

**MEMO TO: BOARD MEMBERS
DR. JOHN SIMPSON**

FROM: BRUCE ELLERMAN

DATE: NOVEMBER 14, 2016

RE: 2016-17 BUDGET ADJUSTMENTS

When the Board originally approves the school district budget in June for the following fiscal year, much of the information on which it is based is preliminary and best estimates. As the school year progresses and more current and accurate information is available—such as enrollment levels, assessed valuations, tax rates, attendance rates, etc.—the district is able to adjust its budget to reflect this information. The accompanying adjustments are a result of this normal annual process.

Were it not for the impact of the district conversion from a tuition based FDK program to an attendance based approach, the net impact of needed budget adjustments would be relatively small. However, because of the significance of the FDK change (and further magnified by the double effect of applying it to both last year and this year) the net impact of the proposed budget adjustment is a \$2,914,547 increase in total revenues and a \$935,389 increase in expenditures, resulting in positive net budget impact of about \$2 million. Combined with the \$869,285 surplus in the original 2016-17 district budget, the adjusted surplus will exceed \$2.8 million. It is important to keep in mind, however, that a large portion of this represents a one-time bump and not an on-going annual revenue stream. This is because there is a doubling up of revenues in 2016-17 due to the prior year adjustment impact of the FDK conversion. In other words, only about half of the \$2.9 million revenue increase represents ongoing annual revenues, with the other half being one-year only increases.

On the expenditure side, the major changes are in building improvements, utilities and Early Childhood programs (Preschool and Adventure Club). The majority of these also represent one-time projects, although a portion of the utilities increase and Early Childhood increase represent ongoing annual needs. The most significant expenditure adjustments being proposed involve the recommended funding source for building improvement projects. Specifically, a recommendation is being made to repurpose \$372,982 of unspent bond monies as of June 30, 2016 to help shore up the Debt Service Fund balance and to instead fund the remaining one-time bond projects (most notably the WGHS auditorium) with a small portion of the one-time operating funds previously noted.

Each proposed revenue and expenditure adjustment is explained in detail in the footnotes which are included with the attached budget statements. The format is to show the current budget for each major budget line item, the amount of adjustment needed for that line item and then what the new adjusted budget for that line item will be. These schedules are then followed by a footnote explanation of each line item change.

While there will be a brief presentation of these adjustments and the revised district budget at the Board meeting, it would be helpful to know in advance if more information or clarification is needed regarding any of the proposed adjustments. Therefore, please feel free to contact me with any questions prior to the meeting.

Proposed motions for Board consideration follow.

RECOMMENDED BOARD ACTION

Motion 1...that the Board of Education approve the proposed adjustments to the Webster Groves School District 2016-17 Budget, resulting in the following:

	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$35,840,977	\$20,137,239
Special Fund	\$23,681,031	\$35,183,304
Capital Fund	\$479,176	\$1,844,232
Debt Service Fund	\$4,913,302	\$4,857,400
Total	\$64,914,486	\$62,022,175

Motion 2...that the Board of Education approve the transfer of \$372,982 in unspent bond issue proceeds as of June 30, 2016 from the Capital Fund to the Debt Service Fund.

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**Webster Groves School District
2016-17
Budget Adjustments**

Line #	Description	2016-17 Original Budget	2016-17 Revision One	2016-17 Revision Two	2016-17 Revision Three	2016-17 Revised Budget	2015-16 Actual
	LOCAL RECEIPTS						
1	current property tax	42,278,001	329,605	0	0	42,607,606	42,054,294
	General Fund	24,693,000	12,357			24,705,357	24,419,561
	Special Fund	12,949,500	271,005			13,220,505	13,030,949
	Capital Fund	464,588	(2,978)			461,610	454,991
	Debt Service Fund	4,170,913	49,221			4,220,134	4,148,792
2	delinquent property tax	390,000	230,229	0	0	620,229	340,190
	General Fund	230,000	141,731			371,731	197,483
	Special Fund	118,500	80,424			198,924	105,382
	Capital Fund	1,500	5,446			6,946	3,680
	Debt Service Fund	40,000	2,628			42,628	33,645
3	financial institution tax	15,000	0	0	0	15,000	33,768
	General Fund	10,000	0			10,000	17,960
	Special Fund	4,000	0			4,000	13,469
	Capital Fund	1,000	0			1,000	2,244
	Debt Service Fund	0	0			0	95
4	sales tax (prop. C)	3,600,000	267,548	0	0	3,867,548	3,682,644
	General Fund	2,300,000	219,367			2,519,367	2,301,652
	Special Fund	1,300,000	48,181			1,348,181	1,380,991
6	tuition	700,000	(491,000)	0	0	209,000	717,743
	General Fund	0	0			0	0
	Special Fund	700,000	(491,000)			209,000	717,743
7	earnings on investments	26,000	28,000	0	0	54,000	44,922
	General Fund	24,200	27,640			51,840	42,860
	Special Fund	800	(800)			0	810
	Capital Fund	0	1,620			1,620	
	Debt Service Fund	1,000	(460)			540	1,252
8	community education	75,000	0	0	0	75,000	86,426
	General Fund	75,000	0			75,000	86,426
9	student activities	1,700,000	0			1,700,000	1,790,100
	General Fund	1,700,000	0			1,700,000	1,790,100
10	food service	750,000	0			750,000	803,412
	General Fund	750,000	0			750,000	803,412
11	other local	300,000	(63,000)			237,000	579,881
	General Fund	260,000	(63,000)			197,000	464,543
	Special Fund	40,000	0			40,000	50,150

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Line #	Description	2016-17 Original Budget	2016-17 Revision One	2016-17 Revision Two	2016-17 Revision Three	2016-17 Revised Budget	2015-16 Actual
	Capital Fund	0	0			0	
	Debt Service Fund	0	0			0	65,188
11a	Transfer student tuition	775,000	50,000			825,000	845,039
	General Fund	775,000	50,000			825,000	845,039
	Special Fund	0				0	
11b	Preschool tuition	1,082,000	(56,318)			1,025,682	1,062,813
	General Fund	1,082,000	(56,318)			1,025,682	1,062,813
	Special Fund					0	
12	adventure club	1,100,000	109,000			1,209,000	1,098,746
	General Fund	1,100,000	109,000			1,209,000	1,098,746
	sub-total local	52,791,001	404,064			53,195,065	53,139,978
	COUNTY RECEIPTS						
13	finer and forfeitures	40,000	0			40,000	44,112
	Special Fund	40,000				40,000	44,112
14	state assessed utilities	700,000	0			700,000	736,235
	General Fund	390,000				390,000	406,470
	Special Fund	202,000				202,000	217,823
	Capital Fund	8,000				8,000	8,448
	Debt Service Fund	100,000				100,000	103,494
15	other county-stock insurance tax	0	0			0	
	General Fund	0				0	
	Special Fund	0				0	
	Capital Fund	0				0	
	Debt Service Fund	0				0	
	sub-total county	740,000	0			740,000	780,348
	STATE RECEIPTS						
16	state foundation formula	5,836,083	2,582,338			8,418,421	5,888,747
	General Fund	0				0	5,888,747
	Special Fund	5,836,083	2,582,338			8,418,421	
17	fair share-cigarette tax	0	0			0	0
	General Fund	0				0	0
	Special Fund	0				0	
18	transportation	5,000	0			5,000	6,118
	General Fund	5,000				5,000	6,118

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Budget Adjustments**

Line #	Description	2016-17 Original Budget	2016-17 Revision One	2016-17 Revision Two	2016-17 Revision Three	2016-17 Revised Budget	2015-16 Actual
	Special Fund	0				0	0
19	exceptional pupils (reading)	0	0			0	0
	General Fund	0				0	
	Special Fund	0				0	
20	gifted education	0	0			0	0
	General Fund	0				0	0
	Special Fund	0				0	
21	non-MO ins. co. tax (textbooks)	0	0			0	0
	General Fund	0				0	0
22	transfer students	0	0			0	0
	General Fund	0				0	0
	Special Fund	0				0	
23	food service	8,500	0			8,500	8,741
	General Fund	8,500				8,500	8,741
24	other state	975,000	0			975,000	984,667
	General Fund	975,000				975,000	984,667
	Special Fund					0	
	Capital Fund					0	
	sub-total state	6,824,583	0	2,582,338		9,406,921	6,888,273
	FEDERAL RECEIPTS						
25	food service	425,000	0			425,000	413,339
	General Fund	425,000				425,000	413,339
26	title I (chapter I) (study skills)	380,000	0			380,000	625,268
	General Fund	380,000				380,000	625,268
	Special Fund					0	0
	Capital Fund					0	0
27	title VI (wings)					0	0
	General Fund					0	0
	Special Fund					0	0
28	other federal	839,355	(71,855)			767,500	952,807
	General Fund	250,000	(32,500)			217,500	131,835
	Special Fund					0	
	Capital Fund					0	
	Debt Service Fund	589,355	(39,355)			550,000	820,972
29	even start					0	

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Line #	Description	2016-17 Original Budget	2016-17 Revision One	2016-17 Revision Two	2016-17 Revision Three	2016-17 Revised Budget	2015-16 Actual
	General Fund					0	
	Special Fund					0	
30	other					0	
	General Fund					0	
	sub-total federal	1,644,355	(71,855)			1,572,500	1,991,415
	TOTAL RECEIPTS	61,999,939	0	2,914,547	0	64,914,486	62,800,012
	Receipts Summary by Fund						
	General Fund	35,432,700	408,277	0	0	35,840,977	41,595,780
	Special Fund	21,190,883	2,490,148	0	0	23,681,031	15,561,430
	Capital Fund	475,088	4,088	0	0	479,176	469,363
	Debt Service Fund	4,901,268	12,034	0	0	4,913,302	5,173,439
	TOTAL RECEIPTS	61,999,939	2,914,547	0	0	64,914,486	62,800,012

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Line #	Description	2016-17 Original Budget	2016-17 Revision One	2016-17 Revision Two	2016-17 Revision Three	2016-17 Revised Budget	2015-16 Actual
						0	
	INCIDENTAL FUND EXPENSES					0	
36	support staff	1,932,920				1,932,920	1,895,020
37	teacher aides	1,180,259				1,180,259	1,157,117
38	library aides					0	
39	secretarial staff	1,083,478				1,083,478	1,062,233
40	custodial staff	1,691,122				1,691,122	1,641,160
41	federal programs	116,000				116,000	374,607
42	retirement benefits	1,007,616				1,007,616	987,859
43	health insurance	1,083,868				1,083,868	1,001,264
44	unemployment benefits	25,000				25,000	14,475
45	new employee hiring	25,000				25,000	19,127
46	audit by CPA firm	15,000				15,000	13,000
47	payroll services	92,838				92,838	123,028
48	legal counsel	60,000	40,000			100,000	56,324
49	medical	7,500				7,500	3,174
50	elections	15,000				15,000	8,201
51	gas/electric/water	1,065,498	264,502			1,330,000	1,014,760
52	teacher training	157,950				157,950	148,279
53	tuition reimbursement	60,000				0	0
54	commencement/accreditation	15,000				15,000	8,225
55	contract transportation	223,021	50,195			273,216	220,813
56	A+ Schools Grant	0				0	0
57	district travel	28,000				28,000	18,685
58	professional conferences	41,375				41,375	26,470
59	insurance	805,417	(55,417)			750,000	767,064
60	telephone & postage	276,000				276,000	285,421
61	printing	25,000				25,000	13,770
62	safety and security	80,000				80,000	46,379
63	instructional supplies	434,084				434,084	703,033
64	fifth grade camp	25,000				25,000	14,777
65	guidance/testing supplies	49,410				49,410	21,703
66	administrative supplies	233,000				233,000	94,788
67	custodial supplies	175,000				175,000	190,437
68	music supplies	23,750				23,750	11,845

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69	student activities	1,700,000				1,700,000	1,580,497
70	tech development fund	275,000				275,000	273,452
71	textbooks	185,000				185,000	173,898
72	coop. sch. dist. -a/v materials	55,000				55,000	41,002
73	library materials	67,275				67,275	48,923
74	office equipment/repair	152,736				152,736	147,284
75	food service	1,013,513	85,000			1,098,513	983,993
76	public relations	144,501				144,501	141,668
77	community education	53,000				53,000	49,623
78	parents as first teachers	146,906				146,906	162,566
79	interest	0				0	0
80	maintenance salaries	974,671				974,671	955,560
81	adventure club	1,100,000	109,000			1,209,000	946,208
82	Head Start/ EEG Grant	75,000	(4,500)			70,500	75,950
83	children's trust fund					0	
84	preschool program	1,187,372	(177,372)			1,010,000	1,179,923
85	main.sup. HVAC,ELEC,PLB	166,250				166,250	272,380
86	bldg. upkeep	246,500				246,500	216,168
87	care of grounds	200,000				200,000	179,890
88	care of vehicles	30,000				30,000	21,685
	audit adjustment					0	
	sub-total incidental	19,825,832	311,407	0	0	20,137,239	19,393,708
							0
	TEACHERS FUND EXPENSES						0
89	teacher salaries	22,232,980				22,232,980	21,756,091
89a	Tuition to other districts	1,260,000				1,260,000	1,293,386
90	teacher sal.-spec.prog.	1,810,586				1,810,586	1,833,908
91	substitute teachers	450,000				450,000	411,730
92	administrator salaries	2,279,693				2,279,693	2,430,014
93	health insurance	2,307,959				2,307,959	2,151,943
93a	retirement benefits	4,558,086				4,558,086	4,468,712
94	federal programs	284,000				284,000	376,791
	audit adjustment					0	
	sub-total teachers	35,183,304	0	0	0	35,183,304	34,722,575
						0	

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Budget Adjustments**

Line #	Description	2016-17 Original Budget	2016-17 Revision One	2016-17 Revision Two	2016-17 Revision Three	2016-17 Revised Budget	2015-16 Actual
FOOTNOTES:							
Revenues:							
1	current property taxes	Current property taxes represent current year (2016) property taxes collected during the 2016-17 school year. Projected revenues are being adjusted to reflect current assessed valuation levels, actual tax rates as established by the Board in September and an estimated current collection rate of 96.6%% based on the past 4 year average. Since the assessed valuations and tax rate levels are now known at this point, the collection rate is really the only significant variable. Over the past 10 years, it has varied between 94.3% and 97.29%. Each 1% of the collection rate represents about \$423,000.					
2	delinquent property taxes	Delinquent property taxes represent property taxes collected during the 2016-17 school year but which had originally been levied in a previous tax year (2015 or earlier). Such collections have varied during the past 10 years from a low of \$306,544 to a high of \$1,036,397, with an average of \$706,330 during the past 4 years. The revised projection of \$620,229 for the 2016-17 school year is partially based on these historical numbers, but also takes into consideration the actual current collection rate for last year (2015-16) was a relatively low 95.74%—i.e. presumably last year's unpaid current taxes eventually will be collected as delinquent taxes in a subsequent year. In addition, the combined current + delinquent tax collection rate based on these budget adjustments is 98.1% compared to a historical average combined collection rate for the past several years of just over 98.4%, so this is a slightly conservative position from that perspective. However, the theoretical highest collection rate possible over time is 98.5% since the County retains a 1.5% fee from all collections.					
4	sales tax (prop C)	Prop C revenues represents the proceeds of a statewide 1% sales tax which is distributed by the state to all school districts on an equal amount per prior year (2015-16) ADA (average daily attendance). The increase in projected Prop C revenues is therefore primarily the result of 2015-16 ADA being higher than expected when the original budget was adopted. This increase is due to several factors, the most significant of which was Webster's conversion to full-day kindergarten (about 145 ADA). However, a portion of the increase was also attributable to an increase in the overall student attendance rate (about 36 ADA) and to the attendance of students at Great Circle and Epworth (about 17 ADA). Finally, the expected funding amount per ADA has increased slightly from the \$920 used in the original budget to \$947 based on a conservative view of current state guidance.					
6	tuition	The tuition revenue line includes FDK and tuition paid by nonresident students (both parent paid and transfers from unaccredited districts). The adjustment shown represents elimination of tuition for the FDK program. The remaining revenue balance therefore represents anticipated payment from 15 unaccredited district transfer students and 2 parent paid tuition students=17 students x \$12,333 tuition = \$209,665.					
7	earnings on investments	While current interest rates are expected to remain at low levels, the budget for investment earnings is being increased based on the amount of prior year actual interest earned plus increased district fund balances.					

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Line #	Description	2016-17 Original Budget	2016-17 Revision One	2016-17 Revision Two	2016-17 Revision Three	2016-17 Revised Budget	2015-16 Actual
11	other local	The other local revenue budget primarily consists of about \$300,000 from gate receipts, bus pass sales and facilities rental fees, an anticipated one-time health insurance rebate from the CSD Insurance Trust of about \$232,000, an estimated \$151,000 in Alumni Association fundraising related to WGHS Auditorium seat dedications and about \$50,000 in new public placement revenues the district expects to receive for foster students placed by the state in private residences in the district. These receipts are then partially offset by the anticipated refund to parents of about \$426,000 in 2015-16 FDK tuition payments and a potential partial pass-thru of the CSD Insurance Trust rebate.					
11a	Transfer student tuition	The budget for transfer student tuition is being adjusted to reflect the actual number of VICC student transfers (about 115) currently attending the school district at about \$7,000 per student plus a favorable prior year adjustment of \$50,475 but less the estimated amount of Title I funding received for the students.					
11b	Preschool tuition	Preschool tuition is being adjusted to reflect actual YTD tuition collections to date plus anticipated collections for the remainder of the year based on current actual enrollments, including for the summer pre-school term. A downward adjustment is necessary due to actual enrollments being slightly under original budget expectations. However, preschool expenditures are also being separately adjusted and after all revenue and costs are properly recognized and allocated, the preschool program is projected to operate at a slight surplus for 2016-17. Total revenues for preschool are now projected at \$1,025,682 tuition + \$70,500 Head Start = \$1,095,682.					
12	adventure club	Adventure club revenues and expenditures are both being adjusted in order to reflect YTD actual revenues and enrollment levels now that the waiting lists have largely been eliminated, and to reflect projected enrollment levels for the remainder of the year. Adjustments on the expenditure side also include the recent compensation adjustment for adventure club staff. After all adjustments, the program is projected to breakeven for 2016-17.					
16	state foundation formula	Adjustment to the state foundation formula is needed to reflect several items but is primarily due to the combined prior and current year impact of the school district's conversion from a tuition based FDK program to a state attendance based FDK program. The largest portion of foundation formula aid is distributed based on a district's ADA, currently amounting to about \$6,700 per ADA for districts that are not hold harmless. Claiming attendance for the extra half day of kindergarten generates about 145 additional ADA (representing a half day for 300+ kindergartners at about a 95% attendance rate). Since the district converted to attendance reporting for FDK effective with the 2015-16 school year, it expects to receive a prior year adjustment for 2015-16, along with current year revenues for these students, representing about \$971,500 per year related to FDK alone. In addition, the district will receive a prior year adjustment due to student attendance being higher than expected last year, further increasing the district's ADA for last year by about 36 ADA (+\$241,000). Finally, there is an additional 17 ADA (+\$113,000) from Great Circle and Epworth students beyond the numbers on which Webster was paid last year. These 2 items then also serve to increase current year 2016-17 expected formula aid since a district is allowed to use prior year ADA for current year funding if it is higher than current year ADA. Therefore $\$971,500 + \$241,000 + \$113,000 = \$1,325,000$ per year x 2 years = \$2,650,000 (a small portion of which is offset by miscellaneous smaller individual adjustments for a net increase of \$2,582,338).					
28	other federal	Other federal revenues are being adjusted to reflect the more current estimates for Title II revenues (\$147,000) and Head Start revenues for the preschool program (\$70,500), a total of \$217,500 for the General Fund. In addition, federal revenues for the Debt Service fund are being adjusted to reflect the Treasury Department's proration of its interest reimbursement program for Build America Bonds and for Qualified School Construction Bonds which the district had previously issued. The proration factor for 2016-17 was a 6.8% reduction, representing a \$39,355 decrease in Webster's federal interest reimbursement.					

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**Webster Groves School District
2016-17
Budget Adjustments**

		2016-17	2016-17	2016-17	2016-17	2016-17	2015-16	
Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual	
Expenditures:								
48	legal counsel	The budget for legal services is being increased based on actual YTD expenditures (about \$51,000 for 5 months) and the level of current/ongoing/future legal matters.						
51	gas/electric/water	Due to the district's use of the cash basis of accounting, combined with it's trend budgeting method, the district's utility budget for 2016-17 was based on only 11 months of expenditures. The proposed adjustment annualizes the budget to a full year, plus adds an allowance for an additional 13th month of expense as cash payments will have to "catch up" for the delayed payment from last year. In addition, prior year expenditures had included the effect of a large one-time \$50,000 electricity credit for the Steger campus that will not repeat in 2016-17.						
55	contract transportation	Similar to the utility budget, the contracted transportation budget was also based on only 11 months of expenditures. The proposed adjustment therefore annualizes the budget to a full year, plus adds an allowance for an additional 13th month of expense as cash payments will have to "catch up" for the delayed payment from last year.						
59	insurance	The Line 59 insurance budget represents the annual premium paid by the district for workers comp, building & contents and liability insurance. The district has historically participated in a state-wide self-insured pool of school districts known as Missouri United School Insurance Council (MUSIC) for this coverage. This pool has continued to have favorable claims experience and is providing a 10% premium credit for renewal. The budget adjustment shown therefore reflects the actual net renewal premium quote recently received by the district for coverage during 2017.						
75	food service	About \$85,000 in preschool food related expenses has previously been charged directly to the preschool program while the corresponding state and federal meal reimbursements were credited to the food service program. This essentially resulted in the preschool running a deficit and food service running a surplus. The proposed adjustment properly matches the revenues and expenditures for such food expenses and will bring both programs closer to breakeven. In fact, preschool is now projected to run a slight surplus in 2016-17.						
81	adventure club	This expenditure budget adjustment represents the cost of additional adventure club staff hired in order to eliminate the wait list and the cost of increasing the adventure club pay scale. It corresponds to an equivalent revenue adjustment for the additional fees to be collected during the remainder of the year from students who were previously on the wait list.						
82	Head start/EEG Grant	Adjustment to reflect currently expected amount of Head start tuition funding to be received by the preschool in 2016-17.						
84	preschool program	The preschool program budget is being adjusted to reflect actual staffing, salary and benefit levels, along with projected supply and purchased services costs. The primary reason for the decline in expected expense is the transfer of \$85,000 in food service expense as indicated in the footnote for Line 75. In addition, the \$70,500 of expense to be covered by the Head start grant was originally double budgeted and therefore could be eliminated. Finally, another \$19,000 of expenses that had previously been funded by an early childhood grant that expired last year were eliminated.						

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		2016-17	2016-17	2016-17	2016-17	2016-17	2015-16	
Line #	Description	Original Budget	Revision One	Revision Two	Revision Three	Revised Budget	Actual	
96	building improvement	Several factors have converged to cause the administration to propose a significant adjustment to budget Line item 96. First, there is a need to bolster the district's Debt Service fund balance which has dropped to a historically low level (to approx \$196,000 as of fiscal 2015-16 year-end. The most expedient way to accomplish this objective without increasing the Debt Service fund tax levy is to transfer unspent bond monies (which were about \$372,000 as of 6-30-2016) over to the Debt Service fund balance. The projects that were otherwise to be funded by these leftover bond monies (namely, the WGHS auditorium seating) could instead be funded by the unbudgeted operating monies the district will be receiving from the FDK conversion. Second, the Alumni Association will be fundraising for the WGHS auditorium project through selling seat dedications as previously indicated in the footnote for Line 11, which will contribute another \$151,000 for building improvements. Finally, the administration is recommending the addition of another \$100,000 to cover the cost of several building projects that have either already been completed, are already underway or that need to be addressed. Normally, these items are covered by the regular district budget allocation but the original \$370,000 set aside in the budget is not sufficient to address all of the needs. These needs include water runoff mitigation (at Clark Elementary, Edgar Road Elementary and the Service Center-needs done), asbestos mitigation at Steger gym hallway-needs done, construction of classroom wall at Hudson-already done and installation of new sound system at Moss Field-already done.						