

West Chester Area School District  
Operating Expense History and Forecast

12/3/2018

1

	A	X	Y	Z	AA	AB	AC	AD	AE	AF
		Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
3 Staff		145,153.0	153,294.9	149,824.5	159,270.1	159,246.6	167,538.9	173,532.9	179,156.5	184,783.3
4 Total Salaries		91,156.6	93,175.8	93,554.7	96,936.7	96,913.1	100,142.3	102,539.8	104,779.4	106,734.7
5 Administration										
6 Reg Salaries		8,029.5	8,100.7	8,235.3	8,422.3	8,294.3	8,980.4	9,195.9	9,416.6	9,642.6
7 Teachers										
8 Reg Salaries		64,701.3	65,213.5	66,792.4	68,393.4	68,380.2	70,718.7	72,476.7	74,065.6	75,361.2
9 Extra Duty Pymnts		950.6	1,032.8	979.6	1,089.4	1,019.4	1,000.5	1,025.3	1,047.8	1,066.1
10 Sabbatical Pymnts		209.9	250.0	181.9	250.0	250.0	200.0	200.0	200.0	200.0
11 Subject Chair Pymnts		363.7	398.6	355.5	421.5	421.5	421.5	421.5	421.5	421.5
12 Severance Pymnts		79.9	392.0	353.1	392.0	392.0	392.0	401.7	410.6	417.7
13 Supplemental Contracts		2,017.0	2,039.9	2,019.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0
14 Total Teachers		68,322.4	69,326.8	70,681.6	72,713.3	72,630.1	74,899.6	76,692.3	78,312.5	79,633.6
15 Technical										
16 Reg Salaries		3,694.7	3,503.0	3,569.3	3,501.3	3,688.9	3,804.2	3,895.5	3,989.0	4,084.7
17 Office Clerical										
18 Reg Salaries		5,983.9	6,208.2	5,745.7	6,162.4	6,162.4	6,300.8	6,452.0	6,606.8	6,765.4
19 Crafts and Trades										
20 Reg Salaries		5,126.1	6,037.2	5,322.9	6,137.5	6,137.5	6,157.4	6,304.2	6,454.6	6,608.5
21 Benefits										
23 Medical		17,331.7	19,981.6	16,627.9	20,249.2	19,749.2	21,673.7	23,314.3	25,079.2	26,977.7
24 Dental		1,103.1	1,296.5	1,184.1	1,352.2	1,352.2	1,437.9	1,499.8	1,564.2	1,631.5
25 Vision		180.6	197.5	178.1	202.0	202.0	211.2	216.1	221.0	226.1
26 Prescription		4,694.0	5,487.4	4,476.0	5,486.1	5,486.1	6,088.2	6,697.0	7,366.7	8,103.4
27 Social Security		6,609.1	6,965.2	6,733.9	7,334.9	7,334.9	7,618.5	7,844.3	8,015.6	8,165.2
28 Retirement		27,068.7	30,112.3	30,058.2	32,019.5	32,019.5	34,621.2	36,155.5	37,385.3	38,766.0
29 Tuition Reimbursement		442.4	567.1	443.2	600.0	600.0	600.0	600.0	600.0	600.0
30 Life & Disability		331.1	465.4	361.6	474.5	474.5	485.0	496.6	507.4	516.9
31 Workers Comp/Unemp/Other		1,307.1	745.1	1,344.7	751.9	1,251.9	1,270.7	1,289.8	1,309.1	1,328.8
32 Total Benefits		59,068.0	65,818.0	61,407.8	68,470.3	68,470.3	74,006.3	78,113.4	82,048.7	86,315.7
33 (Less) cost sharing		(5,071.6)	(5,698.9)	(5,138.0)	(6,136.9)	(6,136.9)	(6,609.7)	(7,120.3)	(7,671.6)	(8,267.0)
34 Net Benefits		53,996.4	60,119.1	56,269.8	62,333.5	62,333.5	67,396.5	70,993.1	74,377.1	78,048.6
35 Prof. & Tech. Services		18,965.1	18,156.9	18,183.6	20,546.8	20,546.8	22,557.8	24,297.6	26,195.9	28,268.1
37 Substitute Service		1,933.7	2,158.0	2,034.1	2,244.2	2,244.2	2,464.4	2,538.4	2,614.5	2,692.9
38 Contracted Therapeutic Staff		1,736.1	1,977.7	1,850.3	2,225.0	2,225.0	2,054.7	2,260.2	2,486.2	2,734.8
39 Contracted Aides- Special Ed.		2,213.6	2,390.7	2,194.2	2,630.2	2,630.2	2,806.7	3,087.4	3,396.1	3,735.8
40 Contracted Aides- Other		126.7	257.3	392.3	325.0	325.0	394.2	433.6	476.9	524.6
41 Contracted Special Ed. Programs		3,887.2	3,686.8	3,787.5	3,777.8	3,777.8	4,467.6	4,914.3	5,405.8	5,946.4
42 Occupational/Physical Therapy		1,156.0	1,083.8	1,178.4	1,187.9	1,187.9	1,201.1	1,321.2	1,453.3	1,598.6
43 Due Process Hearings		1,344.1	721.0	823.3	1,000.0	1,000.0	1,000.0	1,100.0	1,210.0	1,331.0
44 Early Intervention		348.7	344.4	242.5	267.8	267.8	244.9	269.4	296.4	326.0
45 Extended School Year		669.5	575.0	695.2	710.0	710.0	710.0	781.0	859.1	945.0
46 Alternative Education - IU		2,044.2	1,449.3	1,744.3	2,060.3	2,060.3	2,307.4	2,538.1	2,791.9	3,071.1
47 Alternative Education - APT		797.2	830.2	830.4	1,140.8	1,140.8	1,437.8	1,481.0	1,525.4	1,571.2
48 Tax Collection		725.4	698.0	624.8	725.6	725.6	722.2	743.9	766.2	789.2
49 Legal		396.4	419.0	311.8	523.0	523.0	593.0	610.8	629.1	648.0
50 Other		1,586.1	1,565.6	1,474.4	1,729.2	1,729.2	2,153.8	2,218.4	2,284.9	2,353.5
51 Purchased Property Services		4,002.5	4,488.0	3,675.1	4,005.1	4,005.1	4,056.8	4,178.5	4,303.8	4,432.9
53 Electricity		1,787.6	1,892.0	1,671.6	1,743.0	1,743.0	1,788.0	1,841.6	1,896.9	1,953.8
54 Water/Sewer		534.1	556.2	517.0	552.0	552.0	573.1	590.3	608.0	626.2
55 Trash Removal		90.9	93.0	81.7	100.0	100.0	100.0	103.0	106.1	109.3
56 Space Rental		164.0	190.5	185.1	193.3	193.3	200.3	206.3	212.5	218.9
57 Other		1,425.8	1,756.2	1,219.7	1,416.8	1,416.8	1,395.4	1,437.3	1,480.4	1,524.8
58 Other Services		30,952.7	31,029.0	30,751.7	31,595.4	30,445.4	32,065.8	34,055.0	36,237.1	38,607.1
60 Charter Schools		9,818.8	9,761.7	9,574.3	9,801.3	8,651.3	9,850.6	10,772.0	11,821.6	12,992.6
61 Tuition: Special Education		3,530.1	3,111.4	3,674.9	3,570.7	3,455.0	3,845.0	4,229.5	4,652.5	5,117.7
62 Tuition: CAT		2,722.4	2,755.7	2,755.7	2,795.5	2,795.5	2,559.0	2,753.6	2,959.0	3,172.8
63 Tuition: Other Alt Ed Programs		96.0	152.0	172.3	135.6	135.6	188.0	197.4	207.3	217.6
64 Bussing: Public Schools		4,898.1	4,812.2	4,700.3	4,956.5	4,956.5	5,231.7	5,388.6	5,550.3	5,716.8
65 Bussing: Non-Public		4,422.4	4,659.5	4,409.5	4,699.3	4,699.3	4,452.5	4,586.1	4,723.7	4,865.4
66 Bussing: Special Ed		3,848.1	3,905.6	3,855.9	3,885.5	3,885.5	4,184.1	4,309.6	4,438.9	4,572.0
67 Bussing: Extracurricular		327.4	410.4	318.0	373.0	373.0	382.5	394.0	405.8	418.0
68 Insurance		501.6	540.0	497.4	534.1	534.1	530.9	557.4	585.3	614.5
69 Telephone/Postage		492.5	531.9	517.2	452.7	452.7	452.0	465.6	479.6	494.0
71 Other		295.4	388.7	276.2	391.1	391.1	389.6	401.2	413.3	425.7
72 Supplies		4,797.8	5,381.0	5,393.6	6,042.5	6,020.7	6,179.3	7,316.4	7,582.1	7,857.7
74 Heating/ Motor Pool Fuel		605.3	818.0	646.7	737.0	737.0	734.0	756.0	778.7	802.1
75 Other Operations/Maint Supplies		714.6	814.4	696.2	871.1	871.1	913.8	950.4	988.4	1,027.9
76 Educational		1,828.6	2,039.1	1,870.3	2,145.6	2,123.9	2,240.8	2,330.4	2,423.7	2,520.6
77 Curriculum Proposals		881.4	1,001.2	1,123.1	1,172.2	1,172.2	996.8	1,933.8	1,991.9	2,051.6
78 Educational /Admin Software		680.8	556.2	1,006.0	970.3	970.3	1,126.4	1,171.4	1,218.3	1,267.0
79 Administration/Business		87.1	152.1	51.3	146.3	146.3	167.6	174.3	181.3	188.5
82 Other Objects		411.3	523.8	773.7	465.5	465.5	476.7	491.1	505.8	521.0
83 Dues and Fees - Athletics		170.7	131.5	160.5	131.5	131.5	131.5	131.5	131.5	131.5
84 Property		650.3	489.2	294.8	313.3	313.3	470.3	484.4	499.0	513.9
86 Technology Equipment		-	-	-	-	-	-	-	-	-
87 G/F maint Projects		-	-	-	-	-	-	-	-	-
88 Other Equipment		650.3	489.2	294.8	313.3	313.3	470.3	484.4	499.0	513.9
90 Debt Service		24,085.4	25,491.8	24,855.9	25,773.4	25,655.9	26,500.5	27,093.3	27,476.1	27,621.2
91 Bond payments		24,085.4	25,491.8	24,855.9	25,773.4	25,655.9	26,500.5	27,093.3	27,476.1	27,621.2
94 Reserve		6,193.3	4,833.5	5,135.4	5,257.7	5,257.7	5,451.6	6,142.5	6,355.0	6,564.8
95 Budgetary Reserve		-	-	-	-	-	-	-	-	-
96 Transfer to other funds		6,193.3	4,833.5	5,135.4	5,257.7	5,257.7	5,451.6	6,142.5	6,355.0	6,564.8
98 TOTAL EXPENSE		235,382.1	243,819.5	239,048.8	253,401.3	252,088.5	265,429.3	277,723.2	288,442.8	299,301.6

West Chester Area School District  
Revenue History and Forecast

	A	AA	AB	AC	AD	AE	AF	AG	AH	AI
1		Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
3	<b>Local</b>	<b>194,494.6</b>	<b>197,290.4</b>	<b>199,598.7</b>	<b>203,745.4</b>	<b>204,695.4</b>	<b>214,182.8</b>	<b>233,457.9</b>	<b>239,530.8</b>	<b>252,809.9</b>
4	Real Estate	161,225.7	166,762.3	167,778.9	172,785.5	172,985.5	182,725.4	201,571.1	207,207.7	220,043.6
5	Current	160,530.2	165,573.9	166,713.0	171,594.4	171,594.4	181,413.7	200,259.4	205,896.0	218,731.9
6	Interim	695.5	1,188.3	1,065.9	1,191.1	1,391.1	1,311.7	1,311.7	1,311.7	1,311.7
7	Earned Income	21,336.5	21,269.9	21,121.8	21,695.3	21,445.3	21,766.9	22,093.4	22,424.9	22,761.2
8	Real Estate Transfer	6,115.0	4,101.3	4,983.5	4,308.4	4,658.4	4,394.5	4,482.4	4,572.1	4,663.5
9	Delinquent Taxes	3,479.8	3,008.8	2,708.7	3,008.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	731.9	396.0	1,402.3	500.0	1,300.0	1,000.0	1,015.0	1,030.2	1,045.7
11	Gate Receipts	160.6	131.5	150.9	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,445.0	1,620.6	1,452.7	1,316.0	1,316.0	1,305.6	1,305.6	1,305.6	1,305.6
13										
14	<b>State</b>	<b>37,616.0</b>	<b>37,880.2</b>	<b>39,204.6</b>	<b>39,815.0</b>	<b>40,054.7</b>	<b>42,869.7</b>	<b>42,331.4</b>	<b>42,978.1</b>	<b>43,557.8</b>
15	Student Subsidies	20,585.1	19,341.4	20,788.7	20,137.8	20,377.5	20,348.6	20,331.5	20,277.6	20,092.2
16	Basic Instruction	8,012.2	8,017.8	8,202.4	8,208.6	8,421.9	8,421.9	8,421.9	8,421.9	8,421.9
18	Special Education	5,902.9	5,679.6	6,454.1	6,202.9	6,229.4	6,202.9	6,202.9	6,202.9	6,202.9
20	Tuition Private Home Place't	236.2	180.0	191.4	290.0	290.0	290.0	290.0	290.0	290.0
21	Transportation	3,674.1	3,750.3	3,736.8	3,674.1	3,674.1	3,674.1	3,674.1	3,674.1	3,674.1
22	Medical, Dental & Nurse	256.4	222.3	250.3	250.3	250.3	250.3	250.3	250.3	250.3
23	Rent	2,104.1	1,092.4	1,554.5	1,112.8	1,112.8	1,110.3	1,093.2	1,039.4	853.9
25	Accountability/Ready to Learn Block Grants	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1
27	Teacher Subsidies	17,030.9	18,538.7	18,415.8	19,677.2	19,677.2	21,119.8	21,999.9	22,700.5	23,465.6
28	Social Security	3,450.6	3,482.6	3,337.5	3,667.4	3,667.4	3,809.2	3,922.1	4,007.8	4,082.6
29	Retirement	13,580.3	15,056.1	15,078.3	16,009.7	16,009.7	17,310.6	18,077.8	18,692.6	19,383.0
30	Other	-	-	-	-	-	1,401.4	-	-	-
31										
32	<b>Federal</b>	<b>3,290.7</b>	<b>3,002.9</b>	<b>3,371.7</b>	<b>3,212.2</b>	<b>3,443.9</b>	<b>2,967.0</b>	<b>2,933.9</b>	<b>2,933.9</b>	<b>2,933.9</b>
33	Title I	1,013.2	979.6	867.6	835.3	704.5	704.5	704.5	704.5	704.5
34	Title II	384.1	272.8	247.2	262.3	260.3	260.3	260.3	260.3	260.3
35	IDEA	1,333.6	1,193.7	1,318.1	1,315.6	1,315.6	1,333.4	1,305.6	1,305.6	1,305.6
36	MA Direct Services/Time Study	467.1	440.0	803.0	690.0	1,000.0	500.0	500.0	500.0	500.0
37	Other	92.7	116.8	135.8	109.0	163.6	168.9	163.6	163.6	163.6
38										
39	<b>Local Taxes &amp; Subsidies</b>	<b>235,401.3</b>	<b>238,173.5</b>	<b>242,175.0</b>	<b>246,772.6</b>	<b>248,194.0</b>	<b>260,019.6</b>	<b>278,723.2</b>	<b>285,442.8</b>	<b>299,301.6</b>
40										
41	<b>Beginning Fund Balance</b>	<b>28,760.9</b>	<b>25,092.0</b>	<b>28,780.2</b>	<b>28,064.5</b>	<b>31,906.4</b>	<b>28,011.9</b>	<b>22,602.2</b>	<b>23,602.2</b>	<b>20,602.2</b>
42	FB Adjustment									
43	<b>Ending Fund Balance</b>	<b>28,780.2</b>	<b>19,446.0</b>	<b>31,906.4</b>	<b>21,435.8</b>	<b>28,011.9</b>	<b>22,602.2</b>	<b>23,602.2</b>	<b>20,602.2</b>	<b>20,602.2</b>
44										
45	Designated/Committed Fund Balance for PSERS Increases (ending FB)	1,117.0	-	-	-	-	-	-	-	-
46	Designated/Committed Fund Balance for Health Care (ending FB)	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
47	Designated/Committed Fund Balance for Future millage	7,227.4	-	11,304.1	-	6,409.7	-	-	-	-
48	Designated/Committed Fund Balance for Alternative Education	500.0	-	676.0	500.0	676.0	676.0	676.0	676.0	676.0
49	Designated/Committed Fund Balance for Enrollment Growth	-	-	-	1,000.0	1,000.0	2,000.0	3,000.0		
50	Designated/Committed Fund Balance for Athletic Fund	79.3	89.5	69.8	79.3	69.8	69.8	69.8	69.8	69.8
51	<b>Beginning Unassigned Fund Balance</b>	<b>16,923.5</b>	<b>15,196.6</b>	<b>15,696.6</b>	<b>15,196.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>
52	<b>Ending Unassigned Fund Balance</b>	<b>15,696.6</b>	<b>15,196.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>
53										
54	<b>Assumed use of FB</b>	<b>(19.2)</b>	<b>5,646.0</b>	<b>(3,126.2)</b>	<b>6,628.7</b>	<b>3,894.5</b>	<b>5,409.7</b>	<b>(1,000.0)</b>	<b>3,000.0</b>	

West Chester Area School District  
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2018-19	2019-20		2020-21	2021-22	2022-23
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				12,584,089	12,774,059		12,774,059	12,774,059	12,774,059
6	Delaware County				786,253	785,727		785,727	785,727	785,727
7					13,370,342	13,559,785		13,559,785	13,559,785	13,559,785
8										
9										
10	Net amount to be raised from R/E taxes				171,474	181,414		200,259	205,896	218,732
11	Gross tax to be levied				177,693	187,993		207,523	213,364	226,665
12										
13	Equilization Between Counties									
14	Chester County %				94.12%	94.21%		94.21%	94.21%	94.21%
15	Delaware County %				5.88%	5.79%		5.79%	5.79%	5.79%
16										
17	Chester Cnty Levy				167,244	177,100		195,498	201,000	213,531
18	Delaware Cnty Levy				10,449	10,893		12,025	12,363	13,134
19					177,693	187,993		207,523	213,364	226,665
20										
21	Millage Calculation									
22	Chester Cnty tax levy				167,244	177,100		195,498	201,000	213,531
23	Chester Cnty assessed value				7,862,002	7,902,002		7,942,002	7,982,002	8,022,002
24										
25	<b>Chester County Millage</b>				<b>21.2723</b>	<b>22.4120</b>		<b>24.6156</b>	<b>25.1816</b>	<b>26.6181</b>
26	<b>Previous Year Millage</b>				<b>20.6841</b>	<b>21.2723</b>		<b>22.41</b>	<b>24.62</b>	<b>25.18</b>
27										
28	<b>Chester Cnty Mill Increase</b>				<b>0.59</b>	<b>1.14</b>		<b>2.20</b>	<b>0.57</b>	<b>1.44</b>
29	<b>% increase</b>				<b>2.8%</b>	<b>5.4%</b>		<b>9.8%</b>	<b>2.3%</b>	<b>5.7%</b>
30	Delaware Cnty Tax levy				10,449	10,893		12,025	12,363	13,134
31	Delaware Cnty Assessed Value				649,993	650,493		650,993	651,493	651,993
32										
33	<b>Delaware County Millage</b>				<b>16.0761</b>	<b>16.7463</b>		<b>18.4717</b>	<b>18.9771</b>	<b>20.1447</b>
34	<b>Previous Yr Millage</b>				<b>15.2086</b>	<b>16.0761</b>		<b>16.75</b>	<b>18.47</b>	<b>18.98</b>
35										
36	<b>Delaware Cnty Mill Increase</b>				<b>0.87</b>	<b>0.67</b>		<b>1.73</b>	<b>0.51</b>	<b>1.17</b>
37	<b>% increase</b>				<b>5.7%</b>	<b>4.2%</b>		<b>10.3%</b>	<b>2.7%</b>	<b>6.2%</b>
38										
39	<b>Multi County Millage re-balancing</b>									
40	Chester Cty Levy Rebalanced				167,396					
41	Delaware Cty Levy Rebalanced				10,296					
42					177,692					
43										
44	<b>Chester County Millage</b>				<b>21.2723</b>	<b>22.4120</b>				
45	<b>Chester County Millage Re-balanced</b>				<b>21.2917</b>					
46	<b>Chester Cnty Mill Increase</b>					<b>1.14</b>				
47	<b>% increase</b>					<b>5.26%</b>				
48	<b>Act 1 Millage</b>					<b>21.7814</b>				
49	<b>Millage from exceptions</b>					<b>0.6306</b>				
50										
51										
52	<b>Delaware County Millage</b>				<b>16.0761</b>	<b>16.7463</b>				
53	<b>Delaware County Millage Re-balanced</b>				<b>15.8408</b>					
54	<b>Delaware Cnty Mill Increase</b>					<b>0.91</b>				
55	<b>% increase</b>					<b>5.72%</b>				
56	<b>Act 1 Millage</b>					<b>16.4458</b>				
57	<b>Millage from exceptions</b>					<b>0.3005</b>				

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

CHESTER COUNTY				DELAWARE COUNTY			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2008-09	\$7,600,651	\$70,503	0.9%	\$642,064	\$14,899	2.3%	
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	\$7,631,886	\$8,190	0.1%	\$637,926	\$1,061	0.2%	
2013-14	\$7,633,607	\$1,721	0.0%	\$637,639	(\$287)	0.0%	
2014-15	\$7,646,298	\$12,691	0.2%	\$642,425	\$4,786	0.7%	
2015-16	\$7,698,441	\$52,143	0.7%	\$647,335	\$4,910	0.8%	
2016-17	\$7,728,556	\$30,115	0.4%	\$647,399	\$64	0.0%	
2017-18	\$7,823,487	\$94,931	1.2%	\$647,267	(\$112)	0.0%	
10 YEAR AVERAGE		\$29,334	0.4%		\$4,846	0.3%	
5 YEAR AVERAGE		\$38,320	0.5%		\$1,872	0.3%	
3 YEAR AVERAGE		\$59,063	0.8%		\$1,621	0.3%	

  

CHESTER COUNTY				DELAWARE COUNTY			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
<b>COMMERCIAL</b>				<b>COMMERCIAL</b>			
2013-14	1,515,975	(24,779)	-1.63%	2013-14	8,533	-	0.00%
2014-15	1,511,650	(4,325)	-0.29%	2014-15	8,533	-	0.00%
2015-16	1,513,147	1,498	0.10%	2015-16	8,533	-	0.00%
2016-17	1,528,020	14,873	0.97%	2016-17	8,533	-	0.00%
2017-18	1,539,233	11,213	0.73%	2017-18	8,009	(\$25)	-6.55%
2018-19	1,562,748	23,515	1.50%	2018-19	8,009	-	0.00%
2019-20	1,592,748	30,000	1.88%	2019-20	8,009	-	0.00%
2020-21	1,622,748	30,000	1.85%	2020-21	8,009	-	0.00%
2021-22	1,652,748	30,000	1.82%	2021-22	8,009	-	0.00%
2022-23	1,662,748	30,000	1.78%	2022-23	8,009	-	0.00%
Average increase			0.87%	Average increase			-0.66%
<b>RESIDENTIAL</b>				<b>RESIDENTIAL</b>			
2013-14	6,066,876	31,657	0.52%	2013-14	629,106	(287)	-0.05%
2014-15	6,085,329	18,453	0.30%	2014-15	633,892	4,786	0.75%
2015-16	6,137,752	52,423	0.85%	2015-16	638,801	4,910	0.77%
2016-17	6,155,529	17,777	0.29%	2016-17	638,866	64	0.01%
2017-18	6,236,907	81,378	1.30%	2017-18	639,278	413	0.06%
2018-19	6,251,907	15,000	0.24%	2018-19	641,984	2,706	0.42%
2019-20	6,261,907	10,000	0.16%	2019-20	642,484	500	0.08%
2020-21	6,271,907	10,000	0.16%	2020-21	642,984	500	0.08%
2021-22	6,281,907	10,000	0.16%	2021-22	643,484	500	0.08%
2022-23	6,291,907	10,000	0.16%	2022-23	643,984	500	0.08%
Average increase			0.41%	Average increase			0.23%
<b>OTHER</b>				<b>OTHER</b>			
2013-14	50,756	(5,157)	-10.16%	2013-14	-	-	0.00%
2014-15	49,319	(1,437)	-2.91%	2014-15	-	-	0.00%
2015-16	47,541	(1,778)	-3.74%	2015-16	-	-	0.00%
2016-17	45,006	(2,535)	-5.63%	2016-17	-	-	0.00%
2017-18	47,347	2,341	4.94%	2017-18	-	-	0.00%
2018-19	47,347	-	0.00%	2018-19	-	-	0.00%
2019-20	47,347	-	0.00%	2019-20	-	-	0.00%
2020-21	47,347	-	0.00%	2020-21	-	-	0.00%
2021-22	47,347	-	0.00%	2021-22	-	-	0.00%
2022-23	47,347	-	0.00%	2022-23	-	-	0.00%
Average increase			-1.75%	Average increase			0.00%
<b>TOTAL</b>				<b>TOTAL</b>			
2013-14	7,633,607	1,721	0.02%	2013-14	637,639	(287)	-0.04%
2014-15	7,646,298	12,691	0.17%	2014-15	642,425	4,786	0.74%
2015-16	7,698,441	52,143	0.68%	2015-16	647,335	4,910	0.76%
2016-17	7,728,556	30,115	0.39%	2016-17	647,399	64	0.01%
2017-18	7,823,487	94,931	1.21%	2017-18	647,267	(112)	-0.02%
2018-19	7,862,002	38,515	0.49%	2018-19	649,993	2,706	0.42%
2019-20	7,902,002	40,000	0.51%	2019-20	650,493	500	0.08%
2020-21	7,942,002	40,000	0.50%	2020-21	650,993	500	0.08%
2021-22	7,982,002	40,000	0.50%	2021-22	651,493	500	0.08%
2022-23	8,022,002	40,000	0.50%	2022-23	651,993	500	0.08%
Average increase			0.50%	Average increase			0.22%



West Chester Area School District  
 Budget Forecast Model  
 2019-20 Projection Changes  
 December 2018

<u>Expenses</u>	
Salaries	\$ (161,053)
Salaries- Headcount Changes	\$ 220,000
Benefits- PSERS & SS	\$ (323,388)
Prof & Tech Svcs	\$ 401,726
Purchased Prop. Svcs	\$ (68,483)
Other Svcs.	\$ (175,646)
Supplies	\$ (656,226)
Other Objects	\$ (2,729)
Property	\$ 147,615
Total Expenses	<u>\$ (618,184)</u>

<u>Revenues</u>	
Other Local Revenue	\$ (10,400)
State Revenue	\$ 562,483
Federal Programs	\$ 33,111
Total Revenues	<u>\$ 585,194</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (1,203,378)

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ -</u>

West Chester Area School District  
 Budget Forecast Model  
 2018-19 Projection Changes  
 November 2018

<u>Expenses</u>	
Charter School Tuition	\$ (400,000)
Supplies- Educational	\$ (19,126)
Total Expenses	<u>\$ (419,126)</u>

<u>Revenues</u>	
Interim Taxes	\$ 200,000
Transfer Taxes	\$ 200,000
Earned Income Taxes	\$ (250,000)
Interest Income	\$ 550,000
Federal Programs	\$ (78,320)
Total Revenues	<u>\$ 621,680</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,040,806
Increase (Decrease) in Ending Fund Balance 6/30/19	<u>\$ 1,040,806</u>

West Chester Area School District  
 Budget Forecast Model  
 2019-20 Projection Changes  
 November 2018

<u>Expenses</u>	
Salaries	\$ (267,881)
Salaries- Headcount Changes	\$ 1,207,307
Benefits- Headcount Changes	\$ 1,027,377
Charter School Tuitions	\$ (300,000)
CAT Tuitions	\$ (441,310)
Supplies- Educational	\$ (99,701)
<b>Total Expenses</b>	<b>\$ 1,125,792</b>

<u>Revenues</u>	
Earned Income Taxes	\$ (253,712)
Interest Income	\$ 238,760
State Subsidy- Headcount Changes: PSERS & SS	\$ 256,194
State Subsidy- Other	\$ 650,688
Federal Programs	\$ (78,320)
<b>Total Revenues</b>	<b>\$ 813,610</b>

<u>Budget Gap</u>	
Change in Budget Gap	\$ 312,182

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,040,806
Increase in Designation for Enrollment Growth	\$ 1,000,000
2019-20 Use of Designation for Future Millage Increases	\$ (1,040,806)
<b>Increase (Decrease) in Ending Fund Balance 6/30/20</b>	<b>\$ 1,000,000</b>

West Chester Area School District  
 Budget Forecast Model  
 2018-19 Projection Changes  
 October 2018

<u>Expenses</u>	
Salaries- Elem. Summer School	\$ (71,800)
Charter School Tuition	\$ (750,000)
Supplies- Elem. Summer School	\$ (2,600)
Debt Service	\$ (117,548)
Total Expenses	<u>\$ (941,948)</u>

<u>Revenues</u>	
Transfer Tax	\$ 150,000
MA Revenue	\$ 310,000
Total Revenues	<u>\$ 460,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,401,948
Increase (Decrease) in Ending Fund Balance 6/30/19	<u>\$ 1,401,948</u>

West Chester Area School District  
 Budget Forecast Model  
 2019-20 Projection Changes  
 October 2018

<u>Expenses</u>	
Charter School Tuition	\$ (500,000)
Debt Service	\$ (72,013)
Total Expenses	\$ (572,013)

<u>Revenues</u>	
MA Revenue	\$ 150,000
Total Revenues	\$ 150,000

<u>Budget Gap</u>	
Change in Budget Gap	\$ (722,013)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,401,948
2019-20 Use of Designation for Future Millage Increases	\$ (1,401,948)
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ -

West Chester Area School District  
 Budget Forecast Model  
 2017-18 Projection Changes  
 September 2018

<u>Expenses</u>	
Prof. & Tech Services	\$ 2,550
Other Services	\$ (445)
Supplies	\$ 162
Other Objects	\$ 769
Total Expenses	<u>\$ 3,036</u>

<u>Revenues</u>	
Local Revenue	\$ 100,296
Federal Revenue	\$ (508)
Total Revenues	<u>\$ 99,788</u>

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	<u>\$ 96,752</u>
Increase (Decrease) in Ending Fund Balance 6/30/18	\$ 96,752

West Chester Area School District  
 Budget Forecast Model  
 2018-19 Projection Changes  
 September 2018

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 72,481
Actual teacher salary	\$ 72,467
Decreased avg. teacher salary	\$ (14)
Number of teachers	943.60
Increase in teacher attrition	\$ (13,210)
Salaries- Facilities	\$ 61,465
Total Expenses	\$ 48,255

<u>Revenues</u>	
Special Ed. Subsidy	\$ 5,743
Total Revenues	\$ 5,743

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 96,752
Decrease in Fund Balance Designation for Future Millage Increases	\$ (42,512)
Increase (Decrease) in Ending Fund Balance 6/30/19	\$ 54,240

West Chester Area School District  
 Budget Forecast Model  
 2017-18 Projection Changes  
 August 2018

<u>Expenses</u>	
Salaries	\$ (243,498)
Benefits	\$ (1,689,265)
Prof. & Tech Services	\$ (362,456)
Purchased Property Services	\$ (662,812)
Other Services	\$ (501,127)
Supplies	\$ 122,552
Other Objects	\$ 253,522
Dues & Fees- Athletics	\$ 28,957
Property	\$ (181,907)
Debt Service	\$ 21,564
<b>Total Expenses</b>	<b>\$ (3,214,470)</b>

<u>Revenues</u>	
Local Revenue	\$ 211,592
State Revenue	\$ 431,163
Federal Revenue	\$ (112,152)
<b>Total Revenues</b>	<b>\$ 530,603</b>

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Fund Balance Designation for Alternative Education	\$ 176,000
Increase (Decrease) in Fund Balance Designation for Athletic Fund	\$ (9,568)
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$ 3,578,641
<b>Increase (Decrease) in Ending Fund Balance 6/30/18</b>	<b>\$ 3,745,073</b>



West Chester Area School District  
 Budget Forecast Model  
 2018-19 Projection Changes  
 August 2018

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

<u>Revenues</u>	
Delinquent Taxes	\$ (150,000)
Investment Earnings	\$ 250,000
Basic Ed. Subsidy	\$ 213,249
Special Ed. Subsidy	\$ 20,778
Total Revenues	\$ 334,027

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Alternative Education	\$ 176,000
(Decrease) in Beginning Fund Balance Designation for Athletic Fun	\$ (9,568)
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 3,578,641
Increase in Fund Balance Designation for Future Millage Increases	\$ 334,027
Increase (Decrease) in Ending Fund Balance 6/30/19	\$ 4,079,100

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

	A	B	C	D	E	F	G
5	<b>Staff Changes / Student Enrollment</b>						
6					<b>Enrollment Assumptions</b>		
7			<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
8	KG		919	881	948	832	832
9	1st to 5th Grade		4,519	4,587	4,599	4,773	4,759
10	Grades 6-8		2,790	2,833	2,899	2,857	2,857
11	Grades 9-12		3,866	3,875	3,905	3,887	3,885
12	<b>Total</b>		<b>12,094</b>	<b>12,176</b>	<b>12,351</b>	<b>12,349</b>	<b>12,333</b>
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	<b>Staff Change / Student Enrollment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
26							
27							
28	<b>Salary Increases (based on Act 1 Index)</b>				<b>% Increase Assumptions</b>		
29			<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	
30	Administration		2.30%	2.40%	2.40%	2.40%	2.40%
31	Teachers		2.76%	3.16%	2.85%	2.40%	2.40%
32	Non-Bargaining		2.30%	2.40%	2.40%	2.40%	2.40%
33	Support Staff		2.30%	2.40%	2.40%	2.40%	2.40%
34	Crafts/Trades		2.30%	2.40%	2.40%	2.40%	2.40%
35							
36	Miscellaneous		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	
37	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000	
38	Teacher Attrition (turnover)		500,000	500,000	500,000	500,000	
39							
40							
41	<b>Benefits - 200</b>				<b>% Increase Assumptions</b>		
42			<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	
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		10.00%	10.00%	10.00%	10.00%	
47	Social Security		7.65%	7.65%	7.65%	7.65%	
48	<b>PSERS</b>		<b>34.79%</b>	<b>35.26%</b>	<b>35.68%</b>	<b>36.32%</b>	
49	Tuition- Teachers		\$500,000	\$500,000	\$500,000	\$500,000	
50	Tuition- Non Teachers		\$100,000	\$100,000	\$100,000	\$100,000	
51	Life & Disability		0.00%	0.00%	0.00%	0.00%	
52	W/C, Unemp & Other		1.50%	1.50%	1.50%	1.50%	
53							
54	Monthly Board Premium Costs						
55	Medical		\$1,611.19	\$1,733.16	\$1,864.36	\$2,005.49	
56	Dental		\$96.70	\$100.85	\$105.19	\$109.71	
57	Vision		\$14.68	\$15.02	\$15.36	\$15.72	
58	Prescription		\$396.35	\$435.99	\$479.59	\$527.54	
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	<b><u>Professional and Technical Services - 300</u></b>			<b>% Increase Assumptions</b>			
66				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
67		Special Education Services		10.00%	10.00%	10.00%	10.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	<b><u>Purchased Property Services - 400</u></b>			<b>% Increase Assumptions</b>			
72				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
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	<b><u>Other Purchased Services - 500</u></b>			<b>% Increase Assumptions</b>			
78				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
79		Special Ed Tuitions		10.00%	10.00%	10.00%	10.00%
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:					
85		Regular Ed	456	470	484	499	
86		Special Ed	108	113	119	125	
87		Charter School Tuition Rate:					
88		Regular Ed	\$13,882	\$14,298	\$14,727	\$15,169	
89		Special Ed	\$32,596	\$35,856	\$39,441	\$43,385	
90		CAT Enrollment:					
91		Full Time	115	121	127	133	
92		Academic	20	21	22	23	
93		CAT Tuition Rate:					
94		Full Time	\$20,501	\$20,993	\$21,497	\$22,013	
95		Academic	\$9,922	\$10,160	\$10,404	\$10,654	
96							
97	<b><u>Supplies - 600</u></b>			<b>% Increase Assumptions</b>			
98				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
99		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
100		Gas and Oil		3.00%	3.00%	3.00%	3.00%
101		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
102		<b>Curriculum Proposal Amount</b>	<b>1,877,524</b>	<b>1,933,850</b>	<b>1,991,865</b>	<b>2,051,621</b>	
103							
104	<b><u>Property - 700</u></b>			<b>% Increase Assumptions</b>			
105				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
106		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
107		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
108	* 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						
109							
110							
111	<b><u>800 Other Object Dues and Fees</u></b>			<b>% Increase Assumptions</b>			
112				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
113				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	<b>West Chester Area School District Budget Forecast Model</b> <b><u>Revenue Assumptions</u></b>				
2					
3					
4					
5	<b><u>Local</u></b>				
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
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	1.50%	1.50%	1.50%	1.50%
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	1.50%	1.50%	1.50%	1.50%
12	Other	0.00%	0.00%	0.00%	0.00%
13					
14	<b><u>State</u></b>				
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
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	\$ 1,110,285	\$ 1,093,234	\$ 1,039,356	\$ 853,928
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	<b><u>Federal</u></b>				
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
26	Title I	\$ 704,467	\$ 704,467	\$ 704,467	\$ 704,467
27	Title II	\$ 260,260	\$ 260,260	\$ 260,260	\$ 260,260
28	IDEA	\$ 1,305,640	\$ 1,305,640	\$ 1,305,640	\$ 1,305,640
29	Medical Access	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 163,552	\$ 163,552	\$ 163,552	\$ 163,552
31					
32	<b><u>Other</u></b>				
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
33	To Cap Res	4.0%	4.0%	4.0%	4.0%

West Chester Area School District  
Assumptions for Salaries

<u>Additional Headcount Expenses</u>	2018-19 Budget	2018-19 Projected	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$122,823		\$125,648	\$128,663	\$131,751	\$134,913
Additional Headcount	1.00		4.00	-	-	-
Additional Salary Expense	\$80,000		\$360,000	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$55,568	\$52,496	\$56,746	\$58,157	\$59,431	\$60,471
Average Teacher Salary	\$73,212	\$72,467	\$74,003	\$76,809	\$78,493	\$79,866
Headcount Change (Enrollment)	12.00		15.80	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$658,000		\$889,060	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$66,519		\$68,049	\$69,682	\$71,354	\$73,067
Additional Headcount	-		1.00	-	-	-
Additional Salary Expense	\$30,000		\$24,200	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$25,985		\$26,583	\$27,221	\$27,874	\$28,543
Additional Headcount	-		4.00	-	-	-
Additional Salary Expense	\$0		\$69,184	\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$40,749		\$41,686	\$42,687	\$43,711	\$44,760
Additional Headcount	-		3.00	-	-	-
Additional Salary Expense	\$0		\$130,223	\$0	\$0	\$0

	2018-19 Budget	2018-19 Projected	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<u>Teacher Staffing Changes Detail</u>			2.76%	3.16%	2.85%	2.40%
Salary before Attrition	69,460,397		71,079,591	73,726,686	75,315,619	76,611,194
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	975,000		500,000	500,000	500,000	500,000
Increase with Attrition	67,735,397	68,380,187	69,829,591	72,476,686	74,065,619	75,361,194
Increase with Attrition			2.12%	2.49%	2.19%	1.75%
Staffing changes	658,000	-	889,060	-	-	-
Teacher Salary (with attrition & staffing changes)	68,393,397	68,380,187	70,718,651	72,476,686	74,065,619	75,361,194
Increase with Attrition & Staffing Changes			3.42%	2.49%	2.19%	1.75%

West Chester Area School District  
Assumptions for Salaries

<b>TOTAL SALARY EXPENSE</b>						
	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Budget</b>	<b>Projected</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
Admin Staff	8,422,301	8,294,301	8,980,364	9,195,893	9,416,594	9,642,592
<b>Total Administration Salaries</b>	<b>8,422,301</b>	<b>8,294,301</b>	<b>8,980,364</b>	<b>9,195,893</b>	<b>9,416,594</b>	<b>9,642,592</b>
Teacher Staff Salaries	68,393,397	68,380,187	70,718,651	72,476,686	74,065,619	75,361,194
Extra Duty Pymnts (123)	1,089,413	1,019,413	1,000,456	1,025,327	1,047,806	1,066,134
Sabbatical Pymnts (124)	250,000	250,000	200,000	200,000	200,000	200,000
Subject Chair Pymnts (125)	421,496	421,496	421,496	421,496	421,496	421,496
Severance Pymnts (127)	392,000	392,000	392,000	401,745	410,553	417,734
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
<b>Total Teaching Salaries</b>	<b>72,713,306</b>	<b>72,630,096</b>	<b>74,899,603</b>	<b>76,692,254</b>	<b>78,312,473</b>	<b>79,633,558</b>
Reg Salaries (141)	3,498,455	3,687,920	3,803,212	3,894,489	3,987,957	4,083,668
Overtime (143)	2,800	1,000	1,000	1,000	1,000	1,000
<b>Technical</b>	<b>3,501,255</b>	<b>3,688,920</b>	<b>3,804,212</b>	<b>3,895,489</b>	<b>3,988,957</b>	<b>4,084,668</b>
Reg Salaries (151)	2,920,205	2,920,205	2,944,642	3,015,313	3,087,681	3,161,785
Overtime (153)	51,633	51,633	58,636	60,043	61,484	62,960
Library/Office Aides (154),(155)	460,477	460,477	526,276	538,907	551,840	565,085
Technology Aides (158)	422,668	422,668	422,300	432,435	442,814	453,441
Instructional Aides (191)	2,251,047	2,251,047	2,292,277	2,347,292	2,403,627	2,461,314
Instructional Aides OT (193)	56,320	56,320	56,620	57,979	59,370	60,795
<b>Office Clerical</b>	<b>6,162,350</b>	<b>6,162,350</b>	<b>6,300,751</b>	<b>6,451,969</b>	<b>6,606,816</b>	<b>6,765,380</b>
Reg Salaries Oper & Maint(161)	5,140,650	5,140,650	5,193,306	5,317,945	5,445,576	5,576,270
Temporary salaries (162)	100,000	100,000	75,000	76,800	78,643	80,531
Overtime (163)	193,700	193,700	185,500	189,952	194,511	199,179
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	663,126	663,126	663,589	679,515	695,823	712,523
<b>Crafts and Trades</b>	<b>6,137,476</b>	<b>6,137,476</b>	<b>6,157,395</b>	<b>6,304,212</b>	<b>6,454,554</b>	<b>6,608,503</b>
<b>Total Salary Expense</b>	<b>96,936,688</b>	<b>96,913,143</b>	<b>100,142,325</b>	<b>102,539,817</b>	<b>104,779,394</b>	<b>106,734,700</b>
<b>% Increase</b>		-0.02%	3.33%	2.39%	2.18%	1.87%

POSITIONS	Func	Acct	Prog	2018-19 Actual				Total	2019-20 Budget				Total	Addition/Reductions to 2019-20 Budget				Total
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	
<b>School Administration</b>																		
Superintendent	2360	111	52	-	-	-	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	-	-	-	-	-
Pupil Services Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Studies/ Fine Arts Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Equity / ELD / World Language 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	-	-	-	-	-
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Science / FCS / Tech Ed / Health & PE Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assessment / Re-evaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	2.00	2.00	-	-	-	4.00	4.00	-	-	-	2.00	2.00
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	-	-	-	-	-
Business Affairs Director / Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Facilities & Operations Director / Asst. Director	2611	111	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
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	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
APT Coordinator	1291	111	21L	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	2.00	2.00
<b>School Administration Total</b>				<b>10.00</b>	<b>9.00</b>	<b>15.00</b>	<b>25.00</b>	<b>59.00</b>	<b>10.00</b>	<b>9.00</b>	<b>15.00</b>	<b>29.00</b>	<b>63.00</b>	-	-	-	<b>4.00</b>	<b>4.00</b>
<b>Teachers</b>																		
Full Day KG	1110	121	08F	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
1st Grade	1110	121	09	43.00	-	-	-	43.00	44.00	-	-	-	44.00	1.00	-	-	-	1.00
2nd Grade	1110	121	09	38.00	-	-	-	38.00	39.00	-	-	-	39.00	1.00	-	-	-	1.00
3rd Grade	1110	121	09	37.00	-	-	-	37.00	38.00	-	-	-	38.00	1.00	-	-	-	1.00
4th Grade	1110	121	09	36.00	-	-	-	36.00	37.00	-	-	-	37.00	1.00	-	-	-	1.00
5th Grade	1110	121	09	36.00	-	-	-	36.00	36.00	-	-	-	36.00	-	-	-	-	-
Art	1110	121	01	9.70	7.10	7.60	-	24.40	9.70	7.10	7.60	-	24.40	-	-	-	-	-
ELD	1110	121	02	12.50	3.40	3.20	-	19.10	12.50	3.40	3.20	-	19.10	-	-	-	-	-
Eng/Lang Arts	1110	121	06	-	25.20	34.30	-	59.50	-	26.20	35.30	-	61.50	-	1.00	1.00	-	2.00
World Language	1110	121	07	-	9.30	25.30	-	34.60	-	9.30	25.30	-	34.60	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.00	-	-	5.00	-	5.00	-	-	5.00	-	-	-	-	-
Health	1110	121	11A	-	9.43	6.85	-	16.28	-	9.43	6.85	-	16.28	-	-	-	-	-
Math	1110	121	15	-	28.80	38.10	-	66.90	-	29.80	38.10	-	67.90	-	1.00	-	-	1.00
Phys Ed	1110	121	17A	10.62	6.77	13.15	1.00	31.54	10.62	6.77	13.15	1.50	32.04	-	-	-	0.50	0.50
Science	1110	121	19	-	22.00	41.85	-	63.85	-	23.00	41.85	-	64.85	-	1.00	-	-	1.00
Social Studies	1110	121	20	-	21.80	37.30	-	59.10	-	21.80	37.30	-	59.10	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	22.10	14.13	3.00	-	39.23	22.10	14.13	3.00	-	39.23	-	-	-	-	-
Music -Vocal	1110	121	16A	9.80	3.40	2.60	-	15.80	9.80	3.40	2.60	-	15.80	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	8.00	4.20	-	22.20	10.00	8.00	4.20	-	22.20	-	-	-	-	-
TITLE 1 (federal prog)	1190	121	35	3.90	-	-	-	3.90	3.90	-	-	-	3.90	-	-	-	-	-
<b>Total</b>				<b>318.62</b>	<b>164.33</b>	<b>217.45</b>	<b>1.00</b>	<b>701.40</b>	<b>322.62</b>	<b>167.33</b>	<b>218.45</b>	<b>1.50</b>	<b>709.90</b>	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>0.50</b>	<b>8.50</b>
Fam and Cons Science	1340	121	12	-	7.20	6.00	-	13.20	-	7.20	6.00	-	13.20	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.00	3.80	-	9.80	-	6.00	3.80	-	9.80	-	-	-	-	-
Business Education	1360	121	03	-	-	5.80	-	5.80	-	-	5.80	-	5.80	-	-	-	-	-
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>13.20</b>	<b>15.60</b>	<b>-</b>	<b>28.80</b>	<b>-</b>	<b>13.20</b>	<b>15.60</b>	<b>-</b>	<b>28.80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

POSITIONS	Func	Acct	Prog	2018-19 Actual					2019-20 Budget					Addition/Reductions to 2019-20 Budget					
				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	
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Autistic	1233	121	21C	6.50	3.00	2.50	-	12.00	7.50	4.00	2.50	-	14.00	1.00	1.00	-	-	-	2.00
Emotional Support	1231	121	21C	2.00	1.00	3.50	-	6.50	2.00	1.00	3.50	-	6.50	-	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	-	1.00
APT Program	1231	121	21L	-	-	-	-	-	-	-	4.00	-	4.00	-	-	4.00	-	-	4.00
Life Skills	1211	121	21F	2.50	2.00	1.00	-	5.50	2.50	2.00	1.00	-	5.50	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	26.00	17.70	21.00	-	64.70	26.00	18.00	21.00	-	65.00	-	0.30	-	-	-	0.30
Multiple Disabilities	1270	121	21J	2.00	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	13.00	13.00	-	-	-	13.00	13.00	-	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	7.00	3.70	4.80	0.50	16.00	7.00	3.70	4.80	0.50	16.00	-	-	-	-	-	-
<b>Total</b>				<b>46.00</b>	<b>27.40</b>	<b>32.80</b>	<b>19.50</b>	<b>125.70</b>	<b>47.00</b>	<b>28.70</b>	<b>36.80</b>	<b>20.50</b>	<b>133.00</b>	<b>1.00</b>	<b>1.30</b>	<b>4.00</b>	<b>1.00</b>	<b>7.30</b>	
Guidance Counselors	2120	121	18B	10.00	9.00	18.00	-	37.00	10.00	9.00	18.00	-	37.00	-	-	-	-	-	-
Certified Nurses	2440	121	18D	7.80	3.00	3.00	1.00	14.80	7.80	3.00	3.00	1.00	14.80	-	-	-	-	-	-
Psychologists	2140	121	18C	9.60	3.00	3.00	-	15.60	9.60	3.00	3.00	-	15.60	-	-	-	-	-	-
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-	-
<b>Total</b>				<b>37.40</b>	<b>18.00</b>	<b>27.00</b>	<b>1.00</b>	<b>83.40</b>	<b>37.40</b>	<b>18.00</b>	<b>27.00</b>	<b>1.00</b>	<b>83.40</b>	-	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.30	-	1.30	-	-	1.30	-	1.30	-	-	-	-	-	-
<b>Total</b>				-	-	<b>4.30</b>	-	<b>4.30</b>	-	-	<b>4.30</b>	-	<b>4.30</b>	-	-	-	-	-	-
<b>Teacher Total</b>				<b>402.02</b>	<b>222.93</b>	<b>297.15</b>	<b>21.50</b>	<b>943.60</b>	<b>407.02</b>	<b>227.23</b>	<b>302.15</b>	<b>23.00</b>	<b>959.40</b>	<b>5.00</b>	<b>4.30</b>	<b>5.00</b>	<b>1.50</b>	<b>15.80</b>	
<b>Secretarial Staff - Central Office and School Administration</b>																			
Sec to Superintendent	2360	151	52	-	-	-	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	-	-	-	0.95	0.95	-	-	-	0.95	0.95	-	-	-	-	-	-
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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-
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	-	-	-	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 ELD & Equity Supervisor	2260	151	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
<b>Total</b>				<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>56.00</b>	<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>56.00</b>	-	-	-	-	-	-
Full Day KG	1110	191	08F	8.00	-	-	-	8.00	8.00	-	-	-	8.00	-	-	-	-	-	-
Grades 1-5	1110	191	09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ELD	1110	191	02	8.00	4.00	1.00	-	13.00	8.00	4.00	1.00	-	13.00	-	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	17.50	17.50	-	-	-	17.50	17.50	-	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	7.50	7.50	-	-	-	7.50	7.50	-	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	-	1.00
Life Skills	1211	191	21F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	64.00	64.00	-	-	-	64.00	64.00	-	-	-	-	-	-
Special Ed Multi Hand Support	1270	191	21J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>				<b>16.00</b>	<b>4.00</b>	<b>1.00</b>	<b>96.00</b>	<b>117.00</b>	<b>16.00</b>	<b>4.00</b>	<b>1.00</b>	<b>97.00</b>	<b>118.00</b>	-	-	-	<b>1.00</b>	<b>1.00</b>	
Library Assistant	2250	154	14	5.00	-	3.00	-	8.00	5.00	3.00	3.00	-	11.00	-	3.00	-	-	-	3.00
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-
<b>Total</b>				<b>15.00</b>	-	<b>6.00</b>	-	<b>21.00</b>	<b>15.00</b>	<b>3.00</b>	<b>6.00</b>	-	<b>24.00</b>	-	<b>3.00</b>	-	-	-	<b>3.00</b>
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.20	4.20	-	-	-	4.20	4.20	-	-	-	-	-	-
RN-LPN (District)	2440	141	18D	3.00	-	3.00	1.00	7.00	4.00	-	3.00	1.00	8.00	1.00	-	-	-	-	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	-	-	-	-	-	-
<b>Total</b>				<b>3.00</b>	-	<b>3.00</b>	<b>13.20</b>	<b>19.20</b>	<b>4.00</b>	-	<b>3.00</b>	<b>13.20</b>	<b>20.20</b>	<b>1.00</b>	-	-	-	-	<b>1.00</b>
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-



POSITIONS	Func	Acct	Prog	2018-19 Actual					2019-20 Budget					Addition/Reductions to 2019-20 Budget				
				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
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
			<b>Total</b>	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
			<b>Total</b>	-	-	-	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	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
			<b>Total</b>	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
			<b>Total</b>	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
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	-	-	-	19.00	19.00	-	-	-	19.00	19.00	-	-	-	-	-
			<b>Total</b>	-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	5.00	21.00	10.00	3.00	3.00	5.00	21.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	21.00	15.00	30.00	8.00	74.00	21.00	15.00	30.00	9.00	75.00	-	-	-	1.00	1.00
Security Services Coordinator	2660	141	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	6.00	6.00	-	-	-	7.00	7.00	-	-	-	1.00	1.00
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	1.00	1.00	-	-	-	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	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	9.00	9.00	-	-	-	10.00	10.00	-	-	-	1.00	1.00
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
			<b>Total</b>	31.00	18.00	33.00	43.00	125.00	31.00	18.00	33.00	46.00	128.00	-	-	-	3.00	3.00
Secretarial Staff - Central Office and School Administration			<b>Total</b>	75.00	31.00	64.00	222.70	392.70	76.00	34.00	64.00	226.70	400.70	1.00	3.00	-	4.00	8.00
<b>Grand Total</b>				<b>487.02</b>	<b>262.93</b>	<b>376.15</b>	<b>269.20</b>	<b>1,395.30</b>	<b>493.02</b>	<b>270.23</b>	<b>381.15</b>	<b>278.70</b>	<b>1,423.10</b>	<b>6.00</b>	<b>7.30</b>	<b>5.00</b>	<b>9.50</b>	<b>27.80</b>

West Chester Area School District  
Assumptions for Benefits

Gross Benefit Costs							
	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	16,627,938	20,249,205	19,749,205	21,673,652	23,314,347	25,079,243	26,977,742
Dental	1,184,123	1,352,231	1,352,231	1,437,924	1,499,755	1,564,244	1,631,507
Vision	178,104	202,033	202,033	211,221	216,079	221,049	226,133
Prescription	4,475,995	5,486,094	5,486,094	6,088,178	6,696,996	7,366,696	8,103,365
Social Security	6,733,941	7,334,872	7,334,872	7,618,452	7,844,296	8,015,624	8,165,205
Retirement	30,058,231	32,019,484	32,019,484	34,621,150	36,155,540	37,385,288	38,766,043
Tuition	443,193	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	361,594	474,480	474,480	484,983	496,594	507,440	516,909
W/C, Unemp & Other	1,344,675	751,938	1,251,938	1,270,717	1,289,778	1,309,124	1,328,761
Total Benefit Expense	61,407,794	68,470,337	68,470,337	74,006,277	78,113,384	82,048,708	86,315,666
% Increase			11.50%	8.09%	5.55%	5.04%	5.20%

\* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	4,247,679	5,090,217	5,090,217	5,475,546	5,890,045	6,335,922	6,815,551
Dental	163,321	81,779	81,779	85,295	88,963	92,789	96,779
Vision	25,295	10,196	10,196	10,431	10,670	10,916	11,167
Prescription	607,372	837,833	837,833	921,616	1,013,778	1,115,156	1,226,671
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	94,334	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	5,138,001	6,136,877	6,136,877	6,609,741	7,120,309	7,671,634	8,267,020

Net Benefit Costs							
	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	12,380,259	15,158,988	14,658,988	16,198,105	17,424,302	18,743,322	20,162,191
Dental	1,020,802	1,270,452	1,270,452	1,352,628	1,410,791	1,471,455	1,534,728
Vision	152,809	191,837	191,837	200,790	205,408	210,133	214,966
Prescription	3,868,623	4,648,261	4,648,261	5,166,562	5,683,218	6,251,540	6,876,694
Social Security	6,733,941	7,334,872	7,334,872	7,618,452	7,844,296	8,015,624	8,165,205
Retirement	30,058,231	32,019,484	32,019,484	34,621,150	36,155,540	37,385,288	38,766,043
Tuition	443,193	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	267,260	357,628	357,628	368,131	379,742	390,588	400,057
W/C, Unemp & Other	1,344,675	751,938	1,251,938	1,270,717	1,289,778	1,309,124	1,328,761
Total Benefit Expense	56,269,793	62,333,460	62,333,460	67,396,536	70,993,076	74,377,074	78,048,646
% Increase			10.78%	8.12%	5.34%	4.77%	4.94%

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% ~~3.0%~~

	2017-18 Actual	2018-19 Budget	2018-19 Projection	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
	\$519,374	\$465,512	\$465,512	\$ 476,748	\$ 491,050	\$ 505,782	\$ 520,955
<b>DUES/FEES - Athletic Fund</b>	\$131,500	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$749,903	\$452,458	\$452,458	\$453,890	\$445,255	\$450,762	\$445,985
G/F Contribution to Cap Reserve	\$2,467,750	\$3,330,000	\$3,330,000	\$3,463,200	\$3,601,728	\$3,745,797	\$3,895,629
Transfer for Cap Reserve Facilities	\$1,917,732	\$1,475,264	\$1,475,264	\$1,534,522	\$2,095,558	\$2,158,424	\$2,223,177
	\$5,135,385	\$5,257,722	\$5,257,722	\$5,451,612	\$6,142,541	\$6,354,983	\$6,564,791

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2018-19 Budget		2018-19 Projection		2019-20 Budget		2020-21 Budget		2021-22 Budget		2022-23 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/10 GOR 2010AA	\$ 649,500	\$ 3,160,000	\$ 649,500	\$ 3,160,000	\$ 523,100	\$ 3,290,000	\$ 391,500	\$ 3,420,000	\$ 220,500	\$ 4,410,000	\$ -	\$ -
7/2012 GOR 2012AA	\$ 1,407,700	\$ 8,295,000	\$ 1,407,700	\$ 8,295,000	\$ 992,950	\$ 7,875,000	\$ 599,200	\$ 7,360,000	\$ 304,800	\$ 7,620,000	\$ -	\$ -
GOB 2014 A	\$ 1,299,350	\$ 5,000	\$ 1,299,350	\$ 5,000	\$ 1,299,250	\$ 800,000	\$ 1,279,250	\$ 1,085,000	\$ 1,225,000	\$ 1,185,000	\$ 1,165,750	\$ 14,570,000
GOB 2014 AA	\$ 2,196,900	\$ 280,000	\$ 2,196,900	\$ 280,000	\$ 2,188,500	\$ 290,000	\$ 2,179,800	\$ 295,000	\$ 2,170,950	\$ 305,000	\$ 2,161,800	\$ 315,000
GOB 2015 AA	\$ 74,100	\$ 710,000	\$ 74,100	\$ 710,000	\$ 45,200	\$ 735,000	\$ 22,950	\$ 755,000	\$ 7,700	\$ 770,000	\$ -	\$ -
GOB 2016	\$ 535,900	\$ 1,810,000	\$ 535,900	\$ 1,810,000	\$ 508,750	\$ 1,840,000	\$ 416,750	\$ 1,935,000	\$ 320,000	\$ 2,035,000	\$ 218,250	\$ 2,130,000
GOB 2016A	\$ 1,248,838	\$ 5,000	\$ 1,248,838	\$ 5,000	\$ 1,248,770	\$ 5,000	\$ 1,248,703	\$ 5,000	\$ 1,248,635	\$ 5,000	\$ 1,248,568	\$ 5,000
GOB 2017	\$ 141,265	\$ 590,000	\$ 141,265	\$ 590,000	\$ 129,315	\$ 605,000	\$ 117,115	\$ 615,000	\$ 104,715	\$ 625,000	\$ 92,085	\$ 640,000
<b>TOTAL</b>	<b>\$ 7,553,553</b>	<b>\$ 14,855,000</b>	<b>\$ 7,553,553</b>	<b>\$ 14,855,000</b>	<b>\$ 6,935,835</b>	<b>\$ 15,440,000</b>	<b>\$ 6,255,268</b>	<b>\$ 15,470,000</b>	<b>\$ 5,602,300</b>	<b>\$ 16,955,000</b>	<b>\$ 4,886,433</b>	<b>\$ 17,860,000</b>
Total ACT 1 eligible Debt		\$22,408,553		\$22,408,553		\$22,375,835		\$21,725,268		\$22,557,300		\$22,546,433
Increase in ACT 1 eligible debt						(\$32,718)		(\$650,567)		\$832,032		(\$10,867)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2018-19 Budget		2018-19 Projection		2019-20 Budget		2020-21 Budget		2021-22 Budget		2022-23 Budget	
<b>Elementary Debt</b>												
10/09 \$10,000,000 Emmaus 2009	\$ 398,267	\$ 5,000	\$ 323,267	\$ 5,000	\$ 398,067	\$ 5,000	\$ 380,667	\$ 650,000	\$ 354,667	\$ 650,000	\$ 332,133	\$ 520,000
8/2012 \$21,000,000 GOB 2012A	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ 5,000
2013 \$10,000,000 GOB	\$ 41,650	\$ 815,000	\$ 41,650	\$ 815,000	\$ 25,250	\$ 825,000	\$ 8,500	\$ 850,000	\$ -	\$ -	\$ -	\$ -
\$12,000,000 GOB 2014	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -
9/2015 \$10,000,000 GOB- 2015A	\$ 257,673	\$ 5,000	\$ 257,673	\$ 5,000	\$ 257,608	\$ 5,000	\$ 257,543	\$ 5,000	\$ 257,443	\$ 5,000	\$ 257,343	\$ 5,000
GOB 2016AA	\$ 254,612	\$ 5,000	\$ 254,612	\$ 5,000	\$ 254,513	\$ 5,000	\$ 254,412	\$ 5,000	\$ 254,312	\$ 5,000	\$ 254,175	\$ 5,000
12/2017 \$9,750,000 GOB	\$ 237,650	\$ 5,000	\$ 237,650	\$ 5,000	\$ 237,563	\$ 5,000	\$ 237,475	\$ 5,000	\$ 237,388	\$ 5,000	\$ 237,300	\$ 5,000
10/2018 \$9,990,000 GOB	\$ 220,252	\$ -	\$ 177,704	\$ -	\$ 336,702	\$ 5,000	\$ 336,578	\$ 5,000	\$ 336,452	\$ 5,000	\$ 336,328	\$ 5,000
8/2019 \$20,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 645,202	\$ -	\$ 817,862	\$ 5,000	\$ 817,726	\$ 5,000	\$ 817,583	\$ 5,000
9/2020 \$15,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,275	\$ -	\$ 609,839	\$ 5,000	\$ 609,702	\$ 5,000
10/2021 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,220	\$ -	\$ 403,746	\$ 5,000
1/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,721	\$ -
	\$ 2,529,867	\$ 835,000	\$ 2,412,319	\$ 835,000	\$ 3,274,667	\$ 850,000	\$ 3,843,075	\$ 1,525,000	\$ 4,238,810	\$ 680,000	\$ 4,514,794	\$ 560,000
<b>Total Elementary Debt</b>	<b>\$ 2,529,867</b>	<b>\$ 3,364,867</b>	<b>\$ 2,412,319</b>	<b>\$ 3,247,319</b>	<b>\$ 4,124,667</b>	<b>\$ 5,368,075</b>	<b>\$ 4,918,810</b>	<b>\$ 5,074,794</b>	<b>\$ 4,918,810</b>	<b>\$ 4,918,810</b>	<b>\$ 5,074,794</b>	<b>\$ 5,074,794</b>
<b>Total New Debt</b>	<b>\$ 2,529,867</b>	<b>\$ 835,000</b>	<b>\$ 2,412,319</b>	<b>\$ 835,000</b>	<b>\$ 3,274,667</b>	<b>\$ 850,000</b>	<b>\$ 3,843,075</b>	<b>\$ 1,525,000</b>	<b>\$ 4,238,810</b>	<b>\$ 680,000</b>	<b>\$ 4,514,794</b>	<b>\$ 560,000</b>

TOTAL DEBT SERVICE

YEAR	2018-19 Budget		2018-19 Projection		2019-20 Budget		2020-21 Budget		2021-22 Budget		2022-23 Budget	
Total Debt Service	\$10,083,420	\$15,690,000	\$9,965,872	\$15,690,000	\$10,210,602	\$16,290,000	\$10,098,343	\$16,995,000	\$9,841,110	\$17,635,000	\$9,401,227	\$18,220,000
		\$25,773,420		\$25,655,872		\$26,500,602		\$27,093,343		\$27,476,110		\$27,621,227

## Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2018-19</u>	<u>BUDGET</u> <u>2019-20</u>	<u>BUDGET</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>
	(\$000)				
Retirement (PSERS)	33.3	251.6	-	-	-
Special Education	3,195.8	-	658.4	463.2	444.6
<b>Total</b>	<b>3,229.1</b>	<b>251.6</b>	<b>658.4</b>	<b>463.2</b>	<b>444.6</b>

<i>Index =</i>	2.40%	2.30%	2.40%	2.40%	2.40%	
<b>Exception Calculations</b>						
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
<b>Retirement</b>	28,513,202	29,673,177	30,074,051	30,432,278	30,978,148	
50%	14,256,601	14,836,588	15,037,025	15,216,139	15,489,074	
13,889,844	14,256,601	14,836,588	15,037,025	15,216,139	15,489,074	
State Share of Retirement for Fed. Funded Salaries	(29,132)	(31,118)	(31,538)	(31,914)	(32,487)	
Increase	365,987	578,771	200,016	178,738	272,363	
Index	332,657	327,214	355,331	360,132	364,421	
<b>Total Exception</b>	<b>33,330</b>	<b>251,557</b>	<b>(155,315)</b>	<b>(181,394)</b>	<b>(92,059)</b>	
<b>Special Education</b>						
	2015-16 AFR	2016-17 AFR	2017-18 AFR	2018-19 AFR Est. (1.03)	2019-20 AFR Est. (1.03)	2020-21 AFR Est. (1.03)
Expenses	42,945,658	47,134,237	46,461,210	47,855,047	49,290,698	50,769,419
Subsidy	5,801,628	5,902,935	6,454,135	6,229,371	6,202,850	6,202,850
Net Expenses	37,144,030	41,231,302	40,007,075	41,625,676	43,087,848	44,566,569
Net Increase	5,431,643	4,087,272	(1,224,227)	1,618,600	1,462,172	1,478,721
Index	792,810	891,457	948,320	960,170	999,016	1,034,108
<b>Total Exception</b>	<b>3,195,815</b>	<b>-</b>	<b>658,431</b>	<b>463,156</b>	<b>444,613</b>	



## 2019-2020 Capital Budget

	<u># of Devices</u>	<u>Budget 19-20</u>
<b>Elementary Equipment</b>		
Art	20	26,400.00
Cart	23	27,600.00
IPad Cabinet	20	8,000.00
IPad tablets	750	243,750.00
Security equipment	10	6,200.00
Registration	10	6,200.00
		<u>318,150.00</u>
<b>Secondary Equipment</b>		
6th Grade 1:1	950	593,750.00
7th Grade 1:1	950	593,750.00
9th grade 1:1 Computers	1,010	858,500.00
Projectors	181	300,000.00
Video	18	30,582.00
Security Camera- High School	30	30,000.00
TV Studio Equipment		22,940.00
Registration	6	3,720.00
Security equipment	7	4,340.00
Tech Ed	78	92,900.00
		<u>2,530,482.00</u>
<b>Network</b>		
LAN Upgrade		64,000.00
Server Upgrade		16,000.00
Storage		110,000.00
Wireless Upgrades		235,000.00
		<u>425,000.00</u>
<b>Administration</b>		
Support Staff (Central + Schools)	125	91,548.00
Staffing Adjustment	15	27,000.00
Timeclock	28	37,800.00
		<u>156,348.00</u>
<b>Total Fund 22</b>		<u><u>3,429,980.00</u></u>

## 2018-2019 Capital Budget

	# of Devices	Budget 18-19	Projected 18-19
<b>Elementary Equipment</b>			
Classroom Computers	140	\$ -	\$ 105,700
IPad Cabinet	59	\$ 27,435	\$ 27,435
IPad tablets	1,024	\$ 358,400	\$ 358,400
		<u>\$ 385,835</u>	<u>\$ 491,535</u>
<b>Secondary Equipment</b>			
6th Grade Cluster	390	\$ 198,400	\$ 198,400
8th Grade 1:1 Replacement	950	\$ 599,400	\$ 599,400
9th grade 1:1 Computers	1,011	\$ 900,010	\$ 584,360
Achievement Center	15	\$ -	\$ 9,300
Achievement Center	15	\$ -	\$ 9,300
Cluster	135	\$ -	\$ 91,800
Laptop	90	\$ -	\$ 61,200
Projectors	145	\$ 300,000	\$ 69,830
Art	120	\$ 144,000	\$ 144,000
Video	21	\$ 35,700	\$ 35,700
Security Camera- High School	30	\$ 30,000	\$ 30,000
Security Camera- Middle School	30	\$ 60,000	\$ 60,000
Tech Ed	156	\$ 101,400	\$ 101,400
Pc Cart	13	\$ 16,900	\$ 16,900
		<u>\$ 2,385,810</u>	<u>\$ 2,011,590</u>
<b>Network</b>			
LAN Upgrade		\$ 64,000	\$ 64,000
Server Upgrade		\$ 16,000	\$ 16,000
Storage		\$ 110,000	\$ 110,000
Wireless Lan Upgrades		\$ 235,000	\$ 235,000
		<u>\$ 425,000</u>	<u>\$ 425,000</u>
<b>Administration</b>			
Technology Equipment		\$ 18,451	\$ 18,451
Support Staff (Central + Schools)	61	\$ 39,650	\$ 39,650
Staffing Adjustment	32	\$ 43,312	\$ 43,312
		<u>\$ 101,413</u>	<u>\$ 101,413</u>
<b>Other</b>			
Insurance Cost from Purchase		\$ 302,800	\$ 302,800
Cost Sharing from Parents		\$ (259,000)	\$ (259,000)
Payforit Fees		\$ 10,000	\$ 10,000
Funding Free & Reduced Tech Fees		\$ (53,800)	\$ (53,800)
		<u>\$ -</u>	<u>\$ -</u>
<b>Total Fund 22</b>		<u><u>\$ 3,298,058</u></u>	<u><u>\$ 3,029,538</u></u>

**2018-19 Capital Reserve Fund Project List**  
**January 2018**

Priority	Project #	Location	Project	Budget 01/2018
1	G027	Various	Emergency Repairs District-Wide	100,000
2	G086	Peirce	Replace roof Phase II	1,750,000
3	G087	East Goshen Friends	Renovation for Kindergarten Center	60,000

Total Estimated Projects Costs 2018-19:	1,910,000
Carry over from 15-16 & 16-17 Projects	380,000
Budget 2018-19	1,475,264
2018-19 Approved Budget Maximum	<u>1,855,264</u>
Difference	(54,736)

**2019-20 Capital Reserve Fund Projects List**  
**December 2018**

Priority	Project #	School	Project	Budget
1		High Schools	Replace fire panels - front panels	100,000
2		District Wide	Accommodate increase in enrollment (pierce modulars)	500,000
3		Starkweather	Replace pneumatic controls and actuators on Air Handling Units and ventilators	450,000
4		Henderson	Replace synthetic turf (PENNDOT)	500,000

Total Estimated Project Costs 2019-20:	1,550,000
2019-20 Approved Budget Maximum	1,534,522
Difference	(15,478)



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

	A	M	N	O	P	Q	R	S	T	U	
		2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23	
		Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated	
1											
2											
3	<b>Total Revenue</b>	235,401	238,173	242,175	246,773	248,194	250,908	251,595	253,506	255,358	
4	Current RE Taxes (0% rate incr.)	160,530	165,574	166,713	171,594	171,594	172,302	173,131	173,960	174,788	
5	Revenue (Excl Current R.E.T.)	74,871	72,600	75,462	75,178	76,600	78,606	78,464	79,547	80,570	
6	State (Other)	24,036	22,824	24,126	23,805	24,045	25,559	24,254	24,285	24,175	
7	PSERS	13,580	15,056	15,078	16,010	16,010	17,311	18,078	18,693	19,383	
8	Federal	3,291	3,003	3,372	3,212	3,444	2,967	2,934	2,934	2,934	
9	Local (Excl. Current R.E.T.)	33,964	31,717	32,886	32,151	33,101	32,769	33,199	33,635	34,078	
11											
12	<b>Expenses</b>	235,382	243,820	239,049	253,401	252,089	265,429	277,723	288,443	299,302	
13	Salaries	91,157	93,176	93,555	96,937	96,913	100,142	102,540	104,779	106,735	
14	Benefits (without PSERS)	26,928	30,007	26,212	30,314	30,314	32,775	34,838	36,992	39,283	
15	PSERS	27,069	30,112	30,058	32,019	32,019	34,621	36,156	37,385	38,766	
16	Debt Service	24,085	25,492	24,856	25,773	25,656	26,501	27,093	27,476	27,621	
17	Transfer to Capital Reserve	6,193	4,833	5,135	5,258	5,258	5,452	6,143	6,355	6,565	
18	Other	59,950	60,199	59,233	63,100	61,928	65,938	70,954	75,455	80,332	
19											
20	<b>Net Gap calculation - No tax increase no exceptions</b>										
21	Deficit						(14,522)	(26,129)	(34,936)	(43,943)	
22	Change in Fund Balance						5,410	(1,000)	3,000	-	
23	Cumulative Gap at No Incr. in R.E. Taxes						(9,112)	(27,129)	(31,936)	(43,943)	
24	Prior Year Gap Reduction						-	9,112	27,129	31,936	
25	Net Gap no Incr in R.E Taxes no Exceptions						(9,112)	(18,017)	(4,808)	(12,007)	
26											
27											
28	<b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>										
29	Deficit						(14,522)	(26,129)	(34,936)	(43,943)	
30	Change in Fund Balance						5,410	(1,000)	3,000	-	
31	Cumulative Gap at No Incr. in R.E. Taxes						(9,112)	(27,129)	(31,936)	(43,943)	
32	Act 1 Increase						4,114	4,155	4,175	4,195	
33	Prior Year Tax Increase not included above						-	4,114	8,269	12,444	
34	Cumulative Gap at Millage Index						(4,998)	(18,859)	(19,492)	(27,304)	
35	Prior Year Gap elimination						-	4,998	18,859	19,492	
36	Net Gap at Millage Index (no exceptions)						(4,998)	(13,862)	(633)	(7,812)	
37											
38											
39	<b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b>										
40	Deficit						(14,522)	(26,129)	(34,936)	(43,943)	
41	Change in Fund Balance						5,410	(1,000)	3,000	-	
42	Cumulative Gap at Millage Index						(9,112)	(27,129)	(31,936)	(43,943)	
43	Act 1 Increase						4,114	4,155	4,175	4,195	
44	Prior Year Tax Increase not included above						-	4,114	8,269	12,444	
45	Cumulative Gap at Millage Index						(4,998)	(18,859)	(19,492)	(27,304)	
46	Act 1 Exceptions						252	658	463	445	
47	Add'l Revenue from Prior Year exception allowance						-	252	910	1,373	
48	Cumulative Gap at Millage Index and Exceptions						(4,746)	(17,949)	(18,119)	(25,486)	
49	Prior Year Gap elimination						-	4,746	17,949	18,119	
50	Net Gap at Millage Index - with exceptions						(4,746)	(13,203)	(170)	(7,367)	
51											
52											
53	<b>Expenses % Increase</b>										
54	Salaries	2.51%		2.63%		3.59%	3.33%	2.39%	2.18%	1.87%	
55	Benefits (without PSERS)	-8.64%		-2.66%		15.65%	8.12%	6.29%	6.18%	6.19%	
56	PSERS	19.11%		11.04%		6.52%	8.13%	4.43%	3.40%	3.69%	
57	Debt Service	31.25%		3.20%		3.22%	3.29%	2.24%	1.41%	0.53%	
58	Other	8.77%		-1.20%		4.55%	6.48%	7.61%	6.34%	6.46%	
59											
60	<b>Debt Service % of Budget</b>	10.2%		10.4%		10.2%	10.0%	9.8%	9.5%	9.2%	
61											
62	Act 1 Exceptions						252	658	463	445	
64	PSERS						252	-	-	-	
65	Special Ed						-	658	463	445	
67											
68	<b>Fund Balance</b>										
69	Beginning Fund Balance	28,761		28,780		31,906	28,012	22,602	23,602	20,602	
70	Transfer (to)/from Operating Budget	(19)		(3,126)		3,894	5,410	(1,000)	3,000	-	
71	Ending Fund Balance	28,780		31,906		28,012	22,602	23,602	20,602	20,602	
72											
73	Fund Balance - Designation PSERS	1,117.0		-		-	-	-	-	-	
74	Fund Balance - Designation - Health Care Stabilization	4,159.9		4,159.9		4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	
75	Fund Balance - Designation - Millage Rate Stabilization	7,227.4		11,304.1		6,409.7	-	-	-	-	
76	Fund Balance - Designation - Alternative Education	500.0		676.0		676.0	676.0	676.0	676.0	676.0	
77	Fund Balance - Designation - Enrollment Growth	-		-		1,000.0	2,000.0	3,000.0	-	-	
78	Fund Balance - Designation - Athletic Fund	79.3		69.8		69.8	69.8	69.8	69.8	69.8	
79											
80	<b>Year End Unassigned/Undesig. FB</b>	15,697		15,697		15,697	15,697	15,697	15,697	15,697	
81	% of Expenses	6.7%		6.6%		6.2%	5.9%	5.7%	5.4%	5.2%	
82											
83	<b>Capital Reserves</b>										
84	Beginning Fund Balance	26,870		22,090		22,108	23,988	24,490	24,985	25,487	
85	Inflow	4,694		3,624		5,282	3,992	4,122	4,272	4,417	
86	Outflow	9,474		3,606		3,402	3,490	3,627	3,770	3,918	
87	Year-end Fund Balance	22,090		22,108		23,988	24,490	24,985	25,487	25,985	
88	Year End Designated	16,208		16,958		17,411	17,864	18,310	18,760	19,206	
89	Year End Unassigned/Undesig. FB	5,882		5,150		6,578	6,626	6,675	6,726	6,779	
90											
91	Act 1 Index Assumptions						2.4%	2.3%	2.4%	2.4%	