



West Chester Area School District  
Revenue History and Forecast

	A	AA	AB	AC	AD	AE	AF	AG	AH	AI
		Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
1										
2										
3	<b>Local</b>	<b>194,494.6</b>	<b>197,290.4</b>	<b>199,598.7</b>	<b>203,746.4</b>	<b>203,845.4</b>	<b>217,264.2</b>	<b>231,728.1</b>	<b>241,852.7</b>	<b>252,222.2</b>
4	Real Estate	161,225.7	166,762.3	167,778.9	172,785.5	172,785.5	185,781.4	199,815.7	209,503.8	219,429.8
5	Current	160,530.2	165,573.9	166,713.0	171,594.4	171,594.4	184,469.7	198,504.0	208,192.0	218,118.1
6	Interim	695.5	1,188.3	1,065.9	1,191.1	1,191.1	1,311.7	1,311.7	1,311.7	1,311.7
7	Earned Income	21,336.5	21,269.9	21,121.8	21,695.3	21,695.3	22,020.7	22,351.0	22,686.3	23,026.6
8	Real Estate Transfer	6,115.0	4,101.3	4,983.5	4,308.4	4,308.4	4,394.5	4,482.4	4,572.1	4,663.5
9	Delinquent Taxes	3,479.8	3,008.8	2,708.7	3,008.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	731.9	396.0	1,402.3	500.0	750.0	761.2	772.7	784.2	796.0
11	Gate Receipts	160.6	131.5	150.9	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,445.0	1,620.6	1,452.7	1,316.0	1,316.0	1,316.0	1,316.0	1,316.0	1,316.0
13										
14	<b>State</b>	<b>37,816.0</b>	<b>37,880.2</b>	<b>39,204.6</b>	<b>39,815.0</b>	<b>40,054.7</b>	<b>41,400.4</b>	<b>42,136.8</b>	<b>42,774.7</b>	<b>43,345.0</b>
15	Student Subsidies	20,585.1	19,341.4	20,788.7	20,137.8	20,377.5	20,375.1	20,358.0	20,304.1	20,118.7
16	Basic Instruction	8,012.2	8,017.8	8,202.4	8,208.6	8,421.9	8,421.9	8,421.9	8,421.9	8,421.9
18	Special Education	5,902.9	5,679.6	6,454.1	6,202.9	6,229.4	6,229.4	6,229.4	6,229.4	6,229.4
20	Tuition Private Home Place't	236.2	180.0	191.4	290.0	290.0	290.0	290.0	290.0	290.0
21	Transportation	3,674.1	3,750.3	3,736.8	3,674.1	3,674.1	3,674.1	3,674.1	3,674.1	3,674.1
22	Medical, Dental & Nurse	256.4	222.3	250.3	250.3	250.3	250.3	250.3	250.3	250.3
23	Rent	2,104.1	1,092.4	1,554.5	1,112.8	1,112.8	1,110.3	1,093.2	1,039.4	853.9
25	Accountability/Ready to Learn Block Grants	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1
27	Teacher Subsidies	17,030.9	18,538.7	18,415.8	19,677.2	19,677.2	21,025.3	21,778.8	22,470.5	23,226.2
28	Social Security	3,450.6	3,482.6	3,337.5	3,667.4	3,667.4	3,789.9	3,882.7	3,967.2	4,041.0
29	Retirement	13,580.3	15,056.1	15,078.3	16,009.7	16,009.7	17,235.4	17,896.1	18,503.3	19,185.3
30										
31	<b>Federal</b>	<b>3,290.7</b>	<b>3,002.9</b>	<b>3,371.7</b>	<b>3,212.2</b>	<b>3,212.2</b>	<b>2,862.2</b>	<b>2,862.2</b>	<b>2,862.2</b>	<b>2,862.2</b>
32	Title I	1,013.2	979.6	867.6	835.3	835.3	835.3	835.3	835.3	835.3
33	Title II	384.1	272.8	247.2	262.3	262.3	262.3	262.3	262.3	262.3
34	IDEA	1,333.6	1,193.7	1,318.1	1,315.6	1,315.6	1,305.6	1,305.6	1,305.6	1,305.6
35	MA Direct Services/Time Study	467.1	440.0	803.0	690.0	690.0	350.0	350.0	350.0	350.0
36	Other	92.7	116.8	135.8	109.0	109.0	109.0	109.0	109.0	109.0
37										
38	<b>Local Taxes &amp; Subsidies</b>	<b>235,401.3</b>	<b>238,173.5</b>	<b>242,175.0</b>	<b>246,772.6</b>	<b>247,112.4</b>	<b>261,626.8</b>	<b>276,727.2</b>	<b>287,489.6</b>	<b>298,429.4</b>
39										
40	<b>Beginning Fund Balance</b>	<b>28,760.9</b>	<b>25,092.0</b>	<b>28,780.2</b>	<b>28,064.5</b>	<b>31,906.4</b>	<b>25,569.1</b>	<b>21,602.2</b>	<b>21,602.2</b>	<b>21,602.2</b>
41	FB Adjustment									
42	<b>Ending Fund Balance</b>	<b>28,780.2</b>	<b>19,446.0</b>	<b>31,906.4</b>	<b>21,435.8</b>	<b>25,569.1</b>	<b>21,602.2</b>	<b>21,602.2</b>	<b>21,602.2</b>	<b>21,602.2</b>
43										
44	Designated/Committed Fund Balance for PSERS Increases (ending FB)	1,117.0	-	-	-	-	-	-	-	-
45	Designated/Committed Fund Balance for Health Care (ending FB)	4,159.9	4,159.9	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	7,227.4	-	11,304.1	-	3,966.9	-	-	-	-
47	Designated/Committed Fund Balance for Alternative Education	500.0	-	676.0	500.0	676.0	676.0	676.0	676.0	676.0
48	Designated/Committed Fund Balance for Enrollment Growth	-	-	-	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
49	Designated/Committed Fund Balance for Athletic Fund	79.3	89.5	69.8	79.3	69.8	69.8	69.8	69.8	69.8
50	<b>Beginning Unassigned Fund Balance</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>
51	<b>Ending Unassigned Fund Balance</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>15,696.6</b>	<b>15,696.6</b>
52										
53	<b>Assumed use of FB</b>	<b>(19.2)</b>	<b>5,646.0</b>	<b>(3,128.2)</b>	<b>6,628.7</b>	<b>6,337.2</b>	<b>3,966.9</b>			

West Chester Area School District  
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2018-19	2019-20		2020-21	2021-22	2022-23
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				12,584,089	12,774,059		12,774,059	12,774,059	12,774,059
6	Delaware County				786,253	785,727		785,727	785,727	785,727
7					13,370,342	13,559,785		13,559,785	13,559,785	13,559,785
8										
9										
10	Net amount to be raised from R/E taxes				171,474	184,470		198,504	208,192	218,118
11	Gross tax to be levied				177,693	191,160		205,704	215,743	226,029
12										
13	Equilization Between Counties									
14	Chester County %				94.12%	94.21%		94.21%	94.21%	94.21%
15	Delaware County %				5.88%	5.79%		5.79%	5.79%	5.79%
16										
17	Chester Cnty Levy				167,244	180,083		193,784	203,242	212,932
18	Delaware Cnty Levy				10,449	11,077		11,920	12,501	13,097
19					177,693	191,160		205,704	215,743	226,029
20										
21	Millage Calculation									
22	Chester Cnty tax levy				167,244	180,083		193,784	203,242	212,932
23	Chester Cnty assessed value				7,862,002	7,902,002		7,942,002	7,982,002	8,022,002
24										
25	<b>Chester County Millage</b>				<b>21.2723</b>	<b>22.7895</b>		<b>24.3999</b>	<b>25.4625</b>	<b>26.5434</b>
26	<b>Previous Year Millage</b>				<b>20.6841</b>	<b>21.2723</b>		<b>22.79</b>	<b>24.40</b>	<b>25.46</b>
27										
28	<b>Chester Cnty Mill Increase</b>				<b>0.59</b>	<b>1.52</b>		<b>1.61</b>	<b>1.06</b>	<b>1.08</b>
29	<b>% increase</b>				<b>2.8%</b>	<b>7.1%</b>		<b>7.1%</b>	<b>4.4%</b>	<b>4.2%</b>
30	Delaware Cnty Tax levy				10,449	11,077		11,920	12,501	13,097
31	Delaware Cnty Assessed Value				649,993	650,493		650,993	651,493	651,993
32										
33	<b>Delaware County Millage</b>				<b>16.0761</b>	<b>17.0284</b>		<b>18.3098</b>	<b>19.1887</b>	<b>20.0881</b>
34	<b>Previous Yr Millage</b>				<b>15.2086</b>	<b>16.0761</b>		<b>17.03</b>	<b>18.31</b>	<b>19.19</b>
35										
36	<b>Delaware Cnty Mill Increase</b>				<b>0.87</b>	<b>0.95</b>		<b>1.28</b>	<b>0.88</b>	<b>0.90</b>
37	<b>% increase</b>				<b>5.7%</b>	<b>5.9%</b>		<b>7.5%</b>	<b>4.8%</b>	<b>4.7%</b>
38										
39	<b>Multi County Millage re-balancing</b>									
40	Chester Cty Levy Rebalanced				167,396					
41	Delaware Cty Levy Rebalanced				10,296					
42					177,692					
43										
44	<b>Chester County Millage</b>				<b>21.2723</b>	<b>22.7895</b>				
45	<b>Chester County Millage Re-balanced</b>				<b>21.2917</b>					
46	<b>Chester Cnty Mill Increase</b>					<b>1.52</b>				
47	<b>% increase</b>					<b>7.03%</b>				
48	<b>Act 1 Millage</b>					<b>21.7814</b>				
49	<b>Millage from exceptions</b>					<b>1.0081</b>				
50										
51										
52	<b>Delaware County Millage</b>				<b>16.0761</b>	<b>17.0284</b>				
53	<b>Delaware County Millage Re-balanced</b>				<b>15.8408</b>					
54	<b>Delaware Cnty Mill Increase</b>					<b>1.19</b>				
55	<b>% increase</b>					<b>7.50%</b>				
56	<b>Act 1 Millage</b>					<b>16.4458</b>				
57	<b>Millage from exceptions</b>					<b>0.5826</b>				

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

CHESTER COUNTY				DELAWARE COUNTY			
MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT	
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	\$7,728,556	\$30,115	0.4%	\$647,399	\$64	0.0%	
2017-18	\$7,823,487	\$94,931	1.2%	\$647,267	(\$112)	0.0%	
10 YEAR AVERAGE		\$29,334	0.4%		\$4,846	0.3%	
5 YEAR AVERAGE		\$38,320	0.5%		\$1,872	0.3%	
3 YEAR AVERAGE		\$59,063	0.8%		\$1,621	0.3%	

  

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT
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	1,528,020	14,873	0.97%	2016-17	8,533	-	0.00%
2017-18	1,539,233	11,213	0.73%	2017-18	8,009	(525)	-6.55%
2018-19	1,562,748	23,515	1.50%	2018-19	8,009	-	0.00%
2019-20	1,592,748	30,000	1.88%	2019-20	8,009	-	0.00%
2020-21	1,622,748	30,000	1.85%	2020-21	8,009	-	0.00%
2021-22	1,652,748	30,000	1.82%	2021-22	8,009	-	0.00%
2022-23	1,682,748	30,000	1.78%	2022-23	8,009	-	0.00%
Average increase			0.87%	Average increase			-0.66%
RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT
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	6,155,529	17,777	0.29%	2016-17	638,866	64	0.01%
2017-18	6,236,907	81,378	1.30%	2017-18	639,278	413	0.06%
2018-19	6,251,907	15,000	0.24%	2018-19	641,984	2,706	0.42%
2019-20	6,261,907	10,000	0.16%	2019-20	642,484	500	0.08%
2020-21	6,271,907	10,000	0.16%	2020-21	642,984	500	0.08%
2021-22	6,281,907	10,000	0.16%	2021-22	643,484	500	0.08%
2022-23	6,291,907	10,000	0.16%	2022-23	643,984	500	0.08%
Average increase			0.41%	Average increase			0.23%
OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT	OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT
2013-14	50,756	(5,157)	-10.16%	2013-14	-	-	0.00%
2014-15	49,319	(1,437)	-2.91%	2014-15	-	-	0.00%
2015-16	47,541	(1,778)	-3.74%	2015-16	-	-	0.00%
2016-17	45,006	(2,535)	-5.63%	2016-17	-	-	0.00%
2017-18	47,347	2,341	4.94%	2017-18	-	-	0.00%
2018-19	47,347	-	0.00%	2018-19	-	-	0.00%
2019-20	47,347	-	0.00%	2019-20	-	-	0.00%
2020-21	47,347	-	0.00%	2020-21	-	-	0.00%
2021-22	47,347	-	0.00%	2021-22	-	-	0.00%
2022-23	47,347	-	0.00%	2022-23	-	-	0.00%
Average increase			-1.75%	Average increase			0.00%
TOTAL	MILL VAL	+/- AMOUNT	+/- PERCENT	TOTAL	MILL VAL	+/- AMOUNT	+/- PERCENT
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	7,728,556	30,115	0.39%	2016-17	647,399	64	0.01%
2017-18	7,823,487	94,931	1.21%	2017-18	647,267	(112)	-0.02%
2018-19	7,862,002	38,515	0.49%	2018-19	649,993	2,706	0.42%
2019-20	7,902,002	40,000	0.51%	2019-20	650,493	500	0.08%
2020-21	7,942,002	40,000	0.50%	2020-21	650,993	500	0.08%
2021-22	7,982,002	40,000	0.50%	2021-22	651,493	500	0.08%
2022-23	8,022,002	40,000	0.50%	2022-23	651,993	500	0.08%
Average increase			0.50%	Average increase			0.22%

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

<u>Expenses</u>	
Prof. & Tech Services	\$ 2,550
Other Services	\$ (445)
Supplies	\$ 162
Other Objects	\$ 769
Total Expenses	<u>\$ 3,036</u>

<u>Revenues</u>	
Local Revenue	\$ 100,296
Federal Revenue	\$ (508)
Total Revenues	<u>\$ 99,788</u>

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	<u>\$ 96,752</u>
Increase (Decrease) in Ending Fund Balance 6/30/18	\$ 96,752

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 72,481
Actual teacher salary	\$ 72,467
Decreased avg. teacher salary	\$ (14)
Number of teachers	943.60
Increase in teacher attrition	\$ (13,210)
Salaries- Facilities	\$ 61,465
Total Expenses	\$ 48,255

<u>Revenues</u>	
Special Ed. Subsidy	\$ 5,743
Total Revenues	\$ 5,743

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 96,752
Decrease in Fund Balance Designation for Future Millage Increases	\$ (42,512)
Increase (Decrease) in Ending Fund Balance 6/30/19	\$ 54,240

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

<u>Expenses</u>	
Salaries	\$ (243,498)
Benefits	\$ (1,689,265)
Prof. & Tech Services	\$ (362,456)
Purchased Property Services	\$ (662,812)
Other Services	\$ (501,127)
Supplies	\$ 122,552
Other Objects	\$ 253,522
Dues & Fees- Athletics	\$ 28,957
Property	\$ (181,907)
Debt Service	\$ 21,564
<b>Total Expenses</b>	<b>\$ (3,214,470)</b>

<u>Revenues</u>	
Local Revenue	\$ 211,592
State Revenue	\$ 431,163
Federal Revenue	\$ (112,152)
<b>Total Revenues</b>	<b>\$ 530,603</b>

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Fund Balance Designation for Alternative Education	\$ 176,000
Increase (Decrease) in Fund Balance Designation for Athletic Fund	\$ (9,568)
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$ 3,578,641
<b>Increase (Decrease) in Ending Fund Balance 6/30/18</b>	<b>\$ 3,745,073</b>

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

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

<u>Revenues</u>	
Delinquent Taxes	\$ (150,000)
Investment Earnings	\$ 250,000
Basic Ed. Subsidy	\$ 213,249
Special Ed. Subsidy	\$ 20,778
Total Revenues	\$ 334,027

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Alternative Education	\$ 176,000
(Decrease) in Beginning Fund Balance Designation for Athletic Fun	\$ (9,568)
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 3,578,641
Increase in Fund Balance Designation for Future Millage Increases	\$ 334,027
Increase (Decrease) in Ending Fund Balance 6/30/19	\$ 4,079,100



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

	A	B	C	D	E	F	G
5	<b><u>Staff Changes / Student Enrollment</u></b>						
6	<b>Enrollment Assumptions</b>						
7			<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
8	KG		919	881	948	832	832
9	1st to 5th Grade		4,519	4,587	4,599	4,773	4,759
10	Grades 6-8		2,790	2,833	2,899	2,857	2,857
11	Grades 9-12		3,866	3,875	3,905	3,887	3,885
12	<b>Total</b>		12,094	12,176	12,351	12,349	12,333
13	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43
14	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5
15	<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>
16							
17							
18	<b><u>Headcount Changes (non-enrollment)</u></b>						
19			<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</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><u>Salary Increases (based on Act 1 Index)</u></b>						
29			<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	
30	Administration		2.30%	2.40%	2.40%	2.40%	
31	Teachers		2.76%	3.16%	2.85%	2.40%	
32	Non-Bargaining		2.30%	2.40%	2.40%	2.40%	
33	Support Staff		2.30%	2.40%	2.40%	2.40%	
34	Crafts/Trades		2.30%	2.40%	2.40%	2.40%	
35							
36	Miscellaneous		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	
37	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000	
38	Teacher Attrition (turnover)		500,000	500,000	500,000	500,000	
39							
40							
41	<b><u>Benefits - 200</u></b>						
42			<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	
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	<b>PSERS</b>		<b>34.79%</b>	<b>35.26%</b>	<b>35.68%</b>	<b>36.32%</b>	
49	Tuition- Teachers		\$500,000	\$500,000	\$500,000	\$500,000	
50	Tuition- Non Teachers		\$100,000	\$100,000	\$100,000	\$100,000	
51	Life & Disability		0.00%	0.00%	0.00%	0.00%	
52	W/C, Unemp & Other		1.50%	1.50%	1.50%	1.50%	
53							
54	Monthly Board Premium Costs						
55	Medical		\$1,611.19	\$1,733.16	\$1,864.36	\$2,005.49	
56	Dental		\$96.70	\$100.85	\$105.19	\$109.71	
57	Vision		\$14.68	\$15.02	\$15.36	\$15.72	
58	Prescription		\$396.35	\$435.99	\$479.59	\$527.54	
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	<b>Professional and Technical Services - 300</b>			<b>% Increase Assumptions</b>			
66				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
67		Special Education Services		10.00%	10.00%	10.00%	10.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	<b>Purchased Property Services - 400</b>			<b>% Increase Assumptions</b>			
72				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
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	<b>Other Purchased Services - 500</b>			<b>% Increase Assumptions</b>			
78				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
79		Special Ed Tuitions		10.00%	10.00%	10.00%	10.00%
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:					
85		Regular Ed	516	531	547	563	
86		Special Ed	123	129	135	142	
87		Charter School Tuition Rate:					
88		Regular Ed	\$12,930	\$13,317	\$13,717	\$14,129	
89		Special Ed	\$32,349	\$35,584	\$39,142	\$43,056	
90		CAT Enrollment:					
91		Full Time	133	140	147	154	
92		Academic	27	28	29	30	
93		CAT Tuition Rate:					
94		Full Time	\$20,492	\$20,984	\$21,488	\$22,003	
95		Academic	\$10,180	\$10,424	\$10,674	\$10,931	
96							
97	<b>Supplies - 600</b>			<b>% Increase Assumptions</b>			
98				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
99		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
100		Gas and Oil		3.00%	3.00%	3.00%	3.00%
101		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
102		<b>Curriculum Proposal Amount</b>	<b>1,877,524</b>	<b>1,933,850</b>	<b>1,991,865</b>	<b>2,051,621</b>	
103							
104	<b>Property - 700</b>			<b>% Increase Assumptions</b>			
105				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
106		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
107		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
108	* 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						
109							
110							
111	<b>800 Other Object Dues and Fees</b>			<b>% Increase Assumptions</b>			
112				<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
113				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	<b>West Chester Area School District Budget Forecast Model</b>				
2					
3					
4					
5	<b><u>Local</u></b>				
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</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>	1.50%	1.50%	1.50%	1.50%
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>	1.50%	1.50%	1.50%	1.50%
12	<b>Other</b>	0.00%	0.00%	0.00%	0.00%
13					
14	<b><u>State</u></b>				
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</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>	\$ 1,110,285	\$ 1,093,234	\$ 1,039,356	\$ 853,928
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>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
26	<b>Title I</b>	\$ 835,294	\$ 835,294	\$ 835,294	\$ 835,294
27	<b>Title II</b>	\$ 262,337	\$ 262,337	\$ 262,337	\$ 262,337
28	<b>IDEA</b>	\$ 1,305,640	\$ 1,305,640	\$ 1,305,640	\$ 1,305,640
29	<b>Medical Access</b>	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
30	<b>Other</b>	\$ 108,968	\$ 108,968	\$ 108,968	\$ 108,968
31					
32	<b><u>Other</u></b>				
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</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

<u>Additional Headcount Expenses</u>	2018-19 Budget	2018-19 Projected	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$122,823		\$125,648	\$128,663	\$131,751	\$134,913
Additional Headcount	1.00		-	-	-	-
Additional Salary Expense	\$80,000		\$0	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$55,568	\$52,496	\$56,724	\$58,129	\$59,398	\$60,432
Average Teacher Salary	\$73,212	\$72,467	\$73,975	\$75,807	\$77,462	\$78,811
Headcount Change (Enrollment)	12.00		12.00	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$658,000		\$658,000	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$66,519		\$68,049	\$69,682	\$71,354	\$73,067
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$30,000		\$0	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$25,985		\$26,583	\$27,221	\$27,874	\$28,543
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$40,749		\$41,686	\$42,687	\$43,711	\$44,760
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0

	2018-19 Budget	2018-19 Projected	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<u>Teacher Staffing Changes Detail</u>			2.76%	3.16%	2.85%	2.40%
Salary before Attrition	69,460,397		71,052,522	72,781,613	74,343,585	75,615,831
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	975,000		500,000	500,000	500,000	500,000
Increase with Attrition	67,735,397	68,380,187	69,802,522	71,531,613	73,093,585	74,365,831
Increase with Attrition			2.08%	2.48%	2.18%	1.74%
Staffing changes	658,000	-	-	-	-	-
Teacher Salary (with attrition & staffing changes)	68,393,397	68,380,187	69,802,522	71,531,613	73,093,585	74,365,831
Increase with Attrition & Staffing Changes			2.08%	2.48%	2.18%	1.74%

West Chester Area School District  
Assumptions for Salaries

<b>TOTAL SALARY EXPENSE</b>						
	2018-19 Budget	2018-19 Projected	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Admin Staff	8,342,301	8,214,301	8,638,014	8,845,326	9,057,614	9,274,997
Admin Additions	80,000	80,000	-	-	-	-
<b>Total Administration Salaries</b>	<b>8,422,301</b>	<b>8,294,301</b>	<b>8,638,014</b>	<b>8,845,326</b>	<b>9,057,614</b>	<b>9,274,997</b>
Teacher Staff Salaries	68,393,397	68,380,187	69,802,522	71,531,613	73,093,585	74,365,831
Extra Duty Pymnts (123)	1,089,413	1,089,413	1,111,858	1,139,400	1,164,280	1,184,545
Sabbatical Pymnts (124)	250,000	250,000	250,000	250,000	250,000	250,000
Subject Chair Pymnts (125)	421,496	421,496	421,496	421,496	421,496	421,496
Severance Pymnts (127)	392,000	392,000	400,076	409,986	418,939	426,231
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
<b>Total Teaching Salaries</b>	<b>72,713,306</b>	<b>72,700,096</b>	<b>74,152,952</b>	<b>75,919,495</b>	<b>77,515,300</b>	<b>78,815,103</b>
Reg Salaries (141)	3,498,455	3,687,920	3,768,384	3,858,825	3,951,437	4,046,272
Overtime (143)	2,800	2,800	2,800	2,800	2,800	2,800
<b>Technical</b>	<b>3,501,255</b>	<b>3,690,720</b>	<b>3,771,184</b>	<b>3,861,625</b>	<b>3,954,237</b>	<b>4,049,072</b>
Reg Salaries (151)	2,920,205	2,920,205	2,987,370	3,059,067	3,132,484	3,207,664
Overtime (153)	51,633	51,633	52,821	54,088	55,386	56,716
Library/Office Aides (154),(155)	460,477	460,477	471,068	482,374	493,951	505,805
Technology Aides (158)	422,668	422,668	432,389	442,767	453,393	464,275
Instructional Aides (191)	2,251,047	2,251,047	2,302,821	2,358,089	2,414,683	2,472,635
Instructional Aides OT (193)	56,320	56,320	57,615	58,998	60,414	61,864
<b>Office Clerical</b>	<b>6,162,350</b>	<b>6,162,350</b>	<b>6,304,084</b>	<b>6,455,382</b>	<b>6,610,311</b>	<b>6,768,959</b>
Reg Salaries Oper & Maint(161)	5,140,650	5,140,650	5,258,885	5,385,098	5,514,341	5,646,685
Temporary salaries (162)	100,000	100,000	102,300	104,755	107,269	109,844
Overtime (163)	193,700	193,700	198,155	202,911	207,781	212,767
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	663,126	663,126	678,378	694,659	711,331	728,403
<b>Crafts and Trades</b>	<b>6,137,476</b>	<b>6,137,476</b>	<b>6,277,718</b>	<b>6,427,423</b>	<b>6,580,721</b>	<b>6,737,699</b>
<b>Total Salary Expense</b>	<b>96,936,688</b>	<b>96,984,943</b>	<b>99,143,952</b>	<b>101,509,252</b>	<b>103,718,184</b>	<b>105,645,829</b>
<b>% Increase</b>		0.05%	2.23%	2.39%	2.18%	1.86%

Positions <i>Professional Staff</i>	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
<i>School Administration</i>																		
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	
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	-	-	-	-	
<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>26.00</b>	<b>60.00</b>	-	-	-	<b>1.00</b>	<b>1.00</b>
<i>Teachers</i>																		
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	-	-	-	-	-
			11-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
			17-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
			06A -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-
<b>Total</b>				<b>311.40</b>	<b>163.00</b>	<b>216.20</b>	<b>1.00</b>	<b>691.60</b>	<b>318.40</b>	<b>163.00</b>	<b>220.20</b>	<b>1.00</b>	<b>702.60</b>	<b>7.00</b>	-	<b>4.00</b>	-	<b>11.00</b>
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>				-	<b>14.40</b>	<b>13.10</b>	-	<b>27.50</b>	-	<b>14.40</b>	<b>13.10</b>	-	<b>27.50</b>	-	-	-	-	-

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
<b>Professional Staff</b>																		
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	-	-	-	-	
<b>Total</b>				<b>46.00</b>	<b>26.20</b>	<b>33.20</b>	<b>19.60</b>	<b>125.00</b>	<b>47.00</b>	<b>26.20</b>	<b>33.20</b>	<b>19.60</b>	<b>126.00</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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	
<b>Total</b>				<b>37.40</b>	<b>18.00</b>	<b>27.00</b>	<b>1.00</b>	<b>83.40</b>	<b>37.40</b>	<b>18.00</b>	<b>27.00</b>	<b>1.00</b>	<b>83.40</b>	-	-	-	-	
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	-	-	-	-	
<b>Total</b>				-	-	<b>3.10</b>	-	<b>3.10</b>	-	-	<b>4.10</b>	-	<b>4.10</b>	-	-	<b>1.00</b>	<b>1.00</b>	
<b>Teacher Total</b>				<b>394.80</b>	<b>221.60</b>	<b>292.60</b>	<b>21.60</b>	<b>930.60</b>	<b>402.80</b>	<b>221.60</b>	<b>297.60</b>	<b>21.60</b>	<b>943.60</b>	<b>8.00</b>	-	<b>5.00</b>	-	<b>13.00</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 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>16.00</b>	<b>56.00</b>	<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>56.00</b>	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	-	-	(10.00)	(10.00)	
<b>Total</b>				<b>15.00</b>	<b>4.00</b>	<b>1.00</b>	<b>107.00</b>	<b>127.00</b>	<b>15.00</b>	<b>4.00</b>	<b>1.00</b>	<b>97.00</b>	<b>117.00</b>	-	-	-	<b>(10.00)</b>	<b>(10.00)</b>
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	-	-	-	-	
<b>Total</b>				<b>15.00</b>	-	<b>6.00</b>	-	<b>21.00</b>	<b>15.00</b>	-	<b>6.00</b>	-	<b>21.00</b>	-	-	-	-	

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	
<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	-	-	-	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	-	-	-	-	-	-
<b>Total</b>				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	-	-	-	-	-	-
<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	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	-	-	-	-	-	-
<b>Total</b>				34.00	18.00	31.00	40.00	123.00	34.00	18.00	31.00	40.00	123.00	-	-	-	-	-	-
<b>Secretarial Staff - Central Office and School Administration Total</b>				76.20	32.00	63.00	230.60	401.70	76.20	32.00	62.00	220.60	390.70	-	-	(1.00)	(10.00)	(11.00)	
<b>Grand Total</b>				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							
	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	16,627,938	20,249,205	19,749,205	21,244,220	22,852,407	24,582,334	26,443,217
Dental	1,184,123	1,352,231	1,352,231	1,410,377	1,471,023	1,534,277	1,600,251
Vision	178,104	202,033	202,033	206,680	211,433	216,296	221,271
Prescription	4,475,995	5,486,094	5,486,094	6,034,703	6,638,174	7,301,991	8,032,190
Social Security	6,733,941	7,334,872	7,334,872	7,579,810	7,765,458	7,934,441	8,081,906
Retirement	30,058,231	32,019,484	32,019,484	34,470,798	35,792,162	37,006,648	38,370,565
Tuition	443,193	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	361,594	474,480	474,480	484,983	496,553	507,359	516,788
W/C, Unemp & Other	1,344,675	751,938	1,251,938	1,270,717	1,289,778	1,309,124	1,328,761
<b>Total Benefit Expense</b>	<b>61,407,794</b>	<b>68,470,337</b>	<b>68,470,337</b>	<b>73,302,288</b>	<b>77,116,989</b>	<b>80,992,471</b>	<b>85,194,950</b>
% Increase			11.50%	7.06%	5.20%	5.03%	5.19%

\* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	4,247,679	5,090,217	5,090,217	5,475,546	5,890,045	6,335,922	6,815,551
Dental	163,321	81,779	81,779	85,295	88,963	92,789	96,779
Vision	25,295	10,196	10,196	10,431	10,670	10,916	11,167
Prescription	607,372	837,833	837,833	921,616	1,013,778	1,115,156	1,226,671
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	94,334	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
<b>Total Cost Share</b>	<b>5,138,001</b>	<b>6,136,877</b>	<b>6,136,877</b>	<b>6,609,741</b>	<b>7,120,309</b>	<b>7,671,634</b>	<b>8,267,020</b>

Net Benefit Costs							
	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	12,380,259	15,158,988	14,658,988	15,768,673	16,962,362	18,246,413	19,627,666
Dental	1,020,802	1,270,452	1,270,452	1,325,081	1,382,060	1,441,489	1,503,473
Vision	152,809	191,837	191,837	196,249	200,763	205,381	210,104
Prescription	3,868,623	4,648,261	4,648,261	5,113,087	5,624,396	6,186,835	6,805,519
Social Security	6,733,941	7,334,872	7,334,872	7,579,810	7,765,458	7,934,441	8,081,906
Retirement	30,058,231	32,019,484	32,019,484	34,470,798	35,792,162	37,006,648	38,370,565
Tuition	443,193	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	267,260	357,628	357,628	368,131	379,701	390,507	399,936
W/C, Unemp & Other	1,344,675	751,938	1,251,938	1,270,717	1,289,778	1,309,124	1,328,761
<b>Total Benefit Expense</b>	<b>56,269,793</b>	<b>62,333,460</b>	<b>62,333,460</b>	<b>66,692,547</b>	<b>69,996,680</b>	<b>73,320,837</b>	<b>76,927,931</b>
% Increase			10.78%	6.99%	4.95%	4.75%	4.92%

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%

2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
\$519,374	\$465,512	\$465,512	\$ 479,477	\$ 493,862	\$ 508,678	\$ 523,938

DUES/FEES - Athletic Fund

2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
\$131,500	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$749,903	\$452,458	\$452,458	\$453,890	\$445,255	\$450,762	\$445,985
G/F Contribution to Cap Reserve	\$2,467,750	\$3,330,000	\$3,330,000	\$3,463,200	\$3,601,728	\$3,745,797	\$3,895,629
Transfer for Cap Reserve Facilities	\$1,917,732	\$1,475,264	\$1,475,264	\$1,534,522	\$2,095,558	\$2,158,424	\$2,223,177
	\$5,135,385	\$5,257,722	\$5,257,722	\$5,451,612	\$6,142,541	\$6,354,983	\$6,564,791

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2018-19 Budget		2018-19 Projection		2019-20 Budget		2020-21 Budget		2021-22 Budget		2022-23 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/10 GOR 2010AA	\$ 649,500	\$ 3,160,000	\$ 649,500	\$ 3,160,000	\$ 523,100	\$ 3,290,000	\$ 391,500	\$ 3,420,000	\$ 220,500	\$ 4,410,000	\$ -	\$ -
7/2012 GOR 2012AA	\$ 1,407,700	\$ 8,295,000	\$ 1,407,700	\$ 8,295,000	\$ 992,950	\$ 7,875,000	\$ 599,200	\$ 7,360,000	\$ 304,800	\$ 7,620,000	\$ -	\$ -
GOB 2014 A	\$ 1,299,350	\$ 5,000	\$ 1,299,350	\$ 5,000	\$ 1,299,250	\$ 800,000	\$ 1,279,250	\$ 1,085,000	\$ 1,225,000	\$ 1,185,000	\$ 1,165,750	\$ 14,570,000
GOB 2014 AA	\$ 2,196,900	\$ 280,000	\$ 2,196,900	\$ 280,000	\$ 2,188,500	\$ 290,000	\$ 2,179,800	\$ 295,000	\$ 2,170,950	\$ 305,000	\$ 2,161,800	\$ 315,000
GOB 2015 AA	\$ 74,100	\$ 710,000	\$ 74,100	\$ 710,000	\$ 45,200	\$ 735,000	\$ 22,950	\$ 755,000	\$ 7,700	\$ 770,000	\$ -	\$ -
GOB 2016	\$ 535,900	\$ 1,810,000	\$ 535,900	\$ 1,810,000	\$ 508,750	\$ 1,840,000	\$ 416,750	\$ 1,935,000	\$ 320,000	\$ 2,035,000	\$ 218,250	\$ 2,130,000
GOB 2016A	\$ 1,248,838	\$ 5,000	\$ 1,248,838	\$ 5,000	\$ 1,248,770	\$ 5,000	\$ 1,248,703	\$ 5,000	\$ 1,248,635	\$ 5,000	\$ 1,248,568	\$ 5,000
GOB 2017	\$ 141,265	\$ 590,000	\$ 141,265	\$ 590,000	\$ 129,315	\$ 605,000	\$ 117,115	\$ 615,000	\$ 104,715	\$ 625,000	\$ 92,065	\$ 640,000
TOTAL	\$ 7,553,553	\$ 14,855,000	\$ 7,553,553	\$ 14,855,000	\$ 6,935,835	\$ 15,440,000	\$ 6,255,268	\$ 15,470,000	\$ 5,602,300	\$ 16,955,000	\$ 4,886,433	\$ 17,660,000

Total ACT 1 eligible Debt	\$22,408,553	\$22,408,553	\$22,375,835	\$21,725,268	\$22,557,300	\$22,546,433
Increase in ACT 1 eligible debt			(\$32,718)	(\$650,567)	\$832,032	(\$10,867)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2018-19 Budget		2018-19 Projection		2019-20 Budget		2020-21 Budget		2021-22 Budget		2022-23 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 398,267	\$ 5,000	\$ 398,267	\$ 5,000	\$ 398,067	\$ 5,000	\$ 380,667	\$ 650,000	\$ 354,667	\$ 650,000	\$ 332,133	\$ 520,000
8/2012 \$21,000,000 GOB 2012A	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ 5,000
2013 \$10,000,000 GOB	\$ 41,650	\$ 815,000	\$ 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	\$ 257,673	\$ 5,000	\$ 257,673	\$ 5,000	\$ 257,608	\$ 5,000	\$ 257,543	\$ 5,000	\$ 257,443	\$ 5,000	\$ 257,343	\$ 5,000
GOB 2016AA	\$ 254,612	\$ 5,000	\$ 254,612	\$ 5,000	\$ 254,513	\$ 5,000	\$ 254,412	\$ 5,000	\$ 254,312	\$ 5,000	\$ 254,175	\$ 5,000
12/2017 \$9,750,000 GOB	\$ 237,650	\$ 5,000	\$ 237,650	\$ 5,000	\$ 237,563	\$ 5,000	\$ 237,475	\$ 5,000	\$ 237,388	\$ 5,000	\$ 237,300	\$ 5,000
11/2018 \$10,000,000 GOB	\$ 220,252	\$ -	\$ 220,252	\$ -	\$ 408,715	\$ 5,000	\$ 408,578	\$ 5,000	\$ 408,435	\$ 5,000	\$ 408,286	\$ 5,000
8/2019 \$20,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 645,202	\$ -	\$ 817,862	\$ 5,000	\$ 817,726	\$ 5,000	\$ 817,583	\$ 5,000
9/2020 \$15,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,275	\$ -	\$ 609,839	\$ 5,000	\$ 609,702	\$ 5,000
10/2021 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,220	\$ -	\$ 403,746	\$ 5,000
1/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,721	\$ -
Total Elementary Debt	\$ 2,529,867	\$ 835,000	\$ 2,529,867	\$ 835,000	\$ 3,346,680	\$ 850,000	\$ 3,915,075	\$ 1,525,000	\$ 4,310,793	\$ 680,000	\$ 4,586,752	\$ 560,000

Total New Debt	\$ 2,529,867	\$ 835,000	\$ 2,529,867	\$ 835,000	\$ 3,346,680	\$ 850,000	\$ 3,915,075	\$ 1,525,000	\$ 4,310,793	\$ 680,000	\$ 4,586,752	\$ 560,000
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TOTAL DEBT SERVICE

YEAR	2018-19 Budget		2018-19 Projection		2019-20 Budget		2020-21 Budget		2021-22 Budget		2022-23 Budget	
Total Debt Service	\$10,083,420	\$15,690,000	\$10,083,420	\$15,690,000	\$10,282,616	\$16,290,000	\$10,170,343	\$16,995,000	\$9,913,093	\$17,635,000	\$9,473,186	\$18,220,000
		\$25,773,420		\$25,773,420		\$26,672,616		\$27,166,343		\$27,548,093		\$27,693,186

## Back-End Referendum Exceptions

	<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>	<u>BUDGET</u> <u>2022-23</u>
	(\$000)				
Retirement (PSERS)	33.3	251.6	-	-	-
Special Education	3,195.8	(85.5)	671.0	449.5	458.5
<b>Total</b>	<b>3,229.1</b>	<b>166.1</b>	<b>671.0</b>	<b>449.5</b>	<b>458.5</b>

<i>Index =</i>	2.40%	2.30%	2.40%	2.40%	2.40%	
<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>						
	28,513,202	29,673,177	30,074,051	30,432,278	30,978,148	
50%	14,256,601	14,836,588	15,037,025	15,216,139	15,489,074	
13,889,844	14,256,601	14,836,588	15,037,025	15,216,139	15,489,074	
State Share of Retirement for Fed. Funded Salaries (29,132)	(29,902)	(31,118)	(31,538)	(31,914)	(32,487)	
Increase	365,987	578,771	200,016	178,738	272,363	
Index	332,657	327,214	355,331	360,132	364,421	
<b>Total Exception</b>	<b>33,330</b>	<b>251,557</b>	<b>(155,315)</b>	<b>(181,394)</b>	<b>(92,059)</b>	
<b>Special Education</b>						
	2015-16 AFR	2016-17 AFR	2017-18 AFR Est. (1.03)	2018-19 AFR Est. (1.03)	2019-20 AFR Est. (1.03)	2020-21 AFR Est. (1.03)
Expenses	42,945,658	47,134,237	48,548,264	50,004,712	51,504,854	53,049,999
Subsidy	5,801,628	5,902,935	6,454,135	6,229,371	6,229,371	6,229,371
Net Expenses	37,144,030	41,231,302	42,094,129	43,775,341	45,275,483	46,820,628
Net Increase	5,431,643	4,087,272	862,827	1,681,212	1,500,141	1,545,146
Index	792,810	891,457	948,320	1,010,259	1,050,608	1,086,612
<b>Total Exception</b>	<b>3,195,815</b>	<b>(85,493)</b>	<b>670,953</b>	<b>449,533</b>	<b>458,534</b>	



## 2017-2018 Capital Budget

	# of Devices	Budget 17-18	Projected 17-18
<b>Elementary Equipment</b>			
Classroom Computers	140	\$ 105,700	\$ -
iPad Carts	20	\$ 56,000	\$ 29,285
iPad tablets	550	\$ 302,500	\$ 309,645
Library Computers	16	\$ 9,920	\$ 9,920
Mobile Laptops	210	\$ 142,800	\$ 142,800
PC Cart	8	\$ 22,400	\$ 16,485
Security Computer	10	\$ 6,200	\$ 6,200
Teacher Computer	422	\$ 557,040	\$ 464,380
Elementary FDK(50,000)		\$ 50,000	\$ 50,000
		<b>\$ 1,252,560</b>	<b>\$ 1,028,715</b>
<b>Secondary Equipment</b>			
8th Grade Replacement	15	\$ 7,000	\$ 7,000
9th grade 1:1 Computers	1,010	\$ 737,300	\$ 604,318
Achievement Center	15	\$ 9,300	\$ -
Achievement Center	15	\$ 9,300	\$ -
Business Lab	30	\$ 18,600	\$ 18,600
Cluster	135	\$ 91,800	\$ -
ELL Classroom	5	\$ 3,100	\$ 3,100
Gifted Room	18	\$ 11,160	\$ 11,160
Laptop	90	\$ 61,200	\$ -
PC Cart	6	\$ 16,800	\$ 16,800
Security Computer	6	\$ 3,720	\$ 3,720
Security Camera		\$ -	\$ 31,803
Sci Lab		\$ 4,000	\$ 4,000
Video conferencing		\$ 10,000	\$ 10,000
Special Area Teacher Computer	35	\$ 46,200	\$ 46,200
Prespend 2018-19		\$ -	\$ 545,820
		<b>\$ 1,029,480</b>	<b>\$ 1,302,521</b>
<b>Network</b>			
LAN Upgrade		\$ 64,000	\$ 64,000
Server Upgrade		\$ 16,000	\$ 16,000
Storage		\$ 110,000	\$ 192,509
Wireless LAN Upgrades		\$ 235,000	\$ 235,000
		<b>\$ 425,000</b>	<b>\$ 507,509</b>
<b>Administration</b>			
Aides & Custodians	41	\$ 27,880	\$ 17,126
Staffing Adjustment	35	\$ 46,200	\$ 13,298
Support Staff (Central + Schools)	32	\$ 42,240	\$ 13,298
Technology Equipment		\$ 17,000	\$ 3,019
		<b>\$ 133,320</b>	<b>\$ 46,742</b>
<b>Other</b>			
Cost Sharing from Purchase		\$ 253,700	\$ 252,250
Cost Sharing from Parents		\$ (220,450)	\$ (196,015)
Recycling		\$ -	\$ (82,930)
Payforit		\$ 8,000	\$ 5,932
		<b>\$ 41,250</b>	<b>\$ (20,763)</b>
<b>Total Fund 22</b>		<b>\$ 2,881,610</b>	<b>\$ 2,864,723</b>

## 2018-2019 Capital Budget

	# of Devices	Budget 18-19	Projected 18-19
<b>Elementary Equipment</b>			
Classroom Computers	140	\$ -	\$ 105,700
IPad Cabinet	59	\$ 27,435	\$ 27,435
IPad tablets	1,024	\$ 358,400	\$ 358,400
		<u>\$ 385,835</u>	<u>\$ 491,535</u>
<b>Secondary Equipment</b>			
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	\$ 584,360
Achievement Center	15	\$ -	\$ 9,300
Achievement Center	15	\$ -	\$ 9,300
Cluster	135	\$ -	\$ 91,800
Laptop	90	\$ -	\$ 61,200
Projectors	145	\$ 300,000	\$ 69,830
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
		<u>\$ 2,385,810</u>	<u>\$ 2,011,590</u>
<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
		<u>\$ 425,000</u>	<u>\$ 425,000</u>
<b>Administration</b>			
Technology Equipment		\$ 18,451	\$ 18,451
Support Staff (Central + Schools)	61	\$ 39,650	\$ 39,650
Staffing Adjustment	32	\$ 43,312	\$ 43,312
		<u>\$ 101,413</u>	<u>\$ 101,413</u>
<b>Other</b>			
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)
		<u>\$ -</u>	<u>\$ -</u>
<b>Total Fund 22</b>		<u><u>\$ 3,298,058</u></u>	<u><u>\$ 3,029,538</u></u>

**2017-18 Capital Reserve Fund Facilities Projects**

<b>Project #</b>	<b>Location</b>	<b>Projects</b>	<b>Approved Budget</b>	<b>Revised Budget</b>	<b>Actual Expense 2017-18</b>
		Open Projects from 2015-16	-	-	4,413
		Open Projects from 2016-17	-	-	13,234
		County Radio Signal Amplification System 2016-17	-	-	62,393
G027	Various	Emergency Projects	100,000	100,000	32,790
G079	Peirce	Roofing Replacement - Phase 1	750,000	750,000	303,515
G080	Hillsdale	Run gas line inside school instead of outside	60,000	60,000	77,712
G081	Hillsdale	Replace Unit Ventilators at concrete modulars	50,000	50,000	49,455
G082	Rustin	Replace chiller #2	250,000	250,000	-
G083	Peirce	Replacement Chiller	-	250,000	221,900
	East	Add new Chiller	250,000	-	-
G084	East	Replace turf field in stadium	500,000	500,000	500,000
G085	East	Recoat tennis courts	60,000	60,000	-
		Balance of 2017-18 Projects	(102,268)	(102,268)	-
		Replace roof Phase II - Pre-spend 18-19	-	-	561,224
		Renovation for Kindergarten Center Pre-spend 18-19	-	-	30,102
		<b>Total Estimated Projects Costs 2017-18:</b>	<b>1,917,732</b>	<b>1,917,732</b>	<b>1,856,739</b>

**2018-19 Capital Reserve Fund Project List**

January 2018

<b>Priority</b>	<b>Project #</b>	<b>Location</b>	<b>Project</b>	<b>Budget 01/2018</b>
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	<u>1,855,264</u>
Difference	(54,736)



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

A	M	N	O	P	Q	R	S	T	U	
	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23	
	Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated	
1										
2										
3	<b>Total Revenue</b>	<b>235,401</b>	<b>238,173</b>	<b>242,175</b>	<b>246,773</b>	<b>247,112</b>	<b>249,359</b>	<b>251,354</b>	<b>253,257</b>	<b>255,100</b>
4	Current RE Taxes (0% rate incr.)	160,530	165,574	166,713	171,594	171,594	172,302	173,131	173,960	174,788
5	Revenue (Excl Current R.E.T.)	74,871	72,600	75,462	75,178	75,518	77,057	78,223	79,298	80,311
6	State (Other)	24,036	22,824	24,126	23,805	24,045	24,165	24,241	24,271	24,160
7	PSERS	13,580	15,056	15,078	16,010	16,010	17,235	17,896	18,503	19,185
8	Federal	3,291	3,003	3,372	3,212	3,212	2,862	2,862	2,862	2,862
9	Local (Excl. Current R.E.T.)	33,964	31,717	32,886	32,151	32,251	32,795	33,224	33,661	34,104
10										
11										
12	<b>Expenses</b>	<b>235,382</b>	<b>243,820</b>	<b>239,049</b>	<b>253,401</b>	<b>253,450</b>	<b>265,494</b>	<b>276,727</b>	<b>287,490</b>	<b>298,429</b>
13	Salaries	91,157	93,176	93,555	96,937	96,985	99,144	101,509	103,718	105,646
14	Benefits (without PSERS)	26,928	30,007	26,212	30,314	30,314	32,222	34,205	36,314	38,557
15	PSERS	27,069	30,112	30,058	32,019	32,019	34,471	35,792	37,007	38,371
16	Debt Service	24,085	25,492	24,856	25,773	25,773	26,573	27,165	27,548	27,693
17	Transfer to Capital Reserve	6,193	4,833	5,135	5,258	5,258	5,452	6,143	6,355	6,565
18	Other	59,950	60,199	59,233	63,100	63,100	67,633	71,913	76,548	81,598
19										
20	<b>Net Gap calculation - No tax increase no exceptions</b>									
21	Deficit						(16,135)	(25,373)	(34,232)	(43,330)
22	Change in Fund Balance						3,967	-	-	-
23	Cumulative Gap at No Incr. in R.E. Taxes						(12,168)	(25,373)	(34,232)	(43,330)
24	Prior Year Gap Reduction						-	12,168	25,373	34,232
25	Net Gap no Incr in R.E Taxes no Exceptions						(12,168)	(13,205)	(8,859)	(9,097)
26										
27										
28	<b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>									
29	Deficit						(16,135)	(25,373)	(34,232)	(43,330)
30	Change in Fund Balance						3,967	-	-	-
31	Cumulative Gap at No Incr. in R.E. Taxes						(12,168)	(25,373)	(34,232)	(43,330)
32	Act 1 Increase						4,114	4,155	4,175	4,195
33	Prior Year Tax Increase not included above						-	4,114	8,269	12,444
34	Cumulative Gap at Millage Index						(8,054)	(17,104)	(21,788)	(26,690)
35	Prior Year Gap elimination						-	8,054	17,104	21,788
36	Net Gap at Millage Index (no exceptions)						(8,054)	(9,050)	(4,684)	(4,902)
37										
38										
39	<b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b>									
40	Deficit						(16,135)	(25,373)	(34,232)	(43,330)
41	Change in Fund Balance						3,967	-	-	-
42	Cumulative Gap at Millage Index						(12,168)	(25,373)	(34,232)	(43,330)
43	Act 1 Increase						4,114	4,155	4,175	4,195
44	Prior Year Tax Increase not included above						-	4,114	8,269	12,444
45	Cumulative Gap at Millage Index						(8,054)	(17,104)	(21,788)	(26,690)
46	Act 1 Exceptions						166	671	450	459
47	Add'l Revenue from Prior Year exception allowance						-	166	837	1,287
48	Cumulative Gap at Millage Index and Exceptions						(7,888)	(16,267)	(20,502)	(24,945)
49	Prior Year Gap elimination						-	7,888	16,267	20,502
50	Net Gap at Millage Index - with exceptions						(7,888)	(8,379)	(4,235)	(4,444)
51										
52										
53	<b>Expenses % Increase</b>									
54	Salaries	2.51%		2.63%		3.67%	2.23%	2.39%	2.18%	1.86%
55	Benefits (without PSERS)	-8.64%		-2.66%		15.65%	6.29%	6.15%	6.17%	6.18%
56	PSERS	19.11%		11.04%		6.52%	7.66%	3.83%	3.39%	3.69%
57	Debt Service	31.25%		3.20%		3.69%	3.10%	2.23%	1.41%	0.53%
58	Other	8.77%		-1.20%		6.53%	7.18%	6.33%	6.44%	6.60%
59										
60	<b>Debt Service % of Budget</b>	<b>10.2%</b>		<b>10.4%</b>		<b>10.2%</b>	<b>10.0%</b>	<b>9.8%</b>	<b>9.6%</b>	<b>9.3%</b>
61										
62	Act 1 Exceptions						166	671	450	459
63	PSERS						252	-	-	-
64	Special Ed						(85)	671	450	459
65										
66										
67										
68	<b>Fund Balance</b>									
69	Beginning Fund Balance	28,761		28,780		31,906	25,569	21,602	21,602	21,602
70	Transfer (to)/from Operating Budget	(19)		(3,126)		6,337	3,967	-	-	-
71	Ending Fund Balance	28,780		31,906		25,569	21,602	21,602	21,602	21,602
72										
73	Fund Balance - Designation PSERS	1,117.0		-		-	-	-	-	-
74	Fund Balance - Designation - Health Care Stabilization	4,159.9		4,159.9		4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
75	Fund Balance - Designation - Millage Rate Stabilization	7,227.4		11,304.1		3,966.9	-	-	-	-
76	Fund Balance - Designation- Alternative Education	500.0		676.0		676.0	676.0	676.0	676.0	676.0
77	Fund Balance - Designation- Enrollment Growth	-		-		1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
78	Fund Balance - Designation - Athletic Fund	79.3		69.8		69.8	69.8	69.8	69.8	69.8
79										
80	<b>Year End Unassigned/Undesig. FB</b>	<b>15,697</b>		<b>15,697</b>		<b>15,697</b>	<b>15,697</b>	<b>15,697</b>	<b>15,697</b>	<b>15,697</b>
81	<b>% of Expenses</b>	<b>6.7%</b>		<b>6.6%</b>		<b>6.2%</b>	<b>5.9%</b>	<b>5.7%</b>	<b>5.5%</b>	<b>5.3%</b>
82										
83	<b>Capital Reserves</b>									
84	Beginning Fund Balance	26,870		22,090		22,108	23,988	24,770	25,555	26,359
85	Inflow	4,694		3,624		5,282	3,992	4,122	4,272	4,417
86	Outflow	9,474		3,606		3,402	3,211	3,337	3,468	3,604
87	<b>Year-end Fund Balance</b>	<b>22,090</b>		<b>22,108</b>		<b>23,988</b>	<b>24,770</b>	<b>25,555</b>	<b>26,359</b>	<b>27,171</b>
88	Year End Designated	16,208		16,958		17,411	17,864	18,310	18,760	19,206
89	<b>Year End Unassigned/Undesig. FB</b>	<b>5,882</b>		<b>5,150</b>		<b>6,578</b>	<b>6,905</b>	<b>7,245</b>	<b>7,598</b>	<b>7,965</b>
90										
91	Act 1 index Assumptions					2.4%	2.3%	2.4%	2.4%	2.4%