

West Chester Area School District
Revenue History and Forecast

	A	AE	AF	AG	AH	AI	AJ	AK	AL	AM
		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2018-19	2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
3	Local	206,641.9	208,113.5	211,001.1	204,779.1	204,779.1	227,169.6	246,936.8	256,247.1	265,859.2
4	Real Estate	174,152.7	176,656.1	178,219.1	176,963.2	176,963.2	198,977.6	218,362.8	227,284.9	236,502.6
5	Current	173,060.7	175,469.9	177,235.0	176,138.5	176,138.5	198,028.7	217,413.9	226,335.9	235,553.7
6	Interim	1,092.0	1,186.2	984.1	824.7	824.7	948.9	948.9	948.9	948.9
7	Earned Income	21,510.4	21,766.9	21,583.6	19,590.3	19,590.3	19,884.1	20,182.4	20,485.1	20,792.4
8	Real Estate Transfer	4,420.7	4,394.5	4,657.3	3,735.4	3,735.4	3,810.1	3,886.3	3,964.0	4,043.3
9	Delinquent Taxes	2,477.2	2,858.8	3,160.2	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	2,657.0	1,000.0	2,179.0	500.0	500.0	507.5	515.1	522.8	530.7
11	Gate Receipts	162.8	131.5	161.9	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,261.2	1,305.6	1,040.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
13										
14	State	39,211.0	41,514.4	40,752.5	40,297.6	40,541.8	42,581.4	44,193.3	45,083.3	45,815.4
15	Student Subsidies	19,913.9	20,348.6	20,142.0	18,677.7	18,611.6	19,600.2	20,313.2	20,399.5	20,337.3
16	Basic Instruction	8,421.6	8,421.9	8,810.2	8,421.9	8,421.9	8,421.9	8,421.9	8,421.9	8,421.9
18	Special Education	6,128.9	6,202.9	6,125.2	5,899.1	5,899.1	5,899.1	5,899.1	5,899.1	5,899.1
20	Tuition Private Home Place't	231.1	290.0	173.8	290.0	290.0	290.0	290.0	290.0	290.0
21	Transportation	3,313.9	3,674.1	3,260.1	2,321.8	2,321.8	3,260.1	4,198.4	4,198.4	4,198.4
22	Medical, Dental & Nurse	255.3	250.3	252.5	252.5	252.5	252.5	252.5	252.5	252.5
23	Rent	1,163.8	1,110.3	1,121.1	1,093.2	1,027.2	1,077.5	852.2	938.5	876.3
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	19,243.0	20,765.8	20,100.6	21,619.9	21,619.9	22,981.2	23,880.1	24,683.8	25,478.1
28	Social Security	3,415.4	3,790.4	3,497.6	3,924.7	3,924.7	4,126.9	4,221.9	4,314.2	4,404.7
29	Retirement	15,827.6	16,975.4	16,602.9	17,695.2	17,695.2	18,854.3	19,658.2	20,369.6	21,073.4
30	Other	54.2	400.1	510.0	-	310.2	-	-	-	-
31										
32	Federal	3,668.7	2,967.0	3,354.8	3,411.3	3,942.4	2,911.3	2,911.3	2,911.3	2,911.3
33	Title I	704.5	704.5	598.8	598.8	598.8	598.8	598.8	598.8	598.8
34	Title II	207.9	260.3	267.5	236.9	236.9	236.9	236.9	236.9	236.9
35	IDEA	1,331.4	1,333.4	1,341.0	1,431.5	1,431.5	1,431.5	1,431.5	1,431.5	1,431.5
36	MA Direct Services/Time Study	1,251.2	500.0	1,021.7	1,000.0	1,000.0	500.0	500.0	500.0	500.0
37	Other	173.8	168.9	125.8	144.1	675.1	144.1	144.1	144.1	144.1
38										
39	Local Taxes & Subsidies	249,521.6	252,595.0	255,108.4	248,488.0	249,263.2	272,662.3	294,041.4	304,241.7	314,586.0
40										
41	Beginning Fund Balance	31,906.4	31,816.7	38,868.8	48,250.9	55,527.0	34,199.4	22,468.6	22,468.6	22,468.6
42	FB Adjustment									
43	Ending Fund Balance	38,868.8	22,602.2	55,527.0	26,923.3	34,199.4	22,468.6	22,468.6	22,468.6	22,468.6
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	13,945.5	-	29,558.4	-	7,230.8	-	-	-	-
48	Designated/Committed Fund Balance for Alternative Education	1,000.0	676.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
49	Designated/Committed Fund Balance for Enrollment Growth	2,500.0	2,000.0	3,500.0	4,500.0	4,500.0	-	-	-	-
50	Designated/Committed Fund Balance for Athletic Fund	83.6	69.8	128.9	83.6	128.9	128.9	128.9	128.9	128.9
51	Beginning Unassigned Fund Balance	15,696.6	15,196.6	15,696.6	15,696.6	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8
52	Ending Unassigned Fund Balance	17,179.8	15,696.6	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8
53										
54	Assumed use of FB	(6,962.4)	9,214.4	(16,658.2)	21,327.6	21,327.6	11,730.8	-	-	-

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2020-21	2021-22		2022-23	2023-24	2024-25
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				13,366,030	13,526,032		13,526,032	13,526,032	13,526,032
6	Delaware County				841,146	840,051		840,051	840,051	840,051
7					14,207,176	14,366,084		14,366,084	14,366,084	14,366,084
8										
9										
10	Net amount to be raised from R/E taxes				176,014	198,029		217,414	226,336	235,554
11	Gross tax to be levied				182,398	205,211		225,299	234,545	244,097
12										
13	Equilization Between Counties									
14	Chester County %				94.08%	94.15%		94.15%	94.15%	94.15%
15	Delaware County %				5.92%	5.85%		5.85%	5.85%	5.85%
16										
17	Chester Cnty Levy				171,599	193,211		212,125	220,830	229,824
18	Delaware Cnty Levy				10,799	12,000		13,174	13,715	14,273
19					182,398	205,211		225,299	234,545	244,097
20										
21	Millage Calculation									
22	Chester Cnty tax levy				171,599	193,211		212,125	220,830	229,824
23	Chester Cnty assessed value				7,921,563	7,961,563		8,001,563	8,041,563	8,081,563
24										
25	Chester County Millage				21.6622	24.2680		26.5104	27.4610	28.4380
26	Previous Year Millage				21.6622	21.6622		24.2680	26.5104	27.4610
27										
28	Chester Cnty Mill Increase				0.00	2.61		2.24	0.95	0.98
29	% increase				0.0%	12.0%		9.2%	3.6%	3.6%
30	Delaware Cnty Tax levy				10,799	12,000		13,174	13,715	14,273
31	Delaware Cnty Assessed Value				648,096	648,596		649,096	649,596	650,096
32										
33	Delaware County Millage				16.6626	18.5009		20.2963	21.1129	21.9559
34	Previous Yr Millage				16.2597	16.6626		18.5009	20.2963	21.1129
35										
36	Delaware Cnty Mill Increase				0.40	1.84		1.80	0.82	0.84
37	% increase				2.5%	11.0%		9.7%	4.0%	4.0%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				171,732					
41	Delaware Cty Levy Rebalanced				10,666					
42					182,397					
43										
44	Chester County Millage				21.6622	24.2680				
45	Chester County Millage Re-balanced				21.6790					
46	Chester Cnty Mill Increase					2.61				
47	% increase					11.94%				
48	Act 1 Millage					22.2426				
49	Millage from exceptions					2.0254				
50										
51										
52	Delaware County Millage				16.6626	18.5009				
53	Delaware County Millage Re-balanced				16.4568					
54	Delaware Cnty Mill Increase					2.04				
55	% increase					12.42%				
56	Act 1 Millage					17.0958				
57	Millage from exceptions					1.4051				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
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	\$113,480	1.4%	648,116	\$717	0.1%
2019-20	\$7,921,563	\$98,076	1.2%	648,096	\$809	0.1%
10 YEAR AVERAGE		\$37,363	0.5%		\$238	0.0%
5 YEAR AVERAGE		\$77,749	1.0%		\$1,278	0.2%
3 YEAR AVERAGE		\$102,162	1.3%		\$471	0.1%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL				COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	1,565,346	33,706	2.15%	2019-20	8,009	-	0.00%
2020-21	1,565,346	-	0.00%	2020-21	8,009	-	0.00%
2021-22	1,595,346	30,000	1.88%	2021-22	8,009	-	0.00%
2022-23	1,625,346	30,000	1.85%	2022-23	8,009	-	0.00%
2023-24	1,655,346	30,000	1.81%	2023-24	8,009	-	0.00%
2024-25	1,685,346	30,000	1.78%	2024-25	8,009	-	0.00%
Average increase			0.95%	Average increase			-0.60%
RESIDENTIAL				RESIDENTIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	6,308,846	45,366	0.72%	2019-20	640,087	(20)	0.00%
2020-21	6,308,846	-	0.00%	2020-21	640,087	-	0.00%
2021-22	6,318,846	10,000	0.16%	2021-22	640,587	500	0.08%
2022-23	6,328,846	10,000	0.16%	2022-23	641,087	500	0.08%
2023-24	6,338,846	10,000	0.16%	2023-24	641,587	500	0.08%
2024-25	6,348,846	10,000	0.16%	2024-25	642,087	500	0.08%
Average increase			0.41%	Average increase			0.19%
OTHER				OTHER			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	47,371	456	0.96%	2019-20	-	-	0.00%
2020-21	47,371	-	0.00%	2020-21	-	-	0.00%
2021-22	47,371	-	0.00%	2021-22	-	-	0.00%
2022-23	47,371	-	0.00%	2022-23	-	-	0.00%
2023-24	47,371	-	0.00%	2023-24	-	-	0.00%
2024-25	47,371	-	0.00%	2024-25	-	-	0.00%
Average increase			-0.66%	Average increase			0.00%
TOTAL				TOTAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	7,921,563	79,528	1.00%	2019-20	648,096	(20)	0.00%
2020-21	7,921,563	-	0.00%	2020-21	648,096	-	0.00%
2021-22	7,961,563	40,000	0.50%	2021-22	648,596	500	0.08%
2022-23	8,001,563	40,000	0.50%	2022-23	649,096	500	0.08%
2023-24	8,041,563	40,000	0.50%	2023-24	649,596	500	0.08%
2024-25	8,081,563	40,000	0.49%	2024-25	650,096	500	0.08%
Average increase			0.52%	Average increase			0.18%

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

<u>Expenses</u>	
Salaries	\$ 25,550
Benefits	\$ 24,457
Prof. & Tech Services	\$ 62,670
Other Services	\$ (45,566)
Supplies	\$ (12,619)
Other Objects	\$ (403)
Property	\$ (3,687)
Total Expenses	<u>\$ 50,402</u>

<u>Revenues</u>	
Local Revenue	\$ (403)
Federal Revenue	\$ 27,772
Total Revenues	<u>\$ 27,369</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (23,033)
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ (23,033)</u>

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

<u>Expenses</u>	
CARES Grant Expenses:	
Salaries	\$ 50,295
Benefits	\$ 21,205
Supplies	\$ 136,919
GEER Special Ed Grant Expenses:	
Prof & Tech Svcs	\$ 101,799
PCCD Federal Grant:	
Supplies	\$ 531,013
Total Expenses	<u>\$ 841,231</u>

<u>Revenues</u>	
State Revenue:	
CARES Grant	\$ 208,419
GEER Special Ed Grant	\$ 101,799
Federal Revenue:	
PCCD Federal Grant	\$ 531,013
Total Revenues	<u>\$ 841,231</u>

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (23,033)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ (23,033)</u>

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

<u>Expenses</u>	
Salaries	\$ (239,963)
Benefits	\$ (2,861,381)
Prof. & Tech Services	\$ (2,185,548)
Purchased Property Services	\$ (298,394)
Other Services	\$ 448,218
Supplies	\$ (130,023)
Other Objects	\$ (107,802)
Dues & Fees- Athletics	\$ (14,919)
Property	\$ (140,206)
Debt Service	\$ 7,602
Total Expenses	<u>\$ (5,522,416)</u>

<u>Revenues</u>	
Local Revenue	\$ 2,338,188
State Revenue	\$ (477,130)
Federal Revenue	\$ (84,334)
Total Revenues	<u>\$ 1,776,724</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Athletic Fund	\$ 45,327
Increase in Fund Balance Designation for Future Millage Increases	\$ 7,253,813
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ 7,299,140</u>

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

<u>Expenses</u>	
Debt Service	\$ (1,532,020)
Transfer to Capital Reserve	\$ 1,465,981
Total Expenses	\$ (66,039)

<u>Revenues</u>	
Rent Subsidy	\$ (66,039)
Total Revenues	\$ (66,039)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Athletic Fund	\$ 45,327
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 7,253,813
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 7,299,140

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			2020-21	2021-22	2022-23	2023-24	2024-25
8	KG		919	807	886	886	886
9	1st to 5th Grade		4,523	4,661	4,651	4,674	4,693
10	Grades 6-8		2,887	2,862	2,818	2,822	2,909
11	Grades 9-12		3,903	3,845	3,873	3,926	3,903
12	Total		12,232	12,175	12,228	12,308	12,391
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			2021-22	2022-23	2023-24	2024-25	
30	Administration		2.60%	2.60%	2.60%	2.60%	2.60%
31	Teachers		2.85%	2.60%	2.60%	2.60%	2.60%
32	Non-Bargaining		2.60%	2.60%	2.60%	2.60%	2.60%
33	Support Staff		1.75%	5.62%	2.97%	2.60%	2.60%
34	Crafts/Trades		3.72%	3.04%	3.90%	2.60%	2.60%
35							
36	Miscellaneous		2021-22	2022-23	2023-24	2024-25	
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			2021-22	2022-23	2023-24	2024-25	
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		34.95%	35.62%	36.12%	36.60%	
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		\$1,463.77	\$1,574.58	\$1,693.77	\$1,821.99	
56	Dental		\$90.60	\$94.50	\$98.56	\$102.80	
57	Vision		\$14.03	\$14.35	\$14.68	\$15.02	
58	Prescription		\$352.13	\$387.34	\$426.08	\$468.69	
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				2021-22	2022-23	2023-24	2024-25
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				2021-22	2022-23	2023-24	2024-25
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				2021-22	2022-23	2023-24	2024-25
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	433	446	459	473	
86		Special Ed	109	114	120	126	
87		Charter School Tuition Rate:					
88		Regular Ed	\$14,441	\$14,874	\$15,320	\$15,780	
89		Special Ed	\$37,568	\$41,325	\$45,458	\$50,003	
90		CAT Enrollment:					
91		Full Time	127	133	140	147	
92		Academic	22	23	24	25	
93		CAT Tuition Rate:					
94		Full Time	\$21,539	22,099	\$22,673	\$23,263	
95		Academic	\$10,424	10,695	\$10,973	\$11,259	
96							
97	Supplies - 600			% Increase Assumptions			
98				2021-22	2022-23	2023-24	2024-25
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	1,991,866	2,051,622	2,113,171	2,176,566	
103							
104	Property - 700			% Increase Assumptions			
105				2021-22	2022-23	2023-24	2024-25
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				2021-22	2022-23	2023-24	2024-25
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>				
		2021-22	2022-23	2023-24	2024-25
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>				
		2021-22	2022-23	2023-24	2024-25
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	\$ 1,077,468	\$ 852,206	\$ 938,548	\$ 876,286
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>				
		2021-22	2022-23	2023-24	2024-25
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	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 144,061	\$ 144,061	\$ 144,061	\$ 144,061
31					
32	<u>Other</u>				
		2021-22	2022-23	2023-24	2024-25
33	To Cap Res	4.0%	4.0%	4.0%	4.0%

West Chester Area School District
Assumptions for Salaries

Additional Headcount Expenses	2020-21 Budget	2020-21 Projected	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Administrators						
Average New Hire Salary	\$128,915		\$132,267	\$135,706	\$139,234	\$142,854
Additional Headcount	-		1.00	-	-	-
Additional Salary Expense	\$0		\$135,977	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$57,882		\$59,153	\$60,320	\$61,518	\$62,746
Average Teacher Salary	\$76,010		\$78,965	\$82,800	\$84,444	\$86,130
Headcount Change (Enrollment)	8.40		38.00	-	-	-
Headcount Change (Curricular)	11.60		-	-	-	-
Change Salary Expense	\$1,187,035		\$2,106,987	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$69,818		\$71,634	\$73,496	\$75,407	\$77,367
Additional Headcount	2.00		-	-	-	-
Additional Salary Expense	\$72,600		\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$26,817		\$27,286	\$28,820	\$29,676	\$30,447
Additional Headcount	1.00		3.50	-	-	-
Additional Salary Expense	\$19,500		\$127,130	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$42,882		\$44,478	\$45,830	\$47,617	\$48,855
Additional Headcount	-		4.50	-	-	-
Additional Salary Expense	\$0		\$178,620	\$0	\$0	\$0

	2020-21 Budget	2020-21 Projected	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<u>Teacher Staffing Changes Detail</u>			2.85%	2.60%	2.60%	2.60%
Salary before Attrition	72,973,487		75,761,830	79,380,407	80,931,297	82,522,511
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	71,723,487	72,910,522	74,511,830	78,130,407	79,681,297	81,272,511
Increase with Attrition			2.20%	1.97%	1.99%	2.00%
Staffing changes	1,187,035	-	2,106,987	-	-	-
Teacher Salary (with attrition & staffing changes)	72,910,522	72,910,522	76,618,817	78,130,407	79,681,297	81,272,511
Increase with Attrition & Staffing Changes			5.09%	1.97%	1.99%	2.00%

West Chester Area School District
Assumptions for Salaries

	TOTAL SALARY EXPENSE					
	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Budget	Projected	Forecast	Forecast	Forecast	Forecast
Admin Staff	9,237,294	9,237,294	9,613,441	9,863,390	10,119,838	10,382,954
Total Administration Salaries	9,237,294	9,237,294	9,613,441	9,863,390	10,119,838	10,382,954
Teacher Staff Salaries	72,910,522	72,910,522	76,618,817	78,130,407	79,681,297	81,272,511
Extra Duty Pymnts (123)	1,090,649	1,140,944	1,031,111	1,051,453	1,072,324	1,093,738
Sabbatical Pymnts (124)	300,000	300,000	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	400,609	408,513	416,622	424,942
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
Total Teaching Salaries	77,281,667	77,331,962	80,939,033	82,478,869	84,058,740	85,679,687
Reg Salaries (141)	4,054,914	4,054,914	4,160,342	4,268,511	4,379,492	4,493,359
Overtime (143)	2,000	2,000	2,000	2,000	2,000	2,000
Technical	4,056,914	4,056,914	4,162,342	4,270,511	4,381,492	4,495,359
Reg Salaries (151)	2,911,088	2,911,088	3,038,452	3,209,213	3,304,527	3,390,444
Overtime (153)	60,830	60,830	53,351	56,349	58,022	59,531
Library/Office Aides (154),(155)	503,231	503,231	524,538	554,017	570,471	585,303
Technology Aides (158)	434,855	434,855	480,675	507,689	522,767	536,359
Instructional Aides (191)	2,341,711	2,341,711	2,382,691	2,516,598	2,591,341	2,658,716
Instructional Aides OT (193)	59,450	59,450	60,490	63,890	65,787	67,498
Office Clerical	6,311,165	6,311,165	6,540,196	6,907,755	7,112,916	7,297,852
Reg Salaries Oper & Maint(161)	5,266,503	5,266,503	5,641,037	5,812,524	6,039,213	6,196,232
Temporary salaries (162)	75,000	75,000	77,790	80,155	83,281	85,446
Overtime (163)	180,000	180,000	186,696	192,372	199,874	205,071
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	680,689	680,689	692,601	731,525	753,252	772,836
Crafts and Trades	6,242,192	6,242,192	6,638,124	6,856,576	7,115,619	7,299,585
Total Salary Expense	103,129,232	103,179,527	107,893,136	110,377,101	112,788,605	115,155,437
% Increase		0.05%	4.57%	2.30%	2.18%	2.10%

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 Secondary Ed	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	-	-	-	3.00	3.00	-	-	-	-	-	-
Director of Teaching and Learning	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	28.00	62.00	-	-	-	-	-	-
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	7.40	7.80	-	25.00	-	-	-	-	-	-
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	-	5.20	-	-	5.20	-	-	-	-	-	-
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	06A	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	3.25	2.80	-	15.80	-	-	-	-	-	-
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	172.25	219.10	5.50	716.90	5.00	2.40	2.20	4.00	4.00	13.60

POSITIONS	Func	Acct	Prog	2019-20 Actual					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	
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	-	7.40	3.80	-	11.20	-	-	-	-	-	-
Business Education	1360	121	03	-	-	5.70	-	5.70	-	-	5.70	-	5.70	-	-	-	-	-	-
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	14.60	15.90	-	30.50	-	14.60	15.90	-	30.50	-	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	24.50	-	74.50	0.50	0.50	2.00	-	-	3.00
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	36.40	20.00	136.90	0.50	0.80	3.70	1.00	6.00	6.00
Guidance Counselors	2120	121	18B	10.00	10.00	18.00	-	38.00	10.00	10.00	18.00	-	38.00	-	-	-	-	-	-
Career and Equity	2120	121	18B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3.00	3.00	-	15.80	0.20	-	-	-	-	0.20
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	19.00	27.00	-	83.80	0.40	-	-	-	-	0.40
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				401.45	233.65	296.80	20.50	952.40	407.35	236.85	302.70	25.50	972.40	5.90	3.20	5.90	5.00	20.00	20.00
Secretarial Staff - Central Office and School Administration																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to the 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	1.00

POSITIONS	Func	Acct	Prog	2019-20 Actual					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	1.00	3.00	1.00	9.00	-	1.00	-	-	1.00
APT Program Coordinator	1231	121	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1.00	3.00	14.20	22.20	-	1.00	-	1.00	2.00
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				80.50	29.50	66.00	224.20	400.20	80.50	30.50	66.00	226.20	403.20	-	1.00	-	2.00	3.00
Grand Total				491.95	272.15	377.80	272.70	1,414.60	497.85	276.35	383.70	279.70	1,437.60	5.90	4.20	5.90	7.00	23.00

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	13,444,708	21,265,797	21,265,797	23,369,361	25,138,421	27,041,400	29,088,434
Dental	978,154	1,428,060	1,428,060	1,489,466	1,553,513	1,620,315	1,689,988
Vision	149,383	209,230	209,230	214,042	218,965	224,001	229,153
Prescription	3,459,632	5,103,577	5,103,577	5,613,934	6,175,328	6,792,860	7,472,146
Social Security	7,057,077	7,849,447	7,853,295	8,253,825	8,443,848	8,628,328	8,809,391
Retirement	33,218,932	35,390,415	35,407,772	37,708,651	39,316,323	40,739,244	42,146,890
Tuition	370,641	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	549,979	552,899	552,899	578,663	591,986	604,919	617,613
W/C, Unemp & Other	965,754	1,289,778	1,289,778	1,309,124	1,328,761	1,348,693	1,368,923
Total Benefit Expense	60,194,260	73,689,202	73,710,407	79,137,067	83,367,146	87,599,760	92,022,539
% Increase			22.45%	7.39%	5.35%	5.08%	5.05%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	4,025,370	5,890,045	5,890,045	6,335,921	6,815,550	7,331,488	7,886,481
Dental	161,885	88,963	88,963	92,788	96,778	100,939	105,280
Vision	26,332	10,671	10,671	10,916	11,167	11,424	11,687
Prescription	560,011	1,013,778	1,013,778	1,115,155	1,226,671	1,349,338	1,484,272
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	174,063	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other							
Total Cost Share	4,947,661	7,120,308	7,120,308	7,671,633	8,267,019	8,910,041	9,604,572

Net Benefit Costs							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	9,419,338	15,375,752	15,375,752	17,033,439	18,322,871	19,709,912	21,201,952
Dental	816,269	1,339,097	1,339,097	1,396,678	1,456,736	1,519,375	1,584,708
Vision	123,051	198,559	198,559	203,126	207,798	212,577	217,466
Prescription	2,899,621	4,089,799	4,089,799	4,498,779	4,948,657	5,443,522	5,987,875
Social Security	7,057,077	7,849,447	7,853,295	8,253,825	8,443,848	8,628,328	8,809,391
Retirement	33,218,932	35,390,415	35,407,772	37,708,651	39,316,323	40,739,244	42,146,890
Tuition	370,641	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	375,916	436,047	436,047	461,811	475,134	488,067	500,761
W/C, Unemp & Other	965,754	1,289,778	1,289,778	1,309,124	1,328,761	1,348,693	1,368,923
Total Benefit Expense	55,246,599	66,568,894	66,590,099	71,465,434	75,100,127	78,689,719	82,417,967
% Increase			20.53%	7.36%	5.09%	4.78%	4.74%

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

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
\$337,329	\$ 558,585	\$ 558,585	\$ 543,192	\$ 559,487	\$ 576,272	\$ 593,560

2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
DUES/FEES - Athletic Fund	\$116,581	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$453,890	\$445,255	\$1,911,236	\$453,967	\$448,506	\$1,104,357	\$1,101,147
G/F Contribution to Cap Reserve	\$3,463,200	\$3,626,728	\$3,626,728	\$3,771,797	\$3,922,669	\$4,079,576	\$4,242,759
Transfer for Cap Reserve Facilities	\$1,534,522	\$2,095,558	\$2,095,558	\$2,158,424	\$2,223,177	\$2,289,872	\$2,358,569
	\$5,451,612	\$6,167,541	\$7,633,522	\$6,384,189	\$6,594,352	\$7,473,805	\$7,702,474

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2020-21 Budget		2020-21 Projection		2021-22 Budget		2022-23 Budget		2023-24 Budget		2024-25 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/10 GOR 2010AA	\$ 391,500	\$ 3,420,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7/2012 GOR 2012AA	\$ 599,200	\$ 7,360,000	\$ 599,200	\$ 7,360,000	\$ 304,800	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2014 A	\$ 1,279,250	\$ 1,085,000	\$ 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	\$ 2,179,800	\$ 295,000	\$ 2,179,800	\$ 295,000	\$ 2,170,950	\$ 305,000	\$ 2,161,800	\$ 315,000	\$ 2,152,350	\$ 325,000	\$ 2,142,600	\$ 5,700,000
GOB 2015 AA	\$ 22,950	\$ 755,000	\$ 22,950	\$ 755,000	\$ 7,700	\$ 770,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2016	\$ 416,750	\$ 1,935,000	\$ 416,750	\$ 1,935,000	\$ 320,000	\$ 2,035,000	\$ 218,250	\$ 2,130,000	\$ 111,750	\$ 2,235,000	\$ -	\$ -
GOB 2016A	\$ 1,248,703	\$ 5,000	\$ 1,248,703	\$ 5,000	\$ 1,248,635	\$ 5,000	\$ 1,248,568	\$ 5,000	\$ 1,248,500	\$ 5,875,000	\$ 954,750	\$ 12,270,000
GOB 2017	\$ 117,115	\$ 615,000	\$ 117,115	\$ 615,000	\$ 104,715	\$ 625,000	\$ 92,065	\$ 640,000	\$ 79,065	\$ 660,000	\$ 65,765	\$ 670,000
TOTAL	\$ 6,255,268	\$ 15,470,000	\$ 5,863,768	\$ 12,050,000	\$ 5,381,800	\$ 12,545,000	\$ 4,886,433	\$ 17,660,000	\$ 4,028,915	\$ 17,840,000	\$ 3,163,115	\$ 18,640,000

Total ACT 1 eligible Debt	\$21,725,268	\$17,913,768	\$17,926,800	\$22,546,433	\$21,868,915	\$21,803,115
Increase in ACT 1 eligible debt			\$13,032	\$4,619,633	(\$677,518)	(\$65,800)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2020-21 Budget	2020-21 Projection	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Budget
Elementary Debt						
10/09 \$10,000,000 Emmaus 2009	\$ 380,667	\$ 650,000	\$ 380,667	\$ 650,000	\$ 308,000	\$ 675,000
8/2012 \$21,000,000 GOB 2012A	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 629,850	\$ 5,000
2013 \$10,000,000 GOB	\$ 8,500	\$ 850,000	\$ 8,500	\$ -	\$ -	\$ -
\$12,000,000 GOB 2014	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ 5,000
9/2015 \$10,000,000 GOB- 2015A	\$ 257,543	\$ 5,000	\$ -	\$ -	\$ -	\$ -
GOB 2016AA	\$ 254,412	\$ 5,000	\$ 254,412	\$ 5,000	\$ 254,038	\$ 5,000
12/2017 \$9,750,000 GOB 2017A	\$ 237,475	\$ 5,000	\$ 237,475	\$ 5,000	\$ 237,212	\$ 5,000
10/2018 \$9,990,000 GOB 2018	\$ 336,578	\$ 5,000	\$ 336,578	\$ 5,000	\$ 336,203	\$ 5,000
8/2019 \$35,000,000 GOB 2019	\$ 1,390,000	\$ 5,000	\$ 1,390,000	\$ 5,000	\$ 1,389,400	\$ 5,000
9/2020 \$16,800,000 GOR 2020	\$ -	\$ 282,023	\$ 2,260,000	\$ 432,850	\$ 208,100	\$ 55,000
10/2021 \$10,000,000 GOB	\$ -	\$ -	\$ 251,220	\$ -	\$ 403,746	\$ 5,000
1/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 146,721	\$ 5,000
12/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 181,082	\$ 5,000
12/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571
Total Elementary Debt	\$ 3,984,938	\$ 1,525,000	\$ 4,009,418	\$ 4,376,452	\$ 4,828,933	\$ 5,194,547
Total New Debt	\$ 3,984,938	\$ 1,525,000	\$ 4,009,418	\$ 4,376,452	\$ 4,828,933	\$ 5,194,547

TOTAL DEBT SERVICE

YEAR	2020-21 Budget	2020-21 Projection	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Budget
Total Debt Service	\$10,240,206	\$16,995,000	\$9,873,186	\$9,758,252	\$17,710,000	\$19,415,000
	\$27,236,206	\$26,703,186	\$27,468,252	\$27,674,299	\$27,432,848	\$27,772,662

Back-End Referendum Exceptions

	<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>	<u>BUDGET</u> <u>2024-25</u>
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	-	348.4	576.1	349.9	355.8
Total	-	348.4	576.1	349.9	355.8

<i>Index =</i>	2.60%	2.60%	2.60%	2.60%	2.60%	
Exception Calculations						
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
Retirement						
	29,434,359	29,809,645	30,381,103	30,807,564	31,216,967	
50%	14,717,179	14,904,822	15,190,551	15,403,782	15,608,483	
14,623,358	14,717,179	14,904,822	15,190,551	15,403,782	15,608,483	
State Share of Retirement for Fed. Funded Salaries	(30,671)	(30,868)	(31,261)	(32,308)	(32,737)	
Increase	93,624	187,250	285,130	212,783	204,272	
Index	379,410	381,844	386,713	394,126	399,658	
Total Exception	(285,786)	(194,594)	(101,583)	(181,343)	(195,386)	
Special Education						
	2017-18 AFR	2018-19 AFR	2019-20 AFR Est. (1.03)	2020-21 AFR Est. (1.03)	2021-22 AFR Est. (1.03)	2022-23 AFR Est. (1.03)
Expenses	46,461,210	46,309,762	47,699,055	49,130,026	50,603,927	52,122,045
Subsidy	6,454,135	6,128,947	6,125,165	5,899,089	5,899,089	5,899,089
Net Expenses	40,007,075	40,180,815	41,573,890	43,230,937	44,704,838	46,222,956
Net Increase	(1,224,227)	173,739	1,393,075	1,657,048	1,473,901	1,518,118
Index	854,313	1,040,184	1,044,701	1,080,921	1,124,004	1,162,326
Total Exception	-	348,374	576,127	349,896	355,792	

2019-2020 Capital Budget

	Budget 2019-2020	Actual 2019-20
Elementary Equipment		
4th/5th Teacher iPad	\$ 29,250	\$ 20,291
4th/5th Classroom Laptop	\$ 450,000	\$ -
Laptop Cart	\$ 12,000	\$ 26,415
Registration	\$ 6,200	\$ -
2020-21 Prespend	\$ -	\$ 176,400
	\$ 497,450	\$ 223,106
Secondary Equipment		
6th Grade 1:1	\$ 593,750	\$ 59,400
9th grade 1:1 Computers	\$ 858,500	\$ 31,200
Video	\$ 30,582	\$ -
TV Studio	\$ 22,940	\$ 60,581
Registration	\$ 3,720	\$ -
Tech Ed - High	\$ 18,600	\$ -
2020-2021 Prespend	\$ -	\$ 643,484
	\$ 1,528,092	\$ 794,665
District		
Projectors - Hardware & Installation	\$ 1,410,894	\$ 1,574,503
Security Camera	\$ 30,000	\$ 58,448
	\$ 1,440,894	\$ 1,632,950
Network		
Network Equipment	\$ 425,000	\$ 425,000
2020-2021 Prespend	\$ -	\$ 110,532
	\$ 425,000	\$ 535,532
Administration		
Support Staff (Central + Schools)	\$ 83,900	\$ 33,681
Timeclock	\$ 60,000	\$ 20,000
	\$ 143,900	\$ 53,681
Other		
Cost Sharing from Parents	\$ (231,050)	\$ (183,240)
Insurance Cost from Purchase	\$ 274,850	\$ 274,850
Funding Free & Reduced Tech Fees	\$ (53,800)	\$ (104,040)
Payforit Fees	\$ 10,000	\$ 10,000
	\$ -	\$ (2,429)
Total Fund 22	\$ 4,035,336	\$ 3,237,505

2020-2021 Capital Budget

	# of Devices	Budget 2020-2021	Projected 2020-2021
Elementary Equipment			
Studnet/Teacher iPad	1,900	\$ 133,250	\$ 162,878
		<u>\$ 133,250</u>	<u>\$ 162,878</u>
Secondary Equipment			
6th Grade 1:1	950	\$ 593,750	\$ 532,748
9th grade 1:1	1,010	\$ 858,500	-
Video	9	\$ 15,293	\$ 15,293
TV Studio	6	\$ 3,720	\$ 3,720
Teacher Laptop	533	\$ 703,560	\$ 623,560
		<u>\$ 2,174,823</u>	<u>\$ 1,175,321</u>
District			
Projectors - Hardware & Installation		\$ 1,128,763	\$ 978,891
Security Camera	30	\$ 55,000	\$ 55,000
		<u>\$ 1,183,763</u>	<u>\$ 1,033,891</u>
Network			
Network Equipment		\$ 725,000	\$ 725,000
		<u>\$ 725,000</u>	<u>\$ 725,000</u>
Administration			
Staff (Central + Schools)	320	\$ 280,700	\$ 169,580
		<u>\$ 280,700</u>	<u>\$ 169,580</u>
Other			
Cost Sharing from Parents		\$ (300,000)	\$ (300,000)
		<u>\$ (300,000)</u>	<u>\$ (300,000)</u>
Total Fund 22		<u><u>\$ 4,197,536</u></u>	<u><u>\$ 2,966,670</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	O	P	Q	R	S	T	U	V	W
	2018-19	2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3 Total Revenue	249,522	252,595	255,108	248,488	249,263	251,491	254,330	256,452	258,423
4 Current RE Taxes (0% rate incr.)	173,061	175,470	177,235	176,138	176,138	176,858	177,702	178,546	179,390
5 Revenue (Excl Current R.E.T.)	76,461	77,125	77,873	72,350	73,125	74,634	76,628	77,906	79,032
6 State (Other)	23,383	24,539	24,150	22,602	22,847	23,727	24,535	24,714	24,742
7 PSERS	15,828	16,975	16,603	17,695	17,695	18,854	19,658	20,370	21,073
8 Federal	3,669	2,967	3,355	3,411	3,942	2,911	2,911	2,911	2,911
9 Local (Excl. Current R.E.T.)	33,581	32,644	33,766	28,641	28,641	29,141	29,523	29,911	30,306
11									
12 Expenses	242,559	261,809	238,450	269,816	270,591	284,393	294,041	304,242	314,586
13 Salaries	95,606	99,527	98,221	103,129	103,180	107,893	110,377	112,789	115,155
14 Benefits (without PSERS)	26,471	31,603	22,028	31,178	31,182	33,757	35,784	37,950	40,271
15 PSERS	31,585	33,951	33,219	35,390	35,408	37,709	39,316	40,739	42,147
16 Debt Service	25,572	26,501	26,542	27,235	25,703	27,468	27,574	27,433	27,773
17 Transfer to Capital Reserve	5,258	5,452	5,452	6,168	7,634	6,384	6,594	7,474	7,702
18 Other	58,068	64,777	52,990	66,715	67,485	71,182	74,396	77,857	81,537
19									
20	Net Gap calculation - No tax increase no exceptions								
21						(32,902)	(39,712)	(47,790)	(56,163)
22						11,731	-	-	-
23						(21,171)	(39,712)	(47,790)	(56,163)
24						-	21,171	39,712	47,790
25						(21,171)	(18,541)	(8,078)	(8,374)
26									
27									
28	Net Gap calculation - Act 1 Tax Increase - no exceptions								
29						(32,902)	(39,712)	(47,790)	(56,163)
30						11,731	-	-	-
31						(21,171)	(39,712)	(47,790)	(56,163)
32						4,730	4,620	4,642	4,664
33						-	4,730	9,351	13,993
34						(16,441)	(30,361)	(33,797)	(37,506)
35						-	16,441	30,361	33,797
36						(16,441)	(13,921)	(3,436)	(3,709)
37									
38									
39	Net Gap calculation - Act 1 Tax Increase - with exceptions								
40						(32,902)	(39,712)	(47,790)	(56,163)
41						11,731	-	-	-
42						(21,171)	(39,712)	(47,790)	(56,163)
43						4,730	4,620	4,642	4,664
44						-	4,730	9,351	13,993
45						(16,441)	(30,361)	(33,797)	(37,506)
46						348	576	350	356
47						-	348	925	1,274
48						(16,092)	(29,437)	(32,523)	(35,876)
49						-	16,092	29,437	32,523
50						(16,092)	(13,345)	(3,086)	(3,354)
51									
52									
53 Expenses % Increase									
54 Salaries	2.19%		2.73%		5.05%	4.57%	2.30%	2.18%	2.10%
55 Benefits (without PSERS)	0.99%		-16.78%		41.56%	8.26%	6.00%	6.05%	6.11%
56 PSERS	5.08%		5.17%		6.59%	6.50%	4.26%	3.62%	3.46%
57 Debt Service	2.88%		3.79%		-3.16%	6.87%	0.35%	-0.51%	1.24%
58 Other	-1.97%		-8.75%		27.35%	5.48%	4.51%	4.65%	4.73%
59									
60 Debt Service % of Budget	10.5%		11.1%		9.5%	9.7%	9.4%	9.0%	8.8%
61									
62 Act 1 Exceptions						348	576	350	356
64 PSERS						-	-	-	-
65 Special Ed						348	576	350	356
67									
68 Fund Balance									
69 Beginning Fund Balance	31,906		38,869		55,527	34,199	22,469	22,469	22,469
70 Transfer (to)/from Operating Budget	(6,962)		(16,658)		21,328	11,731	-	-	-
71 Ending Fund Balance	38,869		55,527		34,199	22,469	22,469	22,469	22,469
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	13,945.5		29,558.4		7,230.8	-	-	-	-
76 Fund Balance - Designation - Alternative Education	1,000.0		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	83.6		128.9		128.9	128.9	128.9	128.9	128.9
79									
80 Year End Unassigned/Undesig. FB	17,180		17,180		17,180	17,180	17,180	17,180	17,180
81 % of Expenses	7.1%		7.2%		6.3%	6.0%	5.8%	5.6%	5.5%
82									
83 Capital Reserves									
84 Beginning Fund Balance	22,108		20,813		21,768	25,654	26,460	27,263	28,424
85 Inflow	4,529		4,687		6,913	4,301	4,446	5,259	5,419
86 Outflow	5,824		3,732		3,027	3,495	3,643	4,098	4,233
87 Year-end Fund Balance	20,813		21,768		25,654	26,460	27,263	28,424	29,610
88 Year End Designated	17,411		17,864		19,776	18,764	19,212	20,316	21,418
89 Year End Unassigned/Undesig. FB	3,403		3,904		5,879	7,697	8,051	8,108	8,193
90									
91 Act 1 index Assumptions						2.6%	2.6%	2.6%	2.6%