



West Chester Area School District  
Revenue History and Forecast

	A	P	Q	R	S	U	W	Y	Z	AA	AB	AC	AD	AE	AF	AG
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
<b>3 Local</b>	<b>165,675.1</b>	<b>166,780.6</b>	<b>171,229.8</b>	<b>174,975.9</b>	<b>175,478.8</b>	<b>180,421.1</b>	<b>185,477.0</b>	<b>190,652.0</b>	<b>194,494.6</b>	<b>197,290.4</b>	<b>197,290.4</b>	<b>197,290.4</b>	<b>211,447.7</b>	<b>221,799.2</b>	<b>230,395.7</b>	<b>239,161.3</b>
4 Real Estate	142,047.0	144,929.1	144,322.7	146,838.3	147,309.7	152,024.0	156,065.4	160,975.9	161,225.7	166,762.3	166,762.3	166,762.3	180,620.8	190,669.8	198,960.0	207,415.4
5 Current	140,715.2	143,868.7	143,252.1	145,265.1	146,630.2	151,068.0	155,284.5	159,664.2	160,530.2	165,573.9	165,573.9	165,573.9	179,309.1	189,358.1	197,648.3	206,103.6
6 Interim	1,331.8	1,060.4	1,070.6	1,573.2	679.5	956.0	780.9	1,311.7	695.5	1,188.3	1,188.3	1,188.3	1,311.7	1,311.7	1,311.7	1,311.7
7 Earned Income	16,458.0	17,080.7	18,095.8	18,691.5	19,460.5	19,360.0	20,118.5	21,059.3	21,336.5	21,269.9	21,269.9	21,269.9	21,482.6	21,697.4	21,914.4	22,133.5
8 Real Estate Transfer	2,706.8	2,466.0	3,260.7	3,473.6	3,724.7	4,145.2	4,207.4	3,775.8	6,115.0	4,101.3	4,101.3	4,101.3	4,183.4	4,267.0	4,352.4	4,439.4
9 Delinquent Taxes	3,316.2	2,805.7	3,816.1	4,069.9	3,365.9	3,246.0	3,000.3	3,008.8	3,479.8	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8
10 Investment Earnings	288.0	118.4	173.6	129.8	71.0	165.5	332.2	194.1	731.9	396.0	396.0	396.0	400.0	404.0	408.0	412.1
11 Gate Receipts	-	119.4	123.4	122.9	130.7	136.3	152.9	131.5	160.6	131.5	131.5	131.5	131.5	131.5	131.5	131.5
12 Other	859.1	1,261.3	1,437.5	1,649.8	1,416.3	1,344.1	1,600.2	1,506.6	1,445.0	1,620.6	1,620.6	1,620.6	1,620.6	1,620.6	1,620.6	1,620.6
<b>14 State</b>	<b>27,068.5</b>	<b>26,895.6</b>	<b>24,996.3</b>	<b>26,095.1</b>	<b>28,312.7</b>	<b>30,589.6</b>	<b>32,451.1</b>	<b>36,124.6</b>	<b>37,616.0</b>	<b>37,880.2</b>	<b>38,104.9</b>	<b>39,420.4</b>	<b>40,494.9</b>	<b>41,194.5</b>	<b>41,849.4</b>	
15 Student Subsidies	21,647.2	20,865.3	18,135.1	17,778.9	17,966.7	18,109.0	17,879.1	18,873.7	20,585.1	19,341.4	19,566.1	19,554.8	19,552.4	19,535.3	19,481.5	
16 Basic Instruction	6,334.1	6,523.7	7,050.1	7,047.0	7,247.3	7,239.7	7,573.2	7,580.4	8,012.2	8,017.8	8,208.6	8,208.6	8,208.6	8,208.6	8,208.6	
17 Basic Instruction ARRA funds	852.0	834.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
18 Special Education	5,068.4	5,080.8	5,146.9	5,355.9	5,311.1	5,413.4	5,801.6	5,610.0	5,902.9	5,679.6	5,713.5	5,713.5	5,713.5	5,713.5	5,713.5	
19 IDEA - ARRA funds	959.4	820.7	-	-	-	-	-	-	-	-	-	-	-	-	-	
20 Tuition Private Home Place't	50.6	-	17.6	121.8	113.9	111.5	179.4	180.0	236.2	180.0	180.0	180.0	180.0	180.0	180.0	
21 Transportation	4,565.1	4,434.4	4,295.1	3,710.0	3,750.5	3,637.2	3,671.8	3,750.3	3,674.1	3,750.3	3,750.3	3,750.3	3,750.3	3,750.3	3,750.3	
22 Medical, Dental & Nurse	288.7	273.8	273.9	261.5	256.8	222.3	253.9	222.3	256.4	222.3	222.3	222.3	222.3	222.3	222.3	
23 Rent	1,544.7	1,074.7	1,224.8	1,151.2	1,160.4	1,181.7	-	1,131.6	2,104.1	1,092.4	1,092.4	1,081.1	1,078.6	1,061.6	1,007.7	
24 Charter Schools	1,558.4	1,478.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 Accountability/Ready to Learn Block Grants	343.8	322.4	126.6	126.7	126.7	303.2	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	
26 Other	82.0	21.9	5.0	-	-	-	-	-	-	-	-	-	-	-	-	
27 Teacher Subsidies	5,421.3	5,830.3	6,861.2	8,316.2	10,346.1	12,480.7	14,572.0	17,250.8	17,030.9	18,538.7	18,538.7	19,865.6	20,942.5	21,659.1	22,367.9	
28 Social Security	3,278.1	3,319.2	3,173.0	3,084.5	3,148.8	3,163.7	3,194.0	3,507.3	3,450.6	3,482.6	3,482.6	3,633.1	3,710.3	3,800.3	3,884.6	
29 Retirement	2,143.2	2,511.1	3,688.2	5,231.7	7,197.3	9,317.0	11,378.0	13,743.6	13,580.3	15,056.1	15,056.1	16,232.5	17,232.2	17,858.9	18,483.3	
<b>31 Federal</b>	<b>4,089.8</b>	<b>4,717.5</b>	<b>4,119.3</b>	<b>4,059.2</b>	<b>2,861.8</b>	<b>2,959.8</b>	<b>2,865.3</b>	<b>2,676.7</b>	<b>3,290.7</b>	<b>3,002.9</b>	<b>3,002.9</b>	<b>2,831.2</b>	<b>2,831.2</b>	<b>2,831.2</b>	<b>2,831.2</b>	
32 Title I	1,723.1	2,146.9	1,590.7	1,752.2	459.6	818.0	828.9	830.7	1,013.2	979.6	979.6	979.6	979.6	979.6	979.6	
33 Title II	182.4	416.8	311.2	249.0	199.4	293.9	373.9	277.1	384.1	272.8	272.8	272.8	272.8	272.8	272.8	
34 IDEA	1,296.3	1,235.6	1,310.3	1,282.4	1,154.7	1,215.8	1,199.7	1,333.6	1,193.7	1,193.7	1,193.7	1,193.7	1,193.7	1,193.7	1,193.7	
35 MA Direct Services/Time Study	722.4	768.6	773.4	659.4	722.7	516.0	305.5	268.4	467.1	440.0	440.0	268.4	268.4	268.4	268.4	
36 Other	165.6	149.6	133.7	116.2	125.5	116.0	157.2	106.8	92.7	116.8	116.8	116.8	116.8	116.8	116.8	
<b>38 Local Taxes &amp; Subsidies</b>	<b>196,833.4</b>	<b>200,193.7</b>	<b>200,345.4</b>	<b>205,130.2</b>	<b>206,453.3</b>	<b>213,970.5</b>	<b>220,793.4</b>	<b>229,453.3</b>	<b>235,401.3</b>	<b>238,173.5</b>	<b>238,398.2</b>	<b>253,699.3</b>	<b>265,125.3</b>	<b>274,421.4</b>	<b>283,841.9</b>	
<b>40 Beginning Fund Balance</b>	<b>7,938.2</b>	<b>12,071.1</b>	<b>18,461.2</b>	<b>25,376.0</b>	<b>32,371.9</b>	<b>33,351.1</b>	<b>31,665.5</b>	<b>29,299.7</b>	<b>28,760.9</b>	<b>25,092.0</b>	<b>28,849.8</b>	<b>22,680.1</b>	<b>20,435.8</b>	<b>20,435.8</b>	<b>20,435.8</b>	
41 FB Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>42 Ending Fund Balance</b>	<b>12,071.1</b>	<b>18,461.2</b>	<b>25,376.0</b>	<b>32,371.9</b>	<b>33,351.1</b>	<b>31,665.5</b>	<b>28,760.9</b>	<b>21,328.7</b>	<b>28,849.8</b>	<b>19,446.0</b>	<b>22,680.1</b>	<b>20,435.8</b>	<b>20,435.8</b>	<b>20,435.8</b>	<b>20,435.8</b>	
43 Designated/Committed Fund Balance for PSERS Increases (ending FB)	1,200.0	1,200.0	3,700.0	5,000.0	4,500.0	2,117.0	2,117.0	1,117.0	1,117.0	-	-	-	-	-	-	
45 Designated/Committed Fund Balance for Health Care (ending FB)	-	1,558.1	2,677.7	4,171.1	4,856.2	4,899.4	4,159.9	4,899.4	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	
46 Designated/Committed Fund Balance for Future millage	-	-	3,349.2	6,830.5	5,951.3	5,646.4	5,471.0	-	7,297.0	-	2,244.3	-	-	-	-	
47 Designated/Committed Fund Balance for Alternative Education	-	-	-	-	-	-	-	-	500.0	-	500.0	500.0	500.0	500.0	500.0	
48 Designated/Committed Fund Balance for Athletic Fund	75.6	95.5	124.2	102.7	119.8	115.7	89.5	115.7	79.3	89.5	79.3	79.3	79.3	79.3	79.3	
<b>49 Beginning Unassigned Fund Balance</b>	<b>7,938.2</b>	<b>10,795.5</b>	<b>15,607.5</b>	<b>15,525.0</b>	<b>16,267.7</b>	<b>17,923.8</b>	<b>18,887.0</b>	<b>16,696.6</b>	<b>16,923.5</b>	<b>15,196.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	
<b>50 Ending Unassigned Fund Balance</b>	<b>10,795.5</b>	<b>15,607.5</b>	<b>15,525.0</b>	<b>16,267.7</b>	<b>17,923.8</b>	<b>18,887.0</b>	<b>16,923.5</b>	<b>15,196.6</b>	<b>15,696.6</b>	<b>15,196.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	
<b>52 Assumed use of FB</b>	<b>(4,132.8)</b>	<b>(6,390.1)</b>	<b>(6,914.9)</b>	<b>(6,995.9)</b>	<b>(979.2)</b>	<b>1,685.5</b>	<b>2,904.6</b>	<b>7,971.0</b>	<b>(88.9)</b>	<b>5,646.0</b>	<b>6,169.7</b>	<b>2,244.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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	12,584,089		12,584,089	12,584,089	12,584,089
6	Delaware County				741,885	786,253		786,253	786,253	786,253
7					12,891,823	13,370,342		13,370,342	13,370,342	13,370,342
8										
9										
10	Net amount to be raised from R/E taxes				165,451	179,309		189,358	197,648	206,104
11	Gross tax to be levied				171,451	185,813		196,226	204,817	213,579
12										
13	Equilization Between Counties									
14	Chester County %				94.25%	94.12%		94.12%	94.12%	94.12%
15	Delaware County %				5.75%	5.88%		5.88%	5.88%	5.88%
16										
17	Chester Cnty Levy				161,585	174,886		184,687	192,772	201,019
18	Delaware Cnty Levy				9,867	10,927		11,539	12,044	12,560
19					171,451	185,813		196,226	204,817	213,579
20										
21	Millage Calculation									
22	Chester Cnty tax levy				161,585	174,886		184,687	192,772	201,019
23	Chester Cnty assessed value				7,812,002	7,862,002		7,912,002	7,962,002	8,012,002
24										
25	<b>Chester County Millage</b>				<b>20.6841</b>	<b>22.2444</b>		<b>23.3426</b>	<b>24.2115</b>	<b>25.0897</b>
26	<b>Previous Year Millage</b>				<b>20.0982</b>	<b>20.6841</b>		<b>22.24</b>	<b>23.34</b>	<b>24.21</b>
27										
28	<b>Chester Cnty Mill Increase</b>				<b>0.59</b>	<b>1.56</b>		<b>1.10</b>	<b>0.87</b>	<b>0.88</b>
29	<b>% increase</b>				<b>2.9%</b>	<b>7.5%</b>		<b>4.9%</b>	<b>3.7%</b>	<b>3.6%</b>
30	Delaware Cnty Tax levy				9,867	10,927		11,539	12,044	12,560
31	Delaware Cnty Assessed Value				648,743	649,993		651,243	652,493	653,743
32										
33	<b>Delaware County Millage</b>				<b>15.2086</b>	<b>16.8107</b>		<b>17.7187</b>	<b>18.4590</b>	<b>19.2119</b>
34	<b>Previous Yr Millage</b>				<b>14.7113</b>	<b>15.2086</b>		<b>16.81</b>	<b>17.72</b>	<b>18.46</b>
35										
36	<b>Delaware Cnty Mill Increase</b>				<b>0.50</b>	<b>1.60</b>		<b>0.91</b>	<b>0.74</b>	<b>0.75</b>
37	<b>% increase</b>				<b>3.4%</b>	<b>10.5%</b>		<b>5.4%</b>	<b>4.2%</b>	<b>4.1%</b>
38										
39	<b>Multi County Millage re-balancing</b>									
40	Chester Cty Levy Rebalanced				161,368					
41	Delaware Cty Levy Rebalanced				10,082					
42					171,451					
43										
44	<b>Chester County Millage</b>				<b>20.6841</b>	<b>22.2444</b>				
45	<b>Chester County Millage Re-balanced</b>				<b>20.6564</b>					
46	<b>Chester Cnty Mill Increase</b>					1.56				
47	<b>% increase</b>					7.69%				
48	<b>Act 1 Millage</b>					21.1805				
49	<b>Millage from exceptions</b>					1.0639				
50										
51										
52	<b>Delaware County Millage</b>				<b>15.2086</b>	<b>16.8107</b>				
53	<b>Delaware County Millage Re-balanced</b>				<b>15.5412</b>					
54	<b>Delaware Cnty Mill Increase</b>					1.27				
55	<b>% increase</b>					8.17%				
56	<b>Act 1 Millage</b>					15.9141				
57	<b>Millage from exceptions</b>					0.8966				

# 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%	\$642,064	\$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			RESIDENTIAL			OTHER			TOTAL		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
2012-13	1,540,754	24,587	1.60%	6,035,219	(2,687)	-0.04%	55,913	(13,710)	-24.52%	7,631,886	8,190	0.11%
2013-14	1,515,975	(24,779)	-1.63%	6,066,876	31,657	0.52%	50,756	(5,157)	-10.16%	7,633,607	1,721	0.02%
2014-15	1,511,650	(4,325)	-0.29%	6,085,329	18,453	0.30%	49,319	(1,437)	-2.91%	7,646,298	12,691	0.17%
2015-16	1,513,147	1,498	0.10%	6,137,752	52,423	0.85%	47,541	(1,778)	-3.74%	7,698,441	52,143	0.68%
2016-17	1,534,249	21,102	1.38%	6,152,752	15,000	0.24%	65,000	-	0.00%	7,752,002	53,561	0.69%
2017-18	1,579,249	45,000	2.85%	6,167,752	15,000	0.24%	65,000	-	0.00%	7,812,002	60,000	0.77%
2018-19	1,614,249	35,000	2.17%	6,182,752	15,000	0.24%	65,000	-	0.00%	7,862,002	50,000	0.64%
2019-20	1,649,249	35,000	2.12%	6,197,752	15,000	0.24%	65,000	-	0.00%	7,912,002	50,000	0.63%
2020-21	1,684,249	35,000	2.08%	6,212,752	15,000	0.24%	65,000	-	0.00%	7,962,002	50,000	0.63%
2021-22	1,719,249	35,000	2.04%	6,227,752	15,000	0.24%	65,000	-	0.00%	8,012,002	50,000	0.62%
Average increase			1.24%			0.31%			-4.13%			0.50%
2012-13	8,533	-	0.00%	629,393	1,061	0.17%	-	-	-	637,926	1,061	0.17%
2013-14	8,533	-	0.00%	629,106	(287)	-0.05%	-	-	-	637,639	(287)	-0.04%
2014-15	8,533	-	0.00%	633,892	4,786	0.75%	-	-	-	642,425	4,786	0.74%
2015-16	8,533	-	0.00%	638,801	4,910	0.77%	-	-	-	647,335	4,910	0.76%
2016-17	8,533	-	0.00%	638,959	158	0.02%	-	-	-	647,493	158	0.02%
2017-18	8,533	-	0.00%	640,209	1,250	0.20%	-	-	-	648,743	1,250	0.19%
2018-19	8,533	-	0.00%	641,459	1,250	0.19%	-	-	-	649,993	1,250	0.19%
2019-20	8,533	-	0.00%	642,709	1,250	0.19%	-	-	-	651,243	1,250	0.19%
2020-21	8,533	-	0.00%	643,959	1,250	0.19%	-	-	-	652,493	1,250	0.19%
2021-22	8,533	-	0.00%	645,209	1,250	0.19%	-	-	-	653,743	1,250	0.19%
Average increase			0.00%			0.26%						0.26%

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 70,961
Actual teacher salary	\$ 71,470
Increased avg. teacher salary	\$ 509
Number of teachers	925.60
Decrease in teacher attrition	\$ 471,130
Teacher salaries resulting from K-5 enrollment increase	\$ 277,236
<b>Total Expenses</b>	<b>\$ 748,366</b>

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

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (748,366)
Increase (Decrease) in Ending Fund Balance 6/30/18	\$ (748,366)

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>\$ -</u>

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

<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	<u>\$ 3,982,541</u>

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

	A	B	C	D	E	F	G
5	<b>Staff Changes / Student Enrollment</b>						
6							
7	<b>Enrollment Assumptions</b>						
8			<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
9	KG		759	783	751	807	807
10	1st to 5th Grade		4,386	4,371	4,344	4,280	4,320
11	Grades 6-8		2,791	2,723	2,768	2,780	2,771
12	Grades 9-12		3,740	3,812	3,776	3,799	3,754
13	<b>Total</b>		<b>11,676</b>	<b>11,689</b>	<b>11,639</b>	<b>11,666</b>	<b>11,652</b>
14	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43
15	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5
16	<b>Staff Change / Student Enrollment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
17							
18	<b>Headcount Changes (non-enrollment)</b>						
19			<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	
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	<b>Salary Increases (based on Act 1 Index)</b>						
29			<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	
30	Administration		2.40%	2.60%	2.60%	2.60%	
31	Teachers		3.18%	2.76%	3.16%	2.85%	
32	Non-Bargaining		2.40%	2.60%	2.60%	2.60%	
33	Support Staff		2.20%	2.60%	2.60%	2.60%	
34	Support Staff - add'l Contracted Aides	\$	(753,510)	\$	-	\$	-
35	Crafts/Trades		2.20%	2.60%	2.60%	2.60%	
36							
37	Miscellaneous		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	
38	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000	
39	Teacher Attrition (turnover)		700,000	500,000	500,000	500,000	
40							
41							
42	<b>Benefits - 200</b>						
43			<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	
44	Medical		7.57%	7.57%	7.57%	7.57%	
45	Dental		4.30%	4.30%	4.30%	4.30%	
46	Vision		2.30%	2.30%	2.30%	2.30%	
47	Prescription		10.00%	10.00%	10.00%	10.00%	
48	Social Security		7.65%	7.65%	7.65%	7.65%	
49	<b>PSERS</b>		<b>34.18%</b>	<b>35.53%</b>	<b>35.95%</b>	<b>36.40%</b>	
50	Tuition- Teachers	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	
51	Tuition- Non Teachers		5.00%	5.00%	5.00%	5.00%	
52	Life & Disability		0.00%	0.00%	0.00%	0.00%	
53	W/C, Unemp & Other		0.92%	0.92%	0.92%	0.92%	
54							
55	Monthly Board Premium Costs						
56	Medical		\$1,562.74	\$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	<b>Professional and Technical Services - 300</b>			<b>% Increase Assumptions</b>			
67				<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
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	<b>Purchased Property Services - 400</b>			<b>% Increase Assumptions</b>			
74				<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
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	<b>Other Purchased Services - 500</b>			<b>% Increase Assumptions</b>			
80				<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
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	<b>Supplies - 600</b>			<b>% Increase Assumptions</b>			
94				<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
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		<b>Curriculum Proposal Amount</b>	<b>1,822,838</b>	<b>1,877,524</b>	<b>1,933,849</b>	<b>1,991,865</b>	
99							
100	<b>Property - 700</b>			<b>% Increase Assumptions</b>			
101				<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
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	<b>800 Other Object Dues and Fees</b>			<b>% Increase Assumptions</b>			
108				<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
109				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	<b>West Chester Area School District Budget Forecast Model</b> <b><u>Revenue Assumptions</u></b>				
2					
3					
4					
5	<b><u>Local</u></b>				
		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
6	<b>Collection Factor</b>	96.50%	96.50%	96.50%	96.50%
7	<b>Interim Taxes</b>	0.00%	0.00%	0.00%	0.00%
8	<b>Earned Income tax</b>	1.00%	1.00%	1.00%	1.00%
9	<b>Transfer Tax</b>	2.00%	2.00%	2.00%	2.00%
10	<b>Delinquent Taxes</b>	0.00%	0.00%	0.00%	0.00%
11	<b>Investment Earnings</b>	1.00%	1.00%	1.00%	1.00%
12	<b>Other</b>	0.00%	0.00%	0.00%	0.00%
13					
14	<b><u>State</u></b>				
		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
15	<b>Basic Education</b>	0.0%	0.0%	0.0%	0.0%
16	<b>Special Education</b>	0.0%	0.0%	0.0%	0.0%
17	<b>Special Ed Contingency</b>	\$ -	\$ -	\$ -	\$ -
18	<b>Transportation</b>	0.0%	0.0%	0.0%	0.0%
19	<b>Rent</b>	\$ 1,081,078	\$ 1,078,621	\$ 1,061,579	\$ 1,007,715
20	<b>Charter School (Reimb Rate)</b>	0.0%	0.0%	0.0%	0.0%
21	<b>Social Security (Reimb Rate)</b>	50.0%	50.0%	50.0%	50.0%
22	<b>Retirement (Reimb Rate)</b>	50.0%	50.0%	50.0%	50.0%
23	<b>Other</b>	0.0%	0.0%	0.0%	0.0%
24					
25	<b><u>Federal</u></b>				
		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
26	<b>Title I</b>	\$ 979,569	\$ 979,569	\$ 979,569	\$ 979,569
27	<b>Title II</b>	\$ 272,797	\$ 272,797	\$ 272,797	\$ 272,797
28	<b>IDEA</b>	\$ 1,193,717	\$ 1,193,717	\$ 1,193,717	\$ 1,193,717
29	<b>Medical Access</b>	\$ 268,350	\$ 268,350	\$ 268,350	\$ 268,350
30	<b>Other</b>	\$ 116,809	\$ 116,809	\$ 116,809	\$ 116,809
31					
32	<b><u>Other</u></b>				
		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
33	<b>From Cap Res ( Reimb Technology)</b>	0.0%	0.0%	0.0%	0.0%
34	<b>From Cap Res (Other)</b>	-	-	-	-
35	<b>Other</b>				

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
<b>Enrollment Changes</b>						
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)
	<b>87</b>		<b>13</b>	<b>(50)</b>	<b>27</b>	<b>(14)</b>
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
<b>Teacher Headcount Change</b>						
Elementary	0.00		0.00	0.00	0.00	0.00
Middle	0.00		0.00	0.00	0.00	0.00
High	0.00		0.00	0.00	0.00	0.00
Total Teacher Headcount Change	0.00		0.00	0.00	0.00	0.00

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

<b>Additional Headcount Expenses</b>	2017-18 Budget	2017-18 Actual	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$119,944		\$122,823	\$126,017	\$129,293	\$132,655
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$54,113	\$55,447	\$54,646	\$55,762	\$57,133	\$58,370
Average Teacher Salary	\$70,961	\$71,470	\$71,996	\$73,466	\$75,273	\$76,903
Headcount Change (Enrollment)	-		-	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$249,544		\$0	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$64,960		\$66,519	\$68,249	\$70,023	\$71,844
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$25,426		\$25,985	\$26,661	\$27,354	\$28,065
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
<b>Crafts/Trades</b>						
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
<b>Teacher Staffing Changes Detail</b>						
Salary before Attrition	66,413,970		68,061,102	69,221,016	70,892,240	72,400,315
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	700,000		700,000	500,000	500,000	500,000
Increase with Attrition	64,963,970	65,961,881	66,611,102	67,971,016	69,642,240	71,150,315
Increase with Attrition			0.98%	2.04%	2.46%	2.17%
Staffing changes	249,544	-	-	-	-	-
Teacher Salary (with attrition & staffing changes)	65,213,514	65,961,881	66,611,102	67,971,016	69,642,240	71,150,315
Increase with Attrition & Staffing Changes			0.98%	2.04%	2.46%	2.17%

West Chester Area School District  
Assumptions for Salaries

<b>TOTAL SALARY EXPENSE</b>						
	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	8,295,113	8,510,786	8,732,066	8,959,100
Admin Additions	-	-	-	-	-	-
<b>Total Administration Salaries</b>	<b>8,100,696</b>	<b>8,100,696</b>	<b>8,295,113</b>	<b>8,510,786</b>	<b>8,732,066</b>	<b>8,959,100</b>
Teacher Staff Salaries	65,213,514	65,961,881	66,611,102	67,971,016	69,642,240	71,150,315
Extra Duty Pymnts (123)	1,032,822	1,032,822	1,054,956	1,076,494	1,102,962	1,126,846
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	408,575	418,621	427,686
Supplemental Contracts (135)	2,039,934	2,039,934	2,039,934	2,039,934	2,039,934	2,039,934
Staffing Changes	-	-	-	-	-	-
<b>Total Teaching Salaries</b>	<b>69,326,832</b>	<b>70,075,199</b>	<b>70,754,955</b>	<b>72,144,581</b>	<b>73,852,319</b>	<b>75,393,343</b>
Reg Salaries (141)	3,497,915	3,497,915	3,581,865	3,674,993	3,770,543	3,868,577
Overtime (143)	5,050	5,050	-	-	-	-
<b>Technical</b>	<b>3,502,965</b>	<b>3,502,965</b>	<b>3,581,865</b>	<b>3,674,993</b>	<b>3,770,543</b>	<b>3,868,577</b>
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
<b>Office Clerical</b>	<b>6,208,177</b>	<b>6,208,177</b>	<b>6,181,352</b>	<b>6,342,067</b>	<b>6,506,961</b>	<b>6,676,142</b>
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
<b>Crafts and Trades</b>	<b>6,037,159</b>	<b>6,037,159</b>	<b>6,169,096</b>	<b>6,328,453</b>	<b>6,491,953</b>	<b>6,659,704</b>
<b>Total Salary Expense</b>	<b>93,175,829</b>	<b>93,924,196</b>	<b>94,982,381</b>	<b>97,000,880</b>	<b>99,353,842</b>	<b>101,556,866</b>
<b>% Increase</b>	<b>-</b>	<b>0.80%</b>	<b>1.13%</b>	<b>2.13%</b>	<b>2.43%</b>	<b>2.22%</b>

Positions	Func	Acct	Prog	2016-17 Actual				Total	2017 -18 Budget				Total	Addition/Reductions to 2017-18 Budget				
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	Total
<b>Professional Staff</b>																		
<b>School Administration</b>																		
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	2621	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	-	-	-	-	
<b>School Administration Total</b>				<b>10.00</b>	<b>9.00</b>	<b>15.00</b>	<b>25.00</b>	<b>59.00</b>	<b>10.00</b>	<b>9.00</b>	<b>15.00</b>	<b>25.00</b>	<b>59.00</b>	-	-	-	-	-
<b>Teachers</b>																		
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>				<b>296.90</b>	<b>162.60</b>	<b>220.70</b>	<b>1.00</b>	<b>681.20</b>	<b>309.40</b>	<b>159.90</b>	<b>213.40</b>	<b>1.00</b>	<b>683.70</b>	<b>12.50</b>	<b>(2.70)</b>	<b>(7.30)</b>	<b>-</b>	<b>2.50</b>
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	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>14.00</b>	<b>14.50</b>	<b>-</b>	<b>28.50</b>	<b>-</b>	<b>14.00</b>	<b>14.50</b>	<b>-</b>	<b>28.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	
<b>Professional Staff</b>																		
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	-	-	-	-	-
<b>Total</b>				<b>46.00</b>	<b>27.20</b>	<b>35.20</b>	<b>19.60</b>	<b>128.00</b>	<b>46.00</b>	<b>27.20</b>	<b>34.20</b>	<b>19.60</b>	<b>127.00</b>	-	-	<b>(1.00)</b>	-	<b>(1.00)</b>
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	-	-	-	-	-
<b>Total</b>				<b>36.40</b>	<b>18.00</b>	<b>27.00</b>	<b>2.00</b>	<b>83.40</b>	<b>36.40</b>	<b>18.00</b>	<b>27.00</b>	<b>2.00</b>	<b>83.40</b>	-	-	-	-	-
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	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Teacher Total</b>				<b>379.30</b>	<b>221.80</b>	<b>300.40</b>	<b>22.60</b>	<b>924.10</b>	<b>391.80</b>	<b>219.10</b>	<b>292.10</b>	<b>22.60</b>	<b>925.60</b>	<b>12.50</b>	<b>(2.70)</b>	<b>(8.30)</b>	<b>-</b>	<b>1.50</b>
<b>Secretarial Staff - Central Office and School Administration</b>																		
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to the Ass't Superintendent	2260	151	53	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)	(1.00)
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	10.00	6.00	9.00	-	25.00	10.00	6.00	9.00	-	25.00	-	-	-	-	-
Sec to Technology Dir	2821	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	6.00	-	3.00	3.00	-	6.00	-	-	-	-	-
Sec for Guidance	2120	151	18B	-	-	6.00	-	6.00	-	-	6.00	-	6.00	-	-	-	-	-
Sec to Facilities & Operations Dir	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Sec to Curriculum Supv.	2260	151	50	-	-	-	1.95	1.95	-	-	-	1.95	1.95	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Gifted	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-
Sec to Assessment	2260	151	50E	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
Sec to ELL Supervisor	1110	151	02	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
<b>Total</b>				<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>17.00</b>	<b>57.00</b>	<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>56.00</b>	-	-	-	<b>(1.00)</b>	<b>(1.00)</b>
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	-	-	-	-	-
<b>Total</b>				<b>15.00</b>	<b>3.00</b>	<b>1.00</b>	<b>118.00</b>	<b>137.00</b>	<b>15.00</b>	<b>3.00</b>	<b>1.00</b>	<b>118.00</b>	<b>137.00</b>	-	-	-	-	-
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	-	-	-	5.00
<b>Total</b>				<b>10.00</b>	<b>3.00</b>	<b>6.00</b>	<b>-</b>	<b>19.00</b>	<b>15.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>	<b>21.00</b>	<b>5.00</b>	<b>(3.00)</b>	<b>-</b>	<b>-</b>	<b>2.00</b>

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		
<b>Professional Staff</b>																			
Athletic Trainer- Non Teacher	3200	141	30S	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-
<b>Total</b>				-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	3.60	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	0.60	-	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-	-
<b>Total</b>				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	5.00	-	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
<b>Total</b>				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
<b>Total</b>				-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office-NP (Hourly Supprt)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-	-
<b>Total</b>				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
<b>Total</b>				-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	19.00	19.00	-	-	-	-	-	-
<b>Total</b>				-	-	-	34.00	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)	(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)	(1.00)	
Security (Hourly Support)	2660	161	71L	-	-	-	1.40	1.40	-	-	-	1.40	1.40	-	-	-	-	-	
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)	(1.00)	
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	6.00	6.00	-	-	-	7.00	7.00	-	-	-	1.00	1.00	
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	5.00	-	-	-	6.00	6.00	-	-	-	1.00	1.00	
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	1.00	1.00	-	-	-	(1.00)	(1.00)	
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	
Gounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
<b>Total</b>				34.00	18.00	31.00	42.40	125.40	34.00	18.00	31.00	40.40	123.40	-	-	-	(2.00)	(2.00)	
<b>Secretarial Staff - Central Office and School Administration</b>				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)	(1.00)	
<b>Grand Total</b>				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)	0.50	

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	7,266,152	7,420,567	7,600,569	7,769,100
Retirement	27,068,705	30,112,287	30,112,287	32,464,978	34,464,413	35,717,706	36,966,699
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	484,563	496,317	507,323
W/C, Unemp & Other	1,307,142	745,083	745,083	751,938	758,856	765,837	772,883
<b>Total Benefit Expense</b>	<b>59,067,997</b>	<b>65,817,954</b>	<b>65,817,954</b>	<b>70,642,111</b>	<b>75,106,476</b>	<b>79,038,161</b>	<b>83,155,000</b>
% Increase			11.43%	7.33%	6.32%	5.23%	5.21%

\* 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	-	-	-	-	-	-	-
<b>Total Cost Share</b>	<b>5,071,644</b>	<b>5,698,897</b>	<b>5,698,897</b>	<b>6,136,877</b>	<b>6,609,741</b>	<b>7,120,309</b>	<b>7,671,634</b>

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	-	-	-	-	-	-	-
<b>Total Benefit Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% 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	7,266,152	7,420,567	7,600,569	7,769,100
Retirement	27,068,705	30,112,287	30,112,287	32,464,978	34,464,413	35,717,706	36,966,699
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	367,711	379,465	390,471
W/C, Unemp & Other	1,307,142	745,083	745,083	751,938	758,856	765,837	772,883
<b>Total Benefit Expense</b>	<b>53,996,353</b>	<b>60,119,057</b>	<b>60,119,057</b>	<b>64,505,234</b>	<b>68,496,735</b>	<b>71,917,851</b>	<b>75,483,366</b>
% Increase			11.34%	7.30%	6.19%	4.99%	4.96%



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
<b>DUES/FEES - Athletic Fund</b>	\$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	\$1,667,200	\$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	\$ 599,200	\$ 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
<b>TOTAL</b>	<b>\$ 8,204,269</b>	<b>\$ 14,145,000</b>	<b>\$ 8,162,335</b>	<b>\$ 13,885,000</b>	<b>\$ 7,553,533</b>	<b>\$ 14,855,000</b>	<b>\$ 6,935,835</b>	<b>\$ 15,440,000</b>	<b>\$ 6,255,268</b>	<b>\$ 15,470,000</b>	<b>\$ 5,602,300</b>	<b>\$ 16,955,000</b>

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)	\$832,032

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
<b>Total Elementary Debt</b>	<b>\$ 2,332,502</b>	<b>\$ 810,000</b>	<b>\$ 2,332,502</b>	<b>\$ 810,000</b>	<b>\$ 2,604,535</b>	<b>\$ 830,000</b>	<b>\$ 2,950,600</b>	<b>\$ 850,000</b>	<b>\$ 3,415,906</b>	<b>\$ 1,530,000</b>	<b>\$ 3,880,956</b>	<b>\$ 685,000</b>

<b>Total New Debt</b>	<b>\$ 2,332,502</b>	<b>\$ 810,000</b>	<b>\$ 2,332,502</b>	<b>\$ 810,000</b>	<b>\$ 2,604,535</b>	<b>\$ 830,000</b>	<b>\$ 2,950,600</b>	<b>\$ 850,000</b>	<b>\$ 3,415,906</b>	<b>\$ 1,530,000</b>	<b>\$ 3,880,956</b>	<b>\$ 685,000</b>
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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	
	\$10,536,771	\$14,955,000	\$10,494,838	\$14,695,000	\$10,158,088	\$15,685,000	\$9,886,435	\$16,290,000	\$9,671,174	\$17,000,000	\$9,483,256	\$17,640,000
<b>Total Debt Service</b>	<b>\$25,491,771</b>	<b>\$25,491,771</b>	<b>\$25,189,838</b>	<b>\$25,189,838</b>	<b>\$25,843,088</b>	<b>\$25,843,088</b>	<b>\$26,176,436</b>	<b>\$26,176,436</b>	<b>\$26,671,174</b>	<b>\$26,671,174</b>	<b>\$27,123,256</b>	<b>\$27,123,256</b>

## 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	352.5	196.3	-	-
Special Education	4,638.8	519.0	290.7	330.8	336.3
Debt Service	-	-	-	-	-
<b>Total</b>	<b>5,400.3</b>	<b>871.5</b>	<b>487.1</b>	<b>330.8</b>	<b>336.3</b>

<i>Index =</i>	2.50%	2.40%	2.60%	2.60%	2.60%
<b>Exception Calculations</b>					
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
<b>Retirement</b>					
50%	27,779,689	29,152,894	30,304,340	30,662,567	31,046,382
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	332,657	378,193	393,130	397,777
<b>Total Exception</b>	<b>761,446</b>	<b>352,505</b>	<b>196,322</b>	<b>(214,392)</b>	<b>(206,272)</b>
<b>Special Education</b>					
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
Subsidy	5,413,413	5,801,628	5,679,591	5,713,456	5,713,456
Net Expenses	31,712,387	37,144,030	38,554,437	39,847,593	41,214,424
Net Increase	1,907,506	5,431,643	1,410,407	1,293,156	1,366,831
Index	566,293	792,810	891,457	1,002,415	1,036,037
<b>Total Exception</b>	<b>4,638,834</b>	<b>518,950</b>	<b>290,740</b>	<b>330,794</b>	<b>336,261</b>
<b>ACT 1 Qualifying Debt Service</b>					
Grandfathered Increase	22,349,269	22,408,553	22,375,835	21,725,268	22,557,300
Elem Master Plan (45%)					
<b>Debt Qualifying for Exception</b>					



## 2017-2018 Capital Budget

	# of Devices	Budget 17-18	Projected 17-18
<b>Elementary Equipment</b>			
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
		<b>\$ 1,252,560</b>	<b>\$ 1,252,560</b>
<b>Secondary Equipment</b>			
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
		<b>\$ 1,029,480</b>	<b>\$ 1,029,480</b>
<b>Network</b>			
LAN Upgrade		\$ 64,000	\$ 64,000
Server Upgrade		\$ 16,000	\$ 16,000
Storage		\$ 110,000	\$ 110,000
Wireless LAN Upgrades		\$ 235,000	\$ 235,000
		<b>\$ 425,000</b>	<b>\$ 425,000</b>
<b>Administration</b>			
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
		<b>\$ 133,320</b>	<b>\$ 133,320</b>
<b>Other</b>			
Cost Sharing from Purchase		\$ 253,700	\$ 253,700
Cost Sharing from Parents		\$ (220,450)	\$ (220,450)
Payforit		\$ 8,000	\$ 8,000
		<b>\$ 41,250</b>	<b>\$ 41,250</b>
<b>Total Fund 22</b>		<b>\$ 2,881,610</b>	<b>\$ 2,881,610</b>

**2017-18 Proposed Capital Reserve Fund Project List**  
**November 2016**

<b>Priority</b>	<b>Project #</b>	<b>Location</b>	<b>Project</b>	<b>Budget 11/2016</b>
	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)

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

A	I	J	K	L	M	N	O	P	Q	R	S	T
	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
1												
2												
3	<b>Total Revenue</b>	<b>205,130</b>	<b>206,453</b>	<b>213,971</b>	<b>220,793</b>	<b>229,453</b>	<b>235,401</b>	<b>238,173</b>	<b>238,398</b>	<b>240,856</b>	<b>243,250</b>	<b>245,272</b>
4	Current RE Taxes (0% rate incr.)	145,265	146,630	151,068	155,284	159,664	160,530	165,574	165,574	166,466	167,483	168,499
5	Revenue (Excl Current R.E.T.)	59,865	59,823	62,902	67,570	69,789	74,871	72,600	72,824	74,390	75,767	76,773
6	State (Other)	20,863	21,115	21,273	23,134	22,381	24,036	22,824	23,049	23,188	23,263	23,336
7	PSERS	5,232	7,197	9,317	11,378	13,744	13,580	15,056	15,056	16,232	17,232	17,859
8	Federal	4,059	2,662	2,960	2,865	2,677	3,291	3,003	3,003	2,831	2,831	2,831
9	Local (Excl. Current R.E.T.)	29,711	28,849	29,353	30,193	30,988	33,964	31,717	31,717	32,139	32,441	32,747
10	Transfers and Other	-	-	-	-	-	-	-	-	-	-	-
11												
12	<b>Expenses</b>	<b>198,134</b>	<b>205,474</b>	<b>215,656</b>	<b>223,698</b>	<b>237,424</b>	<b>235,312</b>	<b>243,820</b>	<b>244,568</b>	<b>255,944</b>	<b>265,125</b>	<b>274,421</b>
13	Salaries	84,930	86,263	87,846	88,924	92,158	91,157	93,176	93,924	94,982	97,001	99,354
14	Benefits (without PSERS)	26,912	27,860	28,427	29,474	29,463	26,928	30,007	30,007	32,040	34,032	36,200
15	PSERS	10,374	14,360	18,603	22,726	27,487	27,069	30,112	30,112	32,465	34,464	35,718
16	Debt Service	21,896	23,654	21,164	18,350	25,264	24,085	25,492	25,190	25,843	26,176	26,671
17	Transfer to Capital Reserve	3,694	4,581	8,590	9,107	4,410	6,193	4,833	5,135	4,928	4,988	5,041
18	Other	50,328	48,756	51,026	55,117	58,641	59,881	60,199	60,199	65,685	68,463	71,438
19												
20												
21	<b>Net Gap calculation - No tax increase no exceptions</b>											
22	Deficit								(15,087)	(21,875)	(29,149)	(36,588)
23	Change in Fund Balance								2,244	-	-	-
24	<b>Cumulative Gap at No Incr. in R.E. Taxes</b>								<b>(12,843)</b>	<b>(21,875)</b>	<b>(29,149)</b>	<b>(36,588)</b>
25	Prior Year Gap Reduction								-	12,843	21,875	29,149
26	<b>Net Gap no Incr in R.E Taxes no Exceptions</b>								<b>(12,843)</b>	<b>(9,033)</b>	<b>(7,274)</b>	<b>(7,439)</b>
27												
28												
29	<b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>											
30	Deficit								(15,087)	(21,875)	(29,149)	(36,588)
31	Change in Fund Balance								2,244	-	-	-
32	<b>Cumulative Gap at No Incr. in R.E. Taxes</b>								<b>(12,843)</b>	<b>(21,875)</b>	<b>(29,149)</b>	<b>(36,588)</b>
33	Act 1 Increase								4,209	4,355	4,381	4,407
34	Prior Year Tax Increase not included above								-	4,209	8,563	12,944
35	<b>Cumulative Gap at Millage Index</b>								<b>(8,634)</b>	<b>(13,312)</b>	<b>(16,205)</b>	<b>(19,237)</b>
36	Prior Year Gap elimination								-	8,634	13,312	16,205
37	<b>Net Gap at Millage Index (no exceptions)</b>								<b>(8,634)</b>	<b>(4,678)</b>	<b>(2,893)</b>	<b>(3,032)</b>
38												
39	<b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b>											
40	Deficit								(15,087)	(21,875)	(29,149)	(36,588)
41	Change in Fund Balance								2,244	-	-	-
42	<b>Cumulative Gap at Millage Index</b>								<b>(12,843)</b>	<b>(21,875)</b>	<b>(29,149)</b>	<b>(36,588)</b>
43	Act 1 Increase								4,209	4,355	4,381	4,407
44	Prior Year Tax Increase not included above								-	4,209	8,563	12,944
45	<b>Cumulative Gap at Millage Index</b>								<b>(8,634)</b>	<b>(13,312)</b>	<b>(16,205)</b>	<b>(19,237)</b>
46	Act 1 Exceptions								871	487	331	336
47	Add'l Revenue from Prior Year exception allowance								-	871	1,359	1,689
48	<b>Cumulative Gap at Millage Index and Exceptions</b>								<b>(7,763)</b>	<b>(11,954)</b>	<b>(14,516)</b>	<b>(17,211)</b>
49	Prior Year Gap elimination								-	7,763	11,954	14,516
50	<b>Net Gap at Millage Index - with exceptions</b>								<b>(7,763)</b>	<b>(4,191)</b>	<b>(2,562)</b>	<b>(2,695)</b>
51												
52												
53	<b>Expenses % Increase</b>											
54	Salaries	-6.34%	1.57%	1.84%	1.23%		2.51%		3.04%	1.13%	2.13%	2.43%
55	Benefits (without PSERS)	4.87%	3.52%	2.03%	3.69%		-8.64%		11.43%	6.78%	6.22%	6.37%
56	PSERS	104.70%	38.42%	29.55%	22.16%		19.11%		11.24%	7.81%	6.16%	3.64%
57	Debt Service	3.11%	8.03%	-10.53%	-13.29%		31.25%		4.59%	2.59%	1.29%	1.89%
58	Other	3.81%	-3.12%	4.66%	8.02%		8.64%		0.53%	9.11%	4.23%	4.35%
59												
60	<b>Debt Service % of Budget</b>	<b>11.1%</b>	<b>11.5%</b>	<b>9.8%</b>	<b>8.2%</b>		<b>10.2%</b>		<b>10.3%</b>	<b>10.1%</b>	<b>9.9%</b>	<b>9.7%</b>
61												
62	<b>Act 1 Exceptions</b>											
63	Health Care								871	487	331	336
64	PSERS								-	-	-	-
65	Special Ed								353	196	-	-
66	Debt Service								519	291	331	336
67									-	-	-	-
68	<b>Fund Balance</b>											
69	Beginning Fund Balance	18,461	25,376	32,372	33,351		31,666		28,850	22,680	20,436	20,436
70	Transfer (to)/from Operating Budget	(6,915)	(6,996)	(979)	1,686		2,905		6,170	2,244	-	-
71	Ending Fund Balance	25,376	32,372	33,351	31,666		28,761		22,680	20,436	20,436	20,436
72												
73	Fund Balance - Designation PSERS	3,700.0	5,000.0	4,500.0	2,117.0		2,117.0		-	-	-	-
74	Fund Balance - Designation - Health Care Stabilization	2,677.7	4,171.1	4,856.2	4,899.4		4,159.9		4,159.9	4,159.9	4,159.9	4,159.9
75	Fund Balance - Designation - Millage Rate Stabilization	3,349.2	6,830.5	5,951.3	5,646.4		5,471.0		2,244.3	-	-	-
76	Fund Balance - Designation - Athletic Fund	124.2	102.7	119.8	115.7		89.5		79.3	79.3	79.3	79.3
77												
78	<b>Year End Unassigned/Undesig. FB</b>	<b>15,525</b>	<b>16,268</b>	<b>17,924</b>	<b>18,887</b>		<b>16,924</b>		<b>16,197</b>	<b>16,197</b>	<b>16,197</b>	<b>16,197</b>
79	<b>% of Expenses</b>	<b>7.8%</b>	<b>7.9%</b>	<b>8.3%</b>	<b>8.4%</b>		<b>7.2%</b>		<b>6.6%</b>	<b>6.3%</b>	<b>6.1%</b>	<b>5.9%</b>
80												
81	<b>Capital Reserves</b>											
82	Beginning Fund Balance	14,506	14,330	15,821	17,252		21,902		26,871	22,090	22,590	23,001
83	Inflow	1,530	3,651	3,720	7,571		7,778		4,694	3,527	3,529	3,020
84	Outflow	1,706	2,159	2,288	2,922		2,809		9,474	3,028	3,117	3,209
85	Year-end Fund Balance	14,330	15,821	17,252	21,902		26,871		22,090	22,590	23,001	22,535
86	Year End Designated	-	3,760	5,845	10,203		15,212		16,208	17,411	17,864	18,310
87	<b>Year End Unassigned/Undesig. FB</b>	<b>14,330</b>	<b>12,061</b>	<b>11,407</b>	<b>11,699</b>		<b>11,659</b>		<b>5,882</b>	<b>5,179</b>	<b>5,137</b>	<b>4,503</b>
88												
89	Act 1 index Assumptions						2.4%		2.5%	2.4%	2.6%	2.6%