

West Chester Area School District
Operating Expense History and Forecast

5/16/2018

	A	R	T	V	W	X	Y	Z	AA	AB	AC	AD
	Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated	
	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22	
1												
2												
3	Staff	128,483.3	134,876.4	141,123.7	149,108.8	145,153.0	153,294.9	151,757.3	159,270.1	165,904.7	171,648.7	177,289.3
4	Total Salaries	86,263.3	87,846.4	88,923.5	92,158.2	91,156.6	93,175.8	93,798.2	96,936.7	99,155.0	101,570.5	103,832.1
5	Administration											
6	Reg Salaries	7,337.7	7,644.7	8,027.5	7,864.4	8,029.5	8,100.7	8,100.7	8,422.3	8,791.3	9,019.9	9,254.4
7	Teachers											
8	Reg Salaries	60,830.1	61,479.2	61,938.5	64,640.2	64,701.3	65,213.5	65,961.9	68,393.4	69,802.5	71,531.6	73,093.6
9	Extra Duty Pymnts	1,007.6	1,059.6	1,161.3	1,063.1	950.6	1,032.8	1,024.4	1,089.4	1,111.9	1,139.4	1,164.3
10	Sabbatical Pymnts	35.2	125.0	304.5	190.0	209.9	250.0	250.0	250.0	250.0	250.0	250.0
11	Subject Chair Pymnts	346.7	365.9	365.4	398.6	363.7	398.6	398.6	421.5	421.5	421.5	421.5
12	Severance Pymnts	380.6	209.1	142.1	407.0	79.9	392.0	292.0	392.0	400.1	410.0	418.9
13	Supplemental Contracts	1,948.3	2,028.1	2,051.4	2,039.9	2,017.0	2,039.9	2,039.9	2,167.0	2,167.0	2,167.0	2,167.0
14	Total Teachers	64,548.5	65,267.0	65,963.1	68,738.7	68,322.4	69,326.8	69,966.7	72,713.3	74,153.0	75,919.5	77,515.3
15	Technical											
16	Reg Salaries	3,022.6	3,502.0	3,679.7	3,708.3	3,694.7	3,503.0	3,503.0	3,501.3	3,592.2	3,685.5	3,781.3
17	Office Clerical											
18	Reg Salaries	5,932.0	6,179.8	6,058.3	5,927.7	5,983.9	6,208.2	6,207.7	6,162.3	6,322.6	6,487.0	6,656.6
19	Crafts and Trades											
20	Reg Salaries	5,422.6	5,252.9	5,194.9	5,919.1	5,126.1	6,037.2	6,020.2	6,137.5	6,296.0	6,458.7	6,625.6
21												
22	Benefits											
23	Medical	17,768.2	17,621.6	18,953.6	18,867.6	17,331.7	19,981.6	18,731.6	20,249.2	21,782.1	23,431.0	25,204.7
24	Dental	1,108.5	1,180.2	1,259.4	1,346.7	1,103.1	1,296.5	1,196.5	1,352.2	1,410.4	1,471.0	1,534.3
25	Vision	113.1	195.9	176.7	157.2	180.6	197.5	197.5	202.0	206.7	211.4	216.3
26	Prescription	4,060.6	5,593.9	5,041.2	5,260.1	4,694.0	5,487.4	4,837.4	5,486.1	6,034.7	6,638.2	7,302.0
27	Social Security	6,322.0	6,387.7	6,451.4	7,014.6	6,609.1	6,965.2	6,965.2	7,334.9	7,585.4	7,770.1	7,943.2
28	Retirement	14,359.6	18,603.4	22,726.1	27,487.1	27,068.7	30,112.3	30,112.3	32,019.5	34,496.0	35,813.8	37,047.3
29	Tuition Reimbursement	610.0	360.4	196.9	600.0	442.4	567.1	407.1	600.0	600.0	600.0	600.0
30	Life & Disability	307.0	417.8	321.1	450.5	331.1	465.4	465.4	474.5	485.3	497.2	508.2
31	Workers Comp/Unemploy/Other	800.6	823.2	1,461.8	733.1	1,307.1	745.1	745.1	751.9	758.9	765.8	772.9
32	Total Benefits	45,449.6	51,184.0	56,588.2	61,916.8	59,068.0	65,818.0	63,658.0	68,470.3	73,359.4	77,198.5	81,128.8
33	(Less) cost sharing	(3,229.5)	(4,154.0)	(4,387.9)	(4,966.3)	(5,071.6)	(5,698.9)	(5,698.9)	(6,136.9)	(6,690.7)	(7,120.3)	(7,671.6)
34	Net Benefits	42,220.0	47,030.0	52,200.2	56,950.6	53,996.4	60,119.1	57,959.1	62,333.5	66,749.7	70,078.2	73,457.2
35												
36	Prof. & Tech. Services	13,396.4	14,064.2	16,811.9	16,963.3	18,965.1	18,156.9	18,543.5	20,546.8	21,446.9	22,388.2	23,372.6
37	Substitute Service	1,350.9	1,365.9	1,926.4	1,633.2	1,933.7	2,158.0	2,158.0	2,244.2	2,311.6	2,380.9	2,452.3
38	Contracted Therapeutic Staff	860.2	1,299.2	1,571.8	1,730.0	1,736.1	1,977.7	2,004.9	2,225.0	2,336.3	2,453.1	2,575.7
39	Contracted Aides- Special Ed.	1,123.4	1,138.8	1,496.2	2,312.1	2,213.6	2,390.7	2,091.9	2,630.2	2,761.7	2,899.8	3,044.8
40	Contracted Aides- Other	-	-	-	-	126.7	257.3	304.7	325.0	341.3	358.3	376.2
41	CCIU - Special Education Programs	3,455.2	3,249.5	3,603.2	3,554.8	3,887.2	3,686.8	3,882.9	3,777.8	3,966.7	4,165.0	4,373.3
42	Occupational/Physical Therapy	1,004.4	982.0	1,060.0	993.1	1,156.0	1,083.8	1,175.3	1,187.9	1,247.2	1,309.6	1,375.1
43	Due Process Hearings	603.3	496.1	948.7	721.0	1,344.1	721.0	1,000.0	1,000.0	1,050.0	1,102.5	1,157.6
44	Early Intervention	260.5	276.5	365.8	288.5	348.7	344.4	160.4	267.8	281.2	295.3	310.0
45	Extended School Year	573.1	502.4	735.9	575.0	669.5	575.0	705.6	710.0	745.5	782.8	821.9
46	Alternative Education - IU	1,212.5	1,412.1	1,585.5	1,557.1	2,044.2	1,449.3	1,572.0	2,060.3	2,163.3	2,271.4	2,385.0
47	Alternative Education - APT	426.5	745.9	727.5	782.0	797.2	830.2	830.2	1,140.8	1,175.0	1,210.3	1,246.6
48	Tax Collection	669.7	646.0	672.8	689.9	725.4	698.0	698.0	725.6	747.4	769.8	792.9
49	Legal	441.0	365.2	354.2	426.4	396.4	419.0	419.0	523.0	538.7	554.9	571.5
50	Other	1,415.8	1,584.6	1,763.9	1,700.3	1,586.1	1,565.6	1,540.7	1,729.2	1,781.1	1,834.5	1,889.6
51												
52	Purchased Property Services	3,365.5	3,299.2	3,447.5	3,989.9	4,002.5	4,488.0	4,338.0	4,005.1	4,125.3	4,249.0	4,376.5
53	Electricity	1,696.4	1,544.9	1,621.8	1,852.0	1,787.6	1,892.0	1,878.0	1,743.0	1,795.3	1,849.1	1,904.6
54	Water/Sewer	505.4	521.0	502.9	565.5	534.1	556.2	556.2	552.0	568.6	585.6	603.2
55	Trash Removal	95.2	89.8	85.8	100.0	90.9	93.0	93.0	100.0	103.0	106.1	109.3
56	Space Rental	103.3	134.5	137.6	140.7	164.0	190.5	190.5	193.3	199.1	205.1	211.2
57	Other	965.1	1,009.0	1,099.3	1,331.6	1,425.8	1,756.2	1,620.2	1,416.8	1,459.3	1,503.1	1,548.2
58												
59	Other Services	26,284.5	27,466.0	29,050.4	30,900.9	30,952.7	31,029.0	31,253.3	31,595.4	34,949.7	36,586.5	38,323.4
60	Charter Schools	8,114.0	8,079.9	9,455.1	9,938.0	9,818.8	9,761.7	9,761.7	9,801.3	11,148.8	11,712.4	12,304.6
61	Tuition: Special Education	2,376.4	2,651.9	2,462.8	3,124.3	3,530.1	3,111.4	3,569.5	3,570.7	3,677.9	3,788.2	3,901.8
62	Tuition: CAT	1,828.8	2,262.4	2,597.2	2,772.7	2,722.4	2,755.7	2,755.7	2,795.5	4,218.9	4,690.6	5,215.0
63	Tuition: Other Alt Ed Programs	200.7	152.5	130.7	190.3	96.0	152.0	134.1	135.6	142.4	149.5	157.0
64	Bussing: Public Schools	4,413.3	4,637.8	4,905.4	4,820.3	4,898.1	4,812.2	4,612.2	4,956.5	5,105.2	5,258.4	5,416.1
65	Bussing: Non-Public	4,530.5	4,358.6	4,424.3	4,512.7	4,422.4	4,659.5	4,659.5	4,699.3	4,840.3	4,985.5	5,135.0
66	Bussing: Special Ed	3,370.2	3,675.5	3,495.5	3,676.9	3,848.1	3,905.6	3,905.6	3,885.5	4,002.1	4,122.1	4,245.8
67	Bussing: Extracurricular	284.6	325.5	316.3	375.1	327.4	410.4	402.4	373.0	384.2	395.8	407.6
68	Insurance	478.5	462.6	492.8	533.8	501.6	540.0	540.0	534.1	560.8	588.8	618.3
69	Telephone/Postage	390.2	501.0	489.4	532.0	492.5	531.9	531.9	452.7	466.3	480.3	494.7
70	Other Services - Glen Mills	-	-	-	-	-	-	-	-	-	-	-
71	Other	297.3	358.3	280.9	424.9	295.4	388.7	380.7	391.1	402.8	414.9	427.3
72												
73	Supplies	4,724.8	5,066.2	4,717.5	5,447.7	4,797.8	5,381.0	5,270.9	6,042.5	6,935.3	7,186.3	7,446.6
74	Heating/ Motor Pool Fuel	978.8	876.5	620.2	910.0	605.3	818.0	812.0	737.0	759.1	781.9	805.3
75	Other Operations/Maint Supplies	777.4	648.7	652.5	781.2	714.6	814.4	804.4	871.1	905.9	942.2	979.9
76	Educational	1,651.5	1,881.1	1,925.2	2,055.9	1,828.6	2,039.1	1,963.0	2,145.6	2,231.5	2,320.7	2,413.5
77	Curriculum Proposals	885.1	1,230.0	1,123.3	1,058.8	881.4	1,001.2	983.2	1,172.2	1,877.5	1,933.8	1,991.9
78	Educational /Admin Software	327.0	409.9	394.3	540.1	680.8	556.2	556.2	970.3	1,009.1	1,049.4	1,091.4
79	Administration/Business	104.9	20.1	2.								

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	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
3 Local		165,675.1	168,780.6	171,229.8	174,975.9	175,478.8	180,421.1	185,477.0	190,652.0	194,494.6	197,290.4	199,276.8	203,745.4	222,363.0	231,633.5	240,353.8
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	167,367.3	172,785.5	190,878.0	199,613.0	207,787.0
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	166,198.9	171,473.7	189,566.3	198,301.3	206,475.3
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	1,311.7	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	21,260.9	21,695.3	22,129.2	22,571.8	23,023.2
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	4,926.3	4,308.4	4,394.5	4,482.4	4,572.1
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
10 Investment Earnings		288.0	118.4	173.6	129.8	71.0	165.5	332.2	194.1	731.9	396.0	1,171.0	500.0	505.0	510.0	515.1
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
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	1,391.0	1,316.0	1,316.0	1,316.0	1,316.0
13																
14 State		27,068.5	26,695.6	24,996.3	26,095.1	28,312.7	30,589.6	32,451.1	36,124.6	37,816.0	37,880.2	38,783.4	39,815.0	41,176.0	41,910.2	42,559.6
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	20,244.7	20,137.8	20,135.3	20,118.3	20,064.4
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	6,175.7	6,202.9	6,202.9	6,202.9	6,202.9
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	297.8	290.0	290.0	290.0	290.0
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	3,674.1	3,674.1	3,674.1	3,674.1
22 Medical, Dental & Nurse		288.7	273.8	273.9	261.5	256.8	222.3	253.9	222.3	256.4	222.3	250.3	250.3	250.3	250.3	250.3
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	1,162.9	1,112.8	1,110.3	1,093.2	1,039.4
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	19,677.2	21,040.7	21,792.0	22,495.2
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	3,667.4	3,792.7	3,885.1	3,971.6
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	16,009.7	17,248.0	17,906.9	18,523.7
30																
31 Federal		4,089.8	4,717.5	4,119.3	4,059.2	2,661.8	2,959.8	2,865.3	2,876.7	3,290.7	3,002.9	3,484.4	3,212.2	2,780.6	2,780.6	2,780.6
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	835.3	835.3	835.3	835.3
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	262.3	262.3	262.3	262.3
34 IDEA		1,296.3	1,235.6	1,310.3	1,282.4	1,154.7	1,215.8	1,199.7	1,193.7	1,333.6	1,193.7	1,305.6	1,315.6	1,305.6	1,305.6	1,305.6
35 MA Direct Services/Time Study		722.4	768.6	773.4	658.4	722.7	516.0	305.5	268.4	467.1	440.0	809.6	690.0	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	109.0	109.0	109.0	109.0
37																
38 Local Taxes & Subsidies		196,833.4	200,193.7	200,345.4	205,130.2	206,453.3	213,970.5	220,793.4	229,453.3	235,401.3	238,173.5	241,544.6	246,772.6	266,319.6	276,324.3	285,694.0
39																
40 Beginning Fund Balance		7,938.2	12,071.1	18,461.2	25,376.0	32,371.9	33,351.1	31,665.5	29,299.7	28,760.9	25,092.0	28,780.2	28,064.5	21,435.8	21,435.8	21,435.8
41 FB Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Ending Fund Balance		12,071.1	18,461.2	25,376.0	32,371.9	33,351.1	31,665.5	28,760.9	21,328.7	28,780.2	19,446.0	28,064.5	21,435.8	21,435.8	21,435.8	21,435.8
43																
44 Designated/Committed Fund Balance for PSERS Increases (ending FB)		1,200.0	1,200.0	3,700.0	5,000.0	4,500.0	2,117.0	2,117.0	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	-	7,227.4	-	7,628.7	-	-	-	-
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 Enrollment Growth		-	-	-	-	-	-	-	-	-	-	-	1,000.0	1,000.0	1,000.0	1,000.0
49 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
50 Beginning Unassigned Fund Balance		7,938.2	10,795.5	15,607.5	15,525.0	16,267.7	17,923.8	18,887.0	16,696.6	16,923.5	15,196.6	15,696.6	15,696.6	15,696.6	15,696.6	15,696.6
51 Ending Unassigned Fund Balance		10,795.5	15,607.5	15,525.0	16,267.7	17,923.8	18,887.0	16,923.5	15,196.6	15,696.6	15,196.6	15,696.6	15,696.6	15,696.6	15,696.6	15,696.6
52																
53 Assumed use of FB		(4,132.8)	(6,390.1)	(6,914.9)	(6,995.9)	(979.2)	1,685.5	2,904.6	7,971.0	(19.2)	5,646.0	715.6	6,628.7			

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	171,474		189,566	198,301	206,475
11	Gross tax to be levied				171,451	177,693		196,442	205,494	213,964
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	167,244		184,890	193,409	201,382
18	Delaware Cnty Levy				9,867	10,449		11,552	12,084	12,582
19					171,451	177,693		196,442	205,494	213,964
20										
21	Millage Calculation									
22	Chester Cnty tax levy				161,585	167,244		184,890	193,409	201,382
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	21.2723		23.3682	24.2915	25.1350
26	Previous Year Millage				20.0982	20.6841		21.27	23.37	24.29
27										
28	Chester Cnty Mill Increase				0.59	0.59		2.10	0.92	0.84
29	% increase				2.9%	2.8%		9.9%	4.0%	3.5%
30	Delaware Cnty Tax levy				9,867	10,449		11,552	12,084	12,582
31	Delaware Cnty Assessed Value				648,743	649,993		651,243	652,493	653,743
32										
33	Delaware County Millage				15.2086	16.0761		17.7382	18.5200	19.2465
34	Previous Yr Millage				14.7113	15.2086		16.08	17.74	18.52
35										
36	Delaware Cnty Mill Increase				0.50	0.87		1.66	0.78	0.73
37	% increase				3.4%	5.7%		10.3%	4.4%	3.9%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				161,368					
41	Delaware Cty Levy Rebalanced				10,082					
42					171,451					
43										
44	Chester County Millage				20.6841	21.2723				
45	Chester County Millage Re-balanced				20.6564					
46	Chester Cnty Mill Increase					0.59				
47	% increase					2.98%				
48	Act 1 Millage					21.1805				
49	Millage from exceptions					0.0918				
50										
51										
52	Delaware County Millage				15.2086	16.0761				
53	Delaware County Millage Re-balanced				15.5412					
54	Delaware Cnty Mill Increase					0.53				
55	% increase					3.44%				
56	Act 1 Millage					15.9141				
57	Millage from exceptions					0.1620				

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	MILL VAL	+/- AMOUNT	+/- PERCENT	COMMERCIAL	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			
RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	RESIDENTIAL	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			
OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT	OTHER	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			
TOTAL	MILL VAL	+/- AMOUNT	+/- PERCENT	TOTAL	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
 2017-18 Projection Changes
 May 2018

<u>Expenses</u>	
Salaries- Severance	\$ (100,000)
Benefits- Tuition Reimbursement	\$ (150,000)
Prof & Tech Svcs- Special Ed.	\$ (230,000)
Other Services- Charter School Tutions	\$ 250,000
Supplies- Educational	\$ (74,750)
Total Expenses	<u>\$ (304,750)</u>

<u>Revenues</u>	
Earned Income Tax	\$ (9,000)
Total Revenues	<u>\$ (9,000)</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 295,750
Increase in Ending Fund Balance 6/30/18	<u>\$ 295,750</u>

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 May 2018

<u>Expenses</u>	
Salaries- Additional FTE- Admin	\$ 80,000
Salaries- Additional 6 FTE's: Enrollment Growth	\$ 329,000
Salaries- Other	\$ (10,000)
Benefits	\$ 5,000
Prof & Tech Svcs- Special Ed	\$ (270,000)
Prof & Tech Svcs- Other	\$ (71,000)
Purchased Prop. Svcs	\$ (4,000)
Other Services- Charter School Tuitions	\$ (510,000)
Supplies- Educational	\$ 74,750
Total Expenses	\$ (376,250)

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

<u>Budget Gap</u>	
Change in Budget Gap	\$ (672,000)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 295,750
2018-19 Use of Designation for Future Millage Increases	\$ (295,750)
Increase in Ending Fund Balance 6/30/19	\$ -

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 April 2018

<u>Expenses</u>	
Salaries (reduced attrition)	\$ 225,000
Benefits- Healthcare	\$ (1,150,000)
Prof & Tech Svcs- Special Ed	\$ (500,000)
Other Services	\$ (18,059)
Debt Service	\$ 34,060
Transfer to Other Funds	\$ 300,000
Total Expenses	<u>\$ (1,108,999)</u>

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

<u>Budget Gap</u>	
Change in Budget Gap	\$ (1,358,999)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,250,000
2018-19 Use of Designation for Future Millage Increases	\$ (1,250,000)
Increase in Ending Fund Balance Designation for Future Enrollment Growth	\$ 1,000,000
Increase in Ending Fund Balance 6/30/19	<u>\$ 1,000,000</u>

West Chester Area School District
 Budget Forecast Model
 2017-18 Projection Changes
 April 2018

<u>Expenses</u>	
Benefits- Healthcare	\$ (1,250,000)
Total Expenses	\$ (1,250,000)

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

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,250,000
Increase in Ending Fund Balance 6/30/18	\$ 1,250,000

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 March 2018

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

<u>Revenues</u>	
Transfer Tax	\$ 125,000
Investment Earnings	\$ 100,000
Other Local Revenue	\$ (232,000)
Special Education Subsidy	\$ 289,000
Tuition Private Home Placement	\$ 110,000
Total Revenues	\$ 392,000

<u>Budget Gap</u>	
Change in Budget Gap	\$ (942,000)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 550,000
2018-19 Use of Designation for Future Millage Increases	\$ (550,000)
Increase in Ending Fund Balance 6/30/19	\$ -

West Chester Area School District
 Budget Forecast Model
 2017-18 Projection Changes
 March 2018

<u>Expenses</u>	
Bussing: Public Schools	\$ (200,000)
Purchased Property Svcs	\$ (100,000)
Total Expenses	\$ (300,000)

<u>Revenues</u>	
Current Real Estate	\$ 125,000
Transfer Tax	\$ 125,000
Total Revenues	\$ 250,000

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 550,000
Increase in Ending Fund Balance 6/30/18	\$ 550,000

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 February 2018

<u>Expenses</u>	
Salaries	\$ (30,000)
Benefits- Healthcare	\$ (750,000)
Social Security	\$ (2,295)
PSERS Expense	\$ (10,029)
Prof & Tech Services	\$ (548,389)
Supplies	\$ (110,000)
Debt Service	\$ 91,784
Total Expenses	\$ (1,358,929)

<u>Revenues</u>	
Social Security Subsidy	\$ (1,148)
PSERS Subsidy	\$ (5,015)
Total Revenues	\$ (6,163)

<u>Budget Gap</u>	
Change in Budget Gap	\$ (2,606,868)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,254,102
2018-19 Use of Designation for Future Millage Increases	\$ (1,254,102)
Increase in Ending Fund Balance 6/30/19	\$ -

West Chester Area School District
 Budget Forecast Model
 2017-18 Projection Changes
 February 2018

<u>Expenses</u>	
Salaries	\$ (8,951)
Benefits- Healthcare	\$ (750,000)
Benefits- Other	\$ (10,000)
Prof & Tech Svcs.	\$ (24,890)
Purchased Property Svcs	\$ (50,000)
Other Services	\$ (22,458)
Supplies	\$ (70,821)
Other Objects	\$ (4,450)
Property	\$ (12,532)
Total Expenses	<u>\$ (954,102)</u>

<u>Revenues</u>	
Current Real Estate	\$ 300,000
Total Revenues	<u>\$ 300,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,254,102
Increase in Ending Fund Balance 6/30/18	<u>\$ 1,254,102</u>

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 January 2018

<u>Expenses</u>	
Social Security	\$ 43,551
PSERS Expense	\$ (558,171)
Transfer to other funds	\$ 30,000
Total Expenses	\$ (484,620)

<u>Revenues</u>	
Other Local Revenue	\$ (49,500)
Social Security Subsidy	\$ 21,776
PSERS Subsidy	\$ (279,086)
Total Revenues	\$ (306,810)

<u>Budget Gap</u>	
Change in Budget Gap	\$ (1,189,733)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,011,923
2018-19 Use of Designation for Future Millage Increases	\$ (1,011,923)
Increase in Ending Fund Balance 6/30/19	\$ -

West Chester Area School District
 Budget Forecast Model
 2017-18 Projection Changes
 January 2018

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

<u>Revenues</u>	
Current Real Estate	\$ 200,000
Real Estate Transfer	\$ 250,000
Investment Earnings	\$ 300,000
Other Local Revenue	\$ (229,628)
Special Education Subsidy	\$ 261,850
Tuition Private Home Placement	\$ 117,778
IDEA	\$ 111,923
Total Revenues	\$ 1,011,923

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,011,923
Increase in Ending Fund Balance 6/30/18	\$ 1,011,923

West Chester Area School District
Budget Forecast Model
2018-19 Projection Changes
December 2017

<u>Expenses</u>	
Salaries	\$ 194,689
Prof & Tech Services	\$ 1,875,863
Purchased Property Services	\$ (613,500)
Other Services	\$ (963,338)
Supplies	\$ (254,880)
Other Objects	\$ (74,027)
Property	\$ (198,582)
Total Expenses	<u>\$ (33,775)</u>

<u>Revenues</u>	
Other Local Revenue	\$ (23,100)
Special Ed Subsidy	\$ 200,394
Transportation Subsidy	\$ (76,155)
Medical, Dental & Nurse	\$ 28,026
Rent Subsidy	\$ 31,675
Other State Revenue	\$ 10,000
Title I	\$ (144,275)
Title II	\$ (10,460)
IDEA	\$ 111,923
Medical Assistance	\$ 421,650
Other Federal Revenue	\$ (7,841)
Total Revenues	<u>\$ 541,837</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (382,361)

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (193,251)
2018-19 Use of Designation for Future Millage Increases	\$ 193,251
Increase in Ending Fund Balance 6/30/19	<u>\$ -</u>

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

<u>Expenses</u>	
Prof & Tech Services- Special Ed	\$ 641,458
Other Services- Special Ed	\$ 446,743
Debt Service- Variable Rate Debt	\$ (75,000)
Total Expenses	<u>\$ 1,013,201</u>

<u>Revenues</u>	
Transfer Tax	\$ 200,000
Investment Income	\$ 50,000
Special Ed Subsidy	\$ 200,394
Medical Assistance	\$ 369,556
Total Revenues	<u>\$ 819,950</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (193,251)
Increase in Ending Fund Balance 6/30/18	<u>\$ (193,251)</u>

West Chester Area School District
 Budget Forecast Model
 2018-19 Projection Changes
 November 2017

<u>Expenses</u>	
FTE Change- Salaries & Benefits	
Teachers- Regular Salaries	\$ 329,000
Non Barg- Regular Salaries	\$ 30,000
Benefits	\$ 150,170
Other Salary Changes:	
Teachers	\$ 836,013
Admin	\$ 47,188
Non Barg	\$ (20,128)
Clerical	\$ (77,286)
Custodial	\$ (464)
Technology	\$ 21,295
Charter School Tuition	\$ (300,000)
Debt Service	\$ (195,513)
Total Expenses	<u>\$ 820,275</u>

<u>Revenues</u>	
Earned Income Tax	\$ 212,698
State Subsidy- PSERS & SS	\$ 75,085
Total Revenues	<u>\$ 287,783</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ 532,492

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 901,009
2018-19 Use of Designation for Future Millage Increases	\$ (901,009)
Increase in Ending Fund Balance 6/30/19	<u>\$ -</u>

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

<u>Expenses</u>	
Charter School Tuition	\$ (250,000)
Debt Service	\$ (130,500)
Total Expenses	<u>\$ (380,500)</u>

<u>Revenues</u>	
Transfer Tax	\$ 250,000
Investment Earnings	\$ 200,000
Rent Subsidy	\$ 70,509
Total Revenues	<u>\$ 520,509</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 901,009
Increase in Ending Fund Balance 6/30/18	<u>\$ 901,009</u>

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

<u>Expenses</u>	
Salaries- Crafts & Trades	\$ (17,000)
Supplies- Educational	\$ 35,494
Variable Rate Debt	\$ (150,000)
Total Expenses	<u>\$ (131,506)</u>

<u>Revenues</u>	
Local- Investment Income	\$ 225,000
State- Medical, Dental & Nurse	\$ 28,026
Total Revenues	<u>\$ 253,026</u>

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (69,657)
Increase in Fund Balance Designation for Future Millage Increases	\$ 384,532
Increase in Ending Fund Balance 6/30/18	<u>\$ 314,875</u>

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

<u>Expenses</u>	
Charter Schools	\$ 69,657
Total Expenses	\$ 69,657

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

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (69,657)
Decrease in Ending Fund Balance 6/30/17	\$ (69,657)

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
Total Expenses	\$ 748,366

<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	\$ (886,654)

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

<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	\$ 500,000
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							
7	Enrollment Assumptions						
8			2017-18	2018-19	2019-20	2020-21	2021-22
9	KG		891	919	881	948	832
10	1st to 5th Grade		4,449	4,519	4,587	4,599	4,773
11	Grades 6-8		2,824	2,790	2,833	2,899	2,857
12	Grades 9-12		3,764	3,866	3,875	3,905	3,887
13	Total		11,928	12,094	12,176	12,351	12,349
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	Staff Change / Student Enrollment		0.00	0.00	0.00	0.00	0.00
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			2018-19	2019-20	2020-21	2021-22	
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	Crafts/Trades		2.20%	2.60%	2.60%	2.60%	
35							
36	Miscellaneous		2018-19	2019-20	2020-21	2021-22	
37	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000	
38	Teacher Attrition (turnover)		975,000	500,000	500,000	500,000	
39							
40							
41	Benefits - 200						
42			2018-19	2019-20	2020-21	2021-22	
43	Medical		7.57%	7.57%	7.57%	7.57%	
44	Dental		4.30%	4.30%	4.30%	4.30%	
45	Vision		2.30%	2.30%	2.30%	2.30%	
46	Prescription		10.00%	10.00%	10.00%	10.00%	
47	Social Security		7.65%	7.65%	7.65%	7.65%	
48	PSERS		33.43%	34.79%	35.26%	35.68%	
49	Tuition- Teachers		\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	
50	Tuition- Non Teachers		5.00%	5.00%	5.00%	5.00%	
51	Life & Disability		0.00%	0.00%	0.00%	0.00%	
52	W/C, Unemp & Other		0.92%	0.92%	0.92%	0.92%	
53							
54	Monthly Board Premium Costs						
55	Medical		\$1,562.74	\$1,681.04	\$1,808.30	\$1,945.19	
56	Dental		\$98.89	\$103.14	\$107.57	\$112.20	
57	Vision		\$14.30	\$14.63	\$14.97	\$15.31	
58	Prescription		\$391.27	\$430.40	\$473.44	\$520.78	
59	Life/AD&D (cost per \$1,000)		\$0.14	\$0.14	\$0.14	\$0.14	
60							
61	Assumes increases in salary related benefits proportional to salary increases						

West Chester Area School District
Budget Forecast Model
Key Expense Assumptions

	A	B	C	D	E	F	G
62							
63							
64							
65	Professional and Technical Services - 300			% Increase Assumptions			
66				2018-19	2019-20	2020-21	2021-22
67		Special Education Services		5.00%	5.00%	5.00%	5.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	Purchased Property Services - 400			% Increase Assumptions			
72				2018-19	2019-20	2020-21	2021-22
73		Electricity		3.00%	3.00%	3.00%	3.00%
74		Trash Collection		3.00%	3.00%	3.00%	3.00%
75		Other categories		3.00%	3.00%	3.00%	3.00%
76							
77	Other Purchased Services - 500			% Increase Assumptions			
78				2018-19	2019-20	2020-21	2021-22
79		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%
80		Insurances		5.00%	5.00%	5.00%	5.00%
81		Bussing		3.00%	3.00%	3.00%	3.00%
82		Telephone and Postage		3.00%	3.00%	3.00%	3.00%
83		Other Categories		3.00%	3.00%	3.00%	3.00%
84		Charter School Enrollment		751.9	774.5	797.7	821.6
85		Charter School Tuition	\$	14,112.60	\$ 14,394.85	\$ 14,682.75	\$ 14,976.41
86		Cat Tuitions from CCIU	\$	3,794,668	\$ 4,218,911	\$ 4,690,586	\$ 5,214,993
87		CAT Tuition Per FTE	\$	21,689	\$ 22,123	\$ 22,566	\$ 23,017
88		CAT Enrollment (3YR Avg)		174.96	190.70	207.87	226.57
89							
90							
91	Supplies - 600			% Increase Assumptions			
92				2018-19	2019-20	2020-21	2021-22
93		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
94		Gas and Oil		3.00%	3.00%	3.00%	3.00%
95		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
96		Curriculum Proposal Amount		1,822,838	1,877,524	1,933,849	1,991,865
97							
98	Property - 700			% Increase Assumptions			
99				2018-19	2019-20	2020-21	2021-22
100		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
101		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
102	* 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						
103							
104							
105	800 Other Object Dues and Fees			% Increase Assumptions			
106				2018-19	2019-20	2020-21	2021-22
107				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	2.00%	2.00%	2.00%	2.00%
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	\$ 1,112,753	\$ 1,110,285	\$ 1,093,234	\$ 1,039,356
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	\$ 835,294	\$ 835,294	\$ 835,294	\$ 835,294
27	Title II	\$ 262,337	\$ 262,337	\$ 262,337	\$ 262,337
28	IDEA	\$ 1,305,640	\$ 1,305,640	\$ 1,305,640	\$ 1,305,640
29	Medical Access	\$ 690,000	\$ 268,350	\$ 268,350	\$ 268,350
30	Other	\$ 108,968	\$ 108,968	\$ 108,968	\$ 108,968
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 Projected	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Enrollment Changes						
KG	87		28	(38)	67	(116)
1st to 5th Grade	31		70	68	12	174
Grades 6-8	(18)		(34)	43	66	(42)
Grades 9-12	(13)		102	9	30	(18)
	87		166	82	175	(2)
Elementary Student-Teacher Ratio	24.43		24.43	24.43	24.43	24.43
Secondary Student-Teacher Ratio	17.50		17.50	17.50	17.50	17.50
Teacher Headcount Change						
Elementary	0.00		0.00	0.00	0.00	0.00
Middle	0.00		0.00	0.00	0.00	0.00
High	0.00		0.00	0.00	0.00	0.00
Total Teacher Headcount Change	0.00		0.00	0.00	0.00	0.00

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

Additional Headcount Expenses	2017-18 Budget	2017-18 Projected	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Administrators						
Average New Hire Salary	\$119,944		\$122,823	\$126,017	\$129,293	\$132,655
Additional Headcount	-		1.00	-	-	-
Additional Salary Expense	\$0		\$80,000	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$54,113	\$55,447	\$55,568	\$56,713	\$58,118	\$59,387
Average Teacher Salary	\$70,961	\$71,470	\$73,212	\$75,446	\$77,315	\$79,003
Headcount Change (Enrollment)	-		12.00	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$249,544		\$658,000	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$64,960		\$66,519	\$68,249	\$70,023	\$71,844
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$30,000	\$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 Projected	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Teacher Staffing Changes Detail						
Salary before Attrition	66,413,970		69,460,397	71,052,522	72,781,613	74,343,585
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	700,000		975,000	500,000	500,000	500,000
Increase with Attrition	64,963,970	65,961,881	67,735,397	69,802,522	71,531,613	73,093,585
Increase with Attrition			2.69%	2.06%	2.48%	2.18%
Staffing changes	249,544	-	658,000	-	-	-
Teacher Salary (with attrition & staffing changes)	65,213,514	65,961,881	68,393,397	69,802,522	71,531,613	73,093,585
Increase with Attrition & Staffing Changes			3.69%	2.06%	2.48%	2.18%

West Chester Area School District
Assumptions for Salaries

	TOTAL SALARY EXPENSE					
	2017-18 Budget	2017-18 Projected	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Admin Staff	8,100,696	8,100,696	8,342,301	8,791,281	9,019,854	9,254,370
Admin Additions	-	-	80,000	-	-	-
Total Administration Salaries	8,100,696	8,100,696	8,422,301	8,791,281	9,019,854	9,254,370
Teacher Staff Salaries	65,213,514	65,961,881	68,393,397	69,802,522	71,531,613	73,093,585
Extra Duty Pymnts (123)	1,032,822	1,024,371	1,089,413	1,111,858	1,139,400	1,164,281
Sabbatical Pymnts (124)	250,000	250,000	250,000	250,000	250,000	250,000
Subject Chair Pymnts (125)	398,562	398,562	421,496	421,496	421,496	421,496
Severance Pymnts (127)	392,000	292,000	392,000	400,076	409,987	418,939
Supplemental Contracts (135)	2,039,934	2,039,934	2,167,000	2,167,000	2,167,000	2,167,000
Total Teaching Salaries	69,326,832	69,966,748	72,713,306	74,152,953	75,919,496	77,515,301
Reg Salaries (141)	3,497,915	3,497,915	3,498,455	3,589,415	3,682,740	3,778,491
Overtime (143)	5,050	5,050	2,800	2,800	2,800	2,800
Technical	3,502,965	3,502,965	3,501,255	3,592,215	3,685,540	3,781,291
Reg Salaries (151)	2,850,906	2,850,906	2,920,205	2,996,130	3,074,030	3,153,954
Temporary salaries (152)	-	-	-	-	-	-
Overtime (153)	48,600	48,100	51,633	52,975	54,353	55,766
Library/Office Aides (154),(155)	452,841	452,841	460,477	472,449	484,733	497,336
Technology Aides (158)	440,014	440,014	422,668	433,658	444,933	456,501
Instructional Aides (191)	2,350,816	2,350,816	2,251,047	2,309,574	2,369,623	2,431,233
Instructional Aides OT (193)	65,000	65,000	56,320	57,784	59,287	60,828
Office Clerical	6,208,177	6,207,677	6,162,350	6,322,571	6,486,958	6,655,619
Reg Salaries Oper & Maint(161)	5,030,444	5,013,444	5,140,650	5,274,307	5,411,439	5,552,136
Temporary salaries (162)	175,000	175,000	100,000	102,600	105,268	108,005
Overtime (163)	163,700	163,700	193,700	198,736	203,903	209,205
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	628,015	628,015	663,126	680,368	698,057	716,207
Crafts and Trades	6,037,159	6,020,159	6,137,476	6,296,010	6,458,667	6,625,552
Total Salary Expense	93,175,829	93,798,245	96,936,688	99,155,030	101,570,514	103,832,132
% Increase		0.67%	3.35%	2.29%	2.44%	2.23%

Positions	Func	Acct	Prog	2017-18 Actual				Total	2018-19 Budget				Total	Addition/Reductions to 2018-19 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
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/ Fine Arts Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Equity / ELL / World Language Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Language Arts Supervisor	2260	111	06	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Science / FCS / Tech Ed / Health & PE Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Assessment / Re-evaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Instructional Technology Coordinator	2270	111	10	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	
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	26.00	60.00	-	-	-	1.00	1.00
Teachers																		
Full Day KG	1110	121	08F	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-
1st Grade	1110	121	09	39.00	-	-	-	39.00	41.00	-	-	-	41.00	2.00	-	-	-	2.00
2nd Grade	1110	121	09	35.00	-	-	-	35.00	35.00	-	-	-	35.00	-	-	-	-	-
3rd Grade	1110	121	09	39.00	-	-	-	39.00	39.00	-	-	-	39.00	-	-	-	-	-
4th Grade	1110	121	09	34.00	-	-	-	34.00	36.00	-	-	-	36.00	2.00	-	-	-	2.00
5th Grade	1110	121	09	36.00	-	-	-	36.00	38.00	-	-	-	38.00	2.00	-	-	-	2.00
Art	1110	121	01	9.70	7.10	7.60	-	24.40	9.70	7.10	7.60	-	24.40	-	-	-	-	-
ESL	1110	121	02	11.10	3.80	3.40	-	18.30	12.10	3.80	3.40	-	19.30	1.00	-	-	-	1.00
Engl/Lang Arts	1110	121	06	-	25.20	33.40	-	58.60	-	25.20	34.40	-	59.60	-	-	1.00	-	1.00
World Language	1110	121	07	-	9.20	23.40	-	32.60	-	9.20	23.40	-	32.60	-	-	-	-	-
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	11A	-	9.23	7.20	-	16.43	-	9.23	7.20	-	16.43	-	-	-	-	-
Math	1110	121	15	-	28.40	38.80	-	67.20	-	28.40	39.80	-	68.20	-	-	1.00	-	1.00
Phys Ed	1110	121	17A	10.80	6.97	12.40	1.00	31.17	10.80	6.97	12.40	1.00	31.17	-	-	-	-	-
Science	1110	121	19	-	22.40	41.00	-	63.40	-	22.40	42.00	-	64.40	-	-	1.00	-	1.00
Social Studies	1110	121	20	-	21.20	37.90	-	59.10	-	21.20	38.90	-	60.10	-	-	1.00	-	1.00
Reading Specialist/Teacher	1110	121	06B	20.79	14.60	4.00	-	39.39	20.79	14.60	4.00	-	39.39	-	-	-	-	-
Music -Vocal	1110	121	16A	9.80	2.40	3.00	-	15.20	9.80	2.40	3.00	-	15.20	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	7.70	4.10	-	21.80	10.00	7.70	4.10	-	21.80	-	-	-	-	-
TITLE 1 (federal prog)	1190	121	35	5.21	-	-	-	5.21	5.21	-	-	-	5.21	-	-	-	-	-
Total				311.40	163.00	216.20	1.00	691.60	318.40	163.00	220.20	1.00	702.60	7.00	-	4.00	-	11.00
Fam and Cons Science	1340	121	12	-	7.20	5.20	-	12.40	-	7.20	5.20	-	12.40	-	-	-	-	-
Industrial Arts	1350	121	13	-	7.20	3.00	-	10.20	-	7.20	3.00	-	10.20	-	-	-	-	-
Business Education	1360	121	03	-	-	4.90	-	4.90	-	-	4.90	-	4.90	-	-	-	-	-
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	14.40	13.10	-	27.50	-	14.40	13.10	-	27.50	-	-	-	-	-

Positions	Func	Acct	Prog	2017-18 Actual					2018-19 Budget					Addition/Reductions to 2018-19 Budget				
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total
<u>Professional Staff</u>				Elem	Middle	High	Other	Total	Elem	Middle	High	Other	Total	Elem	Middle	High	Other	Total
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Autistic	1233	121	21C	6.50	3.00	3.00	-	12.50	6.50	3.00	3.00	-	12.50	-	-	-	-	-
Emotional Support	1231	121	21C	2.00	1.00	3.50	-	6.50	2.00	1.00	3.50	-	6.50	-	-	-	-	-
Life Skills	1211	121	21F	2.50	1.00	1.00	-	4.50	2.50	1.00	1.00	-	4.50	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	26.00	17.00	21.50	-	64.50	27.00	17.00	21.50	-	65.50	1.00	-	-	-	1.00
Multiple Disabilities	1270	121	21J	2.00	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	13.00	13.00	-	-	-	13.00	13.00	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	7.00	4.20	4.20	0.60	16.00	7.00	4.20	4.20	0.60	16.00	-	-	-	-	-
Total				46.00	26.20	33.20	19.60	125.00	47.00	26.20	33.20	19.60	126.00	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Certified Nurses (District)	2440	121	18D	7.80	3.00	3.00	1.00	14.80	7.80	3.00	3.00	1.00	14.80	-	-	-	-	-
Psychologists	2140	121	18C	9.60	3.00	3.00	-	15.60	9.60	3.00	3.00	-	15.60	-	-	-	-	-
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-
Total				37.40	18.00	27.00	1.00	83.40	37.40	18.00	27.00	1.00	83.40	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	2.00	-	2.00	-	-	3.00	-	3.00	-	-	1.00	-	1.00
Audio Visual	2220	121	14A	-	-	1.10	-	1.10	-	-	1.10	-	1.10	-	-	-	-	-
Total				-	-	3.10	-	3.10	-	-	4.10	-	4.10	-	-	1.00	-	1.00
Teacher Total				394.80	221.60	292.60	21.60	930.60	402.80	221.60	297.60	21.60	943.60	8.00	-	5.00	-	13.00
<u>Secretarial Staff - Central Office and School Administration</u>																		
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	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	-	-	-	-	-
Total				10.00	9.00	21.00	16.00	56.00	10.00	9.00	21.00	16.00	56.00	-	-	-	-	-
Full Day KG	1110	191	08F	7.00	-	-	-	7.00	7.00	-	-	-	7.00	-	-	-	-	-
Grades 1-5	1110	191	09	1.00	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-
ESL	1110	191	02	7.00	4.00	1.00	-	12.00	7.00	4.00	1.00	-	12.00	-	-	-	-	-
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	-	-	-	68.00	68.00	-	-	-	68.00	68.00	-	-	-	-	-
Special Ed Multi Hand Support	1270	191	21J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				15.00	4.00	1.00	107.00	127.00	15.00	4.00	1.00	97.00	117.00	-	-	-	(10.00)	(10.00)
Library Assistant	2250	154	14	5.00	-	3.00	-	8.00	5.00	-	3.00	-	8.00	-	-	-	-	-
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Total				15.00	-	6.00	-	21.00	15.00	-	6.00	-	21.00	-	-	-	-	-

Positions	Func	Acct	Prog	2017-18 Actual					2018-19 Budget					Addition/Reductions to 2018-19 Budget					
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	
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	7.00	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-	-
RN-LPN (District)	2440	141	18D	2.20	1.00	3.00	1.00	7.20	2.20	1.00	3.00	1.00	7.20	-	-	-	-	-	-
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-	-
Total				2.20	1.00	3.00	13.00	19.20	2.20	1.00	3.00	13.00	19.20	-	-	-	-	-	-
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Total				-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office-NP (Hourly Suppt)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Total				-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	19.00	19.00	-	-	-	-	-	-
Total				-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	5.00	21.00	10.00	3.00	3.00	5.00	21.00	-	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	24.00	15.00	28.00	5.00	72.00	24.00	15.00	28.00	5.00	72.00	-	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	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	-	-	-	-	-	-
Grounds/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	-	-	-	-	-	-
Total				34.00	18.00	31.00	40.00	123.00	34.00	18.00	31.00	40.00	123.00	-	-	-	-	-	-
Secretarial Staff - Central Office and School Administration Total				76.20	32.00	63.00	230.50	401.70	76.20	32.00	62.00	220.50	390.70	-	-	(1.00)	(10.00)	(11.00)	
Grand Total				481.00	262.60	370.60	277.10	1,391.30	489.00	262.60	374.60	268.10	1,394.30	8.00	-	4.00	(9.00)	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
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	17,331,709	19,981,598	18,731,598	20,249,205	21,782,069	23,430,972	25,204,697
Dental	1,103,130	1,296,482	1,196,482	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	4,837,359	5,486,094	6,034,704	6,638,174	7,301,992
Social Security	6,609,133	6,965,188	6,965,188	7,334,872	7,585,360	7,770,144	7,943,158
Retirement	27,068,705	30,112,287	30,112,287	32,019,484	34,496,035	35,813,763	37,047,305
Tuition	442,433	567,067	407,067	600,000	600,000	600,000	600,000
Life & Disability	331,141	465,399	465,399	474,480	485,338	497,161	508,231
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	63,657,954	68,470,337	73,359,419	77,198,509	81,128,840
% Increase			7.77%	4.03%	7.14%	5.23%	5.09%

* 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
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
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
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Change in Staff (fte)	-	-	-	-	-	-	-
Change in Staff (salary)	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-
Prescription	-	-	-	-	-	-	-
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	-	-	-	-	-	-	-
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Benefit Expense	-	-	-	-	-	-	-
% Increase							

Net Benefit Costs							
	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	12,742,923	15,249,594	13,999,594	15,158,988	16,306,523	17,540,927	18,868,775
Dental	1,019,740	1,218,075	1,118,075	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	4,075,692	4,648,261	5,113,087	5,624,396	6,186,836
Social Security	6,609,133	6,965,188	6,965,188	7,334,872	7,585,360	7,770,144	7,943,158
Retirement	27,068,705	30,112,287	30,112,287	32,019,484	34,496,035	35,813,763	37,047,305
Tuition	442,433	567,067	407,067	600,000	600,000	600,000	600,000
Life & Disability	237,001	348,547	348,547	357,628	368,486	380,309	391,379
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	57,959,057	62,333,460	66,749,678	70,078,200	73,457,205
% Increase			7.34%	3.68%	7.08%	4.99%	4.82%

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	\$519,374	\$ 465,512	\$ 479,477	\$ 493,862	\$ 508,678

DUES/FEES - Athletic Fund	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21	2021-22
	\$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	\$3,330,000	\$3,463,200	\$3,601,728	\$3,745,797
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	\$5,257,722	\$5,451,612	\$6,142,541	\$6,354,983

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	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	\$ 2,198,900	\$ 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	\$ 6,935,835	\$ 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)	\$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	\$ 173,467	\$ 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 \$9,750,000 GOB	\$ 236,122	\$ -	\$ 105,622	\$ -	\$ 237,650	\$ 5,000	\$ 237,563	\$ 5,000	\$ 237,475	\$ 5,000	\$ 237,388	\$ 5,000
12/2018 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 220,252	\$ -	\$ 408,715	\$ 5,000	\$ 408,578	\$ 5,000	\$ 408,435	\$ 5,000
12/2019 \$20,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,202	\$ -	\$ 817,862	\$ 5,000	\$ 817,726	\$ 5,000
12/2020 \$20,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,275	\$ -	\$ 609,839	\$ 5,000
12/2021 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,220	\$ -
	\$ 2,332,502	\$ 810,000	\$ 1,977,003	\$ 810,000	\$ 2,529,867	\$ 835,000	\$ 3,346,680	\$ 850,000	\$ 3,915,075	\$ 1,525,000	\$ 4,310,793	\$ 680,000
Total Elementary Debt	\$ 3,142,502		\$ 2,787,003		\$ 3,364,867		\$ 4,196,680		\$ 5,440,075		\$ 4,990,793	

Total New Debt	\$ 2,332,502	\$ 810,000	\$ 1,977,003	\$ 810,000	\$ 2,529,867	\$ 835,000	\$ 3,346,680	\$ 850,000	\$ 3,915,075	\$ 1,525,000	\$ 4,310,793	\$ 680,000
----------------	--------------	------------	--------------	------------	--------------	------------	--------------	------------	--------------	--------------	--------------	------------

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	\$10,536,771	\$14,955,000	\$10,139,338	\$14,695,000	\$10,083,420	\$15,690,000	\$10,282,515	\$16,290,000	\$10,170,343	\$16,995,000	\$9,913,093	\$17,635,000
		\$25,491,771		\$24,834,338		\$25,773,420		\$26,572,515		\$27,165,343		\$27,648,093

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	33.3	208.9	-	-
Special Education	4,638.8	3,195.8	69.2	327.6	361.3
Debt Service	-	-	-	-	-
Total	5,400.3	3,229.1	278.1	327.6	361.3

<i>Index =</i>	2.50%	2.40%	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						
50%	13,889,844	14,256,601	14,836,588	15,037,025	15,216,139	
12,806,633	13,889,844	14,256,601	14,836,588	15,037,025	15,216,139	
State Share of Retirement for Fed. Funded Salaries (26,861)	(29,132)	(29,902)	(31,118)	(31,538)	(31,914)	
Increase	1,080,940	365,987	578,771	200,016	178,738	
Index	319,494	332,657	369,894	384,942	390,143	
Total Exception	761,446	33,330	208,877	(184,926)	(211,405)	
Special Education						
	2014-15 AFR	2015-16 AFR	2016-17	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	47,134,237	48,548,264	50,004,712	51,504,854
Subsidy	5,413,413	5,801,628	5,902,935	6,175,700	6,202,850	6,202,850
Net Expenses	31,712,387	37,144,030	41,231,302	42,372,564	43,801,862	45,302,004
Net Increase	1,907,506	5,431,643	4,087,272	1,141,262	1,429,298	1,500,141
Index	566,293	792,810	891,457	1,072,014	1,101,687	1,138,848
Total Exception	4,638,834	3,195,815	69,249	327,611	361,293	
ACT 1 Qualifying Debt Service						
Grandfathered Increase	22,349,269	22,408,553	22,375,835	21,725,268	22,557,300	
Elem Master Plan (45%)						
Debt Qualifying for Exception						

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

	<u>ACTUAL</u> <u>2014-15</u>	<u>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>ACTUAL</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>	<u>PROJECTED</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>
FUND 22										
Revenues										
Contribution from General Fund	\$ 3,050,600	\$ 2,680,767	\$ 2,500,000	\$ 3,530,159	\$ 2,467,750	\$ 2,467,750	\$ 3,330,000	\$ 3,463,200	\$ 3,601,728	\$ 3,745,797
Refunding Savings	4,357,444	5,009,329	243,080	995,969	447,970	749,903	452,458	453,890	445,255	450,762
Variable Rate Debt Savings	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	123	-	-	-	-	125,000	125,000	-	-	-
Sale of Assets	94,983	27,718	-	9,572	1,300,000	-	1,300,000	-	-	-
Interest Income	68,189	59,833	75,000	158,036	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	\$ 7,571,339	\$ 7,777,647	\$ 2,818,080	\$ 4,693,736	\$ 4,290,720	\$ 3,417,653	\$ 5,282,458	\$ 3,992,090	\$ 4,121,983	\$ 4,271,559
Expenditures and Fund Transfers										
Transfer to fund 27	\$ 356,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture and Fixtures	50,109	53,768	60,000	44,780	60,000	60,000	60,000	60,000	60,000	60,000
Technology	2,515,295	2,730,249	2,702,620	2,678,864	2,881,610	2,881,610	3,298,058	3,429,980	3,567,180	3,709,867
Admin Building	-	24,910	-	5,957,163	-	-	132,000	-	-	-
Modular Classrooms- MCH	-	-	-	52,451	125,000	72,549	-	-	-	-
High School Security Cameras	-	-	-	71,013	-	-	-	-	-	-
Facility and Other Projects	-	-	-	670,072	842,381	172,309	-	-	-	-
Total Expenditures	\$ 2,921,704	\$ 2,808,927	\$ 2,762,620	\$ 9,474,343	\$ 3,908,991	\$ 3,186,468	\$ 3,490,058	\$ 3,489,980	\$ 3,627,180	\$ 3,769,867
Excess of Revenues over Expenditures	\$ 4,649,635	\$ 4,968,720	\$ 55,460	\$ (4,780,607)	\$ 381,729	\$ 231,185	\$ 1,792,400	\$ 502,110	\$ 494,803	\$ 501,692
Fund Balance at July 1	\$ 17,252,142	\$ 21,901,777	\$ 26,833,045	\$ 26,870,496	\$ 21,832,118	\$ 22,089,889	\$ 22,321,074	\$ 24,113,474	\$ 24,615,584	\$ 25,110,387
Fund Balance at June 30	\$ 21,901,777	\$ 26,870,496	\$ 26,888,505	\$ 22,089,889	\$ 22,213,847	\$ 22,321,074	\$ 24,113,474	\$ 24,615,584	\$ 25,110,387	\$ 25,612,080
Fund Balance for variable rate debt stabilization	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416
Fund Balance for G/F projects	-	-	-	-	-	-	-	-	-	-
Fund Balance for Time and Attendance System	-	-	-	-	-	-	-	-	-	-
Fund Balance for refunding savings	9,271,446	14,280,775	14,523,855	15,276,744	15,724,714	16,026,647	16,479,105	16,932,995	17,378,250	17,829,012
Undesignated Fund Balance at June 30	\$ 11,698,915	\$ 11,658,306	\$ 11,433,234	\$ 5,881,729	\$ 5,557,717	\$ 5,363,011	\$ 6,702,953	\$ 6,751,173	\$ 6,800,722	\$ 6,851,652
FUND 27										
Revenues										
Contribution from General Fund	\$ 1,181,700	\$ 1,417,151	\$ 1,667,200	\$ 1,667,200	\$ 1,917,732	\$ 1,917,732	\$ 1,475,264	\$ 1,534,522	\$ 2,095,558	\$ 2,158,424
Contribution from fund 22	356,300	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	24,481	25,000	-	-	-	37,519	-	-	-	-
Expenditures										
Facilities Projects	\$ 1,681,366	\$ 1,173,952	\$ 2,325,358	\$ 1,882,723	\$ 1,917,732	\$ 1,929,450	\$ 1,855,264	\$ 1,534,522	\$ 2,095,558	\$ 2,158,424
Undesignated Fund Balance at July 1	\$ 301,523	\$ 569,722	\$ -	\$ 354,199	\$ -	\$ 380,000	\$ -	\$ -	\$ -	\$ -

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

2018-2019 Capital Budget

	# of Devices	Budget 18-19	Projected 18-19
Elementary Equipment			
IPad Cabinet	59	\$ 27,435	\$ 27,435
IPad tablets	1,024	\$ 358,400	\$ 358,400
		\$ 385,835	\$ 385,835
Secondary Equipment			
6th Grade Cluster	390	\$ 198,400	\$ 198,400
8th Grade 1:1 Replacement	950	\$ 599,400	\$ 599,400
9th grade 1:1 Computers	1,011	\$ 900,010	\$ 900,010
Projectors	145	\$ 300,000	\$ 300,000
Art	120	\$ 144,000	\$ 144,000
Video	21	\$ 35,700	\$ 35,700
Security Camera- High School	30	\$ 30,000	\$ 30,000
Security Camera- Middle School	30	\$ 60,000	\$ 60,000
Tech Ed	156	\$ 101,400	\$ 101,400
Pc Cart	13	\$ 16,900	\$ 16,900
		\$ 2,385,810	\$ 2,385,810
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			
Technology Equipment		\$ 18,451	\$ 18,451
Support Staff (Central + Schools)	61	\$ 39,650	\$ 39,650
Staffing Adjustment	32	\$ 43,312	\$ 43,312
		\$ 101,413	\$ 101,413
Other			
Insurance Cost from Purchase		\$ 302,800	\$ 302,800
Cost Sharing from Parents		\$ (259,000)	\$ (259,000)
Payforit Fees		\$ 10,000	\$ 10,000
Funding Free & Reduced Tech Fees		\$ (53,800)	\$ (53,800)
		\$ -	\$ -
Total Fund 22		\$ 3,298,058	\$ 3,298,058

2017-18 Capital Reserve Fund Project List

November 2017

Priority	Project #	Location	Project	Budget 11/2016	Revised Budget 11/2017
	G027	Various	Emergency Projects	100,000	100,000
1	G079	Peirce	Roofing Replacement - Phase 1	750,000	750,000
2	G080	Hillsdale	Run gas line inside school instead of outside	60,000	60,000
3	G081	Hillsdale	Replace Unit Ventilators at concrete modulars	50,000	50,000
4	G082	Rustin	Replace chiller #2	250,000	250,000
5	G083	Peirce	Replacement Chiller	-	250,000
		East	Add new Chiller	250,000	-
6	G084	East	Replace turf field in stadium	500,000	500,000
7	G085	East	Recoat tennis courts	60,000	60,000

Total Estimated Projects Costs 2017-18:	2,020,000	2,020,000
2017-18 Approved Budget Maximum	1,917,732	1,917,732
Difference	(102,268)	(102,268)

2018-19 Capital Reserve Fund Project List

January 2018

Priority	Project #	Location	Project	Budget 01/2018
1	G027	Various	Emergency Repairs District-Wide	100,000
2	G086	Peirce	Replace roof Phase II	1,750,000
3	G087	East Goshen Friends	Renovation for Kindergarten Center	60,000

Total Estimated Projects Costs 2018-19: 1,910,000

Carry over from 15-16 & 16-17 Projects 380,000

Budget 2018-19 1,475,264

2018-19 Approved Budget Maximum 1,855,264

Difference (54,736)

**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	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
Total Revenue	205,130	206,453	213,971	220,793	229,453	235,401	238,173	241,545	241,765	244,236	246,522	248,734
Current RE Taxes (0% rate incr.)	145,265	146,630	151,068	155,284	159,664	160,530	165,574	166,199	166,466	167,483	168,499	169,515
Revenue (Excl Current R.E.T.)	59,865	59,823	62,902	67,570	69,789	74,871	72,600	75,346	75,299	76,753	78,023	79,219
State (Other)	20,863	21,115	21,273	23,134	22,381	24,036	22,824	23,727	23,805	23,928	24,003	24,036
PSERS	5,232	7,197	9,317	11,378	13,744	13,580	15,056	15,056	16,010	17,248	17,907	18,524
Federal	4,059	2,662	2,960	2,865	2,677	3,291	3,003	3,484	3,212	2,781	2,781	2,781
Local (Excl. Current R.E.T.)	29,711	28,449	29,353	30,193	30,988	33,964	31,717	33,078	32,272	32,797	33,332	33,878
Transfers and Other	-	-	-	-	-	-	-	-	-	-	-	-
Expenses	198,134	205,474	215,656	223,698	237,424	235,382	243,820	242,260	253,401	266,320	276,324	285,694
Salaries	84,930	86,263	87,846	88,924	92,158	91,157	93,176	93,798	96,937	99,155	101,571	103,832
Benefits (without PSERS)	26,912	27,860	28,427	29,474	29,463	26,928	30,007	27,847	30,314	32,254	34,264	36,410
PSERS	10,374	14,360	18,603	22,726	27,487	27,069	30,112	30,112	32,019	34,496	35,814	37,047
Debt Service	21,896	23,654	21,164	18,350	25,264	24,085	25,492	24,834	25,773	26,573	27,165	27,548
Transfer to Capital Reserve	3,694	4,581	8,590	9,107	4,410	6,193	4,833	5,135	5,258	5,452	6,143	6,355
Other	50,328	48,756	51,026	55,117	58,641	59,950	60,199	60,533	63,100	68,391	71,368	74,502
Net Gap calculation - No tax increase no exceptions												
Deficit									(11,636)	(22,084)	(29,802)	(36,960)
Change in Fund Balance									6,629	-	-	-
Cumulative Gap at No Incr. in R.E. Taxes									(5,007)	(22,084)	(29,802)	(36,960)
Prior Year Gap Reduction									-	5,007	22,084	29,802
Net Gap no Incr in R.E Taxes no Exceptions									(5,007)	(17,076)	(7,719)	(7,158)
Net Gap calculation - Act 1 Tax Increase - no exceptions												
Deficit									(11,636)	(22,084)	(29,802)	(36,960)
Change in Fund Balance									6,629	-	-	-
Cumulative Gap at No Incr. in R.E. Taxes									(5,007)	(22,084)	(29,802)	(36,960)
Act 1 Increase									4,209	4,355	4,381	4,407
Prior Year Tax Increase not included above									-	4,209	8,563	12,944
Cumulative Gap at Millage Index									(799)	(13,520)	(16,858)	(19,608)
Prior Year Gap elimination									-	799	13,520	16,858
Net Gap at Millage Index (no exceptions)									(799)	(12,722)	(3,338)	(2,750)
Net Gap calculation - Act 1 Tax Increase - with exceptions												
Deficit									(11,636)	(22,084)	(29,802)	(36,960)
Change in Fund Balance									6,629	-	-	-
Cumulative Gap at Millage Index									(5,007)	(22,084)	(29,802)	(36,960)
Act 1 Increase									4,209	4,355	4,381	4,407
Prior Year Tax Increase not included above									-	4,209	8,563	12,944
Cumulative Gap at Millage Index									(799)	(13,520)	(16,858)	(19,608)
Act 1 Exceptions									3,229	278	328	361
Add'l Revenue from Prior Year exception allowance									-	3,229	3,507	3,835
Cumulative Gap at Millage Index and Exceptions									2,430	(10,013)	(13,023)	(15,412)
Prior Year Gap elimination									-	(2,430)	10,013	13,023
Net Gap at Millage Index - with exceptions									2,430	(12,443)	(3,010)	(2,389)
Expenses % Increase												
Salaries	-6.34%	1.57%	1.84%	1.23%		2.51%		2.90%	3.35%	2.29%	2.44%	2.23%
Benefits (without PSERS)	4.87%	3.52%	2.03%	3.69%		-8.64%		3.41%	8.86%	6.40%	6.23%	6.26%
PSERS	104.70%	38.42%	29.55%	22.16%		19.11%		11.24%	6.33%	7.73%	3.82%	3.44%
Debt Service	3.11%	8.03%	-10.53%	-13.29%		31.25%		3.11%	3.78%	3.10%	2.23%	1.41%
Other	3.81%	-3.12%	4.66%	8.02%		8.77%		0.97%	4.24%	8.38%	4.35%	4.39%
Debt Service % of Budget	11.1%	11.5%	9.8%	8.2%		10.2%		10.3%	10.2%	10.0%	9.8%	9.6%
Act 1 Exceptions												
Health Care									3,229	278	328	361
PSERS									33	209	-	-
Special Ed									3,196	69	328	361
Debt Service									-	-	-	-
Fund Balance												
Beginning Fund Balance	18,461	25,376	32,372	33,351		31,666		28,780	28,065	21,436	21,436	21,436
Transfer (to)/from Operating Budget	(6,915)	(6,996)	(979)	1,686		2,905		716	6,629	-	-	-
Ending Fund Balance	25,376	32,372	33,351	31,666		28,761		28,065	21,436	21,436	21,436	21,436
Fund Balance - Designation PSERS	3,700.0	5,000.0	4,500.0	2,117.0		2,117.0		-	-	-	-	-
Fund Balance - Designation - Health Care Stabilization	2,677.7	4,171.1	4,856.2	4,899.4		4,159.9		4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
Fund Balance - Designation - Millage Rate Stabilization	3,349.2	6,830.5	5,951.3	5,646.4		5,471.0		7,628.7	-	-	-	-
Fund Balance - Designation - Athletic Fund	124.2	102.7	119.8	115.7		89.5		79.3	79.3	79.3	79.3	79.3
Year End Unassigned/Undesig. FB	15,525	16,268	17,924	18,887		16,924		16,197	17,197	17,197	17,197	17,197
% of Expenses	7.8%	7.9%	8.3%	8.4%		7.2%		6.7%	6.8%	6.5%	6.2%	6.0%
Capital Reserves												
Beginning Fund Balance	14,506	14,330	15,821	17,252		21,902		26,871	22,090	23,883	24,385	24,879
Inflow	1,530	3,651	3,720	7,571		7,778		4,694	5,282	3,992	4,122	4,272
Outflow	1,706	2,159	2,288	2,922		2,809		9,474	3,490	3,490	3,627	3,770
Year-end Fund Balance	14,330	15,821	17,252	21,902		26,871		22,090	23,883	24,385	24,879	25,381
Year End Designated	-	3,760	5,845	10,203		15,212		16,208	17,411	17,864	18,310	18,760
Year End Unassigned/Undesig. FB	14,330	12,061	11,407	11,699		11,659		5,882	6,472	6,520	6,570	6,621
Act 1 Index Assumptions							2.4%	2.5%	2.4%	2.6%	2.6%	2.6%