

West Chester Area School District
Revenue History and Forecast

	A	AA	AB	AC	AD	AE	AF	AG	AH	AI
1		Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
3	Local	194,494.6	197,290.4	199,698.7	203,745.4	203,996.4	215,140.2	230,963.8	241,034.6	251,360.1
4	Real Estate	161,225.7	166,762.3	167,778.9	172,785.5	172,785.5	183,657.4	197,051.4	208,685.7	218,567.7
5	Current	160,530.2	165,573.9	166,713.0	171,594.4	171,594.4	182,345.7	197,739.7	207,374.0	217,256.0
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	4,458.4	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	State	37,616.0	37,880.2	39,204.6	39,815.0	40,064.7	41,400.4	42,136.8	42,774.7	43,345.0
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	Federal	3,290.7	3,002.9	3,371.7	3,212.2	3,622.2	3,012.2	3,012.2	3,012.2	3,012.2
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	1,000.0	500.0	500.0	500.0	500.0
36	Other	92.7	116.8	135.8	109.0	109.0	109.0	109.0	109.0	109.0
37										
38	Local Taxes & Subsidies	235,401.3	238,173.5	242,175.0	246,772.6	247,572.4	259,552.9	276,112.9	286,821.5	297,717.3
39										
40	Beginning Fund Balance	28,760.9	25,092.0	28,780.2	28,064.5	31,906.4	26,971.1	21,602.2	21,602.2	21,602.2
41	FB Adjustment									
42	Ending Fund Balance	28,780.2	19,446.0	31,906.4	21,435.8	26,971.1	21,602.2	21,602.2	21,602.2	21,602.2
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	-	5,368.9	-	-	-	-
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	Beginning Unassigned Fund Balance	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
51	Ending Unassigned Fund Balance	15,696.6	15,196.6	15,696.6	15,696.6	15,696.6	15,696.6	15,696.6	15,696.6	15,696.6
52										
53	Assumed use of FB	(19.2)	5,846.0	(3,126.2)	6,628.7	4,935.3	5,368.9			

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	182,346		197,740	207,374	217,256
11	Gross tax to be levied				177,693	188,959		204,912	214,895	225,136
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	178,010		193,038	202,443	212,090
18	Delaware Cnty Levy				10,449	10,949		11,874	12,452	13,046
19					177,693	188,959		204,912	214,895	225,136
20										
21	Millage Calculation									
22	Chester Cnty tax levy				167,244	178,010		193,038	202,443	212,090
23	Chester Cnty assessed value				7,862,002	7,902,002		7,942,002	7,982,002	8,022,002
24										
25	Chester County Millage				21.2723	22.5272		24.3059	25.3624	26.4385
26	Previous Year Millage				20.6841	21.2723		22.53	24.31	25.36
27										
28	Chester Cnty Mill Increase				0.59	1.25		1.78	1.06	1.08
29	% increase				2.8%	5.9%		7.9%	4.3%	4.2%
30	Delaware Cnty Tax levy				10,449	10,949		11,874	12,452	13,046
31	Delaware Cnty Assessed Value				649,993	650,493		650,993	651,493	651,993
32										
33	Delaware County Millage				16.0761	16.8323		18.2393	19.1133	20.0087
34	Previous Yr Millage				15.2086	16.0761		16.83	18.24	19.11
35										
36	Delaware Cnty Mill Increase				0.87	0.76		1.41	0.87	0.90
37	% increase				5.7%	4.7%		8.4%	4.8%	4.7%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				167,396					
41	Delaware Cty Levy Rebalanced				10,296					
42					177,692					
43										
44	Chester County Millage				21.2723	22.5272				
45	Chester County Millage Re-balanced				21.2917					
46	Chester Cnty Mill Increase					1.25				
47	% increase					5.80%				
48	Act 1 Millage					21.7814				
49	Millage from exceptions					0.7458				
50										
51										
52	Delaware County Millage				16.0761	16.8323				
53	Delaware County Millage Re-balanced				15.8408					
54	Delaware Cnty Mill Increase					0.99				
55	% increase					6.26%				
56	Act 1 Millage					16.4458				
57	Millage from exceptions					0.3865				

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	\$7,625,696	(\$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			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
COMMERCIAL				COMMERCIAL			
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				RESIDENTIAL			
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				OTHER			
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				TOTAL			
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
 2018-19 Projection Changes
 October 2018

<u>Expenses</u>	
Salaries- Elem. Summer School	\$ (71,800)
Charter School Tuition	\$ (750,000)
Supplies- Elem. Summer School	\$ (2,600)
Debt Service	\$ (117,548)
Total Expenses	\$ (941,948)

<u>Revenues</u>	
Transfer Tax	\$ 150,000
MA Revenue	\$ 310,000
Total Revenues	\$ 460,000

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,401,948
Increase (Decrease) in Ending Fund Balance 6/30/19	\$ 1,401,948

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 October 2018

<u>Expenses</u>	
Charter School Tuition	\$ (500,000)
Debt Service	\$ (72,013)
Total Expenses	\$ (572,013)

<u>Revenues</u>	
MA Revenue	\$ 150,000
Total Revenues	\$ 150,000

<u>Budget Gap</u>	
Change in Budget Gap	\$ (722,013)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,401,948
2019-20 Use of Designation for Future Millage Increases	\$ (1,401,948)
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ -

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
 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	\$ 96,752
Increase (Decrease) in Ending Fund Balance 6/30/18	<u>\$ 96,752</u>

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
 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
Total Expenses	\$ (3,214,470)

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

<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
Increase (Decrease) in Ending Fund Balance 6/30/18	\$ 3,745,073

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

	A	B	C	D	E	F	G
5	Staff Changes / Student Enrollment						
6					Enrollment Assumptions		
7			2018-19	2019-20	2020-21	2021-22	2022-23
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		Total	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		Staff Change / Student Enrollment	0.00	0.00	0.00	0.00	0.00
16							
17							
18	Headcount Changes (non-enrollment)						
19			2019-20	2020-21	2021-22	2022-23	
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			2019-20	2020-21	2021-22	2022-23	
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						
37			2019-20	2020-21	2021-22	2022-23	
38		Teacher Attrition (vacancies)	750,000	750,000	750,000	750,000	
39		Teacher Attrition (turnover)	500,000	500,000	500,000	500,000	
40							
41	Benefits - 200						
42			2019-20	2020-21	2021-22	2022-23	
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	34.79%	35.26%	35.68%	36.32%	
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			\$1,611.19	\$1,733.16	\$1,864.36	\$2,005.49	
56		Medical	\$96.70	\$100.85	\$105.19	\$109.71	
57		Dental	\$14.68	\$15.02	\$15.36	\$15.72	
58		Vision	\$396.35	\$435.99	\$479.59	\$527.54	
59		Prescription	\$0.14	\$0.14	\$0.14	\$0.14	
60		Life/AD&D (cost per \$1,000)					
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	<u>Professional and Technical Services - 300</u>			% Increase Assumptions			
66				2019-20	2020-21	2021-22	2022-23
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	<u>Purchased Property Services - 400</u>			% Increase Assumptions			
72				2019-20	2020-21	2021-22	2022-23
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	<u>Other Purchased Services - 500</u>			% Increase Assumptions			
78				2019-20	2020-21	2021-22	2022-23
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	469	483	497	512	
86		Special Ed	119	125	131	138	
87		Charter School Tuition Rate:					
88		Regular Ed	\$13,567	\$13,974	\$14,393	\$14,825	
89		Special Ed	\$31,783	\$34,961	\$38,457	\$42,303	
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	<u>Supplies - 600</u>			% Increase Assumptions			
98				2019-20	2020-21	2021-22	2022-23
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		Curriculum Proposal Amount	1,877,524	1,933,850	1,991,865	2,051,621	
103							
104	<u>Property - 700</u>			% Increase Assumptions			
105				2019-20	2020-21	2021-22	2022-23
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	<u>800 Other Object Dues and Fees</u>			% Increase Assumptions			
112				2019-20	2020-21	2021-22	2022-23
113				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>				
		2019-20	2020-21	2021-22	2022-23
6	Collection Factor	96.50%	96.50%	96.50%	96.50%
7	Interim Taxes	0.00%	0.00%	0.00%	0.00%
8	Earned Income tax	1.50%	1.50%	1.50%	1.50%
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	1.50%	1.50%	1.50%	1.50%
12	Other	0.00%	0.00%	0.00%	0.00%
13					
14	<u>State</u>				
		2019-20	2020-21	2021-22	2022-23
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	\$ 1,110,285	\$ 1,093,234	\$ 1,039,356	\$ 853,928
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>				
		2019-20	2020-21	2021-22	2022-23
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	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 108,968	\$ 108,968	\$ 108,968	\$ 108,968
31					
32	<u>Other</u>				
		2019-20	2020-21	2021-22	2022-23
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

<u>Additional Headcount Expenses</u>	2018-19 Budget	2018-19 Projected	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Administrators						
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
Teacher						
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
Non-Bargaining						
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
Support Staff						
Average New Hire Salary	\$25,985		\$26,583	\$27,221	\$27,874	\$28,543
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Crafts/Trades						
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

TOTAL SALARY EXPENSE						
	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23
	Budget	Projected	Forecast	Forecast	Forecast	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	-	-	-	-
Total Administration Salaries	8,422,301	8,294,301	8,638,014	8,845,326	9,057,614	9,274,997
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	1,019,413	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
Total Teaching Salaries	72,713,306	72,630,096	74,152,952	75,919,495	77,515,300	78,815,103
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	1,000	2,800	2,800	2,800	2,800
Technical	3,501,255	3,688,920	3,771,184	3,861,625	3,954,237	4,049,072
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
Office Clerical	6,162,350	6,162,350	6,304,084	6,455,382	6,610,311	6,768,959
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
Crafts and Trades	6,137,476	6,137,476	6,277,718	6,427,423	6,580,721	6,737,699
Total Salary Expense	96,936,688	96,913,143	99,143,952	101,509,252	103,718,184	105,645,829
% Increase		-0.02%	2.30%	2.39%	2.18%	1.86%

Positions Professional Staff	Func	Acct	Prog	2018-19 Budget					2018-19 Actual					2018-19 Budget to Actual					
				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 / ELD / 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 / ECS / 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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
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	-	-	-	1.00	1.00	-	-	-	(1.00)	(1.00)	-
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
IT Services Coordinator	2840	111	50Z	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
School Administration Total				10.00	9.00	15.00	26.00	60.00	10.00	9.00	15.00	25.00	59.00	-	-	-	(1.00)	(1.00)	
<i>Teachers</i>																			
Full Day KG	1110	121	08F	41.00	-	-	-	41.00	40.00	-	-	-	40.00	(1.00)	-	-	-	-	(1.00)
1st Grade	1110	121	09	41.00	-	-	-	41.00	43.00	-	-	-	43.00	2.00	-	-	-	-	2.00
2nd Grade	1110	121	09	35.00	-	-	-	35.00	38.00	-	-	-	38.00	3.00	-	-	-	-	3.00
3rd Grade	1110	121	09	39.00	-	-	-	39.00	37.00	-	-	-	37.00	(2.00)	-	-	-	-	(2.00)
4th Grade	1110	121	09	36.00	-	-	-	36.00	36.00	-	-	-	36.00	-	-	-	-	-	-
5th Grade	1110	121	09	38.00	-	-	-	38.00	36.00	-	-	-	36.00	(2.00)	-	-	-	-	(2.00)
Art	1110	121	01	9.70	7.10	7.60	-	24.40	9.70	7.10	7.60	-	24.40	-	-	-	-	-	-
ELD	1110	121	02	12.10	3.80	3.40	-	19.30	12.50	3.40	3.20	-	19.10	0.40	(0.40)	(0.20)	-	-	(0.20)
Eng/Lang Arts	1110	121	06	-	25.20	34.40	-	59.60	-	25.20	34.30	-	59.50	-	-	(0.10)	-	-	(0.10)
World Language	1110	121	07	-	9.20	23.40	-	32.60	-	9.30	25.30	-	34.60	-	0.10	1.90	-	-	2.00
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.80	-	-	4.80	-	5.00	-	-	5.00	-	0.20	-	-	-	0.20
Health	1110	121	11A	-	9.23	7.20	-	16.43	-	9.43	6.85	-	16.28	-	0.20	(0.35)	-	-	(0.15)
Math	1110	121	15	-	28.40	39.80	-	68.20	-	28.80	38.10	-	66.90	-	0.40	(1.70)	-	-	(1.30)
Phys Ed	1110	121	17A	10.80	6.97	12.40	1.00	31.17	10.62	6.77	13.15	1.00	31.54	(0.18)	(0.20)	0.75	-	-	0.37
Science	1110	121	19	-	22.40	42.00	-	64.40	-	22.00	41.85	-	63.85	-	(0.40)	(0.15)	-	-	(0.55)
Social Studies	1110	121	20	-	21.20	38.90	-	60.10	-	21.80	37.30	-	59.10	-	0.60	(1.60)	-	-	(1.00)
Reading Specialist/Teacher	1110	121	06A	20.79	14.60	4.00	-	39.39	22.10	14.13	3.00	-	39.23	1.31	(0.47)	(1.00)	-	-	(0.16)
Music -Vocal	1110	121	16A	9.80	2.40	3.00	-	15.20	9.80	3.40	2.60	-	15.80	-	1.00	(0.40)	-	-	0.60
Music -Instrumental	1110	121	16B	10.00	7.70	4.10	-	21.80	10.00	8.00	4.20	-	22.20	-	0.30	0.10	-	-	0.40
TITLE 1 (federal prog)	1190	121	35	5.21	-	-	-	5.21	3.90	-	-	-	3.90	(1.31)	-	-	-	-	(1.31)
Total				318.40	163.00	220.20	1.00	702.60	318.62	164.33	217.45	1.00	701.40	0.22	1.33	(2.75)	-	-	(1.20)
Fam and Cons Science	1340	121	12	-	7.20	5.20	-	12.40	-	7.20	6.00	-	13.20	-	-	0.80	-	-	0.80
Industrial Arts	1350	121	13	-	7.20	3.00	-	10.20	-	6.00	3.80	-	9.80	-	(1.20)	0.80	-	-	(0.40)
Business Education	1360	121	03	-	-	4.90	-	4.90	-	-	5.80	-	5.80	-	-	0.90	-	-	0.90
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	14.40	13.10	-	27.50	-	13.20	15.60	-	28.80	-	(1.20)	2.50	-	-	1.30

Positions	Func	Acct	Prog	2018-19 Budget					2018-19 Actual					2018-19 Budget to Actual					
				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																			
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	2.50	-	12.00	-	-	(0.50)	-	-	(0.50)
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	2.00	1.00	-	5.50	-	1.00	-	-	-	1.00
Learn Supp/ Life Skills	1241	121	21F	27.00	17.00	21.50	-	65.50	26.00	17.70	21.00	-	64.70	(1.00)	0.70	(0.50)	-	-	(0.80)
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	3.70	4.80	0.50	16.00	-	(0.50)	0.60	(0.10)	-	(0.00)
Total				47.00	26.20	33.20	19.60	126.00	46.00	27.40	32.80	19.50	125.70	(1.00)	1.20	(0.40)	(0.10)	(0.10)	(0.30)
Guidance Counselors	2120	121	18B	10.00	9.00	18.00	-	37.00	10.00	9.00	18.00	-	37.00	-	-	-	-	-	-
Certified Nurses	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	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.10	-	1.10	-	-	1.30	-	1.30	-	-	0.20	-	-	0.20
Total				-	-	4.10	-	4.10	-	-	4.30	-	4.30	-	-	0.20	-	-	0.20
Teacher Total				402.80	221.60	297.60	21.60	943.60	402.02	222.93	297.15	21.50	943.60	(0.78)	1.33	(0.45)	(0.10)	0.00	0.00
Secretarial Staff - Central Office and School Administration																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to the 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	-	-	-	0.95	0.95	-	-	-	(0.05)	-	(0.05)
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 Actg	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	-	-	-	2.00	2.00	-	-	-	0.05	-	0.05
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 ELD & Equity Supervisor	2260	151	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
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	8.00	-	-	-	8.00	1.00	-	-	-	-	1.00
Grades 1-5	1110	191	09	1.00	-	-	-	1.00	-	-	-	-	-	(1.00)	-	-	-	-	(1.00)
ELD	1110	191	02	7.00	4.00	1.00	-	12.00	8.00	4.00	1.00	-	13.00	1.00	-	-	-	-	1.00
Autistic	1233	191	21C	-	-	-	27.00	27.00	-	-	-	17.50	17.50	-	-	-	-	(9.50)	(9.50)
Emotional Support	1231	191	21C	-	-	-	6.00	6.00	-	-	-	7.50	7.50	-	-	-	-	1.50	1.50
Life Skills	1211	191	21F	-	-	-	6.00	6.00	-	-	-	7.00	7.00	-	-	-	-	1.00	1.00
Learn Supp/ Life Skills	1241	191	21F	-	-	-	58.00	58.00	-	-	-	64.00	64.00	-	-	-	-	6.00	6.00
Special Ed Multi Hand Support	1270	191	21J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				15.00	4.00	1.00	97.00	117.00	16.00	4.00	1.00	96.00	117.00	1.00	-	-	(1.00)	-	-
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	-	-	-	-	-	-
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.00	4.00	-	-	-	4.20	4.20	-	-	-	-	0.20	0.20
RN-LPN (District)	2440	141	18D	2.20	1.00	3.00	1.00	7.20	3.00	-	3.00	1.00	7.00	0.80	(1.00)	-	-	-	(0.20)
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	3.00	-	3.00	13.20	19.20	0.80	(1.00)	-	0.20	-	-
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Total				-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-	-

Positions	Func	Acct	Prog	2018-19 Budget					2018-19 Actual					2018-19 Budget to Actual					
				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																			
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Communications Office (Hourly Support)	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 Support)	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	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
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	21.00	15.00	30.00	8.00	74.00	(3.00)	-	2.00	3.00	2.00	2.00
Security Services Coordinator	2660	141	71L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00	1.00
Security (Hourly Support)	2660	161	71L	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)	(1.00)	(1.00)
Maintenance	2620	141	70	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00	1.00
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	7.00	7.00	-	-	-	6.00	6.00	-	-	-	(1.00)	(1.00)	(1.00)
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	1.00	1.00	1.00
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00	-	-	-	1.00	1.00	-	-	-	(2.00)	(2.00)	(2.00)
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	-	-	-	1.00	1.00	-	-	-	(1.00)	(1.00)	(1.00)
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	7.00	7.00	-	-	-	9.00	9.00	-	-	-	2.00	2.00	2.00
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	31.00	18.00	33.00	43.00	125.00	(3.00)	-	2.00	3.00	2.00	2.00
Secretarial Staff - Central Office and School Administration				76.20	32.00	62.00	220.50	390.70	75.00	31.00	64.00	222.70	392.70	(1.20)	(1.00)	2.00	2.20	2.00	2.00
Grand Total				489.00	262.60	374.60	268.10	1,394.30	487.02	262.93	376.15	269.20	1,395.30	(1.98)	0.33	1.55	1.10	1.00	1.00

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
Total Benefit Expense	61,407,794	68,470,337	68,470,337	73,302,288	77,116,989	80,992,471	85,194,950
% 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	-	-	-	-	-	-	-
Total Cost Share	5,138,001	6,136,877	6,136,877	6,609,741	7,120,309	7,671,634	8,267,020

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
Total Benefit Expense	56,269,793	62,333,460	62,333,460	66,692,547	69,996,680	73,320,837	76,927,931
% 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 Actual	2018-19 Budget	2018-19 Projection	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
	\$519,374	\$465,512	\$465,512	\$ 479,477	\$ 493,862	\$ 508,678	\$ 523,938
DUES/FEES - Athletic Fund	\$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	\$6,584,791

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	\$ 849,500	\$ 3,160,000	\$ 849,500	\$ 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	\$ 323,267	\$ 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
10/2018 \$9,990,000 GOB	\$ 220,252	\$ -	\$ 177,704	\$ -	\$ 336,702	\$ 5,000	\$ 336,578	\$ 5,000	\$ 336,452	\$ 5,000	\$ 336,328	\$ 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	\$ -
	\$ 2,529,867	\$ 835,000	\$ 2,412,319	\$ 835,000	\$ 3,274,667	\$ 850,000	\$ 3,843,075	\$ 1,525,000	\$ 4,238,810	\$ 680,000	\$ 4,514,794	\$ 560,000
Total Elementary Debt	\$ 2,529,867	\$ 835,000	\$ 2,412,319	\$ 835,000	\$ 3,274,667	\$ 850,000	\$ 3,843,075	\$ 1,525,000	\$ 4,238,810	\$ 680,000	\$ 4,514,794	\$ 560,000

Total New Debt	\$ 2,529,867	\$ 835,000	\$ 2,412,319	\$ 835,000	\$ 3,274,667	\$ 850,000	\$ 3,843,075	\$ 1,525,000	\$ 4,238,810	\$ 680,000	\$ 4,514,794	\$ 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	\$9,965,872	\$15,690,000	\$10,210,602	\$16,290,000	\$10,098,343	\$16,995,000	\$9,841,110	\$17,636,000	\$9,401,227	\$18,220,000
		\$25,773,420		\$25,655,872		\$26,500,602		\$27,093,343		\$27,476,110		\$27,621,227

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
Total	3,229.1	166.1	671.0	449.5	458.5

<i>Index =</i>	2.40%	2.30%	2.40%	2.40%	2.40%	
Exception Calculations						
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
Retirement	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)	(31,914)	(32,487)	
Increase	365,987	578,771	200,016	178,738	272,363	
Index	332,657	327,214	355,331	360,132	364,421	
Total Exception	33,330	251,557	(155,315)	(181,394)	(92,059)	
Special Education						
	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
Total Exception	3,195,815	(85,493)	670,953	449,533	449,533	458,534

2017-2018 Capital Budget

	# of Devices	Budget 17-18	Projected 17-18
Elementary Equipment			
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
		\$ 1,252,560	\$ 1,028,715
Secondary Equipment			
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
		\$ 1,029,480	\$ 1,302,521
Network			
LAN Upgrade		\$ 64,000	\$ 64,000
Server Upgrade		\$ 16,000	\$ 16,000
Storage		\$ 110,000	\$ 192,509
Wireless LAN Upgrades		\$ 235,000	\$ 235,000
		\$ 425,000	\$ 507,509
Administration			
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
		\$ 133,320	\$ 46,742
Other			
Cost Sharing from Purchase		\$ 253,700	\$ 252,250
Cost Sharing from Parents		\$ (220,450)	\$ (196,015)
Recycling		\$ -	\$ (82,930)
Payforit		\$ 8,000	\$ 5,932
		\$ 41,250	\$ (20,763)
Total Fund 22		\$ 2,881,610	\$ 2,864,723

2018-2019 Capital Budget

	# of Devices	Budget 18-19	Projected 18-19
Elementary Equipment			
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>
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	\$ 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>
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
		<u>\$ 425,000</u>	<u>\$ 425,000</u>
Administration			
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>
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)
		<u>\$ -</u>	<u>\$ -</u>
Total Fund 22		<u><u>\$ 3,298,058</u></u>	<u><u>\$ 3,029,538</u></u>

2017-18 Capital Reserve Fund Facilities Projects

Project #	Location	Projects	Approved Budget	Revised Budget	Actual Expense 2017-18
		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
		Total Estimated Projects Costs 2017-18:	<u>1,917,732</u>	<u>1,917,732</u>	<u>1,856,739</u>

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	<u>1,475,264</u>
2018-19 Approved Budget Maximum	1,855,264
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	Total Revenue	235,401	238,173	242,175	246,773	247,572	249,509	251,504	253,407	255,250
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	75,978	77,207	78,373	79,448	80,461
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	3,522	3,012	3,012	3,012	3,012
9	Local (Excl. Current R.E.T.)	33,964	31,717	32,886	32,151	32,401	32,795	33,224	33,661	34,104
11										
12	Expenses	235,382	243,820	239,049	253,401	252,508	264,922	276,113	286,822	297,717
13	Salaries	91,157	93,176	93,555	96,937	96,913	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	25,656	26,501	27,093	27,476	27,621
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	62,347	67,133	71,371	75,951	80,958
19										
20	Net Gap calculation - No tax increase no exceptions									
21	Deficit						(15,413)	(24,609)	(33,414)	(42,468)
22	Change in Fund Balance						5,369	-	-	-
23	Cumulative Gap at No Incr. in R.E. Taxes						(10,044)	(24,609)	(33,414)	(42,468)
24	Prior Year Gap Reduction						-	10,044	24,609	33,414
25	Net Gap no Incr in R.E Taxes no Exceptions						(10,044)	(14,565)	(8,805)	(9,053)
26										
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29	Deficit						(15,413)	(24,609)	(33,414)	(42,468)
30	Change in Fund Balance						5,369	-	-	-
31	Cumulative Gap at No Incr. in R.E. Taxes						(10,044)	(24,609)	(33,414)	(42,468)
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						(5,930)	(16,340)	(20,970)	(25,828)
35	Prior Year Gap elimination						-	5,930	16,340	20,970
36	Net Gap at Millage Index (no exceptions)						(5,930)	(10,410)	(4,630)	(4,858)
37										
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40	Deficit						(15,413)	(24,609)	(33,414)	(42,468)
41	Change in Fund Balance						5,369	-	-	-
42	Cumulative Gap at Millage Index						(10,044)	(24,609)	(33,414)	(42,468)
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						(5,930)	(16,340)	(20,970)	(25,828)
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						(5,764)	(15,503)	(19,684)	(24,083)
49	Prior Year Gap elimination						-	5,764	15,503	19,684
50	Net Gap at Millage Index - with exceptions						(5,764)	(9,739)	(4,181)	(4,400)
51										
52										
53	Expenses % Increase									
54	Salaries	2.51%		2.63%		3.59%	2.30%	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%		3.22%	3.29%	2.24%	1.41%	0.53%
58	Other	8.77%		-1.20%		5.26%	7.68%	6.31%	6.42%	6.59%
59										
60	Debt Service % of Budget	10.2%		10.4%		10.2%	10.0%	9.8%	9.6%	9.3%
61										
62	Act 1 Exceptions						166	671	450	459
63	PSERS						252	-	-	-
64	Special Ed						(85)	671	450	459
65										
66										
67										
68	Fund Balance									
69	Beginning Fund Balance	28,761		28,780		31,906	26,971	21,602	21,602	21,602
70	Transfer (to)/from Operating Budget	(19)		(3,126)		4,935	5,369	-	-	-
71	Ending Fund Balance	28,780		31,906		26,971	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		5,368.9	-	-	-	-
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	Year End Unassigned/Undesig. FB	15,697		15,697		15,697	15,697	15,697	15,697	15,697
81	% of Expenses	6.7%		6.6%		6.2%	5.9%	5.7%	5.5%	5.3%
82										
83	Capital Reserves									
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	Year-end Fund Balance	22,090		22,108		23,988	24,770	25,555	26,359	27,171
88	Year End Designated	16,208		16,958		17,411	17,864	18,310	18,760	19,206
89	Year End Unassigned/Undesig. FB	5,882		5,150		6,578	6,905	7,245	7,598	7,965
90										
91	Act 1 index Assumptions					2.4%	2.3%	2.4%	2.4%	2.4%