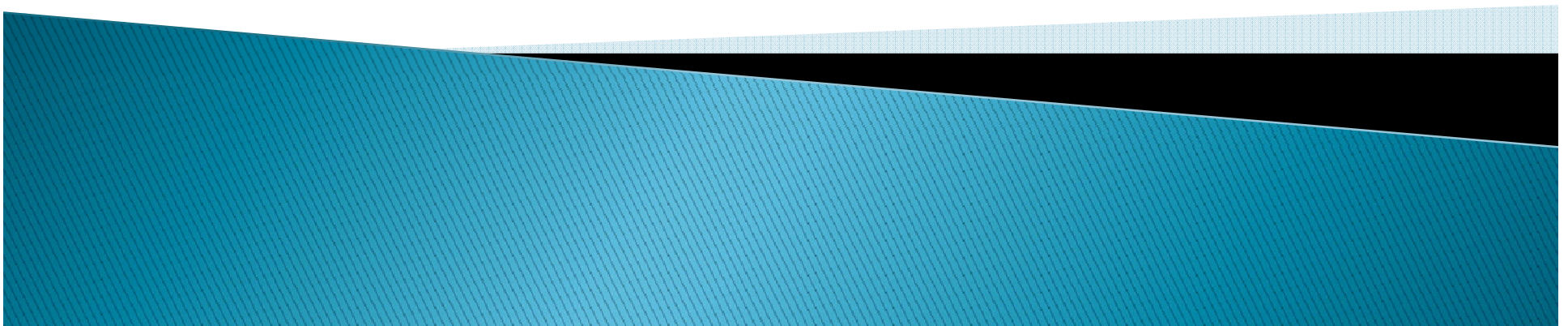


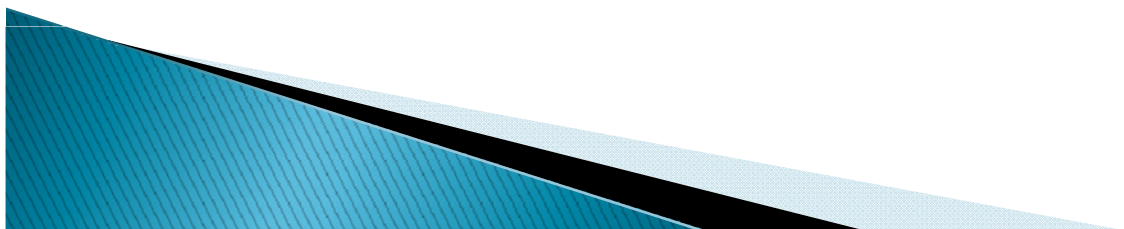
West Clermont Local Schools

Excellent with Distinction



West Clermont Expenditures

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Expenditures	\$65,716,304	\$66,453,929	\$67,474,554	\$69,000,823	\$71,260,870	\$69,732,843
Increase \$	\$2,053,783	\$737,625	\$1,020,625	\$1,526,269	\$2,260,047	(\$1,528,027)
Increase %	3.23%	1.12%	1.54%	2.26%	3.28%	-2.14%
Cost Per Pupil:						
West Clermont	\$8,384	\$8,184	\$8,411	\$8,528	\$8,881	\$8,777
State	\$9,052	\$9,356	\$9,586	\$9,939	\$10,184	\$10,513
Difference	\$668	\$1,172	\$1,175	\$1,411	\$1,303	\$1,736



WHAT THIS MEANS

Expenditures are the amount of money spent every year by West Clermont Schools. Expenditures count every penny spent by the district, including the cost of salaries, benefits, utility bills and office supplies.

By comparing the most recent years, you can compare how much the amount of money spent by West Clermont has either grown or shrank.

West Clermont Expenditures

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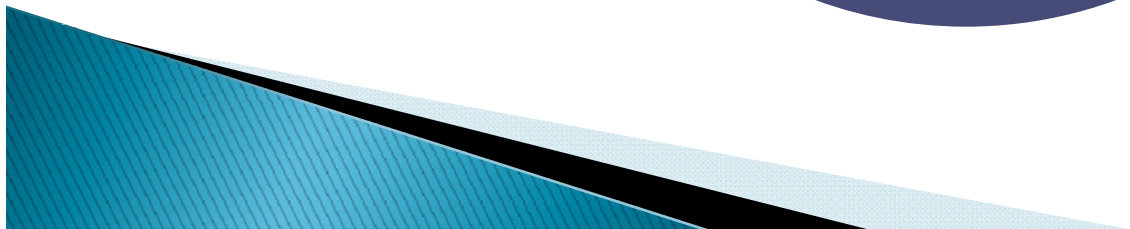
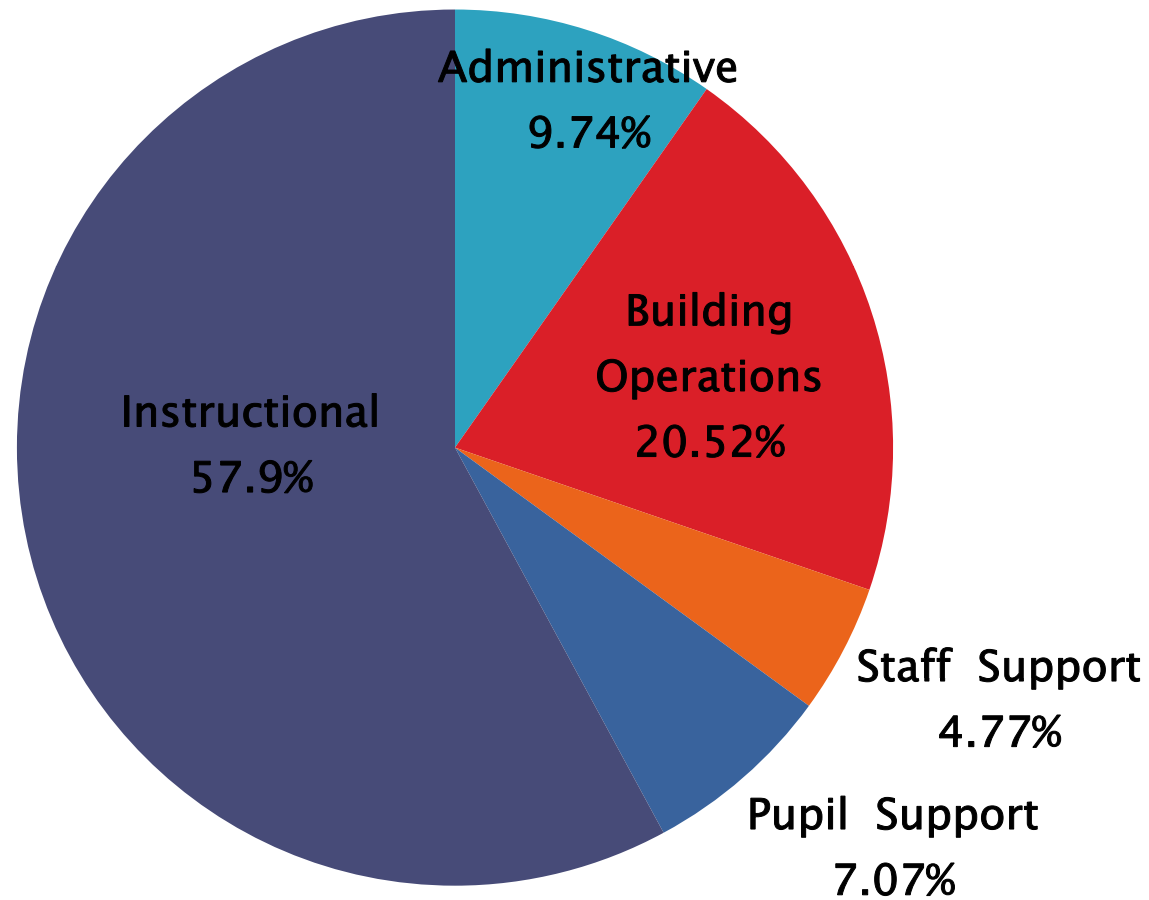
Increase \$ shows how much more, or less, was spent in actual amounts, while **Increase %** shows the percentage of either growth or reduction in the expenditures.

As you can see, there has been little change to expenditures in six years, although the cost to operate has increased every year.

Cost Per Pupil

A quick way to determine how careful a school district is with finances is to look at the cost per pupil. The cost per pupil is simply taking the total amount of money spent by the district, or the expenditures, and dividing that by the number of pupils. The higher this number, the more spent by the district on things like personnel and supplies. The lower the number, the less spent by the district. So, in the 2009–2010 school budget, West Clermont spent \$1,736 less than the state average per pupil, which means that West Clermont's spending on staff, supplies and equipment is less than most schools.

COST PER PUPIL

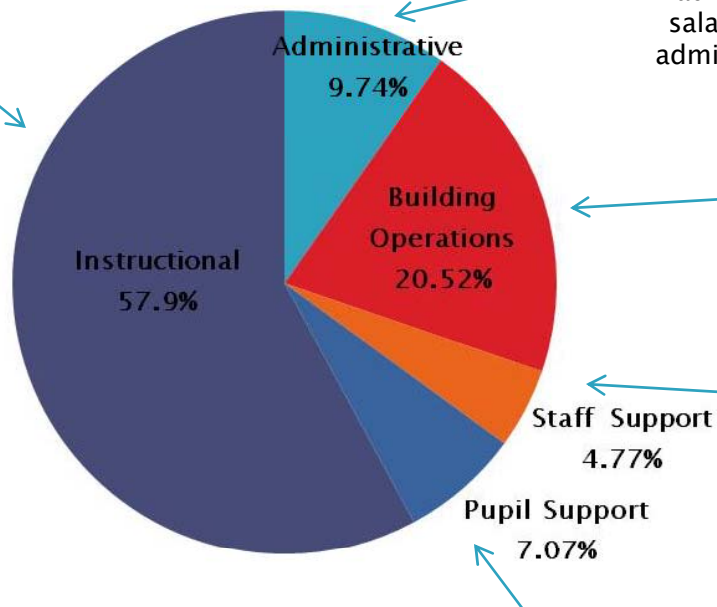


WHAT THIS MEANS

Cost per pupil shows how much a district spends based on how many students it serves. By lowering this number, a district can show that they are doing more for less money. This diagram shows where the cost per pupil goes in West Clermont Schools.

Instructional
This refers to the amount of money spent directly on instruction, which includes the cost of salaries for teachers as well as the cost of classroom supplies.

COST PER PUPIL

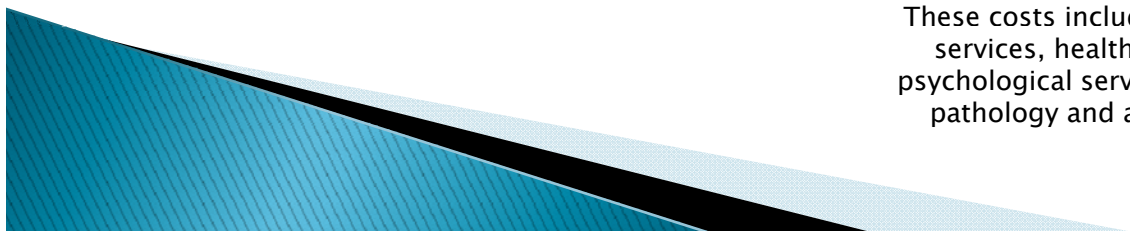


Administrative
This is the cost per pupil for administration, which includes salaries for principals and other administrators as well as supplies used.

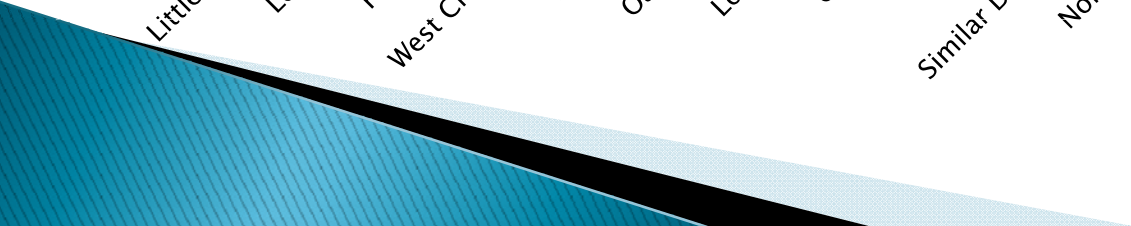
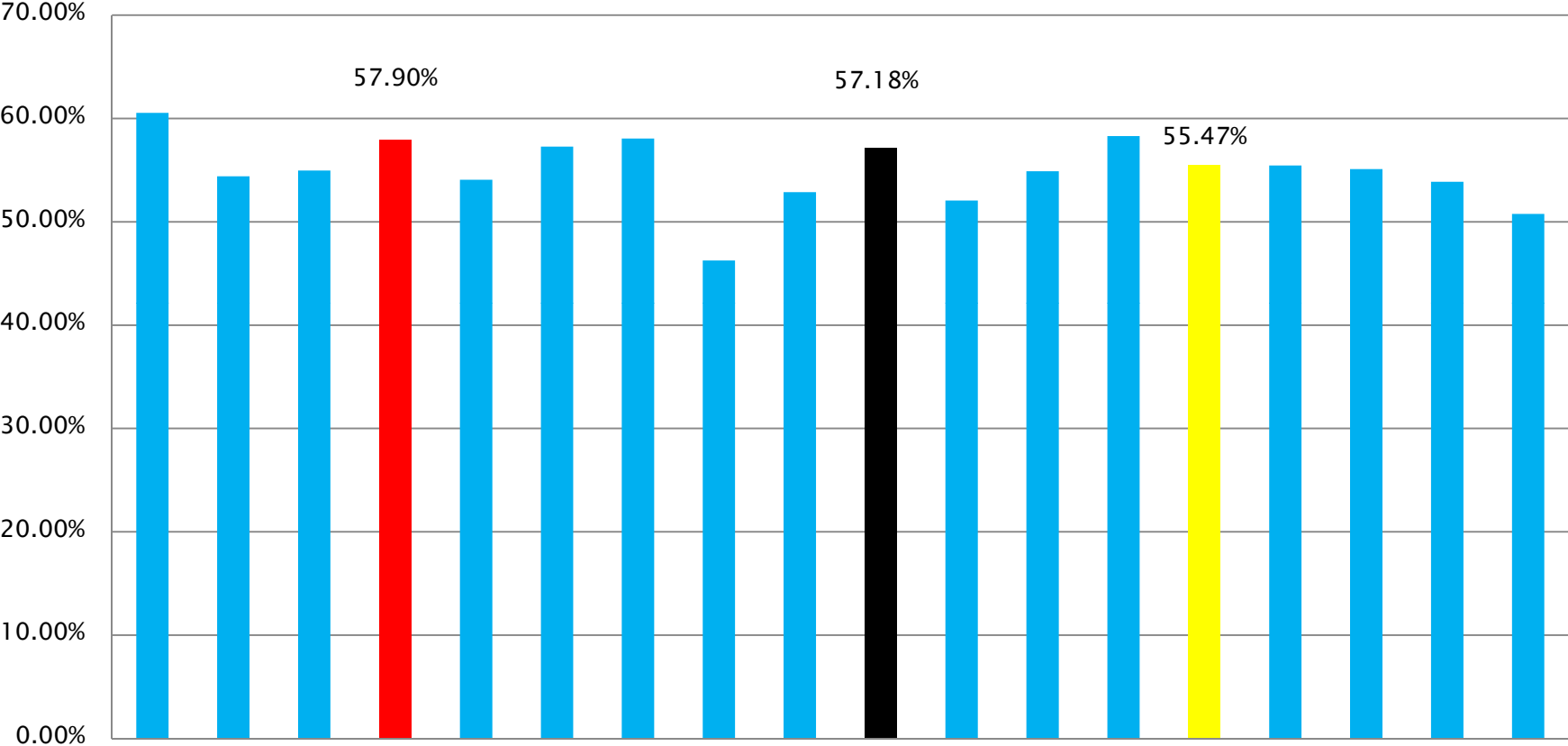
Building Operations
These are costs to maintain facilities, such as electricity, gas, repairs, other maintenance and busing.

Staff Support
These costs include inservice for district staff, instruction improvement services and meeting expenses for staff.

Pupil Support
Costs that support the student outside the regular classroom. These costs include guidance services, health services, psychological services, speech pathology and audiology.



Instructional CPP

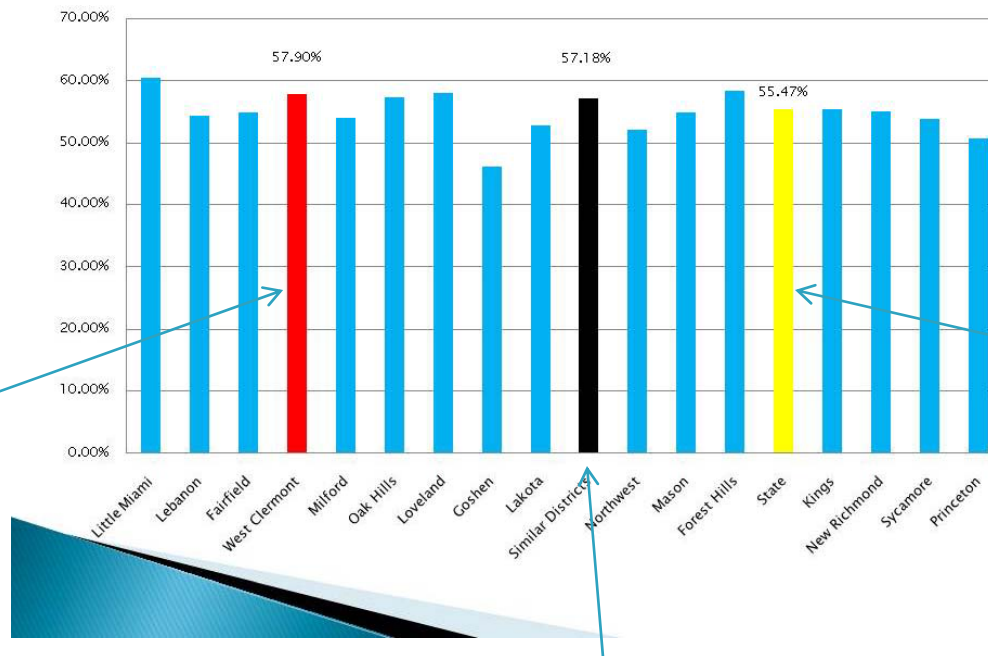


WHAT THIS MEANS

The Instructional Cost Per Pupil shows what percentage of the money spent by a district goes directly into classroom instruction. The higher the number, the more a district spends in the direct effort to educate their students.

Among districts of similar size and composition, this graph shows the amount of expenditures that goes directly to the classroom.

Instructional CPP

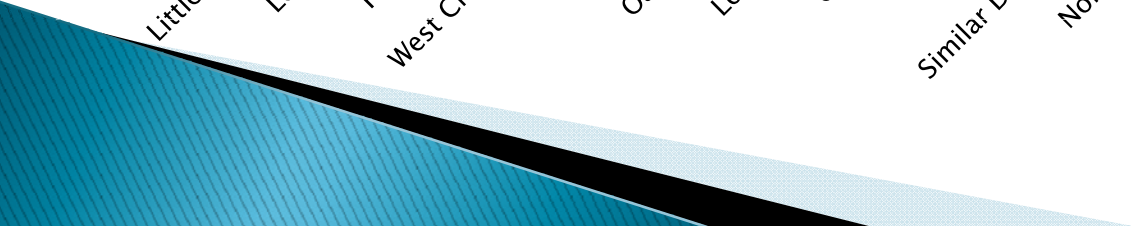
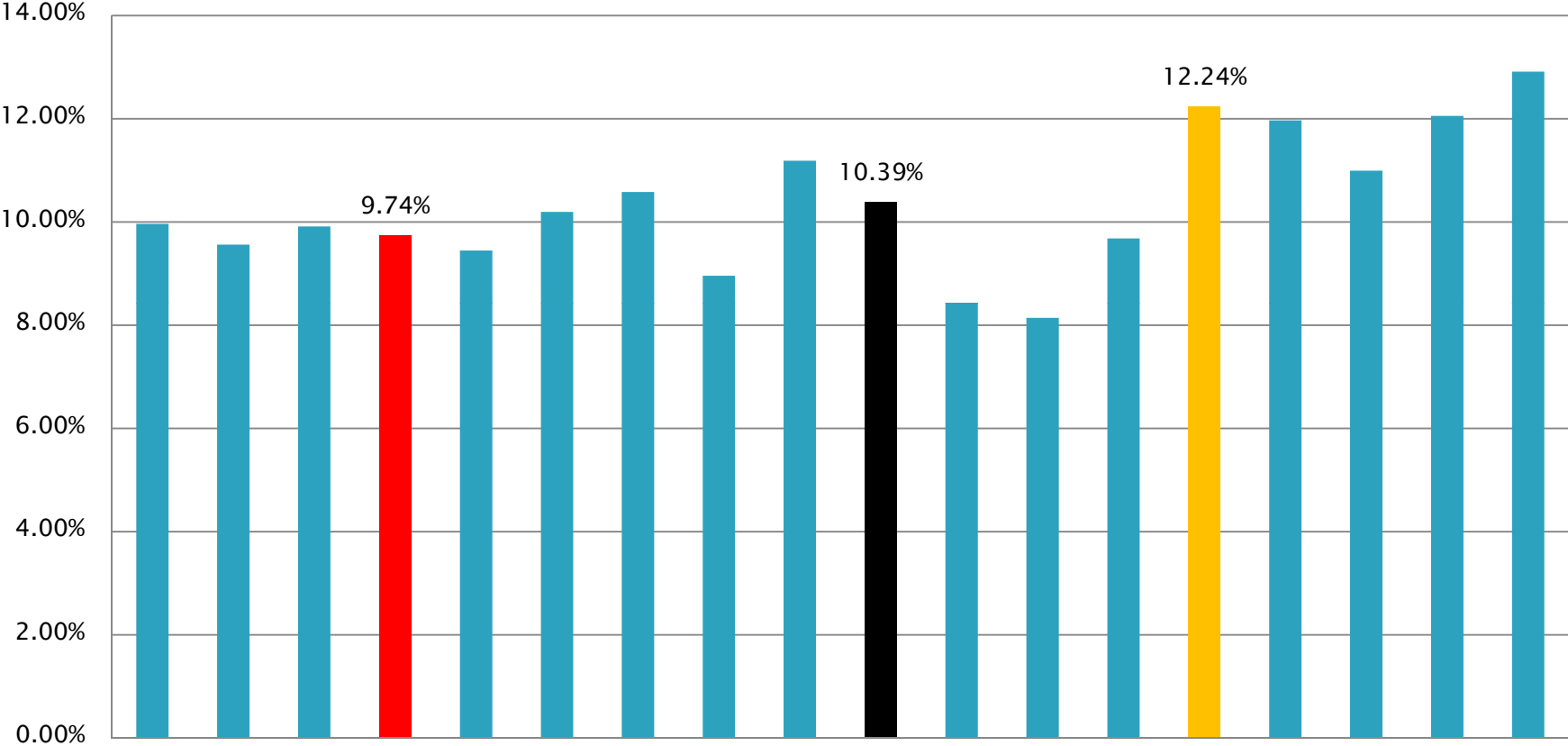


West Clermont, shown in red, spends a higher percentage on instruction than similar districts.

The state average, shown in yellow, shows that most districts on average spend a smaller percentage on instruction than West Clermont.

An average of similar districts, shown in black, shows a slightly smaller percentage spent on average among other districts on instruction.

Administrative CPP

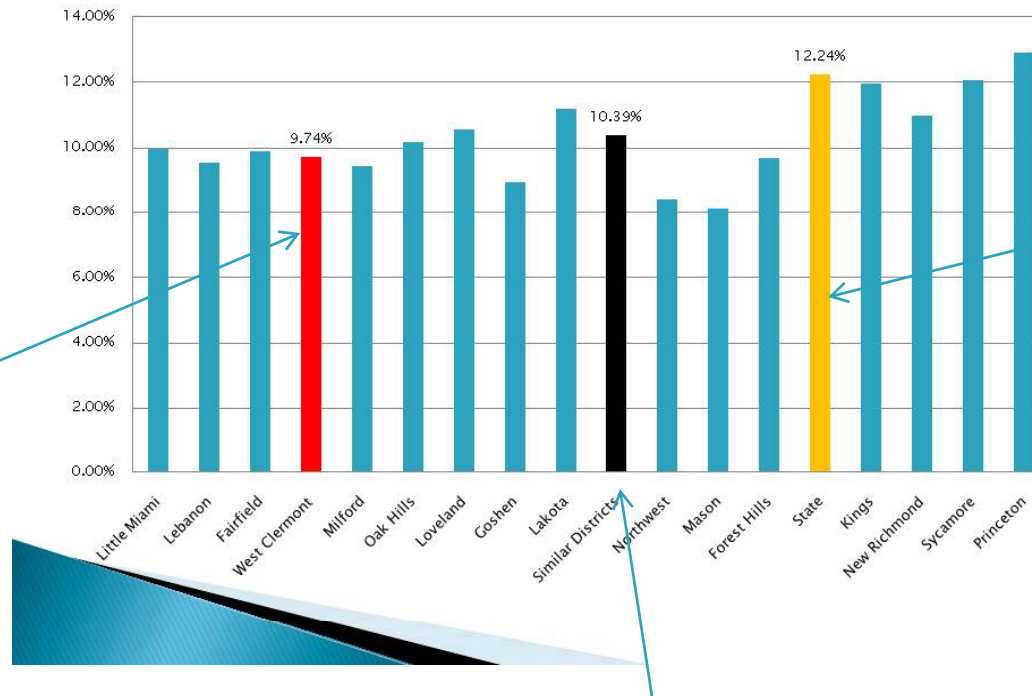


WHAT THIS MEANS

Administrative Cost Per Pupil is the amount of money from the yearly expenditure that goes to the district administration, such as principals, the superintendent, the treasurer and department directors. This includes Central Office staff.

Among districts of similar size and composition, this graph shows percentage of money spent on administration.

Administrative CPP



On average, districts in the state spend a significant percentage more on district administration than West Clermont does.

West Clermont, in red, spends a lower percentage of their budget than both similar districts and the state average on district administration.

An average of similar districts shows that most districts in this area spend as much or more on administration as West Clermont.

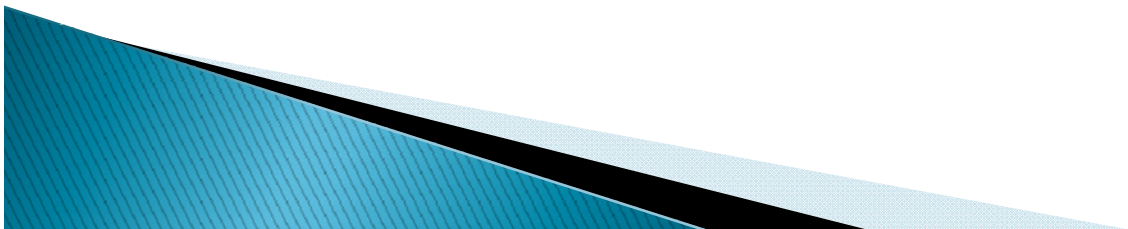
West Clermont CPP vs. State CPP

- ▶ Administrative

- WC – 9.74%
- State – 12.24

- ▶ Instructional

- WC – 57.9%
- State – 55.47



WHAT THIS MEANS

This is a quick comparison between West Clermont and the state average on administrative and instructional cost per pupil.

West Clermont CPP vs. State CPP

▶ Administrative

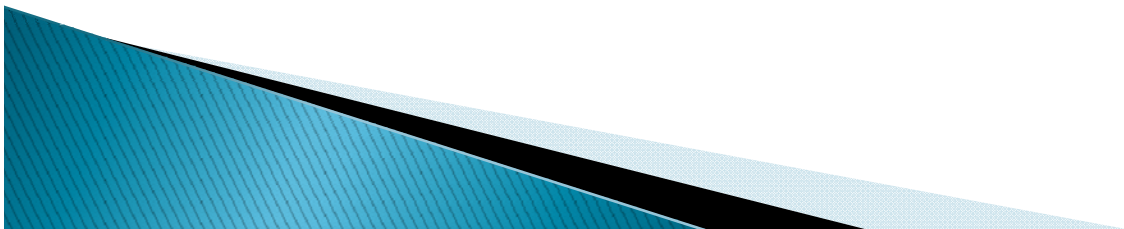
- WC - 9.74%
- State - 12.24

West Clermont spends less than the state average on administration.

▶ Instructional

- WC - 57.9%
- State - 55.47

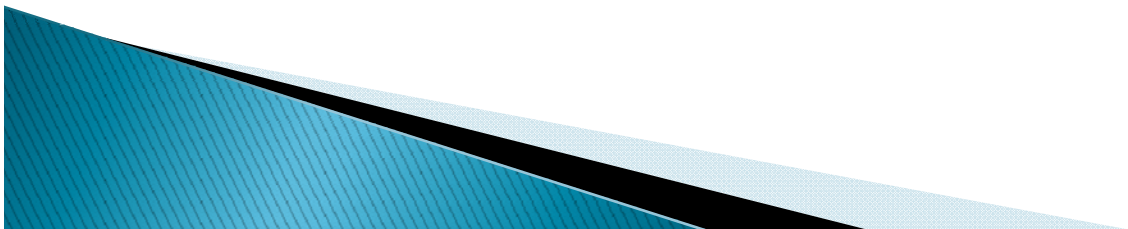
West Clermont spends more than the state average on instruction.



West Clermont 2010 CPP (\$8,777) @ State Average (\$10,513)

- ▶ \$14,613,648

- ▶ 10.44 Mills



WHAT THIS MEANS

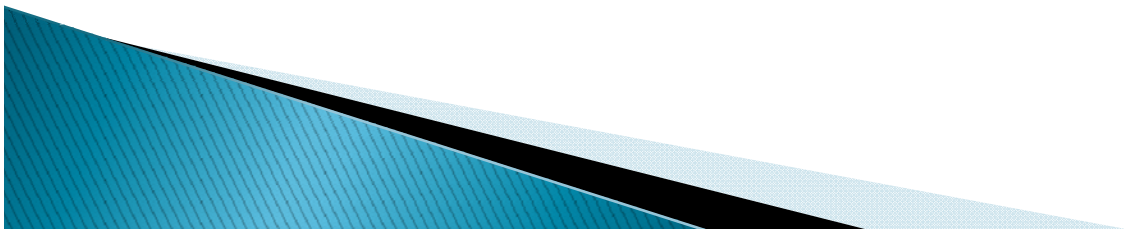
If West Clermont were to increase spending to the state average for cost per pupil, the district would have to spend \$14.6 million more per year, which would equal a levy of 10.44 mills.

West Clermont 2010 CPP (\$8,777) @
State Average (\$10,513)

▶ \$14,613,648

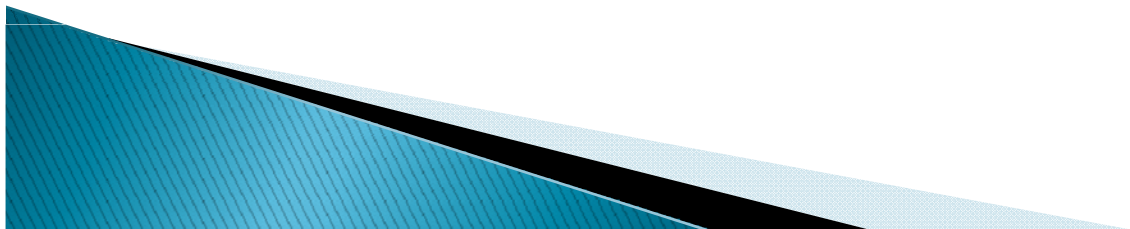
▶ 10.44 Mills

West Clermont would need to spend this much more per year to reach the state average of money spent per pupil.



West Clermont Revenues

	2005-06	2006-07	2007-08	2008-09	2009-10
Actual Revenues	\$69,017,470	\$69,710,977	\$69,133,768	\$69,371,283	\$68,935,089
Increase over previous year		1.00%	-0.83%	0.34%	-0.63%
CPI		2.65%	3.70%	1.06%	1.15%
Inflation Revenues		\$70,846,433	\$73,467,751	\$74,246,509	\$75,100,344
Annual Dollars Lost		\$1,135,456	\$4,333,983	\$4,875,226	\$6,165,255
Cummulative Dollars Lost					<u><u>\$16,509,920</u></u>



WHAT THIS MEANS

Revenues refers to the district's income, or how much they receive in state and federal funding, as well as money earned from tax levies.

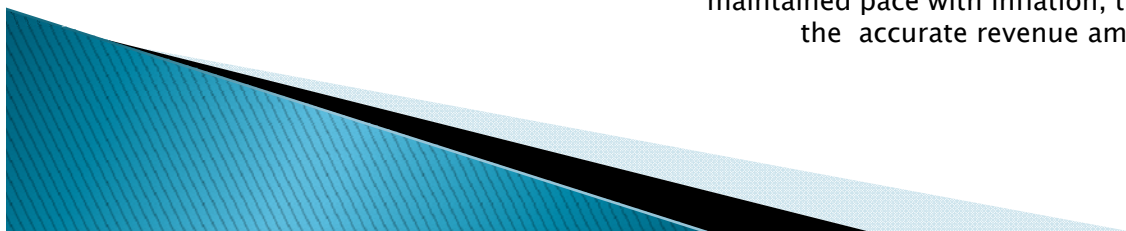
West Clermont Revenues

When you compare revenues from previous years, the amount of funding has remained steady since 2005.

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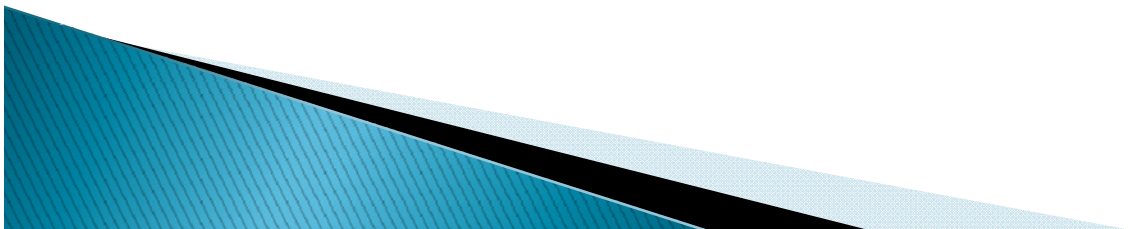
Since revenues have not maintained the pace of inflation, the district has in essence lost millions of dollars each year in funding, resulting in yearly cuts to eliminate inflationary costs to the district.

The cost to operate, however, has not remained steady. If West Clermont's revenues maintained pace with inflation, this would be the accurate revenue amount.



Why run a Levy now?

- ▶ Revenues < inflation
- ▶ \$45 Million in cuts over 7 years
- ▶ No Cash Reserves



WHAT THIS MEANS

No time is a good time to run a tax levy. The overall lack of funding to keep pace with inflation, however, has created an inescapable and desperate need to do so.

Why run a Levy now?

The money that West Clermont receives to operate does not increase with the general cost of inflation.

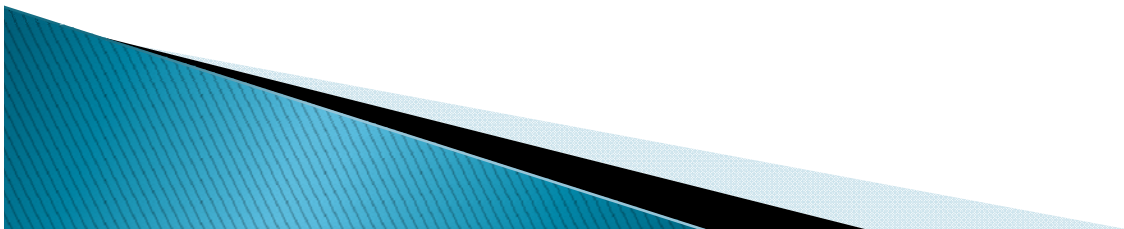
▶ Revenues < inflation

▶ \$45 Million in cuts over 7 years

▶ No Cash Reserves

Cuts to keep the cost to operate within the revenues provided by West Clermont have totaled, in seven years, \$45 million to keep the district solvent.

Despite careful spending and cuts of nearly \$2 million every year, the district has used all of its cash reserves.



West Clermont Local Schools

▶ *Excellent with Distinction*

▶ Only 13% of Ohio Schools receive this distinction

