



PARAMOUNT UNIFIED SCHOOL DISTRICT

GREAT THINGS ARE HAPPENING IN PARAMOUNT SCHOOLS



BOARD STUDY SESSION BUSINES SERVICES INITIATIVES

Dr. Ruth Pérez, Superintendent
Ruben Frutos, Assistant Superintendent of Business Services

October 29, 2018



New Construction – Zamboni MS

New Building – Portable Replacement

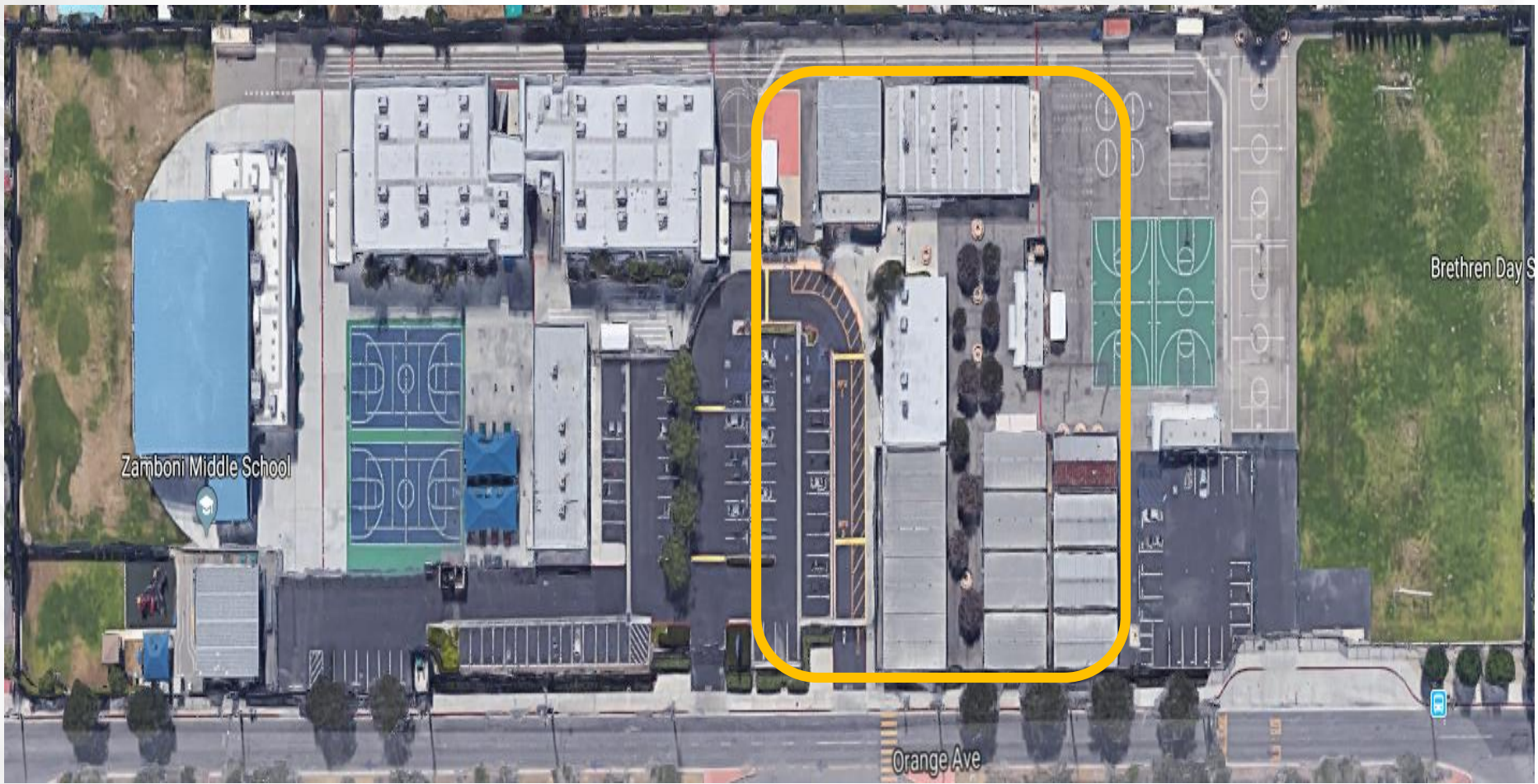
- Zamboni Middle School has a number of relocatable rooms that were set on native ground. As part of the Bond financing, the District has planned for the construction of a new building to replace portable facilities in the North section of the school.
- The architect and design team are evaluating the building possibilities for the structure. It is estimated that the new building will replace classrooms and office space. Design, costs and timelines will be evaluated prior to construction for Board consideration and approval.



PARAMOUNT UNIFIED SCHOOL DISTRICT

PREPARING STUDENTS FOR COLLEGE AND CAREERS

Administrative Services Initiatives

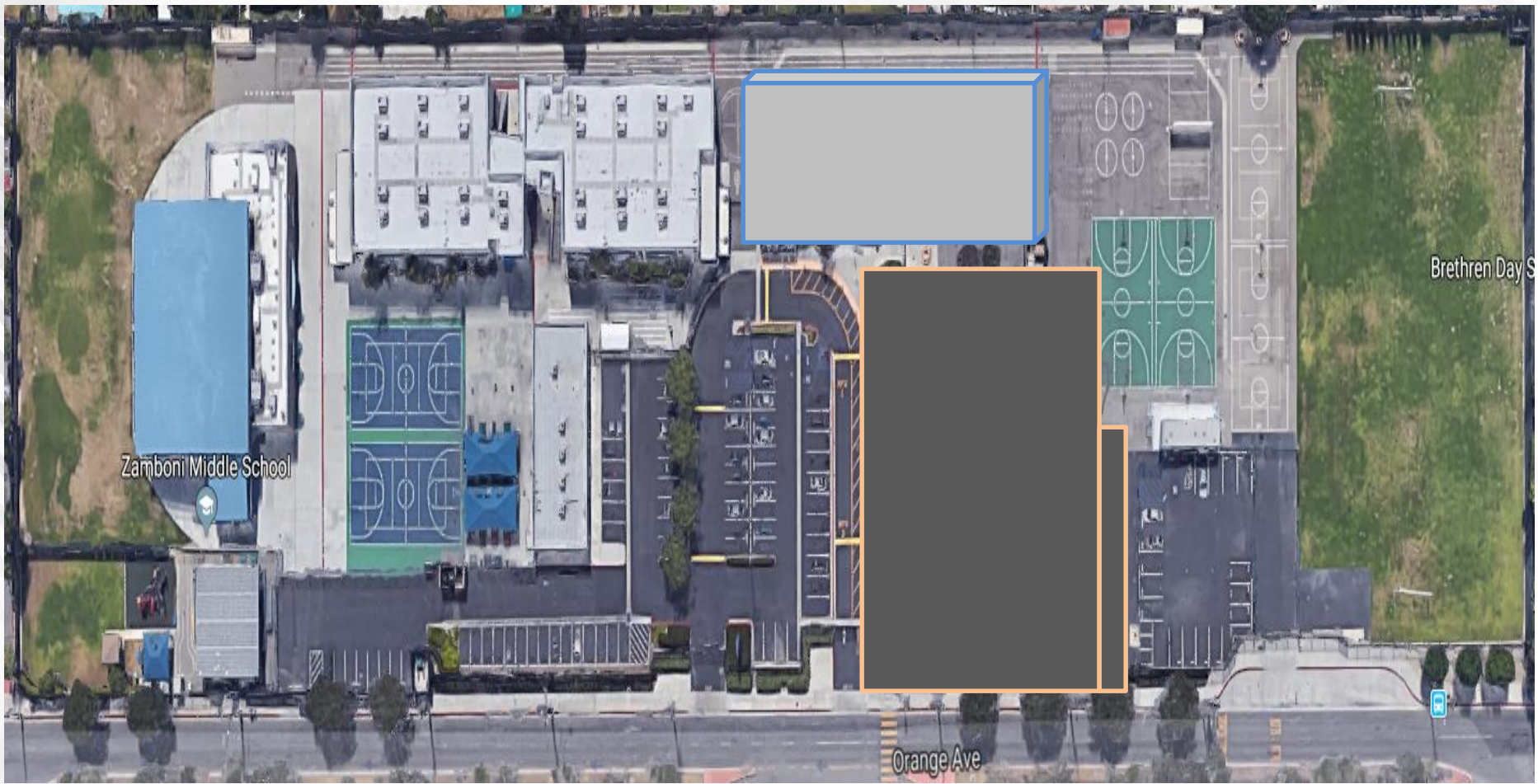




PARAMOUNT UNIFIED SCHOOL DISTRICT

PREPARING STUDENTS FOR COLLEGE AND CAREERS

Administrative Services Initiatives

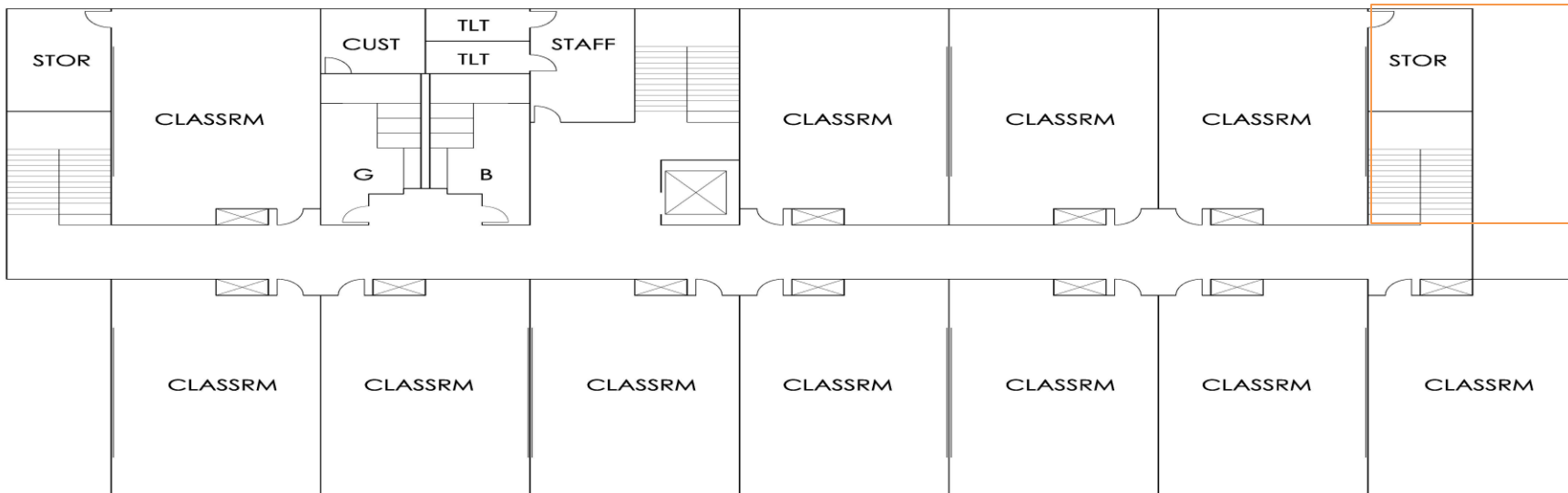




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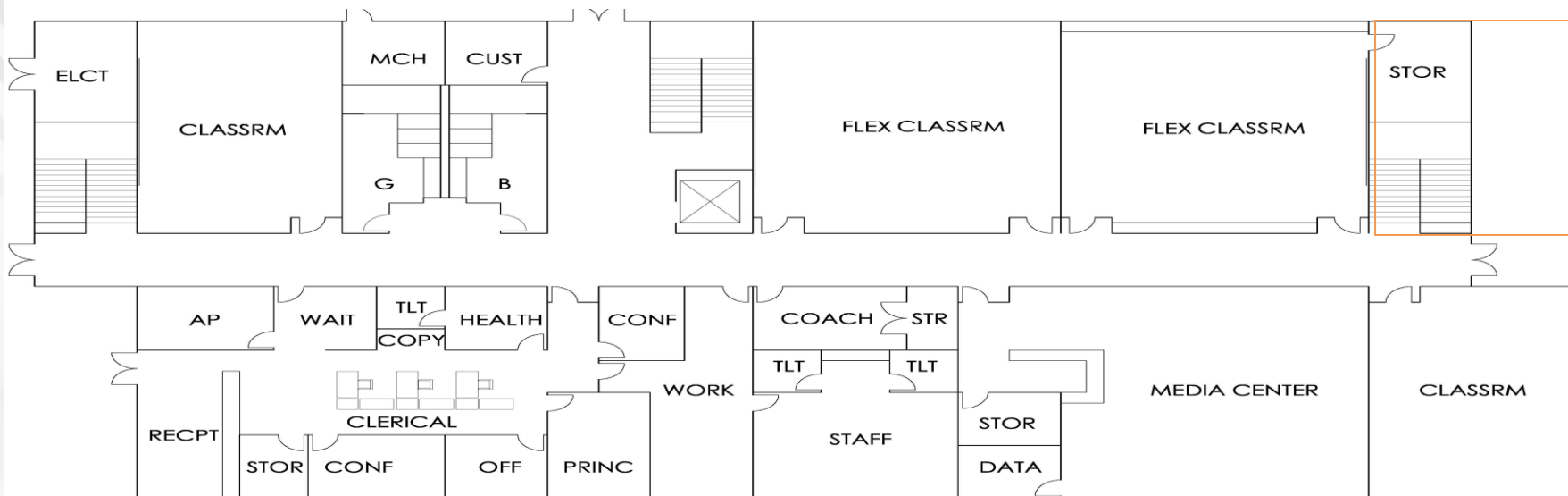
- **NEW CONSTRUCTION ESTIMATED DETAILS**
- **Building Detail:**
 - The Building will replace approximately 16 classroom spaces and will also contain office space.
- **Timeline:**
 - The process consists of the following major elements: Design development, DSA review and approval, bidding, award, demolition, interim housing and construction. It is currently estimated that the design process will be completed in 2019-20 and the construction in 2021.
- **Cost**
 - Based on current costs, the project is estimated at \$25 Million



FIRST DRAFT PLAN - OCTOBER 22, 2018

SECOND FLOOR PLAN

15,000 GSF



FIRST FLOOR PLAN

15,000 GSF



Financial Initiatives – Worker’s Compensation – OPEB post employment fund

- **Worker’s Compensation** - The existing worker’s compensation program has had a significant number of cases that were litigated (more than a 100). Additionally, the investigative process and the closure of cases have had significant challenges.
- The District has an interest in reviewing plan options and securing proposals for services to the District that can improve the costs and the timelines for resolution of cases. The process includes the evaluation of the program, the notification to the insurer and the procurement and selection of proposals for services.



Financial Initiatives – Worker’s Compensation – OPEB post employment fund

- **OPEB** – Other post-employment benefits—which predominantly include retiree health benefits, represent a large unfunded liability for school districts. The higher liability for OPEBs stems from a long history of public employers in California prefunding pension benefits but paying for retiree health benefits on a pay-as-you-go basis. Such is the case for Paramount USD, where post employment benefits are paid year by year.
- The unfunded liabilities continue to grow annually as more employees qualify for retirement. To alleviate the funding challenge, the District proposes the development of an OPEB fund that will receive annual contributions based on actuarial information to pre-fund the future post employment obligations.



Financial Initiatives – Worker’s Compensation – OPEB post employment fund

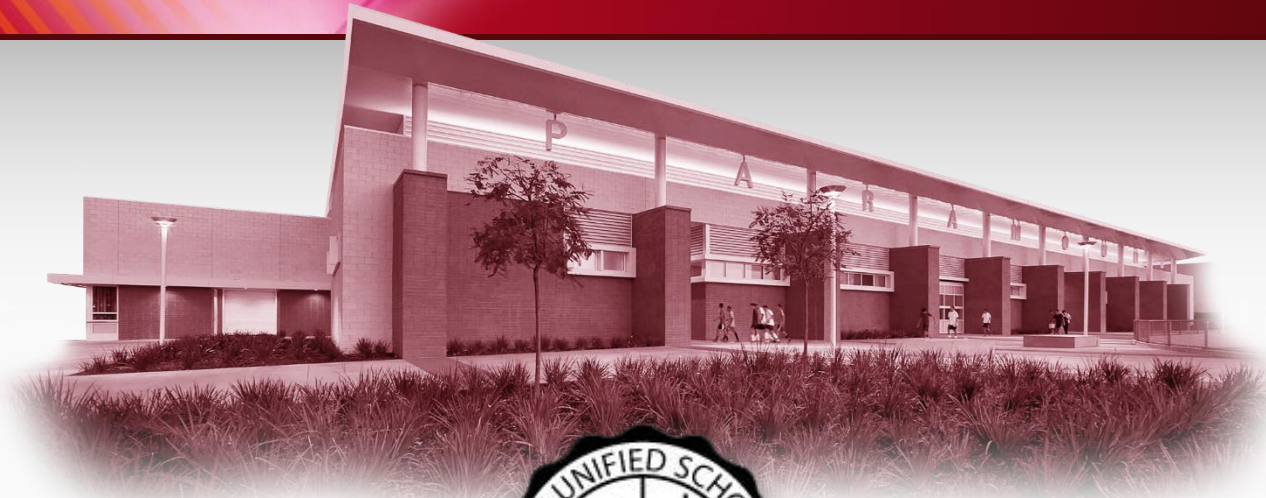
- The Governmental Accounting Standards Board (GASB) directs the rationale for analysis of retiree benefits costs and the District procures an actuarial analysis based on those standards. The District is interested in a GASB-compliant, IRS-approved Trust program designed to safely and securely set aside funds to address and lower the existing and future Other Post Employment Benefits (OPEB) liability. Prefunding is an approved mechanism to effectively get a hold of the OPEB obligations, lower risk, increase value and improve the value of District funds.
- If approved, our goals are to: Maintain retiree services, reduce future liabilities through improved funding; improve financial statements from GASB 75 changes; diversify investments; develop plans including a IRS-approved Trust.



District Phone System Replacement – CISCO IP Phones

- The existing districtwide CISCO phone system has reached an end of life point in which the company has discontinued future support. The District has researched several options and the proposed plan is to replace the discontinued system with an updated CISCO phone system. The existing system is more than 10 years old and the typical life expectancy of this type of voice over IP system is 7 years. The District has used a voice over IP system for years, which allows the phone system to be fully integrated into the District computer network.
- The project consists of a central system as well as instrument replacement throughout the District. The project has an estimated cost of 300-350 Thousand (General Fund) and, if approved, will be completed in the current fiscal year.

PARAMOUNT UNIFIED SCHOOL DISTRICT



The mission of the Paramount Unified School District is to ensure learning and success for each student by providing a quality education.