

WARREN COUNTY SCHOOL DISTRICT

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MEMORANDUM

TO: John H. Grant, Superintendent; J. Hugh Dwyer, Asst. Superintendent
Directors

FROM: Larry D. Conrad, Director of Business Services

SUBJECT: **MAJOR BUDGET IMPACT AREAS FOR 2005-06**

DATE: May 23, 2005

Here are a number of the major areas that impact the building of the 2005-06 fiscal budget:

Reduction of approximately 25 professional staff positions. (25 x \$50,000 = - \$1,250,000)

(Based on approximate salary of \$35,000 plus fixed and benefit costs)

Increase to the District's Annual Debt Payment Schedule + \$796,089

(Deferred bond payment schedule from last bond issue and an upfront savings on refinanced bond.)

Increase in Group Health Insurance Premiums (Approximately 24% on a base of \$5,510,675)

(\$1,377,670 less reductions for reduced staff, \$250,000 = + \$1,127,670)

Based on this estimated increase of 24%, employee and Board contributions would result in the following under the present contract language:

	Employee 04-05	Employee 05-06	Monthly Rates	Board 04-05	Board 05-06
Individual	\$18.22	\$32.88		\$307.61	\$371.15
Employee & Child	\$41.96	\$75.61		\$705.74	\$851.54
Emp & Children	\$43.92	\$78.91		\$733.58	\$885.19
Emp & Spouse	\$50.10	\$89.90		\$834.44	\$1,006.93
Emp & Family	\$52.06	\$93.21		\$862.28	\$1,040.58

Cyber/Charter School Tuition Payment Increases/Approximately + \$1,400,000

This increase is based on the possible enrollment of 200 Tidioute Charter School students in 2005-06 at an approximate average tuition payment of \$7,000. Corresponding decreases have been reflected in the District's operational budget for the closure of the Tidioute School. Decreases included eleven staff reductions from the above-noted twenty-five, as well as other reduced operational costs reflected throughout the budget.

Unknown salary increases for WCEA labor group in 2004-05?

Unknown salary increases for WCEA and WCSSPA in 2005-06?