

West Chester Area School District
 Operating Expense History and Forecast

11/8/2018

	A	X	Y	Z	AA	AB	AC	AD	AE	AF
	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	Staff	145,153.0	153,294.9	149,824.5	159,270.1	159,246.6	167,803.3	173,442.5	179,060.1	184,681.6
4	<i>Total Salaries</i>	<i>91,156.6</i>	<i>93,175.8</i>	<i>93,554.7</i>	<i>96,936.7</i>	<i>96,913.1</i>	<i>100,083.4</i>	<i>102,476.6</i>	<i>104,712.2</i>	<i>106,664.1</i>
5	Administration									
6	Reg Salaries	8,029.5	8,100.7	8,235.3	8,422.3	8,294.3	8,980.4	9,195.9	9,416.6	9,642.6
7	Teachers									
8	Reg Salaries	64,701.3	65,213.5	66,792.4	68,393.4	68,380.2	70,498.7	72,249.7	73,832.2	75,122.2
9	Extra Duty Pymnts	950.6	1,032.8	979.6	1,089.4	1,019.4	1,066.5	1,093.0	1,116.9	1,136.4
10	Sabbatical Pymnts	209.9	250.0	181.9	250.0	250.0	250.0	250.0	250.0	250.0
11	Subject Chair Pymnts	363.7	398.6	355.5	421.5	421.5	421.5	421.5	421.5	421.5
12	Severance Pymnts	79.9	392.0	353.1	392.0	392.0	400.1	410.0	419.0	426.3
13	Supplemental Contracts	2,017.0	2,039.9	2,019.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0
14	Total Teachers	68,322.4	69,326.8	70,681.6	72,713.3	72,630.1	74,803.7	76,591.2	78,206.6	79,523.4
15	Technical									
16	Reg Salaries	3,694.7	3,503.0	3,569.3	3,501.3	3,688.9	3,806.0	3,897.3	3,990.8	4,086.5
17	Office Clerical									
18	Reg Salaries	5,983.9	6,208.2	5,745.7	6,162.4	6,162.4	6,295.9	6,447.0	6,601.8	6,760.2
19	Crafts and Trades									
20	Reg Salaries	5,126.1	6,037.2	5,322.9	6,137.5	6,137.5	6,197.4	6,345.1	6,496.4	6,651.4
21										
22	Benefits									
23	Medical	17,331.7	19,981.6	16,627.9	20,249.2	19,749.2	21,673.7	23,314.3	25,079.2	26,977.7
24	Dental	1,103.1	1,296.5	1,184.1	1,352.2	1,352.2	1,437.9	1,499.8	1,564.2	1,631.5
25	Vision	180.6	197.5	178.1	202.0	202.0	211.2	216.1	221.0	226.1
26	Prescription	4,694.0	5,487.4	4,476.0	5,486.1	5,486.1	6,088.2	6,697.0	7,366.7	8,103.4
27	Social Security	6,609.1	6,965.2	6,733.9	7,334.9	7,334.9	7,672.2	7,839.5	8,010.5	8,159.8
28	Retirement	27,068.7	30,112.3	30,058.2	32,019.5	32,019.5	34,890.8	36,133.2	37,361.3	38,740.4
29	Tuition Reimbursement	442.4	567.1	443.2	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	331.1	465.4	361.6	474.5	474.5	485.0	496.6	507.4	516.9
31	Workers Comp/Unemp/Other	1,307.1	745.1	1,344.7	751.9	1,251.9	1,270.7	1,289.8	1,309.1	1,328.8
32	Total Benefits	59,068.0	65,818.0	61,407.8	68,470.3	68,470.3	74,329.7	78,086.2	82,019.6	86,284.6
33	(Less) cost sharing	(5,071.6)	(5,698.9)	(5,138.0)	(6,136.9)	(6,136.9)	(6,609.7)	(7,120.3)	(7,671.6)	(8,267.0)
34	Net Benefits	53,996.4	60,119.1	56,269.8	62,333.5	62,333.5	67,719.9	70,965.9	74,347.9	78,017.6
35										
36	Prof. & Tech. Services	18,965.1	18,156.9	18,183.6	20,546.8	20,546.8	22,156.1	23,912.9	25,831.7	27,928.2
37	Substitute Service	1,933.7	2,158.0	2,034.1	2,244.2	2,244.2	2,311.6	2,380.9	2,452.3	2,525.9
38	Contracted Therapeutic Staff	1,736.1	1,977.7	1,850.3	2,225.0	2,225.0	2,447.5	2,692.3	2,961.5	3,257.6
39	Contracted Aides- Special Ed.	2,213.6	2,390.7	2,194.2	2,630.2	2,630.2	2,893.2	3,182.5	3,500.8	3,850.9
40	Contracted Aides- Other	126.7	257.3	392.3	325.0	325.0	357.5	393.3	432.6	475.8
41	CCIU - Special Education Programs	3,887.2	3,686.8	3,787.5	3,777.8	3,777.8	4,155.6	4,571.2	5,028.3	5,531.1
42	Occupational/Physical Therapy	1,156.0	1,083.8	1,178.4	1,187.9	1,187.9	1,306.6	1,437.3	1,581.0	1,739.1
43	Due Process Hearings	1,344.1	721.0	823.3	1,000.0	1,000.0	1,100.0	1,210.0	1,331.0	1,464.1
44	Early Intervention	348.7	344.4	242.5	267.8	267.8	294.6	324.1	356.5	392.1
45	Extended School Year	669.5	575.0	695.2	710.0	710.0	781.0	859.1	945.0	1,039.5
46	Alternative Education - IU	2,044.2	1,449.3	1,744.3	2,060.3	2,060.3	2,266.3	2,492.9	2,742.2	3,016.4
47	Alternative Education - APT	797.2	830.2	830.4	1,140.8	1,140.8	1,175.0	1,210.3	1,246.6	1,284.0
48	Tax Collection	725.4	698.0	624.8	725.6	725.6	747.4	769.8	792.9	816.7
49	Legal	396.4	419.0	311.8	523.0	523.0	538.7	554.9	571.5	588.6
50	Other	1,586.1	1,565.6	1,474.4	1,729.2	1,729.2	1,781.1	1,834.5	1,889.6	1,946.2
51										
52	Purchased Property Services	4,002.5	4,488.0	3,675.1	4,005.1	4,005.1	4,125.3	4,249.0	4,376.5	4,507.8
53	Electricity	1,787.6	1,892.0	1,671.6	1,743.0	1,743.0	1,795.3	1,849.1	1,904.6	1,961.8
54	Water/Sewer	534.1	556.2	517.0	552.0	552.0	568.6	585.6	603.2	621.3
55	Trash Removal	90.9	93.0	81.7	100.0	100.0	103.0	106.1	109.3	112.6
56	Space Rental	164.0	190.5	185.1	193.3	193.3	199.1	205.1	211.2	217.5
57	Other	1,425.8	1,756.2	1,219.7	1,416.8	1,416.8	1,459.3	1,503.1	1,548.2	1,594.6
58										
59	Other Services	30,952.7	31,029.0	30,751.7	31,595.4	30,445.4	32,241.5	34,241.4	36,435.2	38,817.8
60	Charter Schools	9,818.8	9,761.7	9,574.3	9,801.3	8,651.3	9,850.6	10,772.0	11,821.6	12,992.6
61	Tuition: Special Education	3,530.1	3,111.4	3,674.9	3,570.7	3,927.8	3,927.8	4,320.6	4,752.7	5,227.9
62	Tuition: CAT	2,722.4	2,755.7	2,755.7	2,795.5	2,795.5	2,559.0	2,753.6	2,959.0	3,172.8
63	Tuition: Other Alt Ed Programs	96.0	152.0	172.3	135.6	135.6	142.4	149.5	157.0	164.8
64	Bussing: Public Schools	4,898.1	4,812.2	4,700.3	4,956.5	4,956.5	5,105.2	5,258.4	5,416.1	5,578.6
65	Bussing: Non-Public	4,422.4	4,659.5	4,409.5	4,699.3	4,699.3	4,840.3	4,985.5	5,135.0	5,289.1
66	Bussing: Special Ed	3,848.1	3,905.6	3,855.9	3,885.5	3,885.5	4,002.1	4,122.1	4,245.8	4,373.2
67	Bussing: Extracurricular	327.4	410.4	318.0	373.0	373.0	384.2	395.8	407.6	419.9
68	Insurance	501.6	540.0	497.4	534.1	534.1	560.8	588.8	618.3	649.2
69	Telephone/Postage	492.5	531.9	517.2	452.7	452.7	466.3	480.3	494.7	509.6
70	Other	295.4	388.7	276.2	391.1	391.1	402.8	414.9	427.3	440.2
71										
72										
73	Supplies	4,797.8	5,381.0	5,393.6	6,042.5	6,020.7	6,835.6	7,082.6	7,338.8	7,604.3
74	Heating/ Motor Pool Fuel	605.3	818.0	646.7	737.0	737.0	759.1	781.9	805.3	829.5
75	Other Operations/Maint Supplies	714.6	814.4	696.2	871.1	871.1	905.9	942.2	979.9	1,019.1
76	Educational	1,828.6	2,039.1	1,870.3	2,145.6	2,123.9	2,131.8	2,217.0	2,305.7	2,397.9
77	Curriculum Proposals	881.4	1,001.2	1,123.1	1,172.2	1,172.2	1,877.5	1,933.8	1,991.9	2,051.6
78	Educational /Admin Software	680.8	556.2	1,006.0	970.3	970.3	1,009.1	1,049.4	1,091.4	1,135.1
79	Administration/Business	87.1	152.1	51.3	146.3	146.3	152.2	158.2	164.6	171.2
80										
81										
82	Other Objects	411.3	523.8	773.7	465.5	465.5	479.5	493.9	508.7	523.9
83	Dues and Fees - Athletics	170.7	131.5	160.5	131.5	131.5	131.5	131.5	131.5	131.5
84										
85	Property	650.3	489.2	294.8	313.3	313.3	322.7	332.4	342.4	352.6
86	Technology Equipment	-	-	-	-	-	-	-	-	-
87	G/F maint Projects	-	-	-	-	-	-	-	-	-
88	Other Equipment	650.3	489.2	294.8	313.3	313.3	322.7	332.4	342.4	352.6
89										
90	Debt Service	24,085.4	25,491.8	24,855.9	25,773.4	25,655.9	26,500.5	27,093.3	27,476.1	27,621.2
91	Bond payments	24,085.4	25,491.8	24,855.9	25,773.4	25,655.9	26,500.5	27,093.3	27,476.1	27,621.2
92										
93										
94	Reserve	6,193.3	4,833.5	5,135.4	5,257.7	5,257.7	5,451.6	6,142.5	6,355.0	6,564.8
95	Budgetary Reserve									
96	Transfer to other funds	6,193.3</								

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	199,598.7	203,745.4	204,695.4	215,396.6	232,843.8	238,931.9	252,231.1
4	Real Estate	161,225.7	166,762.3	167,778.9	172,785.5	172,985.5	183,928.8	200,946.6	206,598.4	219,454.3
5	Current	160,530.2	165,573.9	166,713.0	171,594.4	171,594.4	182,617.1	199,634.9	205,286.7	218,142.6
6	Interim	695.5	1,188.3	1,065.9	1,191.1	1,391.1	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	21,445.3	21,766.9	22,093.4	22,424.9	22,761.2
8	Real Estate Transfer	6,115.0	4,101.3	4,983.5	4,308.4	4,658.4	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	1,300.0	1,000.0	1,015.0	1,030.2	1,045.7
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	40,054.7	42,307.3	42,344.4	42,990.0	43,568.8
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	21,281.5	21,986.3	22,685.9	23,450.1
28	Social Security	3,450.6	3,482.6	3,337.5	3,667.4	3,667.4	3,836.1	3,919.7	4,005.2	4,079.9
29	Retirement	13,580.3	15,056.1	15,078.3	16,009.7	16,009.7	17,445.4	18,066.6	18,680.7	19,370.2
30	Other	-	-	-	-	-	650.7	-	-	-
31										
32	Federal	3,290.7	3,002.9	3,371.7	3,212.2	3,443.9	2,933.9	2,933.9	2,933.9	2,933.9
33	Title I	1,013.2	979.6	867.6	835.3	704.5	704.5	704.5	704.5	704.5
34	Title II	384.1	272.8	247.2	262.3	260.3	260.3	260.3	260.3	260.3
35	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
36	MA Direct Services/Time Study	467.1	440.0	803.0	690.0	1,000.0	500.0	500.0	500.0	500.0
37	Other	92.7	116.8	135.8	109.0	163.6	163.6	163.6	163.6	163.6
38										
39	Local Taxes & Subsidies	235,401.3	238,173.5	242,175.0	246,772.6	248,194.0	260,637.8	278,122.1	284,855.8	298,733.8
40										
41	Beginning Fund Balance	28,760.9	25,092.0	28,780.2	28,064.5	31,906.4	28,011.9	22,602.2	23,602.2	20,602.2
42	FB Adjustment									
43	Ending Fund Balance	28,780.2	19,446.0	31,906.4	21,435.8	28,011.9	22,602.2	23,602.2	20,602.2	20,602.2
44										
45	Designated/Committed Fund Balance for PSERS Increases (ending FB)	1,117.0	-	-	-	-	-	-	-	-
46	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
47	Designated/Committed Fund Balance for Future millage	7,227.4	-	11,304.1	-	6,409.7	-	-	-	-
48	Designated/Committed Fund Balance for Alternative Education	500.0	-	676.0	500.0	676.0	676.0	676.0	676.0	676.0
49	Designated/Committed Fund Balance for Enrollment Growth	-	-	-	1,000.0	1,000.0	2,000.0	3,000.0		
50	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
51	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
52	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
53										
54	Assumed use of FB	(19.2)	5,646.0	(3,126.2)	6,628.7	3,894.5	5,409.7	(1,000.0)	3,000.0	

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	182,617		199,635	205,287	218,143
11	Gross tax to be levied				177,693	189,241		206,876	212,732	226,055
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	178,275		194,888	200,405	212,956
18	Delaware Cnty Levy				10,449	10,966		11,987	12,327	13,099
19					177,693	189,241		206,876	212,732	226,055
20										
21	Millage Calculation									
22	Chester Cnty tax levy				167,244	178,275		194,888	200,405	212,956
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	22.5607		24.5389	25.1071	26.5464
26	Previous Year Millage				20.6841	21.2723		22.56	24.54	25.11
27										
28	Chester Cnty Mill Increase				0.59	1.29		1.98	0.57	1.44
29	% increase				2.8%	6.1%		8.8%	2.3%	5.7%
30	Delaware Cnty Tax levy				10,449	10,966		11,987	12,327	13,099
31	Delaware Cnty Assessed Value				649,993	650,493		650,993	651,493	651,993
32										
33	Delaware County Millage				16.0761	16.8573		18.4141	18.9209	20.0904
34	Previous Yr Millage				15.2086	16.0761		16.86	18.41	18.92
35										
36	Delaware Cnty Mill Increase				0.87	0.78		1.56	0.51	1.17
37	% increase				5.7%	4.9%		9.2%	2.8%	6.2%
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	22.5607				
45	Chester County Millage Re-balanced				21.2917					
46	Chester Cnty Mill Increase					1.29				
47	% increase					5.96%				
48	Act 1 Millage					21.7814				
49	Millage from exceptions					0.7793				
50										
51										
52	Delaware County Millage				16.0761	16.8573				
53	Delaware County Millage Re-balanced				15.8408					
54	Delaware Cnty Mill Increase					1.02				
55	% increase					6.42%				
56	Act 1 Millage					16.4458				
57	Millage from exceptions					0.4115				

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%	\$647,287	(\$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	647,287	(112)	-0.02%
2018-19	7,862,002	38,515	0.49%	2018-19	649,983	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
 November 2018

<u>Expenses</u>	
Charter School Tuition	\$ (400,000)
Supplies- Educational	\$ (19,126)
Total Expenses	\$ (419,126)

<u>Revenues</u>	
Interim Taxes	\$ 200,000
Transfer Taxes	\$ 200,000
Earned Income Taxes	\$ (250,000)
Interest Income	\$ 550,000
Federal Programs	\$ (78,320)
Total Revenues	\$ 621,680

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,040,806
Increase (Decrease) in Ending Fund Balance 6/30/19	\$ 1,040,806

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

<u>Expenses</u>	
Salaries	\$ (267,881)
Salaries- Headcount Changes	\$ 1,207,307
Benefits- Headcount Changes	\$ 1,027,377
Charter School Tuitions	\$ (300,000)
CAT Tuitions	\$ (441,310)
Supplies- Educational	\$ (99,701)
Total Expenses	\$ 1,125,792

<u>Revenues</u>	
Earned Income Taxes	\$ (253,712)
Interest Income	\$ 238,760
State Subsidy- Headcount Changes: PSERS & SS	\$ 256,194
State Subsidy- Other	\$ 650,688
Federal Programs	\$ (78,320)
Total Revenues	\$ 813,610

<u>Budget Gap</u>	
Change in Budget Gap	\$ 312,182

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,040,806
Increase in Designation for Enrollment Growth	\$ 1,000,000
2019-20 Use of Designation for Future Millage Increases	\$ (1,040,806)
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ 1,000,000

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
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
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
 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	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
26							
27							
28	Salary Increases (based on Act 1 Index)						
29					% Increase Assumptions		
30			2019-20	2020-21	2021-22	2022-23	
31	Administration		2.30%	2.40%	2.40%	2.40%	2.40%
32	Teachers		2.76%	3.16%	2.85%	2.40%	2.40%
33	Non-Bargaining		2.30%	2.40%	2.40%	2.40%	2.40%
34	Support Staff		2.30%	2.40%	2.40%	2.40%	2.40%
35	Crafts/Trades		2.30%	2.40%	2.40%	2.40%	2.40%
36	Miscellaneous		2019-20	2020-21	2021-22	2022-23	
37	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000	750,000
38	Teacher Attrition (turnover)		500,000	500,000	500,000	500,000	500,000
39							
40							
41	Benefits - 200						
42					% Increase Assumptions		
43			2019-20	2020-21	2021-22	2022-23	
44	Medical		7.57%	7.57%	7.57%	7.57%	7.57%
45	Dental		4.30%	4.30%	4.30%	4.30%	4.30%
46	Vision		2.30%	2.30%	2.30%	2.30%	2.30%
47	Prescription		10.00%	10.00%	10.00%	10.00%	10.00%
48	Social Security		7.65%	7.65%	7.65%	7.65%	7.65%
49	PSERS		34.79%	35.26%	35.68%	36.32%	
50	Tuition- Teachers		\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
51	Tuition- Non Teachers		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
52	Life & Disability		0.00%	0.00%	0.00%	0.00%	0.00%
53	W/C, Unemp & Other		1.50%	1.50%	1.50%	1.50%	1.50%
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	<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	456	470	484	499	
86		Special Ed	108	113	119	125	
87		Charter School Tuition Rate:					
88		Regular Ed	\$13,882	\$14,298	\$14,727	\$15,169	
89		Special Ed	\$32,596	\$35,856	\$39,441	\$43,385	
90		CAT Enrollment:					
91		Full Time	115	121	127	133	
92		Academic	20	21	22	23	
93		CAT Tuition Rate:					
94		Full Time	\$20,501	\$20,993	\$21,497	\$22,013	
95		Academic	\$9,922	\$10,160	\$10,404	\$10,654	
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	\$ 704,467	\$ 704,467	\$ 704,467	\$ 704,467
27	Title II	\$ 260,260	\$ 260,260	\$ 260,260	\$ 260,260
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	\$ 163,552	\$ 163,552	\$ 163,552	\$ 163,552
31					
32	<u>Other</u>				
		2019-20	2020-21	2021-22	2022-23
33	To Cap Res	4.0%	4.0%	4.0%	4.0%

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		4.00	-	-	-
Additional Salary Expense	\$80,000		\$360,000	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$55,568	\$52,496	\$57,290	\$58,713	\$59,998	\$61,047
Average Teacher Salary	\$73,212	\$72,467	\$74,712	\$76,568	\$78,245	\$79,612
Headcount Change (Enrollment)	12.00		11.80	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$658,000		\$669,060	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$66,519		\$68,049	\$69,682	\$71,354	\$73,067
Additional Headcount	-		1.00	-	-	-
Additional Salary Expense	\$30,000		\$24,200	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$25,985		\$26,583	\$27,221	\$27,874	\$28,543
Additional Headcount	-		4.00	-	-	-
Additional Salary Expense	\$0		\$69,184	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$40,749		\$41,686	\$42,687	\$43,711	\$44,760
Additional Headcount	-		3.00	-	-	-
Additional Salary Expense	\$0		\$130,223	\$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		71,748,651	73,499,736	75,082,194	76,372,167
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	70,498,651	72,249,736	73,832,194	75,122,167
Increase with Attrition			3.10%	2.48%	2.19%	1.75%
Staffing changes	658,000	-	-	-	-	-
Teacher Salary (with attrition & staffing changes)	68,393,397	68,380,187	70,498,651	72,249,736	73,832,194	75,122,167
Increase with Attrition & Staffing Changes			3.10%	2.48%	2.19%	1.75%

POSITIONS	Func	Acct	Prog	2018-19 Actual				Total	2019-20 Budget				Total	Addition/Reductions to 2019-20 Budget				
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	Total
<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 / 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	-	-	-	2.00	2.00	-	-	-	4.00	4.00	-	-	-	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	-	-	-	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	-	-	-	-	
APT Coordinator	1291	111	21L	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	2.00	
School Administration Total				10.00	9.00	15.00	25.00	59.00	10.00	9.00	15.00	29.00	63.00				4.00	4.00
<i>Teachers</i>																		
Full Day KG	1110	121	08F	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
1st Grade	1110	121	09	43.00	-	-	-	43.00	43.00	-	-	-	43.00	-	-	-	-	-
2nd Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-
3rd Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-
4th Grade	1110	121	09	36.00	-	-	-	36.00	36.00	-	-	-	36.00	-	-	-	-	-
5th Grade	1110	121	09	36.00	-	-	-	36.00	36.00	-	-	-	36.00	-	-	-	-	-
Art	1110	121	01	9.70	7.10	7.60	-	24.40	9.70	7.10	7.60	-	24.40	-	-	-	-	-
ELD	1110	121	02	12.50	3.40	3.20	-	19.10	12.50	3.40	3.20	-	19.10	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	25.20	34.30	-	59.50	-	26.20	35.30	-	61.50	-	1.00	1.00	-	2.00
World Language	1110	121	07	-	9.30	25.30	-	34.60	-	9.30	25.30	-	34.60	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.00	-	-	5.00	-	5.00	-	-	5.00	-	-	-	-	-
Health	1110	121	11A	-	9.43	6.85	-	16.28	-	9.43	6.85	-	16.28	-	-	-	-	-
Math	1110	121	15	-	28.80	38.10	-	66.90	-	29.80	38.10	-	67.90	-	1.00	-	-	1.00
Phys Ed	1110	121	17A	10.62	6.77	13.15	1.00	31.54	10.62	6.77	13.15	1.50	32.04	-	-	-	0.50	0.50
Science	1110	121	19	-	22.00	41.85	-	63.85	-	23.00	41.85	-	64.85	-	1.00	-	-	1.00
Social Studies	1110	121	20	-	21.80	37.30	-	59.10	-	21.80	37.30	-	59.10	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A-	22.10	14.13	3.00	-	39.23	22.10	14.13	3.00	-	39.23	-	-	-	-	-
Music -Vocal	1110	121	16A	9.80	3.40	2.60	-	15.80	9.80	3.40	2.60	-	15.80	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	8.00	4.20	-	22.20	10.00	8.00	4.20	-	22.20	-	-	-	-	-
TITLE 1 (federal prog)	1190	121	35	3.90	-	-	-	3.90	3.90	-	-	-	3.90	-	-	-	-	-
Total				318.62	164.33	217.45	1.00	701.40	318.62	167.33	218.45	1.50	705.90		3.00	1.00	0.50	4.50
Fam and Cons Science	1340	121	12	-	7.20	6.00	-	13.20	-	7.20	6.00	-	13.20	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.00	3.80	-	9.80	-	6.00	3.80	-	9.80	-	-	-	-	-
Business Education	1360	121	03	-	-	5.80	-	5.80	-	-	5.80	-	5.80	-	-	-	-	-
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	13.20	15.60	-	28.80	-	13.20	15.60	-	28.80					

POSITIONS	Func	Acct	Prog	2018-19 Actual					2019-20 Budget					Addition/Reductions to 2019-20 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	
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Autistic	1233	121	21C	6.50	3.00	2.50	-	12.00	7.50	4.00	2.50	-	14.00	1.00	1.00	-	-	-	2.00
Emotional Support	1231	121	21C	2.00	1.00	3.50	-	6.50	2.00	1.00	3.50	-	6.50	-	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00
APT Program	1231	121	21L	-	-	-	-	-	-	-	4.00	-	4.00	-	-	4.00	-	-	4.00
Life Skills	1211	121	21F	2.50	2.00	1.00	-	5.50	2.50	2.00	1.00	-	5.50	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	26.00	17.70	21.00	-	64.70	26.00	18.00	21.00	-	65.00	-	0.30	-	-	-	0.30
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	3.70	4.80	0.50	16.00	7.00	3.70	4.80	0.50	16.00	-	-	-	-	-	-
Total				46.00	27.40	32.80	19.50	125.70	47.00	28.70	36.80	20.50	133.00	1.00	1.30	4.00	1.00	1.00	7.30
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	-	-	1.30	-	1.30	-	-	1.30	-	1.30	-	-	-	-	-	-
Total				-	-	4.30	-	4.30	-	-	4.30	-	4.30	-	-	-	-	-	-
Teacher Total				402.02	222.93	297.15	21.50	943.60	403.02	227.23	302.15	23.00	955.40	1.00	4.30	5.00	1.50	1.50	11.80
<i>Secretarial Staff - Central Office and School Administration</i>																			
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	-	-	-	0.95	0.95	-	-	-	0.95	0.95	-	-	-	-	-	-
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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
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	8.00	-	-	-	8.00	8.00	-	-	-	8.00	-	-	-	-	-	-
Grades 1-5	1110	191	09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ELD	1110	191	02	8.00	4.00	1.00	-	13.00	8.00	4.00	1.00	-	13.00	-	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	17.50	17.50	-	-	-	17.50	17.50	-	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	7.50	7.50	-	-	-	7.50	7.50	-	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00
Life Skills	1211	191	21F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	64.00	64.00	-	-	-	64.00	64.00	-	-	-	-	-	-
Special Ed Multi Hand Support	1270	191	21J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				16.00	4.00	1.00	96.00	117.00	16.00	4.00	1.00	97.00	118.00	-	-	-	-	1.00	1.00
Library Assistant	2250	154	14	5.00	-	3.00	-	8.00	5.00	3.00	3.00	-	11.00	-	3.00	-	-	-	3.00
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	3.00	6.00	-	24.00	-	3.00	-	-	-	3.00
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.20	4.20	-	-	-	4.20	4.20	-	-	-	-	-	-
RN-LPN (District)	2440	141	18D	3.00	-	3.00	1.00	7.00	4.00	-	3.00	1.00	8.00	1.00	-	-	-	-	1.00
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				3.00	-	3.00	13.20	19.20	4.00	-	3.00	13.20	20.20	1.00	-	-	-	-	1.00

POSITIONS	Func	Acct	Prog	2018-19 Actual					2019-20 Budget					Addition/Reductions to 2019-20 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	
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	-	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
			Total	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office-NP (Hourly 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	21.00	15.00	30.00	8.00	74.00	21.00	15.00	30.00	9.00	75.00	-	-	-	1.00	1.00	-
Security Services Coordinator	2660	141	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	6.00	6.00	-	-	-	7.00	7.00	-	-	-	1.00	1.00	-
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	9.00	9.00	-	-	-	10.00	10.00	-	-	-	1.00	1.00	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
			Total	31.00	18.00	33.00	43.00	125.00	31.00	18.00	33.00	46.00	128.00	-	-	-	3.00	3.00	-
Secretarial Staff - Central Office and School Administration			Total	75.00	31.00	64.00	222.70	392.70	76.00	34.00	64.00	226.70	400.70	1.00	3.00	-	4.00	8.00	-
Grand Total				487.02	262.93	376.15	269.20	1,395.30	489.02	270.23	381.15	278.70	1,419.10	2.00	7.30	5.00	9.50	23.80	-

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	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	8,620,364	9,195,893	9,416,594	9,642,592
Admin Additions	80,000	80,000	360,000	-	-	-
Total Administration Salaries	8,422,301	8,294,301	8,980,364	9,195,893	9,416,594	9,642,592
Teacher Staff Salaries	68,393,397	68,380,187	70,498,651	72,249,736	73,832,194	75,122,167
Extra Duty Pymnts (123)	1,089,413	1,019,413	1,066,498	1,092,988	1,116,928	1,136,442
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	410,013	418,994	426,314
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	74,803,721	76,591,233	78,206,611	79,523,419
Reg Salaries (141)	3,498,455	3,687,920	3,803,212	3,894,489	3,987,957	4,083,668
Overtime (143)	2,800	1,000	2,800	2,800	2,800	2,800
Technical	3,501,255	3,688,920	3,806,012	3,897,289	3,990,757	4,086,468
Reg Salaries (151)	2,920,205	2,920,205	2,944,642	3,015,313	3,087,681	3,161,785
Overtime (153)	51,633	51,633	52,821	54,089	55,387	56,716
Library/Office Aides (154),(155)	460,477	460,477	526,276	538,907	551,840	565,085
Technology Aides (158)	422,668	422,668	422,300	432,435	442,814	453,441
Instructional Aides (191)	2,251,047	2,251,047	2,292,277	2,347,292	2,403,627	2,461,314
Instructional Aides OT (193)	56,320	56,320	57,615	58,998	60,414	61,864
Office Clerical	6,162,350	6,162,350	6,295,931	6,447,033	6,601,762	6,760,204
Reg Salaries Oper & Maint(161)	5,140,650	5,140,650	5,193,306	5,317,945	5,445,576	5,576,270
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	663,589	679,515	695,823	712,523
Crafts and Trades	6,137,476	6,137,476	6,197,350	6,345,126	6,496,449	6,651,404
Total Salary Expense	96,936,688	96,913,143	100,083,378	102,476,574	104,712,173	106,664,087
% Increase		-0.02%	3.27%	2.39%	2.18%	1.86%

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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	16,627,938	20,249,205	19,749,205	21,673,652	23,314,347	25,079,243	26,977,742
Dental	1,184,123	1,352,231	1,352,231	1,437,924	1,499,755	1,564,244	1,631,507
Vision	178,104	202,033	202,033	211,221	216,079	221,049	226,133
Prescription	4,475,995	5,486,094	5,486,094	6,088,178	6,696,996	7,366,696	8,103,365
Social Security	6,733,941	7,334,872	7,334,872	7,672,171	7,839,458	8,010,481	8,159,803
Retirement	30,058,231	32,019,484	32,019,484	34,890,819	36,133,240	37,361,303	38,740,397
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	496,580	507,413	516,872
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	74,329,665	78,086,233	82,019,554	86,284,579
% Increase			11.50%	8.56%	5.05%	5.04%	5.20%

* 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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	12,380,259	15,158,988	14,658,988	16,198,105	17,424,302	18,743,322	20,162,191
Dental	1,020,802	1,270,452	1,270,452	1,352,628	1,410,791	1,471,455	1,534,728
Vision	152,809	191,837	191,837	200,790	205,408	210,133	214,966
Prescription	3,868,623	4,648,261	4,648,261	5,166,562	5,683,218	6,251,540	6,876,694
Social Security	6,733,941	7,334,872	7,334,872	7,672,171	7,839,458	8,010,481	8,159,803
Retirement	30,058,231	32,019,484	32,019,484	34,890,819	36,133,240	37,361,303	38,740,397
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	379,728	390,561	400,020
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	67,719,924	70,965,924	74,347,920	78,017,560
% Increase			10.78%	8.64%	4.79%	4.77%	4.94%

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	\$6,564,791

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	\$ 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	\$ -
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

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	\$16,690,000	\$9,965,872	\$15,690,000	\$10,210,502	\$16,290,000	\$10,098,343	\$16,995,000	\$9,841,110	\$17,635,000	\$9,401,227	\$18,220,000
		\$26,773,420		\$26,655,872		\$26,500,502		\$27,093,343		\$27,476,110		\$27,621,227

Back-End Referendum Exceptions

	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	BUDGET 2021-22	BUDGET 2022-23
	(\$000)				
Retirement (PSERS)	33.3	251.6	-	-	-
Special Education	3,195.8	-	658.4	436.6	445.2
Total	3,229.1	251.6	658.4	436.6	445.2

Index =	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	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	46,461,210	47,855,047	49,290,698	50,769,419
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	40,007,075	41,625,676	43,061,327	44,540,048
Net Increase	5,431,643	4,087,272	(1,224,227)	1,618,600	1,435,651	1,478,721
Index	792,810	891,457	948,320	960,170	999,016	1,033,472
Total Exception	3,195,815	-	658,431	436,635	445,249	

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
		\$ 385,835	\$ 491,535
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
		\$ 2,385,810	\$ 2,011,590
Network			
LAN Upgrade		\$ 64,000	\$ 64,000
Server Upgrade		\$ 16,000	\$ 16,000
Storage		\$ 110,000	\$ 110,000
Wireless Lan Upgrades		\$ 235,000	\$ 235,000
		\$ 425,000	\$ 425,000
Administration			
Technology Equipment		\$ 18,451	\$ 18,451
Support Staff (Central + Schools)	61	\$ 39,650	\$ 39,650
Staffing Adjustment	32	\$ 43,312	\$ 43,312
		\$ 101,413	\$ 101,413
Other			
Insurance Cost from Purchase		\$ 302,800	\$ 302,800
Cost Sharing from Parents		\$ (259,000)	\$ (259,000)
Payforit Fees		\$ 10,000	\$ 10,000
Funding Free & Reduced Tech Fees		\$ (53,800)	\$ (53,800)
		\$ -	\$ -
Total Fund 22		\$ 3,298,058	\$ 3,029,538

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	248,194	250,323	251,618	253,529	255,380
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	76,600	78,021	78,487	79,569	80,591
6	State (Other)	24,036	22,824	24,126	23,805	24,045	24,862	24,278	24,309	24,199
7	PSERS	13,580	15,056	15,078	16,010	16,010	17,445	18,067	18,681	19,370
8	Federal	3,291	3,003	3,372	3,212	3,444	2,934	2,934	2,934	2,934
9	Local (Excl. Current R.E.T.)	33,964	31,717	32,886	32,151	33,101	32,780	33,209	33,645	34,088
11	Expenses	235,382	243,820	239,049	253,401	252,089	266,047	277,122	287,856	298,734
13	Salaries	91,157	93,176	93,555	96,937	96,913	100,083	102,477	104,712	106,664
14	Benefits (without PSERS)	26,928	30,007	26,212	30,314	30,314	32,829	34,833	36,987	39,277
15	PSERS	27,069	30,112	30,058	32,019	32,019	34,891	36,133	37,361	38,740
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	61,928	66,292	70,444	74,965	79,866
20	Net Gap calculation - No tax increase no exceptions									
21	Deficit						(15,725)	(25,504)	(34,327)	(43,354)
22	Change in Fund Balance						5,410	(1,000)	3,000	-
23	Cumulative Gap at No Incr. in R.E. Taxes						(10,315)	(26,504)	(31,327)	(43,354)
24	Prior Year Gap Reduction						-	10,315	26,504	31,327
25	Net Gap no Incr in R.E Taxes no Exceptions						(10,315)	(16,189)	(4,823)	(12,027)
27	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29	Deficit						(15,725)	(25,504)	(34,327)	(43,354)
30	Change in Fund Balance						5,410	(1,000)	3,000	-
31	Cumulative Gap at No Incr. in R.E. Taxes						(10,315)	(26,504)	(31,327)	(43,354)
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						(6,201)	(18,235)	(18,883)	(26,715)
35	Prior Year Gap elimination						-	6,201	18,235	18,883
36	Net Gap at Millage Index (no exceptions)						(6,201)	(12,034)	(648)	(7,832)
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40	Deficit						(15,725)	(25,504)	(34,327)	(43,354)
41	Change in Fund Balance						5,410	(1,000)	3,000	-
42	Cumulative Gap at Millage Index						(10,315)	(26,504)	(31,327)	(43,354)
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						(6,201)	(18,235)	(18,883)	(26,715)
46	Act 1 Exceptions						252	658	437	445
47	Add'l Revenue from Prior Year exception allowance						-	252	910	1,347
48	Cumulative Gap at Millage Index and Exceptions						(5,950)	(17,325)	(17,536)	(24,923)
49	Prior Year Gap elimination						-	5,950	17,325	17,536
50	Net Gap at Millage Index - with exceptions						(5,950)	(11,375)	(211)	(7,387)
53	Expenses % Increase									
54	Salaries	2.51%		2.63%		3.59%	3.27%	2.39%	2.18%	1.86%
55	Benefits (without PSERS)	-8.64%		-2.66%		15.65%	8.30%	6.10%	6.18%	6.19%
56	PSERS	19.11%		11.04%		6.52%	8.97%	3.56%	3.40%	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%		4.55%	7.05%	6.26%	6.42%	6.54%
59	Debt Service % of Budget	10.2%		10.4%		10.2%	10.0%	9.8%	9.5%	9.2%
62	Act 1 Exceptions						252	658	437	445
64	PSERS						252	-	-	-
65	Special Ed						-	658	437	445
68	Fund Balance									
69	Beginning Fund Balance	28,761		28,780		31,906	28,012	22,602	23,602	20,602
70	Transfer (to)/from Operating Budget	(19)		(3,126)		3,894	5,410	(1,000)	3,000	-
71	Ending Fund Balance	28,780		31,906		28,012	22,602	23,602	20,602	20,602
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		6,409.7	-	-	-	-
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	2,000.0	3,000.0	-	-
78	Fund Balance - Designation - Athletic Fund	79.3		69.8		69.8	69.8	69.8	69.8	69.8
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%
83	Capital Reserves									
84	Beginning Fund Balance	26,870		22,090		22,108	23,988	24,490	24,985	25,487
85	Inflow	4,694		3,624		5,282	3,992	4,122	4,272	4,417
86	Outflow	9,474		3,606		3,402	3,490	3,627	3,770	3,918
87	Year-end Fund Balance	22,090		22,108		23,988	24,490	24,985	25,487	25,985
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	6,626	6,675	6,726	6,779
91	Act 1 index Assumptions					2.4%	2.3%	2.4%	2.4%	2.4%