

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2017-18	2018-19		2019-20	2020-21	2021-22
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				12,149,937	12,149,937		12,149,937	12,149,937	12,149,937
6	Delaware County				741,885	741,885		741,885	741,885	741,885
7					12,891,823	12,891,823		12,891,823	12,891,823	12,891,823
8										
9										
10	Net amount to be raised from R/E taxes				165,451	178,575		189,123	197,155	205,345
11	Gross tax to be levied				171,451	185,052		195,982	204,306	212,793
12										
13	Equilization Between Counties									
14	Chester County %				94.25%	94.25%		94.25%	94.25%	94.25%
15	Delaware County %				5.75%	5.75%		5.75%	5.75%	5.75%
16										
17	Chester Cnty Levy				161,585	174,402		184,704	192,549	200,547
18	Delaware Cnty Levy				9,867	10,649		11,278	11,757	12,246
19					171,451	185,052		195,982	204,306	212,793
20										
21	Millage Calculation									
22	Chester Cnty tax levy				161,585	174,402		184,704	192,549	200,547
23	Chester Cnty assessed value				7,812,002	7,862,002		7,912,002	7,962,002	8,012,002
24										
25	Chester County Millage				20.6841	22.1829		23.3448	24.1834	25.0308
26	Previous Year Millage				20.0982	20.6841		22.18	23.34	24.18
27										
28	Chester Cnty Mill Increase				0.59	1.50		1.16	0.84	0.85
29	% increase				2.9%	7.2%		5.2%	3.6%	3.5%
30	Delaware Cnty Tax levy				9,867	10,649		11,278	11,757	12,246
31	Delaware Cnty Assessed Value				648,743	649,993		651,243	652,493	653,743
32										
33	Delaware County Millage				15.2086	16.3835		17.3179	18.0188	18.7315
34	Previous Yr Millage				14.7113	15.2086		16.38	17.32	18.02
35										
36	Delaware Cnty Mill Increase				0.50	1.17		0.93	0.70	0.71
37	% increase				3.4%	7.7%		5.7%	4.0%	4.0%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				161,584					
41	Delaware Cty Levy Rebalanced				9,866					
42					171,451					
43										
44	Chester County Millage				20.6841	22.1829				
45	Chester County Millage Re-balanced				20.6840					
46	Chester Cnty Mill Increase					1.50				
47	% increase					7.25%				
48	Act 1 Millage					21.2012				
49	Millage from exceptions					0.9817				
50										
51										
52	Delaware County Millage				15.2086	16.3835				
53	Delaware County Millage Re-balanced				15.2086					
54	Delaware Cnty Mill Increase					1.17				
55	% increase					7.73%				
56	Act 1 Millage					15.5888				
57	Millage from exceptions					0.7947				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
2007-08	\$7,530,148	\$61,325	0.8%	\$627,165	\$33,181	5.3%
2008-09	\$7,600,651	\$70,503	0.9%	\$642,054	\$14,899	2.3%
2009-10	\$7,661,410	\$60,759	0.8%	\$646,433	\$4,369	0.7%
2010-11	\$7,629,110	(\$32,300)	-0.4%	\$637,594	(\$8,839)	-1.4%
2011-12	\$7,623,696	(\$5,414)	-0.1%	\$636,866	(\$729)	-0.1%
2012-13	\$7,631,886	\$8,190	0.1%	\$637,926	\$1,061	0.2%
2013-14	\$7,633,607	\$1,721	0.0%	\$637,639	(\$287)	0.0%
2014-15	\$7,646,298	\$12,691	0.2%	\$642,425	\$4,786	0.7%
2015-16	\$7,698,441	\$52,143	0.7%	\$647,335	\$4,910	0.8%
2016-17	\$7,752,002	\$53,561	0.7%	\$647,493	\$158	0.0%
10 YEAR AVERAGE		\$28,318	0.4%		\$5,351	0.8%
5 YEAR AVERAGE		\$25,661	0.3%		\$2,125	0.3%
3 YEAR AVERAGE		\$39,465	0.5%		\$3,284	0.5%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL				COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	1,579,249	45,000	2.85%	2017-18	8,533		0.00%
2018-19	1,614,249	35,000	2.17%	2018-19	8,533		0.00%
2019-20	1,649,249	35,000	2.12%	2019-20	8,533		0.00%
2020-21	1,684,249	35,000	2.08%	2020-21	8,533		0.00%
2021-22	1,719,249	35,000	2.04%	2021-22	8,533		0.00%
Average increase			1.24%	Average increase			0.00%
RESIDENTIAL				RESIDENTIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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%
2021-22	6,227,752	15,000	0.24%	2021-22	645,209	1,250	0.19%
Average increase			0.31%	Average increase			0.26%
OTHER				OTHER			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	-	-	
2021-22	65,000	-	0.00%	2021-22	-	-	
Average increase			-4.13%	Average increase			
TOTAL				TOTAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	7,812,002	60,000	0.77%	2017-18	648,743	1,250	0.19%
2018-19	7,862,002	50,000	0.64%	2018-19	649,993	1,250	0.19%
2019-20	7,912,002	50,000	0.63%	2019-20	651,243	1,250	0.19%
2020-21	7,962,002	50,000	0.63%	2020-21	652,493	1,250	0.19%
2021-22	8,012,002	50,000	0.62%	2021-22	653,743	1,250	0.19%
Average increase			0.50%	Average increase			0.26%

West Chester Area School District
 Budget Forecast Model
 2016-17 Projection Changes
 August 2017

<u>Expenses</u>	
Salaries	\$ (371,212)
Benefits	\$ (1,812,038)
Prof. & Tech Services	\$ 547,526
Purchased Property Services	\$ 12,610
Other Services	\$ 97,590
Supplies	\$ (250,787)
Other Objects	\$ (78,947)
Dues & Fees- Athletics	\$ 39,240
Property	\$ (91,334)
Debt Service	\$ (9,461)
Transfer to Other Funds	\$ 1,030,159
Total Expenses	<u>\$ (886,654)</u>

<u>Revenues</u>	
Local Revenue	\$ 1,418,630
State Revenue	\$ 1,242,510
Federal Revenue	\$ 210,025
Total Revenues	<u>\$ 2,871,165</u>

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Fund Balance Designation for Alternative Education	\$ 500,000
Increase (Decrease) in Fund Balance Designation for Athletic Fund	\$ (10,162)
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$ 2,767,981
Increase (Decrease) in Unassigned Fund Balance	<u>\$ 500,000</u>
Increase (Decrease) in Ending Fund Balance 6/30/17	\$ 3,757,819

West Chester Area School District
 Budget Forecast Model
 2017-18 Projection Changes
 August 2017

<u>Expenses</u>	
Debt Service	\$ (301,934)
Transfer to To Other Funds	\$ 301,934
Total Expenses	\$ -

<u>Revenues</u>	
State Revenue	\$ 224,722
Total Revenues	\$ 224,722

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Alternative Education	\$ 500,000
(Decrease) in Beginning Fund Balance Designation for Athletic Fund	\$ (10,162)
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 2,767,981
Increase in Fund Balance Designation for Future Millage Increases	\$ 224,722
Increase in Beginning Unassigned Fund Balance	\$ 500,000
Increase (Decrease) in Ending Fund Balance 6/30/18	\$ 3,982,541

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			2017-18	2018-19	2019-20	2020-21	2021-22
8		KG	759	783	751	807	807
9		1st to 5th Grade	4,386	4,371	4,344	4,280	4,320
10		Grades 6-8	2,791	2,723	2,768	2,780	2,771
11		Grades 9-12	3,740	3,812	3,776	3,799	3,754
12		Total	11,676	11,689	11,639	11,666	11,652
13		Elementary Student-Teacher Ratio	24.43	24.43	24.43	24.43	24.43
14		Secondary Student-Teacher Ratio	17.5	17.5	17.5	17.5	17.5
15		Staff Change / Student Enrollment	0.00	0.00	0.00	0.00	0.00
16							
17							
18	Headcount Changes (non-enrollment)						
19				2018-19	2019-20	2020-21	2021-22
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)						
29				% Increase Assumptions			
30				2018-19	2019-20	2020-21	2021-22
31		Administration		2.50%	2.60%	2.60%	2.60%
32		Teachers		3.18%	2.76%	3.16%	2.85%
33		Non-Bargaining		2.50%	2.60%	2.60%	2.60%
34		Support Staff		2.20%	2.60%	2.60%	2.60%
35		Support Staff - add'l Contracted Aides	\$ (753,510)	\$ -	\$ -	\$ -	-
36		Crafts/Trades		2.20%	2.60%	2.60%	2.60%
37		Miscellaneous		2018-19	2019-20	2020-21	2021-22
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						
43				% Increase Assumptions			
44				2018-19	2019-20	2020-21	2021-22
45		Medical		7.57%	7.57%	7.57%	7.57%
46		Dental		4.30%	4.30%	4.30%	4.30%
47		Vision		2.30%	2.30%	2.30%	2.30%
48		Prescription		10.00%	10.00%	10.00%	10.00%
49		Social Security		7.65%	7.65%	7.65%	7.65%
50		PSERS		34.18%	35.53%	35.95%	36.40%
51		Tuition- Teachers	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year
52		Tuition- Non Teachers	5.00%	5.00%	5.00%	5.00%	5.00%
53		Life & Disability	0.00%	0.00%	0.00%	0.00%	0.00%
54		W/C, Unemp & Other	0.92%	0.92%	0.92%	0.92%	0.92%
55		Monthly Board Premium Costs					
56		Medical		\$1,562.74	\$1,681.04	\$1,808.30	\$1,945.19
57		Dental		\$98.89	\$103.14	\$107.57	\$112.20
58		Vision		\$14.30	\$14.63	\$14.97	\$15.31
59		Prescription		\$391.27	\$430.40	\$473.44	\$520.78
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				2018-19	2019-20	2020-21	2021-22
68		Special Education Services		5.00%	5.00%	5.00%	5.00%
69		Additional Contracted Aides	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
70		Other categories		3.00%	3.00%	3.00%	3.00%
71							
72							
73	Purchased Property Services - 400			% Increase Assumptions			
74				2018-19	2019-20	2020-21	2021-22
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				2018-19	2019-20	2020-21	2021-22
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	751.9	774.5	797.7	821.6	
87		Charter School Tuition	\$ 14,112.60	\$ 14,394.85	\$ 14,682.75	\$ 14,976.41	
88		Cat Tuitions from CCIU	\$ 3,794,668	\$ 4,218,911	\$ 4,690,586	\$ 5,214,993	
89		CAT Tuition Per FTE	\$ 21,689	\$ 22,123	\$ 22,566	\$ 23,017	
90		CAT Enrollment (3YR Avg)	174.96	190.70	207.87	226.57	
91							
92							
93	Supplies - 600			% Increase Assumptions			
94				2018-19	2019-20	2020-21	2021-22
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	1,822,838	1,877,524	1,933,849	1,991,865	
99							
100	Property - 700			% Increase Assumptions			
101				2018-19	2019-20	2020-21	2021-22
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				2018-19	2019-20	2020-21	2021-22
109				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	West Chester Area School District Budget Forecast Model <u>Revenue Assumptions</u>				
2					
3					
4					
5	<u>Local</u>	2018-19	2019-20	2020-21	2021-22
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	<u>State</u>	2018-19	2019-20	2020-21	2021-22
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	\$ 1,081,078	\$ 1,078,621	\$ 1,061,579	\$ 1,007,715
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>	2018-19	2019-20	2020-21	2021-22
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	<u>Other</u>	2018-19	2019-20	2020-21	2021-22
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

	2017-18 Budget	2017-18 Actual	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Enrollment Changes						
KG	87		24	(32)	56	0
1st to 5th Grade	31		(15)	(27)	(64)	40
Grades 6-8	(18)		(68)	45	12	(9)
Grades 9-12	(13)		72	(36)	23	(45)
	87		13	(50)	27	(14)
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	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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	2017-18 Budget	2017-18 Actual	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Administrators						
Average New Hire Salary	\$119,944		\$122,943	\$126,140	\$129,419	\$132,784
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$54,113		\$55,273	\$56,236	\$57,451	\$58,527
Average Teacher Salary	\$70,961		\$72,082	\$73,337	\$74,923	\$76,326
Headcount Change (Enrollment)	-		-	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$249,544		\$0	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$64,960		\$66,584	\$68,316	\$70,092	\$71,914
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$25,426		\$25,985	\$26,661	\$27,354	\$28,065
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$39,872		\$40,749	\$41,808	\$42,895	\$44,011
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0

	2017-18 Budget	2017-18 Actual	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Teacher Staffing Changes Detail						
			3.18%	2.76%	3.16%	2.85%
Salary before Attrition	66,413,970		68,061,102	69,221,016	70,685,921	71,982,405
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	64,963,970	65,213,514	66,611,102	67,771,016	69,235,921	70,532,405
Increase with Attrition			2.14%	1.74%	2.16%	1.87%
Staffing changes	249,544	-	-	-	-	-
Teacher Salary (with attrition & staffing changes)	65,213,514	65,213,514	66,611,102	67,771,016	69,235,921	70,532,405
Increase with Attrition & Staffing Changes			2.14%	1.74%	2.16%	1.87%

West Chester Area School District
Assumptions for Salaries

	TOTAL SALARY EXPENSE					
	2017-18 Budget	2017-18 Actual	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Admin Staff	8,100,696	8,100,696	8,303,213	8,519,097	8,740,593	8,967,849
Admin Additions	-	-	-	-	-	-
Total Administration Salaries	8,100,696	8,100,696	8,303,213	8,519,097	8,740,593	8,967,849
Teacher Staff Salaries	65,213,514	65,213,514	66,611,102	67,771,016	69,235,921	70,532,405
Extra Duty Pymnts (123)	1,032,822	1,032,822	1,054,956	1,073,327	1,096,527	1,117,060
Sabbatical Pymnts (124)	250,000	250,000	250,000	250,000	250,000	250,000
Subject Chair Pymnts (125)	398,562	398,562	398,562	398,562	398,562	398,562
Severance Pymnts (127)	392,000	392,000	400,401	407,373	416,179	423,972
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	69,326,832	69,326,832	70,754,956	71,940,212	73,437,123	74,761,933
Reg Salaries (141)	3,497,915	3,497,915	3,585,363	3,678,582	3,774,225	3,872,355
Overtime (143)	5,050	5,050	-	-	-	-
Technical	3,502,965	3,502,965	3,585,363	3,678,582	3,774,225	3,872,355
Reg Salaries (151)	2,850,906	2,850,906	2,913,626	2,989,380	3,067,104	3,146,849
Temporary salaries (152)	-	-	-	-	-	-
Overtime (153)	48,600	48,600	49,669	50,961	52,286	53,645
Library/Office Aides (154),(155)	452,841	452,841	462,804	474,836	487,182	499,849
Technology Aides (158)	440,014	440,014	449,694	461,386	473,382	485,690
Instructional Aides (191), (193)	2,415,816	2,415,816	2,305,559	2,365,503	2,427,006	2,490,109
Office Clerical	6,208,177	6,208,177	6,181,352	6,342,067	6,506,961	6,676,142
Reg Salaries Oper & Maint(161)	5,030,444	5,030,444	5,141,114	5,274,783	5,411,927	5,552,637
Temporary salaries (162)	175,000	175,000	178,850	183,500	188,271	193,166
Overtime (163)	163,700	163,700	167,301	171,651	176,114	180,693
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	628,015	628,015	641,831	658,519	675,640	693,207
Crafts and Trades	6,037,159	6,037,159	6,169,096	6,328,453	6,491,953	6,659,704
Total Salary Expense	93,175,829	93,175,829	94,993,980	96,808,411	98,950,856	100,937,982
% Increase	-	0.00%	1.95%	1.91%	2.21%	2.01%

Positions	Func	Acct	Prog	2016-17 Actual					2017 -18 Budget					Addition/Reductions to 2017-18 Budget				
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total
				Elem	Middle	High	Other		Elem	Middle	High	Other		Elem	Middle	High	Other	
Professional Staff																		
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	-	-	-	-	
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	-	-	-	-	
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/ Asst. Director	2611	111	71	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	1.00	1.00	
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Human Resources Director/Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	
IT Services Coordinator	2840	111	50Z	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	
School Administration Total				10.00	9.00	15.00	25.00	59.00	10.00	9.00	15.00	25.00	59.00	-	-	-	-	-
Teachers																		
Full Day KG	1110	121	08F	5.00	-	-	-	5.00	42.00	-	-	-	42.00	37.00	-	-	-	37.00
1/2 Day KG	1110	121	09	17.00	-	-	-	17.00	-	-	-	-	-	(17.00)	-	-	-	(17.00)
1st Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-
2nd Grade	1110	121	09	39.00	-	-	-	39.00	36.00	-	-	-	36.00	(3.00)	-	-	-	(3.00)
3rd Grade	1110	121	09	39.00	-	-	-	39.00	34.00	-	-	-	34.00	(5.00)	-	-	-	(5.00)
4th Grade	1110	121	09	35.00	-	-	-	35.00	35.00	-	-	-	35.00	-	-	-	-	-
5th Grade	1110	121	09	35.00	-	-	-	35.00	35.00	-	-	-	35.00	-	-	-	-	-
Art	1110	121	01	9.50	7.10	7.80	-	24.40	9.50	7.10	7.80	-	24.40	-	-	-	-	-
ESL	1110	121	02	11.00	3.40	3.20	-	17.60	11.50	3.40	3.20	-	18.10	0.50	-	-	-	0.50
Engl/Lang Arts	1110	121	06	-	24.00	33.90	-	57.90	-	24.00	33.90	-	57.90	-	-	-	-	-
World Language	1110	121	07	-	10.00	23.40	-	33.40	-	10.00	23.40	-	33.40	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.80	-	-	4.80	-	4.80	-	-	4.80	-	-	-	-	-
Health	1110	121	11 - 11A	-	9.29	7.20	-	16.49	-	9.29	7.20	-	16.49	-	-	-	-	-
Math	1110	121	15	-	28.80	39.90	-	68.70	-	26.10	37.40	-	63.50	-	(2.70)	(2.50)	-	(5.20)
Phys Ed	1110	121	17 - 17A	11.00	6.91	12.20	1.00	31.11	11.00	6.91	12.20	1.00	31.11	-	-	-	-	-
Science	1110	121	19	-	22.00	43.00	-	65.00	-	22.00	41.20	-	63.20	-	-	(1.80)	-	(1.80)
Social Studies	1110	121	20	-	21.40	38.00	-	59.40	-	21.40	38.00	-	59.40	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	21.60	14.80	4.80	-	41.20	21.60	14.80	1.80	-	38.20	-	-	(3.00)	-	(3.00)
Music -Vocal	1110	121	16A	9.80	3.40	3.00	-	16.20	9.80	3.40	3.00	-	16.20	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	6.70	4.30	-	21.00	10.00	6.70	4.30	-	21.00	-	-	-	-	-
TITLE 1 (federal prog) & FD KG	1190	121	35	7.00	-	-	-	7.00	7.00	-	-	-	7.00	-	-	-	-	-
Teacher Attrition	1110	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				296.90	162.60	220.70	1.00	681.20	309.40	159.90	213.40	1.00	683.70	12.50	(2.70)	(7.30)	-	2.50
Fam and Cons Science	1340	121	12	-	7.20	5.80	-	13.00	-	7.20	5.80	-	13.00	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.80	3.60	-	10.40	-	6.80	3.60	-	10.40	-	-	-	-	-
Business Education	1360	121	03	-	-	3.30	-	3.30	-	-	3.30	-	3.30	-	-	-	-	-
Marketing	1320	121	04	-	-	1.80	-	1.80	-	-	1.80	-	1.80	-	-	-	-	-
Total				-	14.00	14.50	-	28.50	-	14.00	14.50	-	28.50	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	7.00	7.00	-	-	-	6.00	6.00	-	-	-	(1.00)	(1.00)

Positions	Func	Acct	Prog	2016-17 Actual					2017-18 Budget					Addition/Reductions to 2017-18 Budget					
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	
				Elem	Middle	High	Other		Elem	Middle	High	Other		Elem	Middle	High	Other		
Professional Staff																			
Autistic	1233	121	21C	8.00	2.49	4.50	-	14.99	8.00	2.49	3.50	-	13.99	-	-	(1.00)	-	(1.00)	
Emotional Support	1231	121	21C	1.00	1.00	3.00	-	5.00	1.00	1.00	3.00	-	5.00	-	-	-	-	-	
Life Skills	1211	121	21F	3.00	1.50	-	-	4.50	3.00	1.50	-	-	4.50	-	-	-	-	-	
Learn Supp/ Life Skills	1241	121	21F	25.00	18.01	23.00	-	66.01	25.00	18.01	23.00	-	66.01	-	-	-	-	-	
Multiple Disabilities	1270	121	21J	2.00	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-	
Speech & Language Therapist	1225	121	21	-	-	-	12.00	12.00	-	-	-	13.00	13.00	-	-	1.00	1.00		
Gifted Program Teachers	1243	121	21A	7.00	4.20	4.70	0.60	16.50	7.00	4.20	4.70	0.60	16.50	-	-	-	-	-	
Total				46.00	27.20	35.20	19.60	128.00	46.00	27.20	34.20	19.60	127.00	-	-	(1.00)	-	(1.00)	
Guidance Counselors	2120	121	18B	10.00	9.00	18.00	-	37.00	10.00	9.00	18.00	-	37.00	-	-	-	-	-	
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	27.00	2.00	83.40	36.40	18.00	27.00	2.00	83.40	-	-	-	-	-	
Athletic Trainer	3200	121	30S	-	-	2.00	-	2.00	-	-	2.00	-	2.00	-	-	-	-	-	
Audio Visual	2220	121	14A	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	
Total				-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	
Teacher Total				379.30	221.80	300.40	22.60	924.10	391.80	219.10	292.10	22.60	925.60	12.50	(2.70)	(8.30)	-	1.50	
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 Acclg	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	-	-	-	-		
Total				10.00	9.00	21.00	17.00	57.00	10.00	9.00	21.00	16.00	56.00	-	-	(1.00)	(1.00)		
Full Day KG	1110	191	08F	5.00	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-		
ESL	1110	191	02	10.00	3.00	1.00	-	14.00	10.00	3.00	1.00	-	14.00	-	-	-	-		
Autistic	1233	191	21C	-	-	-	27.00	27.00	-	-	-	27.00	27.00	-	-	-	-		
Emotional Support	1231	191	21C	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-		
Life Skills	1211	191	21F	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-		
Learn Supp/ Life Skills	1241	191	21F	-	-	-	78.00	78.00	-	-	-	78.00	78.00	-	-	-	-		
Special Ed Multi Hand Support	1270	191	21J	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-		
Total				15.00	3.00	1.00	118.00	137.00	15.00	3.00	1.00	118.00	137.00	-	-	-	-		
Library Assistant	2250	154	14	5.00	3.00	3.00	-	11.00	5.00	-	3.00	-	8.00	-	(3.00)	-	(3.00)		
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-		
Office Assistant (Dis)	2380	154	40	5.00	-	-	-	5.00	10.00	-	-	-	10.00	5.00	-	-	-		
Total				10.00	3.00	6.00	-	19.00	15.00	-	6.00	-	21.00	5.00	(3.00)	-	2.00		

Positions	Func	Acct	Prog	2016-17 Actual					2017 -18 Budget					Addition/Reductions to 2017-18 Budget				
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total
				Elem	Middle	High	Other		Elem	Middle	High	Other		Elem	Middle	High	Other	
Professional Staff																		
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	-	-	-	-	-	
RN-LPN (non-public)	2450	141	18D	-	-	-	3.60	3.60	-	-	-	3.60	-	-	-	-	-	
RN-LPN (District)	2440	141	18D	2.60	1.00	3.00	1.00	7.60	2.60	1.00	3.00	1.00	7.60	-	-	-	-	
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	-	-	-	-	-	
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	-	-	-	-	-	
Total				2.60	1.00	3.00	12.60	19.20	2.60	1.00	3.00	12.60	19.20	-	-	-	-	
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-	-	
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	-	-	-	-	-	
Total				-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-	
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-	
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-	
Total				-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-	
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-	
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	-	-	-	-	-	
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-	
Transportation Office-NP (Hourly Supprt)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	-	-	-	-	-	
Total				-	-	-	3.50	3.50	-	-	-	3.50	-	-	-	-	-	
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-	
HR Office (Hourly Support)	2839	151	54	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-	
Total				-	-	-	4.00	4.00	-	-	-	4.00	-	-	-	-	-	
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	-	-	-	-	-	
Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-	
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-	
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	19.00	-	-	-	-	-	
Total				-	-	-	34.00	34.00	-	-	-	34.00	-	-	-	-	-	
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	6.00	22.00	10.00	3.00	3.00	5.00	21.00	-	-	-	(1.00)	
Custodians (Hourly Support)	2620	161	71A	24.00	15.00	28.00	6.00	73.00	24.00	15.00	28.00	5.00	72.00	-	-	-	(1.00)	
Security (Hourly Support)	2660	161	71L	-	-	-	1.40	1.40	-	-	-	1.40	-	-	-	-	-	
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)	
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	6.00	6.00	-	-	-	7.00	-	-	-	-	1.00	
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-	
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	5.00	-	-	-	6.00	-	-	-	-	1.00	
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	1.00	-	-	-	-	(1.00)	
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00	-	-	-	3.00	-	-	-	-	-	
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-	
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-	
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	7.00	7.00	-	-	-	7.00	-	-	-	-	-	
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-	
Total				34.00	18.00	31.00	42.40	125.40	34.00	18.00	31.00	40.40	123.40	-	-	-	(2.00)	
Secretarial Staff - Central Office and School Administration Total				71.60	34.00	63.00	244.50	413.10	76.60	31.00	63.00	241.50	412.10	5.00	(3.00)	-	(3.00)	
Grand Total				460.90	264.80	378.40	292.10	1,396.20	478.40	259.10	370.10	289.10	1,396.70	17.50	(5.70)	(8.30)	(3.00)	

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	17,331,709	19,981,598	19,981,598	21,494,205	23,121,316	24,871,600	26,754,380
Dental	1,103,130	1,296,482	1,296,482	1,352,231	1,410,377	1,471,023	1,534,277
Vision	180,609	197,491	197,491	202,033	206,680	211,434	216,297
Prescription	4,693,995	5,487,359	5,487,359	6,036,094	6,639,704	7,303,674	8,034,042
Social Security	6,609,133	6,965,188	6,965,188	7,267,039	7,405,843	7,569,740	7,721,756
Retirement	27,068,705	30,112,287	30,112,287	32,468,942	34,396,028	35,572,833	36,741,426
Tuition	442,433	567,067	567,067	600,000	600,000	600,000	600,000
Life & Disability	331,141	465,399	465,399	474,480	483,543	494,244	504,170
W/C, Unemp & Other	1,307,142	745,083	745,083	751,938	758,856	765,837	772,883
Total Benefit Expense	59,067,997	65,817,954	65,817,954	70,646,964	75,022,348	78,860,385	82,879,229
% Increase			11.43%	7.34%	6.19%	5.12%	5.10%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	4,588,786	4,732,004	4,732,004	5,090,217	5,475,546	5,890,045	6,335,922
Dental	83,390	78,408	78,408	81,779	85,296	88,963	92,789
Vision	11,556	9,967	9,967	10,196	10,431	10,671	10,916
Prescription	293,772	761,667	761,667	837,833	921,616	1,013,778	1,115,156
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	94,140	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	5,071,644	5,698,897	5,698,897	6,136,877	6,609,741	7,120,309	7,671,634

Change in Staff Benefit Cost							
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	<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)	-	-	-	-	-	-	-
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							
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	12,742,923	15,249,594	15,249,594	16,403,988	17,645,770	18,981,554	20,418,458
Dental	1,019,740	1,218,075	1,218,075	1,270,452	1,325,082	1,382,060	1,441,489
Vision	169,053	187,524	187,524	191,837	196,249	200,763	205,380
Prescription	4,400,223	4,725,692	4,725,692	5,198,261	5,718,087	6,289,896	6,918,886
Social Security	6,609,133	6,965,188	6,965,188	7,267,039	7,405,843	7,569,740	7,721,756
Retirement	27,068,705	30,112,287	30,112,287	32,468,942	34,396,028	35,572,833	36,741,426
Tuition	442,433	567,067	567,067	600,000	600,000	600,000	600,000
Life & Disability	237,001	348,547	348,547	357,628	366,691	377,392	387,318
W/C, Unemp & Other	1,307,142	745,083	745,083	751,938	758,856	765,837	772,883
Total Benefit Expense	53,996,353	60,119,057	60,119,057	64,510,086	68,412,606	71,740,076	75,207,595
% Increase			11.34%	7.30%	6.05%	4.86%	4.83%

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%

	2016-17 Actual	2017-18 Budget	2017-18 Projection	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
	\$411,311	\$523,824	\$523,824	\$ 539,539	\$ 555,725	\$ 572,397	\$ 589,569
DUES/FEES - Athletic Fund	\$170,740	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$995,969	\$447,970	\$749,903	\$452,458	\$453,890	\$445,255	\$450,762
G/F Contribution to Cap Reserve	\$3,530,159	\$2,467,750	\$2,467,750	\$3,000,000	\$3,000,000	\$2,500,000	\$2,500,000
Transfer for Cap Reserve Facilities	\$1,867,200	\$1,917,732	\$1,917,732	\$1,475,264	\$1,534,522	\$2,095,558	\$2,158,424
	\$6,193,328	\$4,833,452	\$5,135,385	\$4,927,722	\$4,988,412	\$5,040,813	\$5,109,186

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2017-18 Budget		2017-18 Projection		2018-19 Budget		2019-20 Budget		2020-21 Budget		2021-22 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/10 GOR 2010AA	\$ 703,350	\$ 1,795,000	\$ 703,350	\$ 1,795,000	\$ 649,500	\$ 3,160,000	\$ 523,100	\$ 3,290,000	\$ 391,500	\$ 3,420,000	\$ 220,500	\$ 4,410,000
GOR 2011	\$ 198,264	\$ 540,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7/2012 GOR 2012AA	\$ 1,799,450	\$ 7,835,000	\$ 1,799,450	\$ 7,835,000	\$ 1,407,700	\$ 8,295,000	\$ 992,950	\$ 7,875,000	\$ 598,200	\$ 7,360,000	\$ 304,800	\$ 7,620,000
GOB 2014 A	\$ 1,299,450	\$ 5,000	\$ 1,299,450	\$ 5,000	\$ 1,299,350	\$ 5,000	\$ 1,299,250	\$ 800,000	\$ 1,279,250	\$ 1,085,000	\$ 1,225,000	\$ 1,185,000
GOB 2014 AA	\$ 2,205,000	\$ 270,000	\$ 2,205,000	\$ 270,000	\$ 2,196,900	\$ 280,000	\$ 2,188,500	\$ 290,000	\$ 2,179,800	\$ 295,000	\$ 2,170,950	\$ 305,000
GOB 2015	\$ 25,800	\$ 1,290,000	\$ 25,800	\$ 1,290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2015 AA	\$ 101,900	\$ 680,000	\$ 101,900	\$ 680,000	\$ 74,100	\$ 710,000	\$ 45,200	\$ 735,000	\$ 22,950	\$ 755,000	\$ 7,700	\$ 770,000
GOB 2016	\$ 622,150	\$ 1,725,000	\$ 622,150	\$ 1,725,000	\$ 535,900	\$ 1,810,000	\$ 508,750	\$ 1,840,000	\$ 416,750	\$ 1,935,000	\$ 320,000	\$ 2,035,000
GOB 2016A	\$ 1,248,905	\$ 5,000	\$ 1,248,905	\$ 5,000	\$ 1,248,838	\$ 5,000	\$ 1,248,770	\$ 5,000	\$ 1,248,703	\$ 5,000	\$ 1,248,635	\$ 5,000
GOB 2017	\$ -	\$ -	\$ 156,330	\$ 280,000	\$ 141,265	\$ 590,000	\$ 129,315	\$ 605,000	\$ 117,115	\$ 615,000	\$ 104,715	\$ 625,000
TOTAL	\$ 8,204,269	\$ 14,145,000	\$ 8,162,335	\$ 13,885,000	\$ 7,553,553	\$ 14,855,000	\$ 6,835,835	\$ 15,440,000	\$ 6,255,268	\$ 15,470,000	\$ 5,602,300	\$ 16,955,000

Total ACT 1 eligible Debt	\$22,349,269	\$22,047,335	\$22,408,553	\$22,375,835	\$21,725,268	\$22,557,300
Increase in ACT 1 eligible debt			\$361,218	(\$32,718)	(\$650,567)	\$632,032

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2017-18 Budget		2017-18 Projection		2018-19 Budget		2019-20 Budget		2020-21 Budget		2021-22 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 398,467	\$ 5,000	\$ 398,467	\$ 5,000	\$ 398,267	\$ 5,000	\$ 398,067	\$ 5,000	\$ 380,667	\$ 650,000	\$ 354,667	\$ 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	\$ 65,700	\$ 795,000	\$ 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	\$ 257,738	\$ 5,000	\$ 257,738	\$ 5,000	\$ 257,673	\$ 5,000	\$ 257,608	\$ 5,000	\$ 257,543	\$ 5,000	\$ 257,443	\$ 5,000
GOB 2016AA	\$ 254,713	\$ 5,000	\$ 254,713	\$ 5,000	\$ 254,612	\$ 5,000	\$ 254,513	\$ 5,000	\$ 254,412	\$ 5,000	\$ 254,312	\$ 5,000
11/2017 \$10,000,000 GOB	\$ 236,122	\$ -	\$ 236,122	\$ -	\$ 438,163	\$ -	\$ 438,163	\$ 5,000	\$ 438,034	\$ 5,000	\$ 438,034	\$ 5,000
12/2018 \$4,800,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 94,408	\$ -	\$ 207,237	\$ -	\$ 207,237	\$ 5,000	\$ 207,237	\$ 5,000
12/2019 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 5,000	\$ 499,750	\$ 5,000	\$ 499,750	\$ 5,000
12/2020 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 5,000	\$ 499,750	\$ 5,000
12/2021 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 5,000
Total Elementary Debt	\$ 2,332,502	\$ 810,000	\$ 2,332,502	\$ 810,000	\$ 2,604,535	\$ 830,000	\$ 2,950,600	\$ 850,000	\$ 3,415,906	\$ 1,530,000	\$ 3,880,956	\$ 685,000

Total New Debt	\$ 2,332,502	\$ 810,000	\$ 2,332,502	\$ 810,000	\$ 2,604,535	\$ 830,000	\$ 2,950,600	\$ 850,000	\$ 3,415,906	\$ 1,530,000	\$ 3,880,956	\$ 685,000
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TOTAL DEBT SERVICE

YEAR	2017-18 Budget		2017-18 Projection		2018-19 Budget		2019-20 Budget		2020-21 Budget		2021-22 Budget	
Total Debt Service	\$10,636,771	\$14,955,000	\$10,494,838	\$14,895,000	\$10,158,088	\$15,685,000	\$9,886,435	\$16,290,000	\$9,671,174	\$17,000,000	\$9,483,266	\$17,640,000
		\$25,491,771		\$25,189,838		\$25,843,088		\$26,176,436		\$26,671,174		\$27,123,256

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2017-18</u>	<u>BUDGET</u> <u>2018-19</u>	<u>BUDGET</u> <u>2019-20</u>	<u>BUDGET</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>
	(\$000)				
Health Care	-	-	-	-	-
Retirement (PSERS)	761.4	338.6	196.3	-	-
Special Education	4,638.8	481.8	290.7	330.8	336.3
Debt Service	-	-	-	-	-
Total	5,400.3	820.5	487.1	330.8	336.3

<i>Index =</i>	2.50%	2.50%	2.60%	2.60%	2.60%	
Exception Calculations						
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
Retirement	27,779,689	29,152,894	30,304,340	30,662,567	31,046,382	
50%	13,889,844	14,576,447	15,152,170	15,331,284	15,523,191	
12,806,633	13,889,844	14,576,447	15,152,170	15,331,284	15,523,191	
State Share of Retirement for Fed. Funded Salaries (26,861)	(29,132)	(30,572)	(31,780)	(32,156)	(32,558)	
Increase	1,080,940	685,162	574,515	178,738	191,505	
Index	319,494	346,518	378,193	393,130	397,777	
Total Exception	761,446	338,644	196,322	(214,392)	(206,272)	
Special Education						
	2014-15 AFR	2015-16 AFR	2016-17 AFR Est (1.03)	2017-18 AFR Est (1.03)	2018-19 AFR Est (1.03)	2019-20 AFR Est (1.03)
Expenses	37,125,800	42,945,658	44,234,028	45,561,049	46,927,880	48,335,717
Subsidy	5,413,413	5,801,628	5,679,591	5,713,456	5,713,456	5,713,456
Net Expenses	31,712,387	37,144,030	38,554,437	39,847,593	41,214,424	42,622,261
Net Increase	1,907,506	5,431,643	1,410,407	1,293,156	1,366,831	1,407,836
Index	566,293	792,810	928,601	1,002,415	1,036,037	1,071,575
Total Exception	4,638,834	481,806	290,740	330,794	336,261	
ACT 1 Qualifying Debt Service	22,349,269	22,408,553	22,375,835	21,725,268	22,557,300	
Grandfathered Increase						
Elem Master Plan (45%)			-	-	-	-
Debt Qualifying for Exception			-	-	-	-

2017-18 Proposed Capital Reserve Fund Project List
November 2016

Priority	Project #	Location	Project	Budget 11/2016
	G027	Various	Emergency Projects	100,000
1	G079	Peirce	Roofing Replacement - Phase 1	750,000
2	G080	Hillsdale	Run gas line inside school instead of outside	60,000
3	G081	Hillsdale	Replace Unit Ventilators at concrete modulars	50,000
4	G082	Rustin	Replace chiller #2	250,000
5	G083	East	Add new Chiller	250,000
6	G084	East	Replace turf field in stadium	500,000
7	G085	East	Recoat tennis courts	60,000

Total Estimated Projects Costs 2017-18:	2,020,000.00
2017-18 Approved Budget Maximum	1,917,732.00
Difference	(102,268.00)

2017-2018 Capital Budget

	# of Devices	Budget 17-18	Projected 17-18
Elementary Equipment			
Classroom Computers	140	\$ 105,700	\$ 105,700
iPad Carts	20	\$ 56,000	\$ 56,000
iPad tablets	550	\$ 302,500	\$ 302,500
Library Computers	16	\$ 9,920	\$ 9,920
Mobile Laptops	210	\$ 142,800	\$ 142,800
PC Cart	8	\$ 22,400	\$ 22,400
Security Computer	10	\$ 6,200	\$ 6,200
Teacher Computer	422	\$ 557,040	\$ 557,040
Elementary FDK(50,000)		\$ 50,000	\$ 50,000
		\$ 1,252,560	\$ 1,252,560
Secondary Equipment			
8th Grade Replacement	15	\$ 7,000	\$ 7,000
9th grade 1:1 Computers	1,010	\$ 737,300	\$ 737,300
Achievement Center	15	\$ 9,300	\$ 9,300
Achievement Center	15	\$ 9,300	\$ 9,300
Business Lab	30	\$ 18,600	\$ 18,600
Cluster	135	\$ 91,800	\$ 91,800
ELL Classroom	5	\$ 3,100	\$ 3,100
Gifted Room	18	\$ 11,160	\$ 11,160
Laptop	90	\$ 61,200	\$ 61,200
PC Cart	6	\$ 16,800	\$ 16,800
Security Computer	6	\$ 3,720	\$ 3,720
Sci Lab		\$ 4,000	\$ 4,000
Video conferencing		\$ 10,000	\$ 10,000
Special Area Teacher Computer	35	\$ 46,200	\$ 46,200
		\$ 1,029,480	\$ 1,029,480
Network			
LAN Upgrade		\$ 64,000	\$ 64,000
Server Upgrade		\$ 16,000	\$ 16,000
Storage		\$ 110,000	\$ 110,000
Wireless LAN Upgrades		\$ 235,000	\$ 235,000
		\$ 425,000	\$ 425,000
Administration			
Aides & Custodians	41	\$ 27,880	\$ 27,880
Staffing Adjustment	35	\$ 46,200	\$ 46,200
Support Staff (Central + Schools)	32	\$ 42,240	\$ 42,240
Technology Equipment		\$ 17,000	\$ 17,000
		\$ 133,320	\$ 133,320
Other			
Cost Sharing from Purchase		\$ 253,700	\$ 253,700
Cost Sharing from Parents		\$ (220,450)	\$ (220,450)
Payforit		\$ 8,000	\$ 8,000
		\$ 41,250	\$ 41,250
Total Fund 22		\$ 2,881,610	\$ 2,881,610

