

West Chester Area School District
Operating Expense History and Forecast

11/10/2015

	A	O	P	R	S	T	U	V	W	X	Y	Z
		Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-20
3	Staff	119,821.3	122,215.9	128,483.3	137,122.78	134,876.4	141,356.39	141,010.49	149,055.10	153,168.83	157,575.37	162,350.34
4	Total Salaries	85,915.4	84,930.4	86,263.3	88,998.2	87,846.4	89,514.7	89,168.8	91,962.9	93,073.6	94,438.2	96,148.4
5	Administration											
6	Reg Salaries	6,903.0	7,328.4	7,337.7	7,371.8	7,644.7	7,607.9	7,607.9	7,854.4	8,027.2	8,227.8	8,441.8
7	Teachers											
8	Reg Salaries	61,569.9	60,035.7	60,830.1	61,745.9	61,479.2	62,295.5	62,099.6	64,425.9	65,159.8	66,107.5	67,145.8
9	Extra Duty Pymnts	840.2	992.6	1,007.6	1,091.7	1,059.6	1,066.9	1,066.9	1,096.2	1,108.7	1,124.8	1,142.5
10	Sabbatical Pymnts	88.4	179.1	35.2	190.0	125.0	190.0	190.0	190.0	190.0	190.0	190.0
11	Subject Chair Pymnts	389.4	348.5	346.7	407.7	365.9	345.0	345.0	398.6	398.6	398.6	398.6
12	Severance Pymnts	158.5	144.4	380.6	407.0	209.1	407.0	407.0	418.2	422.9	429.1	435.8
13	Supplemental Contracts	1,938.0	1,899.8	1,948.3	2,083.6	2,028.1	2,032.1	2,032.1	2,039.9	2,039.9	2,039.9	2,039.9
14	Total Teachers	64,984.3	63,600.0	64,548.5	65,926.0	65,267.0	66,336.5	66,140.6	68,568.8	69,319.9	70,289.9	71,352.6
15	Technical											
16	Reg Salaries	2,842.4	2,928.1	3,022.6	3,093.7	3,502.0	3,644.1	3,644.1	3,704.9	3,786.4	3,881.0	3,981.9
17	Office Clerical											
18	Reg Salaries	6,068.4	5,860.8	5,932.0	6,380.4	6,179.8	6,224.7	6,224.7	5,942.2	5,926.7	5,893.6	6,066.5
19	Crafts and Trades											
20	Reg Salaries	5,117.3	5,213.0	5,422.6	6,226.4	5,252.9	5,701.5	5,551.5	5,892.7	6,013.5	6,145.8	6,305.6
21												
22	Benefits											
23	Medical	15,607.6	16,558.1	17,768.2	18,070.4	17,621.6	17,323.3	17,323.3	18,327.3	19,714.6	21,207.0	22,812.4
24	Dental	1,306.8	1,236.8	1,108.5	1,367.9	1,180.2	1,291.1	1,291.1	1,346.7	1,404.6	1,465.0	1,528.0
25	Vision	140.4	168.0	113.1	150.2	195.9	153.6	153.6	157.2	160.8	164.5	168.3
26	Prescription	4,100.2	4,037.1	4,060.6	4,297.6	5,593.9	5,181.1	5,181.1	5,517.9	5,876.5	6,258.5	6,665.3
27	Social Security	6,369.0	6,239.8	6,322.0	6,824.8	6,387.7	6,819.6	6,819.6	6,994.1	7,120.1	7,224.5	7,355.4
28	Retirement	7,345.7	10,373.6	14,359.6	19,091.4	18,603.4	22,975.6	22,975.6	27,144.3	28,499.1	29,804.7	30,988.6
29	Tuition Reimbursement	728.0	733.3	610.0	596.5	360.4	600.0	600.0	605.0	610.3	615.8	621.6
30	Life & Disability	397.0	263.1	307.0	431.0	417.8	438.7	438.7	450.5	456.0	462.6	471.0
31	Workers Comp/Unemply/Other	720.5	654.3	800.6	716.7	823.2	726.4	726.4	733.1	739.8	746.6	753.5
32	Total Benefits	36,715.2	40,264.2	45,449.6	51,546.5	51,184.0	55,509.4	55,509.4	61,275.9	64,581.8	67,949.2	71,364.0
33	(Less) cost sharing	(2,809.4)	(2,978.7)	(3,229.5)	(3,422.0)	(4,154.0)	(3,667.7)	(3,667.7)	(4,183.7)	(4,486.6)	(4,812.1)	(5,162.0)
34	Net Benefits	33,905.8	37,285.5	42,220.0	48,124.5	47,030.0	51,841.7	51,841.7	57,092.2	60,095.2	63,137.2	66,202.0
35												
36	Prof. & Tech. Services	11,987.6	13,149.8	13,396.4	13,169.3	14,064.2	14,377.2	14,377.2	15,592.5	16,475.4	17,387.3	18,089.4
37	Substitute Service	1,500.1	1,447.7	1,350.9	1,613.5	1,365.9	1,568.1	1,568.1	1,615.1	1,663.6	1,713.5	1,764.9
38	Contracted Therapeutic Staff	620.8	666.7	860.2	700.0	1,299.2	880.0	880.0	924.0	970.2	1,018.7	1,069.6
39	Contracted Aides	679.2	831.6	1,123.4	410.0	1,138.8	1,125.0	1,125.0	1,781.3	2,080.3	2,382.3	2,447.4
40	CCIU - Special Education Programs	3,235.6	3,208.9	3,455.2	3,280.5	3,249.5	3,340.3	3,340.3	3,507.3	3,682.7	3,868.8	4,060.2
41	Occupational/Physical Therapy	975.0	1,087.4	1,004.4	1,116.0	982.0	1,061.6	1,061.6	1,114.6	1,170.4	1,228.9	1,290.3
42	Due Process Hearings	694.8	738.2	603.3	721.0	496.1	721.0	721.0	757.1	794.9	834.6	876.4
43	Early Intervention	263.1	353.7	260.5	367.2	276.5	308.0	308.0	323.4	339.6	356.6	374.4
44	Extended School Year	447.2	564.7	573.1	475.0	502.4	530.0	530.0	556.5	584.3	613.5	644.2
45	Alternative Education - IU	949.2	1,378.6	1,212.5	1,471.3	1,412.1	1,231.5	1,231.5	1,293.1	1,357.7	1,425.6	1,496.9
46	Alternative Education - Lincoln	410.1	419.4	426.5	435.1	745.9	767.4	767.4	790.5	814.2	838.6	863.8
47	Tax Collection	535.9	627.7	669.7	617.6	646.0	716.0	716.0	737.5	759.7	782.4	805.9
48	Legal	308.4	416.2	441.0	444.6	365.2	435.9	435.9	449.0	462.4	476.3	490.6
49	Other	1,368.2	1,408.9	1,415.8	1,517.5	1,584.6	1,692.4	1,692.4	1,743.1	1,795.4	1,849.3	1,904.8
50												
51	Purchased Property Services	3,536.0	3,616.1	3,365.5	3,956.2	3,299.2	3,915.7	3,915.7	4,033.2	4,154.2	4,278.8	4,407.2
52	Electricity	1,875.7	1,983.2	1,696.4	1,940.0	1,544.9	1,825.0	1,825.0	1,879.7	1,936.1	1,994.2	2,054.1
53	Water/Sewer	473.7	511.6	505.4	560.5	521.0	549.5	549.5	566.0	583.0	600.5	618.5
54	Trash Removal	122.0	91.8	95.2	120.0	89.8	105.0	105.0	108.2	111.4	114.7	118.2
55	Space Rental	121.3	123.9	103.3	131.1	134.5	140.1	140.0	144.3	148.6	153.0	157.6
56	Other	943.2	905.7	965.1	1,204.7	1,009.0	1,296.2	1,296.2	1,335.1	1,375.1	1,416.4	1,458.9
57												
58	Other Services	26,532.6	27,473.0	26,284.5	28,404.9	27,466.0	29,879.1	29,879.1	31,386.8	32,793.0	34,282.2	35,859.4
59	Charter Schools	7,069.2	8,031.7	8,114.0	8,310.9	8,079.9	9,150.8	9,150.8	9,613.2	10,100.2	10,611.3	11,148.8
60	Tuition: Special Education	2,645.8	2,548.0	2,376.4	2,703.9	2,651.9	2,785.0	2,785.0	2,868.5	2,954.6	3,043.2	3,134.5
61	Tuition: CAT	1,683.4	1,658.3	1,828.8	2,262.4	2,262.4	2,587.7	2,587.7	3,072.2	3,413.1	3,794.7	4,218.9
62	Tuition: Other Alt Ed Programs	443.4	419.5	200.7	500.0	152.5	300.0	300.0	315.0	330.8	347.3	364.7
63	Bussing: Public Schools	4,470.0	4,519.8	4,413.3	4,730.7	4,637.8	4,958.4	4,958.4	5,107.1	5,260.4	5,418.2	5,580.7
64	Bussing: Non-Public	4,465.9	4,395.9	4,530.5	4,476.2	4,358.6	4,548.4	4,548.4	4,684.8	4,825.4	4,970.1	5,119.2
65	Bussing: Special Ed	3,579.6	3,570.3	3,370.2	3,662.4	3,675.5	3,708.9	3,708.9	3,820.1	3,934.7	4,052.8	4,174.4
66	Bussing: Extracurricular	274.3	291.1	284.6	377.2	325.5	403.9	403.9	416.0	428.5	441.3	454.6
67	Insurance	381.8	416.9	478.5	506.0	462.6	525.1	525.1	551.3	578.9	607.8	638.2
68	Telephone/Postage	497.1	462.1	390.2	488.8	501.0	540.3	540.3	556.5	573.2	590.4	608.1
69	Other Services - Glen Mills	714.3	866.0	-	-	-	-	-	-	-	-	-
70	Other	307.7	293.4	297.3	386.2	358.3	370.8	370.8	381.9	393.4	405.2	417.3
71												
72	Supplies	4,708.2	4,758.1	4,724.8	5,187.1	5,066.2	5,374.8	5,366.9	6,105.7	6,323.0	6,548.2	6,781.6
73	Heating/ Motor Pool Fuel	780.8	695.0	978.8	828.0	876.5	947.0	947.0	975.4	1,004.7	1,034.8	1,065.9
74	Other Operations/Maint Supplies	670.3	735.4	777.4	730.0	648.7	760.7	760.7	791.1	822.8	855.7	889.9
75	Educational	2,295.0	2,078.2	1,651.5	1,804.7	1,881.1	1,914.2	1,906.4	1,898.2	1,974.1	2,053.1	2,135.2
76	Curriculum Proposals	455.0	793.5	885.1	1,411.3	1,230.0	1,057.9	1,057.9	1,718.2	1,769.7	1,822.8	1,877.5
77	Educational /Admin Software	410.3	356.9	327.0	326.9	409.9	458.4	458.4	476.7	495.8	515.6	536.3
78	Administration/Business	77.1	99.0	104.9	84.9	20.1	236.6	236.6	246.1	255.9	266.1	276.8
79	Other	19.7	-	-	1.2	-	-	-	-	-	-	-
80												
81	Other Objects	344.7	(126.6)	359.6	340.1	534.1 </						

West Chester Area School District
Revenue History and Forecast

	A	N	O	P	Q	R	S	U	V	W	X	Y	Z	AA	AB	AC
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-20
1																
2																
3	Local	151,845.3	158,264.9	165,675.1	168,780.6	171,229.8	174,975.9	175,478.8	179,436.2	180,421.1	184,572.6	184,572.6	194,159.4	205,089.7	213,010.1	220,202.0
4	Real Estate	123,662.8	133,388.1	142,047.0	144,929.1	144,322.7	146,838.3	147,309.7	151,509.7	152,024.0	155,606.4	155,606.4	164,912.8	175,559.1	183,192.0	190,092.7
5	Current	121,988.6	131,884.5	140,715.2	143,868.7	143,252.1	145,265.1	148,630.2	150,102.1	151,068.0	154,171.0	154,171.0	163,477.3	174,123.6	181,756.5	188,657.2
6	Interim	1,674.2	1,503.6	1,331.8	1,060.4	1,070.6	1,573.2	679.5	1,407.6	956.0	1,435.5	1,435.5	1,435.5	1,435.5	1,435.5	1,435.5
7	Earned Income	17,913.6	16,764.4	16,458.0	17,080.7	18,095.8	18,691.5	19,460.5	20,045.0	19,360.0	20,646.4	20,646.4	20,852.8	21,061.3	21,272.0	21,484.7
8	Real Estate Transfer	3,665.9	2,666.5	2,706.8	2,466.0	3,260.7	3,473.6	3,724.7	3,337.0	4,145.2	3,603.7	3,603.7	3,675.8	3,749.3	3,824.3	3,900.8
9	Delinquent Taxes	2,810.3	2,944.9	3,316.2	2,805.7	3,816.1	4,069.9	3,365.9	3,008.8	3,246.0	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8
10	Investment Earnings	3,051.1	1,674.8	288.0	118.4	173.6	129.8	71.0	183.0	165.5	192.2	192.2	194.1	196.0	198.0	200.0
11	Gate Receipts	-	-	-	119.4	123.4	122.9	130.7	131.5	136.3	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	741.6	826.2	859.1	1,261.3	1,437.5	1,649.8	1,416.3	1,221.2	1,344.1	1,383.6	1,383.6	1,383.6	1,383.6	1,383.6	1,383.6
13																
14	State	27,228.1	26,794.1	27,068.5	26,695.6	24,996.3	26,095.1	28,312.7	30,903.9	30,589.6	33,298.2	33,284.7	35,317.9	35,973.0	36,662.9	37,316.2
15	Student Subsidies	21,026.1	21,507.3	21,647.2	20,865.3	18,135.1	17,778.9	17,966.7	17,945.8	18,109.0	18,400.6	18,387.1	18,248.7	18,163.4	18,148.3	18,144.2
16	Basic Instruction	6,844.8	7,050.1	6,334.1	6,523.7	7,050.1	7,047.0	7,247.3	7,248.7	7,239.7	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	5,020.6	5,087.5	5,068.4	5,080.8	5,146.9	5,355.9	5,311.1	5,315.0	5,413.4	5,489.1	5,489.1	5,489.1	5,489.1	5,489.1	5,489.1
19	IDEA - ARRA funds		418.0	959.4	820.7	-	-	-	-	-	-	-	-	-	-	-
20	Tuition Private Home Place't	73.6	87.4	50.6	-	17.6	121.8	113.9	45.0	111.5	100.0	100.0	100.0	100.0	100.0	100.0
21	Transportation	4,371.1	4,828.3	4,565.1	4,434.4	4,295.1	3,710.0	3,750.5	3,750.3	3,637.2	3,750.3	3,750.3	3,750.3	3,750.3	3,750.3	3,750.3
22	Medical, Dental & Nurse	296.3	295.6	288.7	273.8	273.9	261.5	256.8	261.8	222.3	222.3	222.3	222.3	222.3	222.3	222.3
23	Rent	1,437.4	1,529.3	1,544.7	1,074.7	1,224.8	1,151.2	1,160.4	1,198.3	1,181.7	1,287.0	1,273.4	1,135.1	1,049.8	1,034.7	1,030.6
24	Charter Schools	1,337.4	1,641.1	1,558.4	1,478.9	-	-	-	-	-	-	-	-	-	-	-
25	Accountability/Ready to Learn Block Grants	348.3	343.8	343.8	322.4	126.6	126.7	126.7	126.7	303.2	303.2	303.2	303.2	303.2	303.2	303.2
26	Other	1,296.6	226.1	82.0	21.9	-	5.0	-	-	-	-	-	-	-	-	-
27	Teacher Subsidies	6,202.0	5,286.9	5,421.3	5,830.3	6,861.2	8,316.2	10,346.1	12,958.1	12,480.7	14,897.6	14,897.6	17,069.2	17,809.6	18,514.6	19,172.0
28	Social Security	3,154.7	3,231.6	3,278.1	3,319.2	3,173.0	3,084.5	3,148.8	3,412.4	3,163.7	3,409.8	3,409.8	3,497.0	3,560.1	3,612.3	3,677.7
29	Retirement	3,047.3	2,055.3	2,143.2	2,511.1	3,688.2	5,231.7	7,197.3	9,545.7	9,317.0	11,487.8	11,487.8	13,572.1	14,249.6	14,902.4	15,494.3
30																
31	Federal	4,231.6	4,020.9	4,089.8	4,717.5	4,119.3	4,059.2	2,661.8	2,358.9	2,959.8	2,680.3	2,680.3	2,680.3	2,680.3	2,680.3	2,680.3
32	Title I	1,998.5	1,492.4	1,723.1	2,146.9	1,590.7	1,752.2	459.6	460.0	818.0	818.8	818.8	818.8	818.8	818.8	818.8
33	Title II	310.3	327.8	182.4	416.8	311.2	249.0	199.4	400.0	293.9	277.6	277.6	277.6	277.6	277.6	277.6
34	IDEA	1,240.5	1,308.9	1,296.3	1,235.6	1,310.3	1,282.4	1,154.7	1,151.9	1,215.8	1,215.8	1,215.8	1,215.8	1,215.8	1,215.8	1,215.8
35	MA Direct Services/Time Study	562.8	760.3	722.4	768.6	773.4	659.4	722.7	252.5	516.0	260.4	260.4	260.4	260.4	260.4	260.4
36	Other	119.5	131.5	165.6	149.6	133.7	116.2	125.5	94.5	116.0	107.8	107.8	107.8	107.8	107.8	107.8
37																
38	Local Taxes & Subsidies	183,305.0	189,079.9	196,833.4	200,193.7	200,345.4	205,130.2	206,453.329	212,699.0	213,970.5	220,551.1	220,537.6	232,157.6	243,743.0	252,353.4	260,198.5
39																
40	Beginning Fund Balance	9,631.6	7,495.1	7,938.2	12,071.1	18,461.2	25,376.0	32,371.9	30,282.3	33,351.1	29,961.2	31,665.5	27,268.0	22,328.7	21,328.7	21,328.7
41	FB Adjustment		400.7													
42	Ending Fund Balance	7,495.1	7,938.2	12,071.1	18,461.2	25,376.0	32,371.9	33,351.1	23,768.2	31,665.5	24,789.6	27,268.0	22,328.7	21,328.7	21,328.7	21,328.7
43																
44	Designated/Committed Fund Balance for PSERS Increases (ending FB)			1,200.0	1,200.0	3,700.0	5,000.0	4,500.0	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	4,856.2	4,621.1	4,899.4	5,856.2	4,899.4	4,899.4	4,899.4	4,899.4	4,899.4
46	Designated/Committed Fund Balance for Future millage					3,349.2	6,830.5	5,951.3		5,646.4		2,665.2				
47	Designated/Committed Fund Balance for Athletic Fund		75.6	95.5	124.2	102.7	119.8	102.7	115.7	119.8	115.7	115.7	115.7	115.7	115.7	115.7
48	Beginning Unassigned Fund Balance	9,631.6	7,495.1	7,938.2	10,795.5	15,607.5	19,307.5	16,267.7	18,088.4	17,923.8	18,088.4	18,887.0	17,470.7	15,196.6	16,313.6	16,313.6
49	Ending Unassigned Fund Balance	7,495.1	7,938.2	10,795.5	15,607.5	15,525.0	16,267.7	17,923.8	16,927.4	18,887.0	16,696.6	17,470.7	15,196.6	16,313.6	16,313.6	
50																
51	Assumed use of FB	2,136.5	(443.1)	(4,132.8)	(6,390.1)	(6,914.9)	(6,995.9)	(979.2)	6,514.1	1,685.5	5,171.6	4,397.5	4,939.3	1,000.0		

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2015-16	2016-17		2017-18	2018-19	2019-2020
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				11,841,643	11,841,643		11,841,643	11,841,643	11,841,643
6	Delaware County				705,298	705,298		705,298	705,298	705,298
7					12,546,941	12,546,941		12,546,941	12,546,941	12,546,941
8										
9										
10	Net amount to be raised from R/E taxes				154,171	163,477		174,124	181,757	188,657
11	Gross tax to be levied				159,770	169,407		180,439	188,349	195,500
12										
13	Equilization Between Counties									
14	Chester County %				94.38%	94.38%		94.38%	94.38%	94.38%
15	Delaware County %				5.62%	5.62%		5.62%	5.62%	5.62%
16										
17	Chester Cnty Levy				150,789	159,884		170,296	177,761	184,510
18	Delaware Cnty Levy				8,981	9,523		10,143	10,588	10,990
19					159,770	169,407		180,439	188,349	195,500
20										
21	Millage Calculation									
22	Chester Cnty tax levy				150,789	159,884		170,296	177,761	184,510
23	Chester Cnty assessed value				7,702,002	7,752,002		7,802,002	7,852,002	7,902,002
24										
25	Chester County Millage				19.5779	20.6248		21.82	22.63	23.34
26	Previous Year Millage				19.2100	19.5779		20.62	21.82	22.63
27										
28	Chester Cnty Mill Increase				0.37	1.05		1.20	0.81	0.71
29	% increase				1.9%	5.3%		5.8%	3.7%	3.1%
30	Delaware Cnty Tax Levy				8,981	9,523		10,143	10,588	10,990
31	Delaware Cnty Assessed Value				645,851	647,101		648,351	649,601	650,851
32										
33	Delaware County Millage				13.9059	14.7161		15.64	16.29	16.88
34	Previous Yr Millage				13.6500	13.9059		14.72	15.64	16.29
35										
36	Delaware Cnty Mill Increase				0.26	0.81		0.92	0.65	0.59
37	% increase				1.9%	5.8%		6.3%	4.2%	3.6%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				150,789					
41	Delaware Cty Levy Rebalanced				8,981					
42					159,770					
43										
44	Chester County Millage				19.5779	20.6248				
45	Chester County Millage Re-balanced				19.5779					
46	Chester Cnty Mill Increase					1.05				
47	% increase					5.35%				
48	Act 1 Millage					20.0477				
49	Millage from exceptions					0.5771				
50										
51										
52	Delaware County Millage				13.91	14.7161				
53	Delaware County Millage Re-balanced				13.91					
54	Delaware Cnty Mill Increase					0.81				
55	% increase					5.83%				
56	Act 1 Millage					14.2396				
57	Millage from exceptions					0.4765				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
1998-99	\$5,803,372	n/a	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	5.6%
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%
2014-15	\$7,643,129	\$40,000	0.5%	642,497	\$13,719	2.2%
10 YEAR AVERAGE		\$39,323	0.5%		\$17,935	3.5%
5 YEAR AVERAGE		(\$3,656)	0.0%		(\$787)	-0.1%
3 YEAR AVERAGE		\$6,478	0.1%		\$1,877	0.3%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL				COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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%	2018-19	8,533	-	0.00%
2019-20	1,705,223	35,000	2.05%	2019-20	8,533	-	0.00%
Average increase			0.91%	Average increase			0.00%
RESIDENTIAL				RESIDENTIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	6,071,779	23,873	0.39%	2015-16	637,317	3,354	0.53%
2016-17	6,086,779	15,000	0.25%	2016-17	638,567	1,250	0.20%
2017-18	6,101,779	15,000	0.25%	2017-18	639,817	1,250	0.20%
2018-19	6,116,779	15,000	0.25%	2018-19	641,067	1,250	0.19%
2019-20	6,131,779	15,000	0.24%	2019-20	642,317	1,250	0.19%
Average increase			0.21%	Average increase			-0.06%
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	-	-	-
2019-20	65,000	-	0.00%	2019-20	-	-	-
Average increase			-1.92%	Average increase			-
TOTAL				TOTAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	7,702,002	58,873	0.76%	2015-16	645,851	3,354	0.52%
2016-17	7,752,002	50,000	0.64%	2016-17	647,101	1,250	0.19%
2017-18	7,802,002	50,000	0.64%	2017-18	648,351	1,250	0.19%
2018-19	7,852,002	50,000	0.64%	2018-19	649,601	1,250	0.19%
2019-20	7,902,002	50,000	0.63%	2019-20	650,851	1,250	0.19%
Average increase			0.35%	Average increase			-0.06%

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

<u>Expenses</u>	
Salaries:	
Teacher	-\$100,000
Custodial	-\$150,000
Debt Service- Variable Rate Debt Savings	-\$275,000
Total Expenses	-\$525,000

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

<u>Fund Balance Analysis</u>	
Increase to Unassigned Fund Balance November 2015	\$525,000
Increase (Decrease) in Ending Fund Balance 6/30/16	\$525,000

West Chester Area School District
 Budget Forecast Model
 2016-17 Projection Changes
 November 2015

<u>Expenses</u>	
Salaries:	
Admin	\$63,867
Teachers	\$419,968
Technical	-\$26,710
Office Clerical	-\$25,552
Crafts & Trades	\$105,767
Salaries- Instructional Aides	-\$406,335
Benefits	-\$487,076
Contracted Aides	\$600,000
Total Expenses	\$243,929

<u>Revenues</u>	
State Subsidy- PSERS & Social Security	-\$75,864
Total Revenues	-\$75,864

<u>Budget Gap</u>	
Change in Budget Gap	-\$205,207

<u>Fund Balance Analysis</u>	
Increase in Beginning Unassigned Fund Balance	\$525,000
2016-17 Use Unassigned Fund Balance	-\$525,000
Increase (Decrease) in Ending Fund Balance 6/30/17	\$0

**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			2015-16	2016-17	2017-18	2018-19	2019-20
8	KG		583	622	564	582	570
9	1st to 5th Grade		4,304	4,189	4,091	3,933	3,839
10	Grades 6-8		2,822	2,862	2,842	2,815	2,797
11	Grades 9-12		3,799	3,758	3,784	3,869	3,856
12	Total		11,508	11,431	11,281	11,199	11,062
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		(1.30)	0.00	0.00	0.00	0.00
16							
17							
18	Headcount Changes (non-enrollment)						
19				2016-17	2017-18	2018-19	2019-20
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					% Increase Assumptions		
30				2016-17	2017-18	2018-19	2019-20
31	Administration			2.40%	2.20%	2.50%	2.60%
32	Teachers			3.82%	2.20%	2.50%	2.60%
33	Non-Bargaining			2.40%	2.20%	2.50%	2.60%
34	Support Staff			2.37%	2.45%	2.20%	2.60%
35	Support Staff - add'l Contracted Aides	\$	406,335	\$	577,402	\$	753,510
36	Crafts/Trades			1.50%	2.00%	2.20%	2.60%
37	Miscellaneous						
38	Teacher Attrition (vacancies)			750,000	750,000	750,000	750,000
39	Teacher Attrition (turnover)			700,000	700,000	700,000	700,000
40							
41							
42	Benefits - 200						
43					% Increase Assumptions		
44				2016-17	2017-18	2018-19	2019-20
45	Medical			7.57%	7.57%	7.57%	7.57%
46	Dental			4.30%	4.30%	4.30%	4.30%
47	Vision			2.30%	2.30%	2.30%	2.30%
48	Prescription			6.50%	6.50%	6.50%	6.50%
49	Social Security			7.65%	7.65%	7.65%	7.65%
50	PSERS			29.69%	30.62%	31.56%	32.23%
51	Tuition- Teachers		\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year
52	Tuition- Non Teachers		5.00%	5.00%	5.00%	5.00%	5.00%
53	Life & Disability		0.00%	0.00%	0.00%	0.00%	0.00%
54	W/C, Unemp & Other		0.92%	0.92%	0.92%	0.92%	0.92%
55	Monthly Board Premium Costs						
56	Medical		\$1,225.21	\$1,317.96	\$1,417.73	\$1,525.05	
57	Dental		\$149.76	\$156.20	\$162.92	\$169.92	
58	Vision		\$19.19	\$19.63	\$20.08	\$20.54	
59	Prescription		\$375.16	\$399.55	\$425.52	\$453.18	
60	Life/AD&D (cost per \$1,000)		\$0.14	\$0.14	\$0.14	\$0.14	
61							
62	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
63							
64							
65							
66	Professional and Technical Services - 300			% Increase Assumptions			
67				2016-17	2017-18	2018-19	2019-20
68		Special Education Services		5.00%	5.00%	5.00%	5.00%
69		Additional Contracted Aides	\$ 600,000	\$	840,000	\$ 1,080,000	\$ -
70		Other categories	3.00%	3.00%	3.00%	3.00%	3.00%
71							
72							
73	Purchased Property Services - 400			% Increase Assumptions			
74				2016-17	2017-18	2018-19	2019-20
75		Electricity		3.00%	3.00%	3.00%	3.00%
76		Trash Collection		3.00%	3.00%	3.00%	3.00%
77		Other categories		3.00%	3.00%	3.00%	3.00%
78							
79	Other Purchased Services - 500			% Increase Assumptions			
80				2016-17	2017-18	2018-19	2019-20
81		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%
82		Insurances		5.00%	5.00%	5.00%	5.00%
83		Bussing		3.00%	3.00%	3.00%	3.00%
84		Telephone and Postage		3.00%	3.00%	3.00%	3.00%
85		Other Categories		3.00%	3.00%	3.00%	3.00%
86		Charter School Enrollment	708.7	730.0	751.9	774.5	
87		Charter School Tuition	\$ 13,564.59	\$ 13,835.88	\$ 14,112.60	\$ 14,394.85	
88		Cat Tuitions from CCIU	\$ 3,072,211	\$ 3,413,085	\$ 3,794,668	\$ 4,218,911	
89		CAT Tuition Per FTE	\$ 20,827	\$ 21,264	\$ 21,689	\$ 22,123	
90		CAT Enrollment (3YR Avg)	147.51	160.51	174.96	190.70	
91							
92							
93	Supplies - 600			% Increase Assumptions			
94				2016-17	2017-18	2018-19	2019-20
95		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
96		Gas and Oil		3.00%	3.00%	3.00%	3.00%
97		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
98		Curriculum Proposal Amount	1,718,200	1,769,746	1,822,838	1,877,524	
99							
100	Property - 700			% Increase Assumptions			
101				2016-17	2017-18	2018-19	2019-20
102		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
103		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
104	* 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						
105							
106							
107	800 Other Object Dues and Fees			% Increase Assumptions			
108				2016-17	2017-18	2018-19	2019-20
109				3.00%	3.00%	3.00%	3.00%
110		Phase in General Fund Maint Projects	200,000	200,000	-	-	

	A	B	C	D	E
1	West Chester Area School District Budget Forecast Model <u>Revenue Assumptions</u>				
2					
3					
4					
5	<u>Local</u>	2016-17	2017-18	2018-19	2019-20
6	Collection Factor	96.50%	96.50%	96.50%	96.50%
7	Interim Taxes	0.00%	0.00%	0.00%	0.00%
8	Earned Income tax	1.00%	1.00%	1.00%	1.00%
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	1.00%	1.00%	1.00%	1.00%
12	Other	0.00%	0.00%	0.00%	0.00%
13					
14	<u>State</u>	2016-17	2017-18	2018-19	2019-20
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	\$ 1,135,113	\$ 1,049,778	\$ 1,034,706	\$ 1,030,568
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>	2016-17	2017-18	2018-19	2019-20
26	Title I	\$ 818,846	\$ 818,846	\$ 818,846	\$ 818,846
27	Title II	\$ 277,596	\$ 277,596	\$ 277,596	\$ 277,596
28	IDEA	\$ 1,215,754	\$ 1,215,754	\$ 1,215,754	\$ 1,215,754
29	Medical Access	\$ 260,350	\$ 260,350	\$ 260,350	\$ 260,350
30	Other	\$ 107,785	\$ 107,785	\$ 107,785	\$ 107,785
31					
32	<u>Other</u>	2016-17	2017-18	2018-19	2019-20
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

	2015-16 Budget	2015-16 Actual	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Enrollment Changes						
KG	(80)		39	(58)	18	(12)
1st to 5th Grade	(59)		(115)	(98)	(158)	(94)
Grades 6-8	32		40	(20)	(27)	(18)
Grades 9-12	(9)		(41)	26	85	(13)
	(116)		(77)	(150)	(82)	(137)
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	(1.30)		0.00	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	(1.30)		0.00	0.00	0.00	0.00

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

Additional Headcount Expenses	2015-16 Budget	2015-16 Actual	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Administrators						
Average New Hire Salary	\$114,500		\$117,019	\$119,593	\$122,583	\$125,770
Additional Headcount	1.00		-	-	-	-
Additional Salary Expense	\$114,500		\$0	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$51,407		\$53,165	\$53,771	\$54,553	\$55,409
Average Teacher Salary	\$69,498	\$69,394	\$71,036	\$71,836	\$72,869	\$74,001
Headcount Change (Enrollment)	(1.30)		0.00	0.00	0.00	0.00
Headcount Change (Curricular)	0.00		0.00	0.00	0.00	0.00
Change Salary Expense	(\$106,019)		\$0	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$61,891		\$63,376	\$64,771	\$66,390	\$68,116
Additional Headcount	1		-	0	0	0
Additional Salary Expense	\$25,500		\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$24,243		\$24,818	\$25,426	\$25,985	\$26,661
Additional Headcount	0		0	0	0	0
Additional Salary Expense	\$1,406		\$0	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$38,512		\$39,090	\$39,871	\$40,749	\$41,808
Additional Headcount	0		0	0	0	0
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0

	2015-16 Budget	2015-16 Actual	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Teacher Staffing Changes Detail			3.82%	2.20%	2.50%	2.60%
Salary before Attrition	64,174,547		65,875,881	66,609,750	67,557,494	68,595,789
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	1,023,000		700,000	700,000	700,000	700,000
Increase with Attrition	62,401,547	62,205,649	64,425,881	65,159,750	66,107,494	67,145,789
Increase with Attrition			3.42%	1.14%	1.45%	1.57%
Staffing changes	(106,019)	(106,019)	-	-	-	-
Teacher Salary (with attrition & staffing changes)	62,295,528	62,099,630	64,425,881	65,159,750	66,107,494	67,145,789
Increase with Attrition & Staffing Changes			3.75%	1.14%	1.45%	1.57%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2015-16 Budget	2015-16 Actual	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Admin Staff	7,493,410	7,493,410	7,854,367	8,027,163	8,227,842	8,441,766
Admin Additions	114,500	114,500	-	-	-	-
Total Administration Salaries	7,607,910	7,607,910	7,854,367	8,027,163	8,227,842	8,441,766
Teacher Staff Salaries	62,401,547	62,205,649	64,425,881	65,159,750	66,107,494	67,145,789
Extra Duty Pymnts (123)	1,066,925	1,066,925	1,096,218	1,108,705	1,124,831	1,142,498
Sabbatical Pymnts (124)	190,000	190,000	190,000	190,000	190,000	190,000
Subject Chair Pymnts (125)	344,965	344,965	398,562	398,562	398,562	398,562
Severance Pymnts (127)	407,000	407,000	418,174	422,938	429,089	435,828
Supplemental Contracts (135)	2,032,069	2,032,069	2,039,934	2,039,934	2,039,934	2,039,934
Staffing Changes	(106,019)	(106,019)	-	-	-	-
Total Teaching Salaries	66,336,486	66,140,588	68,568,769	69,319,889	70,289,910	71,352,611
Reg Salaries (141)	3,644,124	3,644,124	3,704,873	3,786,380	3,881,040	3,981,947
Overtime (143)	-	-	-	-	-	-
Technical	3,644,124	3,644,124	3,704,873	3,786,380	3,881,040	3,981,947
Reg Salaries (151)	2,664,953	2,664,953	2,770,535	2,838,413	2,900,858	2,976,280
Temporary salaries (152)	90,400	90,400	92,570	94,838	96,924	99,444
Overtime (153)	74,900	74,900	76,698	78,577	80,305	82,393
Library/Office Aides (154),(155)	327,305	327,305	348,093	356,622	364,467	373,943
Technology Aides (158)	293,695	293,695	296,373	303,634	310,314	318,382
Instructional Aides (191), (193)	2,773,426	2,773,426	2,357,916	2,254,573	2,140,769	2,216,020
Office Clerical	6,224,679	6,224,679	5,942,184	5,926,656	5,893,637	6,066,463
Reg Salaries Oper & Maint(161)	4,767,169	4,617,169	4,915,120	5,013,423	5,123,718	5,256,935
Temporary salaries (162)	140,000	140,000	142,100	144,942	148,131	151,982
Overtime (163)	188,295	188,295	191,119	194,942	199,231	204,411
Reg Salaries Technology (168)	605,987	605,987	644,400	660,188	674,712	692,254
Crafts and Trades	5,701,451	5,551,451	5,892,740	6,013,494	6,145,791	6,305,582
Total Salary Expense	89,514,650	89,168,752	91,962,933	93,073,582	94,438,220	96,148,368
% Increase	-	-0.39%	3.13%	1.21%	1.47%	1.81%

Positions	Func	Acct	Prog	2015-16 Budget					2015-16 Actual					2015-16 Budget to Actual					
				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		
School Administration																			
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Secondary Director of Education	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Principals and Asst. Principals	2380	111	40	10.00	9.00	12.00	-	31.00	10.00	9.00	12.00	-	31.00	-	-	-	-	-	-
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Human Resources Director/Asst. Director	2831	111	54	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	1.00	1.00	1.00
Business Affairs Director/Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Facilities & Operations Director	2611	111	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Pupil Services Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
			Total	10.00	9.00	12.00	9.00	40.00	10.00	9.00	12.00	10.00	41.00	-	-	-	1.00	1.00	1.00
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
ELL Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
World Language Supervisor	2260	111	07	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Science Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Social Studies Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Asst Supt of Curriculum and Instruction	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Assessment Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
IT Services Coordinator	2840	111	50Z	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
			Total	-	-	3.00	14.00	17.00	-	-	3.00	14.00	17.00	-	-	-	-	-	-
			Management Total	10.00	9.00	15.00	23.00	57.00	10.00	9.00	15.00	24.00	58.00	-	-	-	1.00	1.00	1.00
Full Day KG	1110	121	08F	5.00	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-	-	-
1/2 Day KG	1110	121	09	15.50	-	-	-	15.50	15.00	-	-	-	15.00	(0.50)	-	-	-	-	(0.50)
1st Grade	1110	121	09	38.00	-	-	-	38.00	39.00	-	-	-	39.00	1.00	-	-	-	-	1.00
2nd Grade	1110	121	09	36.00	-	-	-	36.00	36.00	-	-	-	36.00	-	-	-	-	-	-
3rd Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-	-
4th Grade	1110	121	09	34.00	-	-	-	34.00	36.00	-	-	-	36.00	2.00	-	-	-	-	2.00
5th Grade	1110	121	09	37.00	-	-	-	37.00	34.00	-	-	-	34.00	(3.00)	-	-	-	-	(3.00)
Art	1110	121	01	9.50	7.10	6.60	-	23.20	9.50	7.10	6.60	-	23.20	-	-	-	-	-	-
ESL	1110	121	02	11.00	3.40	3.20	-	17.60	11.00	3.40	3.20	-	17.60	-	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	25.00	34.20	-	59.20	-	25.00	34.50	-	59.50	-	-	0.30	-	-	0.30
World Language	1110	121	07	-	9.80	24.00	-	33.80	-	9.80	23.80	-	33.60	-	-	(0.20)	-	-	(0.20)
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.96	-	-	4.96	-	4.60	-	-	4.60	-	(0.36)	-	-	-	(0.36)
Health	1110	121	11 - 11A	-	10.23	9.26	-	19.49	-	10.30	8.20	-	18.50	-	0.07	(1.06)	-	-	(0.99)
Math	1110	121	15	-	29.04	41.00	-	70.04	-	29.80	40.40	-	70.20	-	0.76	(0.60)	-	-	0.16
Phys Ed	1110	121	17 - 17A	11.00	5.97	10.54	1.00	28.51	11.00	5.90	11.80	1.00	29.70	-	(0.07)	1.26	-	-	1.19
Science	1110	121	19	-	23.20	42.40	-	65.60	-	22.60	42.60	-	65.20	-	(0.60)	0.20	-	-	(0.40)
Social Studies	1110	121	20	-	21.40	38.80	-	60.20	-	21.00	38.60	-	59.60	-	(0.40)	(0.20)	-	-	(0.60)
Reading Specialist/Teacher	1110	121	06A - 06B	22.10	15.00	5.00	-	42.10	22.65	15.40	5.00	-	43.05	0.55	0.40	-	-	-	0.95
Music -Vocal	1110	121	16A	8.80	3.00	3.00	-	14.80	8.80	3.40	3.00	-	15.20	-	0.40	-	-	-	0.40
Music -Instrumental	1110	121	16B	11.00	6.70	4.60	-	22.30	11.00	6.70	4.30	-	22.00	-	-	(0.30)	-	-	(0.30)
TITLE 1 (federal prog) & FD KG	1190	121	35	7.50	-	-	-	7.50	6.95	-	-	-	6.95	(0.55)	-	-	-	-	(0.55)
Teacher Attrition	1110	121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total	294.40	164.80	222.60	1.00	682.80	293.90	165.00	222.00	1.00	681.90	(0.50)	0.20	(0.60)	-	-	(0.90)
Fam and Cons Science	1340	121	12	-	7.10	4.80	-	11.90	-	6.80	5.20	-	12.00	-	(0.30)	0.40	-	-	0.10

Positions	Func	Acct	Prog	2015-16 Budget					2015-16 Actual					2015-16 Budget to Actual					
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	
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	-	14.20	13.20	-	27.40	-	(0.30)	0.40	-	0.10	
Special Education Teachers																			
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	7.00	7.00	-	-	-	1.00	1.00	
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	1.33	4.00	-	7.83	-	0.50	-	-	0.50	
Life Skills	1211	121	21F	2.00	1.00	1.00	0.50	4.50	3.00	1.00	1.00	-	5.00	1.00	-	-	(0.50)	0.50	
Learn Supp/ Life Skills	1241	121	21F	24.50	17.00	20.50	-	62.00	23.00	16.50	21.00	-	60.50	(1.50)	(0.50)	0.50	-	(1.50)	
Multiple Disabilities	1270	121	21J	1.00	-	-	1.00	2.00	2.00	-	-	-	2.00	1.00	-	-	(1.00)	-	
Speech & Language Therapist	1225	121	21	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-	
Gifted Program Teachers	1243	121	21A	7.60	4.10	4.10	0.60	16.40	7.80	4.20	4.60	0.20	16.80	0.20	0.10	0.50	(0.40)	0.40	
Total				44.10	26.10	33.10	20.10	123.40	44.80	26.20	34.10	19.20	124.30	0.70	0.10	1.00	(0.90)	0.90	
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	9.60	3.00	3.00	-	15.60	0.20	-	-	-	0.20	
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	36.40	18.00	28.00	3.00	85.40	0.20	-	-	-	0.20	
Athletic Trainer	3200	121	30S	-	-	2.00	-	2.00	-	-	2.00	-	2.00	-	-	-	-	-	
Audio Visual	2220	121	14A	-	-	1.40	-	1.40	-	-	1.10	-	1.10	-	-	(0.30)	-	(0.30)	
Total				-	-	3.40	-	3.40	-	-	3.10	-	3.10	-	-	(0.30)	-	(0.30)	
Teacher Total				374.70	223.40	299.90	24.10	922.10	375.10	223.40	300.40	23.20	922.10	0.40	0.00	0.50	(0.90)	0.00	
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	2821	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	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	
Sec to Curriculum Supv.	2260	151	50	-	-	-	1.48	1.48	-	-	-	1.95	1.95	-	-	-	0.47	0.47	
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.00	3.00	-	-	-	3.50	3.50	-	-	-	0.50	0.50	
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	-	-	-	-	-	0.50	0.50	-	-	-	0.50	0.50	
Sec. Director of Pupil Services	2111	151	18	-	-	-	2.00	2.00	-	-	-	1.00	1.00	-	-	-	(1.00)	(1.00)	
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Sec to Gifted	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Sec to Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-	
Sec to Assessment	2260	151	50E	-	-	-	0.97	0.97	-	-	-	0.50	0.50	-	-	-	(0.47)	(0.47)	
Sec to ELL Supervisor	1110	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	17.00	57.00	10.00	9.00	21.00	17.00	57.00	-	-	-	-	-	
Full Day KG	1110	191	08F	4.00	-	-	-	4.00	5.00	-	-	-	5.00	1.00	-	-	-	1.00	
ESL	1110	191	02	9.00	2.00	3.00	-	14.00	9.00	3.00	2.00	-	14.00	-	1.00	(1.00)	-	-	
Autistic	1233	191	21C	-	-	-	17.00	17.00	2.00	-	-	18.00	20.00	2.00	-	-	1.00	3.00	

Positions	Func	Acct	Prog	2015-16 Budget					2015-16 Actual					2015-16 Budget to Actual				
				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	
Emotional Support	1231	191	21C	-	-	-	7.00	7.00	-	-	-	6.00	6.00	-	-	-	(1.00)	(1.00)
Life Skills	1211	191	21F	-	-	-	8.00	8.00	-	-	-	9.00	9.00	-	-	-	1.00	1.00
Learn Supp/ Life Skills	1241	191	21F	6.00	1.00	-	82.00	89.00	12.00	2.00	1.00	80.00	95.00	6.00	1.00	1.00	(2.00)	6.00
Special Ed Multi Hand Support	1270	191	21J	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Total				19.00	3.00	3.00	117.00	142.00	28.00	5.00	3.00	116.00	152.00	9.00	2.00	-	(1.00)	10.00
Library Assistant	2250	154	14	5.00	3.00	2.00	-	10.00	5.00	3.00	3.00	-	11.00	-	-	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				10.00	3.00	5.00	-	18.00	10.00	3.00	6.00	-	19.00	-	-	1.00	-	1.00
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	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	3.00	3.00	-	-	-	4.00	4.00	-	-	-	1.00	1.00
RN-LPN (District)	2440	141	18D	-	-	-	8.20	8.20	3.20	-	3.00	1.00	7.20	3.20	-	3.00	(7.20)	(1.00)
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-
Total				-	-	-	19.20	19.20	3.20	-	3.00	13.00	19.20	3.20	-	3.00	(6.20)	0.00
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.50	0.50	-	-	-	0.60	0.60	-	-	-	0.10	0.10
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	-	-	-	0.90	0.90	-	-	-	(0.10)	(0.10)
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	3.00	3.00	-	-	-	2.00	2.00	-	-	-	(1.00)	(1.00)
HR Office (Hourly Support)	2340	151	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	5.00	5.00	-	-	-	4.00	4.00	-	-	-	(1.00)	(1.00)
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)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Technology Associate	1110	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	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	24.00	15.00	30.00	4.00	73.00	(2.50)	(2.00)	0.50	(1.00)	(5.00)
Security (Hourly Support)	2660	161	71L	-	-	-	1.40	1.40	-	-	-	1.40	1.40	-	-	-	-	-

Positions	Func	Acct	Prog	2015-16 Budget					2015-16 Actual					2015-16 Budget to Actual				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	5.00	5.00	-	-	-	6.00	6.00	-	-	-	1.00	1.00
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	5.00	-	-	-	4.00	4.00	-	-	-	(1.00)	(1.00)
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	2.00	2.00	-	-	-	3.00	3.00	-	-	-	1.00	1.00
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				36.50	20.00	32.50	40.40	129.40	34.00	18.00	33.00	40.40	125.40	(2.50)	(2.00)	0.50	-	(4.00)
Support Staff Total				75.50	35.00	62.50	246.10	419.10	85.20	35.00	67.00	237.90	425.10	9.70	-	4.50	(8.20)	6.00
Grand Total				460.20	267.40	377.40	293.20	1,398.20	470.30	267.40	382.40	285.10	1,405.20	10.10	0.00	5.00	(8.10)	7.00

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-2020
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	17,621,569	17,349,281	17,349,281	18,327,271	19,714,646	21,207,044	22,812,418
Dental	1,180,165	1,291,141	1,291,141	1,346,660	1,404,566	1,464,963	1,527,956
Vision	195,851	153,634	153,634	157,168	160,782	164,480	168,264
Prescription	5,593,852	5,181,106	5,181,106	5,517,878	5,876,540	6,258,515	6,665,319
Social Security	6,387,699	6,814,022	6,814,022	6,994,057	7,120,129	7,224,524	7,355,350
Retirement	18,603,446	22,956,733	22,956,733	27,144,258	28,499,131	29,804,702	30,988,619
Tuition	360,435	600,000	600,000	605,000	610,250	615,763	621,551
Life & Disability	417,790	438,678	438,678	450,517	455,958	462,643	471,021
W/C, Unemp & Other	823,232	726,370	726,370	733,053	739,797	746,603	753,472
Total Benefit Expense	51,184,039	55,510,965	55,510,965	61,275,862	64,581,799	67,949,237	71,363,968
% Increase			8.45%	10.39%	5.40%	5.21%	5.03%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-2020
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	3,718,889	3,290,966	3,290,966	3,792,086	4,079,147	4,387,938	4,720,105
Dental	86,368	72,076	72,076	75,175	78,408	81,780	85,296
Vision	9,000	9,524	9,524	9,743	9,967	10,196	10,431
Prescription	239,480	178,251	178,251	189,837	202,176	215,318	229,313
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	100,301	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	4,154,038	3,667,669	3,667,669	4,183,693	4,486,550	4,812,084	5,161,997

Change in Staff Benefit Cost							
	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-2020
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Change in Staff (fte)	2.96	0.70	0.70	-	-	-	-
Change in Staff (salary)	-	72,987	72,987	-	-	-	-
Medical	-	(26,000)	(26,000)	-	-	-	-
Dental	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-
Prescription	-	-	-	-	-	-	-
Social Security	-	5,585	5,585	-	-	-	-
Retirement	-	18,861	18,861	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	-	-	-	-	-	-	-
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Benefit Expense	-	(1,554)	(1,554)	-	-	-	-
% Increase							

Net Benefit Costs							
	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-2020
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	13,902,680	14,032,314	14,032,314	14,535,185	15,635,499	16,819,106	18,092,312
Dental	1,093,797	1,219,065	1,219,065	1,271,484	1,326,158	1,383,183	1,442,660
Vision	186,851	144,110	144,110	147,425	150,816	154,284	157,833
Prescription	5,354,372	5,002,855	5,002,855	5,328,041	5,674,364	6,043,197	6,436,005
Social Security	6,387,699	6,819,607	6,819,607	6,994,057	7,120,129	7,224,524	7,355,350
Retirement	18,603,446	22,975,594	22,975,594	27,144,258	28,499,131	29,804,702	30,988,619
Tuition	360,435	600,000	600,000	605,000	610,250	615,763	621,551
Life & Disability	317,489	321,826	321,826	333,665	339,106	345,791	354,169
W/C, Unemp & Other	823,232	726,370	726,370	733,053	739,797	746,603	753,472
Total Benefit Expense	47,030,001	51,841,741	51,841,741	57,092,169	60,095,249	63,137,153	66,201,971
% Increase			10.23%	10.13%	5.26%	5.06%	4.85%

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%

	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-2020
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
	\$534,124	\$434,516	\$434,516	\$ 447,551	\$ 460,978	\$ 474,807	\$ 489,051

DUES/FEES - Athletic Fund

	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-2020
	\$140,363	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$4,357,444	\$4,364,281	\$4,498,632	\$89,604	\$2,084	\$295	\$2,953
G/F Contribution to Cap Reserve	\$3,050,600	\$3,076,193	\$3,076,193	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Transfer for Cap Reserve Facilities	\$1,181,700	\$1,417,151	\$1,417,151	\$1,667,200	\$1,917,216	\$1,974,732	\$2,033,974
	\$9,589,744	\$8,857,625	\$8,991,976	\$4,256,803	\$4,419,300	\$4,475,027	\$4,536,927

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2015-16 Budget		2015-16 Projection		2016-17 Budget		2017-18 Budget		2018-19 Budget		2019-20 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
		900		900		900		900		900		900
11/00 \$10,043,000 DVRA	\$ 18,172	\$ 1,246,000	\$ 18,172	\$ 1,246,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11/06 GOR 2006	\$ 730,988	\$ 1,620,000	\$ 730,988	\$ 1,620,000	\$ 666,188	\$ 1,685,000	\$ 594,575	\$ 1,755,000	\$ 519,988	\$ 1,830,000	\$ 442,213	\$ 1,910,000
11/06 GOR 2006A	\$1,560,723	\$ 160,000	\$1,560,723	\$ 160,000	\$1,554,323	\$ 165,000	\$1,548,218	\$ 170,000	\$1,541,843	\$ 180,000	\$1,535,003	\$ 185,000
9/10 GOR 2010A	\$ 116,094	\$ 665,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12/10 GOR 2010AA	\$ 806,775	\$ 1,125,000	\$ 806,775	\$ 1,125,000	\$ 778,650	\$ 2,510,000	\$ 703,350	\$ 1,795,000	\$ 649,500	\$ 3,160,000	\$ 523,100	\$ 3,290,000
GOR 2011	\$ 220,351	\$ 515,000	\$ 220,351	\$ 515,000	\$ 208,764	\$ 525,000	\$ 198,264	\$ 540,000	\$ 187,464	\$ 545,000	\$ 176,564	\$ 560,000
7/2012 GOR 2012AA	\$1,804,050	\$ 115,000	\$1,804,050	\$ 115,000	\$1,801,750	\$ 115,000	\$1,799,450	\$ 7,835,000	\$1,407,700	\$ 8,295,000	\$ 992,950	\$ 7,875,000
GOB 2014 A	\$1,366,750	\$ 5,000	\$1,366,750	\$ 5,000	\$1,366,725	\$ 4,485,000	\$1,299,450	\$ 5,000	\$1,299,350	\$ 5,000	\$1,299,250	\$ 800,000
GOB 2014 AA	\$2,220,200	\$ 355,000	\$2,220,200	\$ 355,000	\$2,213,100	\$ 270,000	\$2,205,000	\$ 270,000	\$2,198,900	\$ 280,000	\$2,188,500	\$ 290,000
GOB 2015	\$ 174,000	\$ 3,240,000	\$ 174,000	\$ 3,240,000	\$ 101,400	\$ 3,320,000	\$ 25,800	\$ 1,290,000	\$ -	\$ -	\$ -	\$ -
GOB 2015 AA	\$ -	\$ -	\$ 68,232	\$ 665,000	\$ 116,664	\$ 665,000	\$ 101,900	\$ 680,000	\$ 74,100	\$ 710,000	\$45,200,000	\$735,000,000
TOTAL	\$9,018,103	\$ 9,046,000	\$8,970,241	\$ 8,946,000	\$8,807,564	\$13,740,000	\$8,476,007	\$14,340,000	\$7,876,845	\$15,005,000	\$7,202,780	\$15,645,000

Total ACT 1 eligible Debt	\$18,064,103	\$17,916,241	\$22,547,564	\$22,816,007	\$22,881,845	\$22,847,780
Increase in ACT 1 eligible debt			\$4,631,323	\$268,443	\$65,838	(\$34,065)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2015-16 Budget		2015-16 Projection		2016-17 Budget		2017-18 Budget		2018-19 Budget		2019-20 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 398,867	\$ 5,000	\$ 123,867	\$ 5,000	\$ 398,667	\$ 5,000	\$ 398,467	\$ 5,000	\$ 398,267	\$ 5,000	\$ 398,067	\$ 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	\$ 115,725	\$ 745,000	\$ 115,725	\$ 745,000	\$ 93,075	\$ 765,000	\$ 65,700	\$ 795,000	\$ 41,650	\$ 815,000	\$ 25,250	\$ 825,000
\$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	\$ -	\$ 161,843	\$ -	\$ 257,803	\$ 5,000	\$ 257,738	\$ 5,000	\$ 257,673	\$ 5,000	\$ 257,608	\$ 5,000
11/2016 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 236,480	\$ -	\$ 438,829	\$ -	\$ 438,829	\$ 5,000	\$ 438,700	\$ 5,000
11/2017 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,121	\$ -	\$ 438,163	\$ -	\$ 438,163	\$ 5,000
12/2018 \$4,800,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,408	\$ -	\$ 207,237	\$ -
12/2019 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 5,000
Total Elementary Debt	\$1,941,554	\$ 750,000	\$1,521,198	\$ 750,000	\$2,105,788	\$ 775,000	\$2,516,617	\$ 805,000	\$2,788,752	\$ 830,000	\$3,134,788	\$ 850,000

Total New Debt	\$1,941,554	\$ 750,000	\$1,521,198	\$ 750,000	\$2,105,788	\$ 775,000	\$2,516,617	\$ 805,000	\$2,788,752	\$ 830,000	\$3,134,788	\$ 850,000
----------------	-------------	------------	-------------	------------	-------------	------------	-------------	------------	-------------	------------	-------------	------------

TOTAL DEBT SERVICE

YEAR	2015-16 Budget		2015-16 Projection		2016-17 Budget		2017-18 Budget		2018-19 Budget		2019-20 Budget	
Total Debt Service	\$10,959,657	\$9,796,000	\$10,491,438	\$9,696,000	\$10,913,351	\$14,515,000	\$10,992,624	\$15,145,000	\$10,665,597	\$15,835,000	\$10,337,568	\$16,495,000
		\$20,755,657		\$20,187,438		\$25,428,351		\$26,137,624		\$26,500,597		\$26,832,568

Back-End Referendum Exceptions

	<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>	<u>BUDGET</u> <u>2019-20</u>
	(\$000)				
Health Care	-	-	-	-	-
Retirement (PSERS)	1,716.5	1,401.1	118.1	113.6	-
Special Education	376.3	1,192.2	340.4	426.7	334.2
Debt Service	-	-	-	-	-
Total	2,092.7	2,593.3	458.4	540.3	334.2

Index = 1.90% 2.40% 2.20% 2.20% 2.50%

Exception Calculations						
Grandfathered salaries (2011)			85,292,259	85,292,259	85,292,259	85,292,259
Retirement			22,039,520	25,323,272	26,116,490	26,918,237
	50%		11,019,760	12,661,636	13,058,245	13,459,118
	9,107,130.00		11,019,760	12,661,636	13,058,245	13,459,118
	State Share of Retirement for Fed. Funded Salaries		(23,112)			
Increase			1,889,518	1,664,988	396,609	400,874
Index			173,035	263,920	278,556	287,281
Total Exception			1,716,482	1,401,068	118,053	113,592
Special Education						
	2012-13	2013-14 AFR	2014-15 AFR	2015-16 AFR Est (1.03)	2016-17 AFR Est. (1.03)	2017-18 AFR Est. (1.03)
Expenses	34,235,785	35,115,932	37,125,800	38,239,574	39,386,761	40,568,364
Subsidy	5,355,882	5,311,051	5,413,413	5,489,123	5,489,123	5,489,123
Net Expenses	28,879,903	29,804,881	31,712,387	32,750,451	33,897,638	35,079,241
Net Increase	842,941	924,978	1,907,506	1,038,064	1,147,187	1,181,603
Index	588,706	548,718	715,317	697,673	720,510	847,441
Total Exception			376,260	1,192,189	340,391	426,677
ACT 1 Qualifying Debt Service			18,064,103	22,547,564	22,816,007	22,881,845
Grandfathered Increase						
Elem Master Plan (45%)				-	-	-
Debt Qualifying for Exception				-	-	-

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

	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>Actual</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>	<u>PROJECTED</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>	<u>BUDGET</u> <u>2019-20</u>
FUND 22										
Revenues										
Contribution from General Fund	\$ 325,100	\$ 1,329,424	\$ 3,140,600	\$ 3,050,600	\$ 3,076,193	\$ 3,076,193	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Refunding Savings	2,996,695	1,917,307	866,500	4,357,444	4,364,281	4,498,632	89,604	2,084	295	2,953
Variable Rate Debt Savings	300,000	381,416								
Miscellaneous Revenue				123						
Sale of Assets	4,327	26,540		94,983						
Interest Income	24,441	64,878	108,000	68,189	126,000	126,000	129,000	114,600	114,600	114,600
Total Revenues	\$ 3,650,563	\$ 3,719,564	\$ 4,115,100	\$ 7,571,339	\$ 7,566,474	\$ 7,700,825	\$ 2,718,604	\$ 2,616,684	\$ 2,614,895	\$ 2,617,553
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	49,089	60,000	50,109	60,000	60,000	60,000	60,000	60,000	60,000
Technology	1,966,424	1,853,212	2,666,595	2,515,295	3,038,490	2,998,231	2,650,119	2,913,860	3,001,276	3,091,314
Facility and Other Projects	140,616	236,121								
Total Expenditures	\$ 2,159,322	\$ 2,288,422	\$ 3,082,895	\$ 2,921,704	\$ 3,098,490	\$ 3,058,231	\$ 2,710,119	\$ 2,973,860	\$ 3,061,276	\$ 3,151,314
Excess of Revenues over Expenditures	\$ 1,491,240	\$ 1,431,143	\$ 1,032,205	\$ 4,649,635	\$ 4,467,984	\$ 4,642,594	\$ 8,485	\$ (357,176)	\$ (446,381)	\$ (533,761)
Fund Balance at July 1	\$ 14,329,759	\$ 15,820,999	\$ 16,850,377	\$ 17,252,142	\$ 21,901,777	\$ 21,901,777	\$ 26,544,370	\$ 26,552,855	\$ 26,195,679	\$ 25,749,298
Fund Balance at June 30	\$ 15,820,999	\$ 17,252,142	\$ 17,882,582	\$ 21,901,777	\$ 26,369,761	\$ 26,544,370	\$ 26,552,855	\$ 26,195,679	\$ 25,749,298	\$ 25,215,537
Fund Balance for variable rate debt stabilization	550,000	931,416	881,000	931,416	931,416	931,416	931,416	931,416	931,416	931,416
Fund Balance for G/F projects	116,369	-	-	-	-	-	-	-	-	-
Fund Balance for Time and Attendance System	96,813	-	-	-	-	-	-	-	-	-
Fund Balance for refunding savings	2,996,695	4,914,002	5,780,502	9,271,446	13,635,727	13,770,078	13,859,681	13,861,766	13,862,061	13,865,014
Undesignated Fund Balance at June 30	\$ 12,061,122	\$ 11,406,724	\$ 11,221,080	\$ 11,698,915	\$ 11,802,618	\$ 11,842,877	\$ 11,761,758	\$ 11,402,498	\$ 10,955,822	\$ 10,419,108
FUND 27										
Revenues										
Contribution from General Fund	\$ 72,200	\$ 953,100	\$ 1,181,700	\$ 1,181,700	\$ 1,417,151	\$ 1,417,151	\$ 1,667,200	\$ 1,917,216	\$ 1,974,732	\$ 2,033,974
Contribution from fund 22		\$ 150,000	\$ 356,300	\$ 356,300						
Miscellaneous Revenue				\$ 24,481	\$ 87,000	\$ 62,519				
Expenditures										
Facilities Projects	\$ -	\$ 754,892	\$ 1,688,000	\$ 1,681,366	\$ 1,504,151	\$ 1,123,035	\$ 2,325,358	\$ 1,917,216	\$ 1,974,732	\$ 2,033,974
Undesignated Fund Balance at July 1	\$ 72,200	\$ 420,408	\$ 270,408	\$ 301,523	\$ 301,523	\$ 658,158	\$ 0	\$ 0	\$ 0	\$ 0

**Technology Capital Reserve Spending
Expenditure thru June 30, 2016**

Categories	Budget 15-16	Projected 15-16	Difference Projected Vs. Budget
Elementary Equipment			
20 Macs- Art & Music	\$ 24,600.00	\$ 20,300.00	\$ 4,300.00
315 Laptop Student	212,625.00	212,281.65	\$ 343.35
255 (257) Wireless PCs	195,325.00	177,260.61	\$ 18,064.39
300 Ipads	132,000.00	136,185.00	\$ (4,185.00)
24 Desktop PCs	14,640.00	13,865.04	\$ 774.96
30 Laptop/Ipad Cart	84,000.00	84,000.00	\$ -
10 Ipad Cart Laptop	9,000.00	9,700.00	\$ (700.00)
	672,190.00	653,592.30	\$ 18,597.70
Secondary Equipment			
6 Alt Ed Teacher Laptop	7,920.00	-	\$ 7,920.00
18 HS MAC Pro/Staff Laptop	22,500.00	29,682.00	\$ (7,182.00)
1,189 HS 1:1 Laptop	1,010,650.00	1,010,650.00	\$ -
373 (343)MS/HS Classroom Desktop	224,020.00	198,154.53	\$ 25,865.47
270 MS Laptop Student	182,250.00	181,955.70	\$ 294.30
7 MS Video Prod	8,750.00	8,750.00	\$ -
Videoconferencing	40,000.00	40,000.00	\$ -
VideoProd Computer	-	3,631.53	\$ (3,631.53)
	1,496,090.00	1,472,823.76	\$ 23,266.24
Curriculum:			
3 Keyboarding Computers- Curriculum	3,690.00	3,045.00	\$ 645.00
57 Middle School Lib Computers- Curriculum	38,475.00	36,585.07	\$ 1,889.93
9 HS MACS- Video- Curriculum	11,250.00	11,250.00	\$ -
Other HS Video- Curriculum	59,610.00	63,750.00	\$ (4,140.00)
	113,025.00	114,630.07	\$ (1,605.07)
Administration			
31 Business and Building Support Staff	18,910.00	18,910.00	\$ -
45 Aides and Head Custodian	30,375.00	30,375.00	\$ -
20 New Hires	26,400.00	26,400.00	\$ -
Misc.	23,500.00	23,500.00	\$ -
	99,185.00	99,185.00	\$ -
Networking			
Network Technology	658,000.00	658,000.00	-
	658,000.00	658,000.00	\$ -
Other			
Payforit Fees	-	-	-
Insurance Costs	150,000.00	209,450.00	(59,450.00)
Technology Cost Sharing	(150,000.00)	(209,450.00)	59,450.00
TOTAL- LOC 961	\$ 3,038,490.00	\$ 2,998,231.13	\$ 40,258.87

2015-2016 Revised Capital Reserve Fund Projects List
March 23, 2015

FUND 27

Priority 3/2015	Project #	Location	Project	Revised Budget March 2015	Original Approved Budget October 2014	Change	Original Priority 10/2014	Revisions Made	Explanation
1	G055	Various	Emergency Repairs District-wide	100,000	100,000	0	1		
2		Stetson	Replace Smoke Detection System	100,000	0	100,000		Added project on March 16, 2015	System at life expectancy and fearful will not operate properly in the future
3	G056	Starkweather	Roofing Replacement (Sections)	500,000	350,000	150,000	2	Adjusted costs based on bid award	Roofing work is coming in over budget due to backlog of roofing work in the marketplace
4	G057	Stetson	Replace Air Handling Units @ office	100,000	100,000	0	3		
5	G058	Peirce	Replace Air Handling Units @ office	100,000	100,000	0	4		
6	G059	East/Fugett	Repair/Replace failing Windows systems at Stair	150,000	150,000	0	5		
7	G060	Rustin	Tennis Court Repairs and Repainting	50,000	50,000	0	6		
8	G070	East HS	Stadium Field House Renovations	100,000	0	100,000		Projects added at the request of Principals after list was approved by Board and projects are now recommended by Central Office Administration.	\$25,000 of funds come from School Improvement Funds and Boosters
9	G066	Stetson	Stetson Scoreboard	25,000	0	25,000			All expenses will be funded from grant received by school
10	G069	East/Fugett	Site sign at Price Fields	37,000	0	37,000			All expenses will be funded from School Improvement Funds
11	G063	East Goshen	Repave North Lot area - tree removal	95,000	95,000	0	9		
12	G062	Glen Acres	Repave Site and Playgrounds	170,000	170,000	0	8		
13	G061	East Bradford	Repave Site and Playgrounds	80,000	80,000	0	7		
14	G064	Hillsdale	Upgrade Building Automation System	25,000	25,000	0	10		
15	G065	East Goshen	Upgrade Building Automation System	40,000	40,000	0	11		
16	G067	Hillsdale	Replace (1) One pod of carpeting & Ramp	35,000	35,000	0	12		
17	G068	Rustin	Install Rolled Curbs at Driveways	50,000	50,000	0	14		
18		Mary C Howse	Replace Classroom Area Carpets	12,000	12,000	0	13		
19		Peirce	Repair/Replace Flooring and Structure B-Hallway	40,000	40,000	0	15		
20		Glen Acres	Replace Flooring in K Bathrooms, Room 3, Nurse	10,000	10,000	0	16		
21		Spellman	Install Dividing Wall in Conference Room 1C	50,000	50,000	0	18		
22		Glen Acres	Replace Rusted Toilet Partitions	20,000	20,000	0	19		
23		Mary C Howse	Replace Gym Flooring	0	45,000	(45,000)	17		

Total Estimated Projects Costs:	1,889,000	1,522,000	367,000
2015-2016 Approved Budget Maximum *	1,504,151	1,417,151	87,000
Difference	384,849	104,849	280,000

* Budget Maximum increase includes all costs for projects 066, 069 and \$25,000 of project 070. Revenues from other sources (Boosters, Building Improvement Funds and Grants) will reduce the net impact by \$87,000.

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

	A	H	I	J	K	L	M	N	O	P	Q	R	S
		2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	2015-16	2016-17	2017-18	2018-19	2019-20
		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3	Total Revenue	200,194	200,345	205,130	206,453	212,699	213,971	220,551	220,538	223,820	225,720	227,659	229,565
4	Current RE Taxes (0% rate incr.)	143,869	143,252	145,265	146,630	150,102	151,068	154,171	154,171	155,140	156,101	157,062	158,024
5	Revenue (Excl Current R.E.T.)	56,325	57,093	59,865	59,823	62,597	62,902	66,380	66,367	68,680	69,619	70,597	71,541
6	State (Other)	24,184	21,308	20,863	21,115	21,358	21,273	21,810	21,797	21,746	21,723	21,761	21,822
7	PSERS	2,511	3,688	5,232	7,197	9,546	9,317	11,488	11,488	13,572	14,250	14,902	15,494
8	Federal	4,718	4,119	4,059	2,662	2,359	2,960	2,680	2,680	2,680	2,680	2,680	2,680
9	Local (Excl. Current R.E.T.)	24,912	27,978	29,711	28,849	29,334	29,353	30,402	30,402	30,682	30,966	31,254	31,545
10	Transfers and Other	-	-	-	-	-	-	-	-	-	-	-	-
11													
12	Expenses	193,804	193,431	198,134	205,474	219,213	215,656	225,723	224,935	237,097	244,743	252,353	260,199
13	Salaries	90,677	85,915	84,930	86,263	88,998	87,846	89,515	89,169	91,963	93,074	94,438	96,148
14	Benefits (without PSERS)	25,663	26,560	26,912	27,860	29,033	28,427	28,866	28,866	29,948	31,596	33,332	35,213
15	PSERS	5,068	7,346	10,374	14,360	19,091	18,603	22,976	22,976	27,144	28,499	29,805	30,989
16	Debt Service	21,237	23,773	21,896	23,654	25,128	21,164	20,756	20,187	25,428	26,138	26,501	26,833
17	Transfer to Capital Reserve	2,677	1,515	3,694	4,581	5,189	8,590	8,858	8,992	4,257	4,419	4,475	4,537
18	Other	48,482	48,321	50,328	48,756	51,774	51,026	54,753	54,745	58,357	61,017	63,802	66,479
19													
20	Net Gap calculation - No tax increase no exceptions												
21	Deficit									(13,277)	(19,023)	(24,694)	(30,633)
22	Change in Fund Balance									4,939	1,000	-	-
23	Cumulative Gap at No Incr. in R.E. Taxes									(8,338)	(18,023)	(24,694)	(30,633)
24	Prior Year Gap Reduction									-	8,338	18,023	24,694
25	Net Gap no Incr in R.E Taxes no Exceptions									(8,338)	(9,685)	(6,671)	(5,939)
26													
27													
28	Net Gap calculation - Act 1 Tax Increase - no exceptions												
29	Deficit									(13,277)	(19,023)	(24,694)	(30,633)
30	Change in Fund Balance									4,939	1,000	-	-
31	Cumulative Gap at No Incr. in R.E. Taxes									(8,338)	(18,023)	(24,694)	(30,633)
32	Act 1 Increase									3,723	3,434	3,927	4,109
33	Prior Year Tax Increase not included above									-	3,723	7,157	11,084
34	Cumulative Gap at Millage Index									(4,615)	(10,866)	(13,610)	(15,441)
35	Prior Year Gap elimination									-	4,615	10,866	13,610
36	Net Gap at Millage Index (no exceptions)									(4,615)	(6,251)	(2,745)	(1,831)
37													
38													
39	Net Gap calculation - Act 1 Tax Increase - with exceptions												
40	Deficit									(13,277)	(19,023)	(24,694)	(30,633)
41	Change in Fund Balance									4,939	1,000	-	-
42	Cumulative Gap at Millage Index									(8,338)	(18,023)	(24,694)	(30,633)
43	Act 1 Increase									3,723	3,434	3,927	4,109
44	Prior Year Tax Increase not included above									-	3,723	7,157	11,084
45	Cumulative Gap at Millage Index									(4,615)	(10,866)	(13,610)	(15,441)
46	Act 1 Exceptions									2,593	458	540	334
47	Add'l Revenue from Prior Year exception allowance									-	2,593	3,052	3,592
48	Cumulative Gap at Millage Index and Exceptions									(2,022)	(7,814)	(10,019)	(11,515)
49	Prior Year Gap elimination									-	2,022	7,814	10,019
50	Net Gap at Millage Index - with exceptions									(2,022)	(5,792)	(2,205)	(1,497)
51													
52													
53	Expenses % Increase												
54	Salaries	3.17%	-5.25%	-1.15%			2.25%	3.37%	3.13%	1.21%	1.47%	1.81%	
55	Benefits (without PSERS)	1.98%	3.50%	1.32%			7.03%	3.61%	3.75%	5.50%	5.50%	5.64%	
56	PSERS	23.26%	44.95%	41.22%			153.26%	60.00%	18.14%	4.99%	4.58%	3.97%	
57	Debt Service	-1.80%	11.94%	-7.90%			-10.98%	-14.65%	25.96%	2.79%	1.39%	1.25%	
58	Other	-2.88%	-0.33%	4.15%			5.60%	12.28%	6.60%	4.56%	4.56%	4.19%	
59													
60	Debt Service % of Budget	11.0%	12.3%	11.1%			9.8%	9.0%	10.7%	10.7%	10.5%	10.3%	
61													
62	Act 1 Exceptions									2,593	458	540	334
63	Health Care									-	-	-	-
64	PSERS									1,401	118	114	-
65	Special Ed									1,192	340	427	334
66	Debt Service									-	-	-	-
67													
68	Fund Balance												
69	Beginning Fund Balance	12,071	18,461	25,376	32,372		33,351		31,666	27,268	22,329	21,329	21,329
70	Transfer (to)/from Operating Budget	(6,390)	(6,915)	(6,996)	(979)		1,686		4,397	4,939	1,000	-	-
71	Ending Fund Balance	18,461	25,376	32,372	33,351		31,666		27,268	22,329	21,329	21,329	21,329
72													
73	Fund Balance - Designation PSERS	1,200.0	3,700.0	5,000.0	4,500.0		2,117.0		2,117.0	2,117.0	-	-	-
74	Fund Balance - Designation - Health C	1,558.1	2,677.7	4,171.1	4,856.2		4,899.4		4,899.4	4,899.4	4,899.4	4,899.4	4,899.4
75	Fund Balance - Designation - Millage	-	3,349.2	6,830.5	5,951.3		5,646.4		2,665.2	-	-	-	-
76	Fund Balance - Designation - Athletic	95.5	124.2	102.7	119.8		115.7		115.7	115.7	115.7	115.7	115.7
77													
78	Year End Unassigned/Undesig. FB	15,608	15,525	16,268	17,924		18,887		17,471	15,197	16,314	16,314	16,314
79	% of Expenses	8.1%	8.0%	8.2%	8.7%		8.8%		7.8%	6.4%	6.7%	6.5%	6.3%
80													
81	Capital Reserves												
82	Beginning Fund Balance	14,642	13,811	14,330	15,821		17,252		21,902	26,544	26,553	26,196	25,749
83	Inflow	1,218	2,604	3,651	3,720		7,571		7,701	2,719	2,617	2,615	2,618
84	Outflow	2,048	1,909	2,159	2,288		2,922		3,058	2,710	2,974	3,061	3,151
85	Year-end Fund Balance	13,811	14,506	15,821	17,252		21,902		26,544	26,553	26,196	25,749	25,216
86	Year End Designated	-	-	3,760	5,845		10,203		14,701	14,791	14,793	14,793	14,796
87	Year End Unassigned/Undesig. FB	13,811	14,506	12,061	11,407		11,699		11,843	11,762	11,402	10,956	10,419
88													
89	Act 1 index Assumptions									1.9%	2.4%	2.2%	2.5%