West Chester Area School District
Operating Expense History and Forecast

	A	P	R	T	U	V	W	X	Y	Z	AA	AB
1		**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**	**Projected**	**Estimated**	**Estimated**	**Estimated**	**Estimated**
2		**2012-13**	**2013-14**	**2014-15**	**2015-16**	**2015-16**	**2016-17**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**
3	**Staff**	**122,215.9**	**128,483.3**	**134,876.4**	**141,356.4**	**141,123.7**	**149,108.8**	**149,134.6**	**155,262.3**	**160,162.4**	**165,418.5**	**169,328.9**
4	***Total Salaries***	**84,930.4**	**86,263.3**	**87,846.4**	**89,514.7**	**88,923.5**	**92,158.2**	**92,178.8**	**93,885.2**	**95,270.5**	**96,983.1**	**98,740.3**
5	***Administration***											
6	Reg Salaries	7,328.4	7,337.7	7,644.7	7,607.9	8,027.5	7,864.4	7,864.4	8,061.0	8,262.5	8,477.3	8,697.7
7	***Teachers***											
8	Reg Salaries	60,035.7	60,830.1	61,479.2	62,295.5	61,938.5	64,640.2	64,640.2	65,933.8	66,900.9	67,959.8	69,046.3
9	Extra Duty Pymnts	992.6	1,007.6	1,059.6	1,066.9	1,161.3	1,063.1	1,079.9	1,095.5	1,111.6	1,129.2	1,147.2
10	Sabbatical Pymnts	179.1	35.2	125.0	190.0	304.5	190.0	190.0	190.0	190.0	190.0	190.0
11	Subject Chair Pymnts	348.5	346.7	365.9	345.0	365.4	398.6	398.6	398.6	398.6	398.6	398.6
12	Severance Pymnts	144.4	380.6	209.1	407.0	142.1	407.0	407.0	412.9	418.9	425.6	432.4
13	Supplemental Contracts	1,899.8	1,948.3	2,028.1	2,032.1	2,051.4	2,039.9	2,039.9	2,039.9	2,039.9	2,039.9	2,039.9
14	**Total Teachers**	63,600.0	64,548.5	65,267.0	66,336.5	65,963.1	68,738.7	68,755.6	70,070.7	71,059.9	72,143.1	73,254.4
15	***Technical***											
16	Reg Salaries	2,928.1	3,022.6	3,502.0	3,644.1	3,679.7	3,708.3	3,708.3	3,797.5	3,892.4	3,993.6	4,097.5
17	***Office Clerical***											
18	Reg Salaries	5,860.8	5,932.0	6,179.8	6,224.7	6,058.3	5,927.7	5,931.4	5,915.6	5,882.4	6,035.3	6,192.2
19	***Crafts and Trades***											
20	Reg Salaries	5,213.0	5,422.6	5,252.9	5,701.5	5,194.9	5,919.1	5,919.1	6,040.4	6,173.3	6,333.8	6,498.5
21												
22	***Benefits***											
23	Medical	16,558.1	17,768.2	17,621.6	17,323.3	18,953.6	18,867.6	18,867.6	20,295.9	21,832.3	23,485.0	25,262.8
24	Dental	1,236.8	1,108.5	1,180.2	1,291.1	1,259.4	1,346.7	1,346.7	1,404.6	1,465.0	1,528.0	1,593.7
25	Vision	168.0	113.1	195.9	153.6	176.7	157.2	157.2	160.8	164.5	168.3	172.1
26	Prescription	4,037.1	4,060.6	5,593.9	5,181.1	5,041.2	5,260.1	5,260.1	5,786.1	6,364.7	7,001.2	7,701.3
27	Social Security	6,239.8	6,322.0	6,387.7	6,819.6	6,451.4	7,014.6	7,014.6	7,182.2	7,288.2	7,419.2	7,553.6
28	Retirement	10,373.6	14,359.6	18,603.4	22,975.6	22,726.1	27,487.1	27,487.1	30,080.8	31,696.5	33,168.2	33,087.9
29	Tuition Reimbursement	733.3	610.0	360.4	600.0	196.9	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	263.1	307.0	417.8	438.7	321.1	450.5	450.5	458.9	465.6	474.0	482.6
31	Workers Comp/Unemply/Other	654.3	800.6	823.2	726.4	1,461.8	733.1	738.3	745.1	751.9	758.9	765.8
32	**Total Benefits**	**40,264.2**	**45,449.6**	**51,184.0**	**55,509.4**	**56,588.2**	**61,916.8**	**61,922.1**	**66,714.3**	**70,628.7**	**74,602.7**	**77,219.9**
33	(Less) cost sharing	(2,978.7)	(3,229.5)	(4,154.0)	(3,667.7)	(4,387.9)	(4,966.3)	(4,966.3)	(5,337.3)	(5,736.9)	(6,167.4)	(6,631.2)
34	**Net Benefits**	**37,285.5**	**42,220.0**	**47,030.0**	**51,841.7**	**52,200.2**	**56,950.6**	**56,955.8**	**61,377.1**	**64,891.8**	**68,435.3**	**70,588.6**
35												
36	***Prof. & Tech. Services***	**13,149.8**	**13,396.4**	**14,064.2**	**14,377.2**	**16,811.9**	**16,963.3**	**16,963.4**	**18,042.0**	**18,909.3**	**19,689.7**	**20,559.9**
37	Substitute Service	1,447.7	1,350.9	1,365.9	1,568.1	1,926.4	1,633.2	1,633.2	1,682.2	1,732.6	1,784.6	1,838.1
38	Contracted Therapeutic Staff	666.7	860.2	1,299.2	880.0	1,571.8	1,730.0	1,730.0	1,816.5	1,907.3	2,002.7	2,102.8
39	Contracted Aides	831.6	1,123.4	1,138.8	1,125.0	1,496.2	2,312.1	2,312.1	2,762.7	2,973.8	3,068.5	3,222.0
40	CCIU - Special Education Programs	3,208.9	3,455.2	3,249.5	3,340.3	3,603.2	3,554.8	3,554.8	3,732.5	3,919.2	4,115.1	4,320.9
41	Occupational/Physical Therapy	1,087.4	1,004.4	982.0	1,061.6	1,060.0	993.1	993.1	1,042.7	1,094.8	1,149.6	1,207.1
42	Due Process Hearings	738.2	603.3	496.1	721.0	948.7	721.0	721.0	757.1	794.9	834.6	876.4
43	Early Intervention	353.7	260.5	276.5	308.0	365.8	288.5	288.5	302.9	318.1	334.0	350.7
44	Extended School Year	564.7	573.1	502.4	530.0	735.9	575.0	575.0	603.8	633.9	665.6	698.9
45	Alternative Education - IU	1,378.6	1,212.5	1,412.1	1,231.5	1,585.5	1,557.1	1,557.1	1,635.0	1,716.7	1,802.5	1,892.7
46	Alternative Education - APT	419.4	426.5	745.9	767.4	727.5	782.0	782.0	805.5	829.7	854.5	880.2
47	Tax Collection	627.7	669.7	646.0	716.0	672.8	689.9	689.9	710.6	731.9	753.8	776.4
48	Legal	416.2	441.0	365.2	435.9	354.2	426.4	426.4	439.2	452.4	465.9	479.9
49	Other	1,408.9	1,415.8	1,584.6	1,692.4	1,763.9	1,700.3	1,700.4	1,751.5	1,804.0	1,858.1	1,913.9
50												
51	***Purchased Property Services***	**3,616.1**	**3,365.5**	**3,299.2**	**3,915.7**	**3,447.5**	**3,989.9**	**3,989.9**	**4,109.6**	**4,232.8**	**4,359.8**	**4,490.6**
52	Electricity	1,983.2	1,696.4	1,544.9	1,825.0	1,621.8	1,852.0	1,852.0	1,907.6	1,964.8	2,023.7	2,084.4
53	Water/Sewer	511.6	505.4	521.0	549.5	502.9	565.5	565.5	582.5	599.9	617.9	636.5
54	Trash Removal	91.8	95.2	89.8	105.0	85.8	100.0	100.0	103.0	106.1	109.3	112.6
55	Space Rental	123.9	103.3	134.5	140.1	137.6	140.7	140.7	145.0	149.3	153.8	158.4
56	Other	905.7	965.1	1,009.0	1,296.2	1,099.3	1,331.6	1,331.6	1,371.6	1,412.7	1,455.1	1,498.8
57												
58	***Other Services***	**27,473.0**	**26,284.5**	**27,466.0**	**29,879.1**	**28,985.8**	**30,900.9**	**30,901.9**	**32,264.8**	**33,735.2**	**35,292.9**	**36,942.7**
59	Charter Schools	8,031.7	8,114.0	8,079.9	9,150.8	9,455.1	9,938.0	9,938.0	10,100.2	10,611.3	11,148.8	11,712.4
60	Tuition: Special Education	2,548.0	2,376.4	2,651.9	2,785.0	2,462.8	3,124.3	3,124.3	3,218.0	3,314.6	3,414.0	3,516.4
61	Tuition: CAT	1,658.3	1,828.8	2,262.4	2,587.7	2,597.2	2,772.7	2,772.7	3,413.1	3,794.7	4,218.9	4,690.6
62	Tuition: Other Alt Ed Programs	419.5	200.7	152.5	300.0	130.7	190.3	190.3	199.8	209.8	220.3	231.3
63	Bussing: Public Schools	4,519.8	4,413.3	4,637.8	4,958.4	4,905.4	4,820.3	4,820.3	4,964.9	5,113.8	5,267.2	5,425.2
64	Bussing: Non-Public	4,395.9	4,530.5	4,358.6	4,548.4	4,424.3	4,512.7	4,512.7	4,648.0	4,787.5	4,931.1	5,079.0
65	Bussing: Special Ed	3,570.3	3,370.2	3,675.5	3,708.9	3,431.0	3,676.9	3,676.9	3,787.2	3,900.8	4,017.8	4,138.3
66	Bussing: Extracurricular	291.1	284.6	325.5	403.9	316.3	375.1	376.1	387.4	399.1	411.0	423.4
67	Insurance	416.9	478.5	462.6	525.1	492.8	533.8	533.8	560.5	588.5	618.0	648.9
68	Telephone/Postage	462.1	390.2	501.0	540.3	489.4	532.0	532.0	548.0	564.4	581.4	598.8
69	Other Services - Glen Mills	866.0	-	-	-	-	-	-	-	-	-	-
70	Other	293.4	297.3	358.3	370.8	280.9	424.9	424.9	437.7	450.8	464.3	478.3
71												
72	***Supplies***	**4,758.1**	**4,724.8**	**5,066.2**	**5,374.8**	**4,717.5**	**5,447.7**	**5,474.8**	**6,269.3**	**6,493.0**	**6,724.8**	**6,965.1**
73	Heating/ Motor Pool Fuel	695.0	978.8	876.5	947.0	620.2	910.0	910.0	937.3	965.4	994.4	1,024.2
74	Other Operations/Maint Supplies	735.4	777.4	648.7	760.7	652.5	781.2	781.2	812.4	844.9	878.7	913.9
75	Educational	2,078.2	1,651.5	1,881.1	1,914.2	1,925.2	2,055.9	2,083.0	2,082.3	2,165.6	2,252.2	2,342.3
76	Curriculum Proposals	793.5	885.1	1,230.0	1,057.9	1,123.3	1,058.8	1,058.8	1,769.7	1,822.8	1,877.5	1,933.8
77	Educational /Admin Software	356.9	327.0	409.9	458.4	394.3	540.1	540.1	561.7	584.1	607.5	631.8
78	Administration/Business	99.0	104.9	20.1	236.6	2.1	101.8	101.8	105.8	110.1	114.5	119.0
79	Other	-	-	-	-	-	-	-	-	-	-	-
80												
81	***Other Objects***	**(126.6)**	**359.6**	**534.1**	**434.5**	**367.2**	**490.3**	**490.3**	**505.0**	**520.1**	**535.7**	**551.8**
82	***Dues and Fees - Athletics***	**144.3**	**113.7**	**140.4**	**131.5**	**179.1**	**131.5**	**131.5**	**131.5**	**131.5**	**131.5**	**131.5**
83												
84	***Property***	**1,313.7**	**511.4**	**455.8**	**640.1**	**542.9**	**717.9**	**741.7**	**763.9**	**786.8**	**810.4**	**834.7**
85	Technology Equipment	-	-	-	-	-	-	-	-	-	-	-
86	G/F maint Projects	650.3	-	-	-	-	-	-	-	-	-	-
87	Other Equipment	663.4	511.4	455.8	640.1	542.9	717.9	741.7	763.9	786.8	810.4	834.7
88												
89	***Debt Service***	**21,896.0**	**23,653.8**	**21,163.9**	**20,755.7**	**18,350.4**	**25,263.8**	**24,475.8**	**25,670.9**	**26,028.5**	**26,362.9**	**26,857.2**
90	Bond payments	21,896.0	23,653.8	21,163.9	20,755.7	18,350.4	25,263.8	24,475.8	25,670.9	26,028.5	26,362.9	26,857.2
92												
93	***Reserve***	**3,694.0**	**4,581.2**	**8,589.7**	**8,857.6**	**9,107.2**	**4,410.3**	**5,163.2**	**4,865.2**	**4,926.0**	**4,985.6**	**5,038.4**
94	Budgetary Reserve											
95	Transfer to other funds	**3,694.0**	**4,581.2**	**8,589.7**	**8,857.6**	**9,107.2**	**4,410.3**	**5,163.2**	**4,865.2**	**4,926.0**	**4,985.6**	**5,038.4**
96												
97	***TOTAL EXPENSE***	**198,134.3**	**205,474.1**	**215,656.1**	**225,722.7**	**223,633.4**	**237,424.3**	**237,467.0**	**247,884.3**	**255,925.6**	**264,311.8**	**271,700.8**

West Chester Area School District
Revenue History and Forecast

	A	O	P	Q	R	S	U	W	X	Y	Z	AA	AB	AC	AD	AE
1		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
3	**Local**	**158,264.9**	**165,675.1**	**168,780.6**	**171,229.8**	**174,975.9**	**175,478.8**	**180,421.1**	**184,572.6**	**185,477.0**	**190,652.0**	**190,652.0**	**206,068.4**	**214,331.1**	**221,918.4**	**230,299.8**
4	Real Estate	133,388.1	142,047.0	144,929.1	144,322.7	146,838.3	147,309.7	152,024.0	155,606.4	156,065.4	160,975.9	160,975.9	175,104.3	184,075.3	191,367.2	199,449.5
5	Current	131,884.5	140,715.2	143,868.7	143,252.1	145,265.1	146,630.2	151,068.0	154,171.0	155,284.5	159,664.2	159,664.2	173,792.6	182,763.6	190,055.5	198,137.8
6	Interim	1,503.6	1,331.8	1,060.4	1,070.6	1,573.2	679.5	956.0	1,435.5	780.9	1,311.7	1,311.7	1,311.7	1,311.7	1,311.7	1,311.7
7	Earned Income	16,764.4	16,458.0	17,080.7	18,095.8	18,691.5	19,460.5	19,360.0	20,646.4	20,118.5	21,059.3	21,059.3	21,269.9	21,482.6	21,697.4	21,914.4
8	Real Estate Transfer	2,666.5	2,706.8	2,466.0	3,260.7	3,473.6	3,724.7	4,145.2	3,603.7	4,207.4	3,775.8	3,775.8	3,851.3	3,928.4	4,006.9	4,087.1
9	Delinquent Taxes	2,944.9	3,316.2	2,805.7	3,816.1	4,069.9	3,365.9	3,246.0	3,008.8	3,000.3	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8
10	Investment Earnings	1,674.8	288.0	118.4	173.6	129.8	71.0	165.5	192.2	332.2	194.1	194.1	196.0	198.0	200.0	202.0
11	Gate Receipts	-	-	119.4	123.4	122.9	130.7	136.3	131.5	152.9	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	826.2	859.1	1,261.3	1,437.5	1,649.8	1,416.3	1,344.1	1,383.6	1,600.2	1,506.6	1,506.6	1,506.6	1,506.6	1,506.6	1,506.6
13																
14	**State**	**26,794.1**	**27,068.5**	**26,695.6**	**24,996.3**	**26,095.1**	**28,312.7**	**30,589.6**	**33,298.2**	**32,451.1**	**36,124.6**	**36,596.4**	**37,914.7**	**38,763.3**	**39,562.2**	**38,569.8**
15	Student Subsidies	21,507.3	21,647.2	20,865.3	18,135.1	17,778.9	17,966.7	18,109.0	18,400.6	17,879.1	18,873.7	19,345.6	19,283.2	19,271.0	19,268.5	18,249.0
16	Basic Instruction	7,050.1	6,334.1	6,523.7	7,050.1	7,047.0	7,247.3	7,239.7	7,248.7	7,573.2	7,580.4	8,017.8	8,017.8	8,017.8	8,017.8	8,017.8
17	Basic Instruction ARRA funds		852.0	834.0	-	-	-	-	-	-	-	-	-	-	-	-
18	Special Education	5,087.5	5,068.4	5,080.8	5,146.9	5,355.9	5,311.1	5,413.4	5,489.1	5,801.6	5,610.0	5,679.6	5,679.6	5,679.6	5,679.6	5,679.6
19	IDEA - ARRA funds	418.0	959.4	820.7	-	-	-	-								
20	Tuition Private Home Place't	87.4	50.6	-	17.6	121.8	113.9	111.5	100.0	179.4	180.0	180.0	180.0	180.0	180.0	180.0
21	Transportation	4,828.3	4,565.1	4,434.4	4,295.1	3,710.0	3,750.5	3,637.2	3,750.3	3,671.8	3,750.3	3,750.3	3,750.3	3,750.3	3,750.3	3,750.3
22	Medical, Dental & Nurse	295.6	288.7	273.8	273.9	261.5	256.8	222.3	222.3	253.9	222.3	222.3	222.3	222.3	222.3	222.3
23	Rent	1,529.3	1,544.7	1,074.7	1,224.8	1,151.2	1,160.4	1,181.7	1,287.0	-	1,131.6	1,096.5	1,034.1	1,021.9	1,019.4	-
24	Charter Schools	1,641.1	1,558.4	1,478.9	-	-	-	-	-	-	-	-	-	-	-	-
25	Accountability/Ready to Learn Block Grants	343.8	343.8	322.4	126.6	126.7	126.7	303.2	303.2	399.1	399.1	399.1	399.1	399.1	399.1	399.1
26	Other	226.1	82.0	21.9	-	5.0	-	-	-	-	-	-	-	-	-	-
27	Teacher Subsidies	5,286.9	5,421.3	5,830.3	6,861.2	8,316.2	10,346.1	12,480.7	14,897.6	14,572.0	17,250.8	17,250.8	18,631.5	19,492.3	20,293.7	20,320.8
28	Social Security	3,231.6	3,278.1	3,319.2	3,173.0	3,084.5	3,148.8	3,163.7	3,409.8	3,194.0	3,507.3	3,507.3	3,591.1	3,644.1	3,709.6	3,776.8
29	Retirement	2,055.3	2,143.2	2,511.1	3,688.2	5,231.7	7,197.3	9,317.0	11,487.8	11,378.0	13,743.6	13,743.6	15,040.4	15,848.3	16,584.1	16,543.9
30																
31	**Federal**	**4,020.9**	**4,089.8**	**4,717.5**	**4,119.3**	**4,059.2**	**2,661.8**	**2,959.8**	**2,680.3**	**2,865.3**	**2,676.7**	**2,909.0**	**2,831.2**	**2,831.2**	**2,831.2**	**2,831.2**
32	Title I	1,492.4	1,723.1	2,146.9	1,590.7	1,752.2	459.6	818.0	818.8	828.9	830.7	1,057.3	979.6	979.6	979.6	979.6
33	Title II	327.8	182.4	416.8	311.2	249.0	199.4	293.9	277.6	373.9	277.1	272.8	272.8	272.8	272.8	272.8
34	IDEA	1,308.9	1,296.3	1,235.6	1,310.3	1,282.4	1,154.7	1,215.8	1,215.8	1,199.7	1,193.7	1,193.7	1,193.7	1,193.7	1,193.7	1,193.7
35	MA Direct Services/Time Study	760.3	722.4	768.6	773.4	659.4	722.7	516.0	260.4	305.5	268.4	268.4	268.4	268.4	268.4	268.4
36	Other	131.5	165.6	149.6	133.7	116.2	125.5	116.0	107.8	157.2	106.8	116.8	116.8	116.8	116.8	116.8
37																
38	**Local Taxes & Subsidies**	**189,079.9**	**196,833.4**	**200,193.7**	**200,345.4**	**205,130.2**	**206,453.3**	**213,970.5**	**220,551.1**	**220,793.4**	**229,453.3**	**230,157.4**	**246,814.4**	**255,925.6**	**264,311.8**	**271,700.8**
39																
40	**Beginning Fund Balance**	**7,495.1**	**7,938.2**	**12,071.1**	**18,461.2**	**25,376.0**	**32,371.9**	**33,351.1**	**29,961.2**	**31,665.5**	**29,299.7**	**28,825.5**	**21,515.9**	**19,446.0**	**19,446.0**	**19,446.0**
41	FB Adjustment	400.7														
42	**Ending Fund Balance**	**7,938.2**	**12,071.1**	**18,461.2**	**25,376.0**	**32,371.9**	**33,351.1**	**31,665.5**	**24,789.6**	**28,825.5**	**21,328.7**	**21,515.9**	**19,446.0**	**19,446.0**	**19,446.0**	**19,446.0**
43																
44	Designated/Committed Fund Balance for PSERS Increases (ending FB)		1,200.0	1,200.0	3,700.0	5,000.0	4,500.0	2,117.0	2,117.0	2,117.0	1,117.0	1,117.0				
45	Designated/Committed Fund Balance for Health Care (ending FB)			1,558.1	2,677.7	4,171.1	4,856.2	4,899.4	5,856.2	4,159.9	4,899.4	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
46	Designated/Committed Fund Balance for Future millage				3,349.2	6,830.5	5,951.3	5,646.4		5,471.0		953.0				
47	Designated/Committed Fund Balance for Athletic Fund		75.6	95.5	124.2	102.7	119.8	115.7	119.8	89.5	115.7	89.5	89.5	89.5	89.5	89.5
48	**Beginning Unassigned Fund Balance**	**7,495.1**	**7,938.2**	**10,795.5**	**15,607.5**	**19,307.5**	**16,267.7**	**17,923.8**	**18,088.4**	**18,887.0**	**16,696.6**	**16,988.1**	**15,196.6**	**15,196.6**	**15,196.6**	**15,196.6**
49	**Ending Unassigned Fund Balance**	**7,938.2**	**10,795.5**	**15,607.5**	**15,525.0**	**16,267.7**	**17,923.8**	**18,887.0**	**16,696.6**	**16,988.1**	**15,196.6**	**15,196.6**	**15,196.6**	**15,196.6**	**15,196.6**	**15,196.6**
50																
51	**Assumed use of FB**	**(443.1)**	**(4,132.8)**	**(6,390.1)**	**(6,914.9)**	**(6,995.9)**	**(979.2)**	**1,685.5**	**5,171.6**	**2,840.0**	**7,971.0**	**7,309.6**	**2,070.0**			

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2016-17	2017-18		2018-19	2019-20	2020-21
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				12,049,694	12,149,937		12,149,937	12,149,937	12,149,937
6	Delaware County				736,705	741,885		741,885	741,885	741,885
7					12,786,399	12,891,823		12,891,823	12,891,823	12,891,823
8										
9										
10	Net amount to be raised from R/E taxes				159,540	**173,793**		**182,764**	**190,056**	**198,138**
11	Gross tax to be levied				165,327	180,096		189,392	196,949	205,324
12										
13	Equilization Between Counties									
14	Chester County %				94.24%	94.25%		94.25%	94.25%	94.25%
15	Delaware County %				5.76%	5.75%		5.75%	5.75%	5.75%
16										
17	Chester Cnty Levy				155,801	169,732		178,493	185,615	193,508
18	Delaware Cnty Levy				9,526	10,364		10,899	11,334	11,816
19					165,327	180,096		189,392	196,949	205,324
20										
21	Millage Calculation									
22	Chester Cnty tax levy				155,801	169,732		178,493	185,615	193,508
23	Chester Cnty assessed value				7,752,002	7,802,002		7,852,002	7,902,002	7,952,002
24										
25	**Chester County Millage**				**20.0982**	**21.7549**		**22.73**	**23.48**	**24.33**
26	**Previous Year Millage**				19.5779	20.0982		21.75	22.73	23.48
27										
28	**Chester Cnty Mill Increase**				**0.52**	**1.66**		**0.98**	**0.75**	**0.85**
29	**% increase**				**2.7%**	**8.2%**		**4.5%**	**3.3%**	**3.6%**
30	Delaware Cnty Tax levy				9,526	10,364		10,899	11,334	11,816
31	Delaware Cnty Assessed Value				647,493	648,743		649,993	651,243	652,493
32										
33	**Delaware County Millage**				**14.7113**	**15.9754**		**16.76**	**17.40**	**18.10**
34	**Previous Yr Millage**				13.9059	14.7113		15.98	16.76	17.40
35										
36	**Delaware Cnty Mill Increase**				**0.81**	**1.26**		**0.78**	**0.64**	**0.70**
37	**% increase**				**5.8%**	**8.6%**		**4.9%**	**3.8%**	**4.0%**
38										
39	**Multi County Millage re-balancing**									
40	Chester Cty Levy Rebalanced				**155,813**					
41	Delaware Cty Levy Rebalanced				**9,514**					
42					**165,327**					
43										
44	**Chester County Millage**				**20.0982**	**21.7549**				
45	**Chester County Millage Re-balanced**				**20.0996**					
46	**Chester Cnty Mill Increase**					**1.66**				
47	**% increase**					**8.24%**				
48	**Act 1 Millage**					**20.6020**				
49	**Millage from exceptions**					**1.1529**				
50										
51										
52	**Delaware County Millage**				**14.7113**	**15.9754**				
53	**Delaware County Millage Re-balanced**				**14.6936**					
54	**Delaware Cnty Mill Increase**					**1.28**				
55	**% increase**					**8.72%**				
56	**Act 1 Millage**					**15.0790**				
57	**Millage from exceptions**					**0.8964**				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
2005-06	$7,393,620	$143,724	2.0%	$511,983	$48,834	10.5%
2006-07	$7,468,823	$75,203	1.0%	$593,984	$82,001	16.0%
2007-08	$7,530,148	$61,325	0.8%	$627,165	$33,181	5.6%
2008-09	$7,600,651	$70,503	0.9%	$642,064	$14,899	2.4%
2009-10	$7,661,410	$60,759	0.8%	$646,433	$4,369	0.7%
2010-11	$7,629,110	($32,300)	-0.4%	$637,594	($8,839)	-1.4%
2011-12	$7,623,696	-$5,414	-0.1%	$636,866	($729)	-0.1%
2012-13	$7,631,886	$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	0.8%
10 YEAR AVERAGE		$39,640	0.5%		$17,928	3.5%
5 YEAR AVERAGE		($3,022)	0.0%		($802)	-0.1%
3 YEAR AVERAGE		$7,534	0.1%		$1,853	0.3%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT
2011-12	1,516,167	(17,661)	-1.16%	2011-12	8,533	-	0.00%
2012-13	1,540,754	24,587	1.60%	2012-13	8,533	-	0.00%
2013-14	1,515,975	(24,779)	-1.63%	2013-14	8,533		0.00%
2014-15	1,511,650	(4,325)	-0.29%	2014-15	8,533		0.00%
2015-16	1,513,147	1,498	0.10%	2015-16	8,533		0.00%
2016-17	1,534,249	21,102	1.38%	2016-17	8,533		0.00%
2017-18	1,569,249	35,000	2.23%	2017-18	8,533		0.00%
2018-19	1,604,249	35,000	2.18%	2018-19	8,533		0.00%
2019-20	1,639,249	35,000	2.14%	2019-20	8,533		0.00%
2020-21	1,674,249	35,000	2.09%	2020-21	8,533		0.00%
	Average increase		0.68%		Average increase		0.00%
RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT
2011-12	6,037,906	1,854	0.03%	2011-12	628,332	(2,394)	-0.38%
2012-13	6,035,219	(2,687)	-0.04%	2012-13	629,393	1,061	0.17%
2013-14	6,066,876	31,657	0.52%	2013-14	629,106	(287)	-0.05%
2014-15	6,085,329	18,453	0.30%	2014-15	633,892	4,786	0.75%
2015-16	6,137,752	52,423	0.85%	2015-16	638,801	4,910	0.77%
2016-17	6,152,752	15,000	0.24%	2016-17	638,959	158	0.02%
2017-18	6,167,752	15,000	0.24%	2017-18	640,209	1,250	0.20%
2018-19	6,182,752	15,000	0.24%	2018-19	641,459	1,250	0.19%
2019-20	6,197,752	15,000	0.24%	2019-20	642,709	1,250	0.19%
2020-21	6,212,752	15,000	0.24%	2020-21	643,959	1,250	0.19%
	Average increase		0.30%		Average increase		0.13%
OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT	OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT
2011-12	69,623	10,393	14.93%	2011-12	-	-	
2012-13	55,913	(13,710)	-24.52%	2012-13	-	-	
2013-14	50,756	(5,157)	-10.16%	2013-14	-	-	
2014-15	49,319	(1,437)	-2.91%	2014-15	-	-	
2015-16	47,541	(1,778)	-3.74%	2015-16	-	-	
2016-17	65,000	-	0.00%	2016-17	-	-	
2017-18	65,000	-	0.00%	2017-18	-	-	
2018-19	65,000	-	0.00%	2018-19	-	-	
2019-20	65,000	-	0.00%	2019-20	-	-	
2020-21	65,000	-	0.00%	2020-21	-	-	
	Average increase		-4.40%		Average increase		
TOTAL	**MILL VAL**	**+/- AMOUNT**	**+/- PERCENT**	**TOTAL**	**MILL VAL**	**+/- AMOUNT**	**+/- PERCENT**
2011-12	**7,623,696**	**(5,414)**	**-0.07%**	**2011-12**	**636,866**	**(729)**	**-0.11%**
2012-13	**7,631,886**	**8,190**	**0.11%**	**2012-13**	**637,926**	**1,061**	**0.17%**
2013-14	**7,633,607**	**1,721**	**0.02%**	**2013-14**	**637,639**	**(287)**	**-0.04%**
2014-15	**7,646,298**	**12,691**	**0.17%**	**2014-15**	**642,425**	**4,786**	**0.74%**
2015-16	**7,698,441**	**52,143**	**0.68%**	**2015-16**	**647,335**	**4,910**	**0.76%**
2016-17	**7,752,002**	**53,561**	**0.69%**	**2016-17**	**647,493**	**158**	**0.02%**
2017-18	**7,802,002**	**50,000**	**0.64%**	**2017-18**	**648,743**	**1,250**	**0.19%**
2018-19	**7,852,002**	**50,000**	**0.64%**	**2018-19**	**649,993**	**1,250**	**0.19%**
2019-20	**7,902,002**	**50,000**	**0.63%**	**2019-20**	**651,243**	**1,250**	**0.19%**
2020-21	**7,952,002**	**50,000**	**0.63%**	**2020-21**	**652,493**	**1,250**	**0.19%**
	Average increase		**0.38%**		**Average increase**		**0.13%**

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

Expenses	
Title I Grant	$77,780
Total Expenses	$77,780

Revenues	
Title I Grant	$77,780
Total Revenues	$77,780

Fund Balance Analysis	
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	$51,456
Increase (Decrease) in Ending Fund Balance 6/30/17	$51,456

West Chester Area School District
Budget Forecast Model
2015-16 Projection Changes
September 2016

Expenses	
Other benefits	-$57
Professional services	$11,800
Other services	$2,719
Supplies	$58
Other objects	$17,768
Transfer to other funds	-$71,458
Total Expenses	-$39,170

Revenues	
Current Real Estate Tax	$18,098
Other Local Revenues	$9,509
Federal Revenues	-$15,321
Total Revenues	$12,286

Fund Balance Analysis	
Increase (Decrease) in Unassigned Fund Balance September 2016	$51,456
Increase (Decrease) in Ending Fund Balance 6/30/16	$51,456

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

Expenses	
Debt Service	-$788,001
Transfer to Other Funds	$752,890
Total Expenses	-$35,111

Revenues	
Basic Ed & Special Ed Subsidies	$506,956
Rent Subsidy	-$35,111
Federal Revenue	$154,516
Total Revenues	$626,361

Fund Balance Analysis	
Increase (Decrease) in Beginning Designation for HC Stabilization Fund	-$739,533
Increase (Decrease) in Beginning Designation for Athletic Fund	-$26,213
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	$901,534
Increase (Decrease) in Ending Fund Balance 6/30/17	$135,788

West Chester Area School District
Budget Forecast Model
2015-16 Projection Changes
August 2016

Expenses	
Salaries	-$25,934
Healthcare	$739,533
Other benefits	-$119,073
Professional services	$1,285,355
Purchased property services	-$353,623
Other services	-$516,626
Supplies	-$433,978
Other	-$78,454
Dues & Fees- Athletics	$47,618
Property	-$72,722
Debt service	-$12,860
Total Expenses	$459,236

Revenues	
Current Real Estate Tax	$745,404
Interim Real Estate Tax	-$654,547
Earned Income Tax	-$527,803
Real Estate Transfer Tax	$303,674
Delinquent Taxes	-$8,471
Investment Earnings	$65,049
Other Local Revenues	$77,215
Student Subsidies	$13,331
Teacher Subsidies	-$244,663
Federal Revenues	$164,363
Total Revenues	-$66,448

Fund Balance Analysis	
Increase (Decrease) in Designation for Healthcare Stabilization Fund	-$739,533
Increase (Decrease) in Designation for Athletic Fund	-$26,213
Increase (Decrease) in Unassigned Fund Balance August 2016	$240,062
Increase (Decrease) in Ending Fund Balance 6/30/16	-$525,684

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			**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**
8		KG	657	595	614	584	584
9		1st to 5th Grade	4,271	4,236	4,129	4,047	3,931
10		Grades 6-8	2,787	2,775	2,742	2,760	2,747
11		Grades 9-12	3,708	3,692	3,748	3,728	3,762
12		**Total**	11,423	11,298	11,233	11,119	11,024
13		Elementary Student-Teacher Ratio	24.43	24.43	24.43	24.43	24.43
14		SecondaryStudent-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**
16							
17							
18	***Headcount Changes (non-enrollment)***						
19				**2017-18**	**2018-19**	**2019-20**	**2020-21**
20		Administration		0	0	0	0
21		Teachers*		0	0	0	0
22		Non-Bargaining		0	0	0	0
23		Support Staff		0	0	0	0
24		Crafts/Trades		0	0	0	0
25	** Non-Enrollment Headcount Changes*						
26							
27							
28	***Salary Increases** (based on Act 1 Index)*				**% Increase Assumptions**		
29				**2017-18**	**2018-19**	**2019-20**	**2020-21**
30		Administration		2.50%	2.50%	2.60%	2.60%
31		Teachers		2.50%	2.50%	2.60%	2.60%
32		Non-Bargaining		2.50%	2.50%	2.60%	2.60%
33		Support Staff		2.45%	2.20%	2.60%	2.60%
34		Support Staff - add'l Contracted Aides		$ (577,402)	$ (753,510)	$ -	$ -
35		Crafts/Trades		2.00%	2.20%	2.60%	2.60%
36							
37	Miscellaneous			**2017-18**	**2018-19**	**2019-20**	**2020-21**
38		Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000
39		Teacher Attrition (turnover)		700,000	700,000	700,000	700,000
40							
41							
42	***Benefits - 200***				**% Increase Assumptions**		
43				**2017-18**	**2018-19**	**2019-20**	**2020-21**
44		Medical		7.57%	7.57%	7.57%	7.57%
45		Dental		4.30%	4.30%	4.30%	4.30%
46		Vision		2.30%	2.30%	2.30%	2.30%
47		Prescription		10.00%	10.00%	10.00%	10.00%
48		Social Security		7.65%	7.65%	7.65%	7.65%
49		**PSERS**		**32.04%**	**33.27%**	**34.20%**	**33.51%**
50		Tuition- Teachers		$500,000/ Year	$500,000/ Year	$500,000/ Year	$500,000/ Year
51		Tuition- Non Teachers		5.00%	5.00%	5.00%	5.00%
52		Life & Disability		0.00%	0.00%	0.00%	0.00%
53		W/C, Unemp & Other		0.92%	0.92%	0.92%	0.92%
54							
55	Monthly Board Premium Costs						
56		Medical		$1,317.96	$1,417.73	$1,525.05	$1,640.50
57		Dental		$156.20	$162.92	$169.92	$177.23
58		Vision		$19.63	$20.08	$20.54	$21.02
59		Prescription		$412.68	$453.95	$499.34	$549.28
60		Life/AD&D (cost per $1,000)		$0.14	$0.14	$0.14	$0.14
61							
62		Assumes increases in salary related benefits proportional to salary increases					

West Chester Area School District
Budget Forecast Model
Key Expense Assumptions

	A	B	C	D	E	F	G
63							
64							
65							
66	***Professional and Technical Services - 300***				**% Increase Assumptions**		
67				**2017-18**	**2018-19**	**2019-20**	**2020-21**
68		Special Education Services		5.00%	5.00%	5.00%	5.00%
69		Additional Contracted Aides		$ 840,000	$ 1,080,000	$ -	$ -
70		Other categories		3.00%	3.00%	3.00%	3.00%
71							
72							
73	***Purchased Property Services - 400***				**% Increase Assumptions**		
74				**2017-18**	**2018-19**	**2019-20**	**2020-21**
75		Electricity		3.00%	3.00%	3.00%	3.00%
76		Trash Collection		3.00%	3.00%	3.00%	3.00%
77		Other categories		3.00%	3.00%	3.00%	3.00%
78							
79	***Other Purchased Services - 500***				**% Increase Assumptions**		
80				**2017-18**	**2018-19**	**2019-20**	**2020-21**
81		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%
82		Insurances		5.00%	5.00%	5.00%	5.00%
83		Bussing		3.00%	3.00%	3.00%	3.00%
84		Telephone and Postage		3.00%	3.00%	3.00%	3.00%
85		Other Categories		3.00%	3.00%	3.00%	3.00%
86		Charter School Enrollment		730.0	751.9	774.5	797.7
87		Charter School Tuition		$ 13,835.88	$ 14,112.60	$ 14,394.85	$ 14,682.75
88		Cat Tuitions from CCIU		$ 3,413,085	$ 3,794,668	$ 4,218,911	$ 4,690,586
89		CAT Tuition Per FTE		$ 21,264	$ 21,689	$ 22,123	$ 22,566
90		CAT Enrollment (3YR Avg)		160.51	174.96	190.70	207.87
91							
92							
93	***Supplies - 600***				**% Increase Assumptions**		
94				**2017-18**	**2018-19**	**2019-20**	**2020-21**
95		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
96		Gas and Oil		3.00%	3.00%	3.00%	3.00%
97		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
98		**Curriculum Proposal Amount**		**1,769,746**	**1,822,838**	**1,877,524**	**1,933,849**
99							
100	***Property - 700***				**% Increase Assumptions**		
101				**2017-18**	**2018-19**	**2019-20**	**2020-21**
102		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
103		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
104	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund						
105							
106							
107	***800 Other Object Dues and Fees***				**% Increase Assumptions**		
108				**2017-18**	**2018-19**	**2019-20**	**2020-21**
109				3.00%	3.00%	3.00%	3.00%
110		**Phase in General Fund Maint Projects**		200,000	-	-	-

	A	B	C	D	E
1					
2	**West Chester Area School District Budget Forecast Model**				
3	***Revenue Assumptions***				
4					
5	***Local***	**2017-18**	**2018-19**	**2019-20**	**2020-21**
6	**Collection Factor**	96.50%	96.50%	96.50%	96.50%
7	**Interim Taxes**	0.00%	0.00%	0.00%	0.00%
8	**Earned Income tax**	1.00%	1.00%	1.00%	1.00%
9	**Transfer Tax**	2.00%	2.00%	2.00%	2.00%
10	**Delinquent Taxes**	0.00%	0.00%	0.00%	0.00%
11	**Investment Earnings**	1.00%	1.00%	1.00%	1.00%
12	**Other**	0.00%	0.00%	0.00%	0.00%
13					
14	***State***	**2017-18**	**2018-19**	**2019-20**	**2020-21**
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**	$ 1,034,115	$ 1,021,923	$ 1,019,424	$ -
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	***Federal***	**2017-18**	**2018-19**	**2019-20**	**2020-21**
26	**Title I**	$ 979,569	$ 979,569	$ 979,569	$ 979,569
27	**Title II**	$ 272,797	$ 272,797	$ 272,797	$ 272,797
28	**IDEA**	$ 1,193,717	$ 1,193,717	$ 1,193,717	$ 1,193,717
29	**Medical Access**	$ 268,350	$ 268,350	$ 268,350	$ 268,350
30	**Other**	$ 116,809	$ 116,809	$ 116,809	$ 116,809
31					
32	***Other***	**2017-18**	**2018-19**	**2019-20**	**2020-21**
33	**From Cap Res (Reimb Technology)**	0.0%	0.0%	0.0%	0.0%
34	**From Cap Res (Other)**	-	-	-	-
35	**Other**				

West Chester Area School District
Assumptions for Salaries

	2016-17 Budget	2016-17 Actual	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Enrollment Changes						
KG	42		(62)	19	(30)	0
1st to 5th Grade	(57)		(35)	(107)	(82)	(116)
Grades 6-8	5		(12)	(33)	18	(13)
Grades 9-12	(50)		(16)	56	(20)	34
	(60)		(125)	(65)	(114)	(95)
Elementary Student-Teacher Ratio	24.43		24.43	24.43	24.43	24.43
SecondaryStudent-Teacher Ratio	17.50		17.50	17.50	17.50	17.50
Teacher Headcount Change						
Elementary	0.00		0.00	0.00	0.00	0.00
Middle	0.00		0.00	0.00	0.00	0.00
High	0.00		0.00	0.00	0.00	0.00
Total Teacher Headcount Change	0.00		0.00	0.00	0.00	0.00

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

Additional Headcount Expenses	2016-17 Budget	2016-17 Actual	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Administrators						
Average New Hire Salary	$117,019		$119,944	$122,943	$126,140	$129,419
Additional Headcount	-		-	-	-	-
Additional Salary Expense	$0		$0	$0	$0	$0
Teacher						
Average New Hire Salary	$53,342		$54,113	$54,907	$55,776	$56,668
Average Teacher Salary	$69,949		$71,772	$73,207	$74,353	$75,529
Headcount Change *(Enrollment)*	-		-	-	-	-
Headcount Change *(Curricular)*	-		5.00	-	-	-
Change Salary Expense	$0		$358,862	$0	$0	$0
Non-Bargaining						
Average New Hire Salary	$63,376		$64,960	$66,584	$68,316	$70,092
Additional Headcount	-		-	-	-	-
Additional Salary Expense	$0		$0	$0	$0	$0
Support Staff						
Average New Hire Salary	$24,818		$25,426	$25,985	$26,661	$27,354
Additional Headcount	-		-	-	-	-
Additional Salary Expense	$0		$0	$0	$0	$0
Crafts/Trades						
Average New Hire Salary	$39,090		$39,872	$40,749	$41,808	$42,895
Additional Headcount	-		-	-	-	-
Additional Salary Expense	$0		$0	$0	$0	$0

	2016-17 Budget	2016-17 Actual	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Teacher Staffing Changes Detail			2.50%	2.50%	2.60%	2.60%
Salary before Attrition	66,090,189		67,024,944	68,350,901	69,409,825	70,496,280
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	700,000		700,000	700,000	700,000	700,000
Increase with Attrition	64,640,189	64,640,189	65,574,944	66,900,901	67,959,825	69,046,280
Increase with Attrition			1.45%	1.47%	1.58%	1.60%
Staffing changes	-	-	358,862	-	-	-
Teacher Salary (with attrition & staffing changes)	64,640,189	64,640,189	65,933,806	66,900,901	67,959,825	69,046,280
Increase with Attrition & Staffing Changes			2.00%	1.47%	1.58%	1.60%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE	2016-17 Budget	2016-17 Actual	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Admin Staff	7,864,367	7,864,367	8,060,976	8,262,501	8,477,326	8,697,736
Admin Additions	-	-	-	-	-	-
Total Administration Salaries	***7,864,367***	***7,864,367***	***8,060,976***	***8,262,501***	***8,477,326***	***8,697,736***
Teacher Staff Salaries	64,640,189	64,640,189	65,933,806	66,900,901	67,959,825	69,046,280
Extra Duty Pymnts (123)	1,063,056	1,079,904	1,095,520	1,111,589	1,129,184	1,147,236
Sabbatical Pymnts (124)	190,000	190,000	190,000	190,000	190,000	190,000
Subject Chair Pymnts (125)	398,562	398,562	398,562	398,562	398,562	398,562
Severance Pymnts (127)	407,000	407,000	412,886	418,942	425,573	432,376
Supplemental Contracts (135)	2,039,934	2,039,934	2,039,934	2,039,934	2,039,934	2,039,934
Staffing Changes	-	-	-	-	-	-
Total Teaching Salaries	***68,738,741***	***68,755,589***	***70,070,708***	***71,059,928***	***72,143,077***	***73,254,388***
Reg Salaries (141)	*3,704,873*	*3,704,873*	*3,797,495*	*3,892,432*	*3,993,635*	*4,097,470*
Overtime (143)	*3,400*	*3,400*				
Technical	**3,708,273**	**3,708,273**	**3,797,495**	**3,892,432**	**3,993,635**	**4,097,470**
Reg Salaries (151)	*2,770,535*	*2,770,535*	*2,838,413*	*2,900,858*	*2,976,281*	*3,053,664*
Temporary salaries (152)	*4,000*	*4,000*	*4,098*	*4,188*	*4,297*	*4,409*
Overtime (153)	*97,020*	*97,020*	*99,397*	*101,584*	*104,225*	*106,935*
Library/Office Aides (154),(155)	*348,093*	*348,093*	*356,621*	*364,467*	*373,943*	*383,666*
Technology Aides (158)	*350,181*	*350,181*	*358,760*	*366,653*	*376,186*	*385,967*
Instructional Aides (191), (193)	*2,357,916*	*2,361,588*	*2,258,335*	*2,144,613*	*2,200,373*	*2,257,583*
Office Clerical	**5,927,745**	**5,931,417**	**5,915,625**	**5,882,364**	**6,035,305**	**6,192,223**
Reg Salaries Oper & Maint(161)	*4,915,120*	*4,915,120*	*5,013,422*	*5,123,718*	*5,256,934*	*5,393,615*
Temporary salaries (162)	*200,000*	*200,000*	*204,000*	*208,488*	*213,909*	*219,470*
Overtime (163)	*159,600*	*159,600*	*162,792*	*166,373*	*170,699*	*175,137*
Reg Salaries Technology (168)	*644,400*	*644,400*	*660,188*	*674,712*	*692,254*	*710,253*
Crafts and Trades	**5,919,120**	**5,919,120**	**6,040,402**	**6,173,291**	**6,333,797**	**6,498,475**
Total Salary Expense	**92,158,246**	**92,178,766**	**93,885,206**	**95,270,515**	**96,983,140**	**98,740,292**
% Increase		**0.02%**	**1.85%**	**1.48%**	**1.80%**	**1.81%**

Positions	***Func***	***Acct***	***Prog***	2015-16 Actual ELM **Elem**	MID **Middle**	HS **High**	OTH ***Other***	**Total**	2016 -17 Budget ELM **Elem**	MID **Middle**	HS **High**	OTH ***Other***	**Total**	Addition/Reductions to 2016-17 Budget 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 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**	-	-	-	-	-
ELL Supervisor	2260	111	02	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
World Language Supervisor	2260	111	07	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Mathmatics Supervisor	2260	111	15	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Science Supervisor	2260	111	19	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Assessment Supervisor	2260	111	50E	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Secondary Director of Education	2360	111	52B	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Principals and Asst. Principals	2380	111	40	10.00	9.00	12.00	-	**31.00**	10.00	9.00	12.00	-	**31.00**	-	-	-	-	-
Business Affairs Director/Asst. Director	2511	111	55	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Facilities & Operations Director	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**	-	-	-	-	-
		Management Total		**10.00**	**9.00**	**15.00**	**25.00**	**59.00**	**10.00**	**9.00**	**15.00**	**25.00**	**59.00**	-	-	-	-	-
Full Day KG	1110	121	08F	5.00	-	-	-	**5.00**	5.00	-	-	-	**5.00**	-	-	-	-	-
1/2 Day KG	1110	121	09	15.00	-	-	-	**15.00**	15.00	-	-	-	**15.00**	-	-	-	-	-
1st Grade	1110	121	09	39.00	-	-	-	**39.00**	39.00	-	-	-	**39.00**	-	-	-	-	-
2nd Grade	1110	121	09	36.00	-	-	-	**36.00**	36.00	-	-	-	**36.00**	-	-	-	-	-
3rd Grade	1110	121	09	38.00	-	-	-	**38.00**	38.00	-	-	-	**38.00**	-	-	-	-	-
4th Grade	1110	121	09	36.00	-	-	-	**36.00**	36.00	-	-	-	**36.00**	-	-	-	-	-
5th Grade	1110	121	09	34.00	-	-	-	**34.00**	34.00	-	-	-	**34.00**	-	-	-	-	-
Art	1110	121	01	9.50	7.10	6.60	-	**23.20**	9.50	7.10	6.60	-	**23.20**	-	-	-	-	-
ESL	1110	121	02	11.00	3.40	3.20	-	**17.60**	11.00	3.40	3.20	-	**17.60**	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	25.00	34.50	-	**59.50**	-	25.00	34.50	-	**59.50**	-	-	-	-	-
World Language	1110	121	07	-	9.80	23.80	-	**33.60**	-	9.80	23.80	-	**33.60**	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	**10.00**	10.00	-	-	-	**10.00**	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.60	-	-	**4.60**	-	4.60	-	-	**4.60**	-	-	-	-	-
Health	1110	121	11 - 11A	-	10.30	8.20	-	**18.50**	-	10.30	8.20	-	**18.50**	-	-	-	-	-
Math	1110	121	15	-	29.80	40.40	-	**70.20**	-	29.80	40.40	-	**70.20**	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	5.90	11.80	1.00	**29.70**	11.00	5.90	11.80	1.00	**29.70**	-	-	-	-	-
Science	1110	121	19	-	22.60	42.60	-	**65.20**	-	22.60	42.60	-	**65.20**	-	-	-	-	-
Social Studies	1110	121	20	-	21.00	38.60	-	**59.60**	-	21.00	38.60	-	**59.60**	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	22.65	15.40	5.00	-	**43.05**	22.65	15.40	5.00	-	**43.05**	-	-	-	-	-
Music -Vocal	1110	121	16A	8.80	3.40	3.00	-	**15.20**	8.80	3.40	3.00	-	**15.20**	-	-	-	-	-
Music -Instrumental	1110	121	16B	11.00	6.70	4.30	-	**22.00**	11.00	6.70	4.30	-	**22.00**	-	-	-	-	-
TITLE 1 (federal prog) & FD KG	1190	121	35	6.95	-	-	-	**6.95**	6.95	-	-	-	**6.95**	-	-	-	-	-
Teacher Attrition	1110	121		-	-	-	-	**-**	-	-	-	-	**-**	-	-	-	-	-
			Total	**293.90**	**165.00**	**222.00**	**1.00**	**681.90**	**293.90**	**165.00**	**222.00**	**1.00**	**681.90**	-	-	-	-	-
Fam and Cons Science	1340	121	12	-	6.80	5.20	-	**12.00**	-	6.80	5.20	-	**12.00**	-	-	-	-	-
Industrial Arts	1350	121	13	-	7.40	3.00	-	**10.40**	-	7.40	3.00	-	**10.40**	-	-	-	-	-
Business Education	1360	121	03	-	-	3.20	-	**3.20**	-	-	3.20	-	**3.20**	-	-	-	-	-
Marketing	1320	121	04	-	-	1.80	-	**1.80**	-	-	1.80	-	**1.80**	-	-	-	-	-

Positions	Func	Acct	Prog	2015-16 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2016 -17 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2016-17 Budget ELM Elem	MID Middle	HS High	OTH Other	Total
			Total	-	**14.20**	**13.20**	-	**27.40**	-	**14.20**	**13.20**	-	**27.40**	-	-	-	-	-
Special Education Teachers																		
Special Education (general)	1291	121	21	-	-	-	7.00	**7.00**	-	-	-	7.00	**7.00**	-	-	-	-	-
Autistic	1233	121	21C	6.50	3.17	3.50	-	**13.17**	7.50	4.17	3.50	-	**15.17**	1.00	1.00	-	-	**2.00**
Emotional Support	1231	121	21C	2.50	1.33	4.00	-	**7.83**	2.50	1.33	4.00	-	**7.83**	-	-	-	-	-
Life Skills	1211	121	21F	3.00	1.00	1.00	-	**5.00**	3.00	1.00	1.00	-	**5.00**	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	23.00	16.50	21.00	-	**60.50**	23.00	16.50	21.00	-	**60.50**	-	-	-	-	-
Mutliple Disabilities	1270	121	21J	2.00	-	-	-	**2.00**	2.00	1.00	-	-	**3.00**	-	1.00	-	-	**1.00**
Speech & Language Therapist	1225	121	21	-	-	-	12.00	**12.00**	-	-	-	12.00	**12.00**	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	7.80	4.20	4.60	0.20	**16.80**	7.80	4.20	4.60	0.20	**16.80**	-	-	-	-	-
			Total	**44.80**	**26.20**	**34.10**	**19.20**	**124.30**	**45.80**	**28.20**	**34.10**	**19.20**	**127.30**	**1.00**	**2.00**	-	-	**3.00**
Guidance Counselors	2120	121	18B	10.00	9.00	19.00	-	**38.00**	10.00	9.00	19.00	-	**38.00**	-	-	-	-	-
Certified Nurses (non-public)	2450	121	18D	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Certified Nurses (District)	2440	121	18D	6.80	3.00	3.00	1.00	**13.80**	6.80	3.00	3.00	1.00	**13.80**	-	-	-	-	-
Psychologists	2140	121	18C	9.60	3.00	3.00	-	**15.60**	9.60	3.00	3.00	-	**15.60**	-	-	-	-	-
Social Worker	2160	121	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	2250	121	14	10.00	3.00	3.00	-	**16.00**	10.00	3.00	3.00	-	**16.00**	-	-	-	-	-
			Total	**36.40**	**18.00**	**28.00**	**2.00**	**84.40**	**36.40**	**18.00**	**28.00**	**2.00**	**84.40**	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	2.00	-	**2.00**	-	-	2.00	-	**2.00**	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.10	-	**1.10**	-	-	1.10	-	**1.10**	-	-	-	-	-
			Total	-	-	**3.10**	-	**3.10**	-	-	**3.10**	-	**3.10**	-	-	-	-	-
			Teacher Total	**375.10**	**223.40**	**300.40**	**22.20**	**921.10**	**376.10**	**225.40**	**300.40**	**22.20**	**924.10**	**1.00**	**2.00**	-	-	**3.00**
Secretarial Staff - Central Office and School Administration																		
Sec to Superintendent	2360	151	52	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to the Ass't Superintendent	2260	151	53	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	10.00	6.00	9.00	-	**25.00**	10.00	6.00	9.00	-	**25.00**	-	-	-	-	-
Sec to Technology Dir	2821	151	10	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	**6.00**	-	3.00	3.00	-	**6.00**	-	-	-	-	-
Sec for Guidance	2120	151	18B	-	-	6.00	-	**6.00**	-	-	6.00	-	**6.00**	-	-	-	-	-
Sec to Facilities & Operations Dir	2611	151	71	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Sec to Curriculum Supv.	2260	151	50	-	-	-	1.95	**1.95**	-	-	-	1.95	**1.95**	-	-	-	-	-
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 Assessment	2260	151	50E	-	-	-	0.50	**0.50**	-	-	-	0.50	**0.50**	-	-	-	-	-
Sec to ELL Supervisor	1110	151	02	-	-	-	0.50	**0.50**	-	-	-	0.50	**0.50**	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	**3.00**	-	-	3.00	-	**3.00**	-	-	-	-	-
			Secretarial Total	**10.00**	**9.00**	**21.00**	**17.00**	**57.00**	**10.00**	**9.00**	**21.00**	**17.00**	**57.00**	-	-	-	-	-
Full Day KG	1110	191	08F	5.00	-	-	-	**5.00**	5.00	-	-	-	**5.00**	-	-	-	-	-
ESL	1110	191	02	9.00	3.00	2.00	-	**14.00**	9.00	3.00	2.00	-	**14.00**	-	-	-	-	-
Autistic	1233	191	21C	2.00	-	-	18.00	**20.00**	2.00	-	-	18.00	**20.00**	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	6.00	**6.00**	-	-	-	6.00	**6.00**	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	9.00	**9.00**	-	-	-	9.00	**9.00**	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	12.00	2.00	1.00	80.00	**95.00**	12.00	2.00	1.00	65.00	**80.00**	-	-	-	(15.00)	**(15.00)**
Special Ed Multi Hand Support	1270	191	21J	-	-	-	3.00	**3.00**	-	-	-	3.00	**3.00**	-	-	-	-	-

Positions	Func	Acct	Prog	2015-16 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2016 -17 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2016-17 Budget ELM Elem	MID Middle	HS High	OTH Other	Total
			Total	**28.00**	**5.00**	**3.00**	**116.00**	**152.00**	**28.00**	**5.00**	**3.00**	**101.00**	**137.00**	**-**	**-**	**-**	**(15.00)**	**(15.00)**
Library Assistant	2250	154	14	5.00	3.00	3.00	-	**11.00**	5.00	3.00	3.00	-	**11.00**	-	-	-	-	-
Security Greeter	2190	154	18	-	-	3.00	-	**3.00**	-	-	3.00	-	**3.00**	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	5.00	-	-	-	**5.00**	5.00	-	-	-	**5.00**	-	-	-	-	-
			Total	**10.00**	**3.00**	**6.00**	**-**	**19.00**	**10.00**	**3.00**	**6.00**	**-**	**19.00**	**-**	**-**	**-**	**-**	**-**
Athletic Trainer- Non Teacher	3200	141	30S	-	-	1.00	-	**1.00**	-	-	1.00	-	**1.00**	-	-	-	-	-
			Total	**-**	**-**	**1.00**	**-**	**1.00**	**-**	**-**	**1.00**	**-**	**1.00**	**-**	**-**	**-**	**-**	**-**
Case Workers	2160	141	18F	-	-	-	7.00	**7.00**	-	-	-	7.00	**7.00**	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.00	**4.00**	-	-	-	4.00	**4.00**	-	-	-	-	-
RN-LPN (District)	2440	141	18D	3.20	-	3.00	1.00	**7.20**	3.20	-	3.00	1.00	**7.20**	-	-	-	-	-
Pupil Service Specialist	1291	141	21	-	-	-	0.60	**0.60**	-	-	-	0.60	**0.60**	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	**0.40**	-	-	-	0.40	**0.40**	-	-	-	-	-
			Total	**3.20**	**-**	**3.00**	**13.00**	**19.20**	**3.20**	**-**	**3.00**	**13.00**	**19.20**	**-**	**-**	**-**	**-**	**-**
Business Office (Professional)	2500	141	55	-	-	-	5.00	**5.00**	-	-	-	5.00	**5.00**	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	**6.00**	-	-	-	6.00	**6.00**	-	-	-	-	-
			Total	**-**	**-**	**-**	**11.00**	**11.00**	**-**	**-**	**-**	**11.00**	**11.00**	**-**	**-**	**-**	**-**	**-**
Communications Office (Professional)	2370	141	52	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
			Total	**-**	**-**	**-**	**2.00**	**2.00**	**-**	**-**	**-**	**2.00**	**2.00**	**-**	**-**	**-**	**-**	**-**
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	**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 Supprt)	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)	2340	151	54	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
			Total	**-**	**-**	**-**	**4.00**	**4.00**	**-**	**-**	**-**	**4.00**	**4.00**	**-**	**-**	**-**	**-**	**-**
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	**3.00**	-	-	-	3.00	**3.00**	-	-	-	-	-
Technology Office (Professional)	2818	141	10	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	**11.00**	-	-	-	11.00	**11.00**	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	16.00	**16.00**	-	-	3.00	16.00	**19.00**	-	-	3.00	-	3.00
			Total	**-**	**-**	**-**	**31.00**	**31.00**	**-**	**-**	**3.00**	**31.00**	**34.00**	**-**	**-**	**3.00**	**-**	**3.00**
Head Custodians/ Supervisors/Quality Control	2610	141	71A	10.00	3.00	3.00	6.00	**22.00**	10.00	3.00	3.00	6.00	**22.00**	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	24.00	15.00	30.00	4.00	**73.00**	24.00	15.00	30.00	4.00	**73.00**	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	1.40	**1.40**	-	-	-	1.40	**1.40**	-	-	-	-	-
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	-	-	-	4.00	**4.00**	-	-	-	4.00	**4.00**	-	-	-	-	-

Positions	Func	Acct	Prog	2015-16 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2016 -17 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2016-17 Budget ELM Elem	MID Middle	HS High	OTH Other	Total
Operations (Professional)	2610	141	71	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	3.00	**3.00**	-	-	-	3.00	**3.00**	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Gounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	8.00	**8.00**	-	-	-	8.00	**8.00**	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Total				**34.00**	**18.00**	**33.00**	**40.40**	**125.40**	**34.00**	**18.00**	**33.00**	**40.40**	**125.40**	-	-	-	-	-
Support Staff Total				**85.20**	**35.00**	**67.00**	**237.90**	**425.10**	**85.20**	**35.00**	**70.00**	**222.90**	**413.10**	-	-	**3.00**	**(15.00)**	**(12.00)**
Grand Total				**470.30**	**267.40**	**382.40**	**285.10**	**1,405.20**	**471.30**	**269.40**	**385.40**	**270.10**	**1,396.20**	**1.00**	**2.00**	**3.00**	**(15.00)**	**(9.00)**

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Medical	18,953,617	18,867,631	18,867,631	20,295,911	21,832,311	23,485,017	25,262,833
Dental	1,259,434	1,346,660	1,346,660	1,404,566	1,464,963	1,527,956	1,593,658
Vision	176,660	157,168	157,168	160,783	164,481	168,264	172,134
Prescription	5,041,164	5,260,096	5,260,096	5,786,106	6,364,716	7,001,188	7,701,307
Social Security	6,451,385	7,014,567	7,014,567	7,182,218	7,288,194	7,419,210	7,553,632
Retirement	22,726,052	27,487,130	27,487,130	30,080,820	31,696,500	33,168,234	33,087,872
Tuition	196,890	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	321,127	450,517	450,517	458,857	465,628	473,998	482,586
W/C, Unemp & Other	1,461,840	733,053	738,291	745,083	751,938	758,856	765,837
Total Benefit Expense	56,588,169	61,916,822	61,922,060	66,714,344	70,628,731	74,602,723	77,219,859
% Increase			9.43%	7.75%	5.87%	5.63%	3.51%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Medical	3,943,113	4,482,446	4,482,446	4,821,767	5,186,775	5,579,414	6,001,775
Dental	81,715	75,175	75,175	78,408	81,779	85,296	88,963
Vision	9,867	9,743	9,743	9,967	10,196	10,431	10,671
Prescription	258,304	282,055	282,055	310,261	341,287	375,415	412,957
Social Security		-	-	-	-	-	-
Retirement		-	-	-	-	-	-
Tuition		-	-	-	-	-	-
Life & Disability	94,950	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other							
Total Cost Share	4,387,949	4,966,271	4,966,271	5,337,254	5,736,889	6,167,407	6,631,218

Change in Staff Benefit Cost

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Change in Staff (fte)	-	-	-		-	-	-
Change in Staff (salary)	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-
Prescription	-	-	-	-	-	-	-
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	-	-	-	-	-	-	-
W/C, Unemp & Other	-	-	-	-	-	-	-
	-						
Total Benefit Expense	-	-	-	-	-	-	-
% Increase							

Net Benefit Costs

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Medical	15,010,504	14,385,185	14,385,185	15,474,144	16,645,536	17,905,603	19,261,057
Dental	1,177,719	1,271,485	1,271,485	1,326,159	1,383,184	1,442,661	1,504,695
Vision	166,793	147,425	147,425	150,816	154,285	157,833	161,463
Prescription	4,782,860	4,978,041	4,978,041	5,475,845	6,023,430	6,625,773	7,288,350
Social Security	6,451,385	7,014,567	7,014,567	7,182,218	7,288,194	7,419,210	7,553,632
Retirement	22,726,052	27,487,130	27,487,130	30,080,820	31,696,500	33,168,234	33,087,872
Tuition	196,890	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	226,177	333,665	333,665	342,005	348,776	357,146	365,734
W/C, Unemp & Other	1,461,840	733,053	738,291	745,083	751,938	758,856	765,837
Total Benefit Expense	52,200,220	56,950,551	56,955,789	61,377,090	64,891,843	68,435,315	70,588,641
% Increase			9.11%	7.77%	5.73%	5.46%	3.15%

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%

	2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
	$367,230	$490,258	$490,258	$ 504,966	$ 520,115	$ 535,718	$ 551,790
	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
DUES/FEES - Athletic Fund	$179,118	$131,500	$131,500	$ 131,500	$ 131,500	$ 131,500	$ 131,500
DEBT SERVICE							
Debt Service Savings to Cap Reserve	$5,009,329	$243,080	$995,969	$447,970	$451,259	$451,641	$443,406
G/F Contribution to Cap Reserve	$2,680,767	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
Transfer for Cap Reserve Facilities	$1,417,151	$1,667,200	$1,667,200	$1,917,216	$1,974,732	$2,033,974	$2,094,994
	$9,107,247	$4,410,280	$5,163,169	$4,865,186	$4,925,991	$4,985,615	$5,038,400

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2016-17 Budget		2016-17 Projection		2017-18 Budget		2018-19 Budget		2019-20 Budget		2020-21 Budget	
PRINCIPAL AT 7/1/06	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL
11/06 GOR 2006A	$ 1,554,323	$ 165,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12/10 GOR 2010AA	$ 778,650	$ 2,510,000	$ 778,650	$ 2,510,000	$ 703,350	$ 1,795,000	$ 649,500	$ 3,160,000	$ 523,100	$ 3,290,000	$ 391,500	$ 3,420,000
GOR 2011	$ 208,764	$ 525,000	$ 208,764	$ 525,000	$ 198,264	$ 540,000	$ 187,464	$ 545,000	$ 176,564	$ 560,000	$ 163,964	$ 570,000
7/2012 GOR 2012AA	$ 1,801,750	$ 115,000	$ 1,801,750	$ 115,000	$ 1,799,450	$ 7,835,000	$ 1,407,700	$ 8,295,000	$ 992,950	$ 7,875,000	$ 599,200	$ 7,360,000
GOB 2014 A	$ 1,366,725	$ 4,485,000	$ 1,366,725	$ 4,485,000	$ 1,299,450	$ 5,000	$ 1,299,350	$ 5,000	$ 1,299,250	$ 800,000	$ 1,279,250	$ 1,085,000
GOB 2014 AA	$ 2,213,100	$ 270,000	$ 2,213,100	$ 270,000	$ 2,205,000	$ 270,000	$ 2,196,900	$ 280,000	$ 2,188,500	$ 290,000	$ 2,179,800	$ 295,000
GOB 2015	$ 101,400	$ 3,320,000	$ 101,400	$ 3,320,000	$ 25,800	$ 1,290,000	$ -	$ -	$ -	$ -	$ -	$ -
GOB 2015 AA	$ 116,664	$ 665,000	$ 116,664	$ 665,000	$ 101,900	$ 680,000	$ 74,100	$ 710,000	$ 45,200	$ 735,000	$ 22,950	$ 755,000
GOB 2016	$ 696,650	$ 1,490,000	$ 696,650	$ 1,490,000	$ 622,150	$ 1,725,000	$ 535,900	$ 1,810,000	$ 508,750	$ 1,840,000	$ 416,750	$ 1,935,000
GOB 2016A	$ -	$ -	$ 926,321	$ 5,000	$ 1,248,905	$ 5,000	$ 1,248,838	$ 5,000	$ 1,248,770	$ 5,000	$ 1,248,703	$ 5,000
TOTAL	$ 8,838,026	$ 13,545,000	$ 8,210,024	$ 13,385,000	$ 8,204,269	$ 14,145,000	$ 7,599,752	$ 14,810,000	$ 6,983,084	$ 15,395,000	$ 6,302,117	$ 15,425,000

Total ACT 1 eligible Debt		$22,383,026		$21,595,024		$22,349,269		$22,409,752		$22,378,084		$21,727,117
Increase in ACT 1 eligible debt						$754,245		$60,483		($31,668)		($650,967)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2016-17 Budget		2016-17 Projection		2017-18 Budget		2018-19 Budget		2019-20 Budget		2020-21 Budget	
Elementary Debt												
10/09 $10,000,000 Emmaus 2009	$ 398,667	$ 5,000	$ 398,667	$ 5,000	$ 398,467	$ 5,000	$ 398,267	$ 5,000	$ 398,067	$ 5,000	$ 380,667	$ 650,000
8/2012 $21,000,000 GOB 2012A	$ 630,000	$ -	$ 630,000	$ -	$ 630,000	$ -	$ 630,000	$ -	$ 630,000	$ -	$ 630,000	$ -
2013 $10,000,000 GOB	$ 93,075	$ 765,000	$ 93,075	$ 765,000	$ 65,700	$ 795,000	$ 41,650	$ 815,000	$ 25,250	$ 825,000	$ 8,500	$ 850,000
$12,000,000 GOB 2014	$ 489,763	$ -	$ 489,763	$ -	$ 489,763	$ -	$ 489,763	$ -	$ 489,763	$ -	$ 489,763	$ -
9/2015 $10,000,000 GOB- 2015A	$ 257,803	$ 5,000	$ 257,803	$ 5,000	$ 257,738	$ 5,000	$ 257,673	$ 5,000	$ 257,608	$ 5,000	$ 257,543	$ 5,000
11/2016 $10,000,000 GOB	$ 236,480	$ -	$ 236,480	$ -	$ 438,829	$ -	$ 438,829	$ 5,000	$ 438,700	$ 5,000	$ 438,558	$ 5,000
11/2017 $10,000,000 GOB	$ -	$ -	$ -	$ -	$ 236,121	$ -	$ 438,163	$ -	$ 438,163	$ 5,000	$ 438,034	$ 5,000
12/2018 $4,800,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ 94,408	$ -	$ 207,237	$ -	$ 207,237	$ 5,000
12/2019 $10,000,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 5,000	$ 499,750	$ 5,000
12/2020 $10,000,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 5,000
	$ 2,105,788	$ 775,000	$ 2,105,788	$ 775,000	$ 2,516,617	$ 805,000	$ 2,788,752	$ 830,000	$ 3,134,788	$ 850,000	$ 3,600,052	$ 1,530,000
Total Elementary Debt		$ 2,880,788		$ 2,880,788		$ 3,321,617		$ 3,618,752		$ 3,984,788		$ 5,130,052

Total New Debt	$ 2,105,788	$ 775,000	$ 2,105,788	$ 775,000	$ 2,516,617	$ 805,000	$ 2,788,752	$ 830,000	$ 3,134,788	$ 850,000	$ 3,600,052	$ 1,530,000

TOTAL DEBT SERVICE

YEAR	2016-17 Budget		2016-17 Projection		2017-18 Budget		2018-19 Budget		2019-20 Budget		2020-21 Budget	
	$10,943,813	$14,320,000	$10,315,811	$14,160,000	$10,720,886	$14,950,000	$10,388,504	$15,640,000	$10,117,872	$16,245,000	$9,902,169	$16,955,000
Total Debt Service		$25,263,813		$24,475,811		$25,670,886		$26,028,504		$26,362,872		$26,857,169

Back-End Referendum Exceptions

	BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
			($000)		
Health Care	-	-	-	-	-
Retirement (PSERS)	1,574.2	535.9	182.6	27.7	-
Special Education	1,341.2	(67.3)	458.3	305.2	309.9
Debt Service		-	-	-	-
Total	**2,915.4**	**468.6**	**640.8**	**332.9**	**309.9**

Index =		1.90%	2.50%	2.50%	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		25,613,265	27,327,640	28,376,735	29,169,953	28,581,436
50%		12,806,633	13,663,820	14,188,367	14,584,976	14,290,718
	11,019,760	12,806,633	13,663,820	14,188,367	14,584,976	14,290,718
State Share of Retirement for Fed. Funded Salaries	(23,112)	(26,861)	(28,658)	(29,759)	(30,590)	(29,973)
Increase		1,783,124	855,390	523,447	395,777	(293,641)
Index		208,936	319,494	340,879	368,124	378,414
Total Exception		**1,574,188**	**535,896**	**182,568**	**27,653**	**(672,055)**
Special Education	2013-14 AFR	2014-15 AFR	2015-16 AFR Est (1.03)	2016-17 AFR Est. (1.03)	2017-18 AFR Est. (1.03)	2018-19 AFR Est. (1.03)
Expenses	35,115,932	37,125,800	38,239,574	39,386,761	40,568,364	41,785,415
Subsidy	5,311,051	5,413,413	5,801,628	5,679,591	5,679,591	5,679,591
Net Expenses	29,804,881	31,712,387	32,437,946	33,707,170	34,888,773	36,105,824
Net Increase	924,978	1,907,506	725,559	1,269,224	1,181,603	1,217,051
Index	548,718	566,293	792,810	810,949	876,386	907,108
Total Exception		**1,341,213**	**(67,251)**	**458,276**	**305,216**	**309,943**
ACT 1 Qualifying Debt Service		22,383,026	22,349,269	22,409,752	22,378,084	21,727,117
Grandfathered Increase						
Elem Master Plan (45%)			-	-	-	-
Debt Qualifying for Exception			-	-	-	-

West Chester Area School District
Capital Reserve Fund
History and Projection

	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	ACTUAL 2015-16	BUDGET 2016-17	PROJECTED 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
FUND 22										
Revenues										
Contribution from General Fund	$ 1,329,424	$ 3,050,600	$ 3,076,193	$ 2,680,767	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000
Refunding Savings	1,917,307	4,357,444	4,364,281	5,009,329	243,080	995,969	447,970	451,259	451,641	443,406
Variable Rate Debt Savings	381,416									
Miscellaneous Revenue		123								
Sale of Assets	26,540	94,983		27,718			$ 1,300,000			
Interest Income	64,878	68,189	126,000	59,833	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	$ 3,719,564	$ 7,571,339	$ 7,566,474	$ 7,777,647	$ 2,818,080	$ 3,570,969	$ 4,322,970	$ 3,026,259	$ 3,026,641	$ 3,018,406
Expenditures and Fund Transfers										
Debt Service Payments (Cap Int) (arbitrage)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to fund 27	150,000	356,300	-	-						
Transfer to fund Technology Equipment	-	-			-	-	-	-	-	-
Furniture and Fixtures	49,089	50,109	60,000	53,768	60,000	60,000	60,000	60,000	60,000	60,000
Technology	1,853,212	2,515,295	3,038,490	2,772,410	2,702,620	2,702,620	2,913,860	3,001,276	3,091,314	3,184,053
Admin Building				24,910		4,000,000				
Facility and Other Projects	236,121									
Total Expenditures	$ 2,288,422	$ 2,921,704	$ 3,098,490	$ 2,851,088	$ 2,762,620	$ 6,762,620	$ 2,973,860	$ 3,061,276	$ 3,151,314	$ 3,244,053
Excess of Revenues over Expenditures	$ 1,431,143	$ 4,649,635	$ 4,467,984	$ 4,926,559	$ 55,460	$ (3,191,651)	$ 1,349,110	$ (35,017)	$ (124,673)	$ (225,647)
Fund Balance at July 1	$ 15,820,999	$ 17,252,142	$ 21,901,777	$ 21,901,777	$ 26,833,045	$ 26,828,336	$ 23,636,685	$ 24,985,795	$ 24,950,778	$ 24,826,105
Fund Balance at June 30	$ 17,252,142	$ 21,901,777	$ 26,369,761	$ 26,828,336	$ 26,888,505	$ 23,636,685	$ 24,985,795	$ 24,950,778	$ 24,826,105	$ 24,600,457
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	931,416
Fund Balance for G/F projects	-	-	-	-	-	-	-	-	-	-
Fund Balance for Time and Attendance System	-	-	-	-	-	-	-	-	-	-
Fund Balance for refunding savings	4,914,002	9,271,446	13,635,727	14,280,775	14,523,855	15,276,744	15,724,714	16,175,973	16,627,614	17,071,020
Undesignated Fund Balance at June 30	$ 11,406,724	$ 11,698,915	$ 11,802,618	$ 11,616,145	$ 11,433,234	$ 7,428,525	$ 8,329,665	$ 7,843,389	$ 7,267,075	$ 6,598,022
FUND 27										
Revenues										
Contribution from General Fund	$ 953,100	$ 1,181,700	$ 1,417,151	$ 1,417,151	$ 1,667,200	$ 1,667,200	$ 1,917,216	$ 1,974,732	$ 2,033,974	$ 2,094,994
Contribution from fund 22	$ 150,000	$ 356,300								
Miscellaneous Revenue		$ 24,481	$ 87,000	$ 25,000		$ 37,519				
Expenditures										
Facilities Projects	$ 754,892	$ 1,681,366	$ 1,504,151	$ 1,161,352	$ 2,325,358	$ 2,287,041	$ 1,917,216	$ 1,974,732	$ 2,033,974	$ 2,094,994
Undesignated Fund Balance at July 1	$ 420,408	$ 301,523	$ 301,523	$ 582,322	-	-	-	-	-	-

Technology Capital Reserve Spending
Expenditure thru June 30, 2017

Categories	Budget 16-17	Projected 16-17	Difference Projected Vs. Budget
Elementary Equipment			
20 Macs- Art & Music	$ 26,400.00	$ 26,400.00	$ -
234 Classroom Laptops & 105 Laptop Carts	230,520.00	230,520.00	$ -
250 Ipads + 10 Ipad Carts	119,900.00	119,900.00	$ -
24 Desktop PCs- Library	14,880.00	14,880.00	$ -
32 Laptop Carts	89,600.00	89,600.00	$ -
	481,300.00	**481,300.00**	**$ -**
Secondary Equipment			
21 HS Music Macs	27,720.00	27,720.00	$ -
21 HS Video/TV Studio Macs	27,720.00	27,720.00	$ -
924 HS 1:1 Laptops	628,320.00	628,320.00	$ -
6 HS Gifted Desktop	4,080.00	4,080.00	$ -
261 HS Teacher Laptops	344,520.00	344,520.00	$ -
15 MS Music Macs	19,800.00	19,800.00	$ -
90 MS Laptop Carts	61,200.00	61,200.00	$ -
129 Teacher Laptops	170,280.00	170,280.00	$ -
54 MS FCS Desktop PCs	33,480.00	33,480.00	$ -
9 MS Math Specialist Room/ISS Desktop PCs	5,580.00	5,580.00	$ -
Videoconferencing	10,000.00	10,000.00	$ -
	1,332,700.00	**1,332,700.00**	**-**
Administration			
52 Admin Laptop	68,640.00	68,640.00	-
59 Business and Building Support Staff	58,100.00	58,100.00	$ -
41 Aides and Head Custodian	27,880.00	27,880.00	$ -
25 New Hire Laptops	33,000.00	33,000.00	$ -
	187,620.00	**187,620.00**	**$ -**
Networking			
Network Technology	701,000.00	701,000.00	-
	701,000.00	**701,000.00**	**$ -**
Other			
Payforit Fees	-	-	-
Insurance Costs	250,000.00	250,000.00	-
Technology Cost Sharing	(250,000.00)	(250,000.00)	-
TOTAL- LOC 961	**$ 2,702,620.00**	**$ 2,702,620.00**	**$ -**

2016-2017 Proposed Capital Reserve Fund Projects List
Expenditures thru June 30, 2017

Fund 27

Priority	Project #	Location	Project	Budget 2016-2017	Projected 2016-2017	Difference
1	G027	Various	Emergency Repairs District-Wide	100,000.00	100,000.00	-
2	G039	Peirce	Replace roof above LGI area	250,000.00	250,000.00	-
3	G051	Peirce	Replace music rooms air handlers	160,000.00	160,000.00	-
4	G053	East	Replace domestic water heaters	150,000.00	150,000.00	-
5	G064	District-wide	County Radio Signal Amplification System	550,000.00	550,000.00	-
6	G065	Henderson	Replace stormwater pipe at Schramms fields	120,000.00	120,000.00	-
7	G067	Rustin	Mill and repave site	650,000.00	650,000.00	-
8	G072	Fugett	Replace concrete sidewalk at main entrance	20,000.00	20,000.00	-
9	G073	Peirce	Replace LGI curtains	25,000.00	25,000.00	-
10	G074	Peirce	Science Rooms to meet educational requirements	50,000.00	50,000.00	-
11	G075	Hillsdale	Upgrade Building Automation System	80,000.00	80,000.00	-
12	G076	Rustin	Revision to field house HVAC	120,000.00	120,000.00	-
13	G077	Hillsdale	Replace (1) One pod of carpeting & ramp	35,000.00	35,000.00	-
14	G078	Starkweather	Replace sprinkler heads throughout bldg	20,000.00	20,000.00	-
Total Fund 27				**$ 2,330,000.00**	**$ 2,330,000.00**	**$ -**

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

	A	I	J	K	L	M	N	O	P	Q	R	S	T
1		2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
2		Actual	Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3	**Total Revenue**	**200,345**	**205,130**	**206,453**	**213,971**	**220,551**	**220,793**	**229,453**	**230,157**	**232,550**	**234,677**	**236,759**	**237,053**
4	**Current RE Taxes (0% rate incr.)**	**143,252**	**145,265**	**146,630**	**151,068**	**154,171**	**155,284**	**159,664**	**159,664**	**160,528**	**161,515**	**162,503**	**163,490**
5	**Revenue (Excl Current R.E.T.)**	**57,093**	**59,865**	**59,823**	**62,902**	**66,380**	**65,509**	**69,789**	**70,493**	**72,022**	**73,162**	**74,256**	**73,563**
6	State (Other)	21,308	20,863	21,115	21,273	21,810	21,073	22,381	22,853	22,874	22,915	22,978	22,026
7	PSERS	3,688	5,232	7,197	9,317	11,488	11,378	13,744	13,744	15,040	15,848	16,584	16,544
8	Federal	4,119	4,059	2,662	2,960	2,680	2,865	2,677	2,909	2,831	2,831	2,831	2,831
9	**Local (Excl. Current R.E.T.)**	**27,978**	**29,711**	**28,849**	**29,353**	**30,402**	**30,193**	**30,988**	**30,988**	**31,276**	**31,567**	**31,863**	**32,162**
10	Transfers and Other	-	-	-	-	-	-	-	-	-	-	-	-
11													
12	**Expenses**	**193,431**	**198,134**	**205,474**	**215,656**	**225,723**	**223,633**	**237,424**	**237,467**	**247,884**	**255,926**	**264,312**	**271,701**
13	Salaries	85,915	84,930	86,263	87,846	89,515	88,924	92,158	92,179	93,885	95,271	96,983	98,740
14	Benefits (without PSERS)	26,560	26,912	27,860	28,427	28,866	29,474	29,463	29,469	31,296	33,195	35,267	37,501
15	PSERS	7,346	10,374	14,360	18,603	22,976	22,726	27,487	27,487	30,081	31,697	33,168	33,088
16	Debt Service	23,773	21,896	23,654	21,164	20,756	18,350	25,264	24,476	25,671	26,029	26,363	26,857
17	Transfer to Capital Reserve	1,515	3,694	4,581	8,590	8,858	9,107	4,410	5,163	4,865	4,926	4,986	5,038
18	Other	48,321	50,328	48,756	51,026	54,753	55,052	58,641	58,693	62,086	64,809	67,545	70,476
19													
20		**Net Gap calculation - No tax increase no exceptions**											
21		**Deficit**								**(15,335)**	**(21,248)**	**(27,553)**	**(34,648)**
22		Change in Fund Balance								2,070	-	-	-
23		**Cumulative Gap at No Incr. in R.E. Taxes**								**(13,265)**	**(21,248)**	**(27,553)**	**(34,648)**
24		Prior Year Gap Reduction								-	13,265	21,248	27,553
25		**Net Gap no Incr in R.E Taxes no Exceptions**								**(13,265)**	**(7,983)**	**(6,304)**	**(7,095)**
26													
27													
28		**Net Gap calculation - Act 1 Tax Increase - no exceptions**											
29		**Deficit**								**(15,335)**	**(21,248)**	**(27,553)**	**(34,648)**
30		Change in Fund Balance								2,070	-	-	-
31		**Cumulative Gap at No Incr. in R.E. Taxes**								**(13,265)**	**(21,248)**	**(27,553)**	**(34,648)**
32		Act 1 Increase								4,023	4,038	4,225	4,251
33		Prior Year Tax Increase not included above									4,023	8,061	12,286
34		**Cumulative Gap at Millage Index**								**(9,242)**	**(13,187)**	**(15,267)**	**(18,111)**
35		Prior Year Gap elimination								**-**	**9,242**	**13,187**	**15,267**
36		**Net Gap at Millage Index (no exceptions)**								**(9,242)**	**(3,946)**	**(2,079)**	**(2,844)**
37													
38													
39		**Net Gap calculation - Act 1 Tax Increase - with exceptions**											
40		**Deficit**								**(15,335)**	**(21,248)**	**(27,553)**	**(34,648)**
41		Change in Fund Balance								2,070	-	-	-
42		**Cumulative Gap at Millage Index**								**(13,265)**	**(21,248)**	**(27,553)**	**(34,648)**
43		Act 1 Increase								4,023	4,038	4,225	4,251
44		Prior Year Tax Increase not included above								-	4,023	8,061	12,286
45		**Cumulative Gap at Millage Index**								**(9,242)**	**(13,187)**	**(15,267)**	**(18,111)**
46		**Act 1 Exceptions**								**469**	**641**	**333**	**310**
47		**Addt'l Revenue from Prior Year exception allowance**								**-**	**469**	**1,109**	**1,442**
48		**Cumulative Gap at Millage Index and Exceptions**								**(8,773)**	**(12,078)**	**(13,824)**	**(16,358)**
49		Prior Year Gap elimination								**-**	**8,773**	**12,078**	**13,824**
50		**Net Gap at Millage Index - with exceptions**								**(8,773)**	**(3,305)**	**(1,747)**	**(2,534)**
51													
52													
53	**Expenses % Increase**												
54	Salaries	-5.25%	-1.15%	1.57%	1.84%		1.23%		3.66%	1.85%	1.48%	1.80%	1.81%
55	Benefits (without PSERS)	3.50%	1.32%	3.52%	2.03%		3.69%		-0.02%	6.20%	6.07%	6.24%	6.33%
56	PSERS	44.95%	41.22%	38.42%	29.55%		22.16%		20.95%	9.44%	5.37%	4.64%	-0.24%
57	Debt Service	11.94%	-7.90%	8.03%	-10.53%		-13.29%		33.38%	4.88%	1.39%	1.28%	1.87%
58	Other	-0.33%	4.15%	-3.12%	4.66%		7.89%		6.61%	5.78%	4.39%	4.22%	4.34%
59													
60	**Debt Service % of Budget**	**12.3%**	**11.1%**	**11.5%**	**9.8%**		**8.2%**		**10.3%**	**10.4%**	**10.2%**	**10.0%**	**9.9%**
61													
62	**Act 1 Exceptions**									469	641	333	310
63	Health Care									-	-	-	-
64	PSERS									536	183	28	-
65	Special Ed									(67)	458	305	310
66	Debt Service									-	-	-	-
67													
68	**Fund Balance**												
69	**Beginning Fund Balance**	**18,461**	**25,376**	**32,372**	**33,351**		**31,666**		**28,825**	**21,516**	**19,446**	**19,446**	**19,446**
70	Transfer (to)/from Operating Budget	(6,915)	(6,996)	(979)	1,686		2,840		7,310	2,070	-	-	-
71	**Ending Fund Balance**	**25,376**	**32,372**	**33,351**	**31,666**		**28,825**		**21,516**	**19,446**	**19,446**	**19,446**	**19,446**
72													
73	**Fund Balance - Designation PSERS**	**3,700.0**	**5,000.0**	**4,500.0**	**2,117.0**		**2,117.0**		**1,117.0**	**-**	**-**	**-**	**-**
74	**Fund Balance - Designation - Health Care Stabilization**	**2,677.7**	**4,171.1**	**4,856.2**	**4,899.4**		**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**	**3,349.2**	**6,830.5**	**5,951.3**	**5,646.4**		**5,471.0**		**953.0**	**-**	**-**	**-**	**-**
76	**Fund Balance - Designation - Athletic Fund**	**124.2**	**102.7**	**119.8**	**115.7**		**89.5**		**89.5**	**89.5**	**89.5**	**89.5**	**89.5**
77													
78	**Year End Unassigned/Undesig. FB**	**15,525**	**16,268**	**17,924**	**18,887**		**16,988**		**15,197**	**15,197**	**15,197**	**15,197**	**15,197**
79	**% of Expenses**	**8.0%**	**8.2%**	**8.7%**	**8.8%**		**7.6%**		**6.4%**	**6.1%**	**5.9%**	**5.7%**	**5.6%**
80													
81	**Capital Reserves**												
82	**Beginning Fund Balance**	**14,506**	**14,330**	**15,821**	**17,252**		**21,902**		**26,829**	**23,637**	**24,986**	**24,951**	**24,826**
83	Inflow	1,530	3,651	3,720	7,571		7,778		3,571	4,323	3,026	3,027	3,018
84	Outflow	1,706	2,159	2,288	2,922		2,851		6,763	2,974	3,061	3,151	3,244
85	**Year-end Fund Balance**	**14,330**	**15,821**	**17,252**	**21,902**		**26,829**		**23,637**	**24,986**	**24,951**	**24,826**	**24,601**
86	Year End Designated	-	3,760	5,845	10,203		15,212		16,208	16,656	17,107	17,559	18,002
87	**Year End Unassigned/Undesig. FB**	**14,330**	**12,061**	**11,407**	**11,699**		**11,616**		**7,429**	**8,330**	**7,844**	**7,267**	**6,598**
88													
89	Act 1 index Assumptions						1.9%		2.4%	2.5%	2.5%	2.6%	2.6%