

PRIORITIES NO TAX INCREASE
Sheet 1

Warren County School District
Preliminary Final Budget
PRIORITIES WITH NO TAX INCREASE
2013-2014

Beginning Deficit - no tax increase		\$4,429,161
Sequestration adjustment		\$369,515
	Subtotal	\$4,798,676
Revenue adjustment		\$1,050,671
	Subtotal	\$3,748,005
Admin Recommended Reductions		\$2,546,000
	Subtotal	\$1,202,005
Starting Deficit		<u>\$1,202,005</u>

Adds of 1.0 or >		Reductions of 1.0 or >		Tax Increase		Fund Balance	
Rewrite curriculum	\$ 20,000	Modify middle level philosophy / program (5 FTE @ \$50,000) - will impact unemployment	\$ (250,000)	PSERS Tax Increase	\$ -		
Textbook replacement	\$ 200,000	Move CO to existing building(s) - rent	\$ -	Index Tax Increase	\$ -		
Elementary teacher (K @ YEMS)	\$ 65,000	Redefine use of substitutes	\$ (100,000)				
Elementary teacher (Joplin @ WAEC)	\$ 65,000	Combine AVES & SES into one facility (custodians / secretary / admin / teacher / aides)	\$ (200,000)				
Elementary teacher (K @ WAEC)	\$ 65,000	Move LEC to a school building - rent	\$ (16,440)				
Accountant	\$ 60,000	Eliminate 4Sights	\$ (10,000)				
Computer replacement	\$ 150,000	Move TAB to Anderson building - rent	\$ (21,204)				
Total of Adds	\$ 625,000	Total Reductions	\$ (597,644)	Tax Revenue	\$ -	Use of Fund Balance	\$1,229,361
New Starting Deficit after Adds	\$ 1,827,005	Net Deficit after Reductions	\$ 1,229,361	Net Deficit after Reductions and Tax Increase	\$ 1,229,361	Remaining Balance	\$ -

PRIORITIES WITH PSERS EXCEPTION
Sheet 2

Warren County School District
Preliminary Final Budget
PRIORITIES WITH PSERS EXCEPTION
2013-2014

Beginning Deficit - no tax increase		\$4,429,161
Sequestration adjustment		\$369,515
	Subtotal	\$4,798,676
Revenue adjustment		\$1,050,671
	Subtotal	\$3,748,005
Admin Recommended Reductions		\$2,546,000
	Subtotal	\$1,202,005
Starting Deficit		<u>\$1,202,005</u>

Adds of 1.0 or >		Reductions of 1.0 or >		Tax Increase		Fund Balance	
Rewrite curriculum	\$ 20,000	Modify middle level philosophy / program (5 FTE @ \$50,000) - will impact unemployment	\$ (250,000)	PSERS Tax Increase	\$ 458,615.00		
Textbook replacement	\$ 200,000	Move CO to existing building(s) - rent	\$ -	Index Tax Increase	\$ -		
Elementary teacher (K @ YEMS)	\$ 65,000	Redefine use of substitutes	\$ (100,000)				
Elementary teacher (Joplin @ WAEC)	\$ 65,000	Combine AVES & SES into one facility (custodians / secretary / admin / teacher / aides)	\$ (200,000)				
Elementary teacher (K @ WAEC)	\$ 65,000	Move LEC to a school building - rent	\$ (16,440)				
Accountant	\$ 60,000	Eliminate 4Sights	\$ (10,000)				
Computer replacement	\$ 150,000	Move TAB to Anderson building - rent	\$ (21,204)				
Total of Adds	\$ 625,000	Total Reductions	\$ (597,644)	Tax Revenue	\$ 458,615	Use of Fund Balance	\$ 770,746
New Starting Deficit after Adds	\$ 1,827,005	Net Deficit after Reductions	\$ 1,229,361	Net Deficit after Reductions and Tax Increase	\$ 770,746	Remaining Balance	\$ -

PRIORITIES WITH PSERS & INDEX
Sheet 3

Warren County School District
Preliminary Final Budget
PRIORITIES WITH PSERS & INDEX INCREASES
2013-2014

Beginning Deficit - no tax increase		\$4,429,161
Sequestration adjustment		\$369,515
	Subtotal	\$4,798,676
Revenue adjustment		\$1,050,671
	Subtotal	\$3,748,005
Admin Recommended Reductions		\$2,546,000
	Subtotal	\$1,202,005
Starting Deficit		<u>\$1,202,005</u>

Adds of 1.0 or >		Reductions of 1.0 or >		Tax Increase		Fund Balance	
Rewrite curriculum	\$ 20,000	Modify middle level philosophy / program (5 FTE @ \$50,000) - will impact unemployment	\$ (250,000)	PSERS Tax Increase	\$ 458,615		
Textbook replacement	\$ 200,000	Move CO to existing building(s) - rent	\$ -	Index Tax Increase	\$ 519,461		
Elementary teacher (K @ YEMS)	\$ 65,000	Redefine use of substitutes	\$ (100,000)				
Elementary teacher (Joplin @ WAEC)	\$ 65,000	Combine AVES & SES into one facility (custodians / secretary / admin / teacher / aides)	\$ (200,000)				
Elementary teacher (K @ WAEC)	\$ 65,000	Move LEC to a school building - rent	\$ (16,440)				
Accountant	\$ 60,000	Eliminate 4Sights	\$ (10,000)				
Computer replacement	\$ 150,000	Move TAB to Anderson building - rent	\$ (21,204)				
Total of Adds	\$ 625,000	Total Reductions	\$ (597,644)	Tax Revenue	\$ 978,076	Use of Fund Balance	\$ 251,285
New Starting Deficit after Adds	\$ 1,827,005	Net Deficit after Reductions	\$ 1,229,361	Net Deficit after Reductions and Tax Increase	\$ 251,285	Remaining Balance	\$ -

NO TAX INC WITH ADDT'L RED
Sheet 4

Warren County School District			
Preliminary Final Budget			
NO TAX INCREASE WITH ADDITIONAL REDUCTIONS			
2013-2014			
Beginning Deficit - no tax increase		\$4,429,161	
Sequestration adjustment		\$369,515	
	Subtotal	\$4,798,676	
Revenue adjustment		\$1,050,671	
	Subtotal	\$3,748,005	
Admin Recommended Reductions		\$2,546,000	
	Subtotal	\$1,202,005	
Starting Deficit		<u>\$1,202,005</u>	

Adds of 1.0 or >		Reductions of 1.0 or >		NO Tax Increase		Fund Balance	
Rewrite curriculum	\$ 20,000	Reduce Spec Ed Teacher	\$ (50,000)	PSERS Tax Increase	\$ -		
Textbook replacement	\$ 200,000	Students bring own supplies	\$ (5,000)	Index Tax Increase	\$ -		
Elementary teacher (K @ YEMS)	\$ 65,000	Elective classes with fewer than 18 (5 FTE)	\$ (250,000)				
Elementary teacher (Joplin @ WAEC)	\$ 65,000	Eliminate District sponsored field trips/competitions	\$ (30,000)				
Elementary teacher (K @ WAEC)	\$ 65,000	Reduce Administration	\$ (70,000)				
Accountant	\$ 60,000	Reduce 2 Elementary Teachers (Take away 2 from adds - class size 28)	\$ (100,000)				
Computer replacement	\$ 150,000	Reduce athletic funding	\$ (100,000)				
		Further reduce 5 support staff	\$ (150,000)				
		Further reduction of Spec Ed staff (2 FTE)	\$ (100,000)				
		Eliminate some of the districts sponsored field trips	\$ (10,000)				
		Modify middle level philosophy / program (5 FTE @ \$50,000) - will impact unemployment	\$ (250,000)				
		Move CO to existing building(s) - rent	\$ -				
		Redefine use of substitutes	\$ (100,000)				
		Combine AVES & SES into one facility (custodians / secretary / admin / teacher / aides)	\$ (200,000)				
		Move LEC to a school building - rent	\$ (16,440)				
		Eliminate 4Sights	\$ (10,000)				
		Move TAB to Anderson building - rent	\$ (21,204)				
Total of Adds	\$ 625,000	Total Reductions	\$ (1,462,644)	Tax Revenue	\$ -	Use of Fund Balance	\$ 364,361
New Starting Deficit after Adds	\$ 1,827,005	Net Deficit after Reductions	\$ 364,361	Net Deficit after Reductions and Tax Increase	\$ 364,361	Remaining Balance	\$ -

PSERS WITH ADDT'L RED
Sheet 5

Warren County School District
Preliminary Final Budget
PSERS EXCEPTION WITH ADDITIONAL REDUCTIONS
2013-2014

Beginning Deficit - no tax increase	\$4,429,161
Sequestration adjustment	\$369,515
Subtotal	\$4,798,676
Revenue adjustment	\$1,050,671
Subtotal	\$3,748,005
Admin Recommended Reductions	\$2,546,000
Subtotal	\$1,202,005
Starting Deficit	<u>\$1,202,005</u>

Adds of 1.0 or >		Reductions of 1.0 or >		Tax Increase		Fund Balance	
Rewrite curriculum	\$ 20,000	Eliminate District sponsored field trips/competitions	\$ (30,000)	PSERS Exception	\$ 458,615		
Textbook replacement	\$ 200,000	Reduce Administration	\$ (70,000)				
Elementary teacher (K @ YEMS)	\$ 65,000	Reduce 2 Elementary Teachers (Take away 2 from adds - class size 28)	\$ (100,000)				
Elementary teacher (Joplin @ WAEC)	\$ 65,000	Reduce athletic funding	\$ (100,000)				
Elementary teacher (K @ WAEC)	\$ 65,000	Further reduce 5 support staff	\$ (150,000)				
Accountant	\$ 60,000	Further reduction of Spec Ed staff (2 FTE)	\$ (100,000)				
Computer replacement	\$ 150,000	Eliminate some of the districts sponsored field trips	\$ (10,000)				
		Modify middle level philosophy / program (5 FTE @ \$50,000) - will impact unemployment	\$ (250,000)				
		Move CO to existing building(s) - rent	\$ -				
		Redefine use of substitutes	\$ (100,000)				
		Combine AVES & SES into one facility (custodians / secretary / admin / teacher / aides)	\$ (200,000)				
		Move LEC to a school building - rent	\$ (16,440)				
		Eliminate 4Sights	\$ (10,000)				
		Move TAB to Anderson building - rent	\$ (21,204)				
Total of Adds	\$ 625,000	Total Reductions	\$ (1,157,644)	Tax Revenue	\$ 458,615	Use of Fund Balance	\$ 210,746
New Starting Deficit after Adds	\$ 1,827,005	Net Deficit after Reductions	\$ 669,361	Net Deficit after Reductions and Tax Increase	\$ 210,746	Remaining Balance	\$ -