

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Projection	2016-17 Projection	2017-18 Projection	2018-19 Projection	2019-20 Projection
Revenues	\$ 67,923,352	\$ 70,536,013	\$ 67,608,919	\$ 70,867,822	\$ 71,852,099	\$ 72,306,764	\$ 72,814,249	\$ 73,471,261
Expenses	\$ 68,286,373	\$ 66,791,623	\$ 69,028,743	\$ 74,022,044	\$ 76,846,625	\$ 79,080,006	\$ 81,197,255	\$ 83,325,508
Starting Profit/(Loss)	\$ (363,021)	\$ 3,744,391	\$ (1,419,824)	\$ (3,154,223)	\$ (4,994,525)	\$ (6,773,242)	\$ (8,383,006)	\$ (9,854,246)

**REVENUE ADJUSTMENTS:**

Increase Real Estate Property Tax from 1% (.52 Mills) to 3.85% (2 Mills)

\$ 535,132

<b>TOTAL ADDITIONAL REVENUE</b>	\$ -	\$ -	\$ -	\$ 535,132	\$ -	\$ -	\$ -	\$ -
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**EXPENDITURE ADJUSTMENTS:**

Additional Proposed Expenses: (Adds)

1 PSERS - Already in Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 TextBook - Net Impact	\$ -	\$ -	\$ 475,000	\$ 40,501	\$ (40,189)	\$ 104,007	\$ (251,913)	\$ 142,049
3 Technology Critical/Urgent	\$ -	\$ -	\$ -	\$ 1,441,000	\$ 108,500	\$ 622,500	\$ 22,500	\$ 22,500
4 Technology Instructional Improvement	\$ -	\$ -	\$ -	\$ 325,000	\$ 375,000	\$ 405,000	\$ 480,000	\$ 485,500
5 Capital Projects - Scenario 1	\$ -	\$ -	\$ -	\$ 200,000	\$ 400,000	\$ 600,000	\$ 750,000	\$ 750,000
6 Debt Reduction - Scenario 1 ( in budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADDS - Not including Textbooks, B&G or Tech Projects:								

Additional Proposed Expenses: (Cuts)

<b>TOTAL ADDITIONAL EXPENDITURES</b>	\$ -	\$ -	\$ 475,000	\$ 2,006,501	\$ 843,311	\$ 1,731,507	\$ 1,000,587	\$ 1,400,049
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Adjusted Profit/(Loss) with Additional Expenses	\$ (363,021)	\$ 3,744,391	\$ (1,894,824)	\$ (4,625,592)	\$ (5,837,836)	\$ (8,504,749)	\$ (9,383,593)	\$ (11,254,295)
<i>Cumulative Use of Fund Balance</i>			\$ (1,894,824)	\$ (6,520,415)	\$ (12,358,252)	\$ (20,863,001)	\$ (30,246,593)	\$ (41,500,889)

<b>Adjusted Profit/(Loss) after use of Committed Fund Balance</b>			\$ (1,064,604)	\$ (2,415,091)	\$ (5,337,836)	\$ (8,170,742)	\$ (9,133,593)	\$ (10,882,246)
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<b>FUND BALANCE</b>	\$ 12,761,643	\$ 10,866,819	\$ 6,241,228	\$ 403,391	\$ (8,101,358)	\$ (17,484,950)	\$ (28,739,246)	
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Use of Committed Fund Balance:

		Balance @ 6.30.14							
1 PSERS - Already in Budget	\$ -	\$ 2,371,525	\$ 355,220	\$ 500,000	\$ 400,000	\$ 130,000	\$ 150,000	\$ 130,000	
2 TextBook - Net Impact	\$ -	\$ 600,000	\$ 475,000	\$ 40,501	\$ -	\$ 104,007	\$ -	\$ 142,049	
3 Technology Critical/Urgent	\$ -	\$ 1,570,000	\$ -	\$ 1,570,000	\$ -	\$ -	\$ -	\$ -	
4 Technology Instructional Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5 Capital Projects - Scenario 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6 Debt Reduction - Scenario 1 ( in budget)	\$ -	\$ 2,400,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
7 Scrap	\$ -	\$ 90,972							
8 Health Program WCCC	\$ -	\$ 30,000							
9 School Board Contingency	\$ -	\$ 500,000							
10 Medical	\$ -	\$ 780,256							
11 Unassigned	\$ -	\$ 4,418,890							
<b>TOTAL COMMITTED FUND BALANCE USE</b>	\$ -	\$ 12,761,643	\$ 830,220	\$ 2,210,501	\$ 500,000	\$ 334,007	\$ 250,000	\$ 372,049	\$ 4,496,777

WARREN COUNTY SCHOOL DISTRICT  
BUDGET WORKSHOP SESSION 4.27.15

	2015-2016									
	2013-2014 Budget	2013-2014 Actual	2014-2015 Budget	Preliminary Budget	0 Mills	1 Mill	2.70% Adjusted Index 1.403 Mills	2 Mills	3 Mills	MAX W/REF EXCEPTION 3.1969 Mills
REVENUE	\$ 67,923,352	\$ 70,536,013	\$ 67,608,919	\$ 71,402,953	\$ 70,606,658	\$ 71,101,428	\$ 71,266,551	\$ 71,511,163	\$ 71,920,898	\$ 72,001,575
EXPENSE	\$ 68,286,373	\$ 66,791,623	\$ 69,028,743	\$ 74,022,044	\$ 73,378,542	\$ 73,378,542	\$ 73,378,542	\$ 73,378,542	\$ 73,378,542	\$ 73,378,542
	\$ (363,021)	\$ 3,744,390	\$ (1,419,824)	\$ (2,619,091)	\$ (2,771,884)	\$ (2,277,114)	\$ (2,111,991)	\$ (1,867,379)	\$ (1,457,644)	\$ (1,376,967)
<b>Additional Revenue Adjustments:</b>										
Total of Additional Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Additional EXPENSE Options/Adjustments:</b>										
7 Year Textbook Purchase Plan				\$ -	\$ 40,501	\$ 40,501	\$ 40,501	\$ 40,501	\$ 40,501	\$ 40,501
7 Year Buildings & Grounds Plan				\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
7 Year Tech Plan				\$ -	\$ 1,766,000	\$ 1,766,000	\$ 1,766,000	\$ 1,766,000	\$ 1,766,000	\$ 1,766,000
Total of Additional Expense Options/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 2,006,501	\$ 2,006,501	\$ 2,006,501	\$ 2,006,501	\$ 2,006,501	\$ 2,006,501
Profit/ (Loss) Before use of Committed Fund Balance	\$ (363,021)	\$ 3,744,390	\$ (1,419,824)	\$ (2,619,091)	\$ (4,778,385)	\$ (4,283,615)	\$ (4,118,492)	\$ (3,873,880)	\$ (3,464,145)	\$ (3,383,468)
<b>Use of Committed Fund Balance:</b>										
PSERS Committed - Exp In Budget	\$ -	\$ -	\$ 355,220	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Health Program Committed - Expense in Budget	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
7 Year Textbook Purchase Plan	\$ -	\$ -	\$ -	\$ -	\$ 40,501	\$ 40,501	\$ 40,501	\$ 40,501	\$ 40,501	\$ 40,501
7 Year Tech Plan	\$ -	\$ -	\$ -	\$ -	\$ 1,570,000	\$ 1,570,000	\$ 1,570,000	\$ 1,570,000	\$ 1,570,000	\$ 1,570,000
Capital Projects - Debt Reduction	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total use of Committed Fund Balance	\$ -	\$ -	\$ 355,220	\$ -	\$ 2,230,501	\$ 2,230,501	\$ 2,230,501	\$ 2,230,501	\$ 2,230,501	\$ 2,230,501
Profit/ (Loss) After use of Committed Fund Balance	\$ (363,021)	\$ 3,744,390	\$ (1,064,604)	\$ (2,619,091)	\$ (2,547,884)	\$ (2,053,114)	\$ (1,887,991)	\$ (1,643,379)	\$ (1,233,644)	\$ (1,152,967)
<b>Governor's Proposed Increased School Funding</b>										
Basic Education Funding	\$ -	\$ -	\$ -	\$ -	\$ 1,751,589	\$ 1,751,589	\$ 1,751,589	\$ 1,751,589	\$ 1,751,589	\$ 1,751,589
Special Education Funding	\$ -	\$ -	\$ -	\$ -	\$ 294,259	\$ 294,259	\$ 294,259	\$ 294,259	\$ 294,259	\$ 294,259
Cyber Charter Funding Reform	\$ -	\$ -	\$ -	\$ -	\$ 342,215	\$ 342,215	\$ 342,215	\$ 342,215	\$ 342,215	\$ 342,215
TOTAL PROPOSED ADDITIONAL GOVERNOR FUNDING	\$ -	\$ -	\$ -	\$ -	\$ 2,388,063	\$ 2,388,063	\$ 2,388,063	\$ 2,388,063	\$ 2,388,063	\$ 2,388,063
Profit/ (Loss) If Governor's Funding Occurs	\$ (363,021)	\$ 3,744,390	\$ (1,064,604)	\$ (2,619,091)	\$ (159,821)	\$ 334,949	\$ 500,072	\$ 744,684	\$ 1,154,419	\$ 1,235,096

Warren County School District  
Proposed Final Budget - Revenues  
2015-2016

4/27/2015

	2.70% Fully Adjusted Index							MAX	
	2015-2016 PRELIMINARY	2015-2016 PROPOSED FINAL	2015-2016 PROPOSED FINAL	2015-2016 PROPOSED FINAL	2015-2016 PROPOSED FINAL	2015-2016 PROPOSED FINAL	2015-2016 PROPOSED FINAL	2015-2016 PROPOSED FINAL	2015-2016 PROPOSED FINAL
<b>LOCAL</b>									
6010 Assessed Value	\$ 452,993,596	\$ 454,000,000	\$ 454,000,000	\$ 454,000,000	\$ 454,000,000	\$ 454,000,000	\$ 454,000,000	\$ 454,000,000	\$ 454,000,000
	<i>Mill Rate</i> 2.00%	<i>51.9658000</i>	<i>52.9658000</i>	<i>53.3688000</i>	<i>53.9658000</i>	<i>54.9658000</i>	<i>55.1627000</i>	<i>55.1627000</i>	<i>55.1627000</i>
	<i>Mill Increase</i> 2.00%	<i>-</i>	<i>1.0000</i>	<i>1.4030</i>	<i>2.0000</i>	<i>3.0000</i>	<i>3.1969</i>	<i>3.1969</i>	<i>3.1969</i>
Gross Levy	\$ 24,446,162	\$ 23,592,473	\$ 24,046,473	\$ 24,229,435	\$ 24,500,473	\$ 24,954,473	\$ 25,043,866	\$ 25,043,866	\$ 25,043,866
7340 Gaming/Homestead	\$ 2,735,100	\$ 2,735,100	\$ 2,735,100	\$ 2,735,100	\$ 2,735,100	\$ 2,735,100	\$ 2,735,100	\$ 2,735,100	\$ 2,735,100
NET TAX LEVY	\$ 21,711,062	\$ 20,857,373	\$ 21,311,373	\$ 21,494,335	\$ 21,765,373	\$ 22,219,373	\$ 22,308,766	\$ 22,308,766	\$ 22,308,766
	<i>Estimated % collected net</i> 99.61%	<i>90.25%</i>	<i>90.25%</i>	<i>90.25%</i>	<i>90.25%</i>	<i>90.25%</i>	<i>90.25%</i>	<i>90.25%</i>	<i>90.25%</i>
6111 Current Real Est Tax	\$ 19,499,476.61	\$ 18,824,551.31	\$ 19,234,286.31	\$ 19,399,409.52	\$ 19,644,021.31	\$ 20,053,756.31	\$ 20,134,433.13	\$ 20,134,433.13	\$ 20,134,433.13
<b>TOTAL CURRENT &amp; GAMING</b>	<b>\$ 22,234,577</b>	<b>\$ 21,559,651</b>	<b>\$ 21,969,386</b>	<b>\$ 22,134,510</b>	<b>\$ 22,379,121</b>	<b>\$ 22,788,856</b>	<b>\$ 22,869,533</b>	<b>\$ 22,869,533</b>	<b>\$ 22,869,533</b>
	<i>Value Per Collected Mill</i> 412,012	<i>414,862</i>	<i>414,784</i>	<i>414,746</i>	<i>414,691</i>	<i>414,601</i>	<i>414,583</i>	<i>414,583</i>	<i>414,583</i>
	<i>Value Per Collected Mill excl. gaming/home</i> 361,330	<i>362,249</i>	<i>363,145</i>	<i>363,497</i>	<i>364,009</i>	<i>364,841</i>	<i>365,001</i>	<i>365,001</i>	<i>365,001</i>
6113 Public Utility Really	\$ 30,648	\$ 30,648	\$ 30,648	\$ 30,648	\$ 30,648	\$ 30,648	\$ 30,648	\$ 30,648	\$ 30,648
6114 Pay in Lieu of Taxes & Forestry	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000
6143 Occupational Privilege/511	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL ACT 511 FLAT TAX</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
6151 Earned Income/511	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
6153 Real Estate Transfer/511	\$ 236,250	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
<b>TOTAL ACT 511 PROP TAX</b>	<b>\$ 3,336,250</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>
6400 Delinquent Taxes	\$ 1,250,852	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
<b>TOTAL DELINQUENT TAXES</b>	<b>\$ 1,250,852</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>
<b>TOTAL TAXES</b>	<b>\$ 27,312,326</b>	<b>\$ 26,600,299</b>	<b>\$ 27,010,034</b>	<b>\$ 27,175,157</b>	<b>\$ 27,419,769</b>	<b>\$ 27,829,504</b>	<b>\$ 27,910,181</b>	<b>\$ 27,910,181</b>	<b>\$ 27,910,181</b>
6500 Earnings/Temp Dep	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
6900 Tuition & Other	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
6920 Contributions/Student Fees/misc	\$ 262,500	\$ 262,500	\$ 262,500	\$ 262,500	\$ 262,500	\$ 262,500	\$ 262,500	\$ 262,500	\$ 262,500
6900 Misc Revenue	\$ 213,000	\$ 213,000	\$ 213,000	\$ 213,000	\$ 213,000	\$ 213,000	\$ 213,000	\$ 213,000	\$ 213,000
<b>TOTAL OTHER</b>	<b>\$ 667,500</b>	<b>\$ 667,500</b>	<b>\$ 667,500</b>	<b>\$ 667,500</b>	<b>\$ 667,500</b>	<b>\$ 667,500</b>	<b>\$ 667,500</b>	<b>\$ 667,500</b>	<b>\$ 667,500</b>
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 27,979,825</b>	<b>\$ 27,267,798</b>	<b>\$ 27,677,533</b>	<b>\$ 27,842,656</b>	<b>\$ 28,087,268</b>	<b>\$ 28,497,003</b>	<b>\$ 28,577,680</b>	<b>\$ 28,577,680</b>	<b>\$ 28,577,680</b>
	25,244,725.22	24,532,698.01	24,942,433.01	25,107,556.22	25,352,168.01	25,761,903.01	25,842,579.83	25,842,579.83	25,842,579.83
<b>STATE</b>									
7110 Basic Ed Subsidy	\$ 24,179,272	\$ 24,179,272	\$ 24,179,272	\$ 24,179,272	\$ 24,179,272	\$ 24,179,272	\$ 24,179,272	\$ 24,179,272	\$ 24,179,272
	<i>Percent Increase</i>								
7140 Subsidy for Charter Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7160 Tuition-Orph/Private	\$ 27,612	\$ 27,612	\$ 27,612	\$ 27,612	\$ 27,612	\$ 27,612	\$ 27,612	\$ 27,612	\$ 27,612
7220 Vocational Education	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
7271 Special Education	\$ 3,945,689	\$ 3,945,689	\$ 3,945,689	\$ 3,945,689	\$ 3,945,689	\$ 3,945,689	\$ 3,945,689	\$ 3,945,689	\$ 3,945,689
7310 Pupil Transportation	\$ 3,150,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000
7320 Rentals & Sinking Fund	\$ 901,952	\$ 901,952	\$ 901,952	\$ 901,952	\$ 901,952	\$ 901,952	\$ 901,952	\$ 901,952	\$ 901,952
7330 Medical & Dental Services	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
7501 Block Grant	\$ 839,547	\$ 839,547	\$ 839,547	\$ 839,547	\$ 839,547	\$ 839,547	\$ 839,547	\$ 839,547	\$ 839,547
7xxx Ready to Learn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7505 Extra Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7810 Soc Sec/State Share	\$ 1,304,611	\$ 1,304,611	\$ 1,304,611	\$ 1,304,611	\$ 1,304,611	\$ 1,304,611	\$ 1,304,611	\$ 1,304,611	\$ 1,304,611
7820 Retirement/State Share	\$ 4,346,138	\$ 4,346,138	\$ 4,346,138	\$ 4,346,138	\$ 4,346,138	\$ 4,346,138	\$ 4,346,138	\$ 4,346,138	\$ 4,346,138
<b>TOTAL STATE REVENUE</b>	<b>\$ 39,054,278</b>	<b>\$ 39,184,821</b>	<b>\$ 39,184,821</b>	<b>\$ 39,184,821</b>	<b>\$ 39,184,821</b>	<b>\$ 39,184,821</b>	<b>\$ 39,184,821</b>	<b>\$ 39,184,821</b>	<b>\$ 39,184,821</b>
<b>FEDERAL</b>									
8100 Unrestricted Grants (Impact Aid)	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850	\$ 119,850
8512 Restricted, IDEA, Part B	\$ 851,400	\$ 851,400	\$ 851,400	\$ 851,400	\$ 851,400	\$ 851,400	\$ 851,400	\$ 851,400	\$ 851,400
8514 Ed of Disadvantages ECIA Title I	\$ 1,120,161	\$ 1,035,126	\$ 1,120,161	\$ 1,120,161	\$ 1,120,161	\$ 1,120,161	\$ 1,120,161	\$ 1,120,161	\$ 1,120,161
8515 Title IIA Improv Tchrr Qual	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000	\$ 245,000
8517 21st Century	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8519 Rural Low Income Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8521 Vocational Carl Perkins	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
8691 Other Federal Medical Access	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87XX STIMULUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8733 QZAB Interest	\$ 1,602,439	\$ 1,672,663	\$ 1,672,663	\$ 1,672,663	\$ 1,672,663	\$ 1,672,663	\$ 1,672,663	\$ 1,672,663	\$ 1,672,663
8734 Race To The Top	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8810 Medical Assistance	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
8820 Medical Assistance/Health	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 4,368,850</b>	<b>\$ 4,154,039</b>	<b>\$ 4,239,074</b>	<b>\$ 4,239,074</b>	<b>\$ 4,239,074</b>	<b>\$ 4,239,074</b>	<b>\$ 4,239,074</b>	<b>\$ 4,239,074</b>	<b>\$ 4,239,074</b>
9000 Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 71,402,953</b>	<b>\$ 70,606,658</b>	<b>\$ 71,101,428</b>	<b>\$ 71,266,551</b>	<b>\$ 71,511,163</b>	<b>\$ 71,920,898</b>	<b>\$ 72,001,575</b>	<b>\$ 72,001,575</b>	<b>\$ 72,001,575</b>

Warren County School District  
Expenditure Bridge from Preliminary Budget to Working Proposed Final  
2015-2017

	Through Pd 7		15-16		As Calculated		As Presented		Preliminary Budget		Proposed Final	
	14-15 Budget	pd 8 transfers	Budget Change	Adjustments	Above Prelim Budget	Preliminary Budget	PD 9-10 transfers	With Transfers	Through Pd 10	Adjustments	Working Document	15-16 BUDGET
100 SALARIES	\$ 29,091,760	\$ -	\$ 290,918	\$ 66,360	\$ 29,449,038	\$ 29,402,999	\$ (114,408)	\$ 29,288,590	\$ (90,965)	\$ 29,197,625		
200 BENEFITS	\$ 18,033,103	\$ (0)	\$ 1,809,658	\$ 47,444	\$ 19,890,204	\$ 19,884,316	\$ 75,633	\$ 19,959,949	\$ (429,049)	\$ 19,530,900		
300 CONTRACTS	\$ 1,884,241	\$ -	\$ 17,087	\$ -	\$ 1,901,327	\$ 1,902,174	\$ 32,600	\$ 1,934,774	\$ 11,237	\$ 1,946,011		
400 BUILDING EXP	\$ 2,046,331	\$ -	\$ (7,472)	\$ -	\$ 2,038,858	\$ 2,038,858	\$ 29,092	\$ 2,067,950	\$ (16,923)	\$ 2,051,027		
500 TRANSP/TRAINING/MISC	\$ 10,525,972	\$ -	\$ 327,340	\$ 85,000	\$ 10,938,312	\$ 10,936,550	\$ (17,500)	\$ 10,919,050	\$ 72,204	\$ 10,991,254		
600 SUPPLIES	\$ 2,264,892	\$ 140	\$ 49,545	\$ 2,679	\$ 2,317,256	\$ 2,360,323	\$ 13,343	\$ 2,373,666	\$ (105,454)	\$ 2,268,212		
700 EQUIPMENT	\$ 128,369	\$ (140)	\$ 2,565	\$ -	\$ 130,794	\$ 140,570	\$ (18,760)	\$ 121,810	\$ (6,605)	\$ 115,204		
800 INT EXP/DUES/MISC	\$ (9,362)	\$ -	\$ 133,020	\$ 3,068,945	\$ 3,192,603	\$ 3,192,603	\$ -	\$ 3,192,603	\$ (20,647)	\$ 3,171,956		
900 TRANSFERS/CONTINGENCY	\$ 5,063,438	\$ -	\$ 38,541	\$ (938,326)	\$ 4,163,653	\$ 4,163,653	\$ -	\$ 4,163,653	\$ (57,300)	\$ 4,106,353		
	\$ 69,028,743	\$ (0)	\$ 2,661,200	\$ 2,332,102	\$ 74,022,044	\$ 74,022,044	\$ (0)	\$ 74,022,044	\$ (643,502)	\$ 73,378,542		

## Textbook &amp; Electronic Delivery of Curriculum Purchases

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Textbook Budget (as presented in 5 yr Budget)	\$ 255,000	\$ 284,499	\$ 290,189	\$ 295,993	\$ 301,913	\$ 307,951	\$ 307,951	\$ 307,951	\$ 307,951	\$ 307,951
Committed Fund Balance	\$ 600,000	\$ 125,000	\$ 84,499	\$ 124,688	\$ 20,681	\$ 272,594	\$ 130,545	\$ 38,496	\$ 1,447	\$ 59,398
Request for Add Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 33,000
<b>TOTAL MONEY AVAIL TO USE</b>	<b>\$ 855,000</b>	<b>\$ 409,499</b>	<b>\$ 374,688</b>	<b>\$ 420,681</b>	<b>\$ 322,594</b>	<b>\$ 580,545</b>	<b>\$ 438,496</b>	<b>\$ 376,447</b>	<b>\$ 309,398</b>	<b>\$ 400,349</b>

CURRICULUM	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Social Studies	\$ 350,000					\$ 350,000				
Math	\$ 200,000						\$ 250,000			
Family Cons Science	\$ 80,000						\$ 100,000			
Phys Ed	\$ 50,000					\$ 50,000				
Language Arts		\$ 200,000						\$ 250,000		
World Language			\$ 50,000						\$ 50,000	
Art			\$ 50,000						\$ 50,000	
Business		\$ 25,000						\$ 25,000		
Music			\$ 100,000						\$ 100,000	
Science				\$ 350,000						\$ 350,000
Tech Ed		\$ 50,000						\$ 50,000		
WCCC										
Annual Textbook Expenditure	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Electronic Delivery of Curriculum										
<b>TOTALS</b>	<b>\$ 730,000</b>	<b>\$ 325,000</b>	<b>\$ 250,000</b>	<b>\$ 400,000</b>	<b>\$ 50,000</b>	<b>\$ 450,000</b>	<b>\$ 400,000</b>	<b>\$ 375,000</b>	<b>\$ 250,000</b>	<b>\$ 400,000</b>

7 YEAR TOTAL \$ 2,250,000

SUMMARY	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Budgeted (W/ADDs)	\$ 255,000	\$ 284,499	\$ 290,189	\$ 295,993	\$ 301,913	\$ 307,951	\$ 307,951	\$ 337,951	\$ 307,951	\$ 340,951
Committed Fund Balance Use	\$ 475,000	\$ 40,501	\$ -	\$ 104,007	\$ -	\$ 142,049	\$ 92,049	\$ 37,049	\$ -	\$ 59,049
Total Expended	\$ 730,000	\$ 325,000	\$ 250,000	\$ 400,000	\$ 50,000	\$ 450,000	\$ 400,000	\$ 375,000	\$ 250,000	\$ 400,000
Addition to Committed Fund Balance	\$ -	\$ -	\$ 40,189	\$ -	\$ 251,913	\$ -	\$ -	\$ -	\$ 57,951	\$ -

Committed Fund Balance @ 6.30.14	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
STARTING BALANCE	\$ 600,000	\$ 125,000	\$ 84,499	\$ 124,688	\$ 20,681	\$ 272,594	\$ 130,545	\$ 38,496	\$ 1,447	\$ 59,398
USE OF FUNDS	\$ (475,000)	\$ (40,501)	\$ -	\$ (104,007)	\$ -	\$ (142,049)	\$ (92,049)	\$ (37,049)	\$ -	\$ (59,049)
ADDITION OF FUNDS	\$ -	\$ -	\$ 40,189	\$ -	\$ 251,913	\$ -	\$ -	\$ -	\$ 57,951	\$ -
<b>BALANCE</b>	<b>\$ 125,000</b>	<b>\$ 84,499</b>	<b>\$ 124,688</b>	<b>\$ 20,681</b>	<b>\$ 272,594</b>	<b>\$ 130,545</b>	<b>\$ 38,496</b>	<b>\$ 1,447</b>	<b>\$ 59,398</b>	<b>\$ 349</b>

## B&amp;G 7 Year Budget Items

## MONEY FROM CAPITAL RESERVE

## SCENARIO #1

	@ 1.26.15							
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
B & G Capital Repair Budget (as presented in 5 yr Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Reserve Balance	\$ 1,378,859	\$ 1,378,859	\$ 1,298,859	\$ 1,238,859	\$ 1,628,859	\$ 993,859	\$ 173,859	\$ 128,859
Request for Add Funding (Capital Projects)	\$ -	\$ 200,000	\$ 400,000	\$ 600,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000

Buildings and Grounds	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
YHS Window Replacement			\$ 380,000					
WAEC Security Upgrade		\$ 20,000						
YHS Door (Security) Upgrades				\$ 30,000				
SAMHS Bleachers		\$ 78,000						
YHS Replace Gym Lighting			\$ 80,000					
WCSD District Wide Asphalt Repair / Replace					\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
YHS Improve Auditorium Lighting				\$ 30,000				
YEMS Door (Security) Upgrades		\$ 32,000						
YHS Auditorium Sound System				\$ 70,000				
SAMHS Remodel Boys' Locker Room				\$ 80,000				
YHS Fire Alarm Replacement		\$ 150,000						
YHS Gym Bleachers					\$ 175,000			
YEMS Roof Replacement (Phase I)					\$ 960,000			
SAMHS Refurbish Auditorium Seats						\$ 70,000		
WCSD District Wide Roof Replacements						\$ 1,250,000		
YHS Ceiling Tile to Grid							\$ 80,000	
WAEC Floor Tile Replacement							\$ 40,000	
WAHS New Campus Switch Gear Replacement							\$ 300,000	
YHS Exterior Brick Repoint/Water Proof							\$ 125,000	
Technology Center Exterior Block Painting								\$ 75,000
Beaty Roof Vents and Point Chimneys								\$ 100,000
<b>TOTAL</b>	\$ -	\$ 280,000	\$ 460,000	\$ 210,000	\$ 1,385,000	\$ 1,570,000	\$ 795,000	\$ 425,000
							<b>7 YEAR TOTAL</b>	<b>\$ 5,125,000</b>

## SUMMARY

Total Budgeted (W/ADD FUNDS REQUEST)	\$ -	\$ 200,000	\$ 400,000	\$ 600,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Capital Reserve Balance	\$ -	\$ 1,378,859	\$ 1,298,859	\$ 1,238,859	\$ 1,628,859	\$ 993,859	\$ 173,859	\$ 128,859
Total Expended	\$ -	\$ 280,000	\$ 460,000	\$ 210,000	\$ 1,385,000	\$ 1,570,000	\$ 795,000	\$ 425,000
Capital Reserve Balance	\$ -	\$ 1,298,859	\$ 1,238,859	\$ 1,628,859	\$ 993,859	\$ 173,859	\$ 128,859	\$ 453,859

Committed Fund Balance Use:

Use \$100k per year for 24 years to reduce debt.

## SCENARIO #2

Committed Fund Balance Use:

Use \$2.4M towards above Capital Projects.

## Technology

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Tech Replacement/Repair (as presented in 5 yr Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Committed Fund Balance	\$ 1,570,000	\$ 1,570,000	\$ -	\$ -	\$ -	\$ -		
Request for Additional Funding	\$ -	\$ 196,000	\$ 483,500	\$ 1,027,500	\$ 502,500	\$ 508,000	\$ 378,000	\$ 388,500

CRITICAL	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Server Farm Replacement		\$ 1,300,000						
WAHS / WCCC VOIP Project	\$ 75,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Network / Switch Replacement				\$ 600,000				
YHS VOIP Project		\$ 45,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
<b>CRITICAL TOTALS</b>	\$ 75,000	\$ 1,351,000	\$ 10,500	\$ 610,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500

URGENT	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Interactive White Boards - Middle / High Core	\$ 70,000							
Wireless Rollout		\$ 90,000	\$ 8,000					
Wireless Density			\$ 90,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>URGENT TOTALS</b>	\$ 70,000	\$ 90,000	\$ 98,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>TOTAL - CRITICAL / URGENT</b>	\$ 145,000	\$ 1,441,000	\$ 108,500	\$ 622,500	\$ 22,500	\$ 22,500	\$ 12,000	\$ 22,500
<b>7 YEAR TOTAL</b>							<b>\$ 2,251,500</b>	

INSTRUCTIONAL IMPROVEMENTS	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Computer Replacement		\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Interactive White Boards - Middle / High Core Replacement		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Interactive White Boards - Elementary		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		
Interactive White Boards - Elementary Replacement				\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Website Upgrade / Replacement			\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
YEMS VOIP Project					\$ 75,000	\$ 5,500	\$ 5,500	\$ 5,500
WAEC VOIP Project						\$ 75,000	\$ 5,500	\$ 5,500
<b>TOTAL - INSTRUCTIONAL IMPROVEMENTS</b>	\$ -	\$ 325,000	\$ 375,000	\$ 405,000	\$ 480,000	\$ 485,500	\$ 366,000	\$ 366,000
<b>7 YEAR TOTAL</b>							<b>\$ 2,802,500</b>	

SUMMARY	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Total Budgeted (W/ADDS)	\$ -	\$ 196,000	\$ 483,500	\$ 1,027,500	\$ 502,500	\$ 508,000	\$ 378,000	\$ 388,500
Committed Fund Balance Use	\$ -	\$ 1,570,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expended	\$ 145,000	\$ 1,766,000	\$ 483,500	\$ 1,027,500	\$ 502,500	\$ 508,000	\$ 378,000	\$ 388,500
Deficit to Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Committed Fund Balance @ 6.30.14	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
STARTING BALANCE	\$ 1,570,000	\$ 1,570,000	\$ -	\$ -	\$ -	\$ -		
USE OF FUNDS	\$ -	\$ (1,570,000)	\$ -	\$ -	\$ -	\$ -		
BALANCE	\$ 1,570,000	\$ -	\$ -	\$ -	\$ -	\$ -		

Indicated grant or bond funded

Electronic Delivery of Curriculum - from Gary

\$ 470,681

Warren County School District  
PSERS Committed Fund Balance Analysis

Assumptions:

Salary increases 1% per year

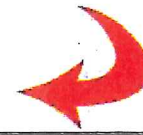
PSERS reimbursement is 58% of Expenses

Committed Fund Balance @ 6.30.14 = \$ 2,371,525

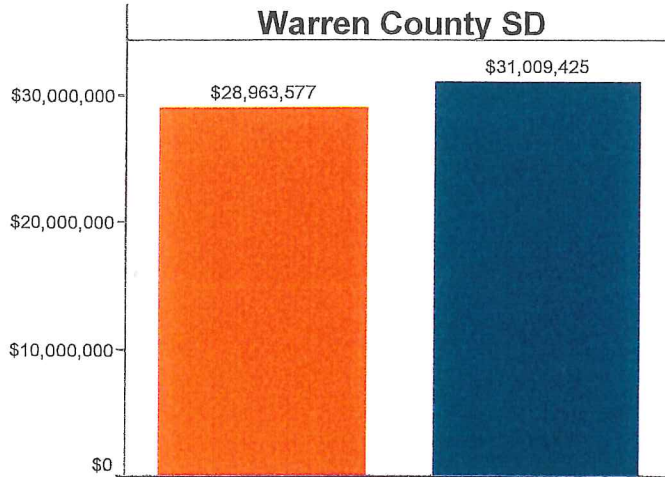
Year	Payroll	Projected PSERS	Expense	Reimbursement	NET PSERS Expense	Yearly Inc (dec)	Committed Used	% Used	Remaining Budget Impact
2014-2015	\$ 28,645,520	21.40%	\$ 6,130,141	\$ 3,555,482	\$ 2,574,659	\$ 544,385	\$ 355,220	15%	\$ 189,165
2015-2016	\$ 28,998,999	25.84%	\$ 7,493,341	\$ 4,346,138	\$ 3,147,203	\$ 572,544	\$ 500,000	21%	\$ 72,544
2016-2017	\$ 29,288,989	29.27%	\$ 8,572,887	\$ 4,972,275	\$ 3,600,613	\$ 453,409	\$ 400,000	17%	\$ 53,409
2017-2018	\$ 29,581,879	30.25%	\$ 8,948,518	\$ 5,190,141	\$ 3,758,378	\$ 157,765	\$ 130,000	5%	\$ 27,765
2018-2019	\$ 29,877,698	31.28%	\$ 9,345,744	\$ 5,420,531	\$ 3,925,212	\$ 166,835	\$ 150,000	6%	\$ 16,835
2019-2020	\$ 30,176,475	32.08%	\$ 9,680,613	\$ 5,614,756	\$ 4,065,857	\$ 140,645	\$ 130,000	5%	\$ 10,645
2020-2021	\$ 30,478,239	32.02%	\$ 9,759,132	\$ 5,660,297	\$ 4,098,836	\$ 32,978	\$ 27,000	1%	\$ 5,978
2021-2022	\$ 30,783,022	32.01%	\$ 9,853,645	\$ 5,715,114	\$ 4,138,531	\$ 39,695	\$ 34,000	1%	\$ 5,695
2022-2023	\$ 31,090,852	32.22%	\$ 10,017,473	\$ 5,810,134	\$ 4,207,338	\$ 68,807	\$ 63,000	3%	\$ 5,807
2023-2024	\$ 31,401,761	32.30%	\$ 10,142,769	\$ 5,882,806	\$ 4,259,963	\$ 52,624	\$ 47,000	2%	\$ 5,624
2024-2025	\$ 31,715,778	32.36%	\$ 10,263,226	\$ 5,952,671	\$ 4,310,555	\$ 50,592	\$ 45,000	2%	\$ 5,592
2025-2026	\$ 32,032,936	32.43%	\$ 10,388,281	\$ 6,025,203	\$ 4,363,078	\$ 52,523	\$ 46,000	2%	\$ 6,523
2026-2027	\$ 32,353,265	32.52%	\$ 10,521,282	\$ 6,102,343	\$ 4,418,938	\$ 55,860	\$ 47,000	2%	\$ 8,860
2027-2028	\$ 32,676,798	32.60%	\$ 10,652,636	\$ 6,178,529	\$ 4,474,107	\$ 55,169	\$ 47,000	2%	\$ 8,169
2028-2029	\$ 33,003,566	32.68%	\$ 10,785,565	\$ 6,255,628	\$ 4,529,937	\$ 55,830	\$ 47,000	2%	\$ 8,830
2029-2030	\$ 33,333,602	32.76%	\$ 10,920,088	\$ 6,333,651	\$ 4,586,437	\$ 56,499	\$ 48,000	2%	\$ 8,499
2030-2031	\$ 33,666,938	32.86%	\$ 11,062,956	\$ 6,416,514	\$ 4,646,441	\$ 60,004	\$ 55,000	2%	\$ 5,004
2031-2032	\$ 34,003,607	32.96%	\$ 11,207,589	\$ 6,500,402	\$ 4,707,187	\$ 60,746	\$ 55,000	2%	\$ 5,746
2032-2033	\$ 34,343,643	33.05%	\$ 11,350,574	\$ 6,583,333	\$ 4,767,241	\$ 60,054	\$ 55,000	2%	\$ 5,054
2033-2034	\$ 34,687,079	33.17%	\$ 11,505,704	\$ 6,673,308	\$ 4,832,396	\$ 65,155	\$ 60,000	3%	\$ 5,155
2034-2035	\$ 35,033,950	33.27%	\$ 11,655,795	\$ 6,760,361	\$ 4,895,434	\$ 63,038	\$ 30,305	1%	\$ 32,733
						\$ 2,865,160	\$ 2,371,525	100%	\$ 493,635

Select a School District from the Drop-Down Menu Below:

Warren County SD



### Warren County SD



### 2015-16 Proposed School Funding Increase

\$2,045,848

### Proposed Property Tax Relief

\$13,187,592

96.00%

Estimated Residential Real Estate Tax Reduction Percentage

### Estimated Savings from Cyber Charter Funding Reform

\$342,215

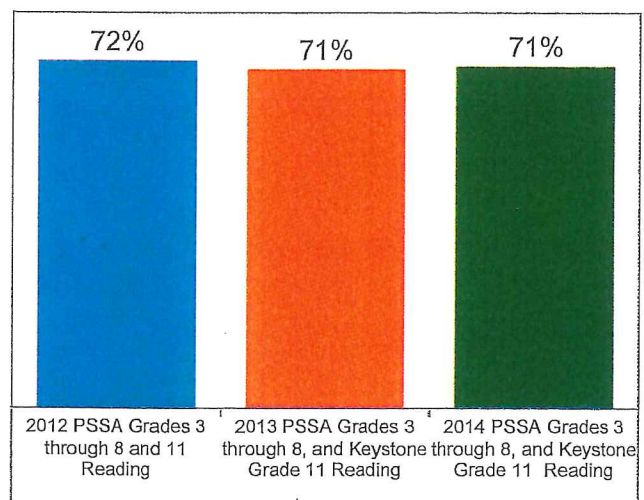
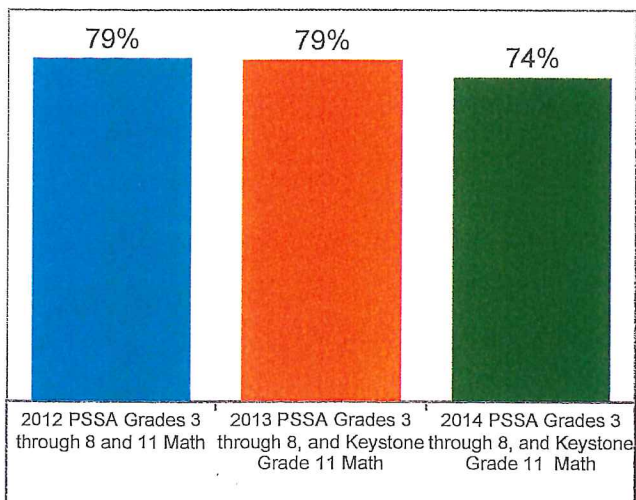
### 2014-15 Estimated Funding

2014-15 Estimated Basic Education Funding	\$25,017,888
2014-15 Estimated Special Education Funding	\$3,945,689
2014-15 Combined Basic and Special Ed Funding	\$28,963,577

### 2015-16 Proposed Funding

2015-16 Proposed Basic Education Funding	\$26,769,477
2015-16 Proposed Special Education Funding	\$4,239,948
2015-16 Combined Basic and Special Ed Funding	\$31,009,425

### Student Achievement (% of students proficient and advanced)



(2) High priority addition

Administration rated as High Priority Addition  
Administration rated as Medium Priority Addition  
Administration rated as Low Priority Addition

### Priority List of Potential Additions

4/27/2015

**(0) Low priority addition**

(1) Medium priority addition

## (2) High priority addition

[illegible]

# Priority List of Potential Reductions

4/27/2015

(0) Can't Live with Cutting it

(1) Don't want to cut, but can accept

(2) Willing to cut

Expenditure Reductions		Additional Amount	Cumulative Reductions	Mike Zamborik	Paul Mangione	Tom Knapp	Marcy Morgan	Mary Anne Paris	Arthur Stewart	John Anderson	Jack Werner	Donna Zariczny	Average Rating
needs Adj +\$14k	* Reduce elementary teachers due to declining enrollment: Grades 1-5 with maintaining current class size guidelines (2 FTE)	\$ 126,000	\$ 126,000	1	1	0	0	2	2		2	2	1.3
needs Adj +\$28k	* Reduce High School elective offerings - Different for each building (4 FTE )	\$ 252,000	\$ 378,000	2	0	0	1	1	0		0	1	0.6
needs Adj +\$14k	* Reduce Family Consumer Science @ HS (2 FTE of 4.5 FTE)	\$ 126,000	\$ 504,000	1	0	1	1	1	0		0	1	0.6
needs Adj +\$14k	* Reduce Library program @ HS (2 FTE of 7 FTE)	\$ 126,000	\$ 630,000	1	0	0	1	2	0		0	1	0.6
needs Adj +\$7k	* Reduce business program @ HS - change requirements (1 FTE of 3.5 FTE)	\$ 63,000	\$ 693,000	1	0	1	0	1	1		0	1	0.6
needs Adj +\$14k	* Reduce Tech Ed program @ HS - change requirements (2 FTE of 5 FTE)	\$ 126,000	\$ 819,000	1	0	0	0	1	1		0	1	0.5
needs Adj +\$14k	* Increase Elementary class size in K-2 to 30 (2 FTE)	\$ 126,000	\$ 945,000	2	0	0	0	2	0		0	0	0.5
needs Adj +\$7k	* Eliminate Vocational Program (1 FTE)	\$ 63,000	\$ 1,008,000	1	0	0	1	0	0		0	1	0.4
needs Adj +\$15.75k	* Eliminate Alternative Education program (2.25 Prof FTE and 1 Aide FTE)	\$ 170,750	\$ 1,178,750	1	0	1	0	1	0		0	0	0.4
	Evaluate athletic opportunities supported by district funds	\$ 50,000	\$ 1,228,750	1	0	0	0	0	0		0	1	0.3
needs Adj +\$14k	* Reduce art program @ HS (2 FTE of 8.5FTE)	\$ 126,000	\$ 1,354,750	1	0	0	0	1	0		0	0	0.3
needs Adj +\$49k	* Eliminate Full Day Kindergarten and go to 1/2 Day Kindergarten (7 FTE)	\$ 441,000	\$ 1,795,750	1	0	0	1	0	0		0	0	0.3
	Eliminate All District sponsored field trips and competitions	\$ 75,000	\$ 1,870,750	1	0	0	0	0	0		0	0	0.1
	* Reduce music program @ HS (0 FTE )	\$ -	\$ 1,870,750	1	0	0	0	0	0		0	0	0.1
	* Reduce health & P/E program @ HS (0 FTE as this is a requirement)	\$ -	\$ 1,870,750	1	0	0	0	0	0		0	0	0.1
		\$ 1,870,750											

\* Staffing reductions will be impacted by bumping process and will also have an impact on Unemployment expense. The reduced revenue reimbursement impact for Social Security and Retirement are considered in the expense reduction (For each full time professional and aide reduction, revenue will be reduced by approx \$9k and \$3k, respectively)

Additional Potential Cuts List  
Working Document

Category	Cost Savings Idea	Feasibility	Status	\$
STAFF	Job sharing - (EXAMPLE - Aides part time with no medical/dental/life)	Y	Future	\$ 1,056,000
STAFF	Job sharing - (EXAMPLE - Custodians part time with no medical/dental/life)	Y	Future	\$ 455,000
STAFF	Eliminate all day kindergarten	Y	Future	\$ 980,000
STUDENT	District-level marching band (reduce one marching band)	Y	Future	\$ 10,000
STUDENT	District-level athletics (combining sports across district)	Y	Future	\$ 300,000
STUDENT	Eliminate employee/retiree activity passes	Y	Future	\$ 2,000
STUDENT	Evaluate libraries(reduce from 7FTE to 1FTE Librarians and add 7FTE Library Secy)	Y	Future	\$ 126,000
STUDENT	Eliminate Textbook purchases	Y	Future	\$ 284,499

TECH	Capital leasing for technology equipment (data center)	Y	Future	REVIEWING
TECH	Outline data retention policy consistent with data storage costs	Y	Future	REVIEWING
B&G	Lights Out Fridays (Reset motion detectors)	Y	Future	
B&G	Work four 10 hour days in summer, shutdown air conditioning	Y	Future	
B&G	Extend Christmas vacation one week	Y	Future	
B&G	Start school later in winter (after 10AM)	Y	Future	
B&G	Fire art kilns at times other than peak demand periods with full loads	Y	Future	
B&G	Reduce summer grass cutting	Y	Future	
BUSINESS	Evaluate value of procurement card rebates	Y	Future	
BUSINESS	Electronic vendor payments	Y	Future	
BUSINESS	Reduce inbound shipping costs	Y	Future	
BUSINESS	Evaluate banking services and charges	Y	Future	
BUSINESS	Evaluate compensation rate for real estate tax collection	Y	Future	
BUSINESS	Mandatory direct deposit, grandfather existing employees	Y	Future	
BUSINESS	Increase computer automation of payroll process	Y	Future	
FOOD	Cost savings on instructional food purchases	Y	Future	
FOOD	Review providing food services to outside organizations	Y	Future	
OTHER	4-day school week	Y	Future	
OTHER	Institute student supply fees / provide their own supplies	Y	Future	
STAFF	Paperless payroll and paychecks	Y	Future	
STAFF	Payment in-lieu of benefits option for employees with coverage under another plan	Y	Future	
STAFF	Reduce benefits eligibility for part-time employees	Y	Future	
STAFF	Increase premium share for dependants	Y	Future	
STAFF	Post-retirement healthcare benefit eligibility, more years service required	Y	Future	
STAFF	Explore benefits of wellness plans	Y	Future	
STAFF	Evaluate outsourcing in support areas	Y	Future	
STAFF	Staffing based on mid-year rather than first of year enrollment	Y	Future	
TRANSPORTATION	Tiered transportation routes	Y	Future	
TRANSPORTATION	Consolidate transportation contracts through bidding	Y	Future	
TRANSPORTATION	Review bus schedules to accommodate school breakfast program	Y	Future	
TRANSPORTATION	Reduce afternoon runs based on fewer students than morning runs	Y	Future	
TRANSPORTATION	Transportation contracts paid at state formula vs. current contract	Y	Future	
TRANSPORTATION	Eliminate non-public when their calendar conflicts with districts	Y	Future	
TRANSPORTATION	Analyze district vs. contracted operated costs on route by route basis	Y	Future	
TRANSPORTATION	Evaluate negotiated vs. locked in fuel prices	Y	Future	
TRANSPORTATION	Evaluate efficiency of having district owned vehicles for small groups of students	Y	Future	
TRANSPORTATION	Convert buses to propane	Y	Future	
TRANSPORTATION	Require contractor to purchase hybrid buses	Y	Future	
TRANSPORTATION	Have an adult ride a regular bus as opposed to adding a van	Y/N	Future	
STUDENT	Do you need to buy textbooks - have teachers design lessons around web based material	Y	Future	
OTHER	Corporate sponsorship of field trips	Y	Future	X
STAFF	Establish employee incentive programs	Y	Future	X
TECH	Explore cloud printing	Y	Future	X
TECH	Train students to provide simple tech support	Y	Future	X
STAFF	Establish multi-tier wage/salary/benefits plans (to reduce wage/salary levels for future	Y	Future	X
STAFF	Evaluate use of dean of students	Y	Future	X
STUDENT	Online professional development	Y	Future	X
STUDENT	Can you reduce or reconfigure electives?	Y	Future	X
STUDENT	Annual Share Fair of teacher supplies - spring cleaning and exchange	Y	Future	X
STUDENT	Textbook inventory system to track distribution and collect lost book fees	Y	Future	X
STUDENT	Explore lease of band uniforms	Y	Future	X
STUDENT	Explore lease of instruments	Y	Future	X



**pennsylvania**  
DEPARTMENT OF EDUCATION

RECEIVED APR 10 2015

cc: J. Krasch

RECEIVED  
APR 10 2015

March 25, 2015

BY: .....

Dr. William A. Clark  
Superintendent  
Warren County SD  
6820 Market Street  
Russell, PA 16345-3406

Dear Dr. Clark:

The Pennsylvania Department of Education has reviewed the referendum exceptions submitted by your school district pursuant to Section 333(f) of Special Session Act 1 of 2006. In accordance with section 333(j)(5), this is to officially notify you that referendum exceptions totaling \$735,053 meet the requirements of section 333(f)(2). However, sections 333(f) and (g) provide that any tax rate increase above the index must be limited to a rate that will generate only an amount of revenue necessary to balance the school district's budget. The Preliminary General Fund Budget submitted by Warren County SD indicates real estate tax revenue in excess of the index is \$245,962. Using the assessed value and collection percentage reported on the preliminary budget, the real estate tax rate may be increased to 53.9658 mills, comprised of 53.3688 mills based on the index plus 0.5970 mills for the approved referendum exceptions.

When the Final General Fund Budget is adopted, the calculation of the real estate tax rate may differ if adjustments are made to the assessed value or collection percentage. Prior to school board adoption of the 2015-2016 real estate tax rate, the PDE-2028 budget software must be used to determine the tax rate that generates revenue of no more than \$735,053 over the index.

After completion of the final budget for the 2015-2016 fiscal year, please login to the Referendum Exception System (RES) via the Department's website and complete the appropriate "SD Certification" columns on the "Certification of Utilization of Referendum Exceptions for Fiscal Year 2015-2016." This form should be returned with the signed copy of the final budget.

Questions concerning this letter may be directed to Benjamin Hanft at 717.787.5423, option 5 or ra-RES@pa.gov.

Sincerely,

Lori A. Graham, Assistant Director  
Bureau of Budget and Fiscal Management



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION

March 17, 2015

Dear Superintendent,

After years of deep classroom budget reductions, Governor Wolf's FY2015-16 Budget holds the promise of reinvestment in our schools, our students and our future.

Pennsylvania's future depends on providing every child with a world-class education and the skills to succeed in the global economy of the twenty-first century. The 2015-16 Budget sets Pennsylvania on a path to fully meet the State's responsibility for education funding while requiring schools to demonstrate that students are developing the skill set needed for success in the workforce and that State funds are used appropriately.

As you know, the Governor has proposed a \$400 million increase in Basic Education Funding, which represents significant progress but, for many school districts, will only restore funding levels to less than what they were in the 2010-11 school year. In recent memory, no Legislature has ever reduced a Governor's Basic Education Funding proposal, and we look forward to working with the General Assembly to enact the Governor's plan.

The next several months are an important opportunity for you and your community to plan how you will invest these proposed resources to improve student learning. To assist in this process and ensure public and transparent accountability, Governor Wolf's budget includes two essential accountability measures for the use of these new resources:

**Ensuring that new investment reaches the classroom**

Under the Governor's budget proposal, all school districts will be required to strategically use the portion of their Basic Education Funding increase that exceeds the inflation-based index for their choice of evidence-based programs as well as to restore cuts to programs and personnel that school districts were forced to make as a result of state budget cuts. The list of evidence-based options follows:

1. High-quality early childhood programs, such as pre-kindergarten and full-day kindergarten
2. Additional instructional time for students by extending the school day and/or year
3. Summer learning programs
4. Professional development, curriculum, classroom materials and other strategies necessary to successfully implement high academic standards for all students and prepare students for college and careers
5. Smaller class size in the early elementary grades
6. Academic and other enrichment programs and courses, such as music, arts, world languages and library services
7. Community partnerships and wraparound programs that provide health and human services to students and their families, including trauma-informed education and positive behavioral support
8. Offering or partnering with an institution of higher education to make available advanced courses, including dual enrollment, that prepare students for college

9. Personalized help/interventions for struggling students
10. College and career counseling in middle and high schools
11. Career and technical education aligned with STEM and other high-demand and emerging occupations
12. Alternative school settings and programs
13. Hybrid/innovative learning options
14. Restoration of other cuts to programs and personnel that school districts were forced to make as a result of State budget cuts

This list ensures both flexibility and accountability.

### **Getting results for Pennsylvania's students**

In addition to accountability for how the resources are invested, the Governor's budget proposal requires clear benchmarks for student performance and progress—so that we can ensure the effectiveness of our investments. School districts will select the most relevant measures, which could include:

1. Percent of additional students able to read on grade level by the end of third grade
2. Percent of additional students who graduate from high school on track for success in college and careers
3. Improvements in high school graduation and dropout rates
4. Improvements in student attendance and truancy rates
5. Closing the achievement gap
6. Successful program completion for English language learners
7. College/training/apprenticeship matriculation rates
8. College/training/apprenticeship retention and completion rates
9. Employment rates and wages

The Governor's legislative proposal seeks school district submission of these plans to the Pennsylvania Department of Education for review and approval. Please plan to submit by May 15, 2015, with PDE review and feedback by June 15 or within 15 days of a plan's submission, whichever is later. I am writing to share these details with you and to ask you to begin planning with your parents and educators. In coming weeks, we will share additional details including a streamlined online process for school districts to submit their plans.

In the meantime, please do not hesitate to contact my office with any questions. We have also established a dedicated resource email account for superintendents to ask about the Basic Education Funding proposal ([RA-edacctplan@pa.gov](mailto:RA-edacctplan@pa.gov)) and will periodically post questions and answers on the Department's website.

This is an exciting moment for public education in Pennsylvania, and I look forward to working together to seize this opportunity on behalf of the children and families we serve.

Sincerely,



Pedro A. Rivera  
Acting Secretary of Education