

West Chester Area School District
Operating Expense History and Forecast

	A	Z	AA	AB	AC	AD	AE	AF	AG	AH
1		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
3	Staff	149,824.5	159,270.1	153,661.8	165,080.4	164,166.6	171,388.2	181,285.8	186,934.1	192,724.0
4	Total Salaries	93,554.7	96,936.7	95,606.4	99,526.9	98,750.0	103,493.0	108,378.0	110,455.6	112,636.5
5	Administration									
6	Reg Salaries	8,235.3	8,422.3	8,541.5	8,700.4	8,905.3	9,327.3	9,687.1	9,919.6	10,157.7
7	Teachers									
8	Reg Salaries	66,792.4	68,393.4	68,446.8	70,435.2	70,029.4	73,203.1	76,919.8	78,283.9	79,680.7
9	Extra Duty Pymnts	979.6	1,089.4	878.6	1,000.5	925.5	1,009.0	1,031.1	1,049.4	1,068.1
10	Sabbatical Pymnts	181.9	250.0	255.9	200.0	200.0	300.0	300.0	300.0	300.0
11	Subject Chair Pymnts	355.5	421.5	367.5	421.5	421.5	421.5	421.5	421.5	421.5
12	Severance Pymnts	353.1	392.0	205.6	392.0	392.0	392.0	400.6	407.7	415.0
13	Supplemental Contracts	2,019.0	2,167.0	2,110.8	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0
14	Total Teachers	70,681.6	72,713.3	72,265.2	74,616.1	74,135.4	77,492.6	81,240.0	82,629.5	84,052.3
15	Technical									
16	Reg Salaries	3,569.3	3,501.3	3,659.6	3,804.2	3,703.1	4,128.1	4,227.1	4,328.6	4,432.4
17	Office Clerical									
18	Reg Salaries	5,745.7	6,162.4	5,778.3	6,248.9	6,248.9	6,302.8	6,581.2	6,739.1	6,900.9
19	Crafts and Trades									
20	Reg Salaries	5,322.9	6,137.5	5,361.8	6,157.4	5,757.4	6,242.2	6,642.5	6,838.8	7,093.3
21										
22	Benefits									
23	Medical	16,627.9	20,249.2	17,224.8	20,826.1	20,826.1	21,603.5	23,732.7	25,529.2	27,461.8
24	Dental	1,184.1	1,352.2	1,180.5	1,424.4	1,424.4	1,485.6	1,549.5	1,616.2	1,685.6
25	Vision	178.1	202.0	195.0	209.0	209.0	213.8	218.7	223.7	228.9
26	Prescription	4,476.0	5,486.1	4,076.1	5,761.4	5,761.4	5,837.6	6,421.3	7,063.4	7,769.8
27	Social Security	6,733.9	7,334.9	6,891.7	7,580.8	7,555.8	7,884.2	8,290.9	8,449.9	8,616.7
28	Retirement	30,058.2	32,019.5	31,584.7	33,950.9	33,838.9	35,548.2	37,878.1	39,344.3	40,684.3
29	Tuition Reimbursement	443.2	600.0	427.9	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	361.6	474.5	540.4	540.0	540.0	552.9	579.0	590.1	601.7
31	Workers Comp/Unempl/Other	1,344.7	751.9	1,079.2	1,270.7	1,270.7	1,289.8	1,309.1	1,328.8	1,348.7
32	Total Benefits	61,407.8	68,470.3	63,200.4	72,163.2	72,026.3	75,015.6	80,579.4	84,745.6	88,997.5
33	(Less) cost sharing	(5,138.0)	(6,136.9)	(5,145.1)	(6,609.7)	(6,609.7)	(7,120.3)	(7,671.6)	(8,267.0)	(8,910.0)
34	Net Benefits	56,269.8	62,333.5	58,055.4	65,553.5	65,416.6	67,895.3	72,907.7	76,478.5	80,087.5
35										
36	Prof. & Tech. Services	18,183.6	20,546.8	17,678.1	21,757.9	21,971.5	20,863.2	21,750.3	22,546.3	23,372.0
37	Substitute Service	2,034.1	2,244.2	2,219.1	2,464.4	2,464.4	2,706.8	2,911.2	2,998.5	3,088.5
38	Contracted Therapeutic Staff	1,850.3	2,225.0	1,668.8	2,054.7	2,054.7	2,121.0	2,205.8	2,294.1	2,385.8
39	Contracted Aides- Special Ed.	2,194.2	2,630.2	2,046.5	2,756.7	2,756.7	2,900.0	3,016.0	3,136.6	3,262.1
40	Contracted Aides- Other	392.3	325.0	315.9	394.2	394.2	295.0	306.8	319.1	331.8
41	Contracted Special Ed. Programs	3,787.5	3,777.8	3,319.0	3,967.6	3,967.6	3,399.6	3,535.6	3,677.0	3,824.1
42	Occupational/Physical Therapy	1,178.4	1,187.9	1,050.1	1,201.1	1,201.1	1,109.4	1,153.8	1,200.0	1,248.0
43	Due Process Hearings	823.3	1,000.0	645.2	1,000.0	1,000.0	1,000.0	1,040.0	1,081.6	1,124.9
44	Early Intervention	242.5	267.8	267.3	244.9	244.9	275.5	286.6	298.0	309.9
45	Extended School Year	695.2	710.0	774.0	710.0	710.0	693.0	720.7	749.5	779.5
46	Alternative Education - IU	1,744.3	2,060.3	1,790.5	2,037.4	2,037.4	2,007.4	2,087.7	2,171.2	2,258.0
47	Alternative Education - APT	830.4	1,140.8	1,120.7	1,437.8	1,437.8	990.3	1,020.0	1,050.6	1,082.1
48	Tax Collection	624.8	725.6	593.9	722.2	722.2	692.9	713.7	735.1	757.2
49	Legal	311.8	523.0	303.6	593.0	593.0	493.0	507.8	523.0	538.7
50	Other	1,474.4	1,729.2	1,563.5	2,173.9	2,387.4	2,179.3	2,244.7	2,312.0	2,381.4
51										
52	Purchased Property Services	3,675.1	4,005.1	3,558.8	4,056.8	4,056.8	4,313.9	4,522.3	4,658.0	4,797.7
53	Electricity	1,671.6	1,743.0	1,571.0	1,788.0	1,788.0	1,889.0	1,992.7	2,052.5	2,114.0
54	Water/Sewer	517.0	552.0	581.9	573.1	573.1	621.9	664.6	684.5	705.0
55	Trash Removal	81.7	100.0	82.9	100.0	100.0	100.0	111.0	114.3	117.8
56	Space Rental	185.1	193.3	187.4	200.3	200.3	281.8	290.3	299.0	307.9
57	Other	1,219.7	1,416.8	1,135.6	1,395.4	1,395.4	1,421.2	1,463.8	1,507.7	1,553.0
58										
59	Other Services	30,751.7	31,595.4	30,128.1	31,540.8	29,890.8	32,741.8	35,672.5	37,620.5	39,769.5
60	Charter Schools	9,574.3	9,801.3	8,277.9	9,475.6	7,825.6	8,778.6	10,347.7	11,344.8	12,486.8
61	Tuition: Special Education	3,674.9	3,570.7	4,317.8	3,845.0	3,845.0	4,646.2	4,832.0	5,025.3	5,226.3
62	Tuition: CAT	2,755.7	2,795.5	2,738.8	2,559.0	2,559.0	2,562.5	2,959.0	3,172.7	3,417.6
63	Tuition: Other Alt Ed Programs	172.3	135.6	294.1	188.0	188.0	303.0	318.2	334.1	350.8
64	Bussing: Public Schools	4,700.3	4,956.5	5,071.3	5,081.7	5,081.7	5,688.0	6,118.3	6,301.8	6,490.9
65	Bussing: Non-Public	4,409.5	4,699.3	4,116.7	4,452.5	4,452.5	4,445.8	4,579.2	4,716.5	4,858.0
66	Bussing: Special Ed	3,855.9	3,885.5	3,867.3	4,184.1	4,184.1	4,450.0	4,583.5	4,721.0	4,862.6
67	Bussing: Extracurricular	318.0	373.0	297.0	382.5	382.5	369.1	380.2	391.6	403.3
68	Insurance	497.4	534.1	500.5	530.9	530.9	548.0	575.4	604.1	634.3
69	Telephone/Postage	517.2	452.7	374.8	452.0	452.0	457.1	470.8	485.0	499.5
71	Other	276.2	391.1	272.0	389.6	389.6	493.5	508.3	523.6	539.3
72										
73	Supplies	5,393.6	6,042.5	5,889.2	6,366.0	6,373.0	6,836.2	8,269.2	8,571.5	8,885.0
74	Heating/ Motor Pool Fuel	646.7	737.0	756.0	734.0	734.0	810.0	859.3	885.1	911.6
75	Other Operations/Maint Supplies	696.2	871.1	845.5	913.8	913.8	901.8	937.9	975.4	1,014.4
76	Educational	1,870.3	2,145.6	2,046.1	2,308.0	2,315.0	2,345.9	2,617.6	2,722.3	2,831.2
77	Curriculum Proposals	1,123.1	1,172.2	1,062.3	1,101.8	1,101.8	987.6	1,991.9	2,051.6	2,113.2
78	Educational /Admin Software	1,006.0	970.3	1,082.5	1,140.9	1,140.9	1,644.8	1,710.6	1,779.0	1,850.2
79	Administration/Business	51.3	146.3	96.8	167.6	167.6	146.2	152.0	158.1	164.4
80										
82	Other Objects	773.7	465.5	403.7	476.7	476.7	527.4	543.2	559.5	576.3
83	Dues and Fees - Athletics	160.5	131.5	148.9	131.5	131.5	131.5	131.5	131.5	131.5
84										
85	Property	294.8	313.3	261.0	447.1	447.1	478.7	493.1	507.9	523.1
88	Other Equipment	294.8	313.3	261.0	447.1	447.1	478.7	493.1	507.9	523.1
89										
90	Debt Service	24,855.9	25,773.4	25,571.8	26,500.5	26,534.1	27,235.2	27,433.3	27,578.5	27,434.5
91	Bond payments	24,855.9	25,773.4	25,571.8	26,500.5	26,534.1	27,235.2	27,433.3	27,578.5	27,434.5
92										
94	Reserve	5,135.4	5,257.7	5,257.7	5,451.6	5,451.6	6,167.5	6,381.0	6,591.8	7,473.7
95	Budgetary Reserve									
96	Transfer to other funds	5,135.4	5,257.7	5,257.7	5,451.6	5,451.6	6,167.5	6,381.0	6,591.8	7,473.7
97										
98	TOTAL EXPENSE	239,048.8	253,401.3	242,559.2	261,809.4					

West Chester Area School District
Revenue History and Forecast

	A	AC	AD	AE	AF	AG	AH	AI	AJ	AK
1		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
3	Local	199,598.7	203,745.4	206,641.9	208,113.5	210,863.5	216,282.6	235,406.9	248,497.3	257,645.2
4	Real Estate	167,778.9	172,785.5	174,152.7	176,656.1	177,506.1	184,465.9	203,154.0	215,801.0	224,498.6
5	Current	166,713.0	171,594.4	173,060.7	175,469.9	176,319.9	183,154.2	201,842.3	214,489.3	223,186.9
6	Interim	1,065.9	1,191.1	1,092.0	1,186.2	1,186.2	1,311.7	1,311.7	1,311.7	1,311.7
7	Earned Income	21,121.8	21,695.3	21,510.4	21,766.9	21,916.9	22,093.4	22,424.9	22,761.2	23,102.6
8	Real Estate Transfer	4,983.5	4,308.4	4,420.7	4,394.5	4,944.5	4,482.4	4,572.1	4,663.5	4,756.8
9	Delinquent Taxes	2,708.7	3,008.8	2,477.2	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	1,402.3	500.0	2,657.0	1,000.0	2,200.0	1,015.0	1,030.2	1,045.7	1,061.4
11	Gate Receipts	150.9	131.5	162.8	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,452.7	1,316.0	1,261.2	1,305.6	1,305.6	1,235.5	1,235.5	1,235.5	1,235.5
13										
14	State	39,204.6	39,815.0	39,211.0	41,514.4	41,919.6	42,349.4	43,663.9	44,291.0	45,130.6
15	Student Subsidies	20,788.7	20,137.8	19,913.9	20,348.6	20,822.2	20,633.3	20,579.4	20,394.0	20,480.1
16	Basic Instruction	8,202.4	8,208.6	8,421.6	8,421.9	8,810.3	8,810.3	8,810.3	8,810.3	8,810.3
18	Special Education	6,454.1	6,202.9	6,128.9	6,202.9	6,288.1	6,288.1	6,288.1	6,288.1	6,288.1
20	Tuition Private Home Place't	191.4	290.0	231.1	290.0	290.0	290.0	290.0	290.0	290.0
21	Transportation	3,736.8	3,674.1	3,313.9	3,674.1	3,674.1	3,500.0	3,500.0	3,500.0	3,500.0
22	Medical, Dental & Nurse	250.3	250.3	255.3	250.3	250.3	252.5	252.5	252.5	252.5
23	Rent	1,554.5	1,112.8	1,163.8	1,110.3	1,110.3	1,093.2	1,039.4	853.9	940.1
25	Accountability/Ready to Learn Block Grants	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1
27	Teacher Subsidies	18,415.8	19,677.2	19,243.0	20,765.8	20,697.4	21,716.2	23,084.5	23,897.1	24,650.5
28	Social Security	3,337.5	3,667.4	3,415.4	3,790.4	3,777.9	3,942.1	4,145.5	4,224.9	4,308.3
29	Retirement	15,078.3	16,009.7	15,827.6	16,975.4	16,919.5	17,774.1	18,939.1	19,672.1	20,342.2
30	Other	-	-	54.2	400.1	400.1	-	-	-	-
31										
32	Federal	3,371.7	3,212.2	3,668.7	2,967.0	3,411.3	3,411.3	2,911.3	2,911.3	2,911.3
33	Title I	867.6	835.3	704.5	704.5	598.8	598.8	598.8	598.8	598.8
34	Title II	247.2	262.3	207.9	260.3	236.9	236.9	236.9	236.9	236.9
35	IDEA	1,318.1	1,315.6	1,331.4	1,333.4	1,431.5	1,431.5	1,431.5	1,431.5	1,431.5
36	MA Direct Services/Time Study	803.0	690.0	1,251.2	500.0	1,000.0	1,000.0	500.0	500.0	500.0
37	Other	135.8	109.0	173.8	168.9	144.1	144.1	144.1	144.1	144.1
38										
39	Local Taxes & Subsidies	242,175.0	246,772.6	249,521.6	252,595.0	256,194.5	262,043.4	281,982.2	295,699.6	305,687.2
40										
41	Beginning Fund Balance	28,780.2	28,064.5	31,906.4	31,816.7	38,868.8	35,563.6	26,923.3	22,423.3	22,423.3
42	FB Adjustment									
43	Ending Fund Balance	31,906.4	21,435.8	38,868.8	22,602.2	35,563.6	26,923.3	22,423.3	22,423.3	22,423.3
44										
45	Designated/Committed Fund Balance for PSERS Increases (ending FB)	-	-	-	-	-	-	-	-	-
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	11,304.1	-	13,945.5	-	9,640.3	-	-	-	-
48	Designated/Committed Fund Balance for Alternative Education	676.0	500.0	1,000.0	676.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
49	Designated/Committed Fund Balance for Enrollment Growth	-	1,000.0	2,500.0	2,000.0	3,500.0	4,500.0	-	-	-
50	Designated/Committed Fund Balance for Athletic Fund	69.8	79.3	83.6	69.8	83.6	83.6	83.6	83.6	83.6
51	Beginning Unassigned Fund Balance	15,696.6	15,196.6	15,696.6	15,196.6	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8
52	Ending Unassigned Fund Balance	15,696.6	15,696.6	17,179.8	15,696.6	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8
53										
54	Assumed use of FB	(3,126.2)	6,628.7	(6,962.4)	9,214.4	3,305.2	8,640.3	4,500.0	-	-

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2019-20	2020-21		2021-22	2022-23	2023-24
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				12,774,059	13,366,030		13,366,030	13,366,030	13,366,030
6	Delaware County				785,727	841,146		841,146	841,146	841,146
7					13,559,785	14,207,176		14,207,176	14,207,176	14,207,176
8										
9										
10	Net amount to be raised from R/E taxes				175,344	183,154		201,842	214,489	223,187
11	Gross tax to be levied				181,704	189,797		209,163	222,269	231,282
12										
13	Equilization Between Counties									
14	Chester County %				94.21%	94.08%		94.08%	94.08%	94.08%
15	Delaware County %				5.79%	5.92%		5.92%	5.92%	5.92%
16										
17	Chester Cnty Levy				171,175	178,560		196,779	209,109	217,589
18	Delaware Cnty Levy				10,529	11,237		12,384	13,160	13,693
19					181,704	189,797		209,163	222,269	231,282
20										
21	Millage Calculation									
22	Chester Cnty tax levy				171,175	178,560		196,779	209,109	217,589
23	Chester Cnty assessed value				7,902,002	7,942,002		7,982,002	8,022,002	8,062,002
24										
25	Chester County Millage				21.6622	22.4829		24.6528	26.0669	26.9894
26	Previous Year Millage				21.2723	21.6622		22.48	24.65	26.07
27										
28	Chester Cnty Mill Increase				0.39	0.82		2.17	1.41	0.92
29	% increase				1.8%	3.8%		9.7%	5.7%	3.5%
30	Delaware Cnty Tax levy				10,529	11,237		12,384	13,160	13,693
31	Delaware Cnty Assessed Value				647,545	648,045		648,545	649,045	649,545
32										
33	Delaware County Millage				16.2597	17.3399		19.0944	20.2752	21.0812
34	Previous Yr Millage				16.0761	16.2597		17.34	19.09	20.28
35										
36	Delaware Cnty Mill Increase				0.18	1.08		1.75	1.18	0.81
37	% increase				1.1%	6.6%		10.1%	6.2%	4.0%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				170,946					
41	Delaware Cty Levy Rebalanced				10,758					
42					181,704					
43										
44	Chester County Millage				21.6622	22.4829				
45	Chester County Millage Re-balanced				21.6332					
46	Chester Cnty Mill Increase					0.82				
47	% increase					3.93%				
48	Act 1 Millage					22.2254				
49	Millage from exceptions					0.2575				
50										
51										
52	Delaware County Millage				16.2597	17.3399				
53	Delaware County Millage Re-balanced				16.6133					
54	Delaware Cnty Mill Increase					0.73				
55	% increase					4.37%				
56	Act 1 Millage					17.0452				
57	Millage from exceptions					0.2947				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>
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%
2018-19	\$7,842,035	\$18,548	0.2%	\$648,116	\$829	0.1%
10 YEAR AVERAGE		\$24,138	0.3%		\$605	0.1%
5 YEAR AVERAGE		\$41,686	0.5%		\$2,095	0.3%
3 YEAR AVERAGE		\$47,865	0.6%		\$260	0.0%

CHESTER COUNTY				DELAWARE COUNTY			
<u>COMMERCIAL</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	<u>COMMERCIAL</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>
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	1,531,640	(7,593)	-0.50%	2018-19	8,009	-	0.00%
2019-20	1,581,606	49,967	3.16%	2019-20	6,938	(1,071)	-15.43%
2020-21	1,611,606	30,000	1.86%	2020-21	6,938	-	0.00%
2021-22	1,641,606	30,000	1.83%	2021-22	6,938	-	0.00%
2022-23	1,671,606	30,000	1.79%	2022-23	6,938	-	0.00%
2023-24	1,701,606	30,000	1.76%	2023-24	6,938	-	0.00%
Average increase			1.14%	Average increase			-2.20%
<u>RESIDENTIAL</u>				<u>RESIDENTIAL</u>			
<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>		<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	
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	6,263,481	26,574	0.42%	2018-19	640,107	829	0.13%
2019-20	6,273,481	10,000	0.16%	2019-20	640,607	500	0.08%
2020-21	6,283,481	10,000	0.16%	2020-21	641,107	500	0.08%
2021-22	6,293,481	10,000	0.16%	2021-22	641,607	500	0.08%
2022-23	6,303,481	10,000	0.16%	2022-23	642,107	500	0.08%
2023-24	6,313,481	10,000	0.16%	2023-24	642,607	500	0.08%
Average increase			0.40%	Average increase			0.21%
<u>OTHER</u>				<u>OTHER</u>			
<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>		<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	
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	46,915	(432)	-0.92%	2018-19	-	-	0.00%
2019-20	46,915	-	0.00%	2019-20	-	-	0.00%
2020-21	46,915	-	0.00%	2020-21	-	-	0.00%
2021-22	46,915	-	0.00%	2021-22	-	-	0.00%
2022-23	46,915	-	0.00%	2022-23	-	-	0.00%
2023-24	46,915	-	0.00%	2023-24	-	-	0.00%
Average increase			-0.83%	Average increase			0.00%
<u>TOTAL</u>				<u>TOTAL</u>			
<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>		<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	
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	7,842,035	18,548	0.24%	2018-19	648,116	829	0.13%
2019-20	7,902,002	59,967	0.76%	2019-20	647,545	(571)	-0.09%
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%
2023-24	8,062,002	40,000	0.50%	2023-24	649,545	500	0.08%
Average increase			0.54%	Average increase			0.18%

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 February 2020

<u>Expenses</u>	
Salaries- Custodial	\$ (150,000)
Charter School Tuition	\$ (700,000)
Variable Rate Deb	\$ (40,000)
Total Expenses	<u>\$ (890,000)</u>

<u>Revenues</u>	
Current Real Estate	\$ 450,000
Transfer Tax	\$ 150,000
Investment Income	\$ 150,000
MA Revenue	\$ 500,000
Total Revenues	<u>\$ 1,250,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,140,000
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ 2,140,000</u>

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 February 2020

<u>Expenses</u>	
Salary	\$ (175,213)
Benefits- SS& PSERS	\$ (66,113)
Benefits- Medical	\$ (105,393)
Charter School Tuition	\$ (300,000)
Total Expenses	\$ (646,719)

<u>Revenues</u>	
Subsidy- PSERS & SS	\$ (33,058)
Total Revenues	\$ (33,058)

<u>Budget Gap</u>	
Change in Budget Gap	\$ (613,661)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 2,140,000
2020-21 Increase Use of Designation for Future Millage Increases	\$ (2,140,000)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 January 2020

<u>Expenses</u>	
Salaries- Custodial	\$ (250,000)
Total Expenses	<u>\$ (250,000)</u>

<u>Revenues</u>	
Current Real Estate	\$ 400,000
Earned Income Tax	\$ 150,000
Transfer Tax	\$ 400,000
Investment Income	\$ 200,000
Total Revenues	<u>\$ 1,150,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,400,000
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ 1,400,000</u>

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 January 2020

<u>Expenses</u>	
PSERS & SS	\$ (446,064)
Total Expenses	<u>\$ (446,064)</u>

<u>Revenues</u>	
Subsidy- PSERS & SS	\$ (223,032)
Total Revenues	<u>\$ (223,032)</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (223,032)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,400,000
2020-21 Increase Use of Designation for Future Millage Increases	\$ (1,400,000)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ -</u>

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

<u>Expenses</u>	
Salaries- Teacher Extra Duty Pay	\$ (75,000)
Charter School Tuition	\$ (350,000)
Variable Rate Debt	\$ (50,000)
Total Expenses	\$ (475,000)

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

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 475,000
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ 475,000

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 December 2019

<u>Expenses</u>	
Salaries	\$ 55,802
Prof & Tech Svcs	\$ (1,315,452)
Purchased Property Svcs	\$ 135,410
Other Services	\$ 1,065,412
Supplies	\$ (546,653)
Other Objects	\$ 36,320
Property	\$ 18,184
Transfer to Other Funds	\$ 25,000
Total Expenses	\$ (525,977)

<u>Revenues</u>	
Local Revenue	\$ (70,115)
State Revenue	\$ (171,900)
Federal Programs	\$ 625,896
Total Revenues	\$ 383,881

<u>Budget Gap</u>	
Change in Budget Gap	\$ (909,858)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 475,000
2020-21 Increase Use of Designation for Future Millage Increases	\$ (475,000)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

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

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

<u>Revenues</u>	
Federal Programs	\$ (153,855)
Total Revenues	\$ (153,855)

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (153,855)
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ (153,855)

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 November 2019

<u>Expenses</u>	
Salaries- Staffing Cost Out	\$ (360,406)
Benefits- Staffing Cost Out	\$ (152,884)
Salaries- Headcount Changes	\$ 1,908,175
Benefits- Headcount Changes	\$ 1,607,933
Contracted Special Ed Programs	\$ (375,696)
Charter School Tuitions	\$ (362,764)
Supplies- Educational	\$ (18,465)
Total Expenses	<u>\$ 2,245,893</u>

<u>Revenues</u>	
State Subsidy- Staffing Cost Out	\$ (76,442)
State Subsidy- Headcount Changes	\$ 400,826
Federal Programs	\$ (148,474)
Total Revenues	<u>\$ 175,910</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ 2,069,983

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (153,855)
2020-21 Decrease Use of Designation for Future Millage Increases	\$ 153,855
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ -</u>

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

<u>Expenses</u>	
Charter Schools	\$ (600,000)
Supplies- PPA Adj.	\$ 7,021
Total Expenses	<u>\$ (592,979)</u>

<u>Revenues</u>	
Interest Income	\$ 550,000
Total Revenues	<u>\$ 550,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,142,979
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ 1,142,979</u>

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 October 2019

<u>Expenses</u>	
Salaries- Tied to Act 1 Increase	\$ 223,797
Charter Schools	\$ (300,000)
Total Expenses	\$ (76,203)

<u>Revenues</u>	
Current Real Estate Revenue- Act 1 Increase	\$ 353,381
State Revenue- Act 1 Increase	\$ 33,329
Total Revenues	\$ 386,710

<u>Budget Gap</u>	
Change in Budget Gap	\$ (462,913)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,142,979
2020-21 Use of Designation for Future Millage Increases	\$ (1,142,979)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

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

<u>Expenses</u>	
Benefits	\$ 119,676
Prof. & Tech Services	\$ 102,046
Purchased Property Services	\$ 7,051
Other Services	\$ 35,802
Supplies	\$ 3,961
Other Objects	\$ 536
Total Expenses	<u>\$ 269,072</u>

<u>Revenues</u>	
Federal Revenue	\$ 131
Total Revenues	<u>\$ 131</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (268,941)
Increase (Decrease) in Ending Fund Balance 6/30/19	<u>\$ (268,941)</u>

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 73,703
Actual teacher salary	\$ 73,361
Decreased avg. teacher salary	\$ (342)
Number of teachers	954.40
Increase in teacher attrition	\$ (326,405)
Benefits- SS & PSERS	\$ (136,894)
Staffing Changes	\$ 24,500
Prof. & Tech Services	\$ 213,515
Debt Service	\$ 123,548
Total Expenses	\$ (101,736)

<u>Revenues</u>	
Interest Income	\$ 300,000
State Subsidy- SS & PSERS	\$ (68,447)
IDEA Revenue	\$ 98,166
Total Revenues	\$ 329,719

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (268,941)
Increase in Fund Balance Designation for Future Millage Increases	\$ 431,455
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ 162,514

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

<u>Expenses</u>	
Salaries	\$ (781,714)
Benefits	\$ (3,547,775)
Prof. & Tech Services	\$ (2,570,787)
Purchased Property Services	\$ (453,356)
Other Services	\$ 321,960
Supplies	\$ 69,303
Other Objects	\$ (62,390)
Dues & Fees- Athletics	\$ 17,447
Property	\$ (52,272)
Debt Service	\$ (34,030)
Total Expenses	<u>\$ (7,093,614)</u>

<u>Revenues</u>	
Local Revenue	\$ 871,519
State Revenue	\$ (868,726)
Federal Revenue	\$ 224,671
Total Revenues	<u>\$ 227,464</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Alternative Education	\$ 324,000
Increase in Fund Balance Designation for Athletic Fund	\$ 13,821
Increase in Fund Balance Designation for Enrollment Growth	\$ 1,500,000
Increase in Fund Balance Designation for Future Millage Increases	\$ 4,000,000
Increase in Unassigned Fund Balance	\$ 1,483,257
Increase (Decrease) in Ending Fund Balance 6/30/19	<u>\$ 7,321,078</u>

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

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

<u>Revenues</u>	
Basic Ed. Subsidy	\$ 388,418
Special Ed. Subsidy	\$ 85,237
Total Revenues	\$ 473,655

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Alternative Education	\$ 324,000
Increase in Beginning Fund Balance Designation for Athletic Fund	\$ 13,821
Increase in Beginning Fund Balance Designation for Enrollment Growth	\$ 1,500,000
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 4,000,000
Increase in Beginning Unassigned Fund Balance	\$ 1,483,257
Increase in Fund Balance Designation for Future Millage Increases	\$ 473,655
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ 7,794,733

West Chester Area School District Budget Forecast Model Key Expense Assumptions

	A	B	C	D	E	F	G
5	<u>Staff Changes / Student Enrollment</u>						
6					Enrollment Assumptions		
7			2019-20	2020-21	2021-22	2022-23	2023-24
8	KG		887	919	807	886	886
9	1st to 5th Grade		4,501	4,523	4,661	4,651	4,674
10	Grades 6-8		2,824	2,887	2,862	2,818	2,822
11	Grades 9-12		3,866	3,903	3,845	3,873	3,926
12	Total		12,078	12,232	12,175	12,228	12,308
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	<u>Salary Increases (based on Act 1 Index)</u>				% Increase Assumptions		
29			2020-21	2021-22	2022-23	2023-24	
30	Administration		2.60%	2.40%	2.40%	2.40%	2.40%
31	Teachers		3.16%	2.85%	2.40%	2.40%	2.40%
32	Non-Bargaining		2.60%	2.40%	2.40%	2.40%	2.40%
33	Support Staff		2.40%	2.40%	2.40%	2.40%	2.40%
34	Crafts/Trades		2.87%	3.72%	3.04%	3.90%	
35							
36	Miscellaneous		2020-21	2021-22	2022-23	2023-24	
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	<u>Benefits - 200</u>				% Increase Assumptions		
42			2020-21	2021-22	2022-23	2023-24	
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		34.51%	34.95%	35.62%	36.12%	
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		\$1,480.79	\$1,592.89	\$1,713.47	\$1,843.18	
56	Dental		\$91.65	\$95.59	\$99.70	\$103.99	
57	Vision		\$14.19	\$14.52	\$14.85	\$15.19	
58	Prescription		\$356.22	\$391.84	\$431.03	\$474.13	
59	Life/AD&D (cost per \$1,000)		\$0.12	\$0.12	\$0.12	\$0.12	
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				2020-21	2021-22	2022-23	2023-24
67		Special Education Services		4.00%	4.00%	4.00%	4.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	Purchased Property Services - 400			% Increase Assumptions			
72				2020-21	2021-22	2022-23	2023-24
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				2020-21	2021-22	2022-23	2023-24
79		Special Ed Tuitions		4.00%	4.00%	4.00%	4.00%
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	420	433	446	459	
86		Special Ed	104	109	114	120	
87		Charter School Tuition Rate:					
88		Regular Ed	\$14,020	\$14,441	\$14,874	\$15,320	
89		Special Ed	\$34,153	\$37,568	\$41,325	\$45,458	
90		CAT Enrollment:					
91		Full Time	121	127	133	140	
92		Academic	21	22	23	24	
93		CAT Tuition Rate:					
94		Full Time	\$20,993	\$21,497	\$22,013	\$22,541	
95		Academic	\$10,160	\$10,404	\$10,654	\$10,909	
96							
97	Supplies - 600			% Increase Assumptions			
98				2020-21	2021-22	2022-23	2023-24
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	1,933,850	1,991,866	2,051,621	2,113,170	
103							
104	Property - 700			% Increase Assumptions			
105				2020-21	2021-22	2022-23	2023-24
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				2020-21	2021-22	2022-23	2023-24
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>				
		2020-21	2021-22	2022-23	2023-24
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>				
		2020-21	2021-22	2022-23	2023-24
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	\$ 1,093,234	\$ 1,039,356	\$ 853,928	\$ 940,107
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>				
		2020-21	2021-22	2022-23	2023-24
26	Title I	\$ 598,796	\$ 598,796	\$ 598,796	\$ 598,796
27	Title II	\$ 236,948	\$ 236,948	\$ 236,948	\$ 236,948
28	IDEA	\$ 1,431,536	\$ 1,431,536	\$ 1,431,536	\$ 1,431,536
29	Medical Access	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 144,061	\$ 144,061	\$ 144,061	\$ 144,061
31					
32	<u>Other</u>				
		2020-21	2021-22	2022-23	2023-24
33	To Cap Res	4.0%	4.0%	4.0%	4.0%

West Chester Area School District
Assumptions for Salaries

<u>Additional Headcount Expenses</u>	2019-20 Budget	2019-20 Projected	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Administrators						
Average New Hire Salary	\$125,648		\$128,915	\$132,009	\$135,177	\$138,421
Additional Headcount	1.00		1.00	1.00	-	-
Additional Salary Expense	\$280,000		\$90,000	\$135,977	\$0	\$0
Teacher						
Average New Hire Salary	\$56,515	\$54,195	\$57,882	\$59,155	\$60,204	\$61,278
Average Teacher Salary	\$73,703	\$73,361	\$76,010	\$79,284	\$82,963	\$84,443
Headcount Change (<i>Enrollment</i>)	10.80		8.40	38.00	-	-
Headcount Change (<i>Curricular</i>)	-		17.00	-	-	-
Change Salary Expense	\$889,060		\$1,479,653	\$2,106,987	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$68,049		\$69,818	\$71,494	\$73,210	\$74,967
Additional Headcount	1.00		3.50	-	-	-
Additional Salary Expense	\$24,200		\$143,809	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$26,583		\$27,221	\$27,874	\$28,543	\$29,228
Additional Headcount	1.00		1.00	3.50	-	-
Additional Salary Expense	\$51,888		\$19,500	\$127,130	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$41,686		\$42,882	\$44,478	\$45,830	\$47,617
Additional Headcount	5.50		-	4.50	-	-
Additional Salary Expense	\$130,223		\$0	\$178,620	\$0	\$0

	2019-20 Budget	2019-20 Projected	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
<u>Teacher Staffing Changes Detail</u>			3.16%	2.85%	2.40%	2.40%
Salary before Attrition	70,796,091		72,973,487	76,062,796	79,533,858	80,930,670
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	500,000		500,000	500,000	500,000	500,000
Increase with Attrition	69,546,091	70,029,446	71,723,487	74,812,796	78,283,858	79,680,670
Increase with Attrition			2.42%	2.20%	1.77%	1.78%
Staffing changes	889,060	-	1,479,653	2,106,987	-	-
Teacher Salary (with attrition & staffing changes)	70,435,151	70,029,446	73,203,140	76,919,783	78,283,858	79,680,670
Increase with Attrition & Staffing Changes			4.53%	5.08%	1.77%	1.78%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Budget	Projected	Forecast	Forecast	Forecast	Forecast
Admin Staff	8,700,364	8,905,319	9,327,294	9,687,126	9,919,617	10,157,688
Total Administration Salaries	8,700,364	8,905,319	9,327,294	9,687,126	9,919,617	10,157,688
Teacher Staff Salaries	70,435,151	70,029,446	73,203,140	76,919,783	78,283,858	79,680,670
Extra Duty Pymnts (123)	1,000,456	925,456	1,008,952	1,031,138	1,049,424	1,068,148
Sabbatical Pymnts (124)	200,000	200,000	300,000	300,000	300,000	300,000
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	400,620	407,724	414,999
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
Total Teaching Salaries	74,616,103	74,135,398	77,492,588	81,240,036	82,629,502	84,052,314
Reg Salaries (141)	3,803,212	3,702,057	4,126,123	4,225,150	4,326,554	4,430,391
Overtime (143)	1,000	1,000	2,000	2,000	2,000	2,000
Technical	3,804,212	3,703,057	4,128,123	4,227,150	4,328,554	4,432,391
Reg Salaries (151)	2,944,642	2,944,642	2,911,088	3,057,374	3,130,751	3,205,889
Overtime (153)	58,636	58,636	52,433	53,691	54,980	56,300
Library/Office Aides (154),(155)	491,684	491,684	503,231	527,809	540,476	553,447
Technology Aides (158)	422,300	422,300	434,855	483,502	495,106	506,988
Instructional Aides (191)	2,274,981	2,274,981	2,341,711	2,397,912	2,455,462	2,514,393
Instructional Aides OT (193)	56,620	56,620	59,450	60,877	62,338	63,834
Office Clerical	6,248,863	6,248,863	6,302,768	6,581,164	6,739,112	6,900,851
Reg Salaries Oper & Maint(161)	5,193,306	4,793,306	5,266,503	5,641,037	5,812,524	6,039,213
Temporary salaries (162)	75,000	75,000	75,000	77,790	80,155	83,281
Overtime (163)	185,500	185,500	180,000	186,696	192,372	199,874
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	663,589	663,589	680,689	697,026	713,754	730,884
Crafts and Trades	6,157,395	5,757,395	6,242,192	6,642,548	6,838,805	7,093,252
Total Salary Expense	99,526,937	98,750,032	103,492,965	108,378,025	110,455,590	112,636,496
% Increase		-0.78%	4.80%	4.72%	1.92%	1.97%

POSITIONS	Func	Acct	Prog	2019-20 Actual				Total	2020-21 Budget				Total	Addition/Reductions to 2020-21 Budget					
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		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	-	-	-	3.00	3.00	-	-	-	4.00	4.00	-	-	-	1.00	1.00	-
Secondary Director of Education	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Communications Program Director	2370	111	52	-	-	-	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	-	-	-	-	-	-
Coordinator of Nursing Services	2440	111	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Business Affairs Director / Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Facilities & Operations Director / 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	-	-	-	-	-	-
School Administration Total				10.00	9.00	15.00	28.00	62.00	10.00	9.00	15.00	29.00	63.00	-	-	-	1.00	1.00	-
Teachers																			
Full Day KG	1110	121	08F	41.00	-	-	-	41.00	42.00	-	-	-	42.00	1.00	-	-	-	-	1.00
1st Grade	1110	121	09	40.00	-	-	-	40.00	41.00	-	-	-	41.00	1.00	-	-	-	-	1.00
2nd Grade	1110	121	09	39.00	-	-	-	39.00	40.00	-	-	-	40.00	1.00	-	-	-	-	1.00
3rd Grade	1110	121	09	38.00	-	-	-	38.00	39.00	-	-	-	39.00	1.00	-	-	-	-	1.00
4th Grade	1110	121	09	33.00	-	-	-	33.00	33.00	-	-	-	33.00	-	-	-	-	-	-
5th Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-	-
Art	1110	121	01	9.80	7.40	7.80	-	25.00	9.80	7.70	7.80	-	25.30	-	0.30	-	-	-	0.30
ELD	1110	121	02	12.50	4.40	3.60	-	20.50	13.50	4.60	3.60	-	21.70	1.00	0.20	-	-	-	1.20
Engl/Lang Arts	1110	121	06	-	26.20	33.05	-	59.25	-	27.40	33.05	-	60.45	-	1.20	-	-	-	1.20
World Language	1110	121	07	-	9.60	23.40	-	33.00	-	9.60	23.40	-	33.00	-	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.20	-	-	5.20	-	5.50	-	-	5.50	-	0.30	-	-	-	0.30
Health	1110	121	11A	-	9.53	6.80	-	16.33	-	9.53	6.80	-	16.33	-	-	-	-	-	-
Math	1110	121	15	-	29.00	38.00	-	67.00	-	29.00	39.20	-	68.20	-	-	1.20	-	-	1.20
Phys Ed	1110	121	17A	10.00	7.07	13.20	1.50	31.77	10.00	7.07	13.20	1.50	31.77	-	-	-	-	-	-
Science	1110	121	19	-	23.60	41.85	-	65.45	-	23.60	42.85	-	66.45	-	-	1.00	-	-	1.00
Social Studies	1110	121	20	-	21.80	39.00	-	60.80	-	22.80	39.00	-	61.80	-	1.00	-	-	-	1.00
AP Capstone	1110	121	25	-	-	0.40	-	0.40	-	-	0.40	-	0.40	-	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06B	21.20	14.80	3.00	-	39.00	21.20	14.80	3.00	-	39.00	-	-	-	-	-	-
Music -Vocal	1110	121	16A	9.75	3.25	2.80	-	15.80	9.75	3.55	2.80	-	16.10	-	0.30	-	-	-	0.30
Music -Instrumental	1110	121	16B	10.00	8.00	4.00	-	22.00	10.00	8.00	4.00	-	22.00	-	-	-	-	-	-
Cyber School	1110	121	25	-	-	-	-	-	-	-	-	4.00	4.00	-	-	-	-	4.00	4.00
TITLE 1 (federal prog)	1190	121	35	3.80	-	-	-	3.80	3.80	-	-	-	3.80	-	-	-	-	-	-
Teacher Attrition	1110	121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				315.05	169.85	216.90	1.50	703.30	320.05	173.15	219.10	5.50	717.80	5.00	3.30	2.20	4.00	4.00	14.50

POSITIONS	Func	Acct	Prog	2019-20 Actual				Total	2020-21 Budget				Total	Addition/Reductions to 2020-21 Budget					
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	Total	
Fam and Cons Science	1340	121	12	-	7.20	6.40	-	13.60	-	7.20	6.40	-	13.60	-	-	-	-	-	-
Industrial Arts	1350	121	13	-	7.40	3.80	-	11.20	-	7.70	3.80	-	11.50	-	0.30	-	-	-	0.30
Business Education	1360	121	03	-	-	5.70	-	5.70	-	-	5.70	-	5.70	-	-	-	-	-	-
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	14.60	15.90	-	30.50	-	14.90	15.90	-	30.80	-	0.30	-	-	-	0.30
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	7.00	7.00	-	-	-	-	1.00	1.00
Autistic	1233	121	21C	6.50	3.00	1.50	-	11.00	6.50	3.00	2.50	-	12.00	-	-	1.00	-	-	1.00
Emotional Support	1231	121	21C	2.00	1.50	3.50	-	7.00	2.00	1.50	3.50	-	7.00	-	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00
APT Program	1231	121	21L	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	-	2.00	2.00
Life Skills	1211	121	21F	2.50	1.00	1.50	-	5.00	2.50	1.00	1.50	-	5.00	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	29.00	20.00	22.50	-	71.50	29.50	20.50	24.00	-	74.00	0.50	0.50	1.50	-	-	2.50
Multiple Disabilities	1270	121	21J	2.00	1.00	-	-	3.00	2.00	1.00	-	-	3.00	-	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	13.00	13.00	-	0.30	0.70	13.00	14.00	-	0.30	0.70	-	-	1.00
Gifted Program Teachers	1243	121	21A	7.00	3.70	3.70	-	14.40	7.00	3.70	3.70	-	14.40	-	-	-	-	-	-
Total				49.00	30.20	32.70	19.00	130.90	49.50	31.00	35.90	23.00	139.40	0.50	0.80	3.20	4.00	-	8.50
Guidance Counselors	2120	121	18B	10.00	10.00	18.00	-	38.00	10.00	10.00	18.50	-	38.50	-	-	0.50	-	-	0.50
Career and Equity	2120	121	18B	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00
Certified Nurses	2440	121	18D	7.80	3.00	3.00	-	13.80	8.00	3.00	3.00	-	14.00	0.20	-	-	-	-	0.20
Psychologists	2140	121	18C	9.60	3.00	3.00	-	15.60	9.80	3.20	3.00	-	16.00	0.20	0.20	-	-	-	0.40
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-	-
Total				37.40	19.00	27.00	-	83.40	37.80	19.20	27.50	1.00	85.50	0.40	0.20	0.50	1.00	-	2.10
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				401.45	233.65	296.80	20.50	952.40	407.35	238.25	302.70	29.50	977.80	5.90	4.60	5.90	9.00	-	25.40
Secretarial Staff - Central Office and School Administration																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	0.95	0.95	-	-	-	0.95	0.95	-	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	10.00	6.00	9.00	-	25.00	10.00	6.00	9.00	-	25.00	-	-	-	-	-	-
Sec to Technology Dir	2821	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	6.00	-	3.00	3.00	-	6.00	-	-	-	-	-	-
Sec for Guidance	2120	151	18B	-	-	6.00	-	6.00	-	-	6.00	-	6.00	-	-	-	-	-	-
Sec to Facilities & Operations Dir	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Sec to Curriculum Supv.	2260	151	50	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-	-
Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Gifted	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-	-
Sec to ELD & Equity Supervisor	2260	151	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
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	-	-	-	-	-	-
ELD	1110	191	02	9.00	1.00	3.00	-	13.00	9.00	1.00	3.00	-	13.00	-	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	17.00	17.00	-	-	-	17.00	17.00	-	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00
Life Skills	1211	191	21F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	63.00	63.00	-	-	-	63.00	63.00	-	-	-	-	-	-
Total				17.00	1.00	3.00	96.00	117.00	17.00	1.00	3.00	97.00	118.00	-	-	-	1.00	-	1.00

POSITIONS	Func	Acct	Prog	2019-20 Actual					Total	2020-21 Budget					Addition/Reductions to 2020-21 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
Library Assistant	2250	154	14	5.00	1.00	3.00	-	9.00	5.00	1.00	3.00	-	9.00	-	-	-	-	-	
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	1.00	6.00	-	22.00	15.00	1.00	6.00	-	22.00	-	-	-	-	-	
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	8.00	8.00	-	-	-	1.00	1.00	
RN-LPN (non-public)	2450	141	18D	-	-	-	4.20	4.20	-	-	-	4.20	4.20	-	-	-	-	-	
RN-LPN (District)	2440	141	18D	4.00	-	3.00	1.00	8.00	4.00	2.00	3.00	1.00	10.00	-	2.00	-	-	2.00	
APT Program Coordinator	1231	121	21L	-	-	-	-	-	-	-	-	0.50	0.50	-	-	-	0.50	0.50	
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				4.00	-	3.00	13.20	20.20	4.00	2.00	3.00	14.70	23.70	-	2.00	-	1.50	3.50	
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	
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	24.50	15.50	30.00	7.50	77.50	24.50	15.50	30.00	7.50	77.50	-	-	-	-	-	
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	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	
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	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-	
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Total				34.50	18.50	33.00	44.50	130.50	34.50	18.50	33.00	44.50	130.50	-	-	-	-	-	
Secretarial Staff - Central Office and School Administration Total				80.50	29.50	66.00	224.20	400.20	80.50	31.50	66.00	226.70	404.70	-	2.00	-	2.50	4.50	
Grand Total				491.95	272.15	377.80	272.70	1,414.60	497.85	278.75	383.70	285.20	1,445.50	5.90	6.60	5.90	12.50	30.90	

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	17,224,829	20,826,088	20,826,088	21,603,532	23,732,662	25,529,225	27,461,787
Dental	1,180,517	1,424,392	1,424,392	1,485,641	1,549,523	1,616,153	1,685,647
Vision	195,033	208,990	208,990	213,797	218,714	223,745	228,891
Prescription	4,076,142	5,761,415	5,761,415	5,837,557	6,421,312	7,063,443	7,769,788
Social Security	6,891,711	7,580,765	7,555,795	7,884,165	8,290,919	8,449,853	8,616,692
Retirement	31,584,667	33,950,860	33,838,936	35,548,212	37,878,120	39,344,281	40,684,302
Tuition	427,943	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	540,439	539,983	539,983	552,899	578,997	590,096	601,747
W/C, Unemp & Other	1,079,162	1,270,717	1,270,717	1,289,778	1,309,124	1,328,761	1,348,693
Total Benefit Expense	63,200,444	72,163,210	72,026,316	75,015,580	80,579,372	84,745,556	88,997,547
% Increase			13.96%	3.95%	7.42%	5.17%	5.02%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	4,185,417	5,475,546	5,475,546	5,890,045	6,335,921	6,815,550	7,331,488
Dental	181,719	85,295	85,295	88,963	92,788	96,778	100,939
Vision	28,704	10,431	10,431	10,671	10,916	11,167	11,424
Prescription	658,728	921,616	921,616	1,013,778	1,115,155	1,226,671	1,349,338
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	90,515	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	5,145,083	6,609,740	6,609,740	7,120,308	7,671,633	8,267,019	8,910,041

Net Benefit Costs							
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	13,039,413	15,350,542	15,350,542	15,713,487	17,396,741	18,713,674	20,130,299
Dental	998,797	1,339,097	1,339,097	1,396,678	1,456,735	1,519,375	1,584,708
Vision	166,329	198,559	198,559	203,126	207,798	212,577	217,466
Prescription	3,417,414	4,839,799	4,839,799	4,823,779	5,306,157	5,836,772	6,420,450
Social Security	6,891,711	7,580,765	7,555,795	7,884,165	8,290,919	8,449,853	8,616,692
Retirement	31,584,667	33,950,860	33,838,936	35,548,212	37,878,120	39,344,281	40,684,302
Tuition	427,943	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	449,924	423,131	423,131	436,047	462,145	473,244	484,895
W/C, Unemp & Other	1,079,162	1,270,717	1,270,717	1,289,778	1,309,124	1,328,761	1,348,693
Total Benefit Expense	58,055,361	65,553,470	65,416,576	67,895,272	72,907,739	76,478,538	80,087,506
% Increase			12.68%	3.57%	7.38%	4.90%	4.72%

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%

2018-19 Actual	2019-20 Budget	2019-20 Projection	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
\$403,658	\$476,748	\$476,748	\$ 527,370	\$ 543,191	\$ 559,487	\$ 576,271

DUES/FEES - Athletic Fund

2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
\$148,947	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$452,458	\$453,890	\$453,890	\$445,255	\$450,762	\$445,985	\$1,104,273
G/F Contribution to Cap Reserve	\$3,330,000	\$3,463,200	\$3,463,200	\$3,626,728	\$3,771,797	\$3,922,869	\$4,079,576
Transfer for Cap Reserve Facilities	\$1,475,264	\$1,534,522	\$1,534,522	\$2,095,558	\$2,158,424	\$2,223,177	\$2,289,872
	\$5,257,722	\$5,451,612	\$5,451,612	\$6,167,541	\$6,380,984	\$6,591,831	\$7,473,721

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2019-20 Budget		2019-20 Projection		2020-21 Budget		2021-22 Budget		2022-23 Budget		2023-24 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/10 GOR 2010AA	\$ 523,100	\$ 3,290,000	\$ 523,100	\$ 3,290,000	\$ 391,500	\$ 3,420,000	\$ 220,500	\$ 4,410,000	\$ -	\$ -	\$ -	\$ -
7/2012 GOR 2012AA	\$ 992,950	\$ 7,875,000	\$ 992,950	\$ 7,875,000	\$ 599,200	\$ 7,360,000	\$ 304,800	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -
GOB 2014 A	\$ 1,299,250	\$ 800,000	\$ 1,299,250	\$ 800,000	\$ 1,279,250	\$ 1,085,000	\$ 1,225,000	\$ 1,185,000	\$ 1,165,750	\$ 14,570,000	\$ 437,250	\$ 8,745,000
GOB 2014 AA	\$ 2,188,500	\$ 290,000	\$ 2,188,500	\$ 290,000	\$ 2,179,800	\$ 295,000	\$ 2,170,950	\$ 305,000	\$ 2,161,800	\$ 315,000	\$ 2,152,350	\$ 325,000
GOB 2015 AA	\$ 45,200	\$ 735,000	\$ 45,200	\$ 735,000	\$ 22,950	\$ 755,000	\$ 7,700	\$ 770,000	\$ -	\$ -	\$ -	\$ -
GOB 2016	\$ 508,750	\$ 1,840,000	\$ 508,750	\$ 1,840,000	\$ 416,750	\$ 1,935,000	\$ 320,000	\$ 2,035,000	\$ 218,250	\$ 2,130,000	\$ 111,750	\$ 2,235,000
GOB 2016A	\$ 1,248,770	\$ 5,000	\$ 1,248,770	\$ 5,000	\$ 1,248,770	\$ 5,000	\$ 1,248,635	\$ 5,000	\$ 1,248,568	\$ 5,000	\$ 1,248,500	\$ 5,875,000
GOB 2017	\$ 129,315	\$ 605,000	\$ 129,315	\$ 605,000	\$ 117,115	\$ 615,000	\$ 104,715	\$ 625,000	\$ 92,065	\$ 640,000	\$ 79,065	\$ 660,000
TOTAL	\$ 6,935,835	\$ 15,440,000	\$ 6,935,835	\$ 15,440,000	\$ 6,255,268	\$ 15,470,000	\$ 5,602,300	\$ 16,955,000	\$ 4,866,433	\$ 17,660,000	\$ 4,028,915	\$ 17,840,000

Total ACT 1 eligible Debt	\$22,375,835	\$22,375,835	\$21,725,268	\$22,557,300	\$22,546,433	\$21,868,915
Increase in ACT 1 eligible debt			(\$650,567)	\$832,032	(\$10,867)	(\$677,518)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2019-20 Budget		2019-20 Projection		2020-21 Budget		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 398,067	\$ 5,000	\$ 208,067	\$ 5,000	\$ 380,667	\$ 650,000	\$ 354,667	\$ 650,000	\$ 332,133	\$ 520,000	\$ 308,000	\$ 645,000
8/2012 \$21,000,000 GOB 2012A	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ 5,000	\$ 629,850	\$ 5,000
2013 \$10,000,000 GOB	\$ 25,250	\$ 825,000	\$ 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	\$ 257,608	\$ 5,000	\$ 257,608	\$ 5,000	\$ 257,543	\$ 5,000	\$ 257,443	\$ 5,000	\$ 257,343	\$ 5,000	\$ 257,243	\$ 5,000
GOB 2016AA	\$ 254,513	\$ 5,000	\$ 254,513	\$ 5,000	\$ 254,412	\$ 5,000	\$ 254,312	\$ 5,000	\$ 254,175	\$ 5,000	\$ 254,038	\$ 5,000
12/2017 \$9,750,000 GOB 2017A	\$ 237,563	\$ 5,000	\$ 237,563	\$ 5,000	\$ 237,475	\$ 5,000	\$ 237,388	\$ 5,000	\$ 237,300	\$ 5,000	\$ 237,212	\$ 5,000
10/2018 \$9,990,000 GOB 2018	\$ 336,702	\$ 5,000	\$ 336,702	\$ 5,000	\$ 336,578	\$ 5,000	\$ 336,452	\$ 5,000	\$ 336,328	\$ 5,000	\$ 336,203	\$ 5,000
8/2019 \$35,000,000 GOB	\$ 645,202	\$ -	\$ 668,750	\$ -	\$ 1,390,000	\$ 5,000	\$ 1,389,800	\$ 5,000	\$ 1,389,600	\$ 5,000	\$ 1,389,400	\$ 5,000
10/2021 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,220	\$ -	\$ 403,746	\$ 5,000	\$ 403,610	\$ 5,000
1/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,721	\$ -	\$ 394,175	\$ 5,000
12/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,082	\$ -
	\$ 3,274,667	\$ 850,000	\$ 3,308,215	\$ 850,000	\$ 3,984,938	\$ 1,525,000	\$ 4,201,045	\$ 675,000	\$ 4,477,109	\$ 555,000	\$ 4,880,576	\$ 685,000
Total Elementary Debt	\$ 4,124,667	\$ -	\$ 4,158,215	\$ -	\$ 5,509,938	\$ -	\$ 4,876,045	\$ -	\$ 5,032,109	\$ -	\$ 5,565,576	\$ -

Total New Debt	\$ 3,274,667	\$ 850,000	\$ 3,308,215	\$ 850,000	\$ 3,984,938	\$ 1,525,000	\$ 4,201,045	\$ 675,000	\$ 4,477,109	\$ 555,000	\$ 4,880,576	\$ 685,000
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TOTAL DEBT SERVICE

YEAR	2019-20 Budget		2019-20 Projection		2020-21 Budget		2021-22 Budget		2022-23 Budget		2023-24 Budget	
	\$10,210,502	\$16,290,000	\$10,244,050	\$16,290,000	\$10,240,206	\$16,995,000	\$9,803,345	\$17,630,000	\$9,363,642	\$18,215,000	\$8,909,491	\$18,525,000
Total Debt Service	\$26,500,502	\$26,500,502	\$26,534,050	\$26,534,050	\$27,235,206	\$27,433,345	\$27,433,345	\$27,433,345	\$27,578,542	\$27,578,542	\$27,434,491	\$27,434,491

Back-End Referendum Exceptions

	<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>	<u>BUDGET</u> <u>2023-24</u>
	(\$000)				
Retirement (PSERS)	38.8	-	-	-	-
Special Education	-	-	265.8	437.1	445.7
Total	38.8	-	265.8	437.1	445.7

<i>Index =</i>	2.30%	2.60%	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%	29,246,716	29,434,359	29,809,645	30,381,103	30,807,564	
	14,623,358	14,717,179	14,904,822	15,190,551	15,403,782	
State Share of Retirement for Fed. Funded Salaries	14,256,601 (29,902)	14,623,358 (30,671)	14,717,179 (30,868)	14,904,822 (31,261)	15,190,551 (31,860)	
	(30,671)	(30,868)	(31,261)	(31,860)	(32,308)	
Increase	365,988	93,625	187,249	285,130	212,783	
Index	327,214	379,410	352,471	356,965	363,809	
Total Exception	38,774	(285,785)	(165,222)	(71,836)	(151,025)	
Special Education						
	2016-17 AFR	2017-18 AFR	2018-19 AFR	2019-20 AFR Est. (1.03)	2020-21 AFR Est. (1.03)	2021-22 AFR Est. (1.03)
Expenses	47,134,237	46,461,210	46,309,762	47,699,055	49,130,026	50,603,927
Subsidy	5,902,935	6,454,135	6,128,947	6,288,087	6,288,087	6,288,087
Net Expenses	41,231,302	40,007,075	40,180,815	41,410,968	42,841,939	44,315,840
Net Increase	4,087,272	(1,224,227)	173,739	1,230,153	1,430,972	1,473,901
Index	854,313	948,320	1,040,184	964,340	993,863	1,028,207
Total Exception				265,813	437,108	445,694

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

	<u>ACTUAL</u> <u>2017-18</u>	<u>BUDGET</u> <u>2018-19</u>	<u>ACTUAL</u> <u>2018-19</u>	<u>BUDGET</u> <u>2019-20</u>	<u>PROJECTED</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>	<u>BUDGET</u> <u>2023-24</u>
FUND 22									
Revenues									
Contribution from General Fund	\$ 2,467,750	\$ 3,330,000	\$ 3,330,000	\$ 3,463,200	\$ 3,463,200	\$ 3,626,728	\$ 3,771,797	\$ 3,922,669	\$ 4,079,576
Refunding Savings	749,903	452,458	452,458	453,890	453,890	445,255	450,762	445,985	1,104,273
Variable Rate Debt Savings	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	139,081	125,000	126,000	-	-	-	-	-	-
Sale of Assets	-	1,300,000	-	1,300,000	1,300,000	-	-	-	-
Interest Income	267,190	75,000	620,540	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	\$ 3,623,924	\$ 5,282,458	\$ 4,528,998	\$ 5,292,090	\$ 5,292,090	\$ 4,146,983	\$ 4,297,559	\$ 4,443,654	\$ 5,258,849
Expenditures and Fund Transfers									
Furniture and Fixtures	62,614	60,000	44,236	60,000	60,000	60,000	60,000	60,000	60,000
Technology	2,864,723	3,298,058	5,326,754	4,035,336	2,006,639	4,197,536	3,434,867	3,583,261	4,037,591
Admin Building	97,947	132,000	205,245	-	-	-	-	-	-
Modular Classrooms- MCH	29,661	-	-	-	-	-	-	-	-
High School Security Cameras	905	-	-	-	-	-	-	-	-
Telephone System	274,637	-	247,296	-	-	-	-	-	-
Facility and Other Projects	275,485	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,605,972	\$ 3,490,058	\$ 5,823,531	\$ 4,095,336	\$ 2,066,639	\$ 4,257,536	\$ 3,494,867	\$ 3,643,261	\$ 4,097,591
Excess of Revenues over Expenditures	\$ 17,952	\$ 1,792,400	\$ (1,294,533)	\$ 1,196,754	\$ 3,225,451	\$ (110,553)	\$ 802,692	\$ 800,393	\$ 1,161,258
Fund Balance at July 1	\$ 22,089,889	\$ 22,321,074	\$ 22,107,841	\$ 22,963,230	\$ 20,813,308	\$ 24,038,759	\$ 23,928,206	\$ 24,730,899	\$ 25,531,292
Fund Balance at June 30	\$ 22,107,841	\$ 24,113,474	\$ 20,813,308	\$ 24,159,984	\$ 24,038,759	\$ 23,928,206	\$ 24,730,899	\$ 25,531,292	\$ 26,692,549
Fund Balance for variable rate debt stabilization	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416
Fund Balance for refunding savings	16,026,647	16,479,105	16,479,105	16,932,995	16,932,995	17,378,250	17,829,012	18,274,997	19,379,270
Undesignated Fund Balance at June 30	\$ 5,149,778	\$ 6,702,953	\$ 3,402,787	\$ 6,295,573	\$ 6,174,348	\$ 5,618,540	\$ 5,970,471	\$ 6,324,879	\$ 6,381,863
FUND 27									
Revenues									
Contribution from General Fund	\$ 1,917,732	\$ 1,475,264	\$ 1,475,264	\$ 1,534,522	\$ 1,534,522	\$ 2,095,558	\$ 2,158,424	\$ 2,223,177	\$ 2,289,872
Contribution from fund 22	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Expenditures									
Facilities Projects	\$ 1,918,294	\$ 1,855,264	\$ 2,084,816	\$ 1,534,522	\$ 1,679,357	\$ 1,694,808	\$ 2,158,424	\$ 2,223,177	\$ 2,289,872
Undesignated Fund Balance at July 1	\$ 353,637	\$ -	\$ (255,915)	\$ -	\$ (400,750)	\$ 0	\$ 0	\$ 0	\$ 0

2019-2020 Capital Budget

	Budget 19-20	Projected 19-20
Elementary Equipment		
4th/5th Teacher iPad	29,250	17,849
4th/5th Classroom Laptop	450,000	35,000
Laptop Cart	12,000	0
Registration	6,200	0
	<u>497,450</u>	<u>52,849</u>
Secondary Equipment		
6th Grade 1:1	593,750	393,750
9th grade 1:1 Computers	858,500	358,500
Video	30,582	0
TV Studio	22,940	0
Registration	3,720	0
Tech Ed - High	18,600	0
	<u>1,528,092</u>	<u>752,250</u>
District		
Projectors - Hardware & Installation	1,410,894	692,859
Security Camera	30,000	30,000
	<u>1,440,894</u>	<u>722,859</u>
Network		
LAN Upgrade	64,000	64,000
Server Upgrade	16,000	16,000
Storage	110,000	110,000
Wireless Upgrades	235,000	235,000
	<u>425,000</u>	<u>425,000</u>
Administration		
Support Staff (Central + Schools)	83,900	33,681
Timeclock	60,000	20,000
	<u>143,900</u>	<u>53,681</u>
Other		
Cost Sharing from Parents	\$ (231,050)	\$ (231,050)
Insurance Cost from Purchase	\$ 274,850	\$ 274,850
Funding Free & Reduced Tech Fees	\$ (53,800)	\$ (53,800)
Payforit Fees	\$ 10,000	\$ 10,000
	<u>\$ -</u>	<u>\$ -</u>
Total Fund 22	<u><u>4,035,336</u></u>	<u><u>2,006,639</u></u>

2020-2021 Capital Budget

	<u># of Devices</u>	<u>Budget 20-21</u>
Elementary Equipment		
Special Area iPad	410	<u>133,250</u>
		133,250
Secondary Equipment		
6th Grade 1:1	950	593,750
9th grade 1:1	1,010	858,500
Video	9	15,293
TV Studio	6	3,720
Teacher Laptop	533	<u>703,560</u>
		2,174,823
District		
Projectors - Hardware & Installation		1,128,763
Security Camera	30	<u>55,000</u>
		1,183,763
Network		
Data Center Upgrade		152,000
Firewall Upgrade		311,000
LAN Upgrade		100,000
Load Balancer		55,000
Server Upgrade		50,000
Wireless Upgrades		<u>57,000</u>
		725,000
Administration		
Staff (Central + Schools)	320	<u>280,700</u>
		280,700
Other		
Cost Sharing from Parents		<u>(300,000)</u>
		(300,000)
Total Fund 22		<u><u>4,197,536</u></u>

2020-21 Capital Reserve Fund Project List
October 2019

Priority	Project #	Location	Project	Budget
1	G093	Henderson	Design crosswalk systems for Montgomery Avenue	104,808
2	G094	Henderson	Tennis Court - resurface	70,000
3	G095	Henderson	Repair track and replace wearing surface	330,000
4	G096	Rustin	Replace track wearing surface	330,000
5	G097	Pierce	Replace freezer	125,000
6	G098	East Goshen	Repair folding door	30,000
7	G099	East Goshen	Replace 2 units air conditioning and heating on MPR	275,000
8	G100	East Goshen	Mill and resurface front parking lot	140,000
9	G101	Mary C Howse	Replace generator	90,000
10	G102	Facilities	Mill, Repair and Resurface entire lot	140,000
11	G027	District Wide	Emergency Repairs	60,000

Total Estimated Projects Costs Fund 27 1,694,808

2020-21 Approved Budget 1,694,808

Difference -

2020-21 Capital Projects List
October 2019

Priority	Project #	School	Project	Budget
1	C064	East	Fire panel replacement	110,000
2	C065	Henderson	Redesign front entrance of Henderson to create security vestibule	53,080
3	C066	Rustin	Design and replacement of shingled roof sections	700,000
4	C067	Rustin	Replace 1 chiller	300,000
5	C068	Fugett	Fire panel replacement	110,000

Total Estimated Projects Costs Fund 30 1,273,080

2020-21 Approved Budget 1,273,080

Difference -

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

	A	N	O	P	Q	R	S	T	U	V	
		2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24	
		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated	
1											
2											
3	Total Revenue	242,175	246,773	249,522	252,595	256,194	255,077	257,172	259,086	261,220	
4	Current RE Taxes (0% rate incr.)	166,713	171,594	173,061	175,470	176,320	176,188	177,032	177,876	178,720	
5	Revenue (Excl Current R.E.T.)	75,462	75,178	76,461	77,125	79,875	78,889	80,140	81,210	82,500	
6	State (Other)	24,126	23,805	23,383	24,539	25,000	24,575	24,725	24,619	24,788	
7	PSERS	15,078	16,010	15,828	16,975	16,919	17,774	18,939	19,672	20,342	
8	Federal	3,372	3,212	3,669	2,967	3,411	3,411	2,911	2,911	2,911	
9	Local (Excl. Current R.E.T.)	32,886	32,151	33,581	32,644	34,544	33,128	33,565	34,008	34,458	
11											
12	Expenses	239,049	253,401	242,559	261,809	259,500	270,684	286,482	295,700	305,687	
13	Salaries	93,555	96,937	95,606	99,527	98,750	103,493	108,378	110,456	112,636	
14	Benefits (without PSERS)	26,212	30,314	26,471	31,603	31,578	32,347	35,030	37,134	39,403	
15	PSERS	30,058	32,019	31,585	33,951	33,839	35,548	37,878	39,344	40,684	
16	Debt Service	24,856	25,773	25,572	26,501	26,534	27,235	27,433	27,579	27,434	
17	Transfer to Capital Reserve	5,135	5,258	5,258	5,452	5,452	6,168	6,381	6,592	7,474	
18	Other	59,233	63,100	58,068	64,777	63,347	65,893	71,382	74,595	78,055	
19											
20	Net Gap calculation - No tax increase no exceptions										
21	Deficit						(15,606)	(29,310)	(36,613)	(44,467)	
22	Change in Fund Balance						8,640	4,500	-	-	
23	Cumulative Gap at No Incr. in R.E. Taxes						(6,966)	(24,810)	(36,613)	(44,467)	
24	Prior Year Gap Reduction						-	6,966	24,810	36,613	
25	Net Gap no Incr in R.E Taxes no Exceptions						(6,966)	(17,844)	(11,803)	(7,854)	
26											
27											
28	Net Gap calculation - Act 1 Tax Increase - no exceptions										
29	Deficit						(15,606)	(29,310)	(36,613)	(44,467)	
30	Change in Fund Balance						8,640	4,500	-	-	
31	Cumulative Gap at No Incr. in R.E. Taxes						(6,966)	(24,810)	(36,613)	(44,467)	
32	Act 1 Increase						4,808	4,249	4,269	4,289	
33	Prior Year Tax Increase not included above						-	4,808	9,056	13,325	
34	Cumulative Gap at Millage Index						(2,159)	(15,754)	(23,288)	(26,852)	
35	Prior Year Gap elimination						-	2,159	15,754	23,288	
36	Net Gap at Millage Index (no exceptions)						(2,159)	(13,595)	(7,534)	(3,564)	
37											
38											
39	Net Gap calculation - Act 1 Tax Increase - with exceptions										
40	Deficit						(15,606)	(29,310)	(36,613)	(44,467)	
41	Change in Fund Balance						8,640	4,500	-	-	
42	Cumulative Gap at Millage Index						(6,966)	(24,810)	(36,613)	(44,467)	
43	Act 1 Increase						4,808	4,249	4,269	4,289	
44	Prior Year Tax Increase not included above						-	4,808	9,056	13,325	
45	Cumulative Gap at Millage Index						(2,159)	(15,754)	(23,288)	(26,852)	
46	Act 1 Exceptions						-	266	437	446	
47	Add'l Revenue from Prior Year exception allowance						-	-	266	703	
48	Cumulative Gap at Millage Index and Exceptions						(2,159)	(15,488)	(22,585)	(25,704)	
49	Prior Year Gap elimination						-	2,159	15,488	22,585	
50	Net Gap at Millage Index - with exceptions						(2,159)	(13,329)	(7,097)	(3,119)	
51											
52											
53	Expenses % Increase										
54	Salaries	2.63%		2.19%		3.29%	4.80%	4.72%	1.92%	1.97%	
55	Benefits (without PSERS)	-2.66%		0.99%		19.29%	2.44%	8.29%	6.01%	6.11%	
56	PSERS	11.04%		5.08%		7.14%	5.05%	6.55%	3.87%	3.41%	
57	Debt Service	3.20%		2.88%		3.76%	2.64%	0.73%	0.53%	-0.52%	
58	Other	-1.20%		-1.97%		9.09%	4.02%	8.33%	4.50%	4.64%	
59											
60	Debt Service % of Budget	10.4%		10.5%		10.2%	10.1%	9.6%	9.3%	9.0%	
61											
62	Act 1 Exceptions						-	266	437	446	
64	PSERS						-	-	-	-	
65	Special Ed						-	266	437	446	
67											
68	Fund Balance										
69	Beginning Fund Balance	28,780		31,906		38,869	35,564	26,923	22,423	22,423	
70	Transfer (to)/from Operating Budget	(3,126)		(6,962)		3,305	8,640	4,500	-	-	
71	Ending Fund Balance	31,906		38,869		35,564	26,923	22,423	22,423	22,423	
72											
73	Fund Balance - Designation PSERS										
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	11,304.1		13,945.5		9,640.3					
76	Fund Balance - Designation - Alternative Education	676.0		1,000.0		1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	
77	Fund Balance - Designation - Enrollment Growth			2,500.0		3,500.0	4,500.0				
78	Fund Balance - Designation - Athletic Fund	69.8		83.6		83.6	83.6	83.6	83.6	83.6	
79											
80	Year End Unassigned/Undesig. FB	15,697		17,180		17,180	17,180	17,180	17,180	17,180	
81	% of Expenses	6.6%		7.1%		6.6%	6.3%	6.0%	5.8%	5.6%	
82											
83	Capital Reserves										
84	Beginning Fund Balance	22,090		22,108		20,813	24,039	23,928	24,731	25,531	
85	Inflow	3,624		4,529		5,292	4,147	4,298	4,444	5,259	
86	Outflow	3,606		5,824		2,067	4,258	3,495	3,643	4,098	
87	Year-end Fund Balance	22,108		20,813		24,039	23,928	24,731	25,531	26,693	
88	Year End Designated	16,958		17,411		17,864	18,310	18,760	19,206	20,311	
89	Year End Unassigned/Undesig. FB	5,150		3,403		6,174	5,619	5,970	6,325	6,382	
90											
91	Act 1 index Assumptions						2.3%	2.6%	2.4%	2.4%	