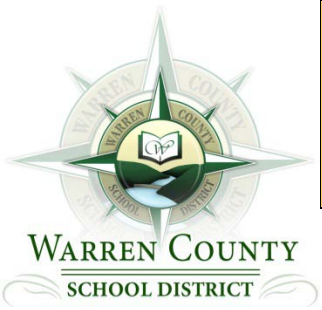


2012-2013

Preliminary

Budget Presentation

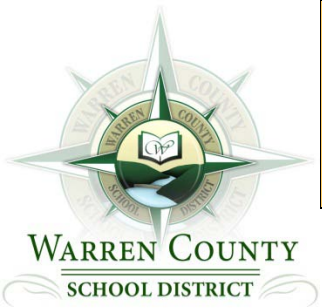


Budget Presentation

Budgeted Revenue = \$65,783,293

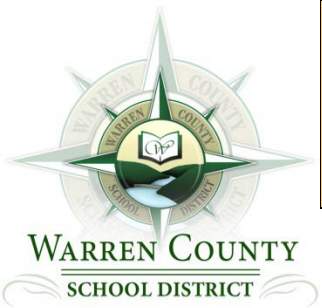
1.224 Increase in Millage

Millage needed to balance the budget
Approximately 13 Mills



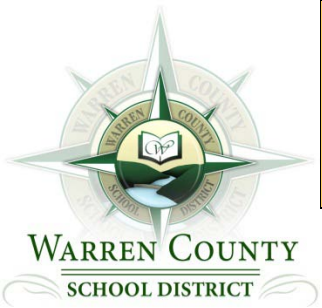
LOCAL REVENUE

6111	Current Real Estate Tax	\$	17,849,334		
7340	Gaming Revenue	\$	2,734,754		
6113	Public Utility Realty	\$	31,897		
6114	Pay In Lieu of Taxes/Forestry	\$	340,758		
6143	Occupational Privilege/511	\$	75,000		
6151	Earned Income/511	\$	2,700,000		
6153	Real Estate Transfer/511	\$	270,198		
6400	Delinquent Taxes	\$	1,600,000		
6500	Earnings/Temp Investments	\$	10,000		
6900	Tuition and Other	\$	20,000		
6900	Pay to Participate	\$	83,750		
6900	Misc Rev/Fees	\$	200,000	\$	25,915,691
					39.4%



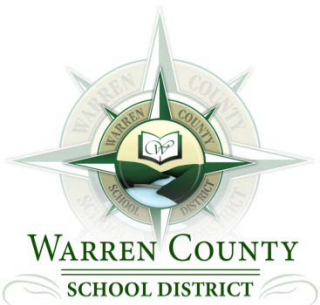
STATE REVENUE

7110	Basic Education Subsidy	\$	24,285,728		
7140	Subsidies for Charter Schools	\$	-		
7160	Tuition Orph/Private	\$	50,000		
7210	Homebound Instruction	\$	-		
7220	Vocational Education	\$	300,000		
7230	Alternative Education	\$	-		
7271	Special Education Subsidy	\$	3,876,382		
7290	Education Assistance Program	\$	-		
7310	Pupil Transportation	\$	3,000,000		
7320	Rentals & Sinking Fund	\$	595,000		
7330	Medical & Dental Srvcs	\$	75,000		
7505	Extra Grants	\$	100,000		
7501	Block Grant	\$	498,547		
7810	Soc Sec/State Share	\$	1,395,453		
7820	Retirement/State Share	\$	2,298,046	\$	36,474,156
					55.4%



FEDERAL REVENUE

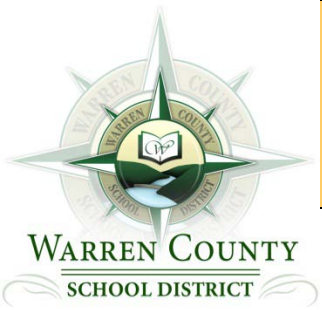
8100 Unrestricted Impact Aid	\$	180,000		
8512 Restricted, IDEA, Part B	\$	1,065,000		
8514 ECIA Title I	\$	1,312,732		
8515 Title IID/Tch Quality	\$	305,714		
8521 Vocational Carl Perkins	\$	80,000		
8810 Medical Asst. Reimb/ACCESS	\$	450,000	\$	3,393,446
				5.2%



EXPENDITURES

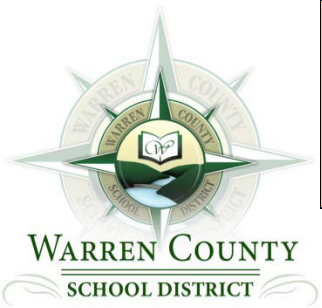
Warren County School District Budgeted Expenses by Function 2012-2013 School Year

Function	Description	Proposed (in dollars)
1100	Regular Instruction	27,540,265
1190	Federal Programs	1,410,635
1200	Special Education	7,247,174
1241	Learning Support	0
1243	Gifted Support	254,483
1290	IDEA and Access	1,242,175
1320	Vocational: Marketing	98,404
1360	Vocational: Business Education	217,563
1370	Vocational: Electronics	8,482
1380	Vocational: Trade & Industry	1,027,900
1390	Vocational Instruction	127,529
1420	Summer School	0
1430	Homebound	0
1490	Other Instruction: Tutoring/Coaches	57,747
1500	Title I Non Pub	0
2120	Guidance	1,233,552
2140	Scoring	7,802
2160	Attendance Services	76,815
2190	Administrative Supplemental	0
2220	Technology Services	1,477,076
2250	Library Services	833,496
2260	Curriculum Development	10,568
2270	Staff Development	259,461
2271	Professional Development: Certificated Staff	6,000
2272	Professional Development: Non-Certificated	0
2275	Staff Support	0
2310	Board of Education Services	74,431
2330	Tax Collection	112,958
2350	Legal Services	82,400
2360	Office of the Superintendent	362,071
2380	Office of the Principal	2,534,336
2390	Administrative Support Services	623,766
2400	ABG Professional Development	0
2440	Nursing Services	720,911
2500	Business Administration Services	790,648
2610	Physical Plant & Facilities	3,329,843
2620	Plant Maintenance & Operations	2,585,715
2710	Student Transportation Services	102,688
2720	Vehicle Operations	5,561,628
2750	Non-Public Transportation	102,183
2813	Program Evaluation	1,030
2834	Professional Development: Certificated, Non-Instructional	1,000
2836	Professional Development: Non-Certificated, Non-Instructional	0
2843	Programming	1,040
2849	Data Processing Services	0
2850	Federal Programs	77,231
2900	Media Services	80,433
3200	Student Activities	225,908
3390	Title I: Parent Involvement	21,511
5110	Debt Service (Net of Refunding)	3,300,000
5220	Athletics	626,300
5230	Capital Reserve	1,000,000
5900	Contingencies	734,024
Total*		66,189,182

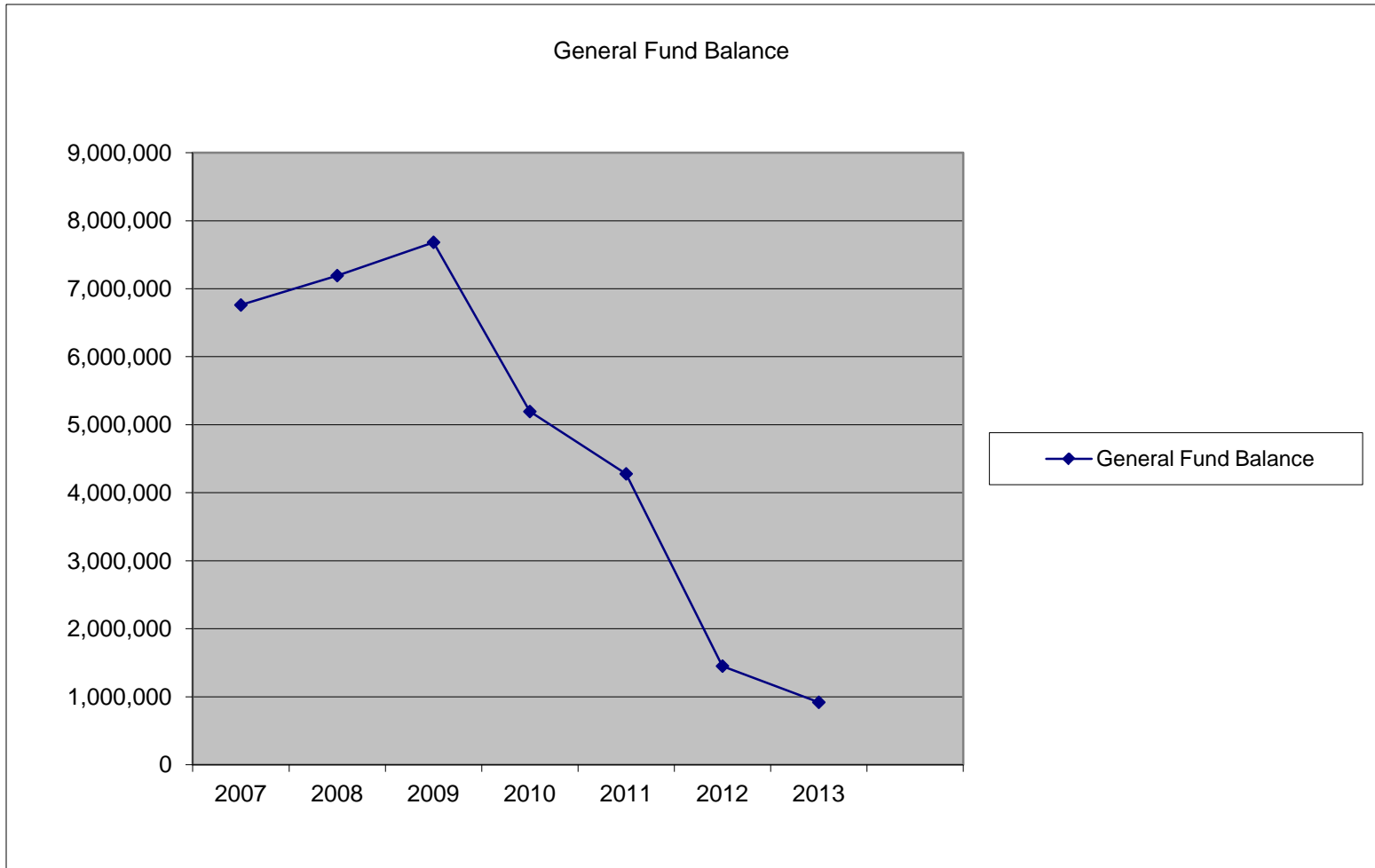


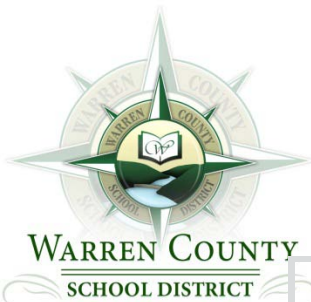
We are beginning with a structural deficit of:

\$ 5,112,247

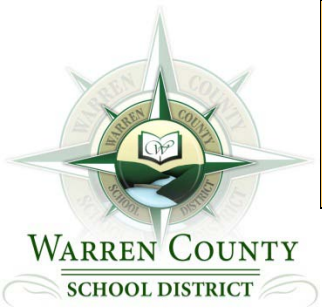


FUND BALANCE



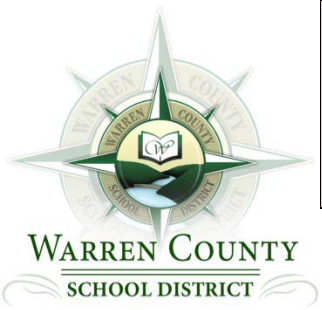


Fund Balance Trend		
Fiscal	General	
Year End	Fund Balance	Change
2007	6,760,559	
2008	7,192,838	432,279
2009	7,682,502	489,664
2010	5,193,828	(2,488,674)
2011	4,277,607	(916,221)
2012	1,450,233	(2,827,374)
2013	917,986	(532,247)



Salary Freeze

2012-2013			
	No Freeze	Freeze	Savings
Wage Freeze			
Certificated	35,677,212.16	34,468,286.91	1,208,925.25
Support	6,416,893.08	6,223,274.10	193,618.97
Act 93	3,421,391.54	3,354,579.16	66,812.38
Admin Support	595,289.83	575,201.62	20,088.21
Long Term Subs	410,124.52	397,769.54	12,354.97
	46,520,911.12	45,019,111.34	1,501,799.78

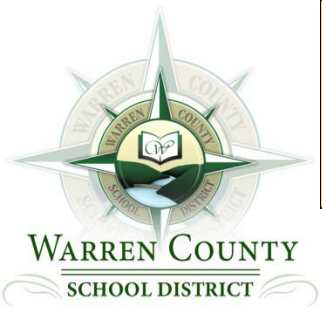


BUDGET REDUCTIONS MADE TO BALANCE THE BUDGET

Special Education Staff Cuts

Tier 1a and 1b (Attrition and Furlough) \$ 375,000

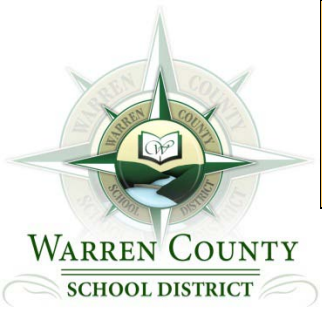
- Eliminate itinerant Autistic Support
- Reduce Learning Support at EMHS, YHS, SAMHS and WAHS



BUDGET REDUCTIONS MADE TO BALANCE THE BUDGET

Administrative Reductions

Tier 1a and 1b	(Attrition and Furlough)	\$ 300,000
Tier 2	(Salary Freeze)	\$ 66,000

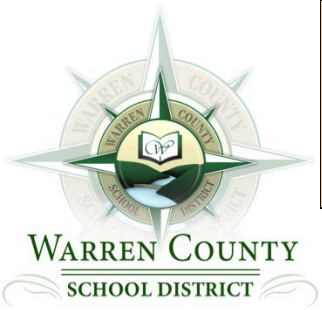


BUDGET REDUCTIONS MADE TO BALANCE THE BUDGET

Support Staff Reductions

Tier 1a and 1b (Attrition and Furlough) \$580,000

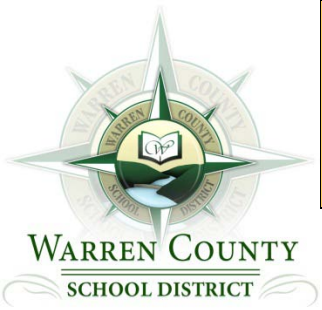
- 15 Teacher Aides (Non Title 1)
- 2 Building Secretaries
- Reduction in the All-Clean contract
- 1 Technology position



BUDGET REDUCTIONS MADE TO BALANCE THE BUDGET

Support Staff Reductions

Tier 2 (Salary Freeze)	\$175,000
• 3 Building Secretaries	
• 3 Custodians/Maintenance	

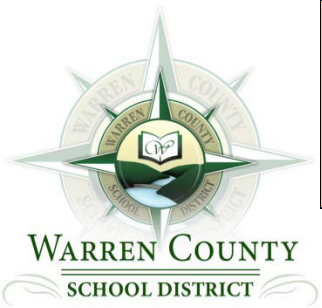


BUDGET REDUCTIONS MADE TO BALANCE THE BUDGET

How Cuts in Teaching Staff Affect Education

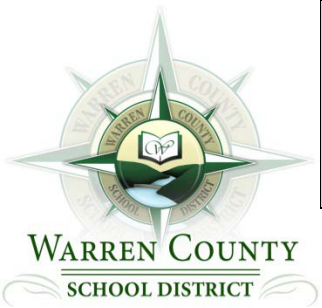
TIERS OF REDUCTIONS

Tier 1a and 1b	(Attrition and Furlough)	\$1,500,000
Tier 2	(Salary Freeze)	\$1,100,000



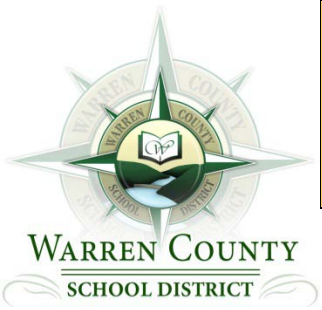
Tier 1A Unfilled Retirements

- 4 Elementary
- 1 WAHS Guidance
- 1 WAHS Science
- .5 WAHS Language Arts/.5 LEC Language Arts



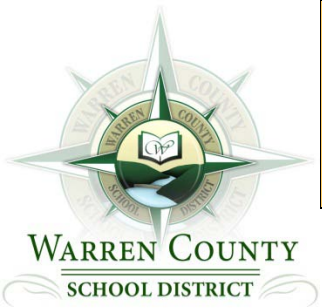
Tier 1B Teacher Cuts

- 7 Elementary
- 1 WAHS French
- 1 WAHS Business/.5 EMHS Business & .5 YHS Business
- 1 Itinerant Elementary Guidance/1 YEMS Guidance
- .5 SAMHS Health Phys-Ed/.5 WAHS Health Phys-Ed
- 1 EMHS Language Arts
- .5 EMHS Social Studies/.5 LEC Social Studies
- .5 EMHS Art/.5 LEC Art
- 1 WAHS Science
- 1 YHS Math



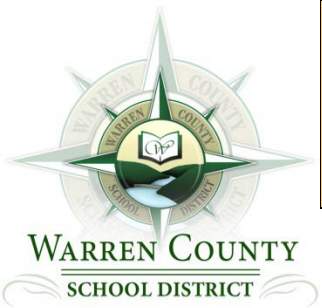
Tier 2 Pay Freeze

- 7 Elementary
- 1 EMHS Social Studies
- 1 WAHS Science
- 3 Music Positions
- 3 Library



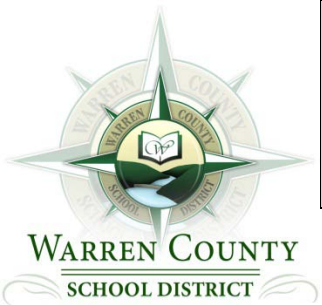
Elementary Class Size Impact

	11-12 Average Class Size
K	19
1	18
2	20
3	22
4	21
5	22
	Range: 14-25



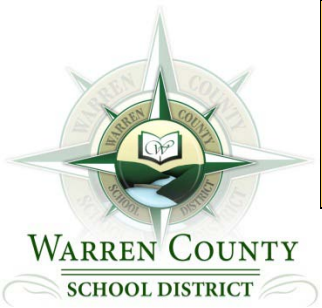
Elementary Class Size Impact

	11-12 Average Class Size	Tier 1A & 1B Average Class Sizes
K	19	20
1	18	23
2	20	21
3	22	22
4	21	22
5	22	27
	Range: 14-25	Range: 16-33



Elementary Class Size Impact

	11-12 Average Class Size	Tier 1A & 1B Average Class Sizes	Tier 2 Average Class Sizes
K	19	20	23
1	18	23	26
2	20	21	27
3	22	22	23
4	21	22	23
5	22	27	28
	Range: 14-25	Range: 16-33	Range: 18-33

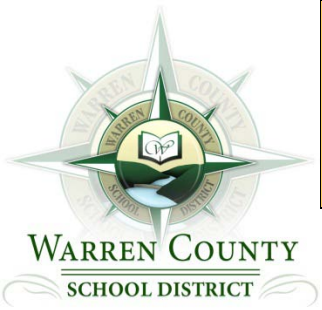


CHARTER SCHOOL IMPACT

Tier 3 Cuts

- **5 Assistant Principals** **\$400,000**
- **5 Elementary Teachers** **\$300,000**
- **Athletics** **\$ 50,000**
- **5 Secondary Teachers** **\$300,000**
- **1 CO Director/Administrator** **\$100,000**
- **Attendance Officer** **\$ 50,000**
- **1 SE Supervisor** **\$ 80,000**

- **Total of \$1.28 Million**



Budget Presentation

Questions & Comments