WCSD

Estimated Starting Surplus (Deficit)

REVENUE		Ş	\$ 67,158,219	K	\$ \$	67,724,982 (833,434) 4% tax at prelim
Basic Ed Funding	\$	33,413			\$	266,671
Special ED	\$	20,865			\$	67,158,219
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		- 5	67,537,093	•		
		_		-		
EXPENSES		Ş	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)			
		200		_		
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	П	53.5396
MILLAGE INCREASE	0.0000	1	1.01932		1.5290	2.0000		2.5738
MILLAGE INCREASE %	0%		2%	1	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 SSELC, 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) Do	n't v	vant to cut, bu	ıt ca	ın accept		(2)	Willi	ng to	cut					
	Expenditure Reductions		Additional Amount		Cumulative Reductions	Mike Zamborik	Paul Mangione	Тот Кларр	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) Do	n't v	vant to cut, b	ut ca	ın accept		(2)	Willi	ng t	o cu					
Expenditure Reductions		Additional Amount		Cumulative Reductions	Mike Zamborik	Paul Mangione	Тот Кпарр	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) Do	n't v	vant to cut, b	ut, 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
	ES/AS Programs return to Buildings	\$	(190,000)	\$	5,322,030	2	0	1	0	0	0	0	0	0	0.3
*	Tier 2 Middle Level: Nine (Additional 9 FTE) Reduce Science/Social Studies Time (3 sections) - Increase Math and Language Arts (84 minutes)	\$	506,250	\$	5,828,280	1	0	0	0	0	1	0	0	0	0.2
*	Tier 3: Eliminate middle level philosophy / program (Additional 2 FTE)	\$	112,500	\$	5,940,780	1	0	1	0	0	0	0	0	0	0.2
*	Eliminate Art (10 FTE): Standards will be picked up by other curricular areas	\$	562,500	\$	6,503,280	2	0	0	0	0	0	0	0	0	0.2
*	Eliminate Music (10 FTE): Standards will be picked up by other curricular areas	\$	562,500	\$	7,065,780	2	0	0	0	0	0	0	0	0	0.2
•	Eliminate PE/Health (13 FTE): Standards will be picked up by other curricular areas	\$	731,250	\$	7,797,030	2	0	0	0	0	0	0	0	0	0.2
		\$	7,847,030												

Reductions - Not included in 2014-2015 budget

Moved to MISC REVENUE

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

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

Priority List of Potential Additions

(0) Low priority addition

(1) Medium priority addition

(2) High priority addition

(b) Low priority addition (1)	Meu	ium priority at	uuit	(10	Z) nigi	prior	ity au	uition						
Expenditure Additions		Additional Amount		Cumulative Additions	Mike Zamborik	Paul Mangione	Гот Кпарр	Marcy Morgan	Mary Anne Paris	Arthur Stewart	Trish Rosenstein	Jack Werner	Donna Zariczny	Average Rating
Youngsville Special Ed Aides (4 FTE's)	\$	60,000	\$	60,000	0	2	2	2	1	2	2	2	2	1.7
Teacher Special Ed YEMS (1.5 FTE)	\$	105,000	\$	165,000	2	1	1	1	1	2	2	2	2	1.6
Youngsville Special Ed Teacher (1 FTE)	\$	56,250	\$	221,250	0	1	1	2	1	2	2	2	2	1.4
21st Century Startup for Tutoring	\$	39,000	\$	260,250	0	2	1	2	1	2	1	1	2	1.3
Building & Grounds Utilities	\$	35,000	\$	295,250	0	0	0	2	1	2	1	2	2	1.1
Moving (SGES, RES, AVE, CO, LEC, TAB): BLDG & Grounds	\$	-	\$	295,250	2	0	2	0	2	2	0	2	0	1.1
Russell Renovation (B & G CAP RESERVE)	\$	-	\$	295,250	2	0	2	0	2	2	0	2	. 0	1.1
Learning A-Z	\$	25,000	\$	320,250	1	1	1	2	1	1	1	1	1	1.1
Administrative Staffing: YEMS, YHS (1 FTE)	\$	-	\$	320,250	0	0	1	0	0	2	0	2	0	0.6
Building & Grounds Substitutes	\$	50,000	\$	370,250	0	0	0	1	0	1	1	0	1	0.4
Increase Support Staff Substitutes	\$	85,000	\$	455,250	0	0	0	1	0	1	1	0	1	0.4
Additional supplies for schools	\$	25,000	\$	480,250	1	1	2	0	0	0	0	0	0	0.4
Rental or procurement of delivery truck	\$	35,000	\$	515,250	0	0	0	1	0	1	0	0	0	0.2
Weather Bug (2 buildings)	\$	24,000	\$	539,250	0	0	0	1	0	0	0	0	0	0.1
Band Uniforms (WAHS)	\$	50,000	\$	589,250	0	0	0	0	0	0	0	0	0	0.0
	\$	589,250												

Adds - Not included in 2014-2015 budget

Look towards fund balance for below items:

Health WCCC Program Equipment	\$ 30,000	\$ 30,000	2	1	1	2	2	2	1	1	2	1.6
Technology (wireless & replacement)	\$ 350,000	\$ 380,000	1	1	1	2	2	2	1	2	2	1.6
Set Aside for PSERS	\$ 1,000,000	\$ 1,380,000	1	1	2	1	1	2	2	0	2	1.3
Set Aside for Capital (WAHS/Debt)	\$ 500,000	\$ 1,880,000	1	1	2	1	1	2	2	0	2	1.3
Set Aside for Tech (server farm)	\$ 500,000	\$ 2,380,000	1	1	2	1	1	2	2	0	2	1.3
	\$ 2,380,000											

Warren County School District Estimated Fund Balance Add @ 6.30.14

	Original Adds Re	quest	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