

West Chester Area School District
Operating Expense History and Forecast

11/11/2014

| | A | N | O | Q | R | S | T | U | V | W | X | Y |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Actual | Budget | Projection | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| | | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 3 | Staff | 121,408.2 | 119,821.3 | 122,215.9 | 129,403.4 | 128,483.3 | 137,122.78 | 135,107.71 | 143,683.9 | 151,237.0 | 156,079.0 | 161,437.2 |
| 4 | Total Salaries | 90,677.4 | 85,915.4 | 84,930.4 | 85,698.9 | 86,263.3 | 88,998.2 | 88,118.5 | 89,671.5 | 92,071.3 | 93,699.6 | 95,553.9 |
| 5 | Administration | | | | | | | | | | | |
| 6 | Reg Salaries | 7,028.5 | 6,903.0 | 7,328.4 | 6,981.3 | 7,337.7 | 7,371.8 | 7,376.8 | 7,638.8 | 7,939.4 | 8,145.8 | 8,373.9 |
| 7 | Teachers | | | | | | | | | | | |
| 8 | Reg Salaries | 64,228.0 | 61,569.9 | 60,035.7 | 59,930.9 | 60,830.1 | 61,745.9 | 61,326.9 | 62,295.5 | 64,005.9 | 64,989.6 | 66,130.3 |
| 9 | Extra Duty Pymnts | 843.2 | 840.2 | 992.6 | 977.9 | 1,007.6 | 1,091.7 | 1,091.7 | 1,111.7 | 1,142.2 | 1,159.8 | 1,180.2 |
| 10 | Sabbatical Pymnts | 168.7 | 88.4 | 179.1 | 190.0 | 35.2 | 190.0 | 190.0 | 190.0 | 190.0 | 190.0 | 190.0 |
| 11 | Subject Chair Pymnts | 420.8 | 389.4 | 348.5 | 413.2 | 346.7 | 407.7 | 407.7 | 403.1 | 398.6 | 398.6 | 398.6 |
| 12 | Severance Pymnts | 356.2 | 158.5 | 144.4 | 407.0 | 380.6 | 407.0 | 407.0 | 414.5 | 425.8 | 432.4 | 440.0 |
| 13 | Supplemental Contracts | 2,014.2 | 1,938.0 | 1,899.8 | 1,976.7 | 1,948.3 | 2,083.6 | 2,083.6 | 2,061.8 | 2,039.9 | 2,039.9 | 2,039.9 |
| 14 | Total Teachers | 68,031.1 | 64,984.3 | 63,600.0 | 63,895.7 | 64,548.5 | 65,926.0 | 65,506.9 | 66,476.6 | 68,202.5 | 69,210.3 | 70,378.9 |
| 15 | Technical | | | | | | | | | | | |
| 16 | Reg Salaries | 3,087.5 | 2,842.4 | 2,928.1 | 2,919.5 | 3,022.6 | 3,093.7 | 3,093.7 | 3,155.6 | 3,231.3 | 3,315.3 | 3,408.2 |
| 17 | Office Clerical | | | | | | | | | | | |
| 18 | Reg Salaries | 6,665.1 | 6,068.4 | 5,860.8 | 6,283.8 | 5,932.0 | 6,380.4 | 5,914.6 | 6,049.6 | 6,194.7 | 6,355.8 | 6,533.8 |
| 19 | Crafts and Trades | | | | | | | | | | | |
| 20 | Reg Salaries | 5,865.2 | 5,117.3 | 5,213.0 | 5,618.5 | 5,422.6 | 6,226.4 | 6,226.4 | 6,350.9 | 6,503.3 | 6,672.4 | 6,859.3 |
| 21 | | | | | | | | | | | | |
| 22 | Benefits | | | | | | | | | | | |
| 23 | Medical | 14,425.3 | 15,607.6 | 16,558.1 | 17,677.4 | 17,768.2 | 18,070.4 | 17,870.4 | 19,527.1 | 21,005.3 | 22,595.4 | 24,305.9 |
| 24 | Dental | 1,339.6 | 1,306.8 | 1,236.8 | 1,417.6 | 1,108.5 | 1,367.9 | 1,237.9 | 1,437.9 | 1,499.8 | 1,564.2 | 1,631.5 |
| 25 | Vision | 140.7 | 140.4 | 168.0 | 148.2 | 113.1 | 150.2 | 150.2 | 155.1 | 158.7 | 162.3 | 166.0 |
| 26 | Prescription | 3,611.3 | 4,100.2 | 4,037.1 | 4,651.4 | 4,060.6 | 4,297.6 | 4,207.6 | 4,604.4 | 4,903.7 | 5,222.5 | 5,561.9 |
| 27 | Social Security | 6,667.0 | 6,369.0 | 6,239.8 | 6,556.0 | 6,322.0 | 6,824.8 | 6,789.2 | 6,896.0 | 7,043.5 | 7,168.0 | 7,309.9 |
| 28 | Retirement | 5,067.7 | 7,345.7 | 10,373.6 | 14,508.8 | 14,359.6 | 19,091.4 | 18,991.8 | 23,293.2 | 26,949.3 | 28,344.1 | 29,889.3 |
| 29 | Tuition Reimbursement | 1,113.7 | 728.0 | 733.3 | 1,009.9 | 610.0 | 596.5 | 596.5 | 601.3 | 606.4 | 611.7 | 617.3 |
| 30 | Life & Disability | 683.0 | 397.0 | 263.1 | 433.2 | 307.0 | 431.0 | 431.0 | 438.7 | 449.8 | 457.8 | 466.9 |
| 31 | Workers Comp/Unemply/Other | 649.6 | 720.5 | 654.3 | 713.2 | 800.6 | 716.7 | 716.7 | 726.4 | 733.1 | 739.8 | 746.6 |
| 32 | Total Benefits | 33,697.9 | 36,715.2 | 40,264.2 | 47,115.8 | 45,449.6 | 51,546.5 | 50,991.2 | 57,680.1 | 63,349.5 | 66,865.9 | 70,695.3 |
| 33 | (Less) cost sharing | (2,967.1) | (2,809.4) | (2,978.7) | (3,411.27) | (3,229.5) | (3,422.0) | (4,002.0) | (3,667.7) | (4,183.7) | (4,486.6) | (4,812.1) |
| 34 | Net Benefits | 30,730.8 | 33,905.8 | 37,285.5 | 43,704.5 | 42,220.0 | 48,124.5 | 46,989.2 | 54,012.5 | 59,165.8 | 62,379.4 | 65,883.2 |
| 35 | | | | | | | | | | | | |
| 36 | Prof. & Tech. Services | 12,080.1 | 11,987.6 | 13,149.8 | 11,974.4 | 13,396.4 | 13,169.3 | 13,702.7 | 14,293.1 | 14,912.4 | 15,559.8 | 16,236.7 |
| 37 | Substitute Service | 1,457.5 | 1,500.1 | 1,447.7 | 1,452.5 | 1,350.9 | 1,613.5 | 1,613.5 | 1,661.9 | 1,711.7 | 1,763.1 | 1,816.0 |
| 38 | Contracted Therapeutic Staff | 758.3 | 620.8 | 666.7 | 720.0 | 860.2 | 700.0 | 700.0 | 735.0 | 771.8 | 810.3 | 850.9 |
| 39 | Contracted Aides | 358.5 | 679.2 | 831.6 | 410.0 | 1,123.4 | 410.0 | 943.4 | 988.4 | 1,037.9 | 1,089.7 | 1,144.2 |
| 40 | CCIU - Special Education Programs | 3,163.7 | 3,235.6 | 3,208.9 | 3,118.0 | 3,455.2 | 3,280.5 | 3,280.5 | 3,444.6 | 3,616.8 | 3,797.6 | 3,987.5 |
| 41 | Occupational/Physical Therapy | 920.1 | 975.0 | 1,087.4 | 975.1 | 1,004.4 | 1,116.0 | 1,116.0 | 1,171.8 | 1,230.4 | 1,291.9 | 1,356.5 |
| 42 | Due Process Hearings | 887.3 | 694.8 | 738.2 | 721.0 | 603.3 | 721.0 | 721.0 | 757.1 | 794.9 | 834.6 | 876.4 |
| 43 | Early Intervention | 255.8 | 263.1 | 353.7 | 263.1 | 260.5 | 367.2 | 367.2 | 385.6 | 404.9 | 425.1 | 446.4 |
| 44 | Extended School Year | 626.0 | 447.2 | 564.7 | 475.0 | 573.1 | 475.0 | 475.0 | 498.8 | 523.7 | 549.9 | 577.4 |
| 45 | Alternative Education - IU | 1,137.2 | 949.2 | 1,378.6 | 985.5 | 1,212.5 | 1,471.3 | 1,471.3 | 1,544.8 | 1,622.1 | 1,703.2 | 1,788.3 |
| 46 | Alternative Education - Lincoln | 362.1 | 410.1 | 419.4 | 419.4 | 426.5 | 435.1 | 435.1 | 448.1 | 461.6 | 475.4 | 489.7 |
| 47 | Tax Collection | 508.9 | 535.9 | 627.7 | 630.5 | 669.7 | 617.6 | 617.6 | 636.1 | 655.2 | 674.9 | 695.1 |
| 48 | Legal | 326.8 | 308.4 | 416.2 | 338.3 | 441.0 | 444.6 | 444.6 | 457.9 | 471.7 | 485.8 | 500.4 |
| 49 | Other | 1,317.9 | 1,368.2 | 1,408.9 | 1,466.1 | 1,415.8 | 1,517.5 | 1,517.5 | 1,563.1 | 1,610.0 | 1,658.3 | 1,708.0 |
| 50 | | | | | | | | | | | | |
| 51 | Purchased Property Services | 3,909.9 | 3,536.0 | 3,616.1 | 4,195.3 | 3,365.5 | 3,956.2 | 3,956.2 | 4,074.9 | 4,197.2 | 4,323.1 | 4,452.8 |
| 52 | Electricity | 2,247.6 | 1,875.7 | 1,983.2 | 2,201.0 | 1,696.4 | 1,940.0 | 1,940.0 | 1,998.1 | 2,058.1 | 2,119.8 | 2,183.4 |
| 53 | Water/Sewer | 486.6 | 473.7 | 511.6 | 536.1 | 505.4 | 560.5 | 560.5 | 577.3 | 594.6 | 612.5 | 630.8 |
| 54 | Trash Removal | 122.1 | 122.0 | 91.8 | 130.0 | 95.2 | 120.0 | 120.0 | 123.6 | 127.3 | 131.1 | 135.1 |
| 55 | Office Rental | 123.1 | 121.3 | 123.9 | 156.0 | 103.3 | 131.1 | 131.1 | 135.1 | 139.1 | 143.3 | 147.6 |
| 56 | Other | 930.5 | 943.2 | 905.7 | 1,172.2 | 965.1 | 1,204.7 | 1,204.7 | 1,240.8 | 1,278.0 | 1,316.4 | 1,355.9 |
| 57 | | | | | | | | | | | | |
| 58 | Other Services | 25,938.3 | 26,532.6 | 27,473.0 | 28,109.7 | 26,284.5 | 28,404.9 | 28,404.9 | 29,859.1 | 31,203.7 | 32,600.2 | 34,079.2 |
| 59 | Charter Schools | 6,558.3 | 7,069.2 | 8,031.7 | 8,092.5 | 8,114.0 | 8,310.9 | 8,310.9 | 8,730.9 | 9,172.1 | 9,636.7 | 10,124.4 |
| 60 | Tuition: Special Education | 2,056.7 | 2,648.5 | 2,548.0 | 2,837.8 | 2,376.4 | 2,703.9 | 2,703.9 | 2,785.0 | 2,868.6 | 2,954.6 | 3,043.3 |
| 61 | Tuition: CAT | 1,637.5 | 1,683.4 | 1,658.3 | 1,828.8 | 1,828.8 | 2,262.4 | 2,262.4 | 2,741.6 | 3,072.2 | 3,413.2 | 3,794.8 |
| 62 | Tuition: Other Alt Ed Programs | 625.4 | 443.4 | 419.5 | 665.0 | 200.7 | 500.0 | 500.0 | 525.0 | 551.3 | 578.8 | 607.8 |
| 63 | Bussing: Public Schools | 4,861.9 | 4,470.0 | 4,519.8 | 4,683.1 | 4,413.3 | 4,730.7 | 4,730.7 | 4,872.6 | 5,018.8 | 5,169.4 | 5,324.4 |
| 64 | Bussing: Non-Public | 4,655.3 | 4,465.9 | 4,395.9 | 4,590.2 | 4,530.5 | 4,476.2 | 4,476.2 | 4,610.5 | 4,748.8 | 4,891.3 | 5,038.0 |
| 65 | Bussing: Special Ed | 3,089.7 | 3,579.6 | 3,570.3 | 3,671.3 | 3,370.2 | 3,662.4 | 3,662.4 | 3,772.3 | 3,885.5 | 4,002.0 | 4,122.1 |
| 66 | Bussing: Extracurricular | 333.5 | 274.3 | 291.1 | 363.2 | 284.6 | 377.2 | 377.2 | 388.6 | 400.2 | 412.2 | 424.6 |
| 67 | Insurance | 394.2 | 381.8 | 416.9 | 443.0 | 478.5 | 506.0 | 506.0 | 531.3 | 557.9 | 585.8 | 615.0 |
| 68 | Telephone/Postage | 448.7 | 497.1 | 462.1 | 516.0 | 390.2 | 488.8 | 488.8 | 503.5 | 518.6 | 534.1 | 550.2 |
| 69 | Other Services - Glen Mills | 1,026.8 | 714.3 | 866.0 | - | - | - | - | - | - | - | - |
| 70 | Other | 250.3 | 307.7 | 293.4 | 418.6 | 297.3 | 386.2 | 386.2 | 397.8 | 409.8 | 422.1 | 434.7 |
| 71 | | | | | | | | | | | | |
| 72 | Supplies | 4,711.8 | 4,708.2 | 4,758.1 | 5,337.0 | 4,724.8 | 5,187.1 | 5,301.3 | 5,507.8 | 5,849.8 | 6,056.6 | 6,270.9 |
| 73 | Heating/ Motor Pool Fuel | 1,123.8 | 780.8 | 695.0 | 950.0 | 978.8 | 828.0 | 828.0 | 852.8 | 878.4 | 904.8 | 931.9 |
| 74 | Other Operations/Maint Supplies | 603.2 | 670.3 | 735.4 | 810.0 | 777.4 | 730.0 | 730.0 | 759.2 | 789.6 | 821.2 | 854.0 |
| 75 | Educational | 1,843.8 | 2,295.0 | 2,078.2 | 1,939.0 | 1,651.5 | 1,804.7 | 1,828.9 | 1,822.0 | 1,894.9 | 1,970.7 | 2,049.5 |
| 76 | Curriculum Proposals | 622.3 | 455.0 | 793.5 | 1,080.2 | 885.1 | 1,411.3 | 1,501.3 | 1,644.2 | 1,840.2 | 1,895.4 | 1,952.3 |
| 77 | Educational /Admin Software | 347.1 | 410.3 | 356.9 | 395.5 | 327.0 | 326.9 | 326.9 | 340.0 | 353.6 | 367.8 | 382.5 |
| 78 | Administration/Business | 148.0 | 77.1 | 99.0 | 154.5 | 104.9 | 84.9 | 84.9 | 88.3 | 91.8 | 95.5 | 99.3 |
| 79 | Other | 23.6 | 19.7 | - | 7.8 | - | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.4 |
| 80 | | | | | | | | | | | | |
| 81 | Other Objects | 228.0 | 344.7 | (126.6) | 381.6 | 35 | | | | | | |

West Chester Area School District
Revenue History and Forecast

| | A | M | N | O | P | Q | R | T | U | V | W | X | Y | Z | AA | AB |
|-----------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| | | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 1 | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | Local | 145,232.7 | 151,845.3 | 158,264.9 | 165,675.1 | 168,780.6 | 171,229.8 | 174,975.9 | 172,787.1 | 175,478.8 | 179,436.2 | 179,636.2 | 190,524.4 | 199,228.4 | 207,174.0 | 215,544.8 |
| 4 | Real Estate | 117,752.5 | 123,662.8 | 133,388.1 | 142,047.0 | 144,929.1 | 144,322.7 | 146,838.3 | 146,536.5 | 147,309.7 | 151,509.7 | 151,509.7 | 161,720.7 | 169,723.5 | 176,947.6 | 184,575.7 |
| 5 | Current | 115,783.1 | 121,988.6 | 131,884.5 | 140,715.2 | 143,868.7 | 143,252.1 | 145,265.1 | 145,218.4 | 146,630.2 | 150,102.1 | 150,102.1 | 160,284.9 | 168,259.1 | 175,453.8 | 183,052.1 |
| 6 | Interim | 1,969.4 | 1,674.2 | 1,503.6 | 1,331.8 | 1,060.4 | 1,070.6 | 1,573.2 | 1,318.1 | 679.5 | 1,407.6 | 1,407.6 | 1,435.7 | 1,464.5 | 1,493.7 | 1,523.6 |
| 7 | Earned Income | 16,889.7 | 17,913.6 | 16,764.4 | 16,458.0 | 17,080.7 | 18,095.8 | 18,691.5 | 18,104.5 | 19,460.5 | 20,045.0 | 20,045.0 | 20,646.4 | 21,265.7 | 21,903.7 | 22,560.8 |
| 8 | Real Estate Transfer | 4,261.7 | 3,665.9 | 2,666.5 | 2,706.8 | 2,466.0 | 3,260.7 | 3,473.6 | 2,840.3 | 3,724.7 | 3,337.0 | 3,337.0 | 3,603.7 | 3,675.8 | 3,749.3 | 3,824.3 |
| 9 | Delinquent Taxes | 2,442.6 | 2,810.3 | 2,944.9 | 3,316.2 | 2,805.7 | 3,816.1 | 4,069.9 | 3,008.8 | 3,365.9 | 3,008.8 | 3,008.8 | 3,008.8 | 3,008.8 | 3,008.8 | 3,008.8 |
| 10 | Investment Earnings | 3,234.1 | 3,051.1 | 1,674.8 | 288.0 | 118.4 | 173.6 | 129.8 | 174.3 | 71.0 | 183.0 | 183.0 | 192.2 | 201.8 | 211.9 | 222.5 |
| 11 | Gate Receipts | - | - | - | - | 119.4 | 123.4 | 122.9 | 131.5 | 130.7 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 |
| 12 | Other | 652.1 | 741.6 | 826.2 | 859.1 | 1,261.3 | 1,437.5 | 1,649.8 | 1,991.2 | 1,416.3 | 1,221.2 | 1,221.2 | 1,221.2 | 1,221.2 | 1,221.2 | 1,221.2 |
| 13 | | | | | | | | | | | | | | | | |
| 14 | State | 26,077.6 | 27,228.1 | 26,794.1 | 27,068.5 | 26,695.6 | 24,996.3 | 26,095.1 | 28,202.4 | 28,312.7 | 30,903.9 | 30,768.3 | 32,805.8 | 35,048.7 | 35,808.4 | 36,651.9 |
| 15 | Student Subsidies | 20,444.0 | 21,026.1 | 21,507.3 | 21,647.2 | 20,865.3 | 18,135.1 | 17,778.9 | 17,670.0 | 17,966.7 | 17,945.8 | 17,877.8 | 17,711.2 | 18,052.4 | 18,052.4 | 18,052.4 |
| 16 | Basic Instruction | 6,710.6 | 6,844.8 | 7,050.1 | 6,334.1 | 6,523.7 | 7,050.1 | 7,047.0 | 7,050.1 | 7,247.3 | 7,248.7 | 7,248.7 | 7,248.7 | 7,248.7 | 7,248.7 | 7,248.7 |
| 17 | Basic Instruction ARRA funds | | | | 852.0 | 834.0 | - | - | - | - | - | - | - | - | - | - |
| 18 | Special Education | 5,004.1 | 5,020.6 | 5,087.5 | 5,068.4 | 5,080.8 | 5,146.9 | 5,355.9 | 5,028.0 | 5,311.1 | 5,315.0 | 5,341.0 | 5,341.0 | 5,341.0 | 5,341.0 | 5,341.0 |
| 19 | IDEA - ARRA funds | | | 418.0 | 959.4 | 820.7 | - | - | - | - | - | - | - | - | - | - |
| 20 | Tuition Private Home Place't | 71.3 | 73.6 | 87.4 | 50.6 | - | 17.6 | 121.8 | 45.0 | 113.9 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 |
| 21 | Transportation | 4,976.0 | 4,371.1 | 4,828.3 | 4,565.1 | 4,434.4 | 4,295.1 | 3,710.0 | 4,043.8 | 3,750.5 | 3,750.3 | 3,750.3 | 3,750.3 | 3,750.3 | 3,750.3 | 3,750.3 |
| 22 | Medical, Dental & Nurse | 305.6 | 296.3 | 295.6 | 288.7 | 273.8 | 273.9 | 261.5 | 261.8 | 256.8 | 261.8 | 261.8 | 261.8 | 261.8 | 261.8 | 261.8 |
| 23 | Rent | 1,334.2 | 1,437.4 | 1,529.3 | 1,544.7 | 1,074.7 | 1,224.8 | 1,151.2 | 1,114.6 | 1,160.4 | 1,198.3 | 927.8 | 761.2 | 1,102.4 | 1,102.4 | 1,102.4 |
| 24 | Charter Schools | 1,294.4 | 1,337.4 | 1,641.1 | 1,558.4 | 1,478.9 | - | - | - | - | - | - | - | - | - | - |
| 25 | Accountability/Ready to Learn Block Grants | 339.8 | 348.3 | 343.8 | 343.8 | 322.4 | 126.6 | 126.7 | 126.7 | 126.7 | 126.7 | 303.2 | 303.2 | 303.2 | 303.2 | 303.2 |
| 26 | Other | 408.0 | 1,296.6 | 226.1 | 82.0 | 21.9 | - | 5.0 | - | - | - | - | - | - | - | - |
| 27 | Teacher Subsidies | 5,633.6 | 6,202.0 | 5,286.9 | 5,421.3 | 5,830.3 | 6,861.2 | 8,316.2 | 10,532.4 | 10,346.1 | 12,958.1 | 12,890.5 | 15,094.6 | 16,996.4 | 17,756.1 | 18,599.6 |
| 28 | Social Security | 3,012.1 | 3,154.7 | 3,231.6 | 3,278.1 | 3,319.2 | 3,173.0 | 3,084.5 | 3,278.0 | 3,148.8 | 3,412.4 | 3,394.6 | 3,448.0 | 3,521.7 | 3,584.0 | 3,654.9 |
| 29 | Retirement | 2,621.5 | 3,047.3 | 2,055.3 | 2,143.2 | 2,511.1 | 3,688.2 | 5,231.7 | 7,254.4 | 7,197.3 | 9,545.7 | 9,495.9 | 11,646.6 | 13,474.6 | 14,172.1 | 14,944.6 |
| 30 | | | | | | | | | | | | | | | | |
| 31 | Federal | 3,878.6 | 4,231.6 | 4,020.9 | 4,089.8 | 4,717.5 | 4,119.3 | 4,059.2 | 2,838.9 | 2,661.8 | 2,358.9 | 2,717.7 | 2,605.2 | 2,605.2 | 2,605.2 | 2,605.2 |
| 32 | Title I | 1,523.7 | 1,998.5 | 1,492.4 | 1,723.1 | 2,146.9 | 1,590.7 | 1,752.2 | 491.6 | 459.6 | 460.0 | 818.8 | 818.8 | 818.8 | 818.8 | 818.8 |
| 33 | Title II | 357.0 | 310.3 | 327.8 | 182.4 | 416.8 | 311.2 | 249.0 | 294.2 | 199.4 | 400.0 | 400.0 | 285.3 | 285.3 | 285.3 | 285.3 |
| 34 | IDEA | 1,228.5 | 1,240.5 | 1,308.9 | 1,296.3 | 1,235.6 | 1,310.3 | 1,282.4 | 1,246.7 | 1,154.7 | 1,151.9 | 1,151.9 | 1,151.9 | 1,151.9 | 1,151.9 | 1,151.9 |
| 35 | MA Direct Services/Time Study | 594.5 | 562.8 | 760.3 | 722.4 | 768.6 | 773.4 | 659.4 | 721.4 | 722.7 | 252.5 | 252.5 | 252.5 | 252.5 | 252.5 | 252.5 |
| 36 | Other | 174.9 | 119.5 | 131.5 | 165.6 | 149.6 | 133.7 | 116.2 | 85.0 | 125.5 | 94.5 | 94.5 | 96.7 | 96.7 | 96.7 | 96.7 |
| 37 | | | | | | | | | | | | | | | | |
| 38 | Local Taxes & Subsidies | 175,188.9 | 183,305.0 | 189,079.9 | 196,833.4 | 200,193.7 | 200,345.4 | 205,130.2 | 203,828.4 | 206,453.3 | 212,699.0 | 213,122.2 | 225,935.5 | 236,882.3 | 245,587.7 | 254,802.0 |
| 39 | | | | | | | | | | | | | | | | |
| 40 | Beginning Fund Balance | 8,794.2 | 9,631.6 | 7,495.0 | 7,938.2 | 12,071.0 | 18,461.1 | 25,376.0 | 28,190.7 | 32,371.9 | 30,282.3 | 33,351.1 | 29,188.2 | 27,111.7 | 25,611.7 | 24,611.7 |
| 41 | FB Adjustment | | | 400.7 | | | | | | | | | | | | |
| 42 | Ending Fund Balance | 9,631.6 | 7,495.0 | 7,938.2 | 12,071.0 | 18,461.1 | 25,376.0 | 32,371.9 | 23,610.4 | 33,351.1 | 23,768.2 | 29,188.2 | 27,111.7 | 25,611.7 | 24,611.7 | 24,611.7 |
| 43 | | | | | | | | | | | | | | | | |
| 44 | Designated/Committed Fund Balance for PSERS Increases (ending FB) | | | | 1,200.0 | 1,200.0 | 3,700.0 | 5,000.0 | 2,400.0 | 4,500.0 | 2,117.0 | 2,117.0 | 2,117.0 | 2,117.0 | 2,117.0 | 2,117.0 |
| 45 | Designated/Committed Fund Balance for Health Care (ending FB) | | | | | 1,558.1 | 2,677.7 | 4,171.1 | 3,459.8 | 4,856.2 | 4,621.1 | 5,856.2 | 5,856.2 | 5,856.2 | 5,856.2 | 5,856.2 |
| 46 | Designated/Committed Fund Balance for Future millage | | | | | | 3,349.2 | 6,830.5 | 1,100.0 | 5,951.3 | | 2,981.2 | | | | |
| 47 | Designated/Committed Fund Balance for Athletic Fund | | | | 75.6 | 95.5 | 124.2 | 102.7 | 124.2 | 119.8 | 102.7 | 119.8 | 119.8 | 119.8 | 119.8 | 119.8 |
| 48 | Beginning Unassigned Fund Balance | 8,794.2 | 9,631.6 | 7,495.0 | 7,938.2 | 10,795.4 | 15,607.5 | 15,525.0 | 20,980.2 | 16,267.6 | 18,088.4 | 17,923.8 | 18,114.0 | 19,018.8 | 17,518.8 | 18,635.8 |
| 49 | Ending Unassigned Fund Balance | 9,631.6 | 7,495.0 | 7,938.2 | 10,795.4 | 15,607.5 | 15,525.0 | 16,267.6 | 16,526.4 | 17,923.8 | 16,927.4 | 18,114.0 | 19,018.8 | 17,518.8 | 18,635.8 | |
| 50 | | | | | | | | | | | | | | | | |
| 51 | Assumed use of FB | (837.4) | 2,136.5 | (443.1) | (4,132.8) | (6,390.1) | (6,914.9) | (6,995.9) | 4,580.3 | (979.2) | 6,514.1 | 4,162.9 | 4,398.7 | 1,500.0 | 1,000.0 | |

West Chester Area School District
Forecast Millage Calculation

| | A | B | C | D | E | F | G | H | I | J |
|----|--|---|---|---|--------------|--------------|---|--------------|--------------|--------------|
| 1 | | | | | | | | | | |
| 2 | | | | | 2014-15 | 2015-16 | | 2016-17 | 2017-18 | 2018-19 |
| 3 | | | | | Budget | Budget | | Forecast | Forecast | Forecast |
| 4 | Market Values | | | | | | | | | |
| 5 | Chester County | | | | 11,830,153 | 11,841,643 | | 11,841,643 | 11,841,643 | 11,841,643 |
| 6 | Delaware County | | | | 706,388 | 705,298 | | 705,298 | 705,298 | 705,298 |
| 7 | | | | | 12,536,540 | 12,546,941 | | 12,546,941 | 12,546,941 | 12,546,941 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | Net amount to be raised from R/E taxes | | | | 150,102 | 157,963 | | 168,259 | 175,454 | 183,052 |
| 11 | Gross tax to be levied | | | | 155,595 | 163,692 | | 174,362 | 181,817 | 189,691 |
| 12 | | | | | | | | | | |
| 13 | Equilization Between Counties | | | | | | | | | |
| 14 | Chester County % | | | | 94.37% | 94.38% | | 94.38% | 94.38% | 94.38% |
| 15 | Delaware County % | | | | 5.63% | 5.62% | | 5.62% | 5.62% | 5.62% |
| 16 | | | | | | | | | | |
| 17 | Chester Cnty Levy | | | | 146,827 | 154,490 | | 164,560 | 171,597 | 179,028 |
| 18 | Delaware Cnty Levy | | | | 8,767 | 9,202 | | 9,801 | 10,220 | 10,663 |
| 19 | | | | | 155,594 | 163,692 | | 174,362 | 181,817 | 189,691 |
| 20 | | | | | | | | | | |
| 21 | Millage Calculation | | | | | | | | | |
| 22 | Chester Cnty tax levy | | | | 146,827 | 154,490 | | 164,560 | 171,597 | 179,028 |
| 23 | Chester Cnty assessed value | | | | 7,643,129 | 7,693,129 | | 7,743,129 | 7,793,129 | 7,843,129 |
| 24 | | | | | | | | | | |
| 25 | Chester County Millage | | | | 19.21 | 20.08 | | 21.25 | 22.01 | 22.82 |
| 26 | Previous Year Millage | | | | 18.67 | 19.21 | | 20.08 | 21.25 | 22.01 |
| 27 | | | | | | | | | | |
| 28 | Chester Cnty Mill Increase | | | | 0.54 | 0.87 | | 1.17 | 0.76 | 0.81 |
| 29 | % increase | | | | 2.9% | 4.5% | | 5.8% | 3.6% | 3.7% |
| 30 | Delaware Cnty Tax levy | | | | 8,767 | 9,202 | | 9,801 | 10,220 | 10,663 |
| 31 | Delaware Cnty Assessed Value | | | | 642,497 | 643,747 | | 644,997 | 646,247 | 647,497 |
| 32 | | | | | | | | | | |
| 33 | Delaware County Millage | | | | 13.65 | 14.29 | | 15.19 | 15.81 | 16.46 |
| 34 | Previous Yr Millage | | | | 13.62 | 13.65 | | 14.29 | 15.19 | 15.81 |
| 35 | | | | | | | | | | |
| 36 | Delaware Cnty Mill Increase | | | | 0.03 | 0.64 | | 0.90 | 0.62 | 0.65 |
| 37 | % increase | | | | 0.2% | 4.7% | | 6.3% | 4.1% | 4.1% |
| 38 | | | | | | | | | | |
| 39 | Multi County Millage re-balancing | | | | | | | | | |
| 40 | Chester Cty Levy Rebalanced | | | | 146,848 | | | | | |
| 41 | Delaware Cty Levy Rebalanced | | | | 8,746 | | | | | |
| 42 | | | | | 155,595 | | | | | |
| 43 | | | | | | | | | | |
| 44 | Chester County Millage | | | | 19.21 | 20.08 | | | | |
| 45 | Chester County Millage Re-balanced | | | | 19.21 | | | | | |
| 46 | Chester Cnty Mill Increase | | | | | 0.87 | | | | |
| 47 | % increase | | | | | 4.51% | | | | |
| 48 | Act 1 Millage | | | | | 19.58 | | | | |
| 49 | Millage from exceptions | | | | | 0.50 | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | Delaware County Millage | | | | 13.65 | 14.29 | | | | |
| 53 | Delaware County Millage Re-balanced | | | | 13.61 | | | | | |
| 54 | Delaware Cnty Mill Increase | | | | | 0.68 | | | | |
| 55 | % increase | | | | | 4.97% | | | | |
| 56 | Act 1 Millage | | | | | 13.91 | | | | |
| 57 | Millage from exceptions | | | | | 0.38 | | | | |

West Chester Area School District
 Budget Forecast Model
 2014-15 Projection Changes
 November 2014

| <u>Expenses</u> | |
|---|---------------------|
| Teacher Salaries | -\$351,548 |
| Change in Average Teacher Salary | |
| Projected Teacher Salary- October | \$67,637 |
| Actual Teacher Salary | \$67,352 |
| Decrease due to change in ave. salary | -\$285 |
| Number of Teachers | 917.50 |
| Increase in teacher attrition | -\$261,488 |
| Reclass Staff Aides to Contracted Aides (net of state subsidy decrease) | -\$67,648 |
| Benefits | -\$1,000,000 |
| Increase in Federal Program Expenses: | |
| Admin Salaries | \$5,000 |
| Teacher Salaries- three new positions | \$194,000 |
| Other | \$24,200 |
| Total | \$223,200 |
| Decrease in variable rate debt service payments | -\$200,000 |
| Total Expenses | -\$1,657,484 |

| <u>Revenues</u> | |
|---|------------------|
| Transfer Tax | \$200,000 |
| Federal Program Revenue | \$358,840 |
| State subsidy decrease- Staff Aides to Contracted Aides | -\$67,648 |
| Total Revenues | \$491,192 |

| <u>Fund Balance Analysis</u> | |
|--|-------------|
| Increase Designation for HC Stabilization Fund | \$1,000,000 |
| Increase to Unassigned Fund Balance November 2014 | \$1,148,676 |
| Increase (Decrease) in Ending Fund Balance 6/30/15 | \$2,148,676 |

West Chester Area School District
 Budget Forecast Model
 2015-16 Projection Changes
 November 2014

| <u>Expenses</u> | |
|---|------------|
| Teacher Salaries | -\$671,448 |
| Reclass Staff Aides to Contracted Aides (net of state subsidy decrease) | -\$80,025 |
| Increase in Salary for .2 net additional positions | \$27,984 |
| Increase in Benefits for net additional positions | \$9,372 |
| Increase in Federal Program Expenses: | |
| Admin Salaries | \$5,000 |
| Teacher Salaries- three new positions | \$194,000 |
| Other | \$24,200 |
| Total | \$223,200 |
| Decrease PPA Budget | -\$79,098 |
| Future borrowing debt service | -\$120,048 |
| Total Expenses | -\$690,063 |

| <u>Revenues</u> | |
|---|-----------|
| Transfer Tax | \$200,000 |
| Federal Program Revenue | \$358,840 |
| State subsidy decrease- Staff Aides to Contracted Aides | -\$80,025 |
| Increase teacher subsidies | \$4,685 |
| Total Revenues | \$483,500 |

| <u>Fund Balance Analysis</u> | |
|---|-------------|
| Increase in Beginning Designation for HC Stabilization Fund | \$1,000,000 |
| Increase in Beginning Unassigned Fund Balance | \$1,148,676 |
| Increase to Unassigned Fund Balance November 2014 | \$1,173,563 |
| Increase (Decrease) in Ending Fund Balance 6/30/15 | \$3,322,239 |

West Chester Area School District
 Budget Forecast Model
 2013-14 Projection Changes
 October 2014

| <u>Expenses</u> | |
|-----------------------|----------|
| Professional Services | \$44,046 |
| Total Expenses | \$44,046 |

| <u>Revenues</u> | |
|-----------------|-----|
| | |
| Total Revenues | \$0 |

| <u>Fund Balance Analysis</u> | |
|---|-----------|
| Increase (Decrease) in Beginning Fund Balance | \$0 |
| Decrease to Designation for Healthcare Stabilization Fund | |
| Increase to Designation for Future Millage Increases | |
| Increase to Designation for Athletic Funds | |
| Decrease to Unassigned Fund Balance October 2014 | -\$44,046 |
| Increase (Decrease) in Ending Fund Balance 6/30/14 | -\$44,046 |

West Chester Area School District
 Budget Forecast Model
 2014-15 Projection Changes
 October 2014

| <u>Expenses</u> | |
|---------------------------------------|--------------|
| Debt Refunding- Debt Service Payments | -\$3,707,528 |
| Contribution to Fund 22 | \$3,437,052 |
| Total Expenses | -\$270,476 |

| <u>Revenues</u> | |
|--------------------------------|------------|
| Debt Refunding- Rental Subsidy | -\$270,476 |
| Total Revenues | -\$270,476 |

| <u>Fund Balance Analysis</u> | |
|---|-----------|
| Increase (Decrease) in Beginning Designation for HC Stabilization Fund | |
| Increase (Decrease) in Beginning Designation for Future Millage Increases | |
| Increase (Decrease) to Beginning Designation for Athletic Funds | |
| Increase (Decrease) to Beginning Undesignated Fund Balance | -\$44,046 |
| Increase (Decrease) in Ending Fund Balance 6/30/15 | -\$44,046 |

West Chester Area School District
 Budget Forecast Model
 2015-16 Projection Changes
 October 2014

| <u>Expenses</u> | |
|---------------------------------------|--------------|
| Debt Refunding- Debt Service Payments | -\$3,880,738 |
| Contribution to Fund 22 | \$3,586,395 |
| Total Expenses | -\$294,343 |

| <u>Revenues</u> | |
|--------------------------------|------------|
| Debt Refunding- Rental Subsidy | -\$294,343 |
| Total Revenues | -\$294,343 |

| <u>Fund Balance Analysis</u> | |
|---|-----------|
| Increase (Decrease) in Beginning Designation for HC Stabilization Fund | |
| Increase (Decrease) in Beginning Designation for Future Millage Increases | |
| Increase (Decrease) to Beginning Designation for Athletic Funds | |
| Increase (Decrease) to Beginning Undesignated Fund Balance | -\$44,046 |
| Increase (Decrease) in Ending Fund Balance 6/30/15 | -\$44,046 |

West Chester Area School District
 Budget Forecast Model
 2013-14 Projection Changes
 September 2014

| <u>Expenses</u> | |
|------------------------|------------------|
| Professional Services | \$1,028 |
| Other Services | -\$1,021 |
| Supplies | \$29 |
| Other Objects | \$85,625 |
| Dues & Fees- Athletics | -\$257 |
| Property | \$17,755 |
| Total Expenses | \$103,159 |

| <u>Revenues</u> | |
|-----------------------|---------------|
| Federal Revenues | -\$368 |
| Total Revenues | -\$368 |

| <u>Fund Balance Analysis</u> | |
|---|-------------------|
| Increase (Decrease) in Beginning Fund Balance | \$0 |
| Decrease to Designation for Healthcare Stabilization Fund | -\$159,100 |
| Increase to Designation for Future Millage Increases | \$159,100 |
| Increase to Designation for Athletic Funds | \$17,082 |
| Decrease to Unassigned Fund Balance September 2014 | -\$120,609 |
| Increase (Decrease) in Ending Fund Balance 6/30/14 | -\$103,527 |

West Chester Area School District
 Budget Forecast Model
 2014-15 Projection Changes
 September 2014

| <u>Expenses</u> | |
|---------------------------------------|------------|
| Change in Average Teacher Salary | |
| Budgeted teacher salary | \$67,838 |
| Actual teacher salary | \$67,637 |
| Decrease due to change in avg. salary | -\$201 |
| Number of Teachers | 917.50 |
| Increase in teacher attrition | -\$184,418 |
| Decrease in vacancy attrition | \$184,418 |
| Total Expenses | \$0 |

| <u>Revenues</u> | |
|-----------------------|------------|
| | |
| Total Revenues | \$0 |

| <u>Fund Balance Analysis</u> | |
|---|------------|
| Increase (Decrease) in Beginning Designation for HC Stabilization Fund | -\$159,100 |
| Increase (Decrease) in Beginning Designation for Future Millage Increases | \$159,100 |
| Increase (Decrease) to Beginning Designation for Athletic Funds | \$17,082 |
| Increase (Decrease) to Beginning Undesignated Fund Balance | -\$120,609 |
| Increase (Decrease) in Ending Fund Balance 6/30/15 | -\$103,527 |

West Chester Area School District
 Budget Forecast Model
 2013-14 Projection Changes
 August 2014

| <u>Expenses</u> | |
|-----------------------------|---------------------|
| Salaries | -\$273,989 |
| Healthcare | -\$235,108 |
| Other benefits | -\$808,627 |
| Professional services | \$127,590 |
| Purchased property services | -\$425,334 |
| Other services | -\$700,139 |
| Supplies | -\$232,074 |
| Other | -\$124,556 |
| Property | -\$162,198 |
| Debt service | -\$2,875 |
| Contribution to Cap Reserve | \$50,416 |
| Total Expenses | -\$2,786,894 |

| <u>Revenues</u> | |
|--------------------------|------------------|
| Real Estate Tax | \$573,168 |
| Earned Income Tax | \$55,970 |
| Real Estate Transfer Tax | \$224,435 |
| Delinquent Taxes | -\$142,895 |
| Investment Earnings | -\$103,330 |
| Other Local Revenues | -\$390,689 |
| Student Subsidies | \$391,608 |
| Teacher Subsidies | -\$285,131 |
| Federal Revenues | \$106,334 |
| Total Revenues | \$429,470 |

| <u>Fund Balance Analysis</u> | |
|--|--------------------|
| Increase (Decrease) in Beginning Fund Balance | \$0 |
| Increase to Designation for Healthcare Stabilization Fund | \$394,200 |
| Increase to Designation for Future Millage Increases | \$2,822,164 |
| Increase (Decrease) to Unassigned Fund Balance August 2014 | \$0 |
| Increase (Decrease) in Ending Fund Balance 6/30/14 | \$3,216,364 |

West Chester Area School District
 Budget Forecast Model
 2014-15 Projection Changes
 August 2014

| <u>Expenses</u> | |
|-----------------|-----|
| | |
| Total Expenses | \$0 |

| <u>Revenues</u> | |
|-----------------|-----------|
| State Subsidies | \$202,547 |
| Total Revenues | \$202,547 |

| <u>Fund Balance Analysis</u> | |
|---|-------------|
| Increase (Decrease) in Beginning Designation for HC Stabilization Fund | \$394,200 |
| Increase (Decrease) in Beginning Designation for Future Millage Increases | \$2,822,164 |
| Increase (Decrease) to Undesignated Fund Balance August 2014 | \$202,547 |
| Increase (Decrease) in Ending Fund Balance 6/30/15 | \$3,418,911 |

West Chester Area School District Analysis and Forecast of Taxable Real Estate

| CHESTER COUNTY | | | | DELAWARE COUNTY | | |
|-----------------|---------------|----------------|-------|-----------------|---------------|----------------|
| MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 1997-98 | \$377,214 | \$6,080 | 1.6% | \$6,812 | \$533 | 8.5% |
| 1998-99 | \$5,803,372 | n/a | | \$7,332 | \$520 | 7.6% |
| 1999-00 | \$5,996,808 | \$193,436 | 3.3% | \$7,682 | \$350 | 4.8% |
| 2000-01 | \$6,290,875 | \$294,067 | 4.9% | \$359,308 | n/a | n/a |
| 2001-02 | \$6,594,576 | \$303,701 | 4.8% | \$358,919 | (\$389) | -0.1% |
| 2002-03 | \$6,858,177 | \$263,601 | 4.0% | \$381,715 | \$22,796 | 6.4% |
| 2003-04 | \$7,093,245 | \$235,068 | 3.4% | \$423,042 | \$41,327 | 10.8% |
| 2004-05 | \$7,249,896 | \$156,651 | 2.2% | \$463,149 | \$40,107 | 9.5% |
| 2005-06 | \$7,393,620 | \$143,724 | 2.0% | \$511,983 | \$48,834 | 10.5% |
| 2006-07 | \$7,468,823 | \$75,203 | 1.0% | \$593,984 | \$82,001 | 16.0% |
| 2007-08 | \$7,530,148 | \$61,325 | 0.8% | \$627,165 | \$33,181 | 5.8% |
| 2008-09 | \$7,600,651 | \$70,503 | 0.9% | \$642,064 | \$14,899 | 2.4% |
| 2009-10 | \$7,661,410 | \$60,759 | 0.8% | \$646,433 | \$4,369 | 0.7% |
| 2010-11 | \$7,629,110 | (\$32,300) | -0.4% | 637,594 | (\$8,839) | -1.4% |
| 2011-12 | \$7,623,696 | -\$5,414 | -0.1% | 636,866 | (\$729) | -0.1% |
| 2012-13 | \$7,603,129 | -\$20,567 | -0.3% | 637,926 | \$1,061 | 0.2% |
| 2013-14 | \$7,603,129 | \$0 | 0.0% | 628,778 | (\$9,148) | -1.4% |
| 10 YEAR AVERAGE | | \$50,988 | 0.7% | | \$20,574 | 4.2% |
| 5 YEAR AVERAGE | | \$496 | 0.0% | | (\$2,657) | -0.4% |
| 3 YEAR AVERAGE | | (\$8,660) | -0.1% | | (\$2,939) | -0.5% |

| CHESTER COUNTY | | | | DELAWARE COUNTY | | | |
|------------------|---------------|----------------|---------|------------------|---------------|----------------|--------|
| COMMERCIAL | | | | COMMERCIAL | | | |
| MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT | |
| 2008-09 | 1,539,803 | 41,379 | 2.69% | 2008-09 | 8,533 | - | 0.00% |
| 2009-10 | 1,559,334 | 19,531 | 1.25% | 2009-10 | 8,905 | - | 0.00% |
| 2010-11 | 1,533,828 | (25,506) | -1.66% | 2010-11 | 6,868 | - | 0.00% |
| 2011-12 | 1,516,167 | (17,661) | -1.16% | 2011-12 | 8,533 | - | 0.00% |
| 2012-13 | 1,500,223 | (15,944) | -1.06% | 2012-13 | 8,533 | - | 0.00% |
| 2013-14 | 1,500,223 | - | 0.00% | 2013-14 | 8,533 | - | 0.00% |
| 2014-15 | 1,530,223 | 30,000 | 1.96% | 2014-15 | 8,533 | - | 0.00% |
| 2015-16 | 1,565,223 | 35,000 | 2.24% | 2015-16 | 8,533 | - | 0.00% |
| 2016-17 | 1,600,223 | 35,000 | 2.19% | 2016-17 | 8,533 | - | 0.00% |
| 2017-18 | 1,635,223 | 35,000 | 2.14% | 2017-18 | 8,533 | - | 0.00% |
| 2018-19 | 1,670,223 | 35,000 | 2.10% | 2017-18 | 8,533 | - | 0.00% |
| Average increase | | | 0.97% | Average increase | | | 0.00% |
| RESIDENTIAL | | | | RESIDENTIAL | | | |
| MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT | |
| 2008-09 | 5,988,942 | 36,625 | 0.61% | 2008-09 | 633,531 | 10,253 | 1.62% |
| 2009-10 | 6,037,132 | 48,190 | 0.80% | 2009-10 | 637,528 | 3,997 | 0.63% |
| 2010-11 | 6,036,052 | (1,080) | -0.02% | 2010-11 | 630,726 | (6,802) | -1.08% |
| 2011-12 | 6,037,906 | 1,854 | 0.03% | 2011-12 | 628,332 | (2,394) | -0.38% |
| 2012-13 | 6,037,906 | (0) | 0.00% | 2012-13 | 629,393 | 1,061 | 0.17% |
| 2013-14 | 6,037,906 | - | 0.00% | 2013-14 | 620,245 | (9,148) | -1.47% |
| 2014-15 | 6,047,906 | 10,000 | 0.17% | 2014-15 | 633,964 | 1,250 | 0.20% |
| 2015-16 | 6,062,906 | 15,000 | 0.25% | 2015-16 | 635,214 | 1,250 | 0.20% |
| 2016-17 | 6,077,906 | 15,000 | 0.25% | 2016-17 | 636,464 | 1,250 | 0.20% |
| 2017-18 | 6,092,906 | 15,000 | 0.25% | 2017-18 | 637,714 | 1,250 | 0.20% |
| 2018-19 | 6,107,906 | 15,000 | 0.25% | 2018-19 | 638,964 | 1,250 | 0.20% |
| Average increase | | | 0.23% | Average increase | | | 0.04% |
| OTHER | | | | OTHER | | | |
| MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT | |
| 2008-09 | 71,906 | (7,500) | -10.43% | 2008-09 | - | - | |
| 2009-10 | 64,944 | (6,962) | -10.72% | 2009-10 | - | - | |
| 2010-11 | 59,230 | (5,714) | -9.65% | 2010-11 | - | - | |
| 2011-12 | 69,623 | 10,393 | 14.93% | 2011-12 | - | - | |
| 2012-13 | 65,000 | (4,623) | -7.11% | 2012-13 | - | - | |
| 2013-14 | 65,000 | - | 0.00% | 2013-14 | - | - | |
| 2014-15 | 65,000 | - | 0.00% | 2014-15 | - | - | |
| 2015-16 | 65,000 | - | 0.00% | 2015-16 | - | - | |
| 2016-17 | 65,000 | - | 0.00% | 2016-17 | - | - | |
| 2017-18 | 65,000 | - | 0.00% | 2017-18 | - | - | |
| 2018-19 | 65,000 | - | 0.00% | 2018-19 | - | - | |
| Average increase | | | -2.09% | Average increase | | | |
| TOTAL | | | | TOTAL | | | |
| MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT | |
| 2008-09 | 7,600,651 | 70,504 | 0.93% | 2008-09 | 642,065 | 14,900 | 2.32% |
| 2009-10 | 7,661,410 | 60,759 | 0.79% | 2009-10 | 646,433 | 4,368 | 0.68% |
| 2010-11 | 7,629,110 | (32,300) | -0.42% | 2010-11 | 637,594 | (8,838) | -1.39% |
| 2011-12 | 7,623,696 | (5,414) | -0.07% | 2011-12 | 636,866 | (729) | -0.11% |
| 2012-13 | 7,603,129 | (20,567) | -0.27% | 2012-13 | 637,926 | 1,061 | 0.17% |
| 2013-14 | 7,603,129 | - | 0.00% | 2013-14 | 628,778 | (9,148) | -1.45% |
| 2014-15 | 7,643,129 | 40,000 | 0.52% | 2014-15 | 642,497 | 1,250 | 0.19% |
| 2015-16 | 7,693,129 | 50,000 | 0.65% | 2015-16 | 643,747 | 1,250 | 0.19% |
| 2016-17 | 7,743,129 | 50,000 | 0.65% | 2016-17 | 644,997 | 1,250 | 0.19% |
| 2017-18 | 7,793,129 | 50,000 | 0.64% | 2017-18 | 646,247 | 1,250 | 0.19% |
| 2018-19 | 7,843,129 | 50,000 | 0.64% | 2018-19 | 647,497 | 1,250 | 0.19% |
| Average increase | | | 0.37% | Average increase | | | 0.11% |

**West Chester Area School District
Budget Forecast Model
Key Expense Assumptions**

| | A | B | C | D | E | F | G |
|----|---|---|-----------------|-----------------|-----------------|-----------------|----------------|
| 5 | Staff Changes / Student Enrollment | | | | | | |
| 6 | Enrollment Assumptions | | | | | | |
| 7 | | | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 8 | KG | | 663 | 583 | 622 | 564 | 582 |
| 9 | 1st to 5th Grade | | 4,363 | 4,304 | 4,189 | 4,091 | 3,933 |
| 10 | Grades 6-8 | | 2,790 | 2,822 | 2,862 | 2,842 | 2,815 |
| 11 | Grades 9-12 | | 3,808 | 3,799 | 3,758 | 3,784 | 3,869 |
| 12 | Total | | 11,624 | 11,508 | 11,431 | 11,281 | 11,199 |
| 13 | Elementary Student-Teacher Ratio | | 24.43 | 24.43 | 24.43 | 24.43 | 24.43 |
| 14 | Secondary Student-Teacher Ratio | | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 |
| 15 | Staff Change / Student Enrollment | | 0.00 | (1.30) | 0.00 | 0.00 | 0.00 |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | Headcount Changes (non-enrollment) | | | | | | |
| 19 | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 | |
| 20 | Administration | | 0 | 0 | 0 | 0 | |
| 21 | Teachers* | | 0 | 0 | 0 | 0 | |
| 22 | Non-Bargaining | | 0 | 0 | 0 | 0 | |
| 23 | Support Staff | | 0 | 0 | 0 | 0 | |
| 24 | Crafts/Trades | | 0 | 0 | 0 | 0 | |
| 25 | * Non-Enrollment Headcount Changes | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | Salary Increases (based on Act 1 Index) | | | | | | |
| 29 | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 | |
| 30 | Administration | | 1.90% | 2.40% | 2.60% | 2.80% | |
| 31 | Teachers | | 2.93% | 3.82% | 2.60% | 2.80% | |
| 32 | Non-Bargaining | | 1.90% | 2.40% | 2.60% | 2.80% | |
| 33 | Support Staff | | 1.90% | 2.40% | 2.60% | 2.80% | |
| 34 | Crafts/Trades | | 1.90% | 2.40% | 2.60% | 2.80% | |
| 35 | | | | | | | |
| 36 | Miscellaneous | | 2015-16 | 2016-17 | 2017-18 | 2018-19 | |
| 37 | Teacher Attrition (vacancies) | | 750,000 | 750,000 | 750,000 | 750,000 | |
| 38 | Teacher Attrition (turnover) | | 1,023,000 | 700,000 | 700,000 | 700,000 | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | Benefits - 200 | | | | | | |
| 42 | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 | |
| 43 | Medical | | 7.57% | 7.57% | 7.57% | 7.57% | |
| 44 | Dental | | 4.30% | 4.30% | 4.30% | 4.30% | |
| 45 | Vision | | 2.30% | 2.30% | 2.30% | 2.30% | |
| 46 | Prescription | | 6.50% | 6.50% | 6.50% | 6.50% | |
| 47 | Social Security | | 7.65% | 7.65% | 7.65% | 7.65% | |
| 48 | PSERS | | 25.84% | 29.27% | 30.25% | 31.28% | |
| 49 | Tuition- Teachers | | \$500,000/ Year | \$500,000/ Year | \$500,000/ Year | \$500,000/ Year | |
| 50 | Tuition- Non Teachers | | 5.00% | 5.00% | 5.00% | 5.00% | |
| 51 | Life & Disability | | 0.00% | 0.00% | 0.00% | 0.00% | |
| 52 | W/C, Unemp & Other | | 0.92% | 0.92% | 0.92% | 0.92% | |
| 53 | | | | | | | |
| 54 | Monthly Board Premium Costs | | | | | | |
| 55 | Medical | | \$1,138.99 | \$1,225.21 | \$1,317.96 | \$1,417.73 | |
| 56 | Dental | | \$143.59 | \$149.76 | \$156.20 | \$162.92 | |
| 57 | Vision | | \$18.75 | \$19.19 | \$19.63 | \$20.08 | |
| 58 | Prescription | | \$352.27 | \$375.16 | \$399.55 | \$425.52 | |
| 59 | Life/AD&D (cost per \$1,000) | | \$0.14 | \$0.14 | \$0.14 | \$0.14 | |
| 60 | | | | | | | |
| 61 | Assumes increases in salary related benefits proportional to salary increases | | | | | | |

**West Chester Area School District
Budget Forecast Model
Key Expense Assumptions**

| | A | B | C | D | E | F | G |
|-----|--|---|----|-------------------------------|------------------|------------------|------------------|
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 | | | | | | | |
| 65 | <u>Professional and Technical Services - 300</u> | | | % Increase Assumptions | | | |
| 66 | | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 67 | | Special Education Services | | 5.00% | 5.00% | 5.00% | 5.00% |
| 68 | | Other categories | | 3.00% | 3.00% | 3.00% | 3.00% |
| 69 | | | | | | | |
| 70 | | | | | | | |
| 71 | <u>Purchased Property Services - 400</u> | | | % Increase Assumptions | | | |
| 72 | | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 73 | | Electricity | | 3.00% | 3.00% | 3.00% | 3.00% |
| 74 | | Trash Collection | | 3.00% | 3.00% | 3.00% | 3.00% |
| 75 | | Other categories | | 3.00% | 3.00% | 3.00% | 3.00% |
| 76 | | | | | | | |
| 77 | <u>Other Purchased Services - 500</u> | | | % Increase Assumptions | | | |
| 78 | | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 79 | | Special Ed Tuitions | | 3.00% | 3.00% | 3.00% | 3.00% |
| 80 | | Insurances | | 5.00% | 5.00% | 5.00% | 5.00% |
| 81 | | Bussing | | 3.00% | 3.00% | 3.00% | 3.00% |
| 82 | | Telephone and Postage | | 3.00% | 3.00% | 3.00% | 3.00% |
| 83 | | Other Categories | | 3.00% | 3.00% | 3.00% | 3.00% |
| 84 | | Charter School Enrollment | | 688.1 | 708.7 | 730.0 | 751.9 |
| 85 | | Charter School Tuition | \$ | 12,688.40 | \$ 12,942.17 | \$ 13,201.01 | \$ 13,465.03 |
| 86 | | Cat Tuitions from CCIU | \$ | 2,741,563 | \$ 3,072,211 | \$ 3,413,162 | \$ 3,794,754 |
| 87 | | CAT Tuition Per FTE | \$ | 20,398 | \$ 20,827 | \$ 21,264 | \$ 21,689 |
| 88 | | CAT Enrollment (3YR Avg) | | 134.40 | 147.51 | 160.51 | 174.96 |
| 89 | | | | | | | |
| 90 | | | | | | | |
| 91 | <u>Supplies - 600</u> | | | % Increase Assumptions | | | |
| 92 | | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 93 | | Educational/Admin Supplies&Software | | 4.00% | 4.00% | 4.00% | 4.00% |
| 94 | | Gas and Oil | | 3.00% | 3.00% | 3.00% | 3.00% |
| 95 | | Admin and Other Categories | | 4.00% | 4.00% | 4.00% | 4.00% |
| 96 | | Curriculum Proposal Amount | | 1,644,200 | 1,840,200 | 1,895,406 | 1,952,268 |
| 97 | | | | | | | |
| 98 | <u>Property - 700</u> | | | % Increase Assumptions | | | |
| 99 | | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 100 | | Equipment Purchases | | 3.00% | 3.00% | 3.00% | 3.00% |
| 101 | | Technology Equipment * | | 3.00% | 3.00% | 3.00% | 3.00% |
| 102 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund | | | | | | |
| 103 | | | | | | | |
| 104 | | | | | | | |
| 105 | <u>800 Other Object Dues and Fees</u> | | | % Increase Assumptions | | | |
| 106 | | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 107 | | | | 3.00% | 3.00% | 3.00% | 3.00% |
| 108 | | Phase in General Fund Maint Projects | | 200,000 | 200,000 | 200,000 | - |

| | A | B | C | D | E |
|----|--|----------------|----------------|----------------|----------------|
| 1 | West Chester Area School District Budget Forecast Model | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | <u>Local</u> | | | | |
| | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 6 | Collection Factor | 96.50% | 96.50% | 96.50% | 96.50% |
| 7 | Interim Taxes | 2.00% | 2.00% | 2.00% | 2.00% |
| 8 | Earned Income tax | 3.00% | 3.00% | 3.00% | 3.00% |
| 9 | Transfer Tax | 2.00% | 2.00% | 2.00% | 2.00% |
| 10 | Delinquent Taxes | 0.00% | 0.00% | 0.00% | 0.00% |
| 11 | Investment Earnings | 5.00% | 5.00% | 5.00% | 5.00% |
| 12 | Other | 0.00% | 0.00% | 0.00% | 0.00% |
| 13 | | | | | |
| 14 | <u>State</u> | | | | |
| | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 15 | Basic Education | 0.0% | 0.0% | 0.0% | 0.0% |
| 16 | Special Education | 0.0% | 0.0% | 0.0% | 0.0% |
| 17 | Special Ed Contingency | \$ - | \$ - | \$ - | \$ - |
| 18 | Transportation | 0.0% | 0.0% | 0.0% | 0.0% |
| 19 | Rent | \$ 1,055,553 | \$ 1,102,371 | \$ 1,102,371 | \$ 1,102,371 |
| 20 | Charter School (Reimb Rate) | 0.0% | 0.0% | 0.0% | 0.0% |
| 21 | Social Security (Reimb Rate) | 50.0% | 50.0% | 50.0% | 50.0% |
| 22 | Retirement (Reimb Rate) | 50.0% | 50.0% | 50.0% | 50.0% |
| 23 | Other | 0.0% | 0.0% | 0.0% | 0.0% |
| 24 | | | | | |
| 25 | <u>Federal</u> | | | | |
| | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 26 | Title I | \$ 818,846 | \$ 818,846 | \$ 818,846 | \$ 818,846 |
| 27 | Title II | \$ 285,300 | \$ 285,300 | \$ 285,300 | \$ 285,300 |
| 28 | IDEA | \$ 1,151,900 | \$ 1,151,900 | \$ 1,151,900 | \$ 1,151,900 |
| 29 | Medical Access | \$ 252,500 | \$ 252,500 | \$ 252,500 | \$ 252,500 |
| 30 | Other | \$ 96,700 | \$ 96,700 | \$ 96,700 | \$ 96,700 |
| 31 | | | | | |
| 32 | <u>Other</u> | | | | |
| | | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| 33 | From Cap Res (Reimb Technology) | 0.0% | 0.0% | 0.0% | 0.0% |
| 34 | From Cap Res (Other) | - | - | - | - |
| 35 | Other | | | | |

West Chester Area School District
Assumptions for Salaries

| | 2014-15 Budget | 2014-15 Actual | 2015-16 Forecast | 2016-17 Forecast | 2017-18 Forecast | 2018-19 Forecast |
|----------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Enrollment Changes | | | | | | |
| KG | 32 | | (80) | 39 | (58) | 18 |
| 1st to 5th Grade | (55) | | (59) | (115) | (98) | (158) |
| Grades 6-8 | 63 | | 32 | 40 | (20) | (27) |
| Grades 9-12 | (44) | | (9) | (41) | 26 | 85 |
| | (4) | | (116) | (77) | (150) | (82) |
| Elementary Student-Teacher Ratio | 24.43 | | 24.43 | 24.43 | 24.43 | 24.43 |
| Secondary Student-Teacher Ratio | 17.50 | | 17.50 | 17.50 | 17.50 | 17.50 |
| Teacher Headcount Change | | | | | | |
| Elementary | 0.00 | | (1.30) | 0.00 | 0.00 | 0.00 |
| Middle | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| High | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Teacher Headcount Change | 0.00 | | (1.30) | 0.00 | 0.00 | 0.00 |

* Assume additional teaching staff to be hired at new hire average teacher salary

| Additional Headcount Expenses | 2014-15 Budget | 2014-15 Actual | 2015-16 Forecast | 2016-17 Forecast | 2017-18 Forecast | 2018-19 Forecast |
|--------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Administrators | | | | | | |
| Average New Hire Salary | \$110,255 | | \$114,500 | \$117,248 | \$120,296 | \$123,665 |
| Additional Headcount | - | | 1.00 | - | - | - |
| Additional Salary Expense | \$0 | | \$114,500 | \$0 | \$0 | \$0 |
| Teacher | | | | | | |
| Average New Hire Salary | \$50,867 | | \$51,407 | \$52,819 | \$53,630 | \$54,572 |
| Average Teacher Salary | \$67,838 | \$67,352 | \$69,498 | \$70,579 | \$71,651 | \$72,894 |
| Headcount Change (Enrollment) | | | (1.30) | 0.00 | 0.00 | 0.00 |
| Headcount Change (Curricular) | (3.80) | | 0.00 | 0.00 | 0.00 | 0.00 |
| Change Salary Expense | (\$323,156) | | (\$106,019) | \$0 | \$0 | \$0 |
| Non-Bargaining | | | | | | |
| Average New Hire Salary | \$60,737 | | \$61,891 | \$63,376 | \$65,024 | \$66,845 |
| Additional Headcount | | | 0 | 0 | 0 | 0 |
| Additional Salary Expense | | | \$0 | \$0 | \$0 | \$0 |
| Support Staff | | | | | | |
| Average New Hire Salary | \$23,791 | | \$24,243 | \$24,825 | \$25,470 | \$26,183 |
| Additional Headcount | - | | 0.50 | 0 | 0 | 0 |
| Additional Salary Expense | \$0 | | \$19,503 | \$0 | \$0 | \$0 |
| Crafts/Trades | | | | | | |
| Average New Hire Salary | \$37,980 | | \$38,702 | \$39,630 | \$40,661 | \$41,799 |
| Additional Headcount | - | | - | 0 | 0 | 0 |
| Additional Salary Expense | \$0 | | \$0 | \$0 | \$0 | \$0 |

| | 2014-15 Budget | 2014-15 Actual | 2015-16 Forecast | 2016-17 Forecast | 2017-18 Forecast | 2018-19 Forecast |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Teacher Staffing Changes Detail | | | 2.93% | 3.82% | 2.60% | 2.80% |
| Salary before Attrition | 63,939,093 | | 64,174,547 | 65,455,913 | 66,439,566 | 67,580,274 |
| Attrition - (vacancies) | 750,000 | | 750,000 | 750,000 | 750,000 | 750,000 |
| Estimated Attrition (turnover) | 1,120,000 | | 1,023,000 | 700,000 | 700,000 | 700,000 |
| Increase with Attrition | 62,069,093 | 61,456,057 | 62,401,547 | 64,005,913 | 64,989,566 | 66,130,274 |
| Increase with Attrition | | | 1.06% | 2.75% | 1.54% | 1.76% |
| Staffing changes | (323,156) | (129,156) | (106,019) | - | - | - |
| Teacher Salary (with attrition & staffing changes) | 61,745,937 | 61,326,901 | 62,295,528 | 64,005,913 | 64,989,566 | 66,130,274 |
| Increase with Attrition & Staffing Changes | | | 1.58% | 2.75% | 1.54% | 1.76% |

West Chester Area School District
Assumptions for Salaries

| TOTAL SALARY EXPENSE | | | | | | |
|--------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | 2014-15 Budget | 2014-15 Actual | 2015-16 Forecast | 2016-17 Forecast | 2017-18 Forecast | 2018-19 Forecast |
| Admin Staff | 7,371,836 | 7,376,836 | 7,638,773 | 7,939,351 | 8,145,774 | 8,373,856 |
| Admin Additions | - | | 114,500 | - | - | - |
| Total Administration Salaries | 7,371,836 | 7,376,836 | 7,753,273 | 7,939,351 | 8,145,774 | 8,373,856 |
| Teacher Staff Salaries | 62,069,093 | 61,456,057 | 62,401,547 | 64,005,913 | 64,989,566 | 66,130,274 |
| Extra Duty Pymnts (123) | 1,091,692 | 1,091,692 | 1,111,725 | 1,142,248 | 1,159,803 | 1,180,160 |
| Sabbatical Pymnts (124) | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 |
| Subject Chair Pymnts (125) | 407,684 | 407,684 | 403,123 | 398,562 | 398,562 | 398,562 |
| Severance Pymnts (127) | 407,000 | 407,000 | 414,469 | 425,848 | 432,393 | 439,982 |
| Supplemental Contracts (135) | 2,083,649 | 2,083,649 | 2,061,791 | 2,039,934 | 2,039,934 | 2,039,934 |
| Staffing Changes | (323,156) | (129,156) | (106,019) | - | - | - |
| Total Teaching Salaries | 65,925,962 | 65,506,926 | 66,476,636 | 68,202,505 | 69,210,258 | 70,378,912 |
| Reg Salaries (141) | 3,093,707 | 3,093,707 | 3,155,581 | 3,231,315 | 3,315,329 | 3,408,158 |
| Overtime (143) | | | | | | |
| Technical | 3,093,707 | 3,093,707 | 3,155,581 | 3,231,315 | 3,315,329 | 3,408,158 |
| Reg Salaries (151) | 2,633,491 | 2,633,491 | 2,705,664 | 2,770,600 | 2,842,636 | 2,922,229 |
| Temporary salaries (152) | 90,200 | 90,200 | 92,004 | 94,212 | 96,662 | 99,368 |
| Overtime (153) | 67,750 | 67,750 | 69,105 | 70,764 | 72,603 | 74,636 |
| Aides (154),(155) | 3,312,389 | 2,846,656 | 2,900,731 | 2,970,349 | 3,047,578 | 3,132,910 |
| Technology Aides (158) | 276,522 | 276,522 | 282,052 | 288,821 | 296,331 | 304,628 |
| Office Clerical | 6,380,352 | 5,914,619 | 6,049,556 | 6,194,745 | 6,355,809 | 6,533,771 |
| Reg Salaries Oper & Maint(161) | 5,133,206 | 5,133,206 | 5,235,870 | 5,361,531 | 5,500,930 | 5,654,956 |
| Temporary salaries (162) | 244,000 | 244,000 | 248,880 | 254,853 | 261,479 | 268,801 |
| Overtime (163) | 222,200 | 222,200 | 226,644 | 232,083 | 238,118 | 244,785 |
| Reg Salaries Technology (168) | 626,981 | 626,981 | 639,521 | 654,870 | 671,896 | 690,709 |
| Crafts and Trades | 6,226,387 | 6,226,387 | 6,350,915 | 6,503,337 | 6,672,423 | 6,859,251 |
| Total Salary Expense | 88,998,244 | 88,118,475 | 89,785,960 | 92,071,254 | 93,699,594 | 95,553,949 |
| % Increase | | -0.99% | 1.89% | 2.55% | 1.77% | 1.98% |

| Positions | Func | Acct | Prog | 2014-15 Budget | | | | | 2014 -15 Actual | | | | | Additions/Reductions to 2014-15 | | | | | |
|---|------|------|------|----------------|---------------|---------------|--------------|---------------|-----------------|---------------|---------------|--------------|---------------|---------------------------------|---------------|---------------|---------------|--------|---------------|
| | | | | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | |
| | | | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | |
| Industrial Arts | 1350 | 121 | 13 | - | 7.20 | 3.00 | - | 10.20 | - | 7.40 | 3.00 | - | 10.40 | - | 0.20 | - | - | - | 0.20 |
| Business Education | 1360 | 121 | 03 | - | - | 3.40 | - | 3.40 | - | - | 3.20 | - | 3.20 | - | - | (0.20) | - | - | (0.20) |
| Marketing | 1320 | 121 | 04 | - | - | 1.80 | - | 1.80 | - | - | 1.80 | - | 1.80 | - | - | - | - | - | - |
| Total | | | | - | 14.20 | 13.00 | - | 27.20 | - | 14.50 | 12.80 | - | 27.30 | - | 0.30 | (0.20) | - | - | 0.10 |
| <i>Special Education Teachers</i> | | | | | | | | | | | | | | | | | | | |
| Special Education (general) | 1200 | 121 | 21 | - | - | - | 7.00 | 7.00 | - | - | - | 6.00 | 6.00 | - | - | - | - | (1.00) | (1.00) |
| Autistic | 1233 | 121 | 21C | 7.00 | 2.00 | 3.50 | - | 12.50 | 6.50 | 3.17 | 3.50 | - | 13.17 | (0.50) | 1.17 | - | - | - | 0.67 |
| Emotional Support | 1231 | 121 | 21C | 2.00 | 1.50 | 3.00 | - | 6.50 | 2.50 | 0.83 | 4.00 | - | 7.33 | 0.50 | (0.67) | 1.00 | - | - | 0.83 |
| Life Skills | 1211 | 121 | 21F | 2.00 | 1.00 | 1.00 | - | 4.00 | 2.00 | 1.00 | 1.00 | - | 4.00 | - | - | - | - | - | - |
| Learn Supp/ Life Skills | 1241 | 121 | 21F | 24.00 | 17.50 | 23.50 | - | 65.00 | 24.50 | 17.00 | 20.50 | - | 62.00 | 0.50 | (0.50) | (3.00) | - | - | (3.00) |
| Mutiple Disabilities | 1270 | 121 | 21J | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | - | - | - | - | - | - |
| Transitional Living | 1270 | 121 | 21J | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Speech & Language Therapist | 1225 | 121 | 21 | - | - | - | 11.80 | 11.80 | - | - | - | 11.80 | 11.80 | - | - | - | - | - | - |
| Gifted Program Teachers | 1243 | 121 | 21A | 8.00 | 4.40 | 3.70 | - | 16.10 | 7.60 | 4.10 | 4.10 | 0.60 | 16.40 | (0.40) | (0.30) | 0.40 | 0.60 | - | 0.30 |
| Total | | | | 44.00 | 26.40 | 34.70 | 18.80 | 123.90 | 44.10 | 26.10 | 33.10 | 18.40 | 121.70 | 0.10 | (0.30) | (1.60) | (0.40) | - | (2.20) |
| Guidance Counselors | 2120 | 121 | 18B | 10.00 | 9.00 | 19.00 | - | 38.00 | 10.00 | 9.00 | 19.00 | - | 38.00 | - | - | - | - | - | - |
| Certified Nurses (non-public) | 2450 | 121 | 18D | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Certified Nurses (District) | 2440 | 121 | 18D | 6.80 | 3.00 | 3.00 | 1.00 | 13.80 | 6.80 | 3.00 | 3.00 | 1.00 | 13.80 | - | - | - | - | - | - |
| Psychologists | 2140 | 121 | 18C | 9.40 | 3.00 | 3.00 | - | 15.40 | 9.40 | 3.00 | 3.00 | - | 15.40 | - | - | - | - | - | - |
| Social Worker (ma) | 2160 | 121 | 35 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Librarian | 2250 | 121 | 14 | 10.00 | 3.00 | 3.00 | - | 16.00 | 10.00 | 3.00 | 3.00 | - | 16.00 | - | - | - | - | - | - |
| Total | | | | 36.20 | 18.00 | 28.00 | 3.00 | 85.20 | 36.20 | 18.00 | 28.00 | 3.00 | 85.20 | - | - | - | - | - | - |
| Athletic Trainer | 3200 | 121 | 30S | - | - | 2.80 | - | 2.80 | - | - | 2.00 | - | 2.00 | - | - | (0.80) | - | - | (0.80) |
| Audio Visual | 2220 | 121 | 14A | - | - | 1.20 | - | 1.20 | - | - | 1.40 | - | 1.40 | - | - | 0.20 | - | - | 0.20 |
| Partnership in Education | 2370 | 121 | 45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | - | - | 4.00 | - | 4.00 | - | - | 3.40 | - | 3.40 | - | - | (0.60) | - | - | (0.60) |
| * Teacher Total | | | | 373.50 | 222.10 | 302.20 | 21.80 | 919.60 | 377.70 | 223.40 | 299.90 | 22.40 | 923.40 | 4.20 | 1.30 | (2.30) | 0.60 | - | 3.80 |
| <i>Secretarial Staff - Central Office and School Administration</i> | | | | | | | | | | | | | | | | | | | |
| Sec to Superintendent | 2360 | 151 | 52 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to the Ass't Superintendent | 2260 | 151 | 53 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to the Prog Dir Professional Devel | 2360 | 151 | 52B | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to Elementary Dir of Education | 2360 | 151 | 52E | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to Principals and Asst. Principals | 2380 | 151 | 40 | 10.00 | 6.00 | 9.00 | - | 25.00 | 10.00 | 6.00 | 9.00 | - | 25.00 | - | - | - | - | - | - |
| Sec to Technology Dir | 2818 | 151 | 10 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec for Attendance/Child Acctg | 2130 | 151 | 18A | - | 3.00 | 3.00 | - | 6.00 | - | 3.00 | 3.00 | - | 6.00 | - | - | - | - | - | - |
| Sec for Guidance | 2120 | 151 | 18B | - | - | 6.00 | - | 6.00 | - | - | 6.00 | - | 6.00 | - | - | - | - | - | - |
| Sec to Facilities & Operations Dir | 2610 | 151 | 71 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - | - |
| Sec to Curriculum Supv. | 2260 | 151 | 50 | - | - | - | 2.50 | 2.50 | - | - | - | 1.48 | 1.48 | - | - | - | (1.02) | - | (1.02) |
| | 1200 | 151 | 21 | - | - | - | 5.00 | 5.00 | - | - | - | 3.00 | 3.00 | - | - | - | (2.00) | - | (2.00) |
| Sec to Special Ed Dir/Supervisors | | | | - | - | - | 0.60 | 0.60 | - | - | - | - | - | - | - | - | (0.60) | - | (0.60) |
| Sec to Special Ed Dir/Supervisors | 1200 | 151 | 21 | - | - | - | 0.60 | 0.60 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | - | 2.00 |
| Sec. Director of Pupil Services | 2100 | 151 | 18 | - | - | - | - | - | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to Instruct Technology Coordinator | 2818 | 151 | 10 | - | - | - | 1.00 | 1.00 | - | - | - | - | 1.00 | - | - | - | - | - | - |
| Sec to Gifted | 1243 | 151 | 21A | - | - | - | - | - | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | - | 1.00 |
| Sec to Medical Access | 2850 | 151 | 35 | - | - | - | 0.36 | 0.36 | - | - | - | 0.05 | 0.05 | - | - | - | (0.31) | - | (0.31) |
| Sec to Assessment | 2260 | 151 | 50E | - | - | - | 0.55 | 0.55 | - | - | - | 0.97 | 0.97 | - | - | - | 0.42 | - | 0.42 |
| Sec to ELL Supervisor | 1100 | 151 | 02 | - | - | - | - | - | - | - | - | 0.50 | 0.50 | - | - | - | 0.50 | - | 0.50 |
| Sec to Athletic Director | 3200 | 151 | 30S | - | - | 3.00 | - | 3.00 | - | - | 3.00 | - | 3.00 | - | - | - | - | - | - |
| Secretarial Total | | | | 10.00 | 9.00 | 21.00 | 17.01 | 57.01 | 10.00 | 9.00 | 21.00 | 17.00 | 57.00 | - | - | - | (0.01) | - | (0.01) |
| Full Day KG | 1100 | 154 | 08F | 5.00 | - | - | - | 5.00 | 4.00 | - | - | - | 4.00 | (1.00) | - | - | - | - | (1.00) |
| ESL | 1100 | 154 | 02 | 3.00 | 3.60 | 9.40 | 0.20 | 16.20 | 9.00 | 2.00 | 3.00 | - | 14.00 | 6.00 | (1.60) | (6.40) | (0.20) | - | (2.20) |

| Positions | Func | Acct | Prog | 2014-15 Budget | | | | | 2014 -15 Actual | | | | | Additions/Reductions to 2014-15 | | | | | |
|-----------|--|------|------|----------------|--------------|--------------|--------------|--------------|-----------------|--------------|-------------|-------------|---------------|---------------------------------|----------------|----------------|----------------|---------------|---------------|
| | | | | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | |
| | | | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | |
| | Autistic | 1233 | 154 | 21C | 10.00 | 6.00 | 4.00 | - | 20.00 | - | - | - | 17.00 | 17.00 | (10.00) | (6.00) | (4.00) | 17.00 | (3.00) |
| | Emotional Support | 1231 | 154 | 21C | 2.00 | 2.00 | 3.00 | - | 7.00 | - | - | - | 7.00 | 7.00 | (2.00) | (2.00) | (3.00) | 7.00 | - |
| | Life Skills | 1211 | 154 | 21F | 1.93 | 2.00 | 4.00 | - | 7.93 | - | - | - | 8.00 | 8.00 | (1.93) | (2.00) | (4.00) | 8.00 | 0.07 |
| | Learn Supp/ Life Skills | 1241 | 154 | 21F | 48.00 | 16.00 | 14.00 | - | 78.00 | 6.00 | 1.00 | - | 82.00 | 89.00 | (42.00) | (15.00) | (14.00) | 82.00 | 11.00 |
| | Special Ed | 1260 | 154 | 21H | - | 1.00 | - | - | 1.00 | - | - | - | - | - | - | (1.00) | - | - | (1.00) |
| | Special Ed Multi Hand Support | 1270 | 154 | 21J | - | - | - | - | - | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 |
| | Library Assistant | 2250 | 154 | 14 | 5.00 | 3.00 | 3.00 | - | 11.00 | 5.00 | 3.00 | 2.00 | - | 10.00 | - | - | (1.00) | - | (1.00) |
| | Security Greeter | 2190 | 154 | 18 | - | - | 3.00 | - | 3.00 | - | - | 3.00 | - | 3.00 | - | - | - | - | - |
| | Office Assistant (Dis) | 2380 | 154 | 40 | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | - | - | - | - | - |
| | ** | | | Total | 79.93 | 33.60 | 40.40 | 0.20 | 154.13 | 29.00 | 6.00 | 8.00 | 117.00 | 160.00 | (50.93) | (27.60) | (32.40) | 116.80 | 5.87 |
| | Athletic Trainer- Non Teacher | 3200 | 141 | 30S | - | - | - | - | - | - | - | 1.00 | - | 1.00 | - | - | 1.00 | - | 1.00 |
| | | | | Total | - | - | - | - | - | - | - | 1.00 | - | 1.00 | - | - | 1.00 | - | 1.00 |
| | Case Workers | 2160 | 141 | 18F | 4.00 | - | 3.00 | - | 7.00 | - | - | - | 7.00 | 7.00 | (4.00) | - | (3.00) | 7.00 | - |
| | RN-LPN (non-public) | 2450 | 141 | 18D | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - |
| | RN-LPN (District) | 2440 | 141 | 18D | - | - | - | 7.20 | 7.20 | - | - | - | 7.20 | 7.20 | - | - | - | - | - |
| | Pupil Service Specialist | 1200 | 141 | 21 | - | - | - | 0.60 | 0.60 | - | - | - | 0.60 | 0.60 | - | - | - | - | - |
| | Pupil Service Specialist | 1200 | 141 | 35 | - | - | - | 0.40 | 0.40 | - | - | - | 0.40 | 0.40 | - | - | - | - | - |
| | | | | Total | 4.00 | - | 3.00 | 11.20 | 18.20 | - | - | - | 18.20 | 18.20 | (4.00) | - | (3.00) | 7.00 | - |
| | Business Office (Professional) | 2500 | 141 | 55 | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | - | - |
| | Business Office (Professional) | 2330 | 141 | 55 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Business Office (Hourly Support) | 2500 | 151 | 55 | - | - | - | 7.00 | 7.00 | - | - | - | 7.00 | 7.00 | - | - | - | - | - |
| | Business Office (Hourly Support) | 2330 | 151 | 55 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | Total | - | - | - | 12.00 | 12.00 | - | - | - | 12.00 | 12.00 | - | - | - | - | - |
| | Communications Office (Professional) | 2370 | 141 | 52 | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 |
| | Communications Office (Hourly Suppt) | 2370 | 151 | 52 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | | | | Total | - | - | - | 1.00 | 1.00 | - | - | - | 2.00 | 2.00 | - | - | - | 1.00 | 1.00 |
| | Transportation Office (Professional) | 2700 | 141 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | Transportation Office (Hourly Support) | 2700 | 151 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 0.50 | 0.50 | - | - | - | (0.50) | (0.50) |
| | Transportation Office-NP (Professional) | 2750 | 141 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | Transportation Office-NP (Hourly Supprt) | 2750 | 151 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | | | | Total | - | - | - | 4.00 | 4.00 | - | - | - | 3.50 | 3.50 | - | - | - | (0.50) | (0.50) |
| | Human Resources Office (Professional) | 2340 | 141 | 54 | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - |
| | HR Office (Hourly Support) | 2340 | 151 | 54 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | | | | Total | - | - | - | 4.00 | 4.00 | - | - | - | 4.00 | 4.00 | - | - | - | - | - |
| | Technology Office (Hourly Support) | 2840 | 151 | 50Z | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - |
| | Technology Office (Professional) | 2818 | 141 | 10 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | Technology Office (Hourly Support) | 2818 | 168 | 10 | - | - | - | 11.00 | 11.00 | - | - | - | 11.00 | 11.00 | - | - | - | - | - |
| | Technology Associate | 1100 | 158 | 10 | - | - | - | 16.00 | 16.00 | - | - | - | 16.00 | 16.00 | - | - | - | - | - |
| | | | | Total | - | - | - | 31.00 | 31.00 | - | - | - | 31.00 | 31.00 | - | - | - | - | - |
| | Head Custodians/ Supervisors/Quality Control | 2610 | 141 | 71A | 10.00 | 3.00 | 3.00 | 1.00 | 17.00 | 10.00 | 3.00 | 3.00 | 6.00 | 22.00 | - | - | - | 5.00 | 5.00 |
| | Custodians (Hourly Support) | 2620 | 161 | 71A | 28.00 | 18.00 | 36.00 | 3.00 | 85.00 | 26.50 | 17.00 | 29.50 | 5.00 | 78.00 | (1.50) | (1.00) | (6.50) | 2.00 | (7.00) |
| | Security (Hourly Support) | 2620 | 161 | 71L | - | - | - | 1.80 | 1.80 | - | - | - | 1.40 | 1.40 | - | - | - | (0.40) | (0.40) |

| <u>Positions</u> | Func | Acct | Prog | 2014-15 Budget | | | | | 2014 -15 Actual | | | | | Additions/Reductions to 2014-15 | | | | | |
|--|------|------|------|----------------|---------------|---------------|---------------|-----------------|-----------------|---------------|---------------|---------------|-----------------|---------------------------------|----------------|----------------|---------------|---------------|---------------|
| | | | | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | |
| | | | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | |
| Maintenance | 2620 | 141 | 70 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Custodial & Maint Dept (Hourly Support) | 2620 | 161 | 70 | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | - | - | - |
| HVAC Coordinator | 2620 | 141 | 70H | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| HVAC Staff (Hourly Support) | 2620 | 161 | 70H | - | - | - | 4.00 | 4.00 | - | - | - | 5.00 | 5.00 | - | - | - | 1.00 | 1.00 | 1.00 |
| Operations (Professional) | 2610 | 141 | 71 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - | - |
| Facilities Apprentice | 2620 | 161 | 71 | - | - | - | 5.00 | 5.00 | - | - | - | 2.00 | 2.00 | - | - | - | (3.00) | (3.00) | (3.00) |
| Automotive Pool | 2620 | 161 | 71G | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Grounds Supervisor / Athletic Turf Coordinator | 2620 | 141 | 70F | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - | - |
| Grounds/Warehouse (Hourly Support) | 2620 | 161 | 70F | - | - | - | 7.00 | 7.00 | - | - | - | 8.00 | 8.00 | - | - | - | 1.00 | 1.00 | 1.00 |
| Mailroom (Hourly Support) | 2620 | 161 | 71F | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Total | | | | 38.00 | 21.00 | 39.00 | 34.80 | 132.80 | 36.50 | 20.00 | 32.50 | 40.40 | 129.40 | (1.50) | (1.00) | (6.50) | 5.60 | (3.40) | (3.40) |
| Support Staff Total | | | | 131.93 | 63.60 | 103.40 | 115.21 | 414.14 | 75.50 | 35.00 | 61.50 | 245.10 | 418.10 | (56.43) | (28.60) | (41.90) | 129.89 | 3.96 | 3.96 |
| Grand Total | | | | 515.43 | 294.70 | 420.60 | 160.01 | 1,390.74 | 463.20 | 267.40 | 376.40 | 289.50 | 1,397.50 | (52.23) | (27.30) | (44.20) | 129.49 | 6.76 | 6.76 |

NOTES:

* 2014-15 actual teacher headcount includes three additional teachers corresponding with an increase in Title I funds.

** 29.7 contracted aides have been removed from the 14-15 budget numbers

| Positions | Func | Acct | Prog | 2014-15 Actual | | | | | 2015 -16 Budget | | | | | Addition/Reductions to 2015-16 Budget | | | | | |
|---|------|------|------|----------------|---------------|---------------|--------------|---------------|-----------------|---------------|---------------|--------------|---------------|---------------------------------------|--------|------|-------------|---------------|---|
| | | | | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | |
| | | | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | |
| Fam and Cons Science | 1340 | 121 | 12 | - | 7.10 | 4.80 | - | 11.90 | - | 7.10 | 4.80 | - | 11.90 | - | - | - | - | - | - |
| Industrial Arts | 1350 | 121 | 13 | - | 7.40 | 3.00 | - | 10.40 | - | 7.40 | 3.00 | - | 10.40 | - | - | - | - | - | - |
| Business Education | 1360 | 121 | 03 | - | - | 3.20 | - | 3.20 | - | - | 3.20 | - | 3.20 | - | - | - | - | - | - |
| Marketing | 1320 | 121 | 04 | - | - | 1.80 | - | 1.80 | - | - | 1.80 | - | 1.80 | - | - | - | - | - | - |
| Total | | | | - | 14.50 | 12.80 | - | 27.30 | - | 14.50 | 12.80 | - | 27.30 | - | - | - | - | - | - |
| Special Education Teachers | | | | | | | | | | | | | | | | | | | |
| Special Education (general) | 1200 | 121 | 21 | - | - | - | 6.00 | 6.00 | - | - | - | 6.00 | 6.00 | - | - | - | - | - | - |
| Autistic | 1233 | 121 | 21C | 6.50 | 3.17 | 3.50 | - | 13.17 | 6.50 | 3.17 | 3.50 | - | 13.17 | - | - | - | - | - | - |
| Emotional Support | 1231 | 121 | 21C | 2.50 | 0.83 | 4.00 | - | 7.33 | 2.50 | 0.83 | 4.00 | - | 7.33 | - | - | - | - | - | - |
| Life Skills | 1211 | 121 | 21F | 2.00 | 1.00 | 1.00 | - | 4.00 | 2.00 | 1.00 | 1.00 | 0.50 | 4.50 | - | - | - | 0.50 | 0.50 | - |
| Learn Supp/ Life Skills | 1241 | 121 | 21F | 24.50 | 17.00 | 20.50 | - | 62.00 | 24.50 | 17.00 | 20.50 | - | 62.00 | - | - | - | - | - | - |
| Multiple Disabilities | 1270 | 121 | 21J | 1.00 | - | - | - | 1.00 | 1.00 | - | - | 1.00 | 2.00 | - | - | - | 1.00 | 1.00 | - |
| Transitional Living | 1270 | 121 | 21J | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Speech & Language Therapist | 1225 | 121 | 21 | - | - | - | 11.80 | 11.80 | - | - | - | 12.00 | 12.00 | - | - | - | 0.20 | 0.20 | - |
| Gifted Program Teachers | 1243 | 121 | 21A | 7.60 | 4.10 | 4.10 | 0.60 | 16.40 | 7.60 | 4.10 | 4.10 | 0.60 | 16.40 | - | - | - | - | - | - |
| Total | | | | 44.10 | 26.10 | 33.10 | 18.40 | 121.70 | 44.10 | 26.10 | 33.10 | 20.10 | 123.40 | - | - | - | 1.70 | 1.70 | - |
| Guidance Counselors | 2120 | 121 | 18B | 10.00 | 9.00 | 19.00 | - | 38.00 | 10.00 | 9.00 | 19.00 | - | 38.00 | - | - | - | - | - | - |
| Certified Nurses (non-public) | 2450 | 121 | 18D | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Certified Nurses (District) | 2440 | 121 | 18D | 6.80 | 3.00 | 3.00 | 1.00 | 13.80 | 6.80 | 3.00 | 3.00 | 1.00 | 13.80 | - | - | - | - | - | - |
| Psychologists | 2140 | 121 | 18C | 9.40 | 3.00 | 3.00 | - | 15.40 | 9.40 | 3.00 | 3.00 | - | 15.40 | - | - | - | - | - | - |
| Social Worker (ma) | 2160 | 121 | 35 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Librarian | 2250 | 121 | 14 | 10.00 | 3.00 | 3.00 | - | 16.00 | 10.00 | 3.00 | 3.00 | - | 16.00 | - | - | - | - | - | - |
| Total | | | | 36.20 | 18.00 | 28.00 | 3.00 | 85.20 | 36.20 | 18.00 | 28.00 | 3.00 | 85.20 | - | - | - | - | - | - |
| Athletic Trainer | 3200 | 121 | 30S | - | - | 2.00 | - | 2.00 | - | - | 2.00 | - | 2.00 | - | - | - | - | - | - |
| Audio Visual | 2220 | 121 | 14A | - | - | 1.40 | - | 1.40 | - | - | 1.40 | - | 1.40 | - | - | - | - | - | - |
| Partnership in Education | 2370 | 121 | 45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | - | - | 3.40 | - | 3.40 | - | - | 3.40 | - | 3.40 | - | - | - | - | - | - |
| * Teacher Total | | | | 377.70 | 223.40 | 299.90 | 22.40 | 923.40 | 374.70 | 223.40 | 299.90 | 24.10 | 922.10 | (3.00) | - | - | 1.70 | (1.30) | - |
| Secretarial Staff - Central Office and School Administration | | | | | | | | | | | | | | | | | | | |
| Sec to Superintendent | 2360 | 151 | 52 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to the Ass't Superintendent | 2260 | 151 | 53 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to the Prog Dir Professional Devel | 2360 | 151 | 52B | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to Elementary Dir of Education | 2360 | 151 | 52E | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to Principals and Asst. Principals | 2380 | 151 | 40 | 10.00 | 6.00 | 9.00 | - | 25.00 | 10.00 | 6.00 | 9.00 | - | 25.00 | - | - | - | - | - | - |
| Sec to Technology Dir | 2818 | 151 | 10 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec for Attendance/Child Acctg | 2130 | 151 | 18A | - | 3.00 | 3.00 | - | 6.00 | - | 3.00 | 3.00 | - | 6.00 | - | - | - | - | - | - |
| Sec for Guidance | 2120 | 151 | 18B | - | - | 6.00 | - | 6.00 | - | - | 6.00 | - | 6.00 | - | - | - | - | - | - |
| Sec to Facilities & Operations Dir | 2610 | 151 | 71 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - | - |
| Sec to Curriculum Supv. | 2260 | 151 | 50 | - | - | - | 1.48 | 1.48 | - | - | - | 1.48 | 1.48 | - | - | - | - | - | - |
| | 1200 | 151 | 21 | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - | - |
| Sec to Special Ed Dir/Supervisors | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sec to Special Ed Dir/Supervisors | 1200 | 151 | 21 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sec. Director of Pupil Services | 2100 | 151 | 18 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - | - |
| Sec to Instruct Technology Coordinator | 2818 | 151 | 10 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to Gifted | 1243 | 151 | 21A | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Sec to Medical Access | 2850 | 151 | 35 | - | - | - | 0.05 | 0.05 | - | - | - | 0.05 | 0.05 | - | - | - | - | - | - |
| Sec to Assessment | 2260 | 151 | 50E | - | - | - | 0.97 | 0.97 | - | - | - | 0.97 | 0.97 | - | - | - | - | - | - |
| Sec to ELL Supervisor | 1100 | 151 | 02 | - | - | - | 0.50 | 0.50 | - | - | - | 0.50 | 0.50 | - | - | - | - | - | - |
| Sec to Athletic Director | 3200 | 151 | 30S | - | - | 3.00 | - | 3.00 | - | - | 3.00 | - | 3.00 | - | - | - | - | - | - |

| <u>Positions</u> | <u>Func</u> | <u>Acct</u> | <u>Prog</u> | 2014-15 Actual | | | | | 2015 -16 Budget | | | | | Addition/Reductions to 2015-16 Budget | | | | |
|--|-------------|-------------|-------------|----------------|---------------|---------------|---------------|-----------------|-----------------|---------------|---------------|---------------|-----------------|---------------------------------------|----------|----------|-------------|-------------|
| | | | | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total | ELM | MID | HS | OTH | Total |
| | | | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | Elem | Middle | High | Other | |
| Head Custodians/ Supervisors/Quality Control | 2610 | 141 | 71A | 10.00 | 3.00 | 3.00 | 6.00 | 22.00 | 10.00 | 3.00 | 3.00 | 6.00 | 22.00 | - | - | - | - | - |
| Custodians (Hourly Support) | 2620 | 161 | 71A | 26.50 | 17.00 | 29.50 | 5.00 | 78.00 | 26.50 | 17.00 | 29.50 | 5.00 | 78.00 | - | - | - | - | - |
| Security (Hourly Support) | 2620 | 161 | 71L | - | - | - | 1.40 | 1.40 | - | - | - | 1.40 | 1.40 | - | - | - | - | - |
| Maintenance | 2620 | 141 | 70 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Custodial & Maint Dept (Hourly Support) | 2620 | 161 | 70 | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | - | - |
| HVAC Coordinator | 2620 | 141 | 70H | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| HVAC Staff (Hourly Support) | 2620 | 161 | 70H | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | - | - |
| Operations (Professional) | 2610 | 141 | 71 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - |
| Facilities Apprentice | 2620 | 161 | 71 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - |
| Automotive Pool | 2620 | 161 | 71G | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Grounds Supervisor / Athletic Turf Coordinator | 2620 | 141 | 70F | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - |
| Gounds/Warehouse (Hourly Support) | 2620 | 161 | 70F | - | - | - | 8.00 | 8.00 | - | - | - | 8.00 | 8.00 | - | - | - | - | - |
| Mailroom (Hourly Support) | 2620 | 161 | 71F | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Total | | | | 36.50 | 20.00 | 32.50 | 40.40 | 129.40 | 36.50 | 20.00 | 32.50 | 40.40 | 129.40 | - | - | - | - | - |
| Support Staff Total | | | | 75.50 | 35.00 | 61.50 | 245.10 | 418.10 | 75.50 | 35.00 | 61.50 | 245.60 | 418.60 | - | - | - | 0.50 | 0.50 |
| Grand Total | | | | 463.20 | 267.40 | 376.40 | 289.50 | 1,397.50 | 460.20 | 267.40 | 376.40 | 291.70 | 1,397.70 | (3.00) | - | - | 2.20 | 0.20 |

NOTES:

* 2014-15 actual teacher headcount includes three additional teachers corresponding with an increase in Title I funds.

West Chester Area School District
Assumptions for Benefits

| Gross Benefit Costs | | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2013-14 | 2014-15 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| | Projection | Budget | Projection | Forecast | Forecast | Forecast | Forecast |
| Medical | 17,768,210 | 18,152,956 | 17,870,398 | 19,527,135 | 21,005,339 | 22,595,443 | 24,305,918 |
| Dental | 1,108,482 | 1,378,645 | 1,237,911 | 1,437,927 | 1,499,758 | 1,564,247 | 1,631,510 |
| Vision | 113,067 | 151,610 | 150,180 | 155,097 | 158,664 | 162,314 | 166,047 |
| Prescription | 4,060,614 | 4,323,401 | 4,207,611 | 4,604,422 | 4,903,709 | 5,222,451 | 5,561,910 |
| Social Security | 6,322,016 | 6,849,560 | 6,789,210 | 6,893,868 | 7,043,451 | 7,168,019 | 7,309,877 |
| Retirement | 14,359,550 | 19,159,325 | 18,991,777 | 23,285,955 | 26,949,256 | 28,344,127 | 29,889,275 |
| Tuition | 609,960 | 596,500 | 596,500 | 601,325 | 606,391 | 611,711 | 617,296 |
| Life & Disability | 307,037 | 430,952 | 430,952 | 438,678 | 449,844 | 457,800 | 466,860 |
| W/C, Unemp & Other | 800,644 | 719,748 | 716,707 | 726,370 | 733,053 | 739,797 | 746,603 |
| Total Benefit Expense | 45,449,580 | 51,762,697 | 50,991,246 | 57,670,777 | 63,349,465 | 66,865,907 | 70,695,296 |
| % Increase | | | 12.19% | 11.41% | 9.85% | 5.55% | 5.73% |

* Assume increases in salary related benefits proportional to salary increase

| Benefit Cost Sharing and Cobra payments | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013-14 | 2014-15 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| | Projection | Budget | Projection | Forecast | Forecast | Forecast | Forecast |
| Medical | 2,899,763 | 3,059,372 | 3,639,372 | 3,290,966 | 3,792,086 | 4,079,147 | 4,387,938 |
| Dental | 63,374 | 69,105 | 69,105 | 72,076 | 75,175 | 78,408 | 81,780 |
| Vision | 7,086 | 9,310 | 9,310 | 9,524 | 9,743 | 9,967 | 10,196 |
| Prescription | 165,027 | 167,372 | 167,372 | 178,251 | 189,837 | 202,176 | 215,318 |
| Social Security | | | | - | - | - | - |
| Retirement | | | | - | - | - | - |
| Tuition | | | | - | - | - | - |
| Life & Disability | 94,292 | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 |
| W/C, Unemp & Other | | | | | | | |
| Total Cost Share | 3,229,542 | 3,422,010 | 4,002,010 | 3,667,669 | 4,183,693 | 4,486,550 | 4,812,084 |

| Change in Staff Benefit Cost | | | | | | | |
|------------------------------|------------|------------------|------------|--------------|----------|----------|----------|
| | 2013-14 | 2014-15 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| | Projection | Budget | Projection | Forecast | Forecast | Forecast | Forecast |
| Change in Staff (fte) | | (3.8) | 2.96 | 0.20 | - | - | - |
| Change in Staff (salary) | | (323,156) | - | 27,984 | - | - | - |
| Medical | | (82,558) | - | - | - | - | - |
| Dental | | (10,734) | - | - | - | - | - |
| Vision | | (1,430) | - | - | - | - | - |
| Prescription | | (25,790) | - | - | - | - | - |
| Social Security | | (24,721) | - | 2,141 | - | - | - |
| Retirement | | (67,881) | - | 7,231 | - | - | - |
| Tuition | | - | - | - | - | - | - |
| Life & Disability | | - | - | - | - | - | - |
| W/C, Unemp & Other | | (3,041) | - | - | - | - | - |
| Total Benefit Expense | - | (216,155) | - | 9,372 | - | - | - |
| % Increase | | | | | | | |

| Net Benefit Costs | | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2013-14 | 2014-15 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| | Projection | Budget | Projection | Forecast | Forecast | Forecast | Forecast |
| Medical | 14,868,447 | 15,011,026 | 14,231,026 | 16,236,168 | 17,213,253 | 18,516,296 | 19,917,980 |
| Dental | 1,045,108 | 1,298,806 | 1,168,806 | 1,365,851 | 1,424,582 | 1,485,839 | 1,549,730 |
| Vision | 105,981 | 140,871 | 140,870 | 145,573 | 148,922 | 152,347 | 155,851 |
| Prescription | 3,895,587 | 4,130,239 | 4,040,239 | 4,426,171 | 4,713,873 | 5,020,274 | 5,346,592 |
| Social Security | 6,322,016 | 6,824,839 | 6,789,210 | 6,896,009 | 7,043,451 | 7,168,019 | 7,309,877 |
| Retirement | 14,359,550 | 19,091,444 | 18,991,777 | 23,293,186 | 26,949,256 | 28,344,127 | 29,889,275 |
| Tuition | 609,960 | 596,500 | 596,500 | 601,325 | 606,391 | 611,711 | 617,296 |
| Life & Disability | 212,745 | 314,100 | 314,100 | 321,826 | 332,992 | 340,948 | 350,008 |
| W/C, Unemp & Other | 800,644 | 716,707 | 716,707 | 726,370 | 733,053 | 739,797 | 746,603 |
| Total Benefit Expense | 42,220,038 | 48,124,532 | 46,989,236 | 54,012,479 | 59,165,771 | 62,379,357 | 65,883,212 |
| % Increase | | | 11.30% | 12.23% | 9.54% | 5.43% | 5.62% |

West Chester Area School District
Assumptions for Other Objects and Debt Service

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

| 2013-14 Actual | 2014-15 Budget | 2014-15 Projection | 2015-16 Forecast | 2016-17 Forecast | 2017-18 Forecast | 2018-19 Forecast |
|----------------|----------------|--------------------|------------------|------------------|------------------|------------------|
| \$359,560 | \$340,063 | \$340,063 | \$ 350,265 | \$ 360,773 | \$ 371,596 | \$ 382,744 |

DUES/FEES - Athletic Fund

| 2013-14 | 2014-15 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|-----------|-----------|-----------|------------|------------|------------|------------|
| \$113,653 | \$131,500 | \$131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

DEBT SERVICE

| | | | | | | |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve | \$2,298,723 | \$866,500 | \$4,303,552 | \$4,364,281 | \$88,577 | |
| G/F Contribution to Cap Reserve | \$1,329,424 | \$3,140,600 | \$3,050,600 | \$2,963,214 | \$2,500,000 | \$2,500,000 |
| Transfer for Cap Reserve Facilities | \$953,100 | \$1,181,700 | \$1,181,700 | \$1,417,151 | \$1,667,200 | \$1,974,732 |
| | \$4,581,247 | \$5,188,800 | \$8,535,852 | \$8,744,646 | \$4,255,777 | \$4,474,732 |

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

| PRINCIPAL AT 7/1/06 | 2014-15 Budget | | 2014-15 Projection | | 2015-16 Budget | | 2016-17 Budget | | 2017-18 Budget | | 2018-19 Budget | |
|------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL |
| 1/06 \$35,000,000 GOB 2006 | \$ 1,405,438 | \$ 5,000 | | | | | | | | | | |
| 11/00 \$10,043,000 DVRA | \$ 45,269 | \$ 1,185,000 | \$ 19,269 | \$ 1,185,000 | \$ 18,172 | \$ 1,246,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1/06 \$100,810,000 GOB 2006A | \$ 1,368,200 | \$ 2,150,000 | | | | | | | | | | |
| 11/06 GOR 2006 | \$ 793,188 | \$ 1,555,000 | \$ 793,188 | \$ 1,555,000 | \$ 730,988 | \$ 1,620,000 | \$ 666,188 | \$ 1,685,000 | \$ 594,575 | \$ 1,755,000 | \$ 519,988 | \$ 1,830,000 |
| 11/06 GOR 2006A | \$ 1,566,923 | \$ 155,000 | \$ 1,566,923 | \$ 155,000 | \$ 1,560,723 | \$ 160,000 | \$ 1,554,323 | \$ 165,000 | \$ 1,548,218 | \$ 170,000 | \$ 1,541,843 | \$ 180,000 |
| 2/10 GOR 2010 | \$ 233,413 | \$ 3,185,000 | \$ 233,413 | \$ 3,185,000 | \$ 152,938 | \$ 3,270,000 | \$ 78,363 | \$ 3,350,000 | \$ 18,244 | \$ 1,390,000 | \$ - | \$ - |
| 9/10 GOR 2010A | \$ 141,694 | \$ 640,000 | \$ 141,694 | \$ 640,000 | \$ 116,094 | \$ 665,000 | \$ 102,794 | \$ 680,000 | \$ 89,194 | \$ 695,000 | \$ 74,425 | \$ 710,000 |
| 12/10 GOR 2010AA | \$ 864,275 | \$ 2,300,000 | \$ 864,275 | \$ 2,300,000 | \$ 806,775 | \$ 1,125,000 | \$ 778,650 | \$ 2,510,000 | \$ 703,350 | \$ 1,795,000 | \$ 649,500 | \$ 3,160,000 |
| GOR 2011 | \$ 230,451 | \$ 505,000 | \$ 230,451 | \$ 505,000 | \$ 220,351 | \$ 515,000 | \$ 208,764 | \$ 525,000 | \$ 198,264 | \$ 540,000 | \$ 187,464 | \$ 545,000 |
| 7/2012 GOR 2012AA | \$ 1,806,250 | \$ 110,000 | \$ 1,806,250 | \$ 110,000 | \$ 1,804,050 | \$ 115,000 | \$ 1,801,750 | \$ 115,000 | \$ 1,799,450 | \$ 7,835,000 | \$ 1,407,700 | \$ 8,295,000 |
| GOB 2014 A | \$ 1,366,765 | \$ 5,000 | \$ 1,366,765 | \$ 5,000 | \$ 1,366,750 | \$ 5,000 | \$ 1,366,725 | \$ 4,485,000 | \$ 1,299,450 | \$ 5,000 | \$ 1,299,350 | \$ 5,000 |
| GOB 2014 AA | | | \$1,221,110 | \$0 | \$2,220,200 | \$355,000 | \$2,213,100 | \$270,000 | \$2,205,000 | \$270,000 | \$2,196,900 | \$280,000 |
| TOTAL | \$9,821,866 | \$11,795,000 | \$8,243,338 | \$9,640,000 | \$8,997,041 | \$9,076,000 | \$8,770,657 | \$13,785,000 | \$8,455,745 | \$14,455,000 | \$7,877,170 | \$15,005,000 |

| | | | | | | | | | | | | |
|---------------------------------|--|--------------|--|--------------|--|--------------|--|--------------|--|--------------|--|--------------|
| Total ACT 1 eligible Debt | | \$21,616,866 | | \$17,883,338 | | \$18,073,041 | | \$22,555,657 | | \$22,910,745 | | \$22,882,170 |
| Increase in ACT 1 eligible debt | | | | | | \$189,703 | | \$4,482,616 | | \$355,088 | | (\$28,575) |

DEBT SERVICE - INCURRED AFTER ACT 1

| FINANCING AMOUNT & YEAR | 2014-15 Budget | | 2014-15 Projection | | 2015-16 Budget | | 2016-17 Budget | | 2017-18 Budget | | 2018-19 Budget | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| Elementary Debt | | | | | | | | | | | | |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 264,689 | \$ 5,000 | \$ 90,689 | \$ 5,000 | \$ 398,867 | \$ 5,000 | \$ 398,667 | \$ 5,000 | \$ 398,467 | \$ 5,000 | \$ 398,267 | \$ 5,000 |
| 8/2012 \$21,000,000 GOB 2012A | \$ 630,000 | \$ - | \$ 630,000 | \$ - | \$ 630,000 | \$ - | \$ 630,000 | \$ - | \$ 630,000 | \$ - | \$ 630,000 | \$ - |
| 2013 \$10,000,000 GOB | \$ 146,650 | \$ 1,975,000 | \$ 146,650 | \$ 1,975,000 | \$ 115,725 | \$ 745,000 | \$ 93,075 | \$ 765,000 | \$ 65,700 | \$ 795,000 | \$ 41,650 | \$ 815,000 |
| \$12,000,000 GOB 2014 | \$ 489,763 | \$ - | \$ 489,763 | \$ - | \$ 489,763 | \$ - | \$ 489,763 | \$ - | \$ 489,763 | \$ - | \$ 489,763 | \$ - |
| 9/2015 \$10,000,000 GOB | \$ - | \$ - | \$ - | \$ - | \$ 307,199 | \$ - | \$ 435,400 | \$ 5,000 | \$ 435,282 | \$ 5,000 | \$ 435,153 | \$ 5,000 |
| 11/2016 \$10,000,000 GOB | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 236,480 | \$ - | \$ 438,829 | \$ - | \$ 438,829 | \$ 5,000 |
| 11/2017 \$10,000,000 GOB | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 236,121 | \$ - | \$ 438,163 | \$ - |
| 12/2018 \$4,800,000 GOB | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 94,408 | \$ - |
| Total Elementary Debt | \$ 1,531,102 | \$ 1,980,000 | \$ 1,357,102 | \$ 1,980,000 | \$ 1,941,554 | \$ 750,000 | \$ 2,283,385 | \$ 775,000 | \$ 2,694,162 | \$ 805,000 | \$ 2,966,232 | \$ 830,000 |
| Total New Debt | \$ 1,531,102 | \$ 1,980,000 | \$ 1,357,102 | \$ 1,980,000 | \$ 1,941,554 | \$ 750,000 | \$ 2,283,385 | \$ 775,000 | \$ 2,694,162 | \$ 805,000 | \$ 2,966,232 | \$ 830,000 |

TOTAL DEBT SERVICE

| YEAR | 2014-15 Budget | | 2014-15 Projection | | 2015-16 Budget | | 2016-17 Budget | | 2017-18 Budget | | 2018-19 Budget | |
|---------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Debt Service | \$11,352,968 | \$13,775,000 | \$9,600,440 | \$11,620,000 | \$10,938,595 | \$9,826,000 | \$11,054,042 | \$14,560,000 | \$11,149,907 | \$15,260,000 | \$10,843,402 | \$15,835,000 |
| | | \$25,127,968 | | \$21,220,440 | | \$20,764,595 | | \$25,614,042 | | \$26,409,907 | | \$26,678,402 |

Back-End Referendum Exceptions

| | <u>BUDGET</u> <u>2014-15</u> | <u>BUDGET</u> <u>2015-16</u> | <u>BUDGET</u> <u>2016-17</u> | <u>BUDGET</u> <u>2017-18</u> | <u>BUDGET</u> <u>2018-19</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | (\$000) | | | | |
| Health Care | - | - | - | - | - |
| Retirement (PSERS) | 1,751.0 | 1,740.1 | 1,198.3 | 93.4 | 78.0 |
| Special Education | 254.2 | 523.2 | 309.1 | 284.1 | 224.4 |
| Debt Service | - | - | - | - | - |
| Total | 2,005.1 | 2,263.3 | 1,507.4 | 377.5 | 302.4 |

Index = 2.10% 1.90% 2.40% 2.60% 2.80%

| Exception Calculations | | | | | | | |
|--------------------------------------|--|------------|------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| Grandfathered salaries (2011) | | | 85,296,300 | 85,296,300 | 85,296,300 | 85,296,300 | |
| Retirement | | | 18,252,543 | 22,040,564 | 24,966,227 | 25,802,131 | |
| | 50% | | 9,126,272 | 11,020,282 | 12,483,114 | 12,901,065 | |
| | 7,204,846.00 | | 9,126,272 | 11,020,282 | 12,483,114 | 12,901,065 | |
| | State Share of Retirement for Fed. Funded Salaries | | (19,142) | | | | |
| Increase | | | 1,902,284 | 1,913,152 | 1,462,832 | 417,952 | |
| Index | | | 151,302 | 173,035 | 264,487 | 324,561 | |
| Total Exception | | | 1,750,982 | 1,740,117 | 1,198,345 | 93,391 | |
| Special Education | | | | | | | |
| | | 2011-12 | 2012-13 AFR | 2013-14 AFR Est (1.03) | 2014-15 AFR Est (1.03) | 2015-16 AFR Est. (1.03) | 2016-17 AFR Est. (1.03) |
| Expenses | | 33,183,861 | 34,235,785 | 35,262,858 | 36,320,744 | 37,410,366 | 38,532,677 |
| Subsidy | | 5,146,899 | 5,355,882 | 5,311,051 | 5,341,002 | 5,341,002 | 5,341,002 |
| Net Expenses | | 28,036,962 | 28,879,903 | 29,951,807 | 30,979,742 | 32,069,364 | 33,191,675 |
| Net Increase | | | 842,941 | 1,071,904 | 1,027,935 | 1,089,622 | 1,122,311 |
| Index | | | 588,776 | 548,718 | 718,843 | 805,473 | 897,942 |
| Total Exception | | | 254,165 | 523,186 | 309,092 | 284,149 | 224,369 |
| ACT 1 Qualifying Debt Service | | | | | | | |
| Grandfathered Increase | | | 21,616,866 | 18,073,041 | 22,555,657 | 22,910,745 | 22,882,170 |
| Elem Master Plan (45%) | | | | - | - | - | - |
| Debt Qualifying for Exception | | | | - | - | - | - |

**West Chester Area School District
Capital Reserve Fund
History and Projection**

| | <u>ACTUAL</u> <u>2011-12</u> | <u>ACTUAL</u> <u>2012-13</u> | <u>BUDGET</u> <u>2013-14</u> | <u>PROJECTED</u> <u>2013-14</u> | <u>BUDGET</u> <u>2014-15</u> | <u>PROJECTED</u> <u>2014-15</u> | <u>BUDGET</u> <u>2015-16</u> | <u>BUDGET</u> <u>2016-17</u> | <u>BUDGET</u> <u>2017-18</u> | <u>BUDGET</u> <u>2018-19</u> |
|---|---------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| FUND 22 | | | | | | | | | | |
| Revenues | | | | | | | | | | |
| Contribution from General Fund | \$ 1,500,000 | \$ 325,100 | \$ 1,329,424 | \$ 1,329,424 | \$ 3,140,600 | \$ 3,050,600 | \$ 2,963,214 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 |
| Refunding Savings | | 2,996,695 | 1,440,210 | 1,917,307 | 866,500 | 4,303,552 | 4,364,281 | 88,577 | - | - |
| Variable Rate Debt Savings | | 300,000 | | 381,416 | | | | | | |
| Sale of Assets | 9,929 | 4,327 | | 26,540 | | | | | | |
| Interest Income | 20,462 | 24,441 | 208,588 | 64,878 | 108,000 | 108,000 | 126,000 | 129,000 | 114,600 | 114,600 |
| Total Revenues | \$ 1,530,390 | \$ 3,650,563 | \$ 2,978,222 | \$ 3,719,564 | \$ 4,115,100 | \$ 7,462,152 | \$ 7,453,495 | \$ 2,717,577 | \$ 2,614,600 | \$ 2,614,600 |
| Expenditures and Fund Transfers | | | | | | | | | | |
| Debt Service Payments (Cap Int) (arbitrage) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer to fund 27 | | | | 150,000 | 356,300 | 356,300 | | | | |
| Transfer to fund Technology Equipment | | | | | | | | | | |
| Furniture and Fixtures | | 52,282 | 60,000 | 49,089 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Technology | 1,706,709 | 1,966,424 | 2,134,585 | 1,853,212 | 2,666,595 | 2,666,595 | 2,746,593 | 2,828,991 | 2,913,860 | 3,001,276 |
| Facility and Other Projects | | 140,616 | 404,385 | 236,121 | | | | | | |
| Total Expenditures | \$ 1,706,709 | \$ 2,159,322 | \$ 2,598,969 | \$ 2,288,422 | \$ 3,082,895 | \$ 3,082,895 | \$ 2,806,593 | \$ 2,888,991 | \$ 2,973,860 | \$ 3,061,276 |
| Excess of Revenues over Expenditures | \$ (176,319) | \$ 1,491,241 | \$ 379,253 | \$ 1,431,143 | \$ 1,032,205 | \$ 4,379,257 | \$ 4,646,902 | \$ (171,414) | \$ (359,260) | \$ (446,676) |
| Fund Balance at July 1 | \$ 14,506,078 | \$ 14,329,759 | \$ 15,820,999 | \$ 15,820,999 | \$ 16,850,377 | \$ 17,252,142 | \$ 21,631,399 | \$ 26,278,301 | \$ 26,106,888 | \$ 25,747,627 |
| Fund Balance at June 30 | \$ 14,329,759 | \$ 15,820,999 | \$ 16,200,252 | \$ 17,252,142 | \$ 17,882,582 | \$ 21,631,399 | \$ 26,278,301 | \$ 26,106,888 | \$ 25,747,627 | \$ 25,300,951 |
| Fund Balance for variable rate debt stabilization | 250,000 | 550,000 | 550,000 | 931,416 | 881,000 | 931,416 | 931,416 | 931,416 | 931,416 | 931,416 |
| Fund Balance for G/F projects | 200,000 | 116,369 | - | - | - | - | - | - | - | - |
| Fund Balance for Time and Attendance System | 200,000 | 96,813 | - | - | - | - | - | - | - | - |
| Fund Balance for refunding savings | | 2,996,695 | 4,436,905 | 4,914,002 | 5,780,502 | 9,217,554 | 13,581,835 | 13,670,412 | 13,670,412 | 13,670,412 |
| Undesignated Fund Balance at June 30 | \$ 13,679,759 | \$ 12,061,122 | \$ 11,213,347 | \$ 11,406,724 | \$ 11,221,080 | \$ 11,482,429 | \$ 11,765,051 | \$ 11,505,060 | \$ 11,145,800 | \$ 10,699,123 |
| FUND 27 | | | | | | | | | | |
| Revenues | | | | | | | | | | |
| Contribution from General Fund | | \$ 72,200 | \$ 953,100 | \$ 953,100 | \$ 1,181,700 | \$ 1,181,700 | \$ 1,417,151 | \$ 1,667,200 | \$ 1,917,216 | \$ 1,974,732 |
| Contribution from fund 22 | | | | \$ 150,000 | \$ 356,300 | \$ 356,300 | | | | |
| Expenditures | | | | | | | | | | |
| Facilities Projects | | \$ - | \$ 953,100 | \$ 754,892 | \$ 1,688,000 | \$ 1,817,381 | \$ 1,417,151 | \$ 1,667,200 | \$ 1,917,216 | \$ 1,974,732 |
| Undesignated Fund Balance at July 1 | | \$ 72,200 | \$ 72,200 | \$ 420,408 | \$ 270,408 | \$ 141,027 | \$ 141,027 | \$ 141,027 | \$ 141,027 | \$ 141,027 |

**West Chester Area School District
Forecast Model
Financial Summary - All Funds**

| A | H | I | J | K | L | M | N | O | P | Q | R | S |
|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|
| 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15 | 2014-15 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Actual | Actual | Actual | Actual | Budget | Projected | Budget | Projected | Estimated | Estimated | Estimated | Estimated | Estimated |
| Total Revenue | 196,833 | 200,194 | 200,345 | 205,130 | 203,828 | 206,453 | 212,699 | 213,122 | 216,743 | 220,659 | 223,113 | 225,672 |
| 4 Current RE Taxes (0% rate incr.) | 140,715 | 143,869 | 143,252 | 145,265 | 145,218 | 146,630 | 150,102 | 150,102 | 151,092 | 152,035 | 152,979 | 153,922 |
| 5 Revenue (Excl Current R.E.T.) | 56,118 | 56,325 | 57,093 | 59,865 | 58,610 | 59,823 | 62,597 | 63,020 | 65,651 | 68,623 | 70,134 | 71,750 |
| 6 State (Other) | 24,925 | 24,184 | 21,308 | 20,863 | 20,948 | 21,115 | 21,358 | 21,272 | 21,159 | 21,574 | 21,636 | 21,707 |
| 7 PSERS | 2,143 | 2,511 | 3,688 | 5,232 | 7,254 | 7,197 | 9,546 | 9,496 | 11,647 | 13,475 | 14,172 | 14,945 |
| 8 Federal | 4,090 | 4,718 | 4,119 | 4,059 | 2,839 | 2,662 | 2,359 | 2,718 | 2,605 | 2,605 | 2,605 | 2,605 |
| 9 Local (Excl. Current R.E.T.) | 24,960 | 24,912 | 27,978 | 29,711 | 27,569 | 28,849 | 29,334 | 29,534 | 30,239 | 30,969 | 31,720 | 32,493 |
| 10 Transfers and Other | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | | | | | | | | | | | | |
| 12 Expenses | 192,701 | 193,804 | 193,431 | 198,134 | 208,409 | 205,474 | 219,213 | 217,285 | 228,012 | 238,382 | 246,588 | 254,802 |
| 13 Salaries | 89,094 | 90,677 | 85,915 | 84,930 | 85,699 | 86,263 | 88,998 | 88,118 | 89,671 | 92,071 | 93,700 | 95,554 |
| 14 Benefits (without PSERS) | 25,533 | 25,663 | 26,560 | 26,912 | 29,196 | 27,860 | 29,033 | 27,997 | 30,719 | 32,217 | 34,035 | 35,994 |
| 15 PSERS | 4,231 | 5,068 | 7,346 | 10,374 | 14,509 | 14,360 | 19,091 | 18,992 | 23,293 | 26,949 | 28,344 | 29,889 |
| 16 Debt Service | 24,437 | 21,237 | 23,773 | 21,896 | 24,465 | 23,654 | 25,128 | 21,220 | 20,765 | 25,614 | 26,410 | 26,678 |
| 17 Transfer to Capital Reserve | 1,340 | 2,677 | 1,515 | 3,694 | 3,723 | 4,581 | 5,189 | 8,536 | 8,745 | 4,256 | 4,417 | 4,475 |
| 18 Other | 48,065 | 48,482 | 48,321 | 50,328 | 50,818 | 48,756 | 51,774 | 52,421 | 54,819 | 57,275 | 59,682 | 62,212 |
| 19 | | | | | | | | | | | | |
| Net Gap calculation - No tax increase no exceptions | | | | | | | | | | | | |
| 21 | Deficit | | | | | | | | (11,269) | (17,724) | (23,475) | (29,130) |
| 22 | Change in Fund Balance | | | | | | | | 4,399 | 1,500 | 1,000 | - |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes | | | | | | | | (6,871) | (16,224) | (22,475) | (29,130) |
| 24 | Prior Year Gap Reduction | | | | | | | | - | 6,871 | 16,224 | 22,475 |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions | | | | | | | | (6,871) | (9,353) | (6,251) | (6,655) |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |
| Net Gap calculation - Act 1 Tax Increase - no exceptions | | | | | | | | | | | | |
| 29 | Deficit | | | | | | | | (11,269) | (17,724) | (23,475) | (29,130) |
| 30 | Change in Fund Balance | | | | | | | | 4,399 | 1,500 | 1,000 | - |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes | | | | | | | | (6,871) | (16,224) | (22,475) | (29,130) |
| 32 | Act 1 Increase | | | | | | | | 2,893 | 3,649 | 3,977 | 4,310 |
| 33 | Prior Year Tax Increase not included above | | | | | | | | - | 2,893 | 6,542 | 10,519 |
| 34 | Cumulative Gap at Millage Index | | | | | | | | (3,978) | (9,682) | (11,956) | (14,301) |
| 35 | Prior Year Gap elimination | | | | | | | | - | 3,978 | 9,682 | 11,956 |
| 36 | Net Gap at Millage Index (no exceptions) | | | | | | | | (3,978) | (5,704) | (2,274) | (2,345) |
| 37 | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | |
| Net Gap calculation - Act 1 Tax Increase - with exceptions | | | | | | | | | | | | |
| 40 | Deficit | | | | | | | | (11,269) | (17,724) | (23,475) | (29,130) |
| 41 | Change in Fund Balance | | | | | | | | 4,399 | 1,500 | 1,000 | - |
| 42 | Cumulative Gap at Millage Index | | | | | | | | (6,871) | (16,224) | (22,475) | (29,130) |
| 43 | Act 1 Increase | | | | | | | | 2,893 | 3,649 | 3,977 | 4,310 |
| 44 | Prior Year Tax Increase not included above | | | | | | | | - | 2,893 | 6,542 | 10,519 |
| 45 | Cumulative Gap at Millage Index | | | | | | | | (3,978) | (9,682) | (11,956) | (14,301) |
| 46 | Act 1 Exceptions | | | | | | | | 2,263 | 1,507 | 378 | 302 |
| 47 | Add'l Revenue from Prior Year exception allowance | | | | | | | | - | 2,263 | 3,771 | 4,148 |
| 48 | Cumulative Gap at Millage Index and Exceptions | | | | | | | | (1,714) | (5,911) | (7,807) | (9,850) |
| 49 | Prior Year Gap elimination | | | | | | | | - | 1,714 | 5,911 | 7,807 |
| 50 | Net Gap at Millage Index - with exceptions | | | | | | | | (1,714) | (4,197) | (1,896) | (2,043) |
| 51 | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | |
| 53 | Expenses % Increase | | | | | | | | | | | |
| 54 | Salaries | 1.37% | 1.78% | -5.25% | | | -4.87% | | 3.75% | 1.76% | 2.68% | 1.77% |
| 55 | Benefits (without PSERS) | 1.46% | 0.51% | 3.50% | | | 8.56% | | 4.03% | 9.72% | 4.87% | 5.65% |
| 56 | PSERS | 2.92% | 19.76% | 44.95% | | | 183.35% | | 83.08% | 22.65% | 15.70% | 5.18% |
| 57 | Debt Service | 13.00% | -13.10% | 11.94% | | | 11.38% | | -3.09% | -2.15% | 23.35% | 3.11% |
| 58 | Other | -3.71% | 0.87% | -0.33% | | | 0.56% | | 4.16% | 4.57% | 4.48% | 4.20% |
| 59 | | | | | | | | | | | | |
| 60 | Debt Service % of Budget | 12.7% | 11.0% | 12.3% | | | 11.5% | | 9.8% | 9.1% | 10.7% | 10.7% |
| 61 | | | | | | | | | | | | |
| 62 | Act 1 Exceptions | | | | | | | | 2,263 | 1,507 | 378 | 302 |
| 63 | Health Care | | | | | | | | - | - | - | - |
| 64 | PSERS | | | | | | | | 1,740 | 1,198 | 93 | 78 |
| 65 | Special Ed | | | | | | | | 523 | 309 | 284 | 224 |
| 66 | Debt Service | | | | | | | | - | - | - | - |
| 67 | | | | | | | | | | | | |
| 68 | Fund Balance | | | | | | | | | | | |
| 69 | Beginning Fund Balance | 7,938 | 12,071 | 18,461 | 25,376 | 32,372 | 33,351 | 33,351 | 29,188 | 27,112 | 25,612 | 24,612 |
| 70 | Transfer (to)/from Operating Budget | (4,133) | (6,390) | (6,915) | (6,996) | (979) | (979) | (979) | 4,163 | 4,399 | 1,500 | - |
| 71 | Ending Fund Balance | 12,071 | 18,461 | 25,376 | 32,372 | 33,351 | 33,351 | 29,188 | 24,790 | 25,612 | 24,612 | 24,612 |
| 72 | | | | | | | | | | | | |
| 73 | Fund Balance - Designation PSERS | 1,200.0 | 1,200.0 | 3,700.0 | 5,000.0 | | 4,500.0 | | 2,117.0 | 2,117.0 | - | - |
| 74 | Fund Balance - Designation - Health C | - | 1,558.1 | 2,677.7 | 4,171.1 | | 4,856.2 | | 5,856.2 | 5,856.2 | 5,856.2 | 5,856.2 |
| 75 | Fund Balance - Designation - Millage | - | - | 3,349.2 | 6,830.5 | | 5,951.3 | | 2,981.2 | - | - | - |
| 76 | Fund Balance - Designation - Athletic | 75.6 | 95.5 | 124.2 | 102.7 | | 119.8 | | 119.8 | 119.8 | 119.8 | 119.8 |
| 77 | | | | | | | | | | | | |
| 78 | Year End Unassigned/Undesig. FB | 10,795 | 15,607 | 15,525 | 16,268 | 17,924 | 17,924 | 18,114 | 16,697 | 17,519 | 18,636 | 18,636 |
| 79 | % of Expenses | 5.6% | 8.1% | 8.0% | 8.2% | 8.7% | 8.7% | 8.3% | 7.3% | 7.3% | 7.6% | 7.3% |
| 80 | | | | | | | | | | | | |
| 81 | Capital Reserves | | | | | | | | | | | |
| 82 | Beginning Fund Balance | 14,642 | 13,811 | 14,506 | 14,330 | 15,821 | 15,821 | 17,252 | 21,631 | 26,278 | 26,107 | 25,748 |
| 83 | Inflow | 1,218 | 2,604 | 1,530 | 3,651 | | 3,720 | | 7,462 | 7,453 | 2,718 | 2,615 |
| 84 | Outflow | 2,048 | 1,909 | 1,707 | 2,159 | | 2,288 | | 3,083 | 2,807 | 2,889 | 2,974 |
| 85 | Year-end Fund Balance | 13,811 | 14,506 | 14,330 | 15,821 | 17,252 | 17,252 | 21,631 | 26,278 | 26,107 | 25,748 | 25,301 |
| 86 | Year End Designated | - | - | 650 | 3,760 | | 5,845 | | 10,149 | 14,513 | 14,602 | 14,602 |
| 87 | Year End Unassigned/Undesig. FB | 13,811 | 14,506 | 13,680 | 12,061 | 11,407 | 11,407 | 11,482 | 11,765 | 11,505 | 11,146 | 10,699 |
| 88 | | | | | | | | | | | | |
| 89 | Act 1 index Assumptions | | | | | | | | 2.1% | 1.9% | 2.4% | 2.8% |