

# 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	<b>\$32.88</b>		\$307.61	<b>\$371.15</b>
Employee & Child	\$41.96	<b>\$75.61</b>		\$705.74	<b>\$851.54</b>
Emp & Children	\$43.92	<b>\$78.91</b>		\$733.58	<b>\$885.19</b>
Emp & Spouse	\$50.10	<b>\$89.90</b>		\$834.44	<b>\$1,006.93</b>
Emp & Family	\$52.06	<b>\$93.21</b>		\$862.28	<b>\$1,040.58</b>

**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?**