

West Chester Area School District
 Budget Forecast Model
 2013-14 Projection Changes
 Jan-14

<u>Expenses</u>	
Correct Admin Salaries	-\$47,000
Correct Teachers Salaries	\$47,000
Reduce Curriculum Proposals	-\$85,000
Refinance Debt	-\$476,997
Contribution to fund 22	\$476,997
Special Ed Prof & Tech Services	\$1,184,860
Special Ed Tuitions	-\$418,500
Salaries	-\$137,000
PSERS	-\$23,194
Social Security	-\$10,481
Medical	\$1,300,000
Prescription	-\$450,000
Dental	-\$200,000
Potential Teacher Contract salary increase	\$1,036,100
Potential Teacher Contract Tuition reduction	-\$252,000
Potential Teacher Contract PSERS Increase	\$175,412
Potential Teacher Contract Social Security Increase	\$79,262
Total Expenses	\$2,199,458

<u>Revenues</u>	
Earned Income Tax	\$1,300,000
Transfer Tax	\$660,000
Retirement Subsidy	-\$11,597
Social Security Subsidy	-\$5,241
Potential Teacher Contract PSERS Subsidy Increase	\$87,706
Potential Teacher Contract Social Security Subsidy Increase	\$39,631
Total Revenues	\$2,070,499

<u>Fund Balance Analysis</u>	
2013-14 Add to Unassigned Fund balance	\$521,040
Reduce Health Care Stabilization fund balance	-\$650,000
Increase/(Decrease) in Ending Fund Balance 6/30/14	-\$128,960

West Chester Area School District
 Budget Forecast Model
 2014-15 Projection Changes
 Jan-14

<u>Expenses</u>	
Change PSERS rate	\$76,800
Refinance Debt	-\$866,500
Contribution to fund 22	\$866,500
<u>Budget Submission Changes</u>	
Salaries	\$813,400
Benefits	\$865,840
Prof & tech	\$703,100
Purchased services	-\$186,000
Other services	-\$642,700
Supplies	-\$544,700
Other Objects	-\$45,000
Property	-\$144,000
Potential Teacher Contract salary increase	\$3,495,800
Potential Teacher Contract Tuition reduction	-\$485,100
Potential Teacher Contract PSERS Increase	\$748,101
Potential Teacher Contract Social Security Increase	\$267,429
Potential Teacher Contract Health Care Decrease	-\$1,461,870
Total Expenses	\$3,461,100

<u>Revenues</u>	
Real Estate Taxes for Delaware County assessment increase	\$180,000
Earned Income Tax	\$1,397,400
Transfer Tax	\$439,900
Social Security subsidy change	\$31,086
Retirement subsidy change	\$125,449
Title II	\$114,700
Medical Access	-\$319,500
Title III (Other)	-\$2,190
Potential Teacher Contract PSERS Subsidy Increase	\$374,051
Potential Teacher Contract Social Security Subsidy Increase	\$133,714
Total Revenues	\$2,474,610

<u>Budget Gap</u>	
Change in Budget Gap	\$465,600

<u>Fund Balance Analysis</u>	
Beginning Healthcare Stabilization Fund Balance	-\$650,000
Beginning Unassigned Fund Balance	\$521,040
2014-15 Use of Unassigned Fund Balance	-\$521,040
Increase/(Decrease) in Ending Fund Balance 6/30/15	-\$650,000

West Chester Area School District
 Budget Forecast Model
 2014-15 Projection Changes
 Nov-13

<u>Expenses</u>	
Increase in Secondary teachers (3)	\$151,100
Increase in Special Education teachers (2)	\$100,700
Increase in Salaries	\$251,800
Increase in Benefits for above positions	\$169,060
Decrease PPA Budget	-\$75,160
Total Expenses	\$345,700

<u>Revenues</u>	
Increase real estate tax revenues	\$380,200
Decrease transportation subsidy	-\$71,000
Increase teacher subsidies	\$36,500
Total Revenues	\$345,700

<u>Fund Balance Analysis</u>	
Increase in starting fund balance (PY contribution)	\$370,300
Increase/(Decrease) in Ending Fund Balance 6/30/15	\$370,300

West Chester Area School District
 Budget Forecast Model
 2013-14 Projection Changes
 Nov-13

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$65,573
Actual teacher salary	\$65,624
Increase due to change in avg salary	\$51
Number of teachers	923.6
Reduction in Teacher Attrition	\$47,100
Increase in PSERS and Social Security due to above changes	\$11,600
Decrease in variable rate debt services payment	-\$331,000
Increase transfer to Capital Reserve fund	\$331,000
Total Expenses	\$58,700

<u>Revenues</u>	
Increase delinquent real estate tax receipts	\$500,000
Decrease Transportation Subsidy	-\$71,000
Total Revenues	\$429,000

<u>Fund Balance Analysis</u>	
Increase to undesignated fund balance	\$370,300
Increase/(Decrease) in Ending Fund Balance 6/30/14	\$370,300

West Chester Area School District
 Budget Forecast Model
 2012-13 Projection Changes
 Oct-13

<u>Expenses</u>	
Charter School Tuitions	\$576,000
Other Objects	-\$112,900
Athletics	\$12,800
Property - GF Maint Projects	-\$72,200
Property - Other Equipment	\$33,100
Transfer to Other Funds	\$139,200
Total Expenses	\$576,000

<u>Revenues</u>	
Total Revenues	\$0

<u>Fund Balance Analysis</u>	
Increase/(Decrease) to Designation for Future Millage Increases	-\$576,000
Increase/(Decrease) in Ending Fund Balance 6/30/13	-\$576,000

West Chester Area School District
 Budget Forecast Model
 2012-13 Projection Changes
 September 2013

<u>Expenses</u>	
Salaries	-\$143,900
Healthcare	-\$711,300
Other Benefits	-\$877,400
Professional services	\$1,063,700
Purchased Property services	-\$645,700
Other Services	-\$588,600
Supplies	-\$203,100
Other	-\$353,300
Debt Service	-\$378,300
Contribution to Cap Reserve	\$378,300
Total Expenses	-\$2,459,600

<u>Revenues</u>	
Real Estate Tax	\$90,900
Earned Income Tax	\$761,600
Delinquent Taxes	\$606,700
Real Estate Transfer	\$650,800
Other local taxes	\$89,900
Student Subsidies	-\$133,000
Teacher Subsidies	-\$190,400
Federal revenues	\$323,900
Total Revenues	\$2,200,400

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Beginning Fund Balance	\$0
Increase to Designation for HealthCare Stabilization Fund	\$711,300
Increase to Designation for PSERS Increases	\$1,300,000
Increase to Designation for Future Millage Increases	\$2,670,200
Decrease to Designation for Athletic Funds	-\$21,500
Increase/ (Decrease) to Fund Balance September 2013	\$0
Increase/(Decrease) in Ending Fund Balance 6/30/14	\$4,660,000

West Chester Area School District
 Budget Forecast Model
 2013-14 Projection Changes
 September 2013

<u>Expenses</u>	
Total Expenses	\$0

\$0

<u>Revenues</u>	
Reduction in Federal Program Revenue - Sequestration	-\$283,100
Total Revenues	-\$283,100

<u>Fund Balance Analysis</u>	
Increase to Beginning Designation for HC Stabilization Fund	\$711,300
Increase to Beginning Designation for PSERS Increases	\$1,300,000
Increase to Beginning Designation for Future Millage Increases	\$2,670,200
Decrease to Beginning Designation for Athletic Funds	-\$21,500
Decrease to Undesignated Fund Balance September 2013	-\$283,100
Increase/(Decrease) in Ending Fund Balance 6/30/14	\$4,376,900

West Chester Area School District
 Budget Forecast Model
 2014-15 Budget Changes
 September 2013

<u>Expenses</u>	
Total Expenses	

\$0

<u>Revenues</u>	
Local Revenue Excluding Current Real Estate Taxes	\$0
Reduction in Federal Program Revenue - Sequestration	-\$295,600
Change in Current Real Estate Taxes	\$4,461,500
Total Revenues	\$4,165,900

<u>Fund Balance Analysis</u>	
Increase to Beginning Designation for HC Stabilization Fund	\$711,300
Increase to Beginning Designation for PSERS Increases	\$1,300,000
Increase to Beginning Designation for Future Millage Increases	\$2,670,200
Decrease to Beginning Designation for Athletic Funds	-\$21,500
Decrease to Beginning Undesignated Fund Balance	-\$283,100
Increase/ (Decrease) to Fund Balance September 2013	\$4,165,900
Increase/(Decrease) in Ending Fund Balance 6/30/15	\$8,542,800

Change in STEB's "% of total MV" for Chester County increased from 94.31% to 94.37%.

West Chester Area School District
 Budget Forecast Model
 2012-13 Projection Changes
 August 2013

<u>Expenses</u>	
Total Expenses	\$0

\$0

<u>Revenues</u>	
Current Real Estate Taxes	-\$152,500
Interim Real Estate Taxes	\$251,200
Earned Income Taxes	\$180,400
Transfer Taxes	\$54,700
Other Local Revenues	-\$480,000
Special Education Subsidy	\$577,400
Transportation Subsidy	-\$334,000
Total Revenues	\$97,200

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Beginning Fund Balance	\$0
Increase/ (Decrease) to Fund Balance August 2013	\$97,200
Increase/(Decrease) in Ending Fund Balance 6/30/14	\$97,200

West Chester Area School District
 Budget Forecast Model
 2013-14 Projection Changes
 August 2013

<u>Expenses</u>	
Total Expenses	\$0

\$0

<u>Revenues</u>	
Basic Instruction Subsidy	\$198,600
Transportation Subsidy	-\$222,500
Current Real Estate Taxes	-\$55,600
Total Revenues	-\$79,500

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Beginning Fund Balance	\$97,200
Increase/ (Decrease) to Fund Balance August 2013	-\$79,500
Increase/(Decrease) in Ending Fund Balance 6/30/14	\$17,700

West Chester Area School District
 Budget Forecast Model
 2014-15 Budget Changes
 August 2013

<u>Expenses</u>	
CAT Tuition	-\$21,300
Total Expenses	-\$21,300

-\$42,600

<u>Revenues</u>	
Local Revenue Excluding Current Real Estate Taxes	\$0
State Subsidies	-\$23,900
Change in Current Real Estate Taxes	-\$6,213,500
Total Revenues	-\$6,237,400

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Beginning Fund Balance	\$17,700
Increase/ (Decrease) to Fund Balance August 2013	-\$6,216,100
Increase/(Decrease) in Ending Fund Balance 6/30/15	-\$6,198,400

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
1997-98	\$377,214	\$6,080	1.6%	\$6,812	\$533	8.5%
1998-99	\$5,803,372	n/a	n/a	\$7,332	\$520	7.6%
1999-00	\$5,986,808	\$183,436	3.3%	\$7,682	\$350	4.8%
2000-01	\$6,290,875	\$284,067	4.9%	\$359,308	n/a	n/a
2001-02	\$6,594,576	\$303,701	4.8%	\$358,919	(\$389)	-0.1%
2002-03	\$6,858,177	\$263,601	4.0%	\$381,715	\$22,796	6.4%
2003-04	\$7,093,245	\$235,068	3.4%	\$423,042	\$41,327	10.8%
2004-05	\$7,249,896	\$156,651	2.2%	\$463,149	\$40,107	9.5%
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	\$7,603,129	-\$20,567	-0.3%	637,926	\$1,061	0.2%
10 YEAR AVERAGE		\$102,912	1.5%		\$27,795	6.0%
5 YEAR AVERAGE		\$30,975	0.4%		\$8,576	1.4%
3 YEAR AVERAGE		\$7,682	0.1%		(\$1,733)	-0.3%

CHESTER COUNTY				DELAWARE COUNTY			
	MILL VAL	+/-		MILL VAL	+/-		
		AMOUNT	PERCENT		AMOUNT	PERCENT	
COMMERCIAL				COMMERCIAL			
2008-09	1,539,803	41,379	2.69%	2008-09	8,533	-	0.00%
2009-10	1,559,334	19,531	1.26%	2009-10	8,905	-	0.00%
2010-11	1,533,828	(25,506)	-1.66%	2010-11	6,868	-	0.00%
2011-12	1,516,167	(17,661)	-1.16%	2011-12	8,533	-	0.00%
2012-13	1,500,223	(15,944)	-1.06%	2012-13	8,533	-	0.00%
2013-14	1,500,223	-	0.00%	2013-14	8,533	-	0.00%
2014-15	1,530,223	30,000	1.96%	2014-15	8,533	-	0.00%
2015-16	1,565,223	35,000	2.24%	2015-16	8,533	-	0.00%
2016-17	1,600,223	35,000	2.19%	2016-17	8,533	-	0.00%
2017-18	1,635,223	35,000	2.14%	2017-18	8,533	-	0.00%
	Average increase		0.86%		Average increase		0.00%
RESIDENTIAL				RESIDENTIAL			
2008-09	5,988,942	36,625	0.61%	2008-09	633,531	10,253	1.62%
2009-10	6,037,132	48,190	0.80%	2009-10	637,528	3,997	0.63%
2010-11	6,036,052	(1,080)	-0.02%	2010-11	630,726	(6,802)	-1.08%
2011-12	6,037,906	1,854	0.03%	2011-12	628,332	(2,394)	-0.38%
2012-13	6,037,906	(0)	0.00%	2012-13	629,393	1,061	0.17%
2013-14	6,037,906	-	0.00%	2013-14	620,245	(9,148)	-1.47%
2014-15	6,047,906	10,000	0.17%	2014-15	633,964	1,250	0.20%
2015-16	6,062,906	15,000	0.25%	2015-16	635,214	1,250	0.20%
2016-17	6,077,906	15,000	0.25%	2016-17	636,464	1,250	0.20%
2017-18	6,092,906	15,000	0.25%	2017-18	637,714	1,250	0.20%
	Average increase		0.23%		Average increase		0.03%
OTHER				OTHER			
2008-09	71,906	(7,500)	-10.43%	2008-09	-	-	-
2009-10	64,944	(6,962)	-10.72%	2009-10	-	-	-
2010-11	59,230	(5,714)	-9.65%	2010-11	-	-	-
2011-12	69,623	10,393	14.93%	2011-12	-	-	-
2012-13	65,000	(4,623)	-7.11%	2012-13	-	-	-
2013-14	65,000	-	0.00%	2013-14	-	-	-
2014-15	65,000	-	0.00%	2014-15	-	-	-
2015-16	65,000	-	0.00%	2015-16	-	-	-
2016-17	65,000	-	0.00%	2016-17	-	-	-
2017-18	65,000	-	0.00%	2017-18	-	-	-
	Average increase		-2.30%		Average increase		-
TOTAL				TOTAL			
2008-09	7,600,651	70,504	0.93%	2008-09	642,065	14,900	2.32%
2009-10	7,661,410	60,759	0.79%	2009-10	646,433	4,368	0.68%
2010-11	7,629,110	(32,300)	-0.42%	2010-11	637,594	(8,838)	-1.39%
2011-12	7,623,696	(5,414)	-0.07%	2011-12	636,866	(729)	-0.11%
2012-13	7,603,129	(20,567)	-0.27%	2012-13	637,926	1,061	0.17%
2013-14	7,603,129	-	0.00%	2013-14	628,778	(9,148)	-1.45%
2014-15	7,643,129	40,000	0.52%	2014-15	642,497	1,250	0.19%
2015-16	7,693,129	50,000	0.65%	2015-16	643,747	1,250	0.19%
2016-17	7,743,129	50,000	0.65%	2016-17	644,997	1,250	0.19%
2017-18	7,793,129	50,000	0.64%	2017-18	646,247	1,250	0.19%
	Average increase		0.34%		Average increase		0.10%

	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>				
		2014-15	2015-16	2016-17	2017-18
6	Collection Factor	96.50%	96.50%	96.50%	96.50%
7	Interim Taxes	2.00%	2.00%	2.00%	2.00%
8	Earned Income tax	3.00%	3.00%	3.00%	3.00%
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	5.00%	5.00%	5.00%	5.00%
12	Other	0.00%	0.00%	0.00%	0.00%
13					
14	<u>State</u>				
		2014-15	2015-16	2016-17	2017-18
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	\$ 1,198,291	\$ 1,055,553	\$ 1,102,371	\$ 1,102,371
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>				
		2014-15	2015-16	2016-17	2017-18
26	Title I	\$ 449,900	\$ 449,900	\$ 449,900	\$ 449,900
27	Title II	\$ 400,000	\$ 285,300	\$ 285,300	\$ 285,300
28	IDEA	\$ 1,151,900	\$ 1,151,900	\$ 1,151,900	\$ 1,151,900
29	Medical Access	\$ 252,500	\$ 252,500	\$ 252,500	\$ 252,500
30	Other	\$ 94,510	\$ 96,700	\$ 96,700	\$ 96,700
31					
32	<u>Other</u>				
		2014-15	2015-16	2016-17	2017-18
33	From Cap Res (Reimb Technology)	0.0%	0.0%	0.0%	0.0%
34	From Cap Res (Other)	\$ -	0	0	0
35	Other				

**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			2013-14	2014-15	2015-16	2016-17	2017-18
8	KG		673	705	620	662	662
9	1st to 5th Grade		4,426	4,371	4,359	4,277	4,218
10	Grades 6-8		2,715	2,778	2,817	2,863	2,851
11	Grades 9-12		3,835	3,791	3,794	3,783	3,822
12	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43
13	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5
14	Staff Change / Student Enrollment		0.00	0.00	0.00	0.00	0.00
15							
16							
17	Headcount Changes (non-enrollment)						
18				2014-15	2015-16	2016-17	2017-18
19	Administration			0	0	0	0
20	Teachers*			5	0	0	0
21	Non-Bargaining			0	0	0	0
22	Support Staff			0	0	0	0
23	Crafts/Trades			0	0	0	0
24	* Non-Enrollment Headcount Changes						
25							
26							
27	Salary Increases (based on Act 1 Index)						
28				2014-15	2015-16	2016-17	2017-18
29	Administration			2.10%	2.10%	0.00%	0.00%
30	Teachers			0.00%	0.00%	0.00%	0.00%
31	Non-Bargaining			2.10%	2.10%	0.00%	0.00%
32	Support Staff			1.21%	0.00%	0.00%	0.00%
33	Crafts/Trades			1.00%	0.00%	0.00%	0.00%
34							
35	Miscellaneous						
36	Teacher Attrition (vacancies)			750,000	750,000	750,000	750,000
37	Teacher Attrition (turnover)			700,000	700,000	700,000	700,000
38							
39							
40	Benefits - 200						
41				2014-15	2015-16	2016-17	2017-18
42	Medical			7.57%	7.57%	7.57%	7.57%
43	Dental			4.30%	4.30%	4.30%	4.30%
44	Vision			2.30%	2.30%	2.30%	2.30%
45	Prescription			6.50%	6.50%	6.50%	6.50%
46	Social Security			7.65%	7.65%	7.65%	7.65%
47	PSERS			21.40%	25.84%	29.27%	30.25%
48	Tuition			5.00%	5.00%	5.00%	5.00%
49	Life & Disability			0.00%	0.00%	0.00%	0.00%
50	W/C, Unemp & Other			0.92%	0.92%	0.92%	0.92%
51							
52	Monthly Board Premium Costs						
53	Medical			\$1,058.83	\$1,138.99	\$1,225.21	\$1,317.96
54	Dental			\$137.67	\$143.59	\$149.76	\$156.20
55	Vision			\$18.33	\$18.75	\$19.19	\$19.63
56	Prescription			\$330.77	\$352.27	\$375.16	\$399.55
57	Life/AD&D (cost per \$1,000)			\$0.14	\$0.14	\$0.14	\$0.14
58							
59	Assumes increases in salary related benefits proportional to salary increases						
60							

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

	A	B	C	D	E	F	G
62							
63	Professional and Technical Services - 300			% Increase Assumptions			
64				2014-15	2015-16	2016-17	2017-18
65		Special Education Services		5.00%	5.00%	5.00%	5.00%
66		Other categories		3.00%	3.00%	3.00%	3.00%
67							
68							
69	Purchased Property Services - 400			% Increase Assumptions			
70				2014-15	2015-16	2016-17	2017-18
71		Electricity		3.00%	3.00%	3.00%	3.00%
72		Trash Collection		3.00%	3.00%	3.00%	3.00%
73		Other categories		3.00%	3.00%	3.00%	3.00%
74							
75	Other Purchased Services - 500			% Increase Assumptions			
76				2014-15	2015-16	2016-17	2017-18
77		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%
78		Insurances		5.00%	5.00%	5.00%	5.00%
79		CAT Tuition Per FTE	\$ 19,901.00	\$ 20,239.00	\$ 20,583.00	\$ 20,933.00	
80		Bussing		3.00%	3.00%	3.00%	3.00%
81		Telephone and Postage		3.00%	3.00%	3.00%	3.00%
82		Other Categories		3.00%	3.00%	3.00%	3.00%
83		Charter School Enrollment	670	690	710	732	
84		Charter School Tuition	12,342	12,589	12,841	13,097	
85		Cat Tuitions from CCIU	2,357,445	2,944,979	3,399,843	3,771,635	
86		CAT Enrollment (3YR Avg)	118.461	145.51	165.177	180.177	
87							
88							
89	Supplies - 600			% Increase Assumptions			
90				2014-15	2015-16	2016-17	2017-18
91		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
92		Gas and Oil		3.00%	3.00%	3.00%	3.00%
93		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
94		Curriculum Proposal Amount	1,530,220	1,644,200	1,840,200	1,895,406	
95							
96	Property - 700			% Increase Assumptions			
97				2014-15	2015-16	2016-17	2017-18
98		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
99		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
100	* 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						
101							
102							
103	800 Other Object Dues and Fees			% Increase Assumptions			
104				2014-15	2015-16	2016-17	2017-18
105				3.00%	3.00%	3.00%	3.00%
106		Phase in General Fund Maint Projects	200,000	200,000	200,000	200,000	200,000
107							

West Chester Area School District
Assumptions for Salaries

	2013-14 Budget	2013-14 Actual	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast
Enrollment Changes						
KG	(19)		32	(85)	42	0
1st to 5th Grade	49		(55)	(12)	(82)	(59)
Grades 6-8	(48)		63	39	46	(12)
Grades 9-12	(20)		(44)	3	(11)	39
	(38)		(4)	(55)	(5)	(32)
Elementary Student-Teacher Ratio	24.43		24.43	24.43	24.43	24.43
Secondary Student-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

***2009-10 staff changes calculated by the Directors of education based on actual class size progressions*

** Assumes average teacher salary using 2008-09 as base when staffing decreases*

** Assume average new hire teacher salary using 2008-09 as base when staffing increases*

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

Additional Headcount Expenses	2013-14 Budget	2013-14 Actual	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast
Administrators						
Average New Hire Salary	\$107,987		\$110,255	\$112,570	\$112,570	\$112,570
Additional Headcount	-		-	0	0	0
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$50,964		\$50,867	\$50,298	\$49,729	\$49,160
Average Teacher Salary	\$65,624		\$65,499	\$64,766	\$64,034	\$63,301
Headcount Change (Enrollment)			0.00	0.00	0.00	0.00
Headcount Change (Curricular)	(0.70)		5.00	0.00	0.00	0.00
Change Salary Expense	(\$47,600)		\$254,335	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$59,488		\$60,737	\$62,013	\$62,013	\$62,013
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$23,507		\$23,791	\$23,791	\$23,791	\$23,791
Additional Headcount	-		-	0	0	0
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$37,604		\$37,980	\$37,980	\$37,980	\$37,980
Additional Headcount	-		-	0	0	0
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0

	2013-14 Budget	2013-14 Actual	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast
Teacher Staffing Changes Detail						
Salary before Attrition	61,428,521		63,762,148	63,316,483	62,616,483	61,916,483
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	59,978,521	59,930,921	62,312,148	61,866,483	61,166,483	60,466,483
Increase with Attrition			3.97%	-1.12%	-1.13%	-1.14%
Staffing changes	(47,600)		254,335	-	-	-
Teacher Salary (with attrition & Staffing Changes)	59,930,921	59,930,921	62,566,483	61,866,483	61,166,483	60,466,483
Increase with Attrition & Staffing Changes			4.40%	-1.12%	-1.13%	-1.14%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2013-14 Budget	2013-14 Actual	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast
Admin Staff	6,981,299	7,381,299	7,366,836	7,521,540	7,521,540	7,521,540
Admin Additions	-	-	-	-	-	-
Total Administration Salaries	6,981,299	7,381,299	7,366,836	7,521,540	7,521,540	7,521,540
Teacher Staff Salaries	59,978,521	60,834,693	62,312,148	61,866,483	61,166,483	60,466,483
Extra Duty Pymnts (123)	977,896	1,001,952	1,093,692	1,081,456	1,069,219	1,056,983
Sabbatical Pymnts (124)	190,000	194,674	190,000	190,000	190,000	190,000
Subject Chair Pymnts (125)	413,186	413,186	407,684	403,123	398,562	394,000
Severance Pymnts (127)	407,000	307,677	407,000	402,446	397,893	393,339
Supplemental Contracts (135)	1,976,737	1,976,737	1,953,649	1,931,791	1,909,934	1,888,076
Teacher Additions	(47,600)	-	254,335	-	-	-
Total Teaching Salaries	63,895,740	64,728,919	66,618,508	65,875,300	65,132,091	64,388,882
Reg Salaries (141)	2,876,506	3,043,506	3,054,388	3,118,530	3,118,530	3,118,530
Overtime (143)	43,000	43,000	-	-	-	-
Technical	2,919,506	3,086,506	3,054,388	3,118,530	3,118,530	3,118,530
Reg Salaries (151)	2,589,956	2,539,956	2,592,504	2,592,504	2,592,504	2,592,504
Temporary salaries (152)	47,200	137,200	90,200	90,200	90,200	90,200
Overtime (153)	27,850	27,850	67,750	67,750	67,750	67,750
Aides (154),(155)	3,342,758	2,868,758	3,312,389	3,312,389	3,312,389	3,312,389
Technology Aides (158)	276,063	276,063	276,522	276,522	276,522	276,522
Office Clerical	6,283,828	5,849,828	6,339,365	6,339,365	6,339,365	6,339,365
Reg Salaries Oper & Maint(161)	4,624,520	4,624,519	5,133,206	5,133,206	5,133,206	5,133,206
Temporary salaries (162)	174,000	174,000	244,000	244,000	244,000	244,000
Overtime (163)	246,200	196,200	222,200	222,200	222,200	222,200
Reg Salaries Technology (168)	573,829	603,829	626,981	626,981	626,981	626,981
Crafts and Trades	5,618,549	5,598,549	6,226,387	6,226,387	6,226,387	6,226,387
Total Salary Expense	85,698,922	86,645,101	89,605,484	89,081,121	88,337,913	87,594,704
% Increase	-	1.10%	3.42%	-0.59%	-0.83%	-0.84%

Positions	Func	Acct	Prog	2013-14 Actual					2014-15 Budget					Additions to 2014-15 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		
<u>School Administration</u>																				
Superintendent	2360	111	52				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							
Technology Director	2818	111	10				1.00	1.00				1.00	1.00							
Human Resources Director	2340	111	54				1.00	1.00				1.00	1.00							
Business Affairs Director/Asst. Director	2500	111	55				2.00	2.00				2.00	2.00							
Facilities & Operations Director	2610	111	71				1.00	1.00				1.00	1.00							
Pupil Services Director	2110	111	18				1.00	1.00				1.00	1.00							
			Total	10.00	9.00	12.00	9.00	40.00	10.00	9.00	12.00	9.00	40.00							
Special Education Supervisors	1200	111	21				3.00	3.00				3.00	3.00							
Gifted	1243	111	21A				-	-				-	-							
Pupil Services Supervisor	2110	111	18				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							
Mathematics 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							
Social Studies Supervisor	2260	111	20				1.00	1.00				1.00	1.00							
Asst Supt of Curriculum and Instruction	2260	111	52B				1.00	1.00				1.00	1.00							
Instructional Technology Coordinator	2270	111	10				1.00	1.00				1.00	1.00							
Program Director - Communications	2370	111	52				1.00	1.00				1.00	1.00							
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							
			Total	-	-	3.00	14.00	17.00	-	-	3.00	14.00	17.00							
			Management Total	10.00	9.00	15.00	23.00	57.00	10.00	9.00	15.00	23.00	57.00							
Full Day KG	1100	121	08F	5.00				5.00	5.00				5.00							
1/2 Day KG	1100	121	09	16.00				16.00	16.00				16.00							
1st Grade	1100	121	09	38.00				38.00	38.00				38.00							
2nd Grade	1100	121	09	39.00				39.00	39.00				39.00							
3rd Grade	1100	121	09	37.00				37.00	37.00				37.00							
4th Grade	1100	121	09	37.00				37.00	37.00				37.00							
5th Grade	1100	121	09	36.00				36.00	36.00				36.00							
Art	1100	121	01	9.50	7.30	7.40		24.20	9.50	7.30	7.40		24.20							
ESL	1100	121	02	10.40	3.20	3.80		17.40	10.40	3.20	3.80		17.40							
Engl/Lang Arts	1100	121	06		23.60	33.50		57.10		23.60	33.50		57.10							
World Language	1100	121	07		10.00	25.60		35.60		10.00	25.60		35.60							
Instructional Coaches	1100	121	09	10.00				10.00	10.00				10.00							
Computer/Tech Ed	1100	121	10		5.20			5.20		5.20			5.20							
Health	1100	121	11		12.10	8.48		20.58		12.10	8.48		20.58							
Math	1100	121	15		28.40	38.80		67.20		28.40	38.80		67.20							
Phys Ed	1100	121	17 - 17A	11.00	5.10	11.52		27.62	11.00	5.10	11.52		27.62							
Science	1100	121	19		22.60	41.80		64.40		22.60	44.80		67.40			3.00				3.00
Social Studies	1100	121	20		22.00	38.00		60.00		22.00	38.00		60.00							
Reading Specialist/Teacher	1100	121	06A - 06B	23.60	16.60	5.00		45.20	23.60	16.60	5.00		45.20							
Music -Vocal	1100	121	16A	8.80	4.00	3.00		15.80	8.80	4.00	3.00		15.80							
Music -Instrumental	1100	121	16B	11.00	6.40	5.60		23.00	11.00	6.40	5.60		23.00							
TITLE 1 (federal prog) & FD KG	1490	121	35	3.00				3.00	3.00				3.00							
			Total	295.30	166.50	222.50	-	684.30	295.30	166.50	222.50	-	687.30			3.00	-			3.00

Positions	Func	Acct	Prog	2013-14 Actual					Total	2014-15 Budget				Total	Additions to 2014-15 Budget					Total
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other			
Fam and Cons Science	1340	121	12		7.00	4.80		11.80		7.00	4.80		11.80	-	-	-	-	-	-	
Industrial Arts	1350	121	13		7.20	3.00		10.20		7.20	3.00		10.20	-	-	-	-	-	-	
Business Education	1360	121	03			3.40		3.40			3.40		3.40	-	-	-	-	-	-	
Marketing	1320	121	04			1.80		1.80			1.80		1.80	-	-	-	-	-	-	
			Total					27.20					27.20	-	-	-	-	-	-	
Special Education Teachers																				
Special Education (general)	1200	121	21				7.00	7.00				7.00	7.00	-	-	-	-	-	-	
Autistic	1233	121	21C	6.00	2.00	3.50		11.50	7.00	2.00	3.50		12.50	1.00	-	-	-	-	1.00	
Emotional Support	1231	121	21C	2.00	1.50	3.00		6.50	2.00	1.50	3.00		6.50	-	-	-	-	-	-	
Life Skills	1211	121	21F	2.00	1.00	1.00		4.00	2.00	1.00	1.00		4.00	-	-	-	-	-	-	
Learn Supp/ Life Skills	1241	121	21F	23.00	17.50	23.50		64.00	24.00	17.50	23.50		65.00	1.00	-	-	-	-	1.00	
Multiple Disabilities	1270	121	21J	1.00				1.00	1.00				1.00	-	-	-	-	-	-	
Transitioanl Living	1270	121	21J					-					-	-	-	-	-	-	-	
Speech & Language Therapist	1225	121	21				11.80	11.80				11.80	11.80	-	-	-	-	-	-	
Gifted Program Teachers	1243	121	21A	8.00	4.40	3.70		16.10	8.00	4.40	3.70		16.10	-	-	-	-	-	-	
			Total	42.00	26.40	34.70	18.80	121.90	44.00	26.40	34.70	18.80	123.90	2.00	-	-	-	-	2.00	
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	9.40	3.00	3.00	1.00	16.40	9.40	3.00	3.00	1.00	16.40	-	-	-	-	-	-	
Social Worker (ma)	2160	121	35				1.00	1.00				1.00	1.00	-	-	-	-	-	-	
Librarian	2250	121	14	10.00	3.00	3.00		16.00	10.00	3.00	3.00		16.00	-	-	-	-	-	-	
			Total	36.20	18.00	28.00	4.00	86.20	36.20	18.00	28.00	4.00	86.20	-	-	-	-	-	-	
Athletic Trainer	3200	121	30S			2.80		2.80			2.80		2.80	-	-	-	-	-	-	
Audio Visual	2220	121	14A			1.20		1.20			1.20		1.20	-	-	-	-	-	-	
Partnership in Education	2370	121	45					-			4.00		4.00	-	-	-	-	-	-	
			Total	-	-	4.00	-	4.00	-	-	4.00	-	4.00	-	-	-	-	-	-	
			Teacher Total	373.50	210.90	289.20	22.80	923.60	375.50	210.90	292.20	22.80	928.60	2.00	-	3.00	-	-	5.00	
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	2360	151	52B				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	53				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 Elementary Program Directors	2380	151	40					-					-	-	-	-	-	-	-	
Sec to Technology Dir	2818	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	2610	151	71				2.00	2.00				2.00	2.00	-	-	-	-	-	-	
Sec to Curriculum Supv.	2260	151	50				2.50	2.50				2.50	2.50	-	-	-	-	-	-	
Sec to Special Ed Dir/Supervisors	1200	151	21				5.00	5.00				5.00	5.00	-	-	-	-	-	-	
Sec to Special Ed Dir/Supervisors	1200	151	35				-	-				-	-	-	-	-	-	-	-	
Sec to Special Ed Dir/Supervisors	1200	151	21				0.60	0.60				0.60	0.60	-	-	-	-	-	-	
Sec to Instruct Technology Coordinator	2818	151	10				1.00	1.00				1.00	1.00	-	-	-	-	-	-	
Sec to Gifted	1243	151	21A			0.00	0.00	0.00			0.00		0.00	-	-	-	-	-	-	
Sec to Medical Access	1200	151	35				0.36	0.36				0.36	0.36	-	-	-	-	-	-	
Sec to Assessment	2280	151	50E				0.55	0.55				0.55	0.55	-	-	-	-	-	-	
Sec to Athletic Director	3200	151	30S			3.00		3.00			3.00		3.00	-	-	-	-	-	-	

Positions	Func	Acct	Prog	2013-14 Actual				Total	2014-15 Budget				Total	Additions to 2014-15 Budget				Total
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	
Secretarial Total				10.00	9.00	21.00	17.01	57.01	10.00	9.00	21.00	17.01	57.01	-	-	-	-	-
Full Day KG	1100	154	08F	5.00				5.00	5.00				5.00	-	-	-	-	-
ESL	1100	154	02	3.00	3.60	9.40		16.00	3.00	3.60	9.40		16.00	-	-	-	-	-
Autistic	1233	154	21C	10.00	6.00	4.00		20.00	10.00	6.00	4.00		20.00	-	-	-	-	-
Emotional Support	1231	154	21C	2.00	3.00	4.00		9.00	2.00	3.00	4.00		9.00	-	-	-	-	-
Life Skills	1211	154	21F	1.93	2.00	4.00		7.93	1.93	2.00	4.00		7.93	-	-	-	-	-
Learn Supp/ Life Skills	1241	154	21F	55.10	26.00	24.60		105.70	55.10	26.00	24.60		105.70	-	-	-	-	-
Special Ed	1260	154	21H		1.00			1.00		1.00			1.00	-	-	-	-	-
Library Assistant	2250	154	14	5.00	3.00	3.00		11.00	5.00	3.00	3.00		11.00	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	5.00				5.00	5.00				5.00	-	-	-	-	-
Total				87.03	44.60	49.00	-	180.63	87.03	44.60	49.00	-	180.63	-	-	-	-	-
Case Workers	2160	141	18F	4.00		3.00		7.00	4.00		3.00		7.00	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D				3.00	3.00				3.00	3.00	-	-	-	-	-
RN-LPN (District)	2440	141	18D				7.20	7.20				7.20	7.20	-	-	-	-	-
Pupil Service Specialist	1200	141	21				0.60	0.60				0.60	0.60	-	-	-	-	-
Pupil Service Specialist	1200	141	35				0.40	0.40				0.40	0.40	-	-	-	-	-
Security Greeter	2190	154	18			3.00		3.00			3.00		3.00	-	-	-	-	-
Total				4.00	-	6.00	11.20	21.20	4.00	-	6.00	11.20	21.20	-	-	-	-	-
Business Office (Professional)	2500	141	55				5.00	5.00				5.00	5.00	-	-	-	-	-
Business Office (Professional)	2330	141	55				-	-				-	-	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55				7.00	7.00				7.00	7.00	-	-	-	-	-
Business Office (Hourly Support)	2330	151	55				-	-				-	-	-	-	-	-	-
Total				-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52				1.00	1.00				1.00	1.00	-	-	-	-	-
Total				-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Professional)	2700	141	75				1.00	1.00				1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2700	151	75				0.80	0.80				0.80	0.80	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75				1.00	1.00				1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Supprt)	2750	151	75				1.20	1.20				1.20	1.20	-	-	-	-	-
Total				-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
Human Resources Office (Professional)	2340	141	55				3.00	3.00				3.00	3.00	-	-	-	-	-
HR Office (Hourly Support)	2340	151	54				1.00	1.00				1.00	1.00	-	-	-	-	-
HR Office (Hourly Support)	2340	151	55				-	-				-	-	-	-	-	-	-
HR Office (Hourly Support)	2340	154	54				-	-				-	-	-	-	-	-	-
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)	2818	168	10				11.00	11.00				11.00	11.00	-	-	-	-	-
Technology Associate	1100	158	10				16.00	16.00				16.00	16.00	-	-	-	-	-
Total				-	-	-	31.00	31.00	-	-	-	31.00	31.00	-	-	-	-	-
Head Custodians/ Supervisors	2610	141	71A	10.00	3.00	3.00	1.00	17.00	10.00	3.00	3.00	1.00	17.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	27.00	18.00	36.00	4.00	85.00	27.00	18.00	36.00	4.00	85.00	-	-	-	-	-
Security (Hourly Support)	2620	161	71L				1.80	1.80				1.80	1.80	-	-	-	-	-

<u>Positions</u>	Func	Acct	Prog	2013-14 Actual				Total	2014-15 Budget				Total	Additions to 2014-15 Budget				Total			
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other				
Maintenance	2620	141	70				1.00	1.00				1.00	1.00	-	-	-	-	-			
Custodial & Maint Dept (Hourly Support)	2620	161	70				5.00	5.00				5.00	5.00	-	-	-	-	-			
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	-	-	-	-	-			
Operations (Professional)	2610	141	71				2.00	2.00				2.00	2.00	-	-	-	-	-			
Facilities Apprentice	2620	161	71				5.00	5.00				5.00	5.00	-	-	-	-	-			
Automotive Pool	2620	161	71G				1.00	1.00				1.00	1.00	-	-	-	-	-			
Grounds Supervisors	2620	141	70F				2.00	2.00				2.00	2.00	-	-	-	-	-			
Grounds (Hourly Support)	2620	161	70F				7.00	7.00				7.00	7.00	-	-	-	-	-			
Mailroom (Hourly Support)	2620	161	71F				1.00	1.00				1.00	1.00	-	-	-	-	-			
			Total				37.00	21.00	39.00	35.80	132.80	37.00	21.00	39.00	35.80	132.80	-	-	-		
			Support Staff Total				138.03	74.60	115.00	116.01	443.64	138.03	74.60	115.00	116.01	443.64	-	-	-		
Grand Total							521.53	294.50	419.20	161.81	1,424.24	523.53	294.50	422.20	161.81	1,429.24	2.00	-	3.00	-	5.00

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2012-13	2013-14	2013-14	2014-15	2015-16	2016-17	2017-18
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	16,558,080	17,677,403	18,977,403	18,804,248	20,227,730	21,758,969	23,406,123
Dental	1,236,805	1,417,641	1,217,641	1,286,529	1,341,850	1,399,549	1,459,730
Vision	168,024	148,184	148,184	189,630	193,991	198,453	203,018
Prescription	4,037,121	4,651,420	4,201,420	4,477,754	4,768,808	5,078,781	5,408,901
Social Security	6,239,822	6,555,964	6,628,348	6,835,364	6,814,706	6,757,850	6,700,995
Retirement	10,373,633	14,508,821	14,669,014	19,119,875	23,018,562	25,856,507	26,497,398
Tuition	733,269	1,009,934	757,934	524,900	551,145	578,702	607,637
Life & Disability	263,092	433,200	433,200	430,952	428,430	424,856	421,281
W/C, Unemp & Other	654,323	713,210	713,210	719,748	726,370	733,053	739,797
	-	-	-	-	-	-	-
Total Benefit Expense	40,264,170	47,115,777	47,746,354	52,389,000	58,071,591	62,786,720	65,444,880
% Increase			18.58%	11.19%	10.85%	8.12%	4.23%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2012-13	2013-14	2013-14	2014-15	2015-16	2016-17	2017-18
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	2,909,529	3,061,905	3,061,905	3,212,767	3,455,973	3,717,591	3,999,012
Dental	24,936	66,256	66,256	69,105	72,076	75,175	78,408
Vision	3,003	9,100	9,100	30,722	31,428	32,151	32,890
Prescription	41,219	157,156	157,156	167,372	178,251	189,837	202,176
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	-	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Cost Share	2,978,687	3,411,269	3,411,269	3,596,817	3,854,581	4,131,606	4,429,339

Change in Staff Benefit Cost							
	2012-13	2013-14	2013-14	2014-15	2015-16	2016-17	2017-18
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Change in Staff (fte)	-	-	-	5.00	0.00	0.00	0.00
Change in Staff (salary)	-	-	-	254,335	0	0	0
Medical	-	-	-	63,530	-	-	-
Dental	-	-	-	8,260	-	-	-
Vision	-	-	-	1,100	-	-	-
Prescription	-	-	-	19,846	-	-	-
Social Security	-	-	-	19,457	-	-	-
Retirement	-	-	-	55,702	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	-	-	-	-	-	-	-
W/C, Unemp & Other	-	-	-	2,340	-	-	-
	-	-	-	-	-	-	-
Total Benefit Expense	-	-	-	170,234	-	-	-
% Increase							

Net Benefit Costs							
	2012-13	2013-14	2013-14	2014-15	2015-16	2016-17	2017-18
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	13,648,551	14,615,498	15,915,498	15,655,011	16,771,756	18,041,378	19,407,110
Dental	1,211,869	1,351,386	1,151,386	1,225,684	1,269,774	1,324,374	1,381,322
Vision	165,021	139,084	139,084	160,008	162,563	166,302	170,127
Prescription	3,995,902	4,494,264	4,044,264	4,330,229	4,590,557	4,888,944	5,206,725
Social Security	6,239,822	6,555,964	6,628,348	6,854,821	6,814,706	6,757,850	6,700,995
Retirement	10,373,633	14,508,821	14,669,014	19,175,577	23,018,562	25,856,507	26,497,398
Tuition	733,269	1,009,934	757,934	524,900	551,145	578,702	607,637
Life & Disability	263,092	316,348	316,348	314,100	311,578	308,004	304,429
W/C, Unemp & Other	654,323	713,210	713,210	722,088	726,370	733,053	739,797
	-	-	-	-	-	-	-
Total Benefit Expense	37,285,483	43,704,508	44,335,085	48,962,418	54,217,011	58,655,114	61,015,540
% Increase			18.91%	12.03%	10.73%	8.19%	4.02%

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%

	2012-13 Actual	2013-14 Budget	2013-14 Projection	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast	2017-18 Forecast
	\$339,555	\$381,602	\$381,602	\$ 348,063	\$ 358,505	\$ 369,260	\$ 380,338
DUES/FEES - Athletic Fund	\$144,329	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$3,296,695	\$1,440,210	\$2,248,307	\$868,500	\$777,898	\$88,577	
GF Contribution to Cap Reserve	\$325,100	\$1,329,424	\$1,329,424	\$5,857,600	\$4,767,214	\$1,887,123	\$1,956,200
Transfer for Cap Reserve Facilities	\$72,200	\$953,100	\$953,100	\$1,181,700	\$1,417,151	\$1,667,200	\$1,917,216
	\$3,693,995	\$3,722,734	\$4,530,831	\$7,905,800	\$6,962,251	\$3,442,900	\$3,873,416

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2013-14 Budget		2013-14 Projection		2014-15 Budget		2015-16 Budget		2016-17 Budget		2017-18 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
1/06 \$35,000,000 GOB 2005	\$1,652,639	\$5,000	\$1,529,138	\$5,000	\$1,405,438	\$5,000	\$1,405,238	\$5,000	\$1,405,025	\$5,000	\$1,404,813	\$5,000
11/00 \$10,043,000 DVRA	\$101,522	\$1,127,000	\$38,522	\$1,127,000	\$60,893	\$1,186,000	\$18,172	\$1,246,000	\$0	\$0	\$0	\$0
1/06 \$100,810,000 GOB 2006A	\$2,614,475	\$1,195,000	\$2,021,213	\$1,195,000	\$1,368,200	\$2,150,000	\$1,260,700	\$3,785,000	\$1,071,450		\$1,071,450	\$0
3/06 \$13,455,000 GOB 2006AA	\$285,544	\$1,845,000										
11/06 GOR 2006	\$853,188	\$1,500,000	\$853,188	\$1,500,000	\$793,188	\$1,555,000	\$730,988	\$1,620,000	\$668,188	\$1,685,000	\$594,575	\$1,755,000
11/06 GOR 2006A	\$1,572,173	\$150,000	\$1,572,173	\$150,000	\$1,566,923	\$155,000	\$1,560,723	\$160,000	\$1,554,323	\$165,000	\$1,548,218	\$170,000
4/09 GOR 2009	\$65,605	\$720,000	\$36,403	\$720,000								
2/10 GOR 2010	\$327,613	\$3,095,000	\$327,613	\$3,095,000	\$233,413	\$3,185,000	\$152,938	\$3,270,000	\$78,363	\$3,350,000	\$18,244	\$1,390,000
9/10 GOR 2010A	\$154,194	\$625,000	\$154,194	\$625,000	\$141,694	\$640,000	\$116,094	\$665,000	\$102,794	\$680,000	\$89,194	\$695,000
12/10 GOR 2010AA	\$914,683	\$2,235,000	\$914,683	\$2,235,000	\$864,275	\$2,300,000	\$806,775	\$1,125,000	\$778,650	\$2,510,000	\$703,350	\$1,795,000
GOR 2011	\$240,351	\$495,000	\$240,351	\$495,000	\$230,451	\$505,000	\$220,351	\$515,000	\$208,764	\$525,000	\$198,264	\$540,000
7/2012 GOR 2012AA	\$1,806,350	\$5,000	\$1,806,350	\$5,000	\$1,806,250	\$110,000	\$1,804,050	\$115,000	\$1,801,750	\$115,000	\$1,799,450	\$7,835,000
GOB 2014 A	\$455,588		\$455,588		\$1,366,765	\$5,000	\$1,366,750	\$5,000	\$1,366,725	\$4,485,000	\$1,299,450	\$5,000
Refinancing Savings	(\$447,230)											
TOTAL	\$10,140,987	\$12,997,000	\$9,849,296	\$11,152,000	\$9,837,490	\$11,795,000	\$9,442,779	\$12,511,000	\$9,034,032	\$13,520,000	\$8,727,008	\$14,185,000

Total ACT 1 eligible Debt	\$23,137,987	\$21,101,296	\$21,632,490	\$21,953,779	\$22,554,032	\$22,912,008
Increase in ACT 1 eligible debt			\$531,194	\$321,289	\$600,253	\$357,976

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2013-14 Budget		2013-14 Projection		2014-15 Budget		2015-16 Budget		2016-17 Budget		2017-18 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$399,267	\$5,000	\$131,267	\$5,000	\$399,067	\$5,000	\$398,867	\$5,000	\$398,667	\$5,000	\$398,467	\$5,000
9/2012 \$21,000,000 GOB 2012A	\$630,000		\$630,000		\$630,000		\$630,000	\$0	\$630,000		\$630,000	\$0
2013 \$10,000,000 GOB	\$287,481	\$5,000	\$180,850	\$1,445,000	\$146,650	\$1,975,000	\$115,725	\$745,000	\$93,075	\$765,000	\$65,700	\$795,000
\$12,000,000 GOB 2014			\$153,254		\$489,763		\$489,763		\$489,763		\$489,763	
1/2015 \$9,000,000 GOB							\$250,699	\$5,000	\$501,397	\$5,000	\$501,293	\$5,000
1/2016 \$10,000,000 GOB							\$166,549	\$5,000	\$460,877	\$5,000	\$460,760	\$5,000
1/2017 \$10,000,000 GOB									\$186,195	\$5,000	\$513,658	\$5,000
1/2018 \$10,000,000 GOB											\$183,534	\$5,000
Total Elementary Debt	\$1,316,748	\$10,000	\$1,105,371	\$1,450,000	\$1,665,480	\$1,980,000	\$2,051,603	\$760,000	\$2,758,974	\$785,000	\$3,243,175	\$820,000
Total New Debt	\$ 1,316,748	\$ 10,000	\$ 1,105,371	\$ 1,450,000	\$ 1,665,480	\$ 1,980,000	\$ 2,051,603	\$ 760,000	\$ 2,758,974	\$ 785,000	\$ 3,243,175	\$ 820,000

TOTAL DEBT SERVICE

YEAR	2013-14 Budget		2013-14 Projection		2014-15 Budget		2015-16 Budget		2016-17 Budget		2017-18 Budget	
Total Debt Service	\$11,457,735	\$13,007,000	\$11,054,667	\$12,602,000	\$11,802,970	\$13,775,000	\$11,494,382	\$13,271,000	\$11,794,006	\$14,305,000	\$11,970,183	\$15,005,000
	\$24,464,735	\$23,656,667	\$26,277,970	\$24,765,382	\$26,099,006	\$26,975,183						

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
	(\$000)				
Health Care	-	-	-	-	-
Retirement (PSERS)	-	1,720.0	1,701.9	1,231.4	155.8
Special Education	-	254.2	420.6	429.8	439.4
Debt Service	-	-	-	-	-
Total	-	1,974.1	2,122.5	1,661.2	595.2

Index = 1.70% 2.10% 2.10% 2.10% 2.10%

Exception Calculations					
Grandfathered salaries (2011)		85,296,300	85,296,300	85,296,300	85,296,300
Retirement		14,508,821	18,253,408	22,040,564	24,966,227
	50%	7,254,410	9,126,704	11,020,282	12,483,114
		7,254,410	9,126,704	11,020,282	12,483,114
Increase		1,872,294	1,893,578	1,462,832	417,952
Index		152,343	191,661	231,426	262,145
Total Exception		1,719,951	1,701,917	1,231,406	155,806
Special Education					
	2011-12 AFR	2012-13 AFR	2013-14 AFR	2014-15 AFR	2015-16 AFR
Expenses	33,183,861	34,235,785	35,262,858	36,320,744	37,410,366
Subsidy	5,146,899	5,355,882	5,355,882	5,355,882	5,355,882
Net Expenses	28,036,962	28,879,903	29,906,977	30,964,862	32,054,485
Net Increase		842,941	1,027,074	1,057,886	1,089,622
Index		588,776	606,478	628,047	650,262
Total Exception		254,165	420,596	429,839	439,360
ACT 1 Qualifying Debt Service	23,137,987	21,632,490	21,953,779	22,554,032	22,912,008
Grandfathered Increase					
Elem Master Plan (45%)		-	-	-	-
Debt Qualifying for Exception		-	-	-	-

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

	<u>ACTUAL</u> <u>2010-11</u>	<u>ACTUAL</u> <u>2011-12</u>	<u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2012-13</u>	<u>BUDGET</u> <u>2013-14</u>	<u>PROJECTED</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
FUND 22										
Revenues										
Contribution from General Fund	\$ 2,582,101	\$ 1,500,000	\$ 325,100	\$ 325,100	\$ 2,282,524	\$ 2,282,524	\$ 5,857,600	\$ 4,767,214	\$ 1,687,123	\$ 1,956,200
Refunding Savings				2,996,695	1,440,210	1,917,307	866,500	777,886	88,577	-
Variable Rate Debt Savings				300,000		331,000				
Sale of Assets		9,929		4,327						
Interest Income	22,275	20,462	53,114	24,441	208,588	80,000	108,000	126,000	129,000	114,600
Total Revenues	\$ 2,604,376	\$ 1,530,390	\$ 378,214	\$ 3,650,563	\$ 3,931,322	\$ 4,610,831	\$ 6,832,100	\$ 5,671,100	\$ 1,904,700	\$ 2,070,800
Expenditures and Fund Transfers										
Debt Service Payments (Cap Int) (arbitrage)	\$ 3,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to fund 27						150,000	356,300			
Transfer to fund Technology Equipment										
Furniture and Fixtures			60,000	52,282	60,000	60,000	60,000	60,000	60,000	60,000
Technology	1,905,875	1,706,709	1,984,436	1,966,424	2,134,585	2,134,585	2,666,595	2,746,593	2,828,991	2,913,860
Facility and Other Projects				140,616	404,385	283,769				
Total Expenditures	\$ 1,909,476	\$ 1,706,709	\$ 2,044,436	\$ 2,159,322	\$ 2,598,969	\$ 2,628,353	\$ 3,082,895	\$ 2,806,593	\$ 2,888,991	\$ 2,973,860
Excess of Revenues over Expenditures	\$ 694,900	\$ (176,319)	\$ (1,666,222)	\$ 1,491,241	\$ 1,332,353	\$ 1,982,478	\$ 3,749,205	\$ 2,864,507	\$ (984,291)	\$ (903,060)
Fund Balance at July 1	\$ 13,811,178	\$ 14,506,078	\$ 14,329,759	\$ 14,329,759	\$ 15,820,999	\$ 15,820,999	\$ 17,803,477	\$ 21,552,682	\$ 24,417,190	\$ 23,432,899
Fund Balance at June 30	\$ 14,506,078	\$ 14,329,759	\$ 12,663,537	\$ 15,820,999	\$ 17,153,352	\$ 17,803,477	\$ 21,552,682	\$ 24,417,190	\$ 23,432,899	\$ 22,529,839
Fund Balance for variable rate debt stabilization		250,000	250,000	550,000	550,000	881,000	881,000	881,000	881,000	881,000
Fund Balance for G/F projects		200,000	200,000	116,369	-	-	-	-	-	-
Fund Balance for Time and Attendance System		200,000	200,000	96,813	-	-	-	-	-	-
Fund Balance for refunding savings			2,742,717	2,996,695	4,436,905	4,914,002	5,780,502	6,558,388	6,646,965	6,646,965
Undesignated Fund Balance at June 30	\$ 14,506,078	\$ 13,679,759	\$ 9,270,820	\$ 12,061,122	\$ 12,166,447	\$ 12,008,475	\$ 14,891,180	\$ 16,977,802	\$ 15,904,934	\$ 15,001,874
FUND 27										
Revenues										
Contribution from General Fund				\$ 72,200	\$ 953,100	\$ 953,100	\$ 1,181,700	\$ 1,417,151	\$ 1,667,200	\$ 1,917,216
Contribution from fund 22						\$ 150,000	\$ 356,300			
Expenditures										
Facilities Projects				\$ -	\$ 953,100	\$ 1,025,300	\$ 1,688,000	\$ 1,417,151	\$ 1,667,200	\$ 1,917,216
Undesignated Fund Balance at July 1				\$ 72,200	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -

