



# Shaker Heights Schools

## **Shaker Heights City School District**

### **Finance & Audit Committee Report**

**November 2020**

#### **Finance & Audit Committee Members:**

**Martin Kolb**

**Trent Meyerhoefer**

**Anita Miller**

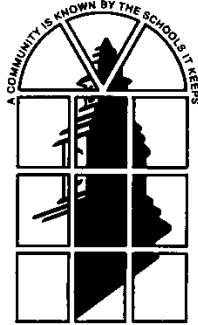
**Joseph Romano**

**Theresa Utrup**

**Emmitt Jolly** (School Board Member)

**Heather Weingart** (School Board President)

**Anthony Peebles, Chair**



**The Finance & Audit Committee of the  
SHAKER HEIGHTS CITY SCHOOL DISTRICT  
Shaker Heights, Ohio**

November 12, 2020

Ms. Heather Weingart, President  
Board of Education  
Shaker Heights City School District  
15600 Parkland Avenue  
Shaker Heights, OH 44120

Re: Cost Center Analysis and Levy Planning Subcommittees' Reports and Recommendations

President Weingart:

The lay members of the Finance & Audit Committee (“the Committee”) have conducted a detailed review and analysis through two subcommittees known as the Cost Center Analysis (CCA) and the Levy Planning (LP) Subcommittees (note-the ex-officio Board members of the Committee did not participate in the subcommittee report process). Please find attached the report containing the two Subcommittees’ conclusions and recommendations. The report is in two parts: the CCA section and the LP section, accompanied by an appendix that includes a separate detailed report of possible District facilities usage scenarios as well as the multiple financial and operating levy projections reviewed by the LP.

The report was prepared in response to a Board of Education request and is being submitted to the Board for their consideration. The report is intended to aid the Board’s analysis process ultimately expected to result in a long-term financial plan incorporating both operating funding needs as well as an updated District-wide facilities plan delineating the District’s capital funding needs going forward.

The Committee appreciates the serious nature of the report and its recommendations and realizes that numerous educational, operational, financial, political and community factors must be considered by the Board of Education when deciding to implement such recommendations. While the report focuses on the financial factors and analysis, the “right” decision is dependent upon all

of these factors and, in our role supporting the Board, the Committee would offer the following observations:

- The District has been fortunate to have recorded a cash basis operating surplus in eight out of the last nine fiscal years (since Fiscal 2012 with a minor \$20,412 deficit in Fiscal 2013) which has resulted in the current healthy General Fund balance (\$54.5 million as of 6/30/20);
- Because of those operating surpluses, the District has been able to “stay off the ballot”, the last operating levy of 6.9 mills having been approved in 2014;
- COVID-19 has injected a completely new and unpredictable variable into the educational process never before experienced by the District, for which the ultimate educational and financial impact is still unknown;
- The Subcommittees appreciate and support the District’s commitment and ongoing efforts in closing the achievement gap and acknowledge these efforts are another factor to be considered when contemplating implementation of the Subcommittees’ recommendations;
- The District is currently projecting deficit spending during the five-year forecast period;
- The amount of new money raised by future operating levies will be dependent upon the growth of the District’s tax base assessed valuation, which may be adversely impacted by COVID-19;
- The District has been experiencing, and is projected to continue, declining enrollment;
- The District’s currently utilized school facilities represent excess capacity as compared to the District’s current and projected enrollment;
- While there is a movement afoot in Columbus (Substitute House Bill No. 305) to implement a new school funding model, any such restructuring is not likely to have a substantial impact to the District; and thus
- The District will be required to return to the ballot seeking an operating levy in the near-term future; however,
- The Committee has concluded that there are opportunities for structural cost savings that would result in spending reductions that could help to mitigate the timing and or level of millage ask in the District’s next operating levy.

Please feel free to contact me with any questions or comments the Board may have.

Regards,



Anthony Peebles, Chair

Finance & Audit Committee  
Shaker Heights City School District

cc: Members, Board of Education  
Members, Finance & Audit Committee  
Superintendent Dr. David Glasner

# Cost Center Analysis Subcommittee

Shaker Heights City School District  
Finance & Audit Committee  
Summary Conclusions & Recommendations  
October 8, 2020

(with minor updates 11/06/20)

# Objective & Scope

- Objective:

- Analyze district spending by cost center in order to: a) understand the key cost drivers for the district, b) improve the quality of financial forecasting, and c) identify opportunities to do “better” or “differently”
- Conduct the analysis recognizing the value of minimizing growth in spending to passing operating and capital levies while preserving the excellence of the district’s mission

- Scope:

- Focus on spending & expenses of the district in a data-driven analysis of past spending and current forecast (as presented in the Five-Year Forecast (5YF))
- Cover all staff, facility and administrative spending, both operating & capital
- Guiding principles:
  - Focus on data and objective analysis
  - Draw conclusions based on data-driven facts & insights
  - Utilize a common set of data with other district reports and studies
  - Focus on those spending items within the district’s control

# Executive Summary:

## Structural savings are possible; little waste by cost center

### Background

- “Cost Centers” in the district are primarily measured by either 4-digit “Function” or 3-digit “Operational Unit Codes”
- In any given year, ~80% of cost center activity relates to personnel
  - 60% salaries & 20% benefits
- The remaining ~20% of cost center activity is generally fixed in nature, rather than discretionary
  - Limited decentralized spending control
- District has consistently shown ability to meet or exceed budget for Revenue Surplus or Deficit
- Actual results are consistently below required

5YF's

### Recommendations

- No signs of pervasive waste or excessive spending by cost center
- Utilize excess capacity to reduce facilities in operation at least 1 school building
- Reduce staffing levels overall to reflect current enrollment and to anticipate future enrollment declines
- Reassess roles & responsibilities to reallocate resources between instructional staff and administrative & support personnel
- Implement processes consistent with budget accountability & a cost savings/offset culture

# Foundational Data: 5-year Spending Growth by Function / OPU

**For 2015-2020, total spending grew 2.3% / year, from \$87.4M to \$97.7M**

## By Function

	<u>2020 \$</u>	<u>Growth</u>
• 1000s Instruction:	\$56.9M	2.8%
• 2000s Support:	\$38.4M	1.6%
• 3000s Community:	\$0.0M	(1.0%)
• 4000s Activities:	\$1.3M	4.4%
• 5000s Facilities:	\$0.4M	16.1%
• 6000s Debt:	\$0.4M	27.1%
• 7000s Transfers:	\$0.3M	3.7%

## By Object Code

	<u>2020 \$</u>	<u>Growth</u>
• 100s Salaries:	\$58.4M	2.8%
• 200s Benefits:	\$19.6M	2.9%
• 400s Services:	\$13.1M	0.2%
• 500s Materials:	\$2.4M	(6.8%)
• 600s Capital Outlay:	\$2.0M	13.4%
• 800s Other:	\$1.9M	1.6%
• 900s Transfers:	\$0.3M	(2.1%)

# Foundational Data: Historical Accuracy of 5-Year Forecast

## Rev. Surplus/Deficit Delta to Actual

<u>Forecast</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
• May 2015	\$5.4M	\$10.4M	n/a
• May 2016	\$7.4M	\$1.6M	\$11.2M
• May 2017	\$6.7M	\$1.0M	\$10.5M
• May 2018	\$1.0M	\$4.4M	\$7.9M
• May 2019	n/a	\$2.0M	\$6.1M

## Enrollment Delta to Actual

<u>Forecast</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
• May 2015	(481)	(534)	n/a
• May 2016	(360)	(442)	(114)
• May 2017	(34)	(65)	(64)
• May 2018	(41)	(66)	(93)
• May 2019	n/a	(65)	(89)

## Average Estimation Difference

- Last Forecast to Actual      \$3.8M surplus
- Last Forecast to Prior Fcst.    \$5.3M surplus

## Enrollment Data through 2019 Actual

- 5-year growth rate of (2.6%)
- Relative to 2014 actual, down 468 or 8.9%
- Forecast for 2024, down 363 or 7.5%



# Foundational Data: Enrollment & Capacity

School Building	Enrollment			Student Capacity by Building (revised)	Available Capacity			Capacity Utilization	
	2020	@4,500	@4,200		2020	@4,500	@4,200	2020	@4,200
	Actual	Future Student Levels			Actual	Future Student Levels		Actual	Future
Boulevard	338	315	294	384	46	69	90	88%	77%
Fernway	286	267	249	339	53	72	90	84	73
Lomond	383	357	333	521	138	164	188	74	64
Mercer	329	306	286	565	236	259	279	58	51
Onaway	330	307	287	510	180	203	223	65	56
<b>K-4 Total</b>	<b>1,666</b>	<b>1,552</b>	<b>1,449</b>	<b>2,319</b>	<b>653</b>	<b>767</b>	<b>870</b>	<b>72%</b>	<b>62%</b>
Woodbury	802	747	697	981	179	234	284	82	71
Middle School	740	689	643	946	206	257	303	78	68
<b>5-8 Total</b>	<b>1,542</b>	<b>1,436</b>	<b>1,340</b>	<b>1,927</b>	<b>385</b>	<b>491</b>	<b>587</b>	<b>80%</b>	<b>70%</b>
High School	1,623	1,512	1,411	1,941	318	429	530	84%	73%
<b>Total</b>	<b>4,831</b>	<b>4,500</b>	<b>4,200</b>	<b>6,187</b>	<b>1,356</b>	<b>1,687</b>	<b>1,987</b>	<b>78%</b>	<b>68%</b>

## Notes / Observations / Results:

- Fernway expansion not yet reflected in previously published CAFR data
- Square feet per student (at capacity) differs across "similar role" schools
- Per Bryan Christman: *"The (CAFR) building capacity numbers are based upon very old standard calculations and most likely do not represent capacity with respect to how the buildings are utilized today."*
- Requested revised Fernway and guidance/update from Jeff Grosse, who reported:
  - Fernway total area before expansion increased by 5,376 sq. feet from CAFR level of 29,925 to 35,301 square feet per Todd Gerber – Gilbane
  - Fernway expansion of 7,140 sq. feet then added for a revised current total of 42,441 sq. feet, total increase = 12,516 sq. feet
- More accurate way to update student capacity is to use OFCC New Construction Standards
  - Elementary schools – 125 sq. feet/student
  - Middle schools – 141 sq. feet/student
  - High schools – 162 sq. feet/student
- Applying these higher OFCC standards **reduces** district excess/available capacity

# Foundational Data: Operational & Facility Costs

## Operation and Maintenance Costs Over Time by School Building/District

School Building/District	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	7-Yr Avg.
Boulevard	\$680,823	\$642,706	\$623,132	\$612,393	\$618,324	\$616,858	\$598,678	\$627,559
Fernway	\$438,688	\$414,127	\$401,514	\$398,446	\$394,565	\$407,467	\$395,458	\$407,181
Lomond	\$714,246	\$674,258	\$653,723	\$587,905	\$703,231	\$686,952	\$666,706	\$669,574
Mercer	\$720,740	\$680,388	\$659,666	\$572,974	\$729,901	\$706,880	\$686,046	\$679,514
Onaway	\$708,601	\$668,928	\$648,555	\$580,019	\$700,911	\$685,312	\$665,114	\$665,349
Woodbury	\$1,789,474	\$1,689,286	\$1,637,838	\$1,670,055	\$1,564,758	\$1,634,491	\$1,586,318	\$1,653,174
Middle School	\$1,688,385	\$1,593,857	\$1,545,315	\$1,508,180	\$1,543,895	\$1,585,224	\$1,538,503	\$1,571,908
High School	\$4,236,792	\$3,999,587	\$3,877,776	\$4,009,310	\$3,649,495	\$3,848,134	\$3,734,719	\$3,907,973
District Total	\$11,308,797	\$10,675,651	\$10,350,516	\$10,211,404	\$10,231,391	\$10,501,331	\$10,191,827	\$10,495,845

District Total cost is from ODE FYE 2014-2019; SHS data FYE 2020.

Building cost for FYE 2017-2018 is from ODE.

Building cost for FYE 2014-2016 calculated using building average percent of total cost from FYE 2017-2018.

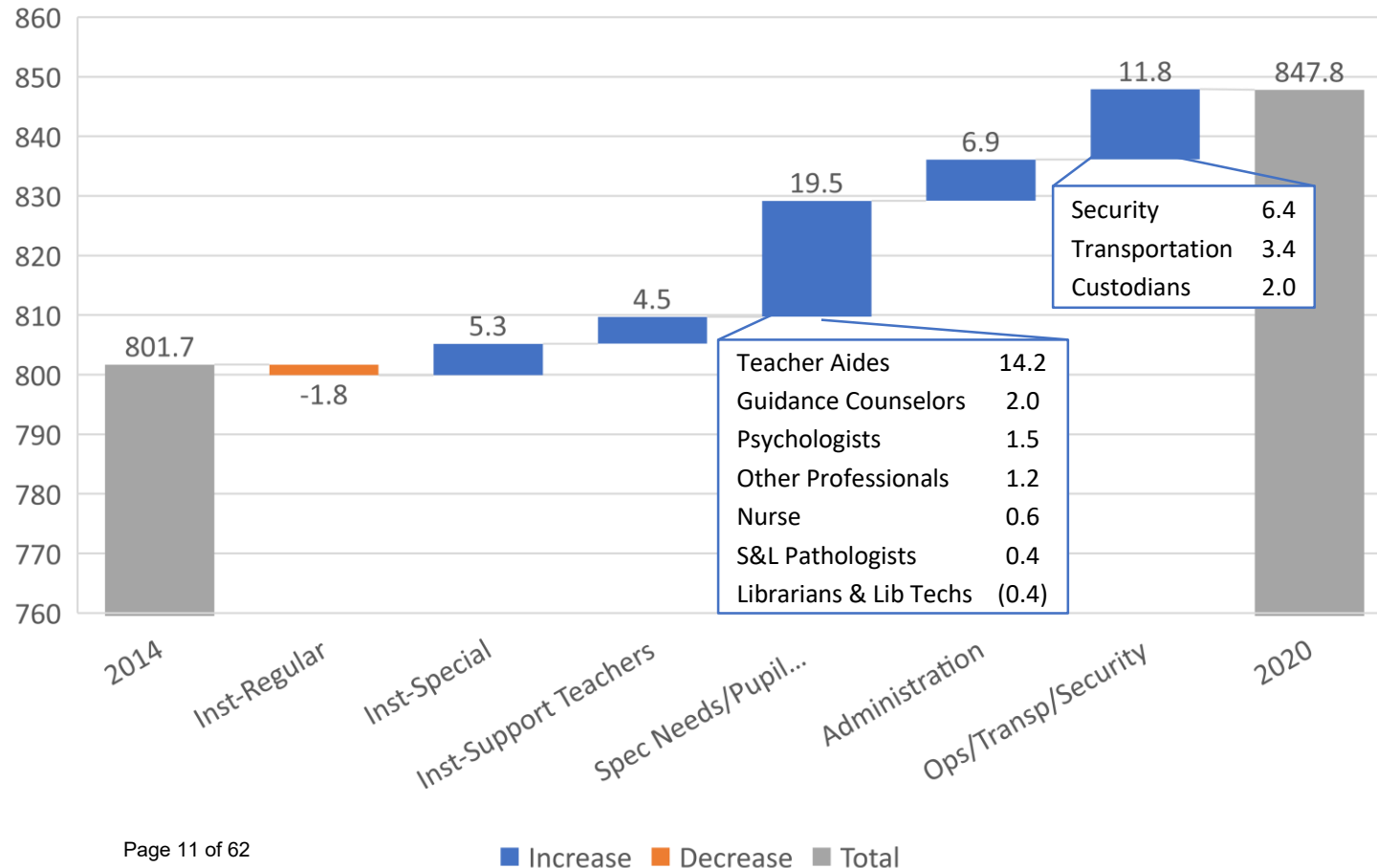
Building cost for FYE 2019 from ODE included ~\$2M in Fernway Fire expenses; that has been removed from building and district total costs.

Building costs for FYE 2020 calculated using building average percent of total cost from FYE 2017-2019.

District Total includes school + administrative building costs.

# Foundational Data: District Headcount

2014 to 2020 Waterfall



	FTEs		Delta	
	2014	2020	FTEs	%
Core Instruction	412.7	420.6	7.9	1.9%
Special Needs / Pupil Support	144.0	163.5	19.5	13.6%
Ops / Transp / Security	121.5	133.3	11.8	9.7%
Administration	123.6	130.5	6.9	5.6%
<b>Total</b>	<b>801.7</b>	<b>847.8</b>	<b>46.1</b>	<b>5.8%</b>

Notes: 2020 FTEs includes Executive Director announced 6 July 2020;  
Columns may not sum due to rounding

# Budgeting & Spending: Cultural & Process Observations

## Culture & Authority

- Little budget accountability below Treasurer
- Little month-to-month spending accountability below Treasurer
- Limited evidence of a zero-based budgeting mentality
- Unclear authority for facility/department spending of surpluses or offsetting deficits
- For example:
  - A school principal determines ~\$14k of spending can be avoided, but spends that money elsewhere at their discretion
  - Adding & filling a new executive director role, increasing annual spend by ~\$200k, was not accompanied with an effort to find offsetting savings/reductions

## Process & Controls

- Treasurer maintains tight controls in the aggregate and on large items
- Treasurer maintains tight controls in accordance with State Auditor's report
- Processes in place to mitigate theft & misappropriation
- Processes less apparent or absent which:
  - Define clear accountability for spending
  - Establish a culture of saving
  - Review opportunities for both one-time and structural savings on a small scale

# Recommendations

*Each recommended item requires final review & an implementation plan*

## **I. Utilize excess building capacity to reduce facilities in operation by at least 1 school building**

- I. Current utilization of student space at 78%, projected as low as 68%
  - I. Based on adjusted data with input from Jeff Grosse; review in detail against room-level data by building
  - II. Adjustments make the analysis more conservative relative to old CAFR data
- II. Wide range of viable options to reconfigure school building usage
  - I. Over the planning timeframe, moving toward excess capacity of 2000 students
  - II. Resolve out-of-balance capacity amongst elementary schools, grade 5-8 needs, and high school space
- III. Potential annual operating savings begin at \$0.7M (a K-4 school) or \$1.6M (WB or MS)
- IV. Accelerate completion of long-range, comprehensive facilities capital plan

## **II. Reduce staffing levels overall to reflect current enrollment and to anticipate future enrollment declines**

- I. District FTEs of 848 are up 5.8% since 2014, despite enrollment being down 8.3%
  - I. Recognize correlation is not direct but disconnect creates an opportunity
- II. Moving to 2014 FTE levels would represent an annual savings of \$4.2M
  - I. Savings based on average personnel cost per FTE in 2020

# Recommendations (continued)

*Each recommended item requires final review & an implementation plan*

## **III. Reassess roles & responsibilities to reallocate resources between instructional staff and administrative & support personnel**

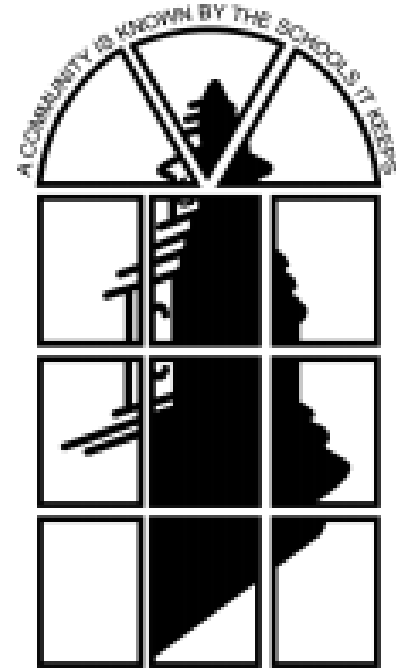
- I. Re-examine allocation of FTEs to instructional staff, special needs, pupil support, and administration
- II. Review necessary roles & staffing levels for sustaining the IB program today vs. during implementation
  - I. 12 FTEs dedicated both to IB Coordinators (7) and Instructional Coaches (5)
- III. Investigate role & responsibility overlap and overall department staffing levels
  - I. Including duplicative layers of administration and moving to shared assistants & clerical support
- IV. Evaluate the role & empowerment of principals

## **IV. Implement processes consistent with budget accountability & a cost savings/offset culture**

- I. Establish a culture akin to a zero-based budgeting environment
  - I. Recognize that this is a public school district, not a commercial business
  - II. Reflect the reality that revenue increases – either passive (rising home values) or active (new levies) – cannot be assumed
  - III. For example: if 80% of cost faces 2-3% annual growth, where can X% be saved each year?
    - I. And ensure that those savings are achieved and sustained
- II. Determine appropriate levels of centralized & local budgeting, forecasting & accountability

# Cost Center Analysis Subcommittee

- Theresa Utrup
- Joe Romano
- Trent Meyerhoefer



# Shaker Heights Schools



# Levy Planning Subcommittee

Shaker Heights City School District  
Finance & Audit Committee  
Summary Conclusions & Recommendations  
October 8, 2020  
(with minor updates 11/06/20)

# Objective

- Conduct a thorough analysis of the District's revenue stream needed to fully support, fund and preserve both the educational programming and educational goals of the Shaker Schools.
- Evaluate the need for additional operating tax levies in the next 5-year horizon.

# Executive Summary

- District has consistently met or exceeded budgeted revenue coupled with underspending on the expense side.
- Unencumbered fund balance is at 55.8% of F2020 expenditures compared to 2013 target of 12-15%.
- Several areas to address before seeking additional operating millage.

# April 2020 Five-Year Financial Forecast

- Revenues essentially flat, expenses growing on average ~3.4% annually.
- Operating deficits of \$3.3M in F2021 growing to \$14.9M in F2024, without additional revenue source or expense reductions.
- Reflects new property tax levy in F2021 generating \$5.8M annually beginning in F2022.
- Conclusion – Revenue and expense financial forecast assumptions show additional revenue needs but are only one part of the Subcommittee analysis.

# Unencumbered Fund Balance

- As of 6/30/20 fund balance is at \$54.5M or 55.8% of F2020 expenditures, compared to a stated target of 12-15% of costs at the time of the last operating levy in May 2014.
- Since the 2014 levy, revenues have exceeded the subsequent five-year forecasts and coupled with underspending to grow the unreserved fund balance from \$18M at end of F2013 to the current level of \$54.5M at the end of F2020.
- This is a very favorable level when compared to other school districts even after adjusting for size of these districts.
- Conclusion – District currently has high cash reserves and far exceeding target and other local school districts.

# School Funding Evaluation

- As stated, the April five-year-forecast reflects a new operating levy in 2021. Funds would become available in calendar 2022.
- Subcommittee requested and received several levy scenarios from District Treasurer that reflected alternative operating levies options in 2021, 2022 and 2023, at both a 6.9 millage and 9.9 millage level.
- Scenarios assumed fund balance would supplement operations while delaying levy request to 2022 or 2023.
- However, these levy scenarios did not reflect new spending challenges/reductions, an unlikely assumption. Future levy planning scenarios need to reflect cost reduction assumptions as outlined by Cost Center Subcommittee and implemented by the Board of Education.
- Subcommittee requested additional levy scenarios showing cost reductions and millage necessary to maintain fund balance at 15% and hold tax intervals to a reasonable number of years.
- Conclusion – Can the District fund short term operating deficits from its cash reserves, maintaining educational quality, while addressing Cost Center Committee recommendations?

# Subcommittee Questions for the BOE Prior to Requesting an Operating Levy

- A need to understand the District's long-range capital plan as part of a comprehensive financial needs assessment.
- A preliminary assessment of the equity programming and policy on closing the achievement gap.
- Impact of COVID-19 on budget and education outcomes and in Shaker.
- Enrollment assumptions and financial impact on Shaker operations.
- Conclusion – Additional information needed before initiating levy request.

# Recommendations

- Delay 2021 levy planned request at least one year and use a portion of the \$54.5M fund balance to maintain operations.
- BOE to determine a threshold for fund balances and incorporate this threshold into levy planning assumptions. For example, with a 15-20% fund balance target as an assumption, any excess reserve funds could supplement operations and potentially delay a levy request and/or reduce millage.
- Implement Cost Center Subcommittee recommendations.
- Address the Subcommittee questions noted above in order to present a true financial needs and education performance assessment to the Shaker community.



# Levy Planning Subcommittee

- Anthony Peebles
- Anita Miller
- Martin Kolb



# Shaker Heights Schools

# Appendices

## Appendix A:

- Facilities Analysis-A Summary of Major Enrollment/Capacity/Configuration Conclusions

## Appendix B:

- Financial Projections for different Levy Scenarios
  - Scenarios #1, 2, 3, 4, 5, 6, 7 & 8
  - Plus Scenarios #3a, 4a, 7a & 8a

# Appendix A

- Facilities Analysis-A Summary of Major Enrollment/Capacity/Configuration Conclusions

**Finance and Audit Committee – Cost Center Subcommittee  
Appendix – Summary of Major Enrollment/Capacity/Configuration Conclusions**

Student Enrollment

1. District K-12 enrollment has declined ~12% since 2010, forecasted to continue at least through 2024
2. Basis for Projected Student Analysis – Actual 2020 enrollment (4,831 students) and future years scenarios when student enrollment reaches 4,500 and 4,200

Building Capacity

3. Basis for Capacity Analysis – CAFR current district capacity totals 6,626 students
4. Revised Basis for Capacity Analysis – Current CAFR building capacity reduced by 439 from 6,626 to 6,187 students
5. Capacity Basis for Evaluating Configuration Options – District currently has ~22% available capacity, increasing to ~32% at future 4,200 student level
6. Conclusion – Given the significant level of excess/available capacity, a wide range of options exists to reconfigure current school usage/individual roles
  - Balance student enrollment more equally with building capacity
  - Increase offerings to Shaker residents e.g. Universal Preschool
  - Close building(s) no longer needed by the district; free up a facility for use per ForwardTogether planning

Configuration Options

7. Recommendation – The District should update/develop a comprehensive facility plan to determine the best school roles/configuration and proactively address current excess capacity to get in front of future declining enrollment levels
8. Option 1: K-4 Buildings – Capacity currently exists to close/repurpose any one of the five or to close the two smaller ones
9. Option 2: K-4 Buildings – Capacity will exist soon to add 5<sup>th</sup> grade to each of the five K-4s
10. Option 3: K-4 Buildings – Capacity to move 5<sup>th</sup> and 6<sup>th</sup> grades to create five K-6 buildings viable when reach 4,500 enrollment level, with realigned school boundaries
11. Option 4: K-4 Buildings – Adding both 5<sup>th</sup> grade and one year Universal Preschool (using two or three of current K-4 buildings) viable soon for 75% preschool enrollment, viable for 100% at 4,500 enrollment level
12. Option 5: K-4 Buildings – Adding 2 years of Universal Preschool @100% across K-4 buildings currently exists. Adding 5<sup>th</sup> grade viable after reach 4,200 enrollment (earlier opportunities exist if less than 100% Universal Preschool coverage)
13. Option 6: K-4 Buildings – Any of the five K-4s could currently house Kindergarten or one year of Universal Preschool at 100%; none is large enough to house both or two years of Universal Preschool. At ≤75%, any of the three larger schools could house both.
14. Option 7: Woodbury or Middle School – Consolidating grades 6, 7 and 8 (or 5, 6 and 7) into either school viable when enrollment declines below 4,500
15. Option 8: One-transition configurations – Four K-8s along with 9-12 High School (or four K-7s with 8-12 High School) viable when enrollment approaches 4,500
16. Option 9: Districtwide K-12 Reconfiguration – Five K-5s, Woodbury 6-7 and High School 8-12 viable soon – Middle School available
18. Option 10 – Districtwide K-12 Reconfiguration - Five 1-6s (or 1-5s), Woodbury 7-8 (or 6-8) and High School 9-12 – Middle School shared with the city as a Community Center and centralized Kindergarten and/or Universal Preschool building viable at 4,500 enrollment

20. Summary of Buildings Available Under Configuration Options

District K-12 enrollment has declined ~12% since 2010, forecasted to continue at least through 2024

Fiscal Year	Elementary Schools K-6 (excluding Pre-K)	Middle School 7-8	High School 9-12	District K-12 Total	Change from Previous Yr.
<b>Actual</b>					
2010	2889	823	1772	<b>5484</b>	--
2011	2865	873	1752	5490	+6
2012	2851	850	1745	5446	(44)
2013	2777	868	1778	5423	(23)
2014	2670	860	1755	5285	(138)
2015	2671	848	1796	5315	+30
2016	2578	830	1800	5208	(107)
2017	2511	803	1724	5038	(170)
2018	2453	774	1653	4880	(158)
2019	2422	750	1647	4819	(61)
2020	2468	740	1623	<b>4831</b>	<u>+12</u>
Total – 2010-2020	(421)	(83)	(149)	(653)	<b>(653)</b>
Total – 2014-2020	(202)	(120)	(132)	(454)	<b>(454)</b>
<b>Projected</b>					
2021	2357	763	1544	4664 *	(167)
2022	2299	786	1499	4584	(80)
2023	2285	729	1486	4500	(84)
2024	2258	704	1487	<b>4449</b>	<u>(51)</u>
<b>Change – 2020-2024</b>	(210)	(36)	(136)	(382)	<b>(382)</b>

(\*) Reduced by 16 to 4, 648 as of April 2020 Five-Year Forecast

Sources:

- For years 2010 – 2019, CAFR 2019 – page S-40
- CAFRs 2014-2019 modified to exclude Pre-K students included for those years – CAFR StatsFy14-20-EnrollmentOnly 09-15-20.xlsx from Bryan Christman
- For year 2020 – CAFR 2020 (excluding 76 Pre-K students) – oct\_hdent\_fy20 BCC07-21-20
- For years 2021 – 2024, Five Year Forecast – Enrollment Projection 11/5/2019, page 43

Observations:

- 2010 to 2020 actual decline: 653 students, averaging ~65 students per year, 11.9% [(5,484 – 4,831) / 5,484]
- 2014 to 2020 actual decline of 454 students, averaging ~76 students per year
- 2020 to 2024 projected decline of 382 students, averaging ~95 students per year
- 2020 actual = ~88% of 2010 (4,831/5,484)
- 2024 projected = ~81% of 2010 (4,449/5,484) and ~92% of 2020 (4,449/4,831)
- Reference: Comparison of 2020 to 2000 District Enrollment of 5,744 = ~84% (4,831/5,744)

Key Questions:

- Based on projections, does the district believe that Shaker’s student enrollment will decline faster in the future than it has in the past?
- Is there any agreed-to estimate of what level and when enrollment might bottom out?
- Are there opportunities to make the city of Shaker Heights and our schools a more attractive destination for younger families?

Basis for F&A’s Deliberations: Rather than looking at a specific year dependent on a forecast’s accuracy, building configuration options have been evaluated for that point in time when student enrollment reaches **4,500** students – 331 students fewer than the 2020 actual. This enrollment level of 4,500 may occur in 2023 (as currently forecasted), 2024, or even 2025 should the rate of decline slow. For longer-term perspective, building configuration options have been evaluated when/should student enrollment reach **4,200** students – 631 students fewer than 2020 actual. This could occur as early as 2026 or 2027 should the projected rate of decline actually occur (~95 students per year.)

Basis for Projected Student Analysis

Actual 2020 enrollment of 4,831 students, and future year scenarios when student enrollment declines to 4,500 and 4,200 levels

<u>School Building</u>	<u>Actual 2020</u>	<u>Projected Students</u>	
	<u>Students by Building (1)</u>	<u>at 4500 (2)</u>	<u>4200 (3)</u>
Boulevard	338	315	294
Fernway	286	267	249
Lomond	383	357	333
Mercer	329	306	286
Onaway	330	307	287
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>
Woodbury	802	747	697
Middle School	740	689	643
<b>5-8 Total</b>	<b>1542</b>	<b>1436</b>	<b>1340</b>
High School	1623	1512	1411
<b>District Total</b>	<b>4831</b>	<b>4500</b>	<b>4200</b>

(1) Source: 2020 CAFR (excluding Pre-K), using Actual 2020 as a base

(2) Target 4,500 student total allocated by school by comparing 4,500 to 2020 actual total of 4,831 (allocated across schools using proportion of  $4,500/4,831 = 0.931$ )

(3) Target 4,200 student total allocated by school by comparing 4,200 to 2020 actual total of 4,831 (allocated across schools using proportion of  $4,200/4,831 = 0.869$ )

Observations:

- Projected students by individual schools based on allocations using proportions equal to 2020 actual students (e.g. Boulevard @ 4500 =  $338 \times 4,500/4,831 = 315$ )
- This assumes that without configuration changes, individual school enrollment proportions stay constant for “similar role” schools
- Potential school reconfiguration options have been evaluated using the above three levels of actual and projected students:
  - 4,831 actual students in 2020
  - At that time when enrollment declines to 4,500 students
  - At that time when enrollment declines to 4,200 students

## Basis for Capacity Analysis

CAFR current district capacity totals 6,626 students

<u>School Building</u>	<u>Area / Square Feet *</u>	<u>Student Capacity *</u>	<u>Square Feet per Student</u>
Boulevard	48,000	544	88
Fernway	29,925	366	82
Lomond	65,075	620	105
Mercer	70,640	590	120
Onaway	63,700	606	105
<b>K-4 Total</b>	<b>277,340</b>	<b>2726</b>	<b>102</b>
Woodbury	138,350	900	154
Middle School	133,400	1000	133
<b>5-8 Total</b>	<b>271,750</b>	<b>1900</b>	<b>143</b>
High School	314,400	2000	157
<b>District Total</b>	<b>863,490</b>	<b>6626</b>	<b>130</b>

\* as shown in annual CAFR "Building Statistics" pages S-36 – 39  
Excludes Administration Building – 12,759 square feet

### Observations/Results:

- Fernway expansion not reflected in previously published CAFR data
- Square feet per student (at capacity) differs across “similar role” schools
- Bryan Christman: *"The (CAFR) building capacity numbers are based upon very old standard calculations and most likely do not represent capacity with respect to how the buildings are utilized today."*
- Requested revised Fernway and guidance/update from Jeff Grosse, who reported:
  - Fernway total area before expansion increased by 5,376 sq. feet from CAFR level of 29,925 to 35,301 square feet per Todd Gerber – Gilbane
  - Fernway expansion of 7,140 sq. feet then added for a revised current total of 42,441 square feet, total increase = 12,516 sq. feet
  - More accurate way to update student capacity: use areas by school type from OFCC New Construction Standards
    - Elementary schools – 125 sq. feet/student
    - Middle schools – 141 sq. feet/student
    - High schools – 162 sq. feet/student
- Considerations for more detailed analysis: Verification of individual building’s areas, number/size of regular and special education instructional classrooms, applicability of OFCC new construction standards for Shaker’s older buildings
- For example: If assume 30’ X 30’ classroom = 900 square feet for 20 students, area per student equals 45 square feet This is about one-third of the OFCC standards as 135 sq. ft. falls within the 125-162 OFCC range. Does this mean that hallways, common areas, offices, storage areas, etc. equal about two thirds of the OFCC standards?
- Applying the higher OFCC square footage per student standards reduces the district’s excess/available capacity (as shown on next page)



Revised Basis for Capacity Analysis

Current CAFR building capacity reduced by 439 from 6,626 to 6,187 students

CAFR Current District Student Capacity by School

(from previous page)

School Building	CAFR Square Feet	CAFR Student Capacity	Square Feet per Student
Boulevard	48,000	544	88
Fernway	29,925	366	82
Lomond	65,075	620	105
Mercer	70,640	590	120
Onaway	<u>63,700</u>	<u>606</u>	105
<b>K-4 Total</b>	<b>277,340</b>	<b>2726</b>	<b>102</b>
Woodbury	138,350	900	154
Middle School	<u>133,400</u>	<u>1000</u>	133
<b>5-8 Total</b>	<b>271,750</b>	<b>1900</b>	<b>143</b>
High School	<u>314,400</u>	<u>2000</u>	157
<b>District Total</b>	<b>863,490</b>	<b>6626</b>	<b>130</b>

Revised Basis for Determining Student Capacity by School

(using OFCC Standards)

School Building	Updated Square Feet	OFCC Sq. Feet Standards per Student	OFCC Revised Student Capacity	CAFR Original Student Capacity	Change
Boulevard	48,000	125	384	544	(160)
Fernway	<b>42,441</b>	“	339	366	(27)
Lomond	65,075	“	521	620	(99)
Mercer	70,640	“	565	590	(25)
Onaway	<u>63,700</u>	“	<u>510</u>	<u>606</u>	<u>(96)</u>
<b>K-4 Total</b>	<b>289,856</b>	<b>125</b>	<b>2319</b>	<b>2726</b>	<b>(407)</b>
Woodbury	138,350	141	981	900	+81
Middle School	<u>133,400</u>	“	<u>946</u>	<u>1000</u>	<u>(54)</u>
<b>5-8 Total</b>	<b>271,750</b>	<b>141</b>	<b>1927</b>	<b>1900</b>	<b>+27</b>
High School	<u>314,400</u>	162	<u>1941</u>	<u>2000</u>	<u>(59)</u>
<b>District Total</b>	<b>876,006</b>	<b>142</b>	<b>6187</b>	<b>6626</b>	<b>(439)</b>

Observations:

- District total square feet increased by 12,516 sq. feet from 863,490 to 876,006 square feet, all from Fernway adjustment/expansion
- Available/maximum student capacity for each building has been recalculated using OFCC standards
- All buildings except Woodbury have reduced student capacities
- Total district capacity has been reduced by 439 students, 6.6% from the original CAFR total of 6,626 (439/6,626) reduced to a new lower base of 6,187 students

**Capacity Basis for Evaluating Configuration Options**

District currently has ~22% available building capacity, increasing to ~32% at future 4,200 student level

**Enrollment Level/Building Available Capacity Summary**

Number of Students with no changes to current individual building roles

School Building	Enrollment			Current Building Capacity (revised)	Available Capacity		
	2020 Actual	@4500 Future	@4200 Student Levels		2020 Actual	@4500 Future	@4200 Student Levels
Boulevard	338	315	294	384	46	69	90
Fernway	286	267	249	339	53	72	90
Lomond	383	357	333	521	138	164	188
Mercer	329	306	286	565	236	259	279
Onaway	330	307	287	510	180	203	223
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>
Woodbury	802	747	697	981	179	234	284
Middle School	740	689	643	946	206	257	303
<b>5-8 Total</b>	<b>1542</b>	<b>1436</b>	<b>1340</b>	<b>1927</b>	<b>385</b>	<b>491</b>	<b>587</b>
High School	1623	1512	1411	1941	318	429	530
<b>District Total</b>	<b>4831</b>	<b>4500</b>	<b>4200</b>	<b>6187</b>	<b>1356</b>	<b>1687</b>	<b>1987</b>

**Observations:**

- As structured in 2020, all eight buildings currently have available student capacity – totaling 1,356 students
- Available capacity ranges from ~50 students at the low end (Boulevard and Fernway) to 318 at the high end (SHHS)
- Without district role/configuration changes, these available student capacities will continue to increase as enrollment declines
- Available capacity for the district ranges from ~22% in 2020 (1,356/6,187) increasing to ~27% at the 4,500 enrollment level (1,687/6,187) and ~32% at the 4,200 enrollment level (1,987/6,187)
- Available capacity by “similar role” schools:
  - K-4 available = ~28% in 2020 (653/2,319) – increasing to 33% and 37% at the 4,500 and 4,200 enrollment levels respectively
  - 5-8 available = ~20% in 2020 (385/1,927) – increasing to 25% and 30% at the 4,500 and 4,200 enrollment levels
  - 9-12 / High School available = ~16% (318/1,941) – increasing to 22% and 27% at the 4,500 and 4,200 enrollment levels

## Conclusion

Given the significant level of excess/available capacity, a wide range of options exists to reconfigure current school usage/individual roles

## Enrollment Level/Building Capacity Utilization as Enrollment Declines

(Number of Students with no changes to current individual building roles)

School Building	Enrollment			Current Student Capacity	Available Capacity			Capacity Utilization Percentage	
	2020 Actual	@4500 Future Student	@4200 Levels		2020 Actual	@4500 Future Student	@4200 Levels	2020	@4200
Boulevard	338	315	294	384	46	69	90	88%	77%
Fernway	286	267	249	339	53	72	90	84	73
Lomond	383	357	333	521	138	164	188	74	64
Mercer	329	306	286	565	236	259	279	58	51
Onaway	330	307	287	510	180	203	223	65	56
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>	<b>72%</b>	<b>62%</b>
Woodbury	802	747	697	981	179	234	284	82	71
Middle School	740	689	643	946	206	257	303	78	68
<b>5-8 Total</b>	<b>1542</b>	<b>1436</b>	<b>1340</b>	<b>1927</b>	<b>385</b>	<b>491</b>	<b>587</b>	<b>80%</b>	<b>70%</b>
High School	1623	1512	1411	1941	318	429	530	84%	73%
<b>District Total</b>	<b>4831</b>	<b>4500</b>	<b>4200</b>	<b>6187</b>	<b>1356</b>	<b>1687</b>	<b>1987</b>	<b>78%</b>	<b>68%</b>

## Observations:

- Significant imbalances exist across K-4 schools regarding actual 2020 capacity utilization [e.g. Boulevard and Fernway, each over 80%, have far higher utilization than Mercer or Onaway (Highest Boulevard 338/384 = 88% vs. lowest Mercer 329/565 = 58%)]
- In absolute terms for 2020 K-4 enrollment, significant available student capacity differences exist between buildings – ranging from far fewer at Boulevard and Fernway (46 and 53 students) compared to the other three K-4s with available capacity ranging from 138 to 236 each
- Due to the significant imbalances between K-4 buildings' capacity utilization, modifying school neighborhood boundaries is an option for the district to consider – noted where appropriate in the following option evaluations, but not otherwise analyzed
- Woodbury and High School also over 80% utilization though the High School has greatest available capacity, 318 students, as it is more than twice the size of any other building
- At future 4,500 and 4,200 enrollment levels, district excess available capacity increases from 1,356 to almost 1,700 and 2000 students respectively, making some options which are not viable at the 2020 enrollment level viable at the time these lower enrollment levels occur

## Option Evaluation Process

The following analysis uses the student enrollment and school capacity data summarized above to evaluate when each of the configuration options could be viable. It represents a starting point to determine when different student enrollment levels will physically fit into the district's current buildings considering potential changes in grade level assignment. Options evaluated the impact of future actions such as the following:

- Balance student enrollment closer to available building capacity by reconfiguring individual school's grade levels taught
- Increase services offered to Shaker families with younger students, such as Universal Preschool
- Close/repurpose buildings no longer needed

### Recommendation

The District should update/develop a comprehensive facility plan to determine the best school configuration that proactively addresses current excess capacity and gets in front of future declining enrollment levels

...considering among other factors:

- Forecasted declining student enrollment projections
- Adjusted individual school student capacity levels
- Many more tangible and intangible factors not considered in this initial “space available” analysis including:
  - Student development needs
  - Educational effectiveness
  - Availability/need to modify number/design of instructional and special education classrooms
  - Building modifications necessary to serve different grade levels than served today (assuming no building additions)
  - Staffing implications
  - Roles that the Shaker schools might play in the future
  - City-wide and individual neighborhood implications
  - Bus route optimization/other transportation considerations
  - Level of available/excess capacity desired to provide district flexibility for potential unforeseen events such as the Fernway fire, Covid-19 pandemic
  - Financial considerations concerning operating/sharing/closing current buildings
- The involvement of all affected stakeholder groups

### Summary of Options Analyzed

Each of the following options is viable at some time during the enrollment levels considered – current 2020 declining to 4,500 and 4,200. Over this timeframe, each of the district’s schools, other than the High School, could be repurposed or closed

- Options considered in this analysis
  - Option 1: Close/repurpose one or more of the five K-4s
  - Option 2: Move 5<sup>th</sup> grade from Woodbury to create five K-5 buildings
  - Option 3: Move both 5<sup>th</sup> and 6<sup>th</sup> grades from Woodbury to create five K-6s
  - Option 4: Move 5<sup>th</sup> grade and add Universal Preschool into existing K-4s
  - Option 5: Add one or two years of Universal Preschool to K-4 or K-5 buildings
  - Option 6: Dedicate one K-4 as a district-wide Kindergarten and/or Universal Preschool building
  - Option 7: Consolidate grades 6-8 or grades 5-7 into Woodbury or Middle School (with 5<sup>th</sup> grade moved to K-4s or 8<sup>th</sup> grade moved to the High School)
  - Option 8: Create four K-8s with 9-12 High School (or four K-7s with 8-12 High School) – so only one student/school transition from K through 12
  - Option 9: Districtwide K-12 reconfiguration with five K-5s, Woodbury 6-7 and High School 8-12 – Middle School building available
  - Option 10: Districtwide K-12 reconfiguration with five 1-6s (or 1-5s), Woodbury 7-8 (or 6-8) and High School 9-12 – Middle School shared with the city as a Community Center and centralized Kindergarten / Universal Preschool building

**K-4 Buildings – Capacity currently exists to close/repurpose any one of the five or close the two smaller ones**

Basis for Analysis

K-4 Enrollment Level/Building Available Capacity (from page 5 table)

School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future Student Levels	@4200		2020 Actual	@4500 Future Student Levels	@4200
Boulevard	338	315	294	384	46	69	90
Fernway	286	267	249	339	53	72	90
Lomond	383	357	333	521	138	164	188
Mercer	329	306	286	565	236	259	279
Onaway	330	307	287	510	180	203	223
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>

**Option 1: Close / repurpose one or more of the five K-4s**

School Building	Current Building Capacity	Remaining Capacity If Close / Repurpose One K-4 School					Remaining 2020 Capacity If Close/Repurpose Two Smallest
		Boulevard	Fernway	Lomond	Mercer	Onaway	
Boulevard	384	-x-	384	384	384	384	-x-
Fernway	339	339	-x-	339	339	339	-x-
Lomond	521	521	521	-x-	521	521	521
Mercer	565	565	565	565	-x-	565	565
Onaway	510	510	510	510	510	-x-	510
<b>K-4 Total</b>	2319	1935	1980	1798	1754	1809	1596
Remaining K-4 Available Capacity	<b>653</b>	<b>269</b>	<b>314</b>	<b>132</b>	<b>88</b>	<b>143</b>	<b>(70)</b>

Observations:

- Based on actual 2020 enrollment, the five existing K-4 buildings have a total available capacity of 653 students
- Any one of the five K-4 buildings could be closed or repurposed at the K-4 level of enrollment for 2020: 1,666 students
- Without closing any K-4 building, each has available capacity (projected to increase as enrollment declines) that could be utilized for additional purposes (considered as part of other configuration options)
- The two smaller buildings, Boulevard and Fernway, could not both be closed or repurposed at the 2020 enrollment level as there is a capacity shortage of 70 students
- However, as K-4 enrollment declines toward the 4,500 total system level, both Boulevard and Fernway could be closed or repurposed
- Repurposing the K-4 schools to utilize the significant current available capacity is considered as part of the following five K-4 building options evaluated

**K-4 Buildings – Capacity will exist soon to add 5<sup>th</sup> grade to each of the five K-4s**

Basis for Analysis

K-4 Enrollment Level/Building Available Capacity (from page 5 table)

School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future Student Levels	@4200		2020 Actual	@4500 Future Student Levels	@4200
Boulevard	338	315	294	384	46	69	90
Fernway	286	267	249	339	53	72	90
Lomond	383	357	333	521	138	164	188
Mercer	329	306	286	565	236	259	279
Onaway	330	307	287	510	180	203	223
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>
Woodbury	802	747	697	981	179	234	284
Middle School	740	689	643	946	206	257	303
<b>5-8 Total</b>	<b>1542</b>	<b>1436</b>	<b>1340</b>	<b>1927</b>	<b>385</b>	<b>491</b>	<b>587</b>

**Option 2: Move 5<sup>th</sup> grade from Woodbury to create five K-5 buildings**

Available capacity at adjusted K-5s leaving 6<sup>th</sup> grade at Woodbury

School Building	Enrollment				Current Building Capacity	Available Capacity		
	2020 Adjusted	@4500 Actual (1)	@4200 Future Student Levels			2020 Adjusted	@4500 Future Student Levels	@4200
Boulevard	+81	419	391	365	<b>384</b>	<b>(35)</b>	<b>(7)</b>	19
Fernway	+69	355	331	309	339	<b>(16)</b>	8	30
Lomond	+92	475	443	413	521	46	78	108
Mercer	+79	408	380	355	565	157	185	210
Onaway	+80	410	381	356	510	100	129	154
<b>K-5 Total</b>	<b>+401</b>	<b>2067</b>	<b>+374</b>	<b>1926</b>	<b>2319</b>	<b>252</b>	<b>393</b>	<b>521</b>
Woodbury (6th)		401	373	348	981	580	608	633
Middle School		740	689	643	946	206	257	303
<b>6-8 Total</b>	<b>-401</b>	<b>1141</b>	<b>-374</b>	<b>1062</b>	<b>1927</b>	<b>786</b>	<b>865</b>	<b>936</b>

(1) Adjusted Actual = Actual 2020 school enrollment plus proportional 5<sup>th</sup> graders transferred into school, both for enrollment and available capacity (e.g. Boulevard had 338 total students in 2020, adding 81 5<sup>th</sup> graders = 338 + 81 = 419 enrollment. Available capacity likewise declines by 81, from +46 to -35.)

Observations:

- One-half of Woodbury 2020 students, 401, were allocated to each of the five K-4s proportionate to their actual 2020 enrollment levels
- Adding 5<sup>th</sup> graders to the K-4s reduced combined 2020 available capacity from 653 to 252 students
- However, without student re-assignment or other adjustments, the smaller buildings, Boulevard and Fernway, would be 35 and 16 students respectfully above their maximum capacity level
- At the future 4,500 student level, Boulevard and Fernway were close/have capacity without student re-assignment while the other three schools retain significant available capacity
- At the future 4,200 student level, all five schools have available capacity to add 5<sup>th</sup> graders
- Additionally, at the 4,500 level, one of the smaller schools could be closed/repurposed with the other four being near full capacity [2,319 total capacity – 384 Boulevard (or Fernway) = 1,935 remaining capacity which is nearly equal to 1,926 student enrollment at 4,500]
- If 5<sup>th</sup> grade was moved from Woodbury, see Option 7, analyzing the combination of 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grades in one building (either Woodbury or the Middle School) while closing/repurposing the other

**K-4 Buildings – Capacity to move 5<sup>th</sup> and 6<sup>th</sup> grades to create five K-6 buildings viable, with realigned school boundaries, when reach 4,500 enrollment level – moving both 5<sup>th</sup> & 6<sup>th</sup> viable sooner if Kindergarten centralized in another building**

**Basis for Evaluation**

**Option 2:** Move 5<sup>th</sup> grade from Woodbury to create five K-5 buildings

Available capacity at adjusted K-5s leaving 6<sup>th</sup> grade at Woodbury

School Building	Enrollment				Current Building Capacity	Available Capacity				
	2020	@4500	@4200			2020	@4500	@4200		
	Adjusted	Actual	Future Student Levels			Adjusted	Actual	Future Student Levels		
Boulevard	+81	419	391	365	384	(35)	(7)	19		
Fernway	+69	355	331	309	339	(16)	8	30		
Lomond	+92	475	443	413	521	46	78	108		
Mercer	+79	408	380	355	565	157	185	210		
Onaway	+80	410	381	356	510	100	129	154		
<b>K-5 Total</b>	<b>+401</b>	<b>2067</b>	<b>+374</b>	<b>1926</b>	<b>+349</b>	<b>1798</b>	<b>2319</b>	<b>252</b>	<b>393</b>	<b>521</b>
Woodbury (6th)		401	373	348	981	580	608	633		
Middle School		740	689	643	946	206	257	303		
6-8 Total	-401	1141	-374	1062	-349	991	1927	786	865	936

Note: This K-5 option is comparable to one in which the current K-4s become 1-6s as each contains six rather than the current five grade levels.

**Option 3: Move both 5<sup>th</sup> and 6<sup>th</sup> grades from Woodbury to create five K-6s**

Available capacity at adjusted K-6s leaving neither grade at Woodbury

School Building	Enrollment				Current Building Capacity	Available Capacity				
	2020	@4500	@4200			2020	@4500	@4200		
	Adjusted	Actual	Future Student Levels			Adjusted	Actual	Future Student Levels		
Boulevard	+162	500	467	435	384	(116)	(83)	(51)		
Fernway	+138	424	395	369	339	(85)	(56)	(30)		
Lomond	+184	567	529	493	521	(46)	(8)	28		
Mercer	+158	487	453	424	565	78	112	141		
Onaway	+160	490	455	425	510	20	55	85		
<b>K-6 Total</b>	<b>+802</b>	<b>2468</b>	<b>+747</b>	<b>2299</b>	<b>+697</b>	<b>2146</b>	<b>2319</b>	<b>(149)</b>	<b>20</b>	<b>173</b>
Woodbury		-0-	-0-	-0-	981	981	981	981		
Middle School		740	689	643	946	206	257	303		

**Observations:**

- Adding 6<sup>th</sup> grade as well as the 5<sup>th</sup> (Shown in Option 2) not possible at 2020 enrollment levels as the five schools are under capacity by 149 students
- The district has capacity to add 6<sup>th</sup> grade to K-5s at the 4,500 enrollment level (2,319 capacity with 2,299 enrollment), however both Boulevard and Fernway remain well beyond their building capacity
- Should the district realign school boundaries to more equally balance individual school enrollment with school capacity, this option becomes viable at 4,500 enrollment
- At the 4200 level, a K-6 option has available system capacity of 173 students, but again school boundaries would have to be adjusted
- If both 5<sup>th</sup> and 6<sup>th</sup> grades were moved from Woodbury, 7<sup>th</sup> and 8<sup>th</sup> grades could remain either at the Middle School or relocated to Woodbury, thereby allowing the closing/repurposing of the other
- If Kindergarten were removed from Option 3, changing the current K-4s into 1-6 buildings, space would be available in the district at current 2020 enrollment levels (2,468 – 333 = 2135, 184 less than current building capacity of 2,319), however, without changing boundaries, Boulevard and Fernway would be over capacity until enrollment declines to the 4,500 level (see Option 10, page 18)

**K-4 Buildings – Adding both 5<sup>th</sup> grade and one year Universal Preschool (using two or three of current K-4 buildings) viable soon for 75% preschool enrollment, viable for 100% at 4,500 enrollment level**

Basis for Analysis

Option 2: Move 5<sup>th</sup> grade from Woodbury to create five K-5 buildings

Available capacity at adjusted K-5s leaving 6<sup>th</sup> grade at Woodbury

School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future Student Levels	@4200		2020 Actual	@4500 Future Student Levels	@4200
Boulevard	419	391	365	384	(35)	(7)	19
Fernway	355	331	309	339	(16)	8	30
Lomond	475	443	413	521	46	78	108
Mercer	408	380	355	565	157	185	210
Onaway	410	381	356	510	100	129	154
<b>K-5 Total</b>	<b>2067</b>	<b>1926</b>	<b>1798</b>	<b>2319</b>	<b>252</b>	<b>393</b>	<b>521</b>
Woodbury	401	373	348	981	580	608	633
Middle School	740	689	643	946	206	257	303
<b>6-8 Total</b>	<b>1141</b>	<b>1062</b>	<b>991</b>	<b>1927</b>	<b>786</b>	<b>865</b>	<b>936</b>

**Option 4: Move 5<sup>th</sup> grade and add Universal Preschool into existing K-4s**

- Number of kindergarten students entering the district in 2020 = 333 (2020 CAFR)
- Assume Universal Preschool same number of children as kindergarten (@100% coverage)
- Assume Universal Preschool declines at same rate as the district, projected Pre-K declines to 310 at 4,500 and 290 at 4,200 future enrollment levels (333 x 1,552/1,666 = 310, 333 x 1,449/1,666 = 290)
- Available capacity options considered at both 100% and 75% coverage

Five Current K-4s (after adding 5 <sup>th</sup> grade) School Buildings	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future Student Levels	@4200		2020 Actual	@4500 Future Student Levels	@4200
K-5 Total	2067	1926	1798	2319	252	393	521
Universal Preschool @100%	333	310	290	No change			
<b>UnivPre(100%) -5 Total</b>	<b>2400</b>	<b>2236</b>	<b>2088</b>	<b>2319</b>	<b>(81)</b>	<b>83</b>	<b>231</b>
Universal Preschool @75%	250	233	218	No change			
<b>UnivPre(75%) -5 Total</b>	<b>2317</b>	<b>2159</b>	<b>2016</b>	<b>2319</b>	<b>2</b>	<b>160</b>	<b>303</b>

Observations:

- 100% Universal Preschool likely overstated as not all eligible children (4-5 year old's) would enroll, 333 included for 2020 actual represents maximum number possible
- Total district K-4 capacity available for 5<sup>th</sup> grade and 100% Universal Preschool when reach 4,500 enrollment level
- Adding 5<sup>th</sup> grade and 100% Universal Preschool leaves little available capacity until enrollment approaches 4,200
- Total district capacity currently available for 5<sup>th</sup> grade and 75% Pre-K
- Two or three schools – Mercer and Onaway (combined 2020 available student capacity of 257) and possibly Lomond (another 46) – provide the required district capacity to add Universal Preschool. Boulevard and Fernway are at/near their capacity after adding 5<sup>th</sup> grade alone, so not options
- Adding 5<sup>th</sup> grade and 100% Universal Preschool leaves little available capacity in these buildings until enrollment approaches 4,200
- If 5<sup>th</sup> grade was moved from Woodbury, see Option 7, analyzing the combination of 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grades in one building (either Woodbury or the Middle School) while closing/repurposing the other



**K-4 Buildings – Adding 2 years of Universal Preschool @100% across selective K-4 buildings currently exists. Adding 5<sup>th</sup> grade viable after reach 4,200 enrollment (earlier opportunities exist if less than 100% Universal Preschool coverage)**

Basis for Analysis

**K-4 Enrollment Level/Building Available Capacity** (from page 5 table) K-5 from Option 2 and 4.

School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future Student	@4200 Levels		2020 Actual	@4500 Future Student	@4200 Levels
Boulevard	338	315	294	384	46	69	90
Fernway	286	267	249	339	53	72	90
Lomond	383	357	333	521	138	164	188
Mercer	329	306	286	565	236	259	279
Onaway	330	307	287	510	180	203	223
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>
<b>K-5 Total</b>	<b>2067</b>	<b>1926</b>	<b>1798</b>	<b>2319</b>	<b>252</b>	<b>393</b>	<b>521</b>

**Option 5: Add one or two years of Universal Preschool to K-4 / K-5 buildings**

K-4 School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future Student	@4200 Levels		2020 Actual	@4500 Future Student	@4200 Levels
Boulevard	338	315	294	384	46	69	90
Fernway	286	267	249	339	53	72	90
Lomond	383	357	333	521	138	164	188
Mercer	329	306	286	565	236	259	279
Onaway	330	307	287	510	180	203	223
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>
+ 1 year UnivPre @100%	333	310	290	No change			
<b>UnivPre (100%)-4 Total</b>	<b>1999</b>	<b>1862</b>	<b>1739</b>	<b>2319</b>	<b>320</b>	<b>457</b>	<b>580</b>
+ 2 <sup>nd</sup> year UnivPre @100%	333	310	290	No change			
<b>2 yr UnivPre (100%)-4 Total</b>	<b>2332</b>	<b>2172</b>	<b>2029</b>	<b>2319</b>	<b>(13)</b>	<b>147</b>	<b>290</b>

**If K-5 with Universal Preschool**

<b>K-5 Total</b>	<b>2067</b>	<b>1926</b>	<b>1798</b>	<b>2319</b>	<b>252</b>	<b>393</b>	<b>521</b>
+ 1 year UnivPre @75%	250	233	218	No change			
<b>UnivPre (75%)-5 Total</b>	<b>2317</b>	<b>2159</b>	<b>2016</b>	<b>2319</b>	<b>2</b>	<b>160</b>	<b>303</b>
+ 2 <sup>nd</sup> year UnivPre @75%	250	233	218	No change			
<b>2 yr UnivPre (75%)-5 Total</b>	<b>2567</b>	<b>2392</b>	<b>2234</b>	<b>2319</b>	<b>(248)</b>	<b>(73)</b>	<b>85</b>

Observations:

- Adding 2 years of 100% Universal Preschool (equivalent to 2 more years of kindergarten) to current K-4s viable at 2020 actual level and beyond [District available = 653 vs. required 666 = (13)]
- As shown in Option 2, all K-4s have available capacity to add 5<sup>th</sup> grade. However, as shown in Option 4, only two schools – Mercer and Onaway (257 available student capacity) and possibly Lomond (another 46) would have capacity to house the Universal Preschool children. Boulevard and Fernway are at/near their capacity after adding 5<sup>th</sup> alone
- Adding 5<sup>th</sup> grade in addition to 100% of two years of Universal Preschool not viable until after district reaches 4,200 enrollment level [1,798 + 580 = 2378 students vs. 2,319 available (59 short at 4200)]
- Adding 5<sup>th</sup> grade in addition to 75% of one year Universal Preschool currently viable, adding a second year, also at 75% not viable until after reach 4,500 enrollment level (73 short at 4500)

K-4 Buildings – Any of the five K-4s could currently house centralized Kindergarten or one year of Universal Preschool at 100%; none is large enough to house both or two years of Universal Preschool. At  $\leq 75\%$ , any of the three larger schools could house both.

Basis for Analysis

K-4 Enrollment Level/Building Available Capacity (from page 5 table)

<u>School Building</u>	<u>Enrollment</u>			<u>Current Building Capacity</u>	<u>Available Capacity</u>		
	<u>2020</u>	<u>@4500</u>	<u>@4200</u>		<u>2020</u>	<u>@4500</u>	<u>@4200</u>
	Actual	Future Student	Levels		Actual	Future Student	Levels
Boulevard	338	315	294	384	46	69	90
Fernway	286	267	249	339	53	72	90
Lomond	383	357	333	521	138	164	188
Mercer	329	306	286	<b>565</b>	236	259	279
Onaway	330	307	287	510	180	203	223
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>

**Option 6: Dedicate one K-4 as a district-wide Kindergarten and/or Universal Preschool building**

<u>Potential Additional Students</u>	<u>Enrollment</u>			<u>Larger K-4s Current Capacity</u> Mercer/Onaway	<u>Mercer/Onaway Available Capacity with Universal Preschool</u>		
	<u>2020</u>	<u>@4500</u>	<u>@4200</u>		<u>2020</u>	<u>@4500</u>	<u>@4200</u>
	Actual	Future Student	Levels		Actual	Future Student	Levels
Centralized Kindergarten	333	310	290	Fits any of the 5			
1 year UnivPre @100%	333	310	290	Fits any of the 5			
2 <sup>nd</sup> year UnivPre @100%	+333	310	290	Fits none of the 5			
<b>Total 2 years UnivPre</b>	<b>666</b>	<b>610</b>	<b>580</b>	<b>565 / 510</b>	<b>(101)/(156)</b>	<b>(45)/(100)</b>	<b>(15)/(70)</b>
1 year UnivPre @75%	250	233	218	Fits any of the 5			
2 <sup>nd</sup> year UnivPre @ 75%	+250	233	218	Fits 3 larger K-4s			
<b>Total 2 years UnivPre</b>	<b>500</b>	<b>466</b>	<b>436</b>	<b>565 / 510</b>	<b>65 / 10</b>	<b>99 / 44</b>	<b>129 / 74</b>

- Number of kindergarten students entering the district in 2020 = 333 (2020 CAFR)
- Assume one year of Universal Preschool equals same number of children as kindergarten
- Assuming Preschool declines at same rate as the district, projected annual Preschool declines to 310 at 4,500 and 290 at 4,200 future enrollment levels (333 x 1,552/1,666 = 310, 333 x 1,449/1,666 = 290)
- Available capacity for Universal Preschool options considered at both 100% and 75% coverage

Observations:

- District-wide Kindergarten or one year of Universal Preschool could fit into any of the current K-4s
- While the district's total available space is close to required space at estimated 2020 enrollment levels for Kindergarten + one year of Universal Preschool or 2 years of Universal Preschool at 100% [653 - 666 = (13) none of the individual schools are large enough to house this total]
- None of the individual schools are large enough to house 2 years of students at either the 4,500 or 4,200 levels. The largest building, Mercer, is 45 and 15 students below required capacity at these two levels (565 - 610 = -45 and 565 - 580 = -15)
- At the 75% level, 2 years of Universal Preschool would fit in any of the three larger K-4s, Lomond, Mercer or Onaway at current 2020 enrollment level
- If, for example, Mercer were taken out of the K-4 configuration as a centralized Universal Preschool, the remaining four K-4s would still have enough capacity at current 2020 levels [Capacity of 2,319 - 565 = 1,754 to serve 1,666 students (88 remaining available capacity- see Option 1)]
- Universal Preschool not operating on a school schedule could provide time/date flexibility advantages for parents

**Woodbury or Middle School – Consolidating grades 6, 7 and 8 (or 5, 6 and 7) into either school viable when enrollment declines below 4,500**

Basis for Analysis

**Option 2:** Move 5<sup>th</sup> grade from Woodbury to create five K-5 buildings

School Building	Enrollment				Current Building Capacity	Available Capacity				
	2020	@4500	@4200			2020	@4500	@4200		
	Adjusted	Actual	Future Student Levels			Adjusted	Actual	Future Student Levels		
Boulevard	+81	419	391	365	<b>384</b>	<b>(35)</b>	<b>(7)</b>	19		
Fernway	+69	355	331	309	339	<b>(16)</b>	8	30		
Lomond	+92	475	443	413	521	46	78	108		
Mercer	+79	408	380	355	565	157	185	210		
Onaway	+80	410	381	356	510	100	129	154		
<b>K-5 Total</b>	<b>+401</b>	<b>2067</b>	<b>+374</b>	<b>1926</b>	<b>+349</b>	<b>1798</b>	<b>2319</b>	<b>252</b>	<b>393</b>	<b>521</b>
Woodbury (6th)		401	373	348	981	580	608	633		
Middle School		740	689	643	946	206	257	303		
6-8 Total	<b>-401</b>	<b>1141</b>	<b>-374</b>	<b>1062</b>	<b>-349</b>	<b>991</b>	<b>1927</b>	<b>786</b>	<b>865</b>	<b>936</b>

**Option 7: Consolidate grades 6-8 or grades 5-7 into Woodbury or Middle School (with 5<sup>th</sup> grade moved to K-4s or 8<sup>th</sup> grade moved to the High School)**

6-8 or 5-7 Consolidated at ...	Enrollment			Current Building Capacity	Available Capacity		
	2020	@4500	@4200		2020	@4500	@4200
	Actual	Future Student Levels			Actual	Future Student Levels	
Woodbury	1141	1062	991	981	(160)	<b>(81)</b>	<b>(10)</b>
Middle School	1141	1062	991	946	(195)	<b>(116)</b>	<b>(45)</b>

Observations:

- Woodbury and Middle School lack available capacity to consolidate 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grades (or 5<sup>th</sup>, 6<sup>th</sup>, and 7<sup>th</sup> grades) at 2020 actual or 4,500 projected enrollment levels (Shortage of 81 at Woodbury, 116 at Middle School)
- As enrollment declines below 4,500 enrollment level, either schools close to matching capacity with enrollment (Shortage of 10 at Woodbury, 45 at Middle School)
- Potential option to consolidate 5<sup>th</sup>, 6<sup>th</sup>, and 7<sup>th</sup> grades at either school –similar space viability as 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup>. If combine 5<sup>th</sup>, 6<sup>th</sup>, and 7<sup>th</sup> into Woodbury or Middle School, High School could house 8<sup>th</sup> grade (see Option 8)
- Evaluation factors other than building capacity likely to impact whether Woodbury or Middle School would be utilized for either 5-7 or 6-8 consolidation as their building capacities are roughly comparable (Woodbury 981 = 35 greater capacity than Middle School 946)
- Potential considerations at Woodbury to make this option viable sooner: utilize part/all of the Administration building for instructional purposes, hold selected classes at the High School
- Another Woodbury consideration: consider the benefits of creating a campus. In a campus-like environment, students who need higher or lower level support than provided in one building can more easily switch buildings and be accommodated

**One-transition configuration – Four K-8s along with 9-12 High School (or four K-7s with 8-12 High School) viable when enrollment approaches 4,500**

**Basis for Analysis**

**Enrollment Level/Building Available Capacity (from page 5 table)**

School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future	@4200 Student Levels		2020 Actual	@4500 Future	@4200 Student Levels
Boulevard	338	315	294	384	46	69	90
Fernway	286	267	249	339	53	72	90
Lomond	383	357	333	521	138	164	188
Mercer	329	306	286	565	236	259	279
Onaway	330	307	287	510	180	203	223
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>
Woodbury	802	747	697	981	179	234	284
Middle School	740	689	643	946	206	257	303
5-8 Total	1542	1436	1340	1927	385	491	587
<b>K-8 Total</b>	<b>3208</b>	<b>2988</b>	<b>2789</b>	<b>4246</b>	<b>1038</b>	<b>1258</b>	<b>1457</b>
High School	1623	1512	1411	1941	318	429	530
<b>District Total</b>	<b>4831</b>	<b>4500</b>	<b>4200</b>	<b>6187</b>	<b>1356</b>	<b>1687</b>	<b>1987</b>

**Option 8: Create four K-8s with 9-12 High School (or four K-7s with 8-12 High School) – so only one student/school transition from K through 12**

School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future	@4200 Student Levels		2020 Actual	@4500 Future	@4200 Student Levels
<b>4 K-8s + 9-12 HS</b>							
Woodbury				981			
Middle School				946			
Mercer				565			
Lomond				521			
<b>K-8 Total</b>	<b>3208</b>	<b>2988</b>	<b>2789</b>	<b>3013 *</b>	<b>(195)</b>	<b>25</b>	<b>224</b>
<b>4 K-7s + 8-12 HS</b>							
If add 8 <sup>th</sup> to HS	-370	-344	-321				
K-7 Total	2838	2644	2468	3013	175	369	545
<b>8-12 HS Total</b>	<b>1993</b>	<b>1856</b>	<b>1732</b>	<b>1941</b>	<b>(52)</b>	<b>85</b>	<b>209</b>

\* Total current K-7/8 capacity less three smaller K-4s – Boulevard, Fernway, Onaway [4,246 less (384 + 339 + 510) = 3013]. Lomond could be exchanged with Onaway as capacities similar – difference of 11 students (521 versus 510)

**Observations:**

- One-transition options require minimal number of district buildings, the largest five: Woodbury, Middle School, Mercer and Lomond being K-7/8 and SHHS
- Potential then to close/repurpose three smaller K-4’s – Boulevard, Fernway, and Onaway
- Adding 8<sup>th</sup> grade to create 8-12 high school will be a viable option soon (52 short at 2020 actual)
- One-transition options: 4 K-8s + 9-12 HS or 4 K-7s + 8-12 HS not viable at 2020 actual, but becomes viable as district approaches 4,500 enrollment level
- Sizes of selected four K-7/8 buildings vary significantly – ranging from 521 to 981 students
- Converting four selected schools to K-7s or K-8s may require significant capital expenditures
- Potential consideration: If utilize any one of three smaller buildings for districtwide Kindergarten and another for Universal Preschool, 1-7/8 options viable now

**Option 9: Districtwide K-12 reconfiguration with five K-5s, Woodbury 6-7 and High School 8-12 – Middle School building available**

**Option 2: Move 5<sup>th</sup> grade from Woodbury to create five K-5 buildings**

Available capacity at adjusted K-5s leaving 6<sup>th</sup> grade at Woodbury

Grades K-5	Enrollment				Current Building Capacity	Available Capacity				
	2020	@4500	@4200			2020	@4500	@4200		
	Actual	Future Student Levels				Actual	Future Student Levels			
Boulevard	+81	419	391	365	384	(35)	(7)	19		
Fernway	+69	355	331	309	339	(16)	8	30		
Lomond	+92	475	443	413	521	46	78	108		
Mercer	+79	408	380	355	565	157	185	210		
Onaway	+80	410	381	356	510	100	129	154		
<b>K-5 Total</b>	<b>+401</b>	<b>2067</b>	<b>+374</b>	<b>1926</b>	<b>+349</b>	<b>1798</b>	<b>2319</b>	<b>252</b>	<b>393</b>	<b>521</b>

**Option 7: Consolidate grades 6-7 into Woodbury or Middle School**

With 5<sup>th</sup> grade moved to K-4s

Grades 6-8	Enrollment				Current Building Capacity	Available Capacity				
	2020	@4500	@4200			2020	@4500	@4200		
	Actual	Future Student Levels				Actual	Future Student Levels			
Woodbury (6th)	401	373	348		981	580	608	633		
Middle School	740	689	643		946	206	257	303		
<b>6-8 Total</b>	<b>-401</b>	<b>1141</b>	<b>-374</b>	<b>1062</b>	<b>-349</b>	<b>991</b>	<b>1927</b>	<b>786</b>	<b>865</b>	<b>936</b>
<b>Grades 6-8 @</b>										
Woodbury	1141	1062	991		981	(160)	(81)	(10)		
Middle School	1141	1062	991		946	(195)	(116)	(45)		
<b>Grades 6-7 @</b>										
Woodbury	771	718	670		981	210	263	311		

**Option 8: Move 8<sup>th</sup> grade to create 8-12 high school**

Focusing only on the high school portion of this option

Grades 8-12 or 9-12 High School	Enrollment				Current Building Capacity	Available Capacity				
	2020	@4500	@4200			2020	@4500	@4200		
	Actual	Future Student Levels				Actual	Future Student Levels			
<b>Add 8<sup>th</sup> to HS</b>	<b>+370</b>	<b>+344</b>	<b>+321</b>							
<b>8-12 HS Total</b>	<b>1993</b>	<b>1856</b>	<b>1732</b>		<b>1941</b>	<b>(52)</b>	<b>85</b>	<b>209</b>		
Keep 9-12 HS	1623	1512	1411		1941	318	429	530		

**Revised Configuration combining Options 2, 7 and 8 (above)**

Actions	Enrollment				Current Building Capacity	Available Capacity				
	2020	@4500	@4200			2020	@4500	@4200		
	Actual	Future Student Levels				Actual	Future Student Levels			
<b>Add 5<sup>th</sup> to K-4s</b>	<b>+401</b>	<b>+374</b>	<b>+349</b>							
<b>K-5 Total</b>	<b>2067</b>	<b>1926</b>	<b>1798</b>		<b>2319</b>	<b>252</b>	<b>393</b>	<b>521</b>		
<b>Woodbury Grades 6-7</b>	<b>771</b>	<b>718</b>	<b>670</b>		<b>981</b>	<b>210</b>	<b>263</b>	<b>311</b>		
<b>Add 8<sup>th</sup> to HS</b>	<b>+370</b>	<b>+344</b>	<b>+321</b>							
<b>8-12 HS Total</b>	<b>1993</b>	<b>1856</b>	<b>1732</b>		<b>1941</b>	<b>(52)</b>	<b>85</b>	<b>209</b>		
<b>Revised Total</b>	<b>4831</b>	<b>4500</b>	<b>4200</b>		<b>-946</b>	<b>5241</b>	<b>410</b>	<b>741</b>	<b>1041</b>	
Current Total	4831	4500	4200		6187	1356	1687	1987		

**Option 9 con't: Districtwide Opportunity – K-12 reconfiguration with 5 K-5s, Woodbury 6-7, and High School 8-12 viable soon – Middle School available**

Revised Configuration from Options 2, 7 and 8 (from previous page)

Actions	Enrollment			Current Building Capacity	Available Capacity		
	2020	@4500	@4200		2020	@4500	@4200
	Actual	Future Student Levels			Actual	Future Student Levels	
Add 5 <sup>th</sup> to K-4s	+401	+374	+349				
K-5 Total	2067	1926	1798	2319	252	393	521
Woodbury Grades 6-7 Total	771	718	670	981	210	263	311
Add 8 <sup>th</sup> to HS	+370	+344	+321				
8-12 HS Total	1993	1856	1732	1941	(52)	85	209
Revised Total	4831	4500	4200	<sup>-946</sup> 5241	410	741	1041
Current Total	4831	4500	4200	6187	1356	1687	1987

Observations:

- Related to the revised configuration
  - District capacity reduced by 946, from 6,187 to 5,241 students if Middle School repurposed/closed/sold
  - Capacity will be available soon to implement the three actions involved in this configuration as only the high school lacks capacity (52 students) at current 2020 enrollment level
  - If reconfiguration were implemented at future enrollment levels, high school retains some available capacity (85 students @4,500 / 209 students @4,200) increasing as/if enrollment continues to decline
  - Remaining available capacity better balanced across the remaining seven school buildings
  - Variation of this option: Add Universal Preschool to selected K-5s (see Option 5)
    - Adding 5<sup>th</sup> grade in addition to 75% of one year of Universal Preschool currently viable; adding a second year, also at 75% not viable until after reach 4,500 enrollment level
    - Adding 5<sup>th</sup> grade in addition to 100% of two years of Universal Preschool not viable until after district reaches 4,200 enrollment level

**Option 10: Districtwide K-12 reconfiguration with five 1-6s (or 1-5s), Woodbury 7-8 (or 6-8) and High School 9-12 – Middle School shared with the city as a Community Center and centralized Kindergarten / Universal Preschool building viable at 4,500 enrollment level**

Basis for Analysis

K-4 Enrollment Level/Building Available Capacity (from page 5 table)

School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Actual	@4500 Future Student	@4200 Levels		2020 Actual	@4500 Future Student	@4200 Levels
Boulevard	338	315	294	384	46	69	90
Fernway	286	267	249	339	53	72	90
Lomond	383	357	333	521	138	164	188
Mercer	329	306	286	565	236	259	279
Onaway	330	307	287	510	180	203	223
<b>K-4 Total</b>	<b>1666</b>	<b>1552</b>	<b>1449</b>	<b>2319</b>	<b>653</b>	<b>767</b>	<b>870</b>

**Option 3: Move both 5<sup>th</sup> & 6<sup>th</sup> grades from Woodbury to create five K-6s**

Available capacity at adjusted K-6s leaving neither grade at Woodbury

School Building	Enrollment			Current Building Capacity	Available Capacity		
	2020 Adjusted	@4500 Actual	@4200 Future Student Levels		2020 Adjusted	@4500 Actual	@4200 Future Student Levels
Boulevard	+162	500	467	384	(116)	(83)	(51)
Fernway	+138	424	395	339	(85)	(56)	(30)
Lomond	+184	567	529	521	(46)	(8)	28
Mercer	+158	487	453	565	78	112	141
Onaway	+160	490	455	510	20	55	85
<b>K-6 Total</b>	<b>+802</b>	<b>2468</b>	<b>+747 2299</b>	<b>2319</b>	<b>(149)</b>	<b>20</b>	<b>173</b>

**Option 3 Modified: Relocate 5<sup>th</sup> and 6<sup>th</sup> grades and centralize Kindergarten to create five 1-6 elementary schools**

Available capacity at adjusted 1-6s adding 5<sup>th</sup> and 6<sup>th</sup> from Woodbury and removing Kindergarten

School Building	Enrollment			Current Building Capacity	Available Capacity			
	2020 Adjusted	@4500 Actual	@4200 Future Student Levels		2020 Adjusted	@4500 Actual	@4200 Future Student Levels	
Boulevard	-68	432	403	375	384	(48)	(19)	9
Fernway	-57	367	342	319	339	(28)	(3)	20
Lomond	-76	491	457	427	521	30	64	94
Mercer	-66	421	392	366	565	144	173	199
Onaway	-66	424	395	369	510	86	115	141
<b>1-6 Total</b>	<b>-333</b>	<b>2135</b>	<b>-310 1989</b>	<b>-290 1856</b>	<b>2319</b>	<b>184</b>	<b>330</b>	<b>463</b>

Observations:

- As shown in Option 2, space is currently available to relocate only 5<sup>th</sup> grade to the lower elementary schools with Kindergarten centralized in another building
- Removing Kindergarten after adding 5<sup>th</sup> and 6<sup>th</sup> grades to the five lower elementary schools viable at 4,500 enrollment level with adjustments necessary for Boulevard (19) and Fernway (3) students over capacity
- Should the district realign school boundaries to more equally balance individual school enrollment with school capacity, this option, adding both 5<sup>th</sup> and 6<sup>th</sup> grades, becomes viable at current enrollment levels

**Option 10 con't: Districtwide Opportunity – Middle School availability could provide the district and the city with Universal Preschool opportunities to attract younger families to stabilize/reverse enrollment decline**

Revised Configuration from Options 3 modified, 7 and 8

Actions	Enrollment			Current Building Capacity	Available Capacity		
	2020	@4500	@4200		2020	@4500	@4200
	Actual	Future Student Levels			Actual	Future Student Levels	
Centralized K + Universal Preschool	333+	310+	290+	Excluded			
Add 5 <sup>th</sup> and 6 <sup>th</sup> to 1-4s after K removed	+802 -333	+747 -310	+697 -290				
<b>1-6 Total</b>	<b>2135</b>	<b>1989</b>	<b>1856</b>	<b>2319</b>	<b>184</b>	<b>330</b>	<b>463</b>
Woodbury 7-8	740	689	643	981	241	292	338
HS 9-12	1623	1512	1411	1941	318	429	530
<b>Revised Total</b>	<b>4831</b>	<b>4500</b>	<b>4200</b>	<b>-946</b> <b>5241</b>	<b>743</b>	<b>1051</b>	<b>1331</b>
Current Total	4831	4500	4200	6187	1356	1687	1987

Observations:

- Related to the revised configuration
  - District capacity reduced by 946 students if Middle School removed, some of this space required for consolidated Kindergarten + Universal Preschool (depending on ages and coverage percentage selected – est. 2 years UnivPre + Kindergarten <900 children)
  - Available district capacity better balanced across remaining seven buildings
  - Options / flexibility to reduce the size of some classes still available
- Related to options for the Middle School building
  - Potential opportunity for the school district and the city to brainstorm a partnership to utilize the 133,400 square foot building for mutual benefit
  - One brainstorming option: A Community Center serving both the city and the school district as a collaborative asset that could differentiate Shaker Heights as a place to live and raise a family
  - Key question to voters: “Would you be willing to pay higher local taxes if your family/neighbors had opportunities to participate in activities such as those listed below?”
  - Key question to Administration / BOE: “How does this/other options fit our community if we look at each through an equity lens?”
    - Potential school-related activities
      - Expand the district’s current early childhood program for 3-5 year old’s on a far larger scale than the current sold-out program at Onaway
      - Centralize Kindergarten and Universal Preschool for SHCSD families
        - Continue to emphasize the IB child-centered curriculum
        - Demonstrate the district’s and the city’s commitment to equity
        - Reap educational benefits by starting earlier – greater school readiness to reduce likelihood/magnitude of social/emotional and academic gaps
        - Universal Preschool not operating on a school schedule could provide time/date flexibility advantages for parents
      - Parent Resource Center / Vocational Center focusing on childcare
    - Potential city-related activities
      - Fitness/athletic center with gym/pool/track
      - Performance arts center with contractual performance space
      - Community gardens
      - Community makerspace for families/children to create/develop skills
      - Space for local artists/visual arts exhibition area
      - Rental space for local organizations/meetings/special occasions
      - Tutoring Center in collaboration with the library
      - Opportunities for elderly activities
      - Other city/school activities which could be relocated/brought in-house



Summary of Buildings Available Under Configuration Options

	<u>Configuration/Role Options</u>	<u>B F L M O</u> Boulevard Fernway Lomond Mercer Onaway K-4s	<u>Woodbury</u> 5-6	<u>Middle School</u> 7-8	<u>High School</u> 9-12
1	Close / repurpose one or more of the five K-4s	Could close any one of the five or B and F if close two	No change	No change	No change
2	Move 5 <sup>th</sup> grade from Woodbury to create five K-5 buildings	Add 5 <sup>th</sup> grade to each K-4 school viable soon	Only 6 <sup>th</sup> or 6, 7, 8 @<4,500 or close close	No change or 6, 7, 8 @<4,500 or close one	“
3	Move both 5 <sup>th</sup> & 6 <sup>th</sup> grades from Woodbury to create five K-6s	Add 5 <sup>th</sup> and 6 <sup>th</sup> grades to each K-4 viable @4,500 with realigned school boundaries	Could become 7-8 or close close	No change or close one	“
4	Move 5 <sup>th</sup> Grade and add Universal Preschool to existing K-4s	Add 5 <sup>th</sup> grade to all and one year Universal Preschool @75% to larger buildings viable soon	Only 6 <sup>th</sup> or 6, 7, 8 @4,200 or close close	No change or 6, 7, 8 @4,200 or close one	“
5	Add one or two years of Universal Preschool into existing K-4 / K-5 buildings	Add Universal Preschool across selective K-4s viable now. Also adding 5 <sup>th</sup> viable @4,200	No change	No change	“
6	Dedicate one K-4 as a district-wide Kindergarten and/or Universal Preschool	Any could house centralized Kindergarten or one year of Universal Preschool @100%. None large enough to house both or two years of UnivPre @100%, @75% viable soon using one of three larger buildings L M O	“	“	“
7	Consolidate grades 6-8 (or 5-7) into one Building: Woodbury or Middle School	Add 5 <sup>th</sup> grade to each K-4 (or add 8 <sup>th</sup> grade to the High School)	6-8 (or 5-7) @<4,500 or close close	6-8 (or 5-7) @<4,500 or close one	8 <sup>th</sup> grade added
8	Create four K-8s with 9-12 high school (or four K-7s with 8-12 HS) (one student/school transition)	Could close three smaller K-4s, B, F, and O, use L and M as K-7s - Viable @4,500 if K-8s	3 <sup>rd</sup> K-7/ K-8 @4,500	4 <sup>th</sup> K-7/ K-8 @4,500	8-12 @4,500
9	Districtwide K-12 reconfiguration with five K-5s, Woodbury 6-7 and High School 8-12	Add 5 <sup>th</sup> grade to each K-4, move Preschool from Onaway	6 <sup>th</sup> and 7 <sup>th</sup>	Could close	8-12 @4,500
10	Districtwide K-12 reconfiguration with five 1-6s, Woodbury 7-8, HS 9-12 with MS shared with city as a Community Center and Kindergarten/Universal Preschool	Add 5 <sup>th</sup> and 6 <sup>th</sup> grades, remove Kindergarten from five elementary schools to create 1-6s	7 <sup>th</sup> and 8 <sup>th</sup>	Share/ repurpose	No change

# Appendix B

- Financial Projections for different Levy Scenarios
  - Scenarios #1, 2, 3, 4, 5, 6, 7 & 8
  - Plus Scenarios #3a, 4a, 7a & 8a

Shaker Heights CSD  
Levy Scenario  
September 2020

	D	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1103	<b>Levy Scenario #1</b>														
1104		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year			
1105		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030			
1106															
1107	Base Projected Revenues	\$101,001,636	\$98,802,749	\$98,506,464	\$101,336,564	\$101,989,964	\$100,521,864	\$100,767,864	\$100,408,664	\$100,582,064	\$100,557,614	\$100,625,364			
1108															
1109	<b>Proposed Operating Levy Revenue:</b>		<b>Calendar</b>	<b>Calendar</b>	<b>Calendar</b>	<b>Calendar</b>	<b>Calendar</b>	<b>Calendar</b>	<b>Calendar</b>	<b>Calendar</b>	<b>Calendar</b>	<b>Calendar</b>			
1110	Levy in Calendar Year		<b>2021</b>	<b>2024</b>	<b>2027</b>	<b>2030</b>									
1111	Levy Millage		<b>6.9</b>	<b>6.9</b>	<b>6.9</b>	<b>6.9</b>									
1112	1st Proposed Levy Est. Rev.			\$2,926,000	\$5,852,000	\$5,852,000	\$5,852,000	\$5,852,000	\$5,852,000	\$5,852,000	\$5,852,000	\$5,852,000	\$5,852,000	\$49,742,000	
1113	2nd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$3,051,000	\$6,102,000	\$6,102,000	\$6,102,000	\$6,102,000	\$6,102,000	\$6,102,000	\$33,561,000	
1114	3rd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$3,209,000	\$6,418,000	\$6,418,000	\$6,418,000	\$16,045,000	
1115	4th Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1116														\$99,348,000	
1117	Total Revenues with proposed levies	\$101,001,636	\$98,802,749	\$101,432,464	\$107,188,564	\$107,841,964	\$109,424,864	\$112,721,864	\$112,362,664	\$115,745,064	\$118,929,614	\$118,997,364			
1118	Growth Rate-Revenues	3.5%	-2.2%	2.7%	5.7%	0.6%	1.5%	3.0%	-0.3%	3.0%	2.8%	0.1%			
1119															
1120	Total Expend. b/4 unidentified reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341			
1121	Total unidentified reductions	0	0	0	0	0	0	0	0	0	0	0			
1122	Total Expenditures, net of reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341			
1123	Growth Rate-Expenditures, net of reductions	0.5%	5.6%	2.9%	3.6%	3.8%	3.3%	3.7%	4.0%	3.5%	3.4%	3.5%			
1124															
1125	Excess of Rev.Over/(Under) Expend.	3,301,359	(4,386,315)	(4,798,311)	(2,831,161)	(6,319,611)	(8,534,044)	(9,590,652)	(14,825,032)	(15,839,802)	(17,079,770)	(21,835,977)			
1126															
1127	Beginning Cash Balance	56,515,915	59,817,274	55,430,959	50,632,648	47,801,487	41,481,876	32,947,832	23,357,180	8,532,148	(7,307,654)	(24,387,424)			
1128	Ending Cash Balance	59,817,274	55,430,959	50,632,648	47,801,487	41,481,876	32,947,832	23,357,180	8,532,148	(7,307,654)	(24,387,424)	(46,223,401)			
1129															
1130	Less Outstanding Encumbrances	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624			
1131	Less Budget Reserve	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070			
1132	Unencumbered Fund Balance	54,476,580	50,090,265	45,291,954	42,460,793	36,141,182	27,607,138	18,016,486	3,191,454	(12,648,348)	(29,728,118)	(51,564,095)			
1133		0	0	0	0	0	0	0	0	0	0	0			
1134	Fund Balance as % of Expend. as of	55.8%	48.5%	42.6%	38.6%	31.7%	23.4%	14.7%	2.5%	-9.6%	-21.9%	-36.6%			
1135	Fund Balance as % of Expend. as of														
1136															
1137	\$ of new reductions this year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1138															
1139	Fund Balance w/out any new Levy \$'s		\$50,090,265	\$42,365,954	\$33,682,793	\$21,511,182	\$4,074,138	(\$17,470,514)	(\$44,249,546)	(\$75,252,348)	(\$110,704,118)	(\$150,912,095)			
1140	FdBal w/o any Levy\$'s as % of Total Exp.		48.5%	39.9%	30.6%	18.8%	3.5%	-14.3%	-34.8%	-57.2%	-81.4%	-107.2%			
1171															
1172	<b>Levy Scenario Summary</b>														
1173	<b>FUND BALANCE:</b>														<b>Total Levy Proc.</b>
1174	6.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$45,291,954	\$42,460,793	\$36,141,182	\$27,607,138	\$18,016,486	\$3,191,454	(\$12,648,348)	(\$29,728,118)	(\$51,564,095)	\$99,348,000		
1175	9.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$46,564,954	\$46,279,793	\$42,506,182	\$37,844,138	\$33,451,486	\$23,824,454	\$14,577,652	\$5,485,882	(\$8,362,095)	\$142,550,000	\$43,202,000	
1176	6.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$36,756,793	\$30,733,182	\$19,444,138	\$7,293,486	(\$6,845,546)	(\$25,208,348)	(\$44,650,118)	(\$65,478,095)	\$85,434,000		
1177	9.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$38,093,793	\$34,744,182	\$26,129,138	\$18,063,486	\$9,420,454	(\$3,446,348)	(\$15,926,118)	(\$28,326,095)	\$122,586,000	\$37,152,000	
1178	6.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$24,582,182	\$13,287,138	(\$2,115,514)	(\$19,503,546)	(\$37,866,348)	(\$60,678,118)	(\$84,879,095)	\$66,033,000		
1179	9.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$25,917,182	\$17,292,138	\$4,559,486	(\$8,745,546)	(\$21,612,348)	(\$38,928,118)	(\$56,169,095)	\$94,743,000	\$28,710,000	
1180															

**Shaker Heights CSD**  
**Levy Scenario**  
**September 2020**

09-06-20  
HB412Fcast Aug2020 Rev09-06-20pm/ForecastInput  
9/6/2020

	D	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1103	<b>Levy Scenario #2</b>														
1104															
1105	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year			
1106	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030				
1107	Base Projected Revenues	\$101,001,636	\$98,802,749	\$98,506,464	\$101,336,564	\$101,989,964	\$100,521,864	\$100,767,864	\$100,408,664	\$100,582,064	\$100,557,614	\$100,625,364			
1108															
1109	Proposed Operating Levy Revenue:	Calendar		Calendar				Calendar				Calendar			
1110	Levy in Calendar Year	2021		2024				2027				2030			
1111	Levy Millage	9.9		9.9				9.9				9.9			
1112	1st Proposed Levy Est. Rev.			\$4,199,000	\$8,398,000	\$8,398,000	\$8,398,000	\$8,398,000	\$8,398,000	\$8,398,000	\$8,398,000	\$8,398,000	\$8,398,000	\$71,383,000	
1113	2nd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$4,377,000	\$8,754,000	\$8,754,000	\$8,754,000	\$8,754,000	\$8,754,000	\$8,754,000	\$48,147,000	
1114	3rd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$4,604,000	\$9,208,000	\$9,208,000	\$9,208,000	\$23,020,000	
1115	4th Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1116															
1117	Total Revenues with proposed levies	\$101,001,636	\$98,802,749	\$102,705,464	\$109,734,564	\$110,387,964	\$113,296,864	\$117,919,864	\$117,560,664	\$122,338,064	\$126,917,614	\$126,985,364			
1118	Growth Rate-Revenues	3.5%	-2.2%	4.0%	6.8%	0.6%	2.6%	4.1%	-0.3%	4.1%	3.7%	0.1%			
1119															
1120	Total Expend. b/4 unidentified reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341			
1121	Total unidentified reductions	0	0	0	0	0	0	0	0	0	0	0			
1122	Total Expenditures, net of reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341			
1123	Growth Rate-Expenditures, net of reductions	0.5%	5.6%	2.9%	3.6%	3.8%	3.3%	3.7%	4.0%	3.5%	3.4%	3.5%			
1124															
1125	Excess of Rev.Over/(Under) Expend.	3,301,359	(4,386,315)	(3,525,311)	(285,161)	(3,773,611)	(4,662,044)	(4,392,652)	(9,627,032)	(9,246,802)	(9,091,770)	(13,847,977)			
1126															
1127	Beginning Cash Balance	56,515,915	59,817,274	55,430,959	51,905,648	51,620,487	47,846,876	43,184,832	38,792,180	29,165,148	19,918,346	10,826,576			
1128	Ending Cash Balance	59,817,274	55,430,959	51,905,648	51,620,487	47,846,876	43,184,832	38,792,180	29,165,148	19,918,346	10,826,576	(3,021,401)			
1129															
1130	Less Outstanding Encumbrances	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624			
1131	Less Budget Reserve	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070			
1132	Unencumbered Fund Balance	54,476,580	50,090,265	46,564,954	46,279,793	42,506,182	37,844,138	33,451,486	23,824,454	14,577,652	5,485,882	(8,362,095)			
1133		0	0	0	0	0	0	0	0	0	0	0			
1134	Fund Balance as % of Expend. as of	55.8%	48.5%	43.8%	42.1%	37.2%	32.1%	27.3%	18.7%	11.1%	4.0%	-5.9%			
1135	Fund Balance as % of Expend. as of														
1136															
1137	\$ of new reductions this year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1138															
1139	Fund Balance w/out any new Levy \$'s		\$50,090,265	\$42,365,954	\$33,682,793	\$21,511,182	\$4,074,138	(\$17,470,514)	(\$44,249,546)	(\$75,252,348)	(\$110,704,118)	(\$150,912,095)			
1140	FdBal w/o any Levy\$'s as % of Total Exp.		48.5%	39.9%	30.6%	18.8%	3.5%	-14.3%	-34.8%	-57.2%	-81.4%	-107.2%			
1171															
1172	<b>Levy Scenario Summary</b>														
1173	FUND BALANCE:													Total Levy Proc.	
1174	6.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$45,291,954	\$42,460,793	\$36,141,182	\$27,607,138	\$18,016,486	\$3,191,454	(\$12,648,348)	(\$29,728,118)	(\$51,564,095)	\$99,348,000		
1175	9.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$46,564,954	\$46,279,793	\$42,506,182	\$37,844,138	\$33,451,486	\$23,824,454	\$14,577,652	\$5,485,882	(\$8,362,095)	\$142,550,000	\$43,202,000	
1176	6.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$36,756,793	\$30,733,182	\$19,444,138	\$7,293,486	(\$6,845,546)	(\$25,208,348)	(\$44,650,118)	(\$65,478,095)	\$85,434,000		
1177	9.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$38,093,793	\$34,744,182	\$26,129,138	\$18,063,486	\$9,420,454	(\$3,446,348)	(\$15,926,118)	(\$28,326,095)	\$122,586,000	\$37,152,000	
1178	6.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$24,582,182	\$13,287,138	(\$2,115,514)	(\$19,503,546)	(\$37,866,348)	(\$60,678,118)	(\$84,879,095)	\$66,033,000		
1179	9.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$25,917,182	\$17,292,138	\$4,559,486	(\$8,745,546)	(\$21,612,348)	(\$38,928,118)	(\$56,169,095)	\$94,743,000	\$28,710,000	
1180															

Shaker Heights CSD  
 Levy Scenario  
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	D	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1103	<b>Levy Scenario #3</b>														
1104		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year			
1105		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030			
1106															
1107	Base Projected Revenues	\$101,001,636	\$98,802,749	\$98,506,464	\$101,336,564	\$101,989,964	\$100,521,864	\$100,767,864	\$100,408,664	\$100,582,064	\$100,557,614	\$100,625,364			
1108															
1109	Proposed Operating Levy Revenue:														
1110	Levy in Calendar Year														
1111	Levy Millage			6.9	6.9	6.9	6.9	6.9	6.9	6.9	6.9	6.9			
1112	1st Proposed Levy Est. Rev.			\$0	\$3,074,000	\$6,148,000	\$6,148,000	\$6,148,000	\$6,148,000	\$6,148,000	\$6,148,000	\$6,148,000		\$46,110,000	
1113	2nd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$3,246,000	\$6,492,000	\$6,492,000	\$6,492,000	\$6,492,000		\$29,214,000	
1114	3rd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,370,000		\$6,740,000	\$10,110,000
1115	4th Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
1116														\$85,434,000	
1117	Total Revenues with proposed levies	\$101,001,636	\$98,802,749	\$98,506,464	\$104,410,564	\$108,137,964	\$106,669,864	\$110,161,864	\$113,048,664	\$113,222,064	\$116,567,614	\$120,005,364			
1118	Growth Rate-Revenues	3.5%	-2.2%	-0.3%	6.0%	3.6%	-1.4%	3.3%	2.6%	0.2%	3.0%	2.9%			
1119															
1120	Total Expend. b/4 unidentified reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341			
1121	Total unidentified reductions	0	0	0	0	0	0	0	0	0	0	0			
1122	Total Expenditures, net of reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341			
1123	Growth Rate-Expenditures, net of reductions	0.5%	5.6%	2.9%	3.6%	3.8%	3.3%	3.7%	4.0%	3.5%	3.4%	3.5%			
1124															
1125	Excess of Rev.Over/(Under) Expend.	3,301,359	(4,386,315)	(7,724,311)	(5,609,161)	(6,023,611)	(11,289,044)	(12,150,652)	(14,139,032)	(18,362,802)	(19,441,770)	(20,827,977)			
1126															
1127	Beginning Cash Balance	56,515,915	59,817,274	55,430,959	47,706,648	42,097,487	36,073,876	24,784,832	12,634,180	(1,504,852)	(19,867,654)	(39,309,424)			
1128	Ending Cash Balance	59,817,274	55,430,959	47,706,648	42,097,487	36,073,876	24,784,832	12,634,180	(1,504,852)	(19,867,654)	(39,309,424)	(60,137,401)			
1129															
1130	Less Outstanding Encumbrances	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624			
1131	Less Budget Reserve	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070			
1132	Unencumbered Fund Balance	54,476,580	50,090,265	42,365,954	36,756,793	30,733,182	19,444,138	7,293,486	(6,845,546)	(25,208,348)	(44,650,118)	(65,478,095)			
1133		0	0	0	0	0	0	0	0	0	0	0			
1134	Fund Balance as % of Expend. as of	55.8%	48.5%	39.9%	33.4%	26.9%	16.5%	6.0%	-5.4%	-19.2%	-32.8%	-46.5%			
1135	Fund Balance as % of Expend. as of														
1136															
1137	\$ of new reductions this year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1138															
1139	Fund Balance w/out any new Levy \$'s		\$50,090,265	\$42,365,954	\$33,682,793	\$21,511,182	\$4,074,138	(\$17,470,514)	(\$44,249,546)	(\$75,252,348)	(\$110,704,118)	(\$150,912,095)			
1140	FdBal w/o any Levy\$'s as % of Total Exp.		48.5%	39.9%	30.6%	18.8%	3.5%	-14.3%	-34.8%	-57.2%	-81.4%	-107.2%			
1171															
1172	<b>Levy Scenario Summary</b>														
1173	FUND BALANCE:														Total Levy Proc.
1174	6.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$45,291,954	\$42,460,793	\$36,141,182	\$27,607,138	\$18,016,486	\$3,191,454	(\$12,648,348)	(\$29,728,118)	(\$51,564,095)		\$99,348,000	
1175	9.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$46,564,954	\$46,279,793	\$42,506,182	\$37,844,138	\$33,451,486	\$23,824,454	\$14,577,652	\$5,485,882	(\$8,362,095)		\$142,550,000	\$43,202,000
1176	6.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$36,756,793	\$30,733,182	\$19,444,138	\$7,293,486	(\$6,845,546)	(\$25,208,348)	(\$44,650,118)	(\$65,478,095)		\$85,434,000	
1177	9.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$38,093,793	\$34,744,182	\$26,129,138	\$18,063,486	\$9,420,454	(\$3,446,348)	(\$15,926,118)	(\$28,326,095)		\$122,586,000	\$37,152,000
1178	6.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$24,582,182	\$13,287,138	(\$2,115,514)	(\$19,503,546)	(\$37,866,348)	(\$60,678,118)	(\$84,879,095)		\$66,033,000	
1179	9.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$25,917,182	\$17,292,138	\$4,559,486	(\$8,745,546)	(\$21,612,348)	(\$38,928,118)	(\$56,169,095)		\$94,743,000	\$28,710,000
1180															

Shaker Heights CSD  
Levy Scenario  
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D	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1103	<b>Levy Scenario #4</b>													
1104	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year			
1105	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030			
1106														
1107	Base Projected Revenues	\$101,001,636	\$98,802,749	\$98,506,464	\$101,336,564	\$101,989,964	\$100,521,864	\$100,767,864	\$100,408,664	\$100,582,064	\$100,557,614	\$100,625,364		
1108														
1109	Proposed Operating Levy Revenue:													
1110	Levy in Calendar Year													
1111	Levy Millage			Calendar 2022 9.9		Calendar 2025 9.9				Calendar 2028 9.9				
1112	1st Proposed Levy Est. Rev.			\$0	\$4,411,000	\$8,822,000	\$8,822,000	\$8,822,000	\$8,822,000	\$8,822,000	\$8,822,000	\$8,822,000	\$66,165,000	
1113	2nd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$4,657,000	\$9,314,000	\$9,314,000	\$9,314,000	\$9,314,000	\$41,913,000	
1114	3rd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836,000	\$9,672,000	\$14,508,000	
1115	4th Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1116													\$122,586,000	
1117	Total Revenues with proposed levies	\$101,001,636	\$98,802,749	\$98,506,464	\$105,747,564	\$110,811,964	\$109,343,864	\$114,246,864	\$118,544,664	\$118,718,064	\$123,529,614	\$128,433,364		
1118	Growth Rate-Revenues	3.5%	-2.2%	-0.3%	7.4%	4.8%	-1.3%	4.5%	3.8%	0.1%	4.1%	4.0%		
1119														
1120	Total Expend. b/4 unidentified reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341		
1121	Total unidentified reductions	0	0	0	0	0	0	0	0	0	0	0		
1122	Total Expenditures, net of reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341		
1123	Growth Rate-Expenditures, net of reductions	0.5%	5.6%	2.9%	3.6%	3.8%	3.3%	3.7%	4.0%	3.5%	3.4%	3.5%		
1124														
1125	Excess of Rev.Over/(Under) Expend.	3,301,359	(4,386,315)	(7,724,311)	(4,272,161)	(3,349,611)	(8,615,044)	(8,065,652)	(8,643,032)	(12,866,802)	(12,479,770)	(12,399,977)		
1126														
1127	Beginning Cash Balance	56,515,915	59,817,274	55,430,959	47,706,648	43,434,487	40,084,876	31,469,832	23,404,180	14,761,148	1,894,346	(10,585,424)		
1128	Ending Cash Balance	59,817,274	55,430,959	47,706,648	43,434,487	40,084,876	31,469,832	23,404,180	14,761,148	1,894,346	(10,585,424)	(22,985,401)		
1129														
1130	Less Outstanding Encumbrances	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624		
1131	Less Budget Reserve	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070		
1132	Unencumbered Fund Balance	54,476,580	50,090,265	42,365,954	38,093,793	34,744,182	26,129,138	18,063,486	9,420,454	(3,446,348)	(15,926,118)	(28,326,095)		
1133		0	0	0	0	0	0	0	0	0	0	0		
1134	Fund Balance as % of Expend. as of	55.8%	48.5%	39.9%	34.6%	30.4%	22.2%	14.8%	7.4%	-2.6%	-11.7%	-20.1%		
1135	Fund Balance as % of Expend. as of													
1136														
1137	\$ of new reductions this year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
1138														
1139	Fund Balance w/out any new Levy \$'s		\$50,090,265	\$42,365,954	\$33,682,793	\$21,511,182	\$4,074,138	(\$17,470,514)	(\$44,249,546)	(\$75,252,348)	(\$110,704,118)	(\$150,912,095)		
1140	FdBal w/o any Levy\$'s as % of Total Exp.		48.5%	39.9%	30.6%	18.8%	3.5%	-14.3%	-34.8%	-57.2%	-81.4%	-107.2%		
1141														
1171														
1172	<b>Levy Scenario Summary</b>													
1173	FUND BALANCE:												Total Levy Proc.	
1174	6.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$45,291,954	\$42,460,793	\$36,141,182	\$27,607,138	\$18,016,486	\$3,191,454	(\$12,648,348)	(\$29,728,118)	(\$51,564,095)	\$99,348,000	
1175	9.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$46,564,954	\$46,279,793	\$42,506,182	\$37,844,138	\$33,451,486	\$23,824,454	\$14,577,652	\$5,485,882	(\$8,362,095)	\$142,550,000	\$43,202,000
1176	6.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$36,756,793	\$30,733,182	\$19,444,138	\$7,293,486	(\$6,845,546)	(\$25,208,348)	(\$44,650,118)	(\$65,478,095)	\$85,434,000	
1177	9.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$38,093,793	\$34,744,182	\$26,129,138	\$18,063,486	\$9,420,454	(\$3,446,348)	(\$15,926,118)	(\$28,326,095)	\$122,586,000	\$37,152,000
1178	6.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$24,582,182	\$13,287,138	(\$2,115,514)	(\$19,503,546)	(\$37,866,348)	(\$60,678,118)	(\$84,879,095)	\$66,033,000	
1179	9.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$25,917,182	\$17,292,138	\$4,559,486	(\$8,745,546)	(\$21,612,348)	(\$38,928,118)	(\$56,169,095)	\$94,743,000	\$28,710,000
1180														

Shaker Heights CSD  
 Levy Scenario  
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	D	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1103	<b>Levy Scenario #5</b>														
1104	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year			
1105	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030				
1106															
1107	Base Projected Revenues	\$101,001,636	\$98,802,749	\$98,506,464	\$101,336,564	\$101,989,964	\$100,521,864	\$100,767,864	\$100,408,664	\$100,582,064	\$100,557,614	\$100,625,364			
1108															
1109	Proposed Operating Levy Revenue:				Calendar		Calendar		Calendar						
1110	Levy in Calendar Year				2023		2026		2029						
1111	Levy Millage				6.9		6.9		6.9						
1112	1st Proposed Levy Est. Rev.			\$0	\$0	\$3,071,000	\$6,142,000	\$6,142,000	\$6,142,000	\$6,142,000	\$6,142,000	\$6,142,000	\$6,142,000	\$39,923,000	
1113	2nd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$3,249,000	\$6,498,000	\$6,498,000	\$6,498,000	\$6,498,000	\$22,743,000	
1114	3rd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,367,000	\$3,367,000	\$3,367,000	
1115	4th Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1116														\$66,033,000	
1117	Total Revenues with proposed levies	\$101,001,636	\$98,802,749	\$98,506,464	\$101,336,564	\$105,060,964	\$106,663,864	\$106,909,864	\$109,799,664	\$113,222,064	\$113,197,614	\$116,632,364			
1118	Growth Rate-Revenues	3.5%	-2.2%	-0.3%	2.9%	3.7%	1.5%	0.2%	2.7%	3.1%	0.0%	3.0%			
1119															
1120	Total Expend. b/4 unidentified reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341			
1121	Total unidentified reductions	0	0	0	0	0	0	0	0	0	0	0			
1122	Total Expenditures, net of reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341			
1123	Growth Rate-Expenditures, net of reductions	0.5%	5.6%	2.9%	3.6%	3.8%	3.3%	3.7%	4.0%	3.5%	3.4%	3.5%			
1124															
1125	Excess of Rev.Over/(Under) Expend.	3,301,359	(4,386,315)	(7,724,311)	(8,683,161)	(9,100,611)	(11,295,044)	(15,402,652)	(17,388,032)	(18,362,802)	(22,811,770)	(24,200,977)			
1126															
1127	Beginning Cash Balance	56,515,915	59,817,274	55,430,959	47,706,648	39,023,487	29,922,876	18,627,832	3,225,180	(14,162,852)	(32,525,654)	(55,337,424)			
1128	Ending Cash Balance	59,817,274	55,430,959	47,706,648	39,023,487	29,922,876	18,627,832	3,225,180	(14,162,852)	(32,525,654)	(55,337,424)	(79,538,401)			
1129															
1130	Less Outstanding Encumbrances	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624			
1131	Less Budget Reserve	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070			
1132	Unencumbered Fund Balance	54,476,580	50,090,265	42,365,954	33,682,793	24,582,182	13,287,138	(2,115,514)	(19,503,546)	(37,866,348)	(60,678,118)	(84,879,095)			
1133		0	0	0	0	0	0	0	0	0	0	0			
1134	Fund Balance as % of Expend. as of	55.8%	48.5%	39.9%	30.6%	21.5%	11.3%	-1.7%	-15.3%	-28.8%	-44.6%	-60.3%			
1135	Fund Balance as % of Expend. as of														
1136															
1137	\$ of new reductions this year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1138															
1139	Fund Balance w/out any new Levy \$'s		\$50,090,265	\$42,365,954	\$33,682,793	\$21,511,182	\$4,074,138	(\$17,470,514)	(\$44,249,546)	(\$75,252,348)	(\$110,704,118)	(\$150,912,095)			
1140	FdBal w/o any Levy\$'s as % of Total Exp.		48.5%	39.9%	30.6%	18.8%	3.5%	-14.3%	-34.8%	-57.2%	-81.4%	-107.2%			
1141															
1172	<b>Levy Scenario Summary</b>														
1173	FUND BALANCE:													Total Levy Proc.	
1174	6.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$45,291,954	\$42,460,793	\$36,141,182	\$27,607,138	\$18,016,486	\$3,191,454	(\$12,648,348)	(\$29,728,118)	(\$51,564,095)	\$99,348,000		
1175	9.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$46,564,954	\$46,279,793	\$42,506,182	\$37,844,138	\$33,451,486	\$23,824,454	\$14,577,652	\$5,485,882	(\$8,362,095)	\$142,550,000	\$43,202,000	
1176	6.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$36,756,793	\$30,733,182	\$19,444,138	\$7,293,486	(\$6,845,546)	(\$25,208,348)	(\$44,650,118)	(\$65,478,095)	\$85,434,000		
1177	9.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$38,093,793	\$34,744,182	\$26,129,138	\$18,063,486	\$9,420,454	(\$3,446,348)	(\$15,926,118)	(\$28,326,095)	\$122,586,000	\$37,152,000	
1178	6.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$24,582,182	\$13,287,138	(\$2,115,514)	(\$19,503,546)	(\$37,866,348)	(\$60,678,118)	(\$84,879,095)	\$66,033,000		
1179	9.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$25,917,182	\$17,292,138	\$4,559,486	(\$8,745,546)	(\$21,612,348)	(\$38,928,118)	(\$56,169,095)	\$94,743,000	\$28,710,000	
1180															

D	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1103	<b>Levy Scenario #6</b>													
1104	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year			
1105	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030			
1106														
1107	Base Projected Revenues	\$101,001,636	\$98,802,749	\$98,506,464	\$101,336,564	\$101,989,964	\$100,521,864	\$100,767,864	\$100,408,664	\$100,582,064	\$100,557,614	\$100,625,364		
1108														
1109	Proposed Operating Levy Revenue:	Calendar			Calendar			Calendar						
1110	Levy in Calendar Year	2023			2026			2029						
1111	Levy Millage	9.9			9.9			9.9						
1112	1st Proposed Levy Est. Rev.			\$0	\$0	\$4,406,000	\$8,812,000	\$8,812,000	\$8,812,000	\$8,812,000	\$8,812,000	\$8,812,000	\$57,278,000	
1113	2nd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$4,662,000	\$9,324,000	\$9,324,000	\$9,324,000	\$32,634,000	
1114	3rd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,831,000	\$4,831,000	
1115	4th Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1116													\$94,743,000	
1117	Total Revenues with proposed levies	\$101,001,636	\$98,802,749	\$98,506,464	\$101,336,564	\$106,395,964	\$109,333,864	\$109,579,864	\$113,882,664	\$118,718,064	\$118,693,614	\$123,592,364		
1118	Growth Rate-Revenues	3.5%	-2.2%	-0.3%	2.9%	5.0%	2.8%	0.2%	3.9%	4.2%	0.0%	4.1%		
1119														
1120	Total Expend. b/4 unidentified reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341		
1121	Total unidentified reductions	0	0	0	0	0	0	0	0	0	0	0		
1122	Total Expenditures, net of reductions	97,700,277	103,189,064	106,230,775	110,019,725	114,161,575	117,958,908	122,312,516	127,187,696	131,584,866	136,009,384	140,833,341		
1123	Growth Rate-Expenditures, net of reductions	0.5%	5.6%	2.9%	3.6%	3.8%	3.3%	3.7%	4.0%	3.5%	3.4%	3.5%		
1124														
1125	Excess of Rev.Over/(Under) Expend.	3,301,359	(4,386,315)	(7,724,311)	(8,683,161)	(7,765,611)	(8,625,044)	(12,732,652)	(13,305,032)	(12,866,802)	(17,315,770)	(17,240,977)		
1126														
1127	Beginning Cash Balance	56,515,915	59,817,274	55,430,959	47,706,648	39,023,487	31,257,876	22,632,832	9,900,180	(3,404,852)	(16,271,654)	(33,587,424)		
1128	Ending Cash Balance	59,817,274	55,430,959	47,706,648	39,023,487	31,257,876	22,632,832	9,900,180	(3,404,852)	(16,271,654)	(33,587,424)	(50,828,401)		
1129														
1130	Less Outstanding Encumbrances	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624		
1131	Less Budget Reserve	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070		
1132	Unencumbered Fund Balance	54,476,580	50,090,265	42,365,954	33,682,793	25,917,182	17,292,138	4,559,486	(8,745,546)	(21,612,348)	(38,928,118)	(56,169,095)		
1133		0	0	0	0	0	0	0	0	0	0	0		
1134	Fund Balance as % of Expend. as of	55.8%	48.5%	39.9%	30.6%	22.7%	14.7%	3.7%	-6.9%	-16.4%	-28.6%	-39.9%		
1135	Fund Balance as % of Expend. as of													
1136														
1137	\$ of new reductions this year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
1138														
1139	Fund Balance w/out any new Levy \$'s		\$50,090,265	\$42,365,954	\$33,682,793	\$21,511,182	\$4,074,138	(\$17,470,514)	(\$44,249,546)	(\$75,252,348)	(\$110,704,118)	(\$150,912,095)		
1140	FdBal w/o any Levy's as % of Total Exp.		48.5%	39.9%	30.6%	18.8%	3.5%	-14.3%	-34.8%	-57.2%	-81.4%	-107.2%		
1171														
1172	<b>Levy Scenario Summary</b>													
1173	FUND BALANCE:												Total Levy Proc.	
1174	6.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$45,291,954	\$42,460,793	\$36,141,182	\$27,607,138	\$18,016,486	\$3,191,454	(\$12,648,348)	(\$29,728,118)	(\$51,564,095)	\$99,348,000	
1175	9.9 mills ea: 2021, 2024, 2027, 2030		\$50,090,265	\$46,564,954	\$46,279,793	\$42,506,182	\$37,844,138	\$33,451,486	\$23,824,454	\$14,577,652	\$5,485,882	(\$8,362,095)	\$142,550,000	\$43,202,000
1176	6.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$36,756,793	\$30,733,182	\$19,444,138	\$7,293,486	(\$6,845,546)	(\$25,208,348)	(\$44,650,118)	(\$65,478,095)	\$85,434,000	
1177	9.9 mills ea: 2022, 2025, 2028,		\$50,090,265	\$42,365,954	\$38,093,793	\$34,744,182	\$26,129,138	\$18,063,486	\$9,420,454	(\$3,446,348)	(\$15,926,118)	(\$28,326,095)	\$122,586,000	\$37,152,000
1178	6.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$24,582,182	\$13,287,138	(\$2,115,514)	(\$19,503,546)	(\$37,866,348)	(\$60,678,118)	(\$84,879,095)	\$66,033,000	
1179	9.9 mills ea: 2023, 2026, 2029,		\$50,090,265	\$42,365,954	\$33,682,793	\$25,917,182	\$17,292,138	\$4,559,486	(\$8,745,546)	(\$21,612,348)	(\$38,928,118)	(\$56,169,095)	\$94,743,000	\$28,710,000
1180														



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September 2020

	D	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1103	<b>Levy Scenario #7</b>														
1104		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year			
1105		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030			
1106															
1107	Base Projected Revenues	\$101,001,636	\$98,803,749	\$98,513,464	\$101,360,564	\$102,050,964	\$100,643,864	\$100,957,864	\$100,408,664	\$100,582,064	\$100,557,614	\$100,625,364			
1108															
1109	Proposed Operating Levy Revenue:														
1110	Levy in Calendar Year														
1111	Levy Millage				Calendar 2023 6.9		Calendar 2026 6.9		Calendar 2029 6.9						
1112	1st Proposed Levy Est. Rev.			\$0	\$0	\$3,071,000	\$6,142,000	\$6,142,000	\$6,142,000	\$6,142,000	\$6,142,000	\$6,142,000		\$39,923,000	
1113	2nd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$3,249,000	\$6,498,000	\$6,498,000	\$6,498,000		\$22,743,000	
1114	3rd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,367,000		\$3,367,000	
1115	4th Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
1116														\$66,033,000	
1117	Total Revenues with proposed levies	\$101,001,636	\$98,803,749	\$98,513,464	\$101,360,564	\$105,121,964	\$106,785,864	\$107,099,864	\$109,799,664	\$113,222,064	\$113,197,614	\$116,632,364			
1118	Growth Rate-Revenues	3.5%	-2.2%	-0.3%	2.9%	3.7%	1.6%	0.3%	2.5%	3.1%	0.0%	3.0%			
1119															
1120	Total Expend. b/4 unidentified reductions	97,700,277	102,963,064	105,311,775	108,363,725	111,688,419	114,667,207	118,151,070	122,114,998	125,553,321	128,970,413	132,738,334			
1121	Total unidentified reductions	0	0	0	0	0	0	0	0	0	0	0			
1122	Total Expenditures, net of reductions	97,700,277	102,963,064	105,311,775	108,363,725	111,688,419	114,667,207	118,151,070	122,114,998	125,553,321	128,970,413	132,738,334			
1123	Growth Rate-Expenditures, net of reductions	0.5%	5.4%	2.3%	2.9%	3.1%	2.7%	3.0%	3.4%	2.8%	2.7%	2.9%			
1124															
1125	Excess of Rev.Over/(Under) Expend.	3,301,359	(4,159,315)	(6,798,311)	(7,003,161)	(6,566,455)	(7,881,343)	(11,051,206)	(12,315,334)	(12,331,257)	(15,772,799)	(16,105,970)			
1126															
1127	Beginning Cash Balance	56,515,915	59,817,274	55,657,959	48,859,648	41,856,487	35,290,032	27,408,689	16,357,483	4,042,149	(8,289,108)	(24,061,907)			
1128	Ending Cash Balance	59,817,274	55,657,959	48,859,648	41,856,487	35,290,032	27,408,689	16,357,483	4,042,149	(8,289,108)	(24,061,907)	(40,167,877)			
1129															
1130	Less Outstanding Encumbrances	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624			
1131	Less Budget Reserve	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070			
1132	Unencumbered Fund Balance	54,476,580	50,317,265	43,518,954	36,515,793	29,949,338	22,067,995	11,016,789	(1,298,545)	(13,629,802)	(29,402,601)	(45,508,571)			
1133		0	0	0	0	0	0	0	0	0	0	0			
1134	Fund Balance as % of Expend. as of	55.8%	48.9%	41.3%	33.7%	26.8%	19.2%	9.3%	-1.1%	-10.9%	-22.8%	-34.3%			
1135	Fund Balance as % of Expend. as of														
1136															
1137	\$ of new reductions this year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1138															
1139	Fund Balance w/out any new Levy \$'s		\$50,317,265	\$43,518,954	\$36,515,793	\$26,878,338	\$12,854,995	(\$4,338,211)	(\$26,044,545)	(\$51,015,802)	(\$79,428,601)	(\$111,541,571)			
1140	FdBal w/o any Levys's as % of Total Exp.		48.9%	41.3%	33.7%	24.1%	11.2%	-3.7%	-21.3%	-40.6%	-61.6%	-84.0%			
1141															
1142	<b>Levy Scenario Summary</b>														
1172															
1173	<b>FUND BALANCE:</b>													<b>Total Levy Proc.</b>	
1174	6.9 mills ea: 2021, 2024, 2027, 2030;CBA=2%	Levy Scenario #1	\$50,090,265	\$45,291,954	\$42,460,793	\$36,141,182	\$27,607,138	\$18,016,486	\$3,191,454	(\$12,648,348)	(\$29,728,118)	(\$51,564,095)		\$99,348,000	
1175	9.9 mills ea: 2021, 2024, 2027, 2030;CBA=2%	Levy Scenario #2	\$50,090,265	\$46,564,954	\$46,279,793	\$42,506,182	\$37,844,138	\$33,451,486	\$23,824,454	\$14,577,652	\$5,485,882	(\$8,362,095)		\$142,550,000	\$43,202,000
1176	6.9 mills ea: 2022, 2025, 2028; CBA=2%	Levy Scenario #3	\$50,090,265	\$42,365,954	\$36,756,793	\$30,733,182	\$19,444,138	\$7,293,486	(\$6,845,546)	(\$25,208,348)	(\$44,650,118)	(\$65,478,095)		\$85,434,000	
1177	9.9 mills ea: 2022, 2025, 2028; CBA=2%	Levy Scenario #4	\$50,090,265	\$42,365,954	\$38,093,793	\$34,744,182	\$26,129,138	\$18,063,486	\$9,420,454	(\$3,446,348)	(\$15,926,118)	(\$28,326,095)		\$122,586,000	\$37,152,000
1178	6.9 mills ea: 2023, 2026, 2029; CBA=2%	Levy Scenario #5	\$50,090,265	\$42,365,954	\$33,682,793	\$24,582,182	\$13,287,138	(\$2,115,514)	(\$19,503,546)	(\$37,866,348)	(\$60,678,118)	(\$84,879,095)		\$66,033,000	
1179	9.9 mills ea: 2023, 2026, 2029; CBA=2%	Levy Scenario #6	\$50,090,265	\$42,365,954	\$33,682,793	\$25,917,182	\$17,292,138	\$4,559,486	(\$8,745,546)	(\$21,612,348)	(\$38,928,118)	(\$56,169,095)		\$94,743,000	\$28,710,000
1180	6.9 mills ea: 2023, 2026, 2029; CBA=1%	Levy Scenario #7	\$50,317,265	\$43,518,954	\$36,515,793	\$29,949,338	\$22,067,995	\$11,016,789	(\$1,298,545)	(\$13,629,802)	(\$29,402,601)	(\$45,508,571)		\$66,033,000	
1181	9.9 mills ea: 2023, 2026, 2029; CBA=1%	Levy Scenario #8	\$50,317,265	\$43,518,954	\$36,515,793	\$31,284,338	\$26,072,995	\$17,691,789	\$9,459,455	\$2,624,198	(\$7,652,601)	(\$16,798,571)		\$94,743,000	\$28,710,000
1182															

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	D	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1103	<b>Levy Scenario #8</b>														
1104	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year			
1105	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030				
1106															
1107	Base Projected Revenues	\$101,001,636	\$98,803,749	\$98,513,464	\$101,360,564	\$102,050,964	\$100,643,864	\$100,957,864	\$100,408,664	\$100,582,064	\$100,557,614	\$100,625,364			
1108															
1109	Proposed Operating Levy Revenue:														
1110	Levy in Calendar Year														
1111	Levy Millage														
1112	1st Proposed Levy Est. Rev.			\$0	\$0	\$4,406,000	\$8,812,000	\$8,812,000	\$8,812,000	\$8,812,000	\$8,812,000	\$8,812,000		\$57,278,000	
1113	2nd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$4,662,000	\$9,324,000	\$9,324,000	\$9,324,000		\$32,634,000	
1114	3rd Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$4,831,000	
1115	4th Proposed Levy Est. Rev.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
1116														\$94,743,000	
1117	Total Revenues with proposed levies	\$101,001,636	\$98,803,749	\$98,513,464	\$101,360,564	\$106,456,964	\$109,455,864	\$109,769,864	\$113,882,664	\$118,718,064	\$118,693,614	\$123,592,364			
1118	Growth Rate-Revenues	3.5%	-2.2%	-0.3%	2.9%	5.0%	2.8%	0.3%	3.7%	4.2%	0.0%	4.1%			
1119															
1120	Total Expend. b/4 unidentified reductions	97,700,277	102,963,064	105,311,775	108,363,725	111,688,419	114,667,207	118,151,070	122,114,998	125,553,321	128,970,413	132,738,334			
1121	Total unidentified reductions	0	0	0	0	0	0	0	0	0	0	0			
1122	Total Expenditures, net of reductions	97,700,277	102,963,064	105,311,775	108,363,725	111,688,419	114,667,207	118,151,070	122,114,998	125,553,321	128,970,413	132,738,334			
1123	Growth Rate-Expenditures, net of reductions	0.5%	5.4%	2.3%	2.9%	3.1%	2.7%	3.0%	3.4%	2.8%	2.7%	2.9%			
1124															
1125	Excess of Rev.Over/(Under) Expend.	3,301,359	(4,159,315)	(6,798,311)	(7,003,161)	(5,231,455)	(5,211,343)	(8,381,206)	(8,232,334)	(6,835,257)	(10,276,799)	(9,145,970)			
1126															
1127	Beginning Cash Balance	56,515,915	59,817,274	55,657,959	48,859,648	41,856,487	36,625,032	31,413,689	23,032,483	14,800,149	7,964,892	(2,311,907)			
1128	Ending Cash Balance	59,817,274	55,657,959	48,859,648	41,856,487	36,625,032	31,413,689	23,032,483	14,800,149	7,964,892	(2,311,907)	(11,457,877)			
1129															
1130	Less Outstanding Encumbrances	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624	4,987,624			
1131	Less Budget Reserve	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070	353,070			
1132	Unencumbered Fund Balance	54,476,580	50,317,265	43,518,954	36,515,793	31,284,338	26,072,995	17,691,789	9,459,455	2,624,198	(7,652,601)	(16,798,571)			
1133															
1134	Fund Balance as % of Expend. as of	55.8%	48.9%	41.3%	33.7%	28.0%	22.7%	15.0%	7.7%	2.1%	-5.9%	-12.7%			
1135	Fund Balance as % of Expend. as of														
1136															
1137	\$ of new reductions this year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1138															
1139	Fund Balance w/out any new Levy \$'s		\$50,317,265	\$43,518,954	\$36,515,793	\$26,878,338	\$12,854,995	(\$4,338,211)	(\$26,044,545)	(\$51,015,802)	(\$79,428,601)	(\$111,541,571)			
1140	FdBal w/o any Levys's as % of Total Exp.		48.9%	41.3%	33.7%	24.1%	11.2%	-3.7%	-21.3%	-40.6%	-61.6%	-84.0%			
1141															
1142	<b>Levy Scenario Summary</b>														
1143	<b>FUND BALANCE:</b>													<b>Total Levy Proc.</b>	
1174	6.9 mills ea: 2021, 2024, 2027, 2030:CBA=2%	Levy Scenario #1	\$50,090,265	\$45,291,954	\$42,460,793	\$36,141,182	\$27,607,138	\$18,016,486	\$3,191,454	(\$12,648,348)	(\$29,728,118)	(\$51,564,095)		\$99,348,000	
1175	9.9 mills ea: 2021, 2024, 2027, 2030:CBA=2%	Levy Scenario #2	\$50,090,265	\$46,564,954	\$46,279,793	\$42,506,182	\$37,844,138	\$33,451,486	\$23,824,454	\$14,577,652	\$5,485,882	(\$8,362,095)		\$142,550,000	\$43,202,000
1176	6.9 mills ea: 2022, 2025, 2028; CBA=2%	Levy Scenario #3	\$50,090,265	\$42,365,954	\$36,756,793	\$30,733,182	\$19,444,138	\$7,293,486	(\$6,845,546)	(\$25,208,348)	(\$44,650,118)	(\$65,478,095)		\$85,434,000	
1177	9.9 mills ea: 2022, 2025, 2028; CBA=2%	Levy Scenario #4	\$50,090,265	\$42,365,954	\$38,093,793	\$34,744,182	\$26,129,138	\$18,063,486	\$9,420,454	(\$3,446,348)	(\$15,926,118)	(\$28,326,095)		\$122,586,000	\$37,152,000
1178	6.9 mills ea: 2023, 2026, 2029; CBA=2%	Levy Scenario #5	\$50,090,265	\$42,365,954	\$33,682,793	\$24,582,182	\$13,287,138	(\$2,115,514)	(\$19,503,546)	(\$37,866,348)	(\$60,678,118)	(\$84,879,095)		\$66,033,000	
1179	9.9 mills ea: 2023, 2026, 2029; CBA=2%	Levy Scenario #6	\$50,090,265	\$42,365,954	\$33,682,793	\$25,917,182	\$17,292,138	\$4,559,486	(\$8,745,546)	(\$21,612,348)	(\$38,928,118)	(\$56,169,095)		\$94,743,000	\$28,710,000
1180	6.9 mills ea: 2023, 2026, 2029; CBA=1%	Levy Scenario #7	\$50,317,265	\$43,518,954	\$36,515,793	\$29,949,338	\$22,067,995	\$11,016,789	(\$1,298,545)	(\$13,629,802)	(\$29,402,601)	(\$45,508,571)		\$66,033,000	
1181	9.9 mills ea: 2023, 2026, 2029; CBA=1%	Levy Scenario #8	\$50,317,265	\$43,518,954	\$36,515,793	\$31,284,338	\$26,072,995	\$17,691,789	\$9,459,455	\$2,624,198	(\$7,652,601)	(\$16,798,571)		\$94,743,000	\$28,710,000
1182															







