

WCSD

Estimated Starting Surplus (Deficit)

REVENUE		\$	67,158,219		\$	67,724,982
					\$	(833,434) 4% tax at prelim
					\$	266,671
					\$	67,158,219
Basic Ed Funding	\$	33,413				
Special ED	\$	20,865				
Transportation	\$	(236,842)				
Rentals & Sinking Fund (PlanCon)	\$	(228,562)				
IDEA	\$	(116,000)				
Access	\$	110,000				
Billable	\$	(20,000)				
Ready to Learn - Rev	\$	816,000				
			\$	378,874		
Revenue			\$	67,537,093		
EXPENSES			\$	71,568,979		
IT Exp Reduction	\$	(90,100)				
Debt	\$	364,868				
Transportation	\$	(626,399)				
Charter	\$	400,000				
Capital Reserve transfer reduction to \$0	\$	(480,000)				
Instruction	\$	(296,976)				
Spec Ed	\$	(115,039)				
Int Exp/Judgements	\$	(30,600)				
			\$	(874,246)		
Expenses			\$	70,694,733		
Starting Surplus (Deficit)			\$	(3,157,640)		

AS PRESENTED
PROPOSED FINAL



TAX AND BOARD RANKING IMPACT					
MILLAGE	50.9658	51.98512	52.4948	52.9658	53.5396
MILLAGE INCREASE	0.0000	1.01932	1.5290	2.0000	2.5738
MILLAGE INCREASE %	0%	2%	3%	3.92%	5.05%
Revenue BEFORE Tax Increase	\$ 67,537,093	\$ 67,537,093	\$ 67,537,093	\$ 67,537,093	\$ 67,537,093
Sell South Street and Pleasant Proceeds - AS RANKED 5.12.	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000
Tax Revenue from Millage	\$ -	\$ 416,717	\$ 625,096	\$ 817,653	\$ 1,052,238
Net Revenue (Includes SSEL, Pleasant and Tax Inc)	\$ 67,675,093	\$ 68,091,810	\$ 68,300,189	\$ 68,492,746	\$ 68,727,331
Net Expenses (before board adds/reductions)	\$ 70,694,733	\$ 70,694,733	\$ 70,694,733	\$ 70,694,733	\$ 70,694,733
Net Surplus (Deficit)	\$ (3,019,640)	\$ (2,602,923)	\$ (2,394,544)	\$ (2,201,987)	\$ (1,967,402)
(Deficit before south street and pleasant)	\$ (3,157,640)	\$ (2,740,923)	\$ (2,532,544)	\$ (2,339,987)	\$ (2,105,402)
VOTED ADDS AND VOTED REDUCTIONS					
Starting Deficit	\$ (3,019,640)	\$ (2,602,923)	\$ (2,394,544)	\$ (2,201,987)	\$ (1,967,402)
ADDS - AS RANKED 5.12.14	\$ 320,250	\$ 320,250	\$ 320,250	\$ 320,250	\$ 320,250
REDUCTIONS - AS RANKED 5.12.14	\$ (2,095,485)	\$ (2,095,485)	\$ (2,095,485)	\$ (2,095,485)	\$ (2,095,485)
Surplus (Deficit) =	\$ (1,244,405)	\$ (827,688)	\$ (619,309)	\$ (426,752)	\$ (192,167)

Priority List of Potential Reductions

(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	Trish Rosenstein	Jack Werner	Donna Zariczny	Average Rating
* Secretarial Elementary (1.5 FTE)	\$ 52,500	\$ 52,500	2	2	2	2	2	2	2	2	2	2.0
Salary Increase 1%	\$ 259,390	\$ 311,890	2	2	2	2	2	2	2	2	2	2.0
* Buildings & Grounds Positions (reduction of 1 FTE)	\$ 56,000	\$ 367,890	2	2	1	2	2	2	2	2	2	1.9
Rental Reduction Tab to Pleasant	\$ 45,450	\$ 413,340	0	2	2	2	2	2	2	2	2	1.8
Dental Budget Adjustment	\$ 16,634	\$ 429,974	1	2	1	2	2	2	1	2	2	1.7
Medical Budget Adjustment	\$ 14,246	\$ 444,220	1	2	1	2	2	2	1	2	2	1.7
Text book give back from 13-14	\$ 100,000	\$ 544,220	1	2	1	2	0	2	2	2	2	1.6
Software Licensing Review	\$ 14,000	\$ 558,220	0	2	1	2	2	2	1	2	2	1.6
* Custodial Staff (2 FTE)	\$ 85,000	\$ 643,220	2	1	1	2	1	2	2	1	2	1.6
WCCC budget reduction	\$ 95,000	\$ 738,220	1	1	1	2	2	2	2	1	2	1.6
Reduce Online Cyber Supplementals	\$ 52,265	\$ 790,485	2	1	0	2	2	2	1	2	2	1.6
* English (1 FTE)	\$ 56,250	\$ 846,735	2	1	0	1	2	2	2	1	2	1.4
* German (1 FTE)	\$ 56,250	\$ 902,985	1	1	0	1	2	2	2	1	2	1.3
* Art (1 FTE)	\$ 56,250	\$ 959,235	2	1	0	1	2	2	2	1	1	1.3
* Kindergarten (2 FTE)	\$ 112,500	\$ 1,071,735	1	1	1	1	2	1	1	2	2	1.3
* Elementary (7 FTE)	\$ 393,750	\$ 1,465,485	1	1	1	1	2	2	1	1	2	1.3
* Reading (1 FTE)	\$ 56,250	\$ 1,521,735	2	1	0	1	0	2	2	1	2	1.2
Tier 1 TRIPS: Eliminate support of some district sponsored field trips / competitions - Director Budget	\$ 10,000	\$ 1,531,735	2	1	1	1	2	1	2	0	1	1.2
Eliminate Summer School (Reduce to \$20kk from \$40k)	\$ 20,000	\$ 1,551,735	2	1	1	0	2	1	1	1	2	1.2
* Tier 1 Middle Level: Five (5 FTE) Social Studies and Science will teach Exploratory (3 sections)	\$ 281,250	\$ 1,832,985	1	1	0	1	2	2	1	1	1	1.1
* Music (1 FTE)	\$ 56,250	\$ 1,889,235	1	1	0	1	2	0	2	1	1	1.0

Priority List of Potential Reductions

(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	Trish Rosenstein	Jack Werner	Donna Zariczny	Average Rating
* Secondary Chemistry/Biology (1 FTE)	\$ 56,250	\$ 1,945,485	1	1	0	1	0	1	2	1	2	1.0
Reduce hours of support staff (aides / custodians / secretary)	\$ 100,000	\$ 2,045,485	1	1	0	0	0	2	1	2	2	1.0
Evaluate athletic opportunities supported by district funds	\$ 50,000	\$ 2,095,485	2	1	0	0	0	2	1	0	1	0.8
* Eliminate Vocational Program	\$ 56,250	\$ 2,101,735	2	1	0	0	0	2	1	1	2	1.0
* Library (1 FTE)	\$ 56,250	\$ 2,157,985	1	1	0	0	2	0	2	1	1	0.9
Evaluate athletic opportunities supported by district funds	\$ 50,000	\$ 2,207,985	2	1	0	0	0	2	1	0	1	0.8
Eliminate PMEA Events/competition travel	\$ 30,000	\$ 2,237,985	2	1	0	0	2	0	1	0	1	0.8
Eliminate all co-curricular supplementals that are not safety related (Crossing Guards & Bus Duty to remain)	\$ 306,944	\$ 2,544,929	2	1	0	0	2	0	1	0	0	0.7
* LEC Program back to 1/2 day model (2.5 FTE)	\$ 140,625	\$ 2,685,554	2	0	1	0	2	0	1	0	0	0.7
Boundary - Only Provide Transportation within boundary	\$ 50,000	\$ 2,735,554	2	1	1	0	2	0	0	0	0	0.7
* Eliminate Instructional coaches (2 FTE)	\$ -	\$ 2,735,554	2	1	2	0	0	0	0	0	0	0.6
Salary Increase 0%	\$ 518,780	\$ 3,254,334	1	1	2	0	0	1	0	0	0	0.6
* Only offer elective classes with enrollments more than 18 students / reduction in high school offerings (4 FTE)	\$ 225,000	\$ 3,479,334	2	1	0	0	0	0	0	0	1	0.4
* Eliminate Full Day Kindergarten and go to 1/2 Day Kindergarten (6 FTE)	\$ 337,500	\$ 3,816,834	1	0	1	0	2	0	0	0	0	0.4
* Reduce elementary teachers (6 FTE) - primary class sizes < 30, intermediate class sizes < 34)	\$ 337,500	\$ 4,154,334	2	0	0	0	2	0	0	0	0	0.4
* Eliminate Family Consumer Science (6 FTE): Standards will be picked up by other curricular areas	\$ 337,500	\$ 4,491,834	2	0	0	0	2	0	0	0	0	0.4
* Eliminate Tech Ed (5 FTE): Standards will be picked up by other curricular areas	\$ 281,250	\$ 4,773,084	2	0	0	0	2	0	0	0	0	0.4
* Eliminate Library (8 FTE): Standards will be picked up by other curricular areas	\$ 450,000	\$ 5,223,084	2	0	0	0	2	0	0	0	0	0.4
* Eliminate Business (3 FTE): Standards will be picked up by other curricular areas	\$ 168,750	\$ 5,391,834	2	0	0	0	2	0	0	0	0	0.4
Tier 2 TRIPS: Eliminate support of some district sponsored field trips / competitions - ALL	\$ 20,196	\$ 5,412,030	2	0	0	0	0	0	1	0	0	0.3
Evaluate athletic opportunities supported by district funds	\$ 100,000	\$ 5,512,030	2	0	0	0	0	1	0	0	0	0.3

Priority List of Potential Reductions

(0) Can't Live with Cutting it

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

(2) Willing to cut

[illegible]

Reductions - Not included in 2014-2015 budget

* Staffing reductions will be impacted by bumping process and will also have an impact on Unemployment expense.

Moved to MISC REVENUE

Pleasant contents auction	\$ 10,000	\$ 10,000	0	2	2	2	2	2	2	2	2	2	1.8
Sell South Street (one time gain)	\$ 128,000	\$ 138,000	0	2	2	2	0	2	2	2	2	2	1.6
	\$ 138,000												

(0) Low priority addition (1) Medium priority addition (2) High priority addition

Adds - Not included in 2014-2015 budget

[illegible]

Warren County School District
 Estimated Fund Balance Add @ 6.30.14

	Original Adds Request	Estimated Funds/Use
Health WCCC Program Equipment	\$ 30,000	\$ 30,000
Technology (wireless & replacement)	\$ 350,000	\$ 350,000
Set Aside for PSERS	\$ 1,000,000	\$ 420,000
Set Aside for Capital (WAHS/Debt)	\$ 500,000	\$ 500,000
Set Aside for Tech (server farm)	\$ 500,000	\$ 500,000
TOTAL	\$ 2,380,000	\$ 1,800,000