated lifecycle of each specific uniform is dependent upon many factors including:

- Type of field (turf fields may last longer than grass, hockey uniforms have a longer life)
- Diligence of cleaning – often students are not diligent with cleaning of their uniforms which directly impacts the life of the uniform

78. IF no to the above I would recommend a program set so that money is distributed evenly across boys' and girls' sports and can be shown.

The Athletics Director and the CFO are reviewing the replenishment cycle and funding and will look to ensure that as items are needed for replacement discussions are held and funding is allocated within available funding.

With uniform purchases, we have been looking to purchase by sport – Soccer (boys and girls), Baseball and Softball, Ice Hockey, Lacrosse (boys and girls), Soccer (girls and boys); etc.

79. Why has late start impacted facilities rentals?

We have seen a decrease in swim time in boys and girls swimming which has a direct impact on the funding as we pay for the time spent in the pool. We estimate a savings of approximately ½ hour per day. We have also seen a reduction in ice time as well related to late start as we strive to maintain a balance in schedules.

80. p. 42 Do we have any information on why the participation in Girls Basketball, football, girl and boy ice hockey, girls and boys soccer and wrestling have all decreased? Have any jv teams or player capacity been cut?

As a league some sports are seeing a decline in participation and each sport is very situational. Class sizes also impact sports participation.

- State-wide we are seeing a decrease in girls' basketball, also within the Middlesex League out of 12 teams only six currently field three levels.
- Football had larger classes in previous years and now have slightly less with a smaller class size.
- Girls Ice Hockey – we had a JV program until 2014 and due to smaller numbers, the JV team was dropped. Only two teams in the Middlesex League have JV teams. In addition, some teams have Co-ops or Middle School waivers. The decrease is also a state-wide trend. In addition, participation numbers may decrease due to participation in outside teams (leagues).
- Boys hockey – numbers fluctuate with the positions and number of students trying out each year. The hockey team typically would have cuts on an annual basis.
- Girls soccer has not had any seasonal cuts over the last few years.
- Boys soccer has seen a few cuts over the last few years due to positions and player tryouts.
- Wrestling has seen statewide declines in numbers.
- Baseball tends to have cuts each year
- Boys basketball tends to have cuts each year
- Cheering tends to have cuts each year

81. p. 42 and 52: Enrollment in Drama seems to have gone down too – is this related to the capacity of the shows or decreased membership in the Drama Club overall? Have students been dropping out or registering for other things? I thought this would show increases given the middle and high school plays – are they grouped together?

Per review and discussion with Anna Wentlent (Pk-12 Fine and Performing Arts Director), the largest factor in the drop that was seen from 2018-2019 to the current school year is the loss of a senior class that was very involved in Drama Club throughout their time at RMHS, paired with the addition of a much less active freshman class. There were 70 seniors involved in the Drama Club last year. They were replaced by a small cohort of 23 freshman so far. Participation among the other grades (this year's sophomores, juniors, and seniors) has stayed pretty much level from last year, around 40 students per grade.

In our experience, participation in music and drama tends to come and go in waves like that. If a cohort of students in a particular grade is very active and excited about the activity, their excitement encourages more and more participation by other students. If not, the social factor of "no one is doing this" discourages additional participation. Based on Anna's time at Coolidge, it looks like we have a large group of eighth graders coming up next year. So hopefully we'll see the numbers rebound somewhat.

There will also be slight rises and dips according to show choice (big cast for a Disney musical, small cast for Shakespeare or a British murder mystery, and so on), which is bound to happen in an educational theater program, but we do not think we are seeing that this year as the show choices are pretty standard fare for a high school program. And winter drama will have slightly lower numbers than last year, but they're pretty much exactly what would be expected with the reduction from two shows to one.

82. Is anyone exploring the decreases? Could they be related to late start? Or cost of fees? Or other factors?

Please above to the answer to questions #80 and #81.

### **Special Revenue Funds:**

83. Is there a particular reason why we are projecting our Title 1 grant to drop by \$50K year over year from FY20 to FY21? Same question for Title IIA and SPED IDEA?

The "Awarded 2020" figure reflects the current year award along with any funds carried over from the prior year. The Title Grants allow for funding to be carried over, but we do not assume such carryover when reflecting the Projected 2021 figures. In addition, as discussed during the Special Education presentation on January 16<sup>th</sup>, a portion of the carryover relates to our proportionate share funding. In addition, on the IDEA grant, which funds a significant number of teachers, their salary is paid over the summer months which is included within the carryover figures.

84. Are the staff funded by the IDEA grant included in the Special Education Staff chart from Figure 20 or are these additional staff?

Staffing figures are only reflected once in the charts so as not to double count FTE. If an FTE is included within the Operating Budget or the Grant Funding, they are each only counted once. Any staff included within the IDEA grant are reflected in the Grant Funded positions and are not double counted within the Operating Budget funded positions.

### **Revolving Funds:**

85. How do we track time of employees to adequately and accurately determine offsets necessary to the various regular budgets (i.e. \$5000 for Extended Day Revolving into the Administration line item)?

The allocation is based upon an estimate of total time spent through discussions with the individuals involved in assisting in the operation of the programs. As discussed during the January 6<sup>th</sup> budget presentations, meetings and further discussions will be held starting in February to review each revolving account to review the fee structure as well as the expenses being directly charged to the revolving accounts and the amounts factored in for offsets. The amounts vary depending upon level of staffing, cross-training of staffing (such that functions shift from central office to the staff of the program), salary levels as well as activities occurring (significant procurement which involve additional central office resources). The increase in the offset is reflective of the additional time being spent by the Assistant Superintendent of Teaching and Learning, the CFO as well as the School Business Assistant (recently new position) to support the Extended Day Programs.

86. The \$65K offset from the Full Day Kindergarten Revolving account was attributed to a 'steady increase in full day kindergarten tuition paying students.'
- a. Is that essentially paying for another teacher (or a portion thereof) to create another Full Day Kindergarten class?

The allocation is based on average salaries of principals, secretaries, teachers, specialists and paraprofessional (as specific assignments are not known at the time of the budget presentations). The allocation is based upon the anticipated number of teachers and paraprofessionals based upon estimated enrollment. Projections do not include any adds to staff. In addition, classroom supplies associated with the full day program can also be reflected within the offset.

- b. Do we have a record of which teachers, and at what percent, are funded by the Full Day Kindergarten Revolving account? If so, can we share the details?

The allocation is based on average salaries of principals, secretaries, teachers, specialists and paraprofessional (as specific assignments and salaries are not known at the time of the budget presentations). The allocation is based upon the anticipated number of teachers and paraprofessionals based upon estimated enrollment. Projections do not include any adds to staff. Staffing can change as individuals may transfer grades or staffing may change as employees leave the district.

A full review of the program and associated costs will be reviewed as part of the detailed revolving account review scheduled to begin in February.

87. Regarding the Athletics and Extra-Curricular Revolving Accounts, how does User Fee participation and Ticket Sales increases lead to more revolving fund offsets?
- a. Do we need to pay more coaches for the various sports teams if we have more participants? Or...

As the user fees and ticket sales increase, we look to offset a higher percentage of the coaching stipends that are being funded out of the Operating Budget. Coaches salaries in the operating budget are determined through the collective bargaining agreement with the Reading Teachers Association. They receive one stipend for the season and it is not based upon the number of participants in that sport.

- b. Are we trying to keep the balances in the accounts at a certain recommended level? Or...

The goal is not to grow the balances but to ensure we are reviewing each Revolving Fund to ensure we are matching to expenses incurred to the overall funding collected (user fees and ticket sales). We cannot bring the balances down to zero as that would not allow for expenses to be incurred during the beginning months of the year prior to expenses being incurred.

In addition, often time in certain of the revolving accounts donations may have been accepted that have not yet been procured.

c. Something else?

As the user fees and ticket sales increase, we look to be able to offset a higher percentage of the coaching stipends that are being funded out of the Operating Budget. The goal is not to grow the balances but to ensure we are reviewing to ensure we are matching to expenses incurred to the overall funding collected (user fees and ticket sales). As discussed, we cannot bring the balances down to zero as that would not allow for expenses to be incurred during the beginning months of the year prior to expenses being incurred.

In addition, often time in certain of the revolving accounts donations may have been accepted that have not yet been procured.

88. Is there overall guidance provided in the past by the School Committee or mandated by law regarding the carry-forward balances in the respective Revolving Accounts? If so, what is/was it?

See below link for a chart provided by the DOR in relation to revolving accounts:  
<https://www.mass.gov/files/documents/2017/09/24/revolvingfundchartschool.pdf>

- a. The School Lunch program can only carry three months of operating expenses, per the materials. Based on expenditures in the period (if divided by 12 months), that would seem to be \$339K, yet we have \$566K remaining. How is that possible? If we divided by 10 months instead of 12, it would seem we can only carry forward \$407K – so we still seem to have an imbalance. What am I miss understanding?

While we are allowed to carry only three months within the Food Services account, we did exceed this balance. Per discussions with the Food Services Director, we do have a plan to spend down the balances by reinvesting the funds within the program. Most recently we have replaced the walk-in freezer at the Coolidge Middle School which did require approval by DESE. We are constantly reviewing our balances to ensure regulatory compliance and have not only invested in physical capital for purchasing and repairing equipment (walk-in freezer, vending machines, grow racks) we have also invested in human capital through the creation of a site manager (similar to an assistant director). We did complete an audit during the last fiscal year and have been working with the funds available as well as our DESE representative to ensure we have a plan to review and spend down any balances which exceed the three-month cap.

- b. Do we have any previous guidance that would suggest we keep approximately a year of expenses in any revolving accounts?

In October, 2015, a presentation was made to the School Committee by Director of Finance Martha Sybert and Town Accountant Sharon Angstrom which reviewed the four largest revolving accounts at that time (Extended Day, RISE, Full Day Kindergarten, Special Education Tuition). At the time, there was discussion, but never formalized that there be 6 months to 1 year in reserves in revolving accounts, depending on the revolving account. This is especially true for enrollment based accounts such as Full Day Kindergarten and RISE where a decline in enrollment could have an impact on the current budget.



89. The school lunch revolving account has a \$566,000 balance in June 2019. Isn't this higher than the allowable maximum of 3 month of expenses?

While we are allowed to carry only three months within the Food Services account, we did exceed this balance. Per discussions with the Food Services Director, we do have a plan to spend down the balances by reinvesting the funds within the program. Most recently we have replaced the walk-in freezer at the Coolidge Middle School which did require approval by DESE. We are constantly reviewing our balances to ensure regulatory compliance and have not only invested in physical capital for purchasing and repairing equipment (walk-in freezer, vending machines, grow racks) we have also invested in human capital through the creation of a site manager (similar to an assistant director). We did complete an audit during the last fiscal year and have been working with the funds available as well as our DESE representative to ensure we have a plan to review and spend down any balances which exceed the three-month cap.

90. Can you provide the MGL Chapter and Section that governs each Revolving Account?

See below link for a chart provided by the DOR in relation to revolving accounts:  
<https://www.mass.gov/files/documents/2017/09/24/revolvingfundchartschool.pdf>

91. There is a Special Education donation fund, which I believe is the revolving fund that supports SEPAC. Can the SEPAC provide donations to this account? Please describe process. Can the SEPAC use funds from this account? Please describe process. Can any other group access this fund?

The Special Education donation fund reflects the donation (\$300) previously made on behalf of SEPAC that was accepted from the School Committee. (SEPAC's are governed in accordance with MGL Chapter 71B, Section 3.)

SEPAC's have a statutory framework that governs their formation and operation. Any donations received from the SEPAC require School Committee approval and will be deposited into this donation account. Any requests for expenditures require purchase orders that must be processed through the Finance Department of the Central Office and will be required to follow applicable Massachusetts General Law around expenditures.

It should be noted that some or all members of a PAC may form a separate, private organization (for example, "Friends of the PAC") or work within the framework of an existing private organization to raise funds to support the PAC's role as an advisory body to the school committee. However, funds raised by this entity must be raised in the name of the private organization and not in the PAC's name. In addition, the responsibility for the privately-raised funds rests with the private organization's officers, who are subject to state and federal laws governing fundraising by private individuals and groups. A school committee has no oversight role with regard to privately-raised funds to support education-related activities, and there are no other restrictions on their use besides the state and federal fundraising laws.

92. Page 43, figure 26. Extracurricular Revolving Fund Support is up \$34,000. The narrative says this revolving fund support is only up \$10,000. Am I correct that the remaining \$24,000 increase is the result of moving the Parker and Coolidge extracurricular offsets here?

The increase in the Extra-Curricular Revolving Fund support reflects an increase of \$10,000 in the offset from the revolving account along with the \$24,000 in support from the Middle School accounts that was previously reflected within the Regular Day Cost Center.

93. The balance in the Use of School Property revolving fund is increasing by \$18,000 (page 50, figure 34). Should we be concerned that this balance is growing?

The increase in the Use of School Properties Revolving fund is partially due to the elimination of the Facilities Rental Facilities Coordinator Position as well as a directed effort to collect past due balances within the account. We are monitoring the account as we have seen a decrease in the utilization of outside renters due to the increased utilization of the Recreation Department and decreased availability due to rentals that do not generate revenue but do incur expenses (i.e. Town Meeting, elected committee meetings). As part of the review beginning in February, we will be reviewing the activity within this account and will also be reviewing the activity with the Recreation Department and Town Manager.

94. While the extended day revolving fund balance is looking to decline significantly through 2021, there is still projected to be a \$680,000 balance in this account (page 52, figure 35). Is this balance too high?

A detailed review of the activity within this account will be performed as part of the overall review of the Revolving Funds which is scheduled to begin in February. Based upon a review of the account performed by the CFO, fee rates were reduced two years ago. While we have reduced the fees, we saw a significant increase in the demand for the program which more than offset the proposed decrease in fees. In the current fiscal year, we have outsourced a portion of the afterschool enrichment programs and are also looking to add additional resources to assist and manage this aspect of the program. We are only a few months into this model and will be assessing the impact upon the overall cost structure to determine if the fees being charged are commensurate with the overall costs to run the program. We will report back to the School Committee if any additional changes to the fee structure are recommended.

95. The Full Day Kindergarten revolving account has a projected balance of \$781,000 in June 2021 (Page 52, figure 35). Is there a plan to use this money productively to spend down this balance?

The balance is being reviewed annually. One item to keep in mind, while not accounting for a significant portion of the balance, the ending balance does reflect registration fees and first month payment for the following fiscal year (approximately \$120,000). Over the last couple of years, a concerted effort has been made to ensure the balance does not continue to grow and that the balance is being utilized productively. The timing of the budget and when the actual enrollment and expenses are known have not aligned as the actual enrollment has exceeded estimates made in October of the preceding year. We are continuing to monitor the balance to determine if adjustments need to be made to the tuition and/or allocation of expenses associated with the program.