

West Chester Area School District
Operating Expense History and Forecast

| | A | X | Y | Z | AA | AB | AC | AD | AE | AF |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Actual | Budget | Projected | Estimated | Estimated | Estimated | Estimated | Estimated |
| | 2016-17 | 2017-18 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | Staff | 145,153.0 | 153,294.9 | 149,824.5 | 159,270.1 | 157,871.6 | 165,265.4 | 171,090.5 | 176,580.2 | 182,076.5 |
| 4 | Total Salaries | 91,156.6 | 93,175.8 | 93,554.7 | 96,936.7 | 96,388.1 | 99,624.2 | 102,007.1 | 104,232.5 | 106,174.7 |
| 5 | Administration | | | | | | | | | |
| 6 | Reg Salaries | 8,029.5 | 8,100.7 | 8,235.3 | 8,422.3 | 8,294.3 | 8,780.4 | 8,991.1 | 9,206.9 | 9,427.8 |
| 7 | Teachers | | | | | | | | | |
| 8 | Reg Salaries | 64,701.3 | 65,213.5 | 66,792.4 | 68,393.4 | 68,380.2 | 70,435.2 | 72,184.2 | 73,764.8 | 75,053.2 |
| 9 | Extra Duty Pymnt.s | 950.6 | 1,032.8 | 979.6 | 1,089.4 | 944.4 | 1,000.5 | 1,025.3 | 1,047.8 | 1,066.1 |
| 10 | Sabbatical Pymnts | 209.9 | 250.0 | 181.9 | 250.0 | 200.0 | 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 | 410.5 | 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 | 72,505.1 | 74,616.1 | 76,399.8 | 78,011.6 | 79,325.4 |
| 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 | 6,087.4 | 6,266.2 | 6,416.5 | 6,570.5 | 6,728.2 |
| 19 | Crafts and Trades | | | | | | | | | |
| 20 | Reg Salaries | 5,126.1 | 6,037.2 | 5,322.9 | 6,137.5 | 5,812.5 | 6,157.4 | 6,304.2 | 6,454.6 | 6,608.5 |
| 21 | | | | | | | | | | |
| 22 | Benefits | | | | | | | | | |
| 23 | Medical | 17,331.7 | 19,981.6 | 16,627.9 | 20,249.2 | 19,199.2 | 20,860.6 | 22,439.8 | 24,138.4 | 25,965.7 |
| 24 | Dental | 1,103.1 | 1,296.5 | 1,184.1 | 1,352.2 | 1,352.2 | 1,426.9 | 1,488.3 | 1,552.3 | 1,619.0 |
| 25 | Vision | 180.6 | 197.5 | 178.1 | 202.0 | 202.0 | 209.4 | 214.2 | 219.2 | 224.2 |
| 26 | Prescription | 4,694.0 | 5,487.4 | 4,476.0 | 5,486.1 | 5,186.1 | 5,770.3 | 6,347.4 | 6,982.1 | 7,680.3 |
| 27 | Social Security | 6,609.1 | 6,965.2 | 6,733.9 | 7,334.9 | 7,334.9 | 7,588.2 | 7,803.5 | 7,973.8 | 8,122.4 |
| 28 | Retirement | 27,068.7 | 30,112.3 | 30,058.2 | 32,019.5 | 32,019.5 | 33,984.7 | 35,467.9 | 36,679.4 | 38,053.0 |
| 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 | 540.0 | 552.9 | 565.0 | 575.5 |
| 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 | 67,620.3 | 72,250.9 | 76,203.7 | 80,019.3 | 84,168.9 |
| 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 | 61,483.5 | 65,641.2 | 69,083.4 | 72,347.7 | 75,901.9 |
| 35 | | | | | | | | | | |
| 36 | Prof. & Tech. Services | 18,965.1 | 18,156.9 | 18,183.6 | 20,546.8 | 20,146.8 | 22,287.8 | 24,000.6 | 25,869.2 | 27,908.7 |
| 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 | 2,125.0 | 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 | 2,380.2 | 2,806.7 | 3,087.4 | 3,396.1 | 3,735.8 |
| 40 | Contracted Aides- Other | 126.7 | 257.3 | 392.3 | 325.0 | 275.0 | 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 | 2,037.4 | 2,241.1 | 2,465.2 | 2,711.7 |
| 47 | Alternative Education - APT | 797.2 | 830.2 | 830.4 | 1,140.8 | 1,140.8 | 1,437.9 | 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 | | | | | | | | | | |
| 52 | 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 | | | | | | | | | | |
| 59 | Other Services | 30,952.7 | 31,029.0 | 30,751.7 | 31,595.4 | 29,770.4 | 31,540.8 | 33,620.0 | 35,787.9 | 38,127.9 |
| 60 | Charter Schools | 9,818.8 | 9,761.7 | 9,574.3 | 9,801.3 | 8,276.3 | 9,475.6 | 10,491.4 | 11,531.4 | 12,677.3 |
| 61 | Tuition: Special Education | 3,530.1 | 3,111.4 | 3,674.9 | 3,570.7 | 3,570.7 | 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 | 5,081.7 | 5,234.1 | 5,391.2 | 5,552.9 |
| 65 | Bussing: Non-Public | 4,422.4 | 4,659.5 | 4,409.5 | 4,699.3 | 4,399.3 | 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 |
| 70 | Other | 295.4 | 388.7 | 276.2 | 391.1 | 391.1 | 389.6 | 401.2 | 413.3 | 425.7 |
| 71 | | | | | | | | | | |
| 72 | Supplies | 4,797.8 | 5,381.0 | 5,393.6 | 6,042.5 | 6,015.7 | 6,193.8 | 7,331.5 | 7,597.8 | 7,874.0 |
| 73 | Heating/ Motor Pool Fuel | 605.3 | 818.0 | 646.7 | 737.0 | 737.0 | 734.0 | 756.0 | 778.7 | 802.1 |
| 74 | Other Operations/Maint Sup. pbs | 714.6 | 814.4 | 696.2 | 871.1 | 871.1 | 913.8 | 950.4 | 988.4 | 1,027.9 |
| 75 | 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 |
| 76 | Curriculum Proposals | 881.4 | 1,001.2 | 1,123.1 | 1,172.2 | 1,167.2 | 996.8 | 1,933.8 | 1,991.9 | 2,051.6 |
| 77 | Educational /Admin Software | 680.8 | 556.2 | 1,006.0 | 970.3 | 970.3 | 1,140.9 | 1,186.5 | 1,234.0 | 1,283.3 |
| 78 | Administration/Business | 87.1 | 152.1 | 51.3 | 146.3 | 146.3 | 167.6 | 174.3 | 181.3 | 188.5 |
| 79 | | | | | | | | | | |
| 80 | Other Objects | 411.3 | 523.8 | 773.7 | 465.5 | 465.5 | 476.7 | 491.1 | 505.8 | 521.0 |
| 81 | Dues and Fees - Athletics | 170.7 | 131.5 | 160.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 |
| 82 | | | | | | | | | | |
| 83 | Property | 650.3 | 489.2 | 294.8 | 313.3 | 313.3 | 439.6 | 452.8 | 466.4 | 480.4 |
| 84 | Other Equipment | 650.3 | 489.2 | 294.8 | 313.3 | 313.3 | 439.6 | 452.8 | 466.4 | 480.4 |
| 85 | | | | | | | | | | |
| 86 | Debt Service | 24,085.4 | 25,491.8 | 24,855.9 | 25,773.4 | 25,605.9 | 26,500.5 | 27,093.3 | 27,476.1 | 27,621.2 |
| 87 | Bond payments | 24,085.4 | 25,491.8 | 24,855.9 | 25,773.4 | 25,605.9 | 26,500.5 | 27,093.3 | 27,476.1 | 27,621.2 |
| 88 | | | | | | | | | | |
| 89 | 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 |
| 90 | Budgetary 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 |
| 91 | 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 |
| 92 | | | | | | | | | | |
| 93 | TOTAL EXPENSE | 235,382.1 | 243,819.5 | | | | | | | |

West Chester Area School District
Revenue History and Forecast

| | A | AA | AB | AC | AD | AE | AF | AG | AH | AI |
|----|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Budget | Actual | 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 | Local | 194,494.6 | 197,290.4 | 199,598.7 | 203,745.4 | 205,770.4 | 208,747.9 | 230,631.2 | 236,535.5 | 249,625.2 |
| 4 | Real Estate | 161,225.7 | 166,762.3 | 167,778.9 | 172,785.5 | 173,410.5 | 177,290.5 | 198,744.4 | 204,212.5 | 216,858.9 |
| 5 | Current | 160,530.2 | 165,573.9 | 166,713.0 | 171,594.4 | 172,019.4 | 175,978.8 | 197,432.7 | 202,900.8 | 215,547.1 |
| 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 | 2,738.7 | 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 | 1,950.0 | 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 | State | 37,616.0 | 37,880.2 | 39,204.6 | 39,815.0 | 40,079.7 | 41,615.0 | 41,967.2 | 42,604.2 | 43,179.9 |
| 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. | 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 | 20,786.5 | 21,635.7 | 22,326.6 | 23,087.7 |
| 28 | Social Security | 3,450.6 | 3,482.6 | 3,337.5 | 3,667.4 | 3,667.4 | 3,794.1 | 3,901.8 | 3,986.9 | 4,061.2 |
| 29 | Retirement | 13,580.3 | 15,056.1 | 15,078.3 | 16,009.7 | 16,009.7 | 16,992.4 | 17,733.9 | 18,339.7 | 19,026.5 |
| 30 | Other | - | - | - | - | 25.0 | 480.0 | - | - | - |
| 31 | | | | | | | | | | |
| 32 | Federal | 3,290.7 | 3,002.9 | 3,371.7 | 3,212.2 | 3,443.9 | 2,967.0 | 2,933.9 | 2,933.9 | 2,933.9 |
| 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 | Local Taxes & Subsidies | 235,401.3 | 238,173.5 | 242,175.0 | 246,772.6 | 249,294.0 | 253,330.0 | 275,532.3 | 282,073.7 | 295,739.0 |
| 40 | | | | | | | | | | |
| 41 | Beginning Fund Balance | 28,760.9 | 25,092.0 | 28,730.2 | 28,064.5 | 31,906.4 | 31,616.9 | 22,602.2 | 23,602.2 | 20,602.2 |
| 42 | FB Adjustment | | | | | | | | | |
| 43 | Ending Fund Balance | 28,780.2 | 19,446.0 | 31,906.4 | 21,435.8 | 31,616.9 | 22,602.2 | 23,602.2 | 20,602.2 | 20,602.2 |
| 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 | - | 10,014.7 | - | - | - | - |
| 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 | Beginning Unassigned Fund Balance | 16,923.5 | 15,196.6 | 15,696.6 | 15,196.6 | 15,696.6 | 15,696.6 | 15,696.6 | 15,696.6 | 15,696.6 |
| 52 | Ending Unassigned Fund Balance | 15,696.6 | 15,196.6 | 15,696.6 | 15,696.6 | 15,696.6 | 15,696.6 | 15,696.6 | 15,696.6 | 15,696.6 |
| 53 | | | | | | | | | | |
| 54 | Assumed use of FB | (19.2) | 5,646.0 | (3,126.2) | 6,628.7 | 289.5 | 9,014.7 | (1,000.0) | 3,000.0 | |

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 | 175,979 | | 197,433 | 202,901 | 215,547 |
| 11 | Gross tax to be levied | | | | 177,693 | 182,361 | | 204,593 | 210,260 | 223,365 |
| 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 | 171,794 | | 192,738 | 198,076 | 210,422 |
| 18 | Delaware Cnty Levy | | | | 10,449 | 10,567 | | 11,855 | 12,184 | 12,943 |
| 19 | | | | | 177,693 | 182,361 | | 204,593 | 210,260 | 223,365 |
| 20 | | | | | | | | | | |
| 21 | Millage Calculation | | | | | | | | | |
| 22 | Chester Cnty tax levy | | | | 167,244 | 171,794 | | 192,738 | 198,076 | 210,422 |
| 23 | Chester Cnty assessed value | | | | 7,862,002 | 7,902,002 | | 7,942,002 | 7,982,002 | 8,022,002 |
| 24 | | | | | | | | | | |
| 25 | Chester County Millage | | | | 21.2723 | 21.7406 | | 24.2682 | 24.8153 | 26.2306 |
| 26 | Previous Year Millage | | | | 20.6841 | 21.2723 | | 21.74 | 24.27 | 24.82 |
| 27 | | | | | | | | | | |
| 28 | Chester Cnty Mill Increase | | | | 0.59 | 0.47 | | 2.53 | 0.55 | 1.42 |
| 29 | % increase | | | | 2.8% | 2.2% | | 11.6% | 2.3% | 5.7% |
| 30 | Delaware Cnty Tax levy | | | | 10,449 | 10,567 | | 11,855 | 12,184 | 12,943 |
| 31 | Delaware Cnty Assessed Value | | | | 649,993 | 647,545 | | 648,045 | 648,545 | 649,045 |
| 32 | | | | | | | | | | |
| 33 | Delaware County Millage | | | | 16.0761 | 16.3185 | | 18.2938 | 18.7860 | 19.9415 |
| 34 | Previous Yr Millage | | | | 15.2086 | 16.0761 | | 16.32 | 18.29 | 18.79 |
| 35 | | | | | | | | | | |
| 36 | Delaware Cnty Mill Increase | | | | 0.87 | 0.24 | | 1.98 | 0.49 | 1.16 |
| 37 | % increase | | | | 5.7% | 1.5% | | 12.1% | 2.7% | 6.2% |
| 38 | | | | | | | | | | |
| 39 | Multi County Millage re-balancing | | | | | | | | | |
| 40 | Chester Cty Levy Rebalanced | | | | 167,396 | | | | | |
| 41 | Delaware Cty Levy Rebalanced | | | | 10,296 | | | | | |
| 42 | | | | | 177,692 | | | | | |
| 43 | | | | | | | | | | |
| 44 | Chester County Millage | | | | 21.2723 | 21.7406 | | | | |
| 45 | Chester County Millage Re-balanced | | | | 21.2917 | | | | | |
| 46 | Chester Cnty Mill Increase | | | | | 0.47 | | | | |
| 47 | % increase | | | | | 2.11% | | | | |
| 48 | Act 1 Millage | | | | | 21.7406 | | | | |
| 49 | Millage from exceptions | | | | | - | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | Delaware County Millage | | | | 16.0761 | 16.3185 | | | | |
| 53 | Delaware County Millage Re-balanced | | | | 15.8408 | | | | | |
| 54 | Delaware Cnty Mill Increase | | | | | 0.48 | | | | |
| 55 | % increase | | | | | 3.02% | | | | |
| 56 | Act 1 Millage | | | | | 16.3185 | | | | |
| 57 | Millage from exceptions | | | | | - | | | | |

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% | \$647,287 | (\$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 | | | |
|----------------|------------------|---------------|----------------|-----------------|------------------|---------------|----------------|
| COMMERCIAL | MILL VAL | +/- AMOUNT | +/- PERCENT | COMMERCIAL | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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 | (\$525) | -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 | 1,682,748 | 30,000 | 1.78% | 2022-23 | 8,009 | - | 0.00% |
| | Average increase | | 0.87% | | Average increase | | -0.66% |
| RESIDENTIAL | MILL VAL | +/- AMOUNT | +/- PERCENT | RESIDENTIAL | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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 | 639,537 | (2,447) | -0.38% |
| 2020-21 | 6,271,907 | 10,000 | 0.16% | 2020-21 | 640,037 | 500 | 0.08% |
| 2021-22 | 6,281,907 | 10,000 | 0.16% | 2021-22 | 640,537 | 500 | 0.08% |
| 2022-23 | 6,291,907 | 10,000 | 0.16% | 2022-23 | 641,037 | 500 | 0.08% |
| | Average increase | | 0.41% | | Average increase | | 0.18% |
| OTHER | MILL VAL | +/- AMOUNT | +/- PERCENT | OTHER | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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% |
| TOTAL | MILL VAL | +/- AMOUNT | +/- PERCENT | TOTAL | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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 | 647,287 | (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 | 647,545 | (2,447) | -0.38% |
| 2020-21 | 7,942,002 | 40,000 | 0.50% | 2020-21 | 648,045 | 500 | 0.08% |
| 2021-22 | 7,982,002 | 40,000 | 0.50% | 2021-22 | 648,545 | 500 | 0.08% |
| 2022-23 | 8,022,002 | 40,000 | 0.50% | 2022-23 | 649,045 | 500 | 0.08% |
| | Average increase | | 0.50% | | Average increase | | 0.17% |

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 April 2019

| <u>Expenses</u> | |
|-----------------------|-----------------------|
| Benefits | \$ (850,000) |
| Prof & Tech Svcs | \$ (250,000) |
| Total Expenses | \$ (1,100,000) |

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

| <u>Fund Balance Analysis</u> | |
|---|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,100,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/19 | \$ 1,100,000 |

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

| <u>Expenses</u> | |
|-----------------|---------------------|
| Benefits | \$ (888,047) |
| Supplies | \$ 2,507 |
| Total Expenses | <u>\$ (885,540)</u> |

| <u>Revenues</u> | |
|--|--------------------|
| Current Real Estate Tax- Delaware County | \$ (95,654) |
| Total Revenues | <u>\$ (95,654)</u> |

| <u>Budget Gap</u> | |
|----------------------|--------------|
| Change in Budget Gap | \$ (789,886) |

| <u>Fund Balance Analysis</u> | |
|---|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,100,000 |
| 2019-20 Use of Designation for Future Millage Increases | \$ (1,100,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/20 | <u>\$ -</u> |

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 March 2019

| <u>Expenses</u> | |
|------------------------------|---------------------|
| Contracted Aides- Special Ed | \$ (150,000) |
| Charter Schools | \$ (125,000) |
| Bussing- Non Public | \$ (300,000) |
| Curriculum Proposals | \$ (5,000) |
| Total Expenses | \$ (580,000) |

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

| <u>Fund Balance Analysis</u> | |
|---|-------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 580,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/19 | \$ 580,000 |

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

| <u>Expenses</u> | |
|-------------------------|---------------------|
| Salaries | \$ (91,292) |
| Benefits | \$ (106,059) |
| Alt Ed- IU | \$ (30,000) |
| Charter Schools | \$ (125,000) |
| Bussing- Public Schools | \$ (150,000) |
| Total Expenses | <u>\$ (502,351)</u> |

| <u>Revenues</u> | |
|---|--------------------|
| Current Real Estate Tax - Delaware County | \$ (11,236) |
| Subsidies- PSERS & SS | \$ (19,372) |
| Total Revenues | <u>\$ (30,608)</u> |

| <u>Budget Gap</u> | |
|----------------------|--------------|
| Change in Budget Gap | \$ (471,743) |

| <u>Fund Balance Analysis</u> | |
|---|--------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 580,000 |
| 2019-20 Use of Designation for Future Millage Increases | \$ (580,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/20 | <u>\$ -</u> |

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 February 2019

| <u>Expenses</u> | |
|-----------------|---------------------|
| Salaries | \$ (150,000) |
| Total Expenses | <u>\$ (150,000)</u> |

| <u>Revenues</u> | |
|---------------------|-------------------|
| Current Real Estate | \$ 425,000 |
| Investment Income | \$ 250,000 |
| Total Revenues | <u>\$ 675,000</u> |

| <u>Fund Balance Analysis</u> | |
|---|-------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 825,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/19 | <u>\$ 825,000</u> |

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

| <u>Expenses</u> | |
|-----------------------|-----------------------|
| Salaries | \$ (426,800) |
| Benefits | \$ (314,455) |
| Prof & Tech Services | \$ (240,000) |
| Property | \$ (30,700) |
| Total Expenses | \$ (1,011,955) |

| <u>Revenues</u> | |
|-----------------------|-----------------------|
| Subsidies- PSERS & SS | \$ (90,567) |
| Other State Revenue | \$ (921,388) |
| Total Revenues | \$ (1,011,955) |

| <u>Budget Gap</u> | |
|----------------------|------|
| Change in Budget Gap | \$ - |

| <u>Fund Balance Analysis</u> | |
|---|--------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 825,000 |
| 2019-20 Use of Designation for Future Millage Increases | \$ (825,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/20 | \$ - |

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 January 2019

| <u>Expenses</u> | |
|------------------------|---------------------|
| Salaries | \$ (375,000) |
| Charter School Tuition | \$ (250,000) |
| Variable Rate Debt | \$ (50,000) |
| Total Expenses | \$ (675,000) |

| <u>Revenues</u> | |
|-----------------------|-------------------|
| Investment Income | \$ 400,000 |
| Safe Schools Grant | \$ 25,000 |
| Total Revenues | \$ 425,000 |

| <u>Fund Balance Analysis</u> | |
|---|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,100,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/19 | \$ 1,100,000 |

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

| <u>Expenses</u> | |
|----------------------|---------------------|
| Benefits- PSERS & SS | \$ (446,807) |
| Charter Schools | \$ (250,000) |
| Supplies | \$ 12,000 |
| Total Expenses | <u>\$ (684,807)</u> |

| <u>Revenues</u> | |
|-----------------------|---------------------|
| Subsidies- PSERS & SS | \$ (223,403) |
| Total Revenues | <u>\$ (223,403)</u> |

| <u>Budget Gap</u> | |
|----------------------|--------------|
| Change in Budget Gap | \$ (461,404) |

| <u>Fund Balance Analysis</u> | |
|---|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,100,000 |
| 2019-20 Use of Designation for Future Millage Increases | \$ (1,100,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/20 | <u>\$ -</u> |

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 | \$ (419,126) |

| <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 | \$ 621,680 |

| <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 | \$ 1,040,806 |

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) |
| Total Expenses | \$ 1,125,792 |

| <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) |
| Total Revenues | \$ 813,610 |

| <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) |
| Increase (Decrease) in Ending Fund Balance 6/30/20 | \$ 1,000,000 |

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 | \$ (941,948) |

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

| <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 | \$ 1,401,948 |

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 | \$ 96,752 |
| Increase (Decrease) in Ending Fund Balance 6/30/18 | <u>\$ 96,752</u> |

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 |
| Total Expenses | \$ (3,214,470) |

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

| <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 |
| Increase (Decrease) in Ending Fund Balance 6/30/18 | \$ 3,745,073 |

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 | Staff Changes / Student Enrollment | | | | | | |
| 6 | | | | | Enrollment Assumptions | | |
| 7 | | | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | Total | | 12,094 | 12,176 | 12,351 | 12,349 | 12,333 |
| 13 | Elementary Student-Teacher Ratio | | 24.43 | 24.43 | 24.43 | 24.43 | 24.43 |
| 14 | Secondary Student-Teacher Ratio | | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 |
| 15 | Staff Change / Student Enrollment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | Salary Increases (based on Act 1 Index) | | | % Increase Assumptions | | | |
| 29 | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | |
| 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 | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | |
| 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 | Benefits - 200 | | | % Increase Assumptions | | | |
| 42 | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | |
| 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 | PSERS | | 34.29% | 34.77% | 35.19% | 35.84% | |
| 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 | Professional and Technical Services - 300 | | | % Increase Assumptions | | | |
| 66 | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | Purchased Property Services - 400 | | | % Increase Assumptions | | | |
| 72 | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | Other Purchased Services - 500 | | | % Increase Assumptions | | | |
| 78 | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | 438 | 451 | 465 | 479 | |
| 86 | | Special Ed | 108 | 113 | 119 | 125 | |
| 87 | | Charter School Tuition Rate: | | | | | |
| 88 | | Regular Ed | \$13,883 | \$14,299 | \$14,728 | \$15,170 | |
| 89 | | Special Ed | \$32,521 | \$35,773 | \$39,350 | \$43,285 | |
| 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 | Supplies - 600 | | | % Increase Assumptions | | | |
| 98 | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | | Curriculum Proposal Amount | 1,877,524 | 1,933,850 | 1,991,865 | 2,051,621 | |
| 103 | | | | | | | |
| 104 | Property - 700 | | | % Increase Assumptions | | | |
| 105 | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | 800 Other Object Dues and Fees | | | % Increase Assumptions | | | |
| 112 | | | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 113 | | | | 3.00% | 3.00% | 3.00% | 3.00% |

| | 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> | | | | |
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | <u>State</u> | | | | |
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | <u>Federal</u> | | | | |
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 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 | <u>Other</u> | | | | |
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| 33 | To Cap Res | 4.0% | 4.0% | 4.0% | 4.0% |

West Chester Area School District
Assumptions for Salaries

| Additional Headcount Expenses | 2018-19 Budget | 2018-19 Projected | 2019-20 Forecast | 2020-21 Forecast | 2021-22 Forecast | 2022-23 Forecast |
|--------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Administrators | | | | | | |
| Average New Hire Salary | \$122,823 | | \$125,648 | \$128,663 | \$131,751 | \$134,913 |
| Additional Headcount | 1.00 | | 2.00 | - | - | - |
| Additional Salary Expense | \$80,000 | | \$360,000 | \$0 | \$0 | \$0 |
| Teacher | | | | | | |
| Average New Hire Salary | \$55,568 | \$52,496 | \$56,515 | \$57,919 | \$59,187 | \$60,221 |
| Average Teacher Salary | \$73,212 | \$72,467 | \$73,703 | \$76,499 | \$78,174 | \$79,539 |
| Headcount Change (Enrollment) | 12.00 | | 10.80 | - | - | - |
| Headcount Change (Curricular) | - | | - | - | - | - |
| Change Salary Expense | \$658,000 | | \$889,060 | \$0 | \$0 | \$0 |
| Non-Bargaining | | | | | | |
| 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 |
| Support Staff | | | | | | |
| Average New Hire Salary | \$25,985 | | \$26,583 | \$27,221 | \$27,874 | \$28,543 |
| Additional Headcount | - | | 2.00 | - | - | - |
| Additional Salary Expense | \$0 | | \$69,184 | \$0 | \$0 | \$0 |
| Crafts/Trades | | | | | | |
| Average New Hire Salary | \$40,749 | | \$41,686 | \$42,687 | \$43,711 | \$44,760 |
| Additional Headcount | - | | 5.50 | - | - | - |
| 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 |
|--|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Teacher Staffing Changes Detail | | | | | | |
| Salary before Attrition | 69,460,397 | | 70,796,091 | 73,434,229 | 75,014,819 | 76,303,175 |
| 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 | 69,546,091 | 72,184,229 | 73,764,819 | 75,053,175 |
| Increase with Attrition | | | 1.71% | 2.48% | 2.19% | 1.75% |
| Staffing changes | 658,000 | - | 889,060 | - | - | - |
| Teacher Salary (with attrition & staffing changes) | 68,393,397 | 68,380,187 | 70,435,151 | 72,184,229 | 73,764,819 | 75,053,175 |
| Increase with Attrition & Staffing Changes | | | 3.01% | 2.48% | 2.19% | 1.75% |

West Chester Area School District
Assumptions for Salaries

| TOTAL SALARY EXPENSE | | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| | Budget | Projected | Forecast | Forecast | Forecast | Forecast |
| Admin Staff | 8,422,301 | 8,294,301 | 8,780,364 | 8,991,093 | 9,206,879 | 9,427,844 |
| Total Administration Salaries | 8,422,301 | 8,294,301 | 8,780,364 | 8,991,093 | 9,206,879 | 9,427,844 |
| Teacher Staff Salaries | 68,393,397 | 68,380,187 | 70,435,151 | 72,184,229 | 73,764,819 | 75,053,175 |
| Extra Duty Pymnts (123) | 1,089,413 | 944,413 | 1,000,456 | 1,025,300 | 1,047,750 | 1,066,050 |
| Sabbatical Pymnts (124) | 250,000 | 200,000 | 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 | 401,734 | 410,531 | 417,701 |
| Supplemental Contracts (135) | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 |
| Total Teaching Salaries | 72,713,306 | 72,505,096 | 74,616,103 | 76,399,759 | 78,011,596 | 79,325,422 |
| 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 |
| Technical | 3,501,255 | 3,688,920 | 3,804,212 | 3,895,489 | 3,988,957 | 4,084,668 |
| 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 | 508,980 | 521,196 | 533,704 | 546,513 |
| Technology Aides (158) | 422,668 | 422,668 | 422,300 | 432,435 | 442,814 | 453,441 |
| Instructional Aides (191) | 2,251,047 | 2,176,047 | 2,274,981 | 2,329,581 | 2,385,490 | 2,442,742 |
| Instructional Aides OT (193) | 56,320 | 56,320 | 56,620 | 57,979 | 59,370 | 60,795 |
| Office Clerical | 6,162,350 | 6,087,350 | 6,266,159 | 6,416,547 | 6,570,544 | 6,728,237 |
| Reg Salaries Oper & Maint(161) | 5,140,650 | 4,815,650 | 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 |
| Crafts and Trades | 6,137,476 | 5,812,476 | 6,157,395 | 6,304,212 | 6,454,554 | 6,608,503 |
| Total Salary Expense | 96,936,688 | 96,388,143 | 99,624,233 | 102,007,100 | 104,232,529 | 106,174,673 |
| % Increase | | -0.57% | 3.36% | 2.39% | 2.18% | 1.86% |

| 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 |
| School Administration | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | - | - |
| Secondary Director of Education | 2360 | 111 | 52B | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | 2.00 | 2.00 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| School Administration Total | | | | 10.00 | 9.00 | 15.00 | 25.00 | 59.00 | 10.00 | 9.00 | 15.00 | 27.00 | 61.00 | - | - | - | 2.00 | 2.00 |
| Teachers | | | | | | | | | | | | | | | | | | |
| 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 | 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 | - | - | - | - | - |
| Total | | | | 318.62 | 164.33 | 217.45 | 1.00 | 701.40 | 322.62 | 167.33 | 218.45 | 1.50 | 709.90 | 4.00 | 3.00 | 1.00 | 0.50 | 8.50 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | - | 13.20 | 15.60 | - | 28.80 | - | 13.20 | 15.60 | - | 28.80 | - | - | - | - | - |

| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| APT Program | 1231 | 121 | 21L | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - |
| Total | | | | 46.00 | 27.40 | 32.80 | 19.50 | 125.70 | 47.00 | 28.70 | 32.80 | 19.50 | 128.00 | 1.00 | 1.30 | - | - | - | - | 2.30 |
| 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 | - | - | - | - | - | - | - |
| Total | | | | 37.40 | 18.00 | 27.00 | 1.00 | 83.40 | 37.40 | 18.00 | 27.00 | 1.00 | 83.40 | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - |
| Total | | | | - | - | 4.30 | - | 4.30 | - | - | 4.30 | - | 4.30 | - | - | - | - | - | - | - |
| Teacher Total | | | | 402.02 | 222.93 | 297.15 | 21.50 | 943.60 | 407.02 | 227.23 | 298.15 | 22.00 | 954.40 | 5.00 | 4.30 | 1.00 | 0.50 | - | 10.80 | - |
| <i>Secretarial Staff - Central Office and School Administration</i> | | | | | | | | | | | | | | | | | | | | |
| Sec to Superintendent | 2360 | 151 | 52 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - | - |
| Sec to the 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 Actg | 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 | - | - | - | - | - | - | - |
| Total | | | | 10.00 | 9.00 | 21.00 | 16.00 | 56.00 | 10.00 | 9.00 | 21.00 | 16.00 | 56.00 | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | 16.00 | 4.00 | 1.00 | 96.00 | 117.00 | 16.00 | 4.00 | 1.00 | 96.00 | 117.00 | - | - | - | - | - | - | - |
| Library Assistant | 2250 | 154 | 14 | 5.00 | - | 3.00 | - | 8.00 | 5.00 | 2.00 | 3.00 | - | 10.00 | - | 2.00 | - | - | - | - | 2.00 |
| 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 | - | - | - | - | - | - | - |
| Total | | | | 15.00 | - | 6.00 | - | 21.00 | 15.00 | 2.00 | 6.00 | - | 23.00 | - | 2.00 | - | - | - | - | 2.00 |
| 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 | - | - | - | - | - | - | - |
| Total | | | | 3.00 | - | 3.00 | 13.20 | 19.20 | 4.00 | - | 3.00 | 13.20 | 20.20 | 1.00 | - | - | - | - | - | 1.00 |
| Business Office (Professional) | 2500 | 141 | 55 | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | - | - | - | - |

| 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 Benefits (Professional) | 2835 | 141 | 55 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - | - |
| Business Office (Hourly Support) | 2500 | 151 | 55 | - | - | - | 6.00 | 6.00 | - | - | - | 6.00 | 6.00 | - | - | - | - | - | - | - |
| | | | Total | - | - | - | 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 | - | - | - | - | - | - | - |
| | | | 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 | - | - | - | 0.60 | 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 | - | - | - | - | - | - | - |
| | | | Total | - | - | - | 3.50 | 3.50 | - | - | - | 3.50 | 3.50 | - | - | - | - | - | - | - |
| Human Resources Office (Professional) | 2839 | 141 | 54 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - | - | - |
| HR Office (Hourly Support) | 2839 | 151 | 54 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - | - |
| | | | Total | - | - | - | 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 | - | - | - | - | - | - | - |
| | | | Total | - | - | - | 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 | 11.50 | 77.50 | - | - | - | - | 3.50 | 3.50 | - |
| 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 | - | - | - | - | - | - | - |
| | | | Total | 31.00 | 18.00 | 33.00 | 43.00 | 125.00 | 31.00 | 18.00 | 33.00 | 48.50 | 130.50 | - | - | - | - | - | 5.50 | 5.50 |
| Secretarial Staff - Central Office and School Administration | | | Total | 75.00 | 31.00 | 64.00 | 222.70 | 392.70 | 76.00 | 33.00 | 64.00 | 228.20 | 401.20 | 1.00 | 2.00 | - | - | - | 5.50 | 8.50 |
| Grand Total | | | | 487.02 | 262.93 | 376.15 | 269.20 | 1,395.30 | 493.02 | 269.23 | 377.15 | 277.20 | 1,416.60 | 6.00 | 6.30 | 1.00 | 8.00 | 21.30 | | |

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 | 19,199,205 | 20,860,606 | 22,439,754 | 24,138,443 | 25,965,723 |
| Dental | 1,184,123 | 1,352,231 | 1,352,231 | 1,426,922 | 1,488,280 | 1,552,276 | 1,619,023 |
| Vision | 178,104 | 202,033 | 202,033 | 209,427 | 214,244 | 219,171 | 224,212 |
| Prescription | 4,475,995 | 5,486,094 | 5,186,094 | 5,770,336 | 6,347,370 | 6,982,107 | 7,680,318 |
| Social Security | 6,733,941 | 7,334,872 | 7,334,872 | 7,588,208 | 7,803,543 | 7,973,788 | 8,122,363 |
| Retirement | 30,058,231 | 32,019,484 | 32,019,484 | 33,984,709 | 35,467,869 | 36,679,427 | 38,053,003 |
| Tuition | 443,193 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Life & Disability | 361,594 | 474,480 | 474,480 | 539,983 | 552,899 | 564,961 | 575,488 |
| 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 | 67,620,337 | 72,250,908 | 76,203,735 | 80,019,298 | 84,168,891 |
| % Increase | | | 10.12% | 5.52% | 5.47% | 5.01% | 5.19% |

* 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 | 14,108,988 | 15,385,059 | 16,549,708 | 17,802,521 | 19,150,172 |
| Dental | 1,020,802 | 1,270,452 | 1,270,452 | 1,341,626 | 1,399,316 | 1,459,487 | 1,522,245 |
| Vision | 152,809 | 191,837 | 191,837 | 198,996 | 203,573 | 208,255 | 213,045 |
| Prescription | 3,868,623 | 4,648,261 | 4,348,261 | 4,848,720 | 5,333,592 | 5,866,951 | 6,453,646 |
| Social Security | 6,733,941 | 7,334,872 | 7,334,872 | 7,588,208 | 7,803,543 | 7,973,788 | 8,122,363 |
| Retirement | 30,058,231 | 32,019,484 | 32,019,484 | 33,984,709 | 35,467,869 | 36,679,427 | 38,053,003 |
| Tuition | 443,193 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Life & Disability | 267,260 | 357,628 | 357,628 | 423,131 | 436,047 | 448,109 | 458,636 |
| 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 | 61,483,460 | 65,641,167 | 69,083,426 | 72,347,664 | 75,901,871 |
| % Increase | | | 9.27% | 5.31% | 5.24% | 4.73% | 4.91% |

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

800 OTHER OBJECTS AND OTHER FINANCING USES
800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

| 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 |

DUES/FEES - Athletic Fund

| 2017-18 | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|-----------|-----------|-----------|------------|------------|------------|------------|
| \$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 | \$ 92,065 | \$ 640,000 |
| TOTAL | \$ 7,553,553 | \$ 14,855,000 | \$ 7,553,553 | \$ 14,855,000 | \$ 6,935,835 | \$ 15,440,000 | \$ 6,255,268 | \$ 15,470,000 | \$ 5,602,300 | \$ 16,955,000 | \$ 4,886,433 | \$ 17,860,000 |

| | | | | | | |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 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 | |
|--------------------------------|----------------|------------|--------------------|------------|----------------|------------|----------------|--------------|----------------|------------|----------------|------------|
| Elementary Debt | | | | | | | | | | | | |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 398,267 | \$ 5,000 | \$ 273,267 | \$ 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 | \$ - | \$ 317,862 | \$ 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 | \$ 2,362,319 | \$ 835,000 | \$ 3,274,667 | \$ 850,000 | \$ 3,343,075 | \$ 1,525,000 | \$ 4,238,810 | \$ 680,000 | \$ 4,514,794 | \$ 560,000 |
| Total Elementary Debt | \$ 3,364,867 | \$ - | \$ 3,197,319 | \$ - | \$ 4,124,667 | \$ - | \$ 5,368,075 | \$ - | \$ 4,918,810 | \$ - | \$ 5,074,794 | \$ - |

| | | | | | | | | | | | | |
|----------------|--------------|------------|--------------|------------|--------------|------------|--------------|--------------|--------------|------------|--------------|------------|
| Total New Debt | \$ 2,529,867 | \$ 835,000 | \$ 2,362,319 | \$ 835,000 | \$ 3,274,667 | \$ 850,000 | \$ 3,843,075 | \$ 1,525,000 | \$ 4,238,810 | \$ 680,000 | \$ 4,514,794 | \$ 560,000 |
|----------------|--------------|------------|--------------|------------|--------------|------------|--------------|--------------|--------------|------------|--------------|------------|

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 | \$10,983,420 | \$15,690,000 | \$9,915,872 | \$15,690,000 | \$10,210,502 | \$16,290,000 | \$10,098,343 | \$16,995,000 | \$9,841,110 | \$17,635,000 | \$9,401,227 | \$18,220,000 |
| | \$25,773,420 | \$ - | \$25,905,872 | \$ - | \$26,500,502 | \$ - | \$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 | 38.8 | - | - | - |
| Special Education | 3,195.8 | - | 658.4 | 463.2 | 444.6 |
| Total | 3,229.1 | 38.8 | 658.4 | 463.2 | 444.6 |

| Index = | 2.40% | 2.30% | 2.40% | 2.40% | 2.40% | |
|--|------------------|---------------|------------------|----------------------------|----------------------------|----------------------------|
| Exception Calculations | | | | | | |
| Grandfathered salaries (2011) | 85,292,259 | 85,292,259 | 85,292,259 | 85,292,259 | 85,292,259 | |
| Retirement | | | | | | |
| 50% | 28,513,202 | 29,246,716 | 29,656,118 | 30,014,346 | 30,568,746 | |
| 13,889,844 | 14,256,601 | 14,623,358 | 14,828,059 | 15,007,173 | 15,284,373 | |
| State Share of Retirement for Fed. Funded Salaries (29,132) | (29,902) | (30,671) | (31,100) | (31,476) | (32,057) | |
| Increase | 365,987 | 365,988 | 204,272 | 178,738 | 276,618 | |
| Index | 332,657 | 327,214 | 350,224 | 355,127 | 359,417 | |
| Total Exception | 33,330 | 38,774 | (145,952) | (176,389) | (82,798) | |
| Special Education | | | | | | |
| | 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 |
| Total Exception | 3,195,815 | - | 658,431 | 463,156 | 444,613 | |

2018-2019 Capital Budget

| | # of Devices | Budget 18-19 | Projected 18-19 |
|-----------------------------------|-----------------|---------------------|---------------------|
| Elementary Equipment | | | |
| IPad Cabinet | 59 | \$ 27,435 | \$ 23,857 |
| IPad Tablet | 1,024 | \$ 358,400 | \$ 332,800 |
| | | \$ 385,835 | \$ 356,657 |
| Secondary Equipment | | | |
| 6th Grade Cluster | 390 | \$ 198,400 | \$ 192,600 |
| 7th Grade 1:1 | 945 | | \$ 411,075 |
| 8th Grade 1:1 | 950 | \$ 599,400 | \$ 465,565 |
| 9th Grade 1:1 | 1,011 | \$ 900,010 | \$ 584,360 |
| Achievement Center | 15 | \$ - | \$ - |
| Art | 120 | \$ 144,000 | \$ 144,000 |
| Lighting Grid | 3 | \$ - | \$ 70,000 |
| PC Cart | 13 | \$ 16,900 | \$ 10,900 |
| Projector | 145 | \$ 300,000 | \$ 69,830 |
| 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 |
| Video | 21 | \$ 35,700 | \$ 35,700 |
| | | \$ 2,385,810 | \$ 2,175,430 |
| Network | | | |
| LAN Upgrade | | \$ 64,000 | \$ 64,000 |
| Server Upgrade | | \$ 16,000 | \$ 16,000 |
| Storage | | \$ 110,000 | \$ 110,000 |
| Wireless LAN Upgrade | | \$ 235,000 | \$ 235,000 |
| | | \$ 425,000 | \$ 425,000 |
| Administration | | | |
| Technology Equipment | | \$ 18,451 | \$ 18,451 |
| Staffing Adjustment | 32 | \$ 43,312 | \$ 25,000 |
| Support Staff (Central + Schools) | 61 | \$ 39,650 | \$ 29,000 |
| | | \$ 101,413 | \$ 72,451 |
| Other | | | |
| Cost Sharing from Parents | | \$ (259,000) | \$ (259,000) |
| Insurance Cost from Purchase | | \$ 302,800 | \$ 302,800 |
| Funding Free & Reduced Tech Fees | | \$ (53,800) | \$ (53,800) |
| Payforit Fees | | \$ 10,000 | \$ 10,000 |
| | | \$ - | \$ - |
| Total Fund 22 | | \$ 3,298,058 | \$ 3,029,538 |

2019-2020 Capital Budget

| | <u># of Devices</u> | <u>Budget 19-20</u> |
|--------------------------------------|-------------------------|-------------------------|
| Elementary Equipment | | |
| 4th/5th Teacher iPad | 90 | 29,250 |
| 4th/5th Classroom Laptop | 750 | 450,000 |
| Laptop Cart | 10 | 12,000 |
| Registration | 10 | 6,200 |
| | | <u>497,450</u> |
| Secondary Equipment | | |
| 6th Grade 1:1 | 950 | 593,750 |
| 9th grade 1:1 Computers | 1,010 | 858,500 |
| Video | 18 | 30,582 |
| TV Studio | 37 | 22,940 |
| Registration | 6 | 3,720 |
| Tech Ed - High | 30 | 18,600 |
| | | <u>1,528,092</u> |
| District | | |
| Projectors - Hardware & Installation | | 1,410,894 |
| Security Camera | 30 | 30,000 |
| | | <u>1,440,894</u> |
| Network | | |
| LAN Upgrade | | 64,000 |
| Server Upgrade | | 16,000 |
| Storage | | 110,000 |
| Wireless Upgrades | | 235,000 |
| | | <u>425,000</u> |
| Administration | | |
| Support Staff (Central + Schools) | 125 | 83,900 |
| Timeclock | 28 | 60,000 |
| | | <u>143,900</u> |
| Total Fund 22 | | <u><u>4,035,336</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 | Actual | Budget | Projected | Estimated | Estimated | Estimated | Estimated | |
| 3 | Total Revenue | 235,401 | 238,173 | 242,175 | 246,773 | 249,294 | 249,607 | 251,185 | 253,087 | 254,935 | |
| 4 | Current RE Taxes (0% rate incr.) | 160,530 | 165,574 | 166,713 | 171,594 | 172,019 | 172,256 | 173,085 | 173,914 | 174,743 | |
| 5 | Revenue (Excl Current R. E. T.) | 74,871 | 72,600 | 75,462 | 75,178 | 77,275 | 77,351 | 78,100 | 79,173 | 80,192 | |
| 6 | State (Other) | 24,036 | 22,824 | 24,126 | 23,805 | 24,070 | 24,623 | 24,233 | 24,265 | 24,153 | |
| 7 | PSERS | 13,580 | 15,056 | 15,078 | 16,010 | 16,010 | 16,992 | 17,734 | 18,340 | 19,027 | |
| 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 | 33,751 | 32,769 | 33,199 | 33,635 | 34,078 | |
| 11 | | | | | | | | | | | |
| 12 | Expenses | 235,382 | 243,820 | 239,049 | 253,401 | 249,584 | 262,345 | 274,532 | 285,074 | 295,739 | |
| 13 | Salaries | 91,157 | 93,176 | 93,555 | 96,937 | 96,388 | 99,624 | 102,007 | 104,233 | 106,175 | |
| 14 | Benefits (without PSERS) | 26,928 | 30,007 | 26,212 | 30,314 | 29,464 | 31,656 | 33,616 | 35,668 | 37,849 | |
| 15 | PSERS | 27,069 | 30,112 | 30,058 | 32,019 | 32,019 | 33,985 | 35,468 | 36,679 | 38,053 | |
| 16 | Debt Service | 24,085 | 25,492 | 24,856 | 25,773 | 25,606 | 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 | 60,848 | 65,127 | 70,206 | 74,652 | 79,476 | |
| 19 | | | | | | | | | | | |
| 20 | Net Gap calculation - No tax increase no exceptions | | | | | | | | | | |
| 21 | | | | | | | (12,737) | (23,348) | (31,987) | (40,804) | |
| 22 | Change in Fund Balance | | | | | | 9,015 | (1,000) | 3,000 | - | |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes | | | | | | (3,723) | (24,348) | (28,987) | (40,804) | |
| 24 | Prior Year Gap Reduction | | | | | | - | 3,723 | 24,348 | 28,987 | |
| 25 | Net Gap no Incr in R. E Taxes no Exceptions | | | | | | (3,723) | (20,625) | (4,639) | (11,818) | |
| 26 | | | | | | | | | | | |
| 27 | | | | | | | | | | | |
| 28 | Net Gap calculation - Act 1 Tax Increase - no exceptions | | | | | | | | | | |
| 29 | | | | | | | (12,737) | (23,348) | (31,987) | (40,804) | |
| 30 | Change in Fund Balance | | | | | | 9,015 | (1,000) | 3,000 | - | |
| 31 | Cumulative Gap at No Incr. in R. E. Taxes | | | | | | (3,723) | (24,348) | (28,987) | (40,804) | |
| 32 | Act 1 Increase | | | | | | 3,722 | 4,154 | 4,174 | 4,194 | |
| 33 | Prior Year Tax Increase not included above | | | | | | - | 3,722 | 7,877 | 12,050 | |
| 34 | Cumulative Gap at Millage Index | | | | | | (0) | (16,471) | (16,936) | (24,560) | |
| 35 | Prior Year Gap elimination | | | | | | - | 0 | 16,471 | 16,936 | |
| 36 | Net Gap at Millage Index (no exceptions) | | | | | | (0) | (16,471) | (465) | (7,624) | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 39 | Net Gap calculation - Act 1 Tax Increase - with exceptions | | | | | | | | | | |
| 40 | | | | | | | (12,737) | (23,348) | (31,987) | (40,804) | |
| 41 | Change in Fund Balance | | | | | | 9,015 | (1,000) | 3,000 | - | |
| 42 | Cumulative Gap at Millage Index | | | | | | (3,723) | (24,348) | (28,987) | (40,804) | |
| 43 | Act 1 Increase | | | | | | 3,722 | 4,154 | 4,174 | 4,194 | |
| 44 | Prior Year Tax Increase not included above | | | | | | - | 3,722 | 7,877 | 12,050 | |
| 45 | Cumulative Gap at Millage Index | | | | | | (0) | (16,471) | (16,936) | (24,560) | |
| 46 | Act 1 Exceptions | | | | | | - | 658 | 463 | 445 | |
| 47 | Add'l Revenue from Prior Year exception allowance | | | | | | - | - | 658 | 1,122 | |
| 48 | Cumulative Gap at Millage Index and Exceptions | | | | | | - | (15,813) | (15,813) | (22,994) | |
| 49 | Prior Year Gap elimination | | | | | | - | - | 15,813 | 15,815 | |
| 50 | Net Gap at Millage Index - with exceptions | | | | | | - | (15,813) | (2) | (7,179) | |
| 51 | | | | | | | | | | | |
| 52 | | | | | | | | | | | |
| 53 | Expenses % Increase | | | | | | | | | | |
| 54 | Salaries | 2.51% | | 2.63% | | 3.03% | 3.36% | 2.39% | 2.18% | 1.86% | |
| 55 | Benefits (without PSERS) | -8.64% | | -2.66% | | 12.41% | 7.44% | 6.19% | 6.11% | 6.11% | |
| 56 | PSERS | 19.11% | | 11.04% | | 6.52% | 6.14% | 4.36% | 3.42% | 3.74% | |
| 57 | Debt Service | 31.25% | | 3.20% | | 3.02% | 3.49% | 2.24% | 1.41% | 0.53% | |
| 58 | Other | 8.77% | | -1.20% | | 2.73% | 7.03% | 7.80% | 6.35% | 6.45% | |
| 59 | | | | | | | | | | | |
| 60 | Debt Service % of Budget | 10.2% | | 10.4% | | 10.3% | 10.1% | 9.9% | 9.6% | 9.3% | |
| 61 | | | | | | | | | | | |
| 62 | Act 1 Exceptions | | | | | | 39 | 658 | 463 | 445 | |
| 64 | PSERS | | | | | | 39 | - | - | - | |
| 65 | Special Ed | | | | | | - | 658 | 463 | 445 | |
| 67 | | | | | | | | | | | |
| 68 | Fund Balance | | | | | | | | | | |
| 69 | Beginning Fund Balance | 28,761 | | 28,780 | | 31,906 | 31,617 | 22,602 | 23,602 | 20,602 | |
| 70 | Transfer (to)/from Operating Budget | (19) | | (3,126) | | 289 | 9,015 | (1,000) | 3,000 | - | |
| 71 | Ending Fund Balance | 28,780 | | 31,906 | | 31,617 | 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 | | 10,014.7 | - | - | - | - | |
| 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 | Year End Unassigned/Undesig. FB | 15,697 | | 15,697 | | 15,697 | 15,697 | 15,697 | 15,697 | 15,697 | |
| 81 | % of Expenses | 6.7% | | 6.6% | | 6.3% | 6.0% | 5.7% | 5.5% | 5.3% | |
| 82 | | | | | | | | | | | |
| 83 | Capital Reserves | | | | | | | | | | |
| 84 | Beginning Fund Balance | 26,870 | | 22,090 | | 22,108 | 24,263 | 24,160 | 24,049 | 24,851 | |
| 85 | Inflow | 4,694 | | 3,624 | | 5,557 | 3,992 | 4,122 | 4,272 | 4,417 | |
| 86 | Outflow | 9,474 | | 3,606 | | 3,402 | 4,095 | 4,233 | 3,470 | 3,618 | |
| 87 | Year-end Fund Balance | 22,090 | | 22,108 | | 24,263 | 24,160 | 24,049 | 24,851 | 25,649 | |
| 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 | | 6,853 | 6,296 | 5,740 | 6,091 | 6,443 | |
| 90 | | | | | | | | | | | |
| 91 | Act 1 index Assumptions | | | | | 2.4% | 2.3% | 2.4% | 2.4% | 2.4% | |