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	A	P	R	T	U	V	W	X	Y	Z	AA	AB
1		Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
3	Staff	122,215.9	128,483.3	134,876.4	141,356.4	141,123.7	149,108.8	147,421.2	153,916.0	160,164.0	165,910.1	171,407.7
4	Total Salaries	84,930.4	86,263.3	87,846.4	89,514.7	88,923.5	92,158.2	91,527.8	93,544.0	95,372.5	97,197.0	99,350.4
5	Administration											
6	Reg Salaries	7,328.4	7,337.7	7,644.7	7,607.9	8,027.5	7,864.4	7,864.4	8,097.3	8,299.7	8,515.5	8,736.9
7	Teachers											
8	Reg Salaries	60,035.7	60,830.1	61,479.2	62,295.5	61,938.5	64,640.2	64,043.2	65,348.8	66,750.7	67,914.4	69,383.9
9	Extra Duty Pymnts	992.6	1,007.6	1,059.6	1,066.9	1,161.3	1,063.1	1,079.9	1,032.8	1,055.0	1,073.4	1,096.6
10	Sabbatical Pymnts	179.1	35.2	125.0	190.0	304.5	190.0	190.0	250.0	250.0	250.0	250.0
11	Subject Chair Pymnts	348.5	346.7	365.9	345.0	365.4	398.6	398.6	398.6	398.6	398.6	398.6
12	Severance Pymnts	144.4	380.6	209.1	407.0	142.1	407.0	407.0	392.0	400.4	407.4	416.2
13	Supplemental Contracts	1,899.8	1,948.3	2,028.1	2,032.1	2,051.4	2,039.9	2,039.9	2,039.9	2,039.9	2,039.9	2,039.9
14	Total Teachers	63,600.0	64,548.5	65,267.0	66,336.5	65,963.1	68,738.7	68,158.6	69,462.1	70,894.5	72,083.7	73,585.2
15	Technical											
16	Reg Salaries	2,928.1	3,022.6	3,502.0	3,644.1	3,679.7	3,708.3	3,708.3	3,799.5	3,889.3	3,990.4	4,094.2
17	Office Clerical											
18	Reg Salaries	5,860.8	5,932.0	6,179.8	6,224.7	6,058.3	5,927.7	5,931.4	6,262.2	6,236.6	6,398.7	6,565.1
19	Crafts and Trades											
20	Reg Salaries	5,213.0	5,422.6	5,252.9	5,701.5	5,194.9	5,919.1	5,865.1	5,923.0	6,052.4	6,208.7	6,369.1
21												
22	Benefits											
23	Medical	16,558.1	17,768.2	17,621.6	17,323.3	18,953.6	18,867.6	18,567.6	20,064.8	21,583.7	23,217.6	24,975.2
24	Dental	1,236.8	1,108.5	1,180.2	1,291.1	1,259.4	1,346.7	1,346.7	1,304.6	1,360.7	1,419.2	1,480.2
25	Vision	168.0	113.1	195.9	153.6	176.7	157.2	157.2	198.8	203.4	208.0	212.8
26	Prescription	4,037.1	4,060.6	5,593.9	5,181.1	5,041.2	5,260.1	5,060.1	5,509.0	6,059.9	6,665.9	7,332.5
27	Social Security	6,239.8	6,322.0	6,387.7	6,819.6	6,451.4	7,014.6	6,647.7	6,993.4	7,296.0	7,435.6	7,600.3
28	Retirement	10,373.6	14,359.6	18,603.4	22,975.6	22,726.1	27,487.1	27,291.6	30,222.9	32,598.3	34,534.1	35,716.5
29	Tuition Reimbursement	733.3	610.0	360.4	600.0	196.9	600.0	600.0	567.1	600.0	600.0	600.0
30	Life & Disability	263.1	307.0	417.8	438.7	321.1	450.5	450.5	465.4	474.5	483.6	494.3
31	Workers Comp/Unemply/Other	654.3	800.6	823.2	726.4	1,461.8	733.1	738.3	745.1	751.9	758.9	765.8
32	Total Benefits	40,264.2	45,449.6	51,184.0	55,509.4	56,588.2	61,916.8	60,859.7	66,070.9	70,928.4	75,322.8	79,177.6
33	(Less) cost sharing	(2,978.7)	(3,229.5)	(4,154.0)	(3,667.7)	(4,387.9)	(4,966.3)	(4,966.3)	(5,698.9)	(6,136.9)	(6,609.7)	(7,120.3)
34	Net Benefits	37,285.5	42,220.0	47,030.0	51,841.7	52,200.2	56,950.6	55,893.4	60,372.0	64,791.5	68,713.1	72,057.3
35												
36	Prof. & Tech. Services	13,149.8	13,396.4	14,064.2	14,377.2	16,811.9	16,963.3	18,417.5	18,156.9	20,031.3	20,862.1	21,784.9
37	Substitute Service	1,447.7	1,350.9	1,365.9	1,568.1	1,926.4	1,633.2	1,783.2	2,158.0	2,227.2	2,289.4	2,358.1
38	Contracted Therapeutic Staff	666.7	860.2	1,299.2	880.0	1,571.8	1,730.0	1,782.8	1,977.7	2,076.6	2,180.5	2,289.5
39	Contracted Aides- Special Ed.	831.6	1,123.4	1,138.8	1,125.0	1,496.2	2,312.1	2,318.6	2,390.7	3,590.3	3,715.8	3,901.6
40	Contracted Aides- Other	-	-	-	-	-	-	-	257.3	270.2	283.7	297.9
41	CCIU - Special Education Programs	3,208.9	3,455.2	3,249.5	3,340.3	3,603.2	3,554.8	3,899.7	3,686.8	3,871.2	4,064.7	4,268.0
42	Occupational/Physical Therapy	1,087.4	1,004.4	982.0	1,061.6	1,060.0	993.1	1,109.0	1,083.8	1,138.0	1,194.9	1,254.7
43	Due Process Hearings	738.2	603.3	496.1	721.0	948.7	721.0	1,221.0	721.0	757.1	794.9	834.6
44	Early Intervention	353.7	260.5	276.5	308.0	365.8	288.5	311.4	344.4	361.6	379.7	398.7
45	Extended School Year	564.7	573.1	502.4	530.0	735.9	575.0	580.0	575.0	603.8	633.9	665.6
46	Alternative Education - IU	1,378.6	1,212.5	1,412.1	1,231.5	1,585.5	1,557.1	1,776.7	1,449.3	1,521.7	1,597.8	1,677.7
47	Alternative Education - APT	419.4	426.5	745.9	767.4	727.5	782.0	818.4	830.2	855.1	880.8	907.2
48	Tax Collection	627.7	669.7	646.0	716.0	672.8	689.9	689.9	698.0	719.0	740.5	762.8
49	Legal	416.2	441.0	365.2	435.9	354.2	426.4	426.4	419.0	431.6	444.5	457.9
50	Other	1,408.9	1,415.8	1,584.6	1,692.4	1,763.9	1,700.3	1,700.4	1,565.6	1,612.5	1,660.9	1,710.7
51												
52	Purchased Property Services	3,616.1	3,365.5	3,299.2	3,915.7	3,447.5	3,989.9	3,989.9	4,488.0	4,622.6	4,761.3	4,904.1
53	Electricity	1,983.2	1,696.4	1,544.9	1,825.0	1,621.8	1,852.0	1,852.0	1,892.0	1,948.8	2,007.2	2,067.4
54	Water/Sewer	511.6	505.4	521.0	549.5	502.9	565.5	565.5	556.2	572.9	590.1	607.8
55	Trash Removal	91.8	95.2	89.8	105.0	85.8	100.0	100.0	93.0	95.8	98.7	101.6
56	Space Rental	123.9	103.3	134.5	140.1	137.6	140.7	140.7	190.5	196.2	202.1	208.2
57	Other	905.7	965.1	1,009.0	1,296.2	1,099.3	1,331.6	1,331.6	1,756.2	1,808.9	1,863.2	1,919.1
58												
59	Other Services	27,473.0	26,284.5	27,466.0	29,879.1	29,050.4	30,900.9	30,785.5	31,029.0	33,486.8	35,035.5	36,676.1
60	Charter Schools	8,031.7	8,114.0	8,079.9	9,150.8	9,455.1	9,938.0	9,838.0	9,761.7	10,611.3	11,148.8	11,712.4
61	Tuition: Special Education	2,548.0	2,376.4	2,651.9	2,785.0	2,462.8	3,124.3	3,288.6	3,111.4	3,204.7	3,300.8	3,399.9
62	Tuition: CAT	1,658.3	1,828.8	2,264.2	2,587.7	2,597.2	2,772.7	2,772.7	2,755.7	3,794.7	4,218.9	4,690.6
63	Tuition: Other Alt Ed Programs	419.5	200.7	152.5	300.0	130.7	190.3	109.5	152.0	159.6	167.6	176.0
64	Bussing: Public Schools	4,519.8	4,413.3	4,637.8	4,958.4	4,905.4	4,820.3	4,720.3	4,812.2	4,956.5	5,105.2	5,258.4
65	Bussing: Non-Public	4,395.9	4,530.5	4,358.6	4,548.4	4,424.3	4,512.7	4,512.7	4,659.5	4,799.3	4,943.3	5,091.6
66	Bussing: Special Ed	3,570.3	3,370.2	3,675.5	3,708.9	3,495.5	3,676.9	3,676.9	3,905.6	4,022.7	4,143.4	4,267.7
67	Bussing: Extracurricular	291.1	284.6	325.5	403.9	316.3	375.1	376.1	410.4	422.7	435.4	448.5
68	Insurance	416.9	478.5	462.6	525.1	492.8	533.8	533.8	540.0	567.0	595.4	625.2
69	Telephone/Postage	462.1	390.2	501.0	540.3	489.4	532.0	532.0	531.9	547.9	564.3	581.2
70	Other Services - Glen Mills	866.0	-	-	-	-	-	-	-	-	-	-
71	Other	293.4	297.3	358.3	370.8	280.9	424.9	424.9	388.7	400.3	412.3	424.7
72												
73	Supplies	4,758.1	4,724.8	5,066.2	5,374.8	4,717.5	5,447.7	5,104.4	5,325.2	6,311.6	6,537.4	6,771.4
74	Heating/ Motor Pool Fuel	695.0	978.8	876.5	947.0	620.2	910.0	810.0	818.0	842.5	867.8	893.9
75	Other Operations/Maint Supplies	735.4	777.4	648.7	760.7	652.5	781.2	781.2	814.4	847.0	880.9	916.1
76	Educational	2,078.2	1,651.5	1,881.1	1,914.2	1,925.2	2,055.9	1,812.6	1,983.3	2,062.6	2,145.1	2,231.0
77	Curriculum Proposals	793.5	885.1	1,230.0	1,057.9	1,123.3	1,058.8	1,058.8	1,001.2	1,822.8	1,877.5	1,933.8
78	Educational /Admin Software	356.9	327.0	409.9	458.4	394.3	540.1	540.1	556.2	578.4	601.5	625.6
79	Administration/Business	99.0	104.9	20.1	236.6	2.1	101.8	101.8	152.1	158.2	164.5	171.1
80	Other	-	-	-	-	-	-	-	-	-	-	-
81												
82	Other Objects	(126.6)	359.6	534.1	434.5	367.2	490.3	490.3	523.8	539.5	555.7	572.4
83	Dues and Fees - Athletics	144.3	113.7	140.4	131.5	179.1	131.5	131.5	131.5	131.5	131.5	131.5
84												
85	Property	1,313.7	511.4	455.8	640.1	542.9	717.9	741.7	489.2	503.9	519.0	534.6
86	Technology Equipment	-	-	-	-	-	-	-	-	-	-	-
87	G/F maint Projects	650.3	-	-	-	-	-	-	-	-	-	-
88	Other Equipment	663.4	511.4	455.8	640.1	542.9	717.9	741.7	489.2	503.9	519.0	534.6
89												
90	Debt Service	21,896.0	23,653.8	21,163.9	20,755.7	18,350.4	25,263.8	24,094.8	25,491.8	25,844.3	26,179.2	26,673.0
91	Bond payments	21,896.0	23,653.8	21,163.9	20,755.7	18,350.4	25,263.8	24,094.8	25,491.8	25,844.3	26,179.2	26,673.0
92												
94	Reserve	3,694.0	4,581.2	8,589.7	8,857.6	9,107.2	4,410.3	5,163.2	4,833.5	4,926.5	4,986.2	5,039.0
95	Budgetary Reserve											
96	Transfer to other funds	3,694.0	4,581.2	8,589.7	8,857.6	9,107.2	4,410.3	5,163.2	4,833.5	4,926.5	4,986.2	5,039.0
97												
98	TOTAL EXPENSE	198,134.3	205,474.1	215,656.1	225,722.7	223,698.0	237,424.3	236,339.9	244,384.9	256,562.0	265,478.0	274,494.4

West Chester Area School District
Revenue History and Forecast

	A	O	P	Q	R	S	U	W	X	Y	Z	AA	AB	AC	AD	AE
1		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
3	Local	158,264.9	165,675.1	168,780.6	171,229.8	174,975.9	175,478.8	180,421.1	184,572.6	185,477.0	190,652.0	193,002.0	198,001.2	214,512.7	222,393.4	230,736.5
4	Real Estate	133,388.1	142,047.0	144,929.1	144,322.7	146,838.3	147,309.7	152,024.0	155,606.4	156,065.4	160,975.9	161,375.9	167,563.1	183,775.8	191,354.1	199,390.8
5	Current	131,884.5	140,715.2	143,868.7	143,252.1	145,265.1	146,630.2	151,068.0	154,171.0	155,284.5	159,664.2	160,064.2	166,251.3	182,464.1	190,042.4	198,079.1
6	Interim	1,503.6	1,331.8	1,060.4	1,070.6	1,573.2	679.5	956.0	1,435.5	780.9	1,311.7	1,311.7	1,311.7	1,311.7	1,311.7	1,311.7
7	Earned Income	16,764.4	16,458.0	17,080.7	18,095.8	18,691.5	19,460.5	19,360.0	20,646.4	20,118.5	21,059.3	21,259.3	21,269.9	21,482.6	21,697.4	21,914.4
8	Real Estate Transfer	2,666.5	2,706.8	2,466.0	3,260.7	3,473.6	3,724.7	4,145.2	3,603.7	4,207.4	3,775.8	5,025.8	4,101.3	4,183.4	4,267.0	4,352.4
9	Delinquent Taxes	2,944.9	3,316.2	2,805.7	3,816.1	4,069.9	3,365.9	3,246.0	3,008.8	3,000.3	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8	3,008.8
10	Investment Earnings	1,674.8	288.0	118.4	173.6	129.8	71.0	165.5	192.2	332.2	194.1	744.1	396.0	400.0	404.0	408.0
11	Gate Receipts	-	-	119.4	123.4	122.9	130.7	136.3	131.5	152.9	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	826.2	859.1	1,261.3	1,437.5	1,649.8	1,416.3	1,344.1	1,383.6	1,600.2	1,506.6	1,456.6	1,530.6	1,530.6	1,530.6	1,530.6
13																
14	State	26,794.1	27,068.5	26,695.6	24,996.3	26,095.1	28,312.7	30,589.6	33,298.2	32,451.1	36,124.6	36,373.5	37,949.5	39,218.1	40,253.3	40,926.8
15	Student Subsidies	21,507.3	21,647.2	20,865.3	18,135.1	17,778.9	17,966.7	18,109.0	18,400.6	17,879.1	18,873.7	19,403.9	19,341.4	19,271.0	19,268.5	19,268.5
16	Basic Instruction	7,050.1	6,334.1	6,523.7	7,050.1	7,047.0	7,247.3	7,239.7	7,248.7	7,573.2	7,580.4	8,017.8	8,017.8	8,017.8	8,017.8	8,017.8
17	Basic Instruction ARRA funds		852.0	834.0	-	-	-	-	-	-	-	-	-	-	-	-
18	Special Education	5,087.5	5,068.4	5,080.8	5,146.9	5,355.9	5,311.1	5,413.4	5,489.1	5,801.6	5,610.0	5,679.6	5,679.6	5,679.6	5,679.6	5,679.6
19	IDEA - ARRA funds	418.0	959.4	820.7	-	-	-	-	-	-	-	-	-	-	-	-
20	Tuition Private Home Place't	87.4	50.6	-	17.6	121.8	113.9	111.5	100.0	179.4	180.0	180.0	180.0	180.0	180.0	180.0
21	Transportation	4,828.3	4,565.1	4,434.4	4,295.1	3,710.0	3,750.5	3,637.2	3,750.3	3,671.8	3,750.3	3,750.3	3,750.3	3,750.3	3,750.3	3,750.3
22	Medical, Dental & Nurse	295.6	288.7	273.8	273.9	261.5	256.8	222.3	222.3	253.9	222.3	222.3	222.3	222.3	222.3	222.3
23	Rent	1,529.3	1,544.7	1,074.7	1,224.8	1,151.2	1,160.4	1,181.7	1,287.0	-	1,131.6	1,154.8	1,092.4	1,021.9	1,019.4	1,019.4
24	Charter Schools	1,641.1	1,558.4	1,478.9	-	-	-	-	-	-	-	-	-	-	-	-
25	Accountability/Ready to Learn Block Grants	343.8	343.8	322.4	126.6	126.7	126.7	303.2	303.2	399.1	399.1	399.1	399.1	399.1	399.1	399.1
26	Other	226.1	82.0	21.9	-	5.0	-	-	-	-	-	-	-	-	-	-
27	Teacher Subsidies	5,286.9	5,421.3	5,830.3	6,861.2	8,316.2	10,346.1	12,480.7	14,897.6	14,572.0	17,250.8	16,969.6	18,608.1	19,947.2	20,984.8	21,658.4
28	Social Security	3,231.6	3,278.1	3,319.2	3,173.0	3,084.5	3,148.8	3,163.7	3,409.8	3,194.0	3,507.3	3,323.8	3,496.7	3,648.0	3,717.8	3,800.2
29	Retirement	2,055.3	2,143.2	2,511.1	3,688.2	5,231.7	7,197.3	9,317.0	11,487.8	11,378.0	13,743.6	13,645.8	15,111.4	16,299.2	17,267.1	17,858.2
30																
31	Federal	4,020.9	4,089.8	4,717.5	4,119.3	4,059.2	2,661.8	2,959.8	2,680.3	2,865.3	2,676.7	3,080.7	3,002.9	2,831.2	2,831.2	2,831.2
32	Title I	1,492.4	1,723.1	2,146.9	1,590.7	1,752.2	459.6	818.0	818.8	828.9	830.7	1,057.3	979.6	979.6	979.6	979.6
33	Title II	327.8	182.4	416.8	311.2	249.0	199.4	293.9	277.6	373.9	277.1	272.8	272.8	272.8	272.8	272.8
34	IDEA	1,308.9	1,296.3	1,235.6	1,310.3	1,282.4	1,154.7	1,215.8	1,215.8	1,199.7	1,193.7	1,193.7	1,193.7	1,193.7	1,193.7	1,193.7
35	MA Direct Services/Time Study	760.3	722.4	768.6	773.4	659.4	722.7	516.0	260.4	305.5	268.4	440.0	440.0	268.4	268.4	268.4
36	Other	131.5	165.6	149.6	133.7	116.2	125.5	116.0	107.8	157.2	106.8	116.8	116.8	116.8	116.8	116.8
37																
38	Local Taxes & Subsidies	189,079.9	196,833.4	200,193.7	200,345.4	205,130.2	206,453.3	213,970.5	220,551.1	220,793.4	229,453.3	232,456.2	238,953.6	256,562.0	265,478.0	274,494.6
39																
40	Beginning Fund Balance	7,495.1	7,938.2	12,071.1	18,461.2	25,376.0	32,371.9	33,351.1	29,961.2	31,665.5	29,299.7	28,760.9	24,877.2	19,446.0	19,446.0	19,446.0
41	FB Adjustment	400.7														
42	Ending Fund Balance	7,938.2	12,071.1	18,461.2	25,376.0	32,371.9	33,351.1	31,665.5	24,789.6	28,760.9	21,328.7	24,877.2	19,446.0	19,446.0	19,446.0	19,446.0
43																
44	Designated/Committed Fund Balance for PSERS Increases (ending FB)		1,200.0	1,200.0	3,700.0	5,000.0	4,500.0	2,117.0	2,117.0	2,117.0	1,117.0	1,117.0				
45	Designated/Committed Fund Balance for Health Care (ending FB)			1,558.1	2,677.7	4,171.1	4,856.2	4,899.4	5,856.2	4,159.9	4,899.4	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
46	Designated/Committed Fund Balance for Future millage				3,349.2	6,830.5	5,951.3	5,646.4		5,471.0		4,314.3				
47	Designated/Committed Fund Balance for Athletic Fund		75.6	95.5	124.2	102.7	119.8	115.7	119.8	89.5	115.7	89.5	89.5	89.5	89.5	89.5
48	Beginning Unassigned Fund Balance	7,495.1	7,938.2	10,795.5	15,607.5	19,307.5	16,267.7	17,923.8	18,088.4	18,887.0	16,696.6	16,923.5	15,196.6	15,196.6	15,196.6	15,196.6
49	Ending Unassigned Fund Balance	7,938.2	10,795.5	15,607.5	15,525.0	16,267.7	17,923.8	18,887.0	16,696.6	16,923.5	15,196.6	15,196.6	15,196.6	15,196.6	15,196.6	15,196.6
50																
51	Assumed use of FB	(443.1)	(4,132.8)	(6,390.1)	(6,914.9)	(6,995.9)	(979.2)	1,685.5	5,171.6	2,904.6	7,971.0	3,883.7	5,431.3			

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2016-17	2017-18		2018-19	2019-20	2020-21
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				12,049,694	12,149,937		12,149,937	12,149,937	12,149,937
6	Delaware County				736,705	741,885		741,885	741,885	741,885
7					12,786,399	12,891,823		12,891,823	12,891,823	12,891,823
8										
9										
10	Net amount to be raised from R/E taxes				159,540	166,251		182,464	190,042	198,079
11	Gross tax to be levied				165,327	172,281		189,082	196,935	205,263
12										
13	Equilization Between Counties									
14	Chester County %				94.24%	94.25%		94.25%	94.25%	94.25%
15	Delaware County %				5.76%	5.75%		5.75%	5.75%	5.75%
16										
17	Chester Cnty Levy				155,801	162,367		178,201	185,602	193,451
18	Delaware Cnty Levy				9,526	9,914		10,881	11,333	11,812
19					165,327	172,281		189,082	196,935	205,263
20										
21	Millage Calculation									
22	Chester Cnty tax levy				155,801	162,367		178,201	185,602	193,451
23	Chester Cnty assessed value				7,752,002	7,812,002		7,862,002	7,912,002	7,962,002
24										
25	Chester County Millage				20.0982	20.7842		22.66	23.45	24.29
26	Previous Year Millage				19.5779	20.0982		20.78	22.66	23.45
27										
28	Chester Cnty Mill Increase				0.52	0.69		1.88	0.79	0.84
29	% increase				2.7%	3.4%		9.0%	3.5%	3.6%
30	Delaware Cnty Tax levy				9,526	9,914		10,881	11,333	11,812
31	Delaware Cnty Assessed Value				647,493	648,743		649,993	651,243	652,493
32										
33	Delaware County Millage				14.7113	15.2822		16.74	17.40	18.10
34	Previous Yr Millage				13.9059	14.7113		15.28	16.74	17.40
35										
36	Delaware Cnty Mill Increase				0.81	0.57		1.46	0.66	0.70
37	% increase				5.8%	3.9%		9.5%	3.9%	4.0%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				155,813					
41	Delaware Cty Levy Rebalanced				9,514					
42					165,327					
43										
44	Chester County Millage				20.0982	20.7842				
45	Chester County Millage Re-balanced				20.0996					
46	Chester Cnty Mill Increase					0.69				
47	% increase					3.41%				
48	Act 1 Millage					20.6020				
49	Millage from exceptions					0.1822				
50										
51										
52	Delaware County Millage				14.7113	15.2822				
53	Delaware County Millage Re-balanced				14.6936					
54	Delaware Cnty Mill Increase					0.59				
55	% increase					4.01%				
56	Act 1 Millage					15.0790				
57	Millage from exceptions					0.2032				

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

CHESTER COUNTY				DELAWARE COUNTY			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2005-06	\$7,393,620	\$143,724	2.0%	2005-06	\$511,983	\$48,834	10.5%
2006-07	\$7,468,823	\$75,203	1.0%	2006-07	\$593,984	\$82,001	16.0%
2007-08	\$7,530,148	\$61,325	0.8%	2007-08	\$627,165	\$33,181	5.6%
2008-09	\$7,600,651	\$70,503	0.9%	2008-09	\$642,064	\$14,899	2.4%
2009-10	\$7,661,410	\$60,759	0.8%	2009-10	\$646,433	\$4,369	0.7%
2010-11	\$7,629,110	(\$32,300)	-0.4%	2010-11	\$637,594	(\$8,839)	-1.4%
2011-12	\$7,623,696	-\$5,414	-0.1%	2011-12	\$636,866	(\$729)	-0.1%
2012-13	\$7,631,886	\$8,190	0.1%	2012-13	\$637,926	\$1,061	0.2%
2013-14	\$7,633,607	\$1,721	0.0%	2013-14	\$637,639	(\$287)	0.0%
2014-15	\$7,646,298	\$12,691	0.2%	2014-15	\$642,425	\$4,786	0.8%
10 YEAR AVERAGE		\$39,640	0.5%	10 YEAR AVERAGE		\$17,928	3.5%
5 YEAR AVERAGE		(\$3,022)	0.0%	5 YEAR AVERAGE		(\$802)	-0.1%
3 YEAR AVERAGE		\$7,534	0.1%	3 YEAR AVERAGE		\$1,853	0.3%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL				COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2011-12	1,516,167	(17,661)	-1.16%	2011-12	8,533	-	0.00%
2012-13	1,540,754	24,587	1.60%	2012-13	8,533	-	0.00%
2013-14	1,515,975	(24,779)	-1.63%	2013-14	8,533	-	0.00%
2014-15	1,511,650	(4,325)	-0.29%	2014-15	8,533	-	0.00%
2015-16	1,513,147	1,498	0.10%	2015-16	8,533	-	0.00%
2016-17	1,534,249	21,102	1.38%	2016-17	8,533	-	0.00%
2017-18	1,579,249	45,000	2.85%	2017-18	8,533	-	0.00%
2018-19	1,614,249	35,000	2.17%	2018-19	8,533	-	0.00%
2019-20	1,649,249	35,000	2.12%	2019-20	8,533	-	0.00%
2020-21	1,684,249	35,000	2.08%	2020-21	8,533	-	0.00%
Average increase			0.73%	Average increase			0.00%
RESIDENTIAL				RESIDENTIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2011-12	6,037,906	1,854	0.03%	2011-12	628,332	(2,394)	-0.38%
2012-13	6,035,219	(2,687)	-0.04%	2012-13	629,393	1,061	0.17%
2013-14	6,066,876	31,657	0.52%	2013-14	629,106	(287)	-0.05%
2014-15	6,085,329	18,453	0.30%	2014-15	633,892	4,786	0.75%
2015-16	6,137,752	52,423	0.85%	2015-16	638,801	4,910	0.77%
2016-17	6,152,752	15,000	0.24%	2016-17	638,959	158	0.02%
2017-18	6,167,752	15,000	0.24%	2017-18	640,209	1,250	0.20%
2018-19	6,182,752	15,000	0.24%	2018-19	641,459	1,250	0.19%
2019-20	6,197,752	15,000	0.24%	2019-20	642,709	1,250	0.19%
2020-21	6,212,752	15,000	0.24%	2020-21	643,959	1,250	0.19%
Average increase			0.30%	Average increase			0.13%
OTHER				OTHER			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2011-12	69,623	10,393	14.93%	2011-12	-	-	-
2012-13	55,913	(13,710)	-24.52%	2012-13	-	-	-
2013-14	50,756	(5,157)	-10.16%	2013-14	-	-	-
2014-15	49,319	(1,437)	-2.91%	2014-15	-	-	-
2015-16	47,541	(1,778)	-3.74%	2015-16	-	-	-
2016-17	65,000	-	0.00%	2016-17	-	-	-
2017-18	65,000	-	0.00%	2017-18	-	-	-
2018-19	65,000	-	0.00%	2018-19	-	-	-
2019-20	65,000	-	0.00%	2019-20	-	-	-
2020-21	65,000	-	0.00%	2020-21	-	-	-
Average increase			-4.40%	Average increase			-
TOTAL				TOTAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2011-12	7,623,696	(5,414)	-0.07%	2011-12	636,866	(729)	-0.11%
2012-13	7,631,886	8,190	0.11%	2012-13	637,926	1,061	0.17%
2013-14	7,633,607	1,721	0.02%	2013-14	637,639	(287)	-0.04%
2014-15	7,646,298	12,691	0.17%	2014-15	642,425	4,786	0.74%
2015-16	7,698,441	52,143	0.68%	2015-16	647,335	4,910	0.76%
2016-17	7,752,002	53,561	0.69%	2016-17	647,493	158	0.02%
2017-18	7,812,002	60,000	0.77%	2017-18	648,743	1,250	0.19%
2018-19	7,862,002	50,000	0.64%	2018-19	649,993	1,250	0.19%
2019-20	7,912,002	50,000	0.63%	2019-20	651,243	1,250	0.19%
2020-21	7,962,002	50,000	0.63%	2020-21	652,493	1,250	0.19%
Average increase			0.39%	Average increase			0.13%

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

<u>Expenses</u>		
Benefits- Healthcare	\$	(500,000)
Prof &Tech Svcs- Due Process Hearings	\$	500,000
Prof &Tech Svcs- Special Education Services	\$	804,108
Other Services- Bussing: Public Schools	\$	(100,000)
Other Services-Special Education Tuitions	\$	83,540
Supplies- Educational	\$	(93,469)
Total Expenses	\$	694,179

<u>Revenues</u>		
Real Estate Transfer Tax	\$	700,000
Other Local Revenue	\$	50,000
MA Revenue	\$	50,000
Total Revenues	\$	800,000

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$	105,821
Increase (Decrease) in Ending Fund Balance 6/30/17	\$	105,821

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

<u>Expenses</u>		
Benefits- Healthcare	\$	(437,000)
Total Expenses	\$	(437,000)

<u>Revenues</u>		
Real Estate Transfer Tax	\$	150,000
Investment Revenue	\$	100,000
MA Revenue	\$	50,000
Total Revenues	\$	300,000

<u>Budget Gap</u>		
Change in Budget Gap	\$	(842,821)

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Beginning Designation For Future Millage Increases	\$	105,821
2017-18 Use of Designation For Future Millage Decrease	\$	(105,821)
Increase (Decrease) in Ending Fund Balance 6/30/18	\$	-

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

<u>Expenses</u>		
Supplies- Educational	\$	(200,000)
Variable Rate Debt	\$	(40,000)
Total Expenses	\$	(240,000)

<u>Revenues</u>		
Current Real Estate	\$	300,000
Earned Income	\$	100,000
Real Estate Transfer Tax	\$	200,000
Investment Earnings	\$	100,000
Other Local Revenue	\$	(100,000)
Rental Subsidy	\$	58,314
Total Revenues	\$	658,314

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$	898,314
Increase (Decrease) in Ending Fund Balance 6/30/17	\$	898,314

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

<u>Expenses</u>		
Salaries	\$	(293,628)
Prof & Tech Services	\$	(658,966)
Supplies	\$	187
Total Expenses	\$	(952,407)

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

<u>Budget Gap</u>		
Change in Budget Gap	\$	(1,850,721)

<u>Fund Balance Analysis</u>		
Increase in Beginning Designation For Future Millage Increases	\$	898,314
2017-18 Use of Designation For Future Millage Increases	\$	(898,314)
Increase (Decrease) in Ending Fund Balance 6/30/18	\$	-

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

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

<u>Revenues</u>	
Real Estate Tax	\$ 100,000
Earned Income Tax	\$ 100,000
Real Estate Transfer Tax	\$ 100,000
Investment Earnings	\$ 100,000
Total Revenues	\$ 400,000

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$ 400,000
Increase (Decrease) in Ending Fund Balance 6/30/17	\$ 400,000

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

<u>Expenses</u>		
Salaries	\$	(223,337)
Healthcare Benefits	\$	(30,000)
Other Benefits	\$	(118,555)
Prof & Tech Services	\$	(202,472)
Purchased Property Svcs	\$	(3,400)
Other Services	\$	(8,130)
Supplies	\$	(87,326)
Other Objects	\$	(1,200)
Total Expenses	\$	(674,420)

<u>Revenues</u>		
Other Local Revenue	\$	15,000
State Subsidy- PSERS & SS	\$	(42,811)
Total Revenues	\$	(27,811)

<u>Budget Gap</u>		
Change in Budget Gap	\$	(1,046,609)

<u>Fund Balance Analysis</u>		
Increase in Beginning Designation For Future Millage Increases	\$	400,000
2017-18 Use of Designation For Future Millage Increases	\$	(400,000)
Increase (Decrease) in Ending Fund Balance 6/30/18	\$	-

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

<u>Expenses</u>		
Variable Rate Debt	\$	(100,000)
Social Security	\$	(317,117)
Total Expenses	\$	(417,117)

<u>Revenues</u>		
Investment Income	\$	100,000
Subsidy- Social Security	\$	(158,559)
Total Revenues	\$	(58,559)

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$	358,558
Increase (Decrease) in Ending Fund Balance 6/30/17	\$	358,558

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

<u>Expenses</u>		
Salaries	\$	(450,716)
Healthcare Benefits	\$	(464,849)
Other Benefits	\$	156,152
Total Expenses	\$	(759,413)

<u>Revenues</u>		
Transfer Tax	\$	100,000
Investment Income	\$	100,000
State Subsidy- PSERS & SS	\$	148,848
Rental Subsidy	\$	58,266
Total Revenues	\$	407,114

<u>Budget Gap</u>		
Change in Budget Gap	\$	(1,525,085)

<u>Fund Balance Analysis</u>		
Increase in Beginning Designation For Future Millage Increases	\$	358,558
2017-18 Use of Designation For Future Millage Increases	\$	(358,558)
Increase (Decrease) in Ending Fund Balance 6/30/18	\$	-

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

<u>Expenses</u>		
Charter Schools	\$	(100,000)
Heating/Motor Pool Fuel	\$	(100,000)
Debt Service	\$	(140,963)
Total Expenses	\$	(340,963)

<u>Revenues</u>		
Transfer Tax	\$	250,000
Investment Income	\$	250,000
MA Revenue	\$	121,650
Total Revenues	\$	621,650

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$	962,613
Increase (Decrease) in Ending Fund Balance 6/30/17	\$	962,613

West Chester Area School District
 Budget Forecast Model
 2017-18 Projection Changes
 December 2016

<u>Expenses</u>		
Salaries	\$	(39,502)
Benefits- SS & PSERS	\$	(240,150)
Prof & Tech Services	\$	821,871
Purchased Property Services	\$	381,806
Other Services	\$	(1,227,652)
Supplies	\$	(880,929)
Other Objects	\$	20,058
Property	\$	(274,686)
Debt Service	\$	(179,115)
Transfer to Other Funds	\$	(31,734)
Total Expenses	\$	(1,650,033)

<u>Revenues</u>		
Other Local Revenue	\$	9,065
Subsidy- SS & PSERS	\$	(120,075)
MA Revenue	\$	121,650
Total Revenues	\$	10,640

<u>Budget Gap</u>		
Change in Budget Gap	\$	(2,623,286)

<u>Fund Balance Analysis</u>		
Increase in Beginning Designation For Future Millage Increases	\$	962,613
2017-18 Use of Designation For Future Millage Increases	\$	(962,613)
Increase (Decrease) in Ending Fund Balance 6/30/18	\$	-

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

<u>Expenses</u>		
Teacher Salaries	\$	(200,000)
Benefits- SS & PSERS	\$	(75,360)
Total Expenses	\$	(275,360)

<u>Revenues</u>		
Subsidies- SS & PSERS	\$	(37,680)
Total Revenues	\$	(37,680)

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Ending Fund Balance 6/30/17	\$	237,680

West Chester Area School District
 Budget Forecast Model
 2015-16 Projection Changes
 October 2016

<u>Expenses</u>		
Other services	\$	64,554
Total Expenses	\$	64,554

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

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Unassigned Fund Balance October 2016	\$	(64,554)
Increase (Decrease) in Ending Fund Balance 6/30/16	\$	(64,554)

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 69,949
Actual teacher salary	\$ 69,739
Decrease due to chang in avg. salary	\$ (211)
Number of Teachers	924.10
Increase in teacher attrition	\$ (194,714)
Increase in vacancy attrition	\$ (202,242)
Crafts & Trades- Regular Salaries	\$ (53,999)
Benefits- SS & PSERS	\$ (169,920)
Substitute services	\$ 150,000
Educational Supplies	\$ 23,077
Variable rate debt	\$ (100,000)
Total Expenses	\$ (547,798)

<u>Revenues</u>	
Subsidies- SS & PSERS	\$ (84,961)
Total Revenues	\$ (84,961)

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Beginning Unassigned Fund Balance	\$ (64,554)
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$ 398,283
Increase (Decrease) in Ending Fund Balance 6/30/17	\$ 0

West Chester Area School District
 Budget Forecast Model
 2015-16 Projection Changes
 September 2016

<u>Expenses</u>	
Other benefits	\$ (57)
Professional services	\$ 11,800
Other services	\$ 2,719
Supplies	\$ 58
Other objects	\$ 17,768
Transfer to other funds	\$ (71,458)
Total Expenses	<u>\$ (39,170)</u>

<u>Revenues</u>	
Current Real Estate Tax	\$ 18,098
Other Local Revenues	\$ 9,509
Federal Revenues	\$ (15,321)
Total Revenues	<u>\$ 12,286</u>

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Unassigned Fund Balance September 2016	\$ 51,456
Increase (Decrease) in Ending Fund Balance 6/30/16	<u>\$ 51,456</u>

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

<u>Expenses</u>		
Title I Grant	\$	77,780
Total Expenses	\$	77,780

<u>Revenues</u>		
Title I Grant	\$	77,780
Total Revenues	\$	77,780

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$	51,456
Increase (Decrease) in Ending Fund Balance 6/30/17	\$	51,456

West Chester Area School District
 Budget Forecast Model
 2015-16 Projection Changes
 August 2016

<u>Expenses</u>	
Salaries	\$ (25,934)
Healthcare	\$ 739,533
Other benefits	\$ (119,073)
Professional services	\$ 1,285,355
Purchased property services	\$ (353,623)
Other services	\$ (516,626)
Supplies	\$ (433,978)
Other	\$ (78,454)
Dues & Fees- Athletics	\$ 47,618
Property	\$ (72,722)
Debt service	\$ (12,860)
Total Expenses	\$ 459,236

<u>Revenues</u>	
Current Real Estate Tax	\$ 745,404
Interim Real Estate Tax	\$ (654,547)
Earned Income Tax	\$ (527,803)
Real Estate Transfer Tax	\$ 303,674
Delinquent Taxes	\$ (8,471)
Investment Earnings	\$ 65,049
Other Local Revenues	\$ 77,215
Student Subsidies	\$ 13,331
Teacher Subsidies	\$ (244,663)
Federal Revenues	\$ 164,363
Total Revenues	\$ (66,448)

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Designation for Healthcare Stabilization Fund	\$ (739,533)
Increase (Decrease) in Designation for Athletic Fund	\$ (26,213)
Increase (Decrease) in Unassigned Fund Balance August 2016	\$ 240,062
Increase (Decrease) in Ending Fund Balance 6/30/16	\$ (525,684)

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

<u>Expenses</u>		
Debt Service	\$	(788,001)
Transfer to Other Funds	\$	752,890
Total Expenses	\$	(35,111)

<u>Revenues</u>		
Basic Ed & Special Ed Subsidies	\$	506,956
Rent Subsidy	\$	(35,111)
Federal Revenue	\$	154,516
Total Revenues	\$	626,361

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Beginning Designation for HC Stabilization Fund	\$	(739,533)
Increase (Decrease) in Beginning Designation for Athletic Fund	\$	(26,213)
Increase (Decrease) in Fund Balance Designation for Future Millage Increases	\$	901,534
Increase (Decrease) in Ending Fund Balance 6/30/17	\$	135,788

	A	B	C	D	E	F	G
5	<u>Staff Changes / Student Enrollment</u>						
6					Enrollment Assumptions		
7			2016-17	2017-18	2018-19	2019-20	2020-21
8		KG	672	759	783	751	807
9		1st to 5th Grade	4,355	4,386	4,371	4,344	4,280
10		Grades 6-8	2,809	2,791	2,723	2,768	2,780
11		Grades 9-12	3,753	3,740	3,812	3,776	3,799
12		Total	11,589	11,676	11,689	11,639	11,666
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	<u>Headcount Changes (non-enrollment)</u>						
19				2017-18	2018-19	2019-20	2020-21
20		Administration		0	0	0	0
21		Teachers*		4.5	0	0	0
22		Non-Bargaining		0	0	0	0
23		Support Staff		2	0	0	0
24		Crafts/Trades		0	0	0	0
25		* Non-Enrollment Headcount Changes					
26							
27							
28	<u>Salary Increases (based on Act 1 Index)</u>						
29				2017-18	2018-19	2019-20	2020-21
30		Administration		2.50%	2.50%	2.60%	2.60%
31		Teachers		3.12%	3.18%	2.76%	3.16%
32		Non-Bargaining		2.50%	2.50%	2.60%	2.60%
33		Support Staff		2.45%	2.20%	2.60%	2.60%
34		Support Staff - add'l Contracted Aides	\$ (577,402)	\$ (753,510)	\$ -	\$ -	\$ -
35		Crafts/Trades		2.00%	2.20%	2.60%	2.60%
36							
37		Miscellaneous		2017-18	2018-19	2019-20	2020-21
38		Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000
39		Teacher Attrition (turnover)		700,000	700,000	700,000	700,000
40							
41							
42	<u>Benefits - 200</u>						
43				2017-18	2018-19	2019-20	2020-21
44		Medical		7.57%	7.57%	7.57%	7.57%
45		Dental		4.30%	4.30%	4.30%	4.30%
46		Vision		2.30%	2.30%	2.30%	2.30%
47		Prescription		10.00%	10.00%	10.00%	10.00%
48		Social Security		7.65%	7.65%	7.65%	7.65%
49		PSERS		32.57%	34.18%	35.53%	35.95%
50		Tuition- Teachers	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year	\$500,000/ Year
51		Tuition- Non Teachers		5.00%	5.00%	5.00%	5.00%
52		Life & Disability		0.00%	0.00%	0.00%	0.00%
53		W/C, Unemp & Other		0.92%	0.92%	0.92%	0.92%
54							
55		Monthly Board Premium Costs					
56		Medical		\$1,317.96	\$1,417.73	\$1,525.05	\$1,640.50
57		Dental		\$156.20	\$162.92	\$169.92	\$177.23
58		Vision		\$19.63	\$20.08	\$20.54	\$21.02
59		Prescription		\$412.68	\$453.95	\$499.34	\$549.28
60		Life/AD&D (cost per \$1,000)		\$0.14	\$0.14	\$0.14	\$0.14
61							
62		Assumes increases in salary related benefits proportional to salary increases					

West Chester Area School District
Budget Forecast Model
Key Expense Assumptions

	A	B	C	D	E	F	G
63							
64							
65							
66	<u>Professional and Technical Services - 300</u>			% Increase Assumptions			
67				2017-18	2018-19	2019-20	2020-21
68		Special Education Services		5.00%	5.00%	5.00%	5.00%
69		Additional Contracted Aides	\$ 840,000	\$ 1,080,000	\$ -	\$ -	
70		Other categories	3.00%	3.00%	3.00%	3.00%	
71							
72							
73	<u>Purchased Property Services - 400</u>			% Increase Assumptions			
74				2017-18	2018-19	2019-20	2020-21
75		Electricity		3.00%	3.00%	3.00%	3.00%
76		Trash Collection		3.00%	3.00%	3.00%	3.00%
77		Other categories		3.00%	3.00%	3.00%	3.00%
78							
79	<u>Other Purchased Services - 500</u>			% Increase Assumptions			
80				2017-18	2018-19	2019-20	2020-21
81		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%
82		Insurances		5.00%	5.00%	5.00%	5.00%
83		Bussing		3.00%	3.00%	3.00%	3.00%
84		Telephone and Postage		3.00%	3.00%	3.00%	3.00%
85		Other Categories		3.00%	3.00%	3.00%	3.00%
86		Charter School Enrollment	730.0	751.9	774.5	797.7	
87		Charter School Tuition	\$ 13,835.88	\$ 14,112.60	\$ 14,394.85	\$ 14,682.75	
88		Cat Tuitions from CCIU	\$ 3,413,085	\$ 3,794,668	\$ 4,218,911	\$ 4,690,586	
89		CAT Tuition Per FTE	\$ 21,264	\$ 21,689	\$ 22,123	\$ 22,566	
90		CAT Enrollment (3YR Avg)	160.51	174.96	190.70	207.87	
91							
92							
93	<u>Supplies - 600</u>			% Increase Assumptions			
94				2017-18	2018-19	2019-20	2020-21
95		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
96		Gas and Oil		3.00%	3.00%	3.00%	3.00%
97		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
98		Curriculum Proposal Amount	1,769,746	1,822,838	1,877,524	1,933,849	
99							
100	<u>Property - 700</u>			% Increase Assumptions			
101				2017-18	2018-19	2019-20	2020-21
102		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
103		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
104	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund						
105							
106							
107	<u>800 Other Object Dues and Fees</u>			% Increase Assumptions			
108				2017-18	2018-19	2019-20	2020-21
109				3.00%	3.00%	3.00%	3.00%
110		Phase in General Fund Maint Projects	200,000	-	-	-	-

	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>	2017-18	2018-19	2019-20	2020-21
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	1.00%	1.00%	1.00%	1.00%
9	Transfer Tax	2.00%	2.00%	2.00%	2.00%
10	Delinquent Taxes	0.00%	0.00%	0.00%	0.00%
11	Investment Earnings	1.00%	1.00%	1.00%	1.00%
12	Other	0.00%	0.00%	0.00%	0.00%
13					
14	<u>State</u>	2017-18	2018-19	2019-20	2020-21
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	\$ 1,034,115	\$ 1,021,923	\$ 1,019,424	\$ 1,019,424
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>	2017-18	2018-19	2019-20	2020-21
26	Title I	\$ 979,569	\$ 979,569	\$ 979,569	\$ 979,569
27	Title II	\$ 272,797	\$ 272,797	\$ 272,797	\$ 272,797
28	IDEA	\$ 1,193,717	\$ 1,193,717	\$ 1,193,717	\$ 1,193,717
29	Medical Access	\$ 268,350	\$ 268,350	\$ 268,350	\$ 268,350
30	Other	\$ 116,809	\$ 116,809	\$ 116,809	\$ 116,809
31					
32	<u>Other</u>	2017-18	2018-19	2019-20	2020-21
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

	2016-17 Budget	2016-17 Actual	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Enrollment Changes						
KG	42		87	24	(32)	56
1st to 5th Grade	(57)		31	(15)	(27)	(64)
Grades 6-8	5		(18)	(68)	45	12
Grades 9-12	(50)		(13)	72	(36)	23
	(60)		87	13	(50)	27
Elementary Student-Teacher Ratio	24.43		24.43	24.43	24.43	24.43
Secondary Student-Teacher Ratio	17.50		17.50	17.50	17.50	17.50
Teacher Headcount Change						
Elementary	0.00		0.00	0.00	0.00	0.00
Middle	0.00		0.00	0.00	0.00	0.00
High	0.00		0.00	0.00	0.00	0.00
Total Teacher Headcount Change	0.00		0.00	0.00	0.00	0.00

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

Additional Headcount Expenses	2016-17 Budget	2016-17 Actual	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Administrators						
Average New Hire Salary	\$117,019		\$119,944	\$122,943	\$126,140	\$129,419
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$53,342		\$54,113	\$55,274	\$56,238	\$57,455
Average Teacher Salary	\$69,949	\$69,739	\$70,961	\$72,233	\$73,493	\$75,083
Headcount Change (Enrollment)	-		-	-	-	-
Headcount Change (Curricular)	-		4.50	-	-	-
Change Salary Expense	\$0		\$249,544	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$63,376		\$64,960	\$66,584	\$68,316	\$70,092
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$24,818		\$25,426	\$25,985	\$26,661	\$27,354
Additional Headcount	-		2.00	-	-	-
Additional Salary Expense	\$0		\$50,852	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$39,090		\$39,872	\$40,749	\$41,808	\$42,895
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0

	2016-17 Budget	2016-17 Actual	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
<u>Teacher Staffing Changes Detail</u>						
			3.12%	3.18%	2.76%	3.16%
Salary before Attrition	66,090,189		66,549,231	68,200,665	69,364,432	70,833,869
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	700,000		700,000	700,000	700,000	700,000
Increase with Attrition	64,640,189	64,043,233	65,099,231	66,750,665	67,914,432	69,383,869
Increase with Attrition			0.71%	2.15%	1.74%	2.16%
Staffing changes	-	-	249,544	-	-	-
Teacher Salary (with attrition & staffing changes)	64,640,189	64,043,233	65,348,775	66,750,665	67,914,432	69,383,869
Increase with Attrition & Staffing Changes			2.04%	2.15%	1.74%	2.16%

West Chester Area School District
Assumptions for Salaries

	TOTAL SALARY EXPENSE					
	2016-17 Budget	2016-17 Actual	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Admin Staff	7,864,367	7,864,367	8,097,266	8,299,698	8,515,490	8,736,893
Admin Additions	-	-	-	-	-	-
Total Administration Salaries	7,864,367	7,864,367	8,097,266	8,299,698	8,515,490	8,736,893
Teacher Staff Salaries	64,640,189	64,043,233	65,348,775	66,750,665	67,914,432	69,383,869
Extra Duty Pymnts (123)	1,063,056	1,079,904	1,032,822	1,054,979	1,073,372	1,096,596
Sabbatical Pymnts (124)	190,000	190,000	250,000	250,000	250,000	250,000
Subject Chair Pymnts (125)	398,562	398,562	398,562	398,562	398,562	398,562
Severance Pymnts (127)	407,000	407,000	392,000	400,409	407,390	416,205
Supplemental Contracts (135)	2,039,934	2,039,934	2,039,934	2,039,934	2,039,934	2,039,934
Staffing Changes	-	-	-	-	-	-
Total Teaching Salaries	68,738,741	68,158,633	69,462,093	70,894,549	72,083,690	73,585,165
Reg Salaries (141)	3,704,873	3,704,873	3,794,419	3,889,279	3,990,401	4,094,151
Overtime (143)	3,400	3,400	5,050	-	-	-
Technical	3,708,273	3,708,273	3,799,469	3,889,279	3,990,401	4,094,151
Reg Salaries (151)	2,770,535	2,770,535	2,904,948	2,968,857	3,046,047	3,125,244
Temporary salaries (152)	4,000	4,000	-	-	-	-
Overtime (153)	97,020	97,020	48,600	49,669	50,961	52,286
Library/Office Aides (154),(155)	348,093	348,093	452,841	462,804	474,836	487,182
Technology Aides (158)	350,181	350,181	440,014	449,694	461,386	473,382
Instructional Aides (191), (193)	2,357,916	2,361,588	2,415,816	2,305,559	2,365,503	2,427,006
Office Clerical	5,927,745	5,931,417	6,262,219	6,236,583	6,398,734	6,565,101
Reg Salaries Oper & Maint(161)	4,915,120	4,774,721	4,916,248	5,024,405	5,155,040	5,289,071
Temporary salaries (162)	200,000	286,400	175,000	178,850	183,500	188,271
Overtime (163)	159,600	159,600	163,700	167,301	171,651	176,114
Severance (167)	-	-	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	644,400	644,400	628,015	641,831	658,519	675,640
Crafts and Trades	5,919,120	5,865,121	5,922,963	6,052,388	6,208,710	6,369,097
Total Salary Expense	92,158,246	91,527,811	93,544,010	95,372,497	97,197,024	99,350,407
% Increase		-0.68%	2.20%	1.95%	1.91%	2.22%

				2016-17 Actual					2017 -18 Budget					Addition/Reductions to 2017-18 Budget				
Positions	Func	Acct	Prog	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
<u>School Administration</u>																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Asst Supt of Curriculum and Instruction	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Studies Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
ELL Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
World Language Supervisor	2260	111	07	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Science Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assessment Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Secondary Director of Education	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Principals and Asst. Principals	2380	111	40	10.00	9.00	12.00	-	31.00	10.00	9.00	12.00	-	31.00	-	-	-	-	-
Business Affairs Director/Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Facilities & Operations Director	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	-	-	-	-	-
School Administration Total				10.00	9.00	15.00	25.00	59.00	10.00	9.00	15.00	25.00	59.00	-	-	-	-	-
<u>Teachers</u>																		
Full Day KG	1110	121	08F	5.00	-	-	-	5.00	42.00	-	-	-	42.00	37.00	-	-	-	37.00
1/2 Day KG	1110	121	09	17.00	-	-	-	17.00	-	-	-	-	(17.00)	-	-	-	-	(17.00)
1st Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-
2nd Grade	1110	121	09	39.00	-	-	-	39.00	36.00	-	-	-	36.00	(3.00)	-	-	-	(3.00)
3rd Grade	1110	121	09	39.00	-	-	-	39.00	34.00	-	-	-	34.00	(5.00)	-	-	-	(5.00)
4th Grade	1110	121	09	35.00	-	-	-	35.00	35.00	-	-	-	35.00	-	-	-	-	-
5th Grade	1110	121	09	35.00	-	-	-	35.00	35.00	-	-	-	35.00	-	-	-	-	-
Art	1110	121	01	9.50	7.10	7.80	-	24.40	9.50	7.10	7.80	-	24.40	-	-	-	-	-
ESL	1110	121	02	11.00	3.40	3.20	-	17.60	11.50	3.40	3.20	-	18.10	0.50	-	-	-	0.50
Engl/Lang Arts	1110	121	06	-	24.00	33.90	-	57.90	-	24.00	33.90	-	57.90	-	-	-	-	-
World Language	1110	121	07	-	10.00	23.40	-	33.40	-	10.00	23.40	-	33.40	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.80	-	-	4.80	-	4.80	-	-	4.80	-	-	-	-	-
Health	1110	121	11 - 11A	-	9.29	7.20	-	16.49	-	9.29	7.20	-	16.49	-	-	-	-	-
Math	1110	121	15	-	28.80	39.90	-	68.70	-	26.10	38.40	-	64.50	-	(2.70)	(1.50)	-	(4.20)
Phys Ed	1110	121	17 - 17A	11.00	6.91	12.20	1.00	31.11	11.00	6.91	12.20	1.00	31.11	-	-	-	-	-
Science	1110	121	19	-	22.00	43.00	-	65.00	-	22.00	41.20	-	63.20	-	-	(1.80)	-	(1.80)
Social Studies	1110	121	20	-	21.40	38.00	-	59.40	-	21.40	38.00	-	59.40	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	21.60	14.80	4.80	-	41.20	21.60	14.80	1.80	-	38.20	-	-	(3.00)	-	(3.00)
Music -Vocal	1110	121	16A	9.80	3.40	3.00	-	16.20	9.80	3.40	3.00	-	16.20	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	6.70	4.30	-	21.00	10.00	6.70	4.30	-	21.00	-	-	-	-	-
TITLE 1 (federal prog) & FD KG	1190	121	35	7.00	-	-	-	7.00	7.00	-	-	-	7.00	-	-	-	-	-
Teacher Attrition	1110	121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				296.90	162.60	220.70	1.00	681.20	309.40	159.90	214.40	1.00	684.70	12.50	(2.70)	(6.30)	-	3.50
Fam and Cons Science	1340	121	12	-	7.20	5.80	-	13.00	-	7.20	5.80	-	13.00	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.80	3.60	-	10.40	-	6.80	3.60	-	10.40	-	-	-	-	-
Business Education	1360	121	03	-	-	3.30	-	3.30	-	-	3.30	-	3.30	-	-	-	-	-
Marketing	1320	121	04	-	-	1.80	-	1.80	-	-	1.80	-	1.80	-	-	-	-	-
Total				-	14.00	14.50	-	28.50	-	14.00	14.50	-	28.50	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Autistic	1233	121	21C	8.00	2.49	4.50	-	14.99	8.00	2.49	3.50	-	13.99	-	-	(1.00)	-	(1.00)

				2016-17 Actual					2017 -18 Budget					Addition/Reductions to 2017-18 Budget					
Positions	Func	Acct	Prog	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	
	Emotional Support	1231	121	21C	1.00	1.00	3.00	-	5.00	1.00	1.00	3.00	-	5.00	-	-	-	-	-
	Life Skills	1211	121	21F	3.00	1.50	-	-	4.50	3.00	1.50	-	-	4.50	-	-	-	-	-
	Learn Supp/ Life Skills	1241	121	21F	25.00	18.01	23.00	-	66.01	25.00	18.01	23.00	-	66.01	-	-	-	-	-
	Multiple Disabilities	1270	121	21J	2.00	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-
	Speech & Language Therapist	1225	121	21	-	-	-	12.00	12.00	-	-	-	13.00	13.00	-	-	-	1.00	1.00
	Gifted Program Teachers	1243	121	21A	7.00	4.20	4.70	0.60	16.50	7.00	4.20	4.70	0.60	16.50	-	-	-	-	-
				Total	46.00	27.20	35.20	19.60	128.00	46.00	27.20	34.20	20.60	128.00	-	-	(1.00)	1.00	-
	Guidance Counselors	2120	121	18B	10.00	9.00	18.00	-	37.00	10.00	9.00	18.00	-	37.00	-	-	-	-	-
	Certified Nurses (non-public)	2450	121	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Certified Nurses (District)	2440	121	18D	6.80	3.00	3.00	1.00	13.80	6.80	3.00	3.00	1.00	13.80	-	-	-	-	-
	Psychologists	2140	121	18C	9.60	3.00	3.00	-	15.60	9.60	3.00	3.00	-	15.60	-	-	-	-	-
	Social Worker	2160	121	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-
				Total	36.40	18.00	27.00	2.00	83.40	36.40	18.00	27.00	2.00	83.40	-	-	-	-	-
	Athletic Trainer	3200	121	30S	-	-	2.00	-	2.00	-	-	2.00	-	2.00	-	-	-	-	-
	Audio Visual	2220	121	14A	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-
				Total	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
			Teacher Total		379.30	221.80	300.40	22.60	924.10	391.80	219.10	293.10	23.60	927.60	12.50	(2.70)	(7.30)	1.00	3.50
Secretarial Staff - Central Office and School Administration																			
	Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Sec to the Ass't Superintendent	2260	151	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Sec to Elementary Dir of Education	2360	151	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Sec to Principals and Asst. Principals	2380	151	40	10.00	6.00	9.00	-	25.00	10.00	6.00	9.00	-	25.00	-	-	-	-	-
	Sec to Technology Dir	2821	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	6.00	-	3.00	3.00	-	6.00	-	-	-	-	-
	Sec for Guidance	2120	151	18B	-	-	6.00	-	6.00	-	-	6.00	-	6.00	-	-	-	-	-
	Sec to Facilities & Operations Dir	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
	Sec to Curriculum Supv.	2260	151	50	-	-	-	1.95	1.95	-	-	-	1.95	1.95	-	-	-	-	-
	Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
	Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
	Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Sec to Gifted	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Sec to Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-
	Sec to Assessment	2260	151	50E	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
	Sec to ELL Supervisor	1110	151	02	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
	Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
				Total	10.00	9.00	21.00	17.00	57.00	10.00	9.00	21.00	17.00	57.00	-	-	-	-	-
	Full Day KG	1110	191	08F	5.00	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-	-
	ESL	1110	191	02	10.00	3.00	1.00	-	14.00	10.00	3.00	1.00	-	14.00	-	-	-	-	-
	Autistic	1233	191	21C	-	-	-	27.00	27.00	-	-	-	27.00	27.00	-	-	-	-	-
	Emotional Support	1231	191	21C	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
	Life Skills	1211	191	21F	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
	Learn Supp/ Life Skills	1241	191	21F	-	-	-	78.00	78.00	-	-	-	78.00	78.00	-	-	-	-	-
	Special Ed Multi Hand Support	1270	191	21J	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
				Total	15.00	3.00	1.00	118.00	137.00	15.00	3.00	1.00	118.00	137.00	-	-	-	-	-
	Library Assistant	2250	154	14	5.00	3.00	3.00	-	11.00	5.00	-	3.00	-	8.00	-	(3.00)	-	-	(3.00)
	Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
	Office Assistant (Dis)	2380	154	40	5.00	-	-	-	5.00	10.00	-	-	-	10.00	5.00	-	-	-	5.00
				Total	10.00	3.00	6.00	-	19.00	15.00	-	6.00	-	21.00	5.00	(3.00)	-	-	2.00

Positions	Func	Acct	Prog	2016-17 Actual					Total	2017 -18 Budget					Total	Addition/Reductions to 2017-18 Budget					Total
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem	MID Middle		HS High	OTH Other				
Athletic Trainer- Non Teacher	3200	141	30S	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00	-	-	-	-	-	-	
			Total	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00	-	-	-	-	-	-	
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-	-	
RN-LPN (non-public)	2450	141	18D	-	-	-	3.60	3.60	-	-	-	3.60	3.60	-	-	-	-	-	-	-	
RN-LPN (District)	2440	141	18D	2.60	1.00	3.00	1.00	7.60	2.60	1.00	3.00	1.00	7.60	-	-	-	-	-	-	-	
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-	-	
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-	-	-	
			Total	2.60	1.00	3.00	12.60	19.20	2.60	1.00	3.00	12.60	19.20	-	-	-	-	-	-	-	
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-	-	
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-	-	
			Total	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	-	-	
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
			Total	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-	
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-	-	
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Transportation Office-NP (Hourly 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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-	
HR Office (Hourly Support)	2839	151	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-	
			Total	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-	-	-	
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	-	
Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	-	-	
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	19.00	19.00	-	-	-	-	-	-	-	
			Total	-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-	-	-	
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	6.00	22.00	10.00	3.00	3.00	6.00	22.00	-	-	-	-	-	-	-	
Custodians (Hourly Support)	2620	161	71A	24.00	15.00	28.00	6.00	73.00	24.00	15.00	28.00	6.00	73.00	-	-	-	-	-	-	-	
Security (Hourly Support)	2660	161	71L	-	-	-	1.40	1.40	-	-	-	1.40	1.40	-	-	-	-	-	-	-	
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-	-	
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-	-	
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-	
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	-	
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-	
Gounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-	-	
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
			Total	34.00	18.00	31.00	42.40	125.40	34.00	18.00	31.00	42.40	125.40	-	-	-	-	-	-	-	
Secretarial Staff - Central Office and School Administration Total				71.60	34.00	63.00	244.50	413.10	76.60	31.00	63.00	244.50	415.10	5.00	(3.00)	-	-	-	2.00		
Grand Total				460.90	264.80	378.40	292.10	1,396.20	478.40	259.10	371.10	293.10	1,401.70	17.50	(5.70)	(7.30)	1.00	5.50			

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	18,953,617	18,867,631	18,567,631	20,064,802	21,583,707	23,217,594	24,975,166
Dental	1,259,434	1,346,660	1,346,660	1,304,566	1,360,663	1,419,171	1,480,196
Vision	176,660	157,168	157,168	198,783	203,355	208,032	212,817
Prescription	5,041,164	5,260,096	5,060,096	5,509,010	6,059,911	6,665,902	7,332,492
Social Security	6,451,385	7,014,567	6,647,652	6,993,354	7,295,996	7,435,572	7,600,306
Retirement	22,726,052	27,487,130	27,291,648	30,222,852	32,598,319	34,534,103	35,716,471
Tuition	196,890	600,000	600,000	567,067	600,000	600,000	600,000
Life & Disability	321,127	450,517	450,517	465,399	474,496	483,573	494,287
W/C, Unemp & Other	1,461,840	733,053	738,291	745,083	751,938	758,856	765,837
Total Benefit Expense	56,588,169	61,916,822	60,859,663	66,070,916	70,928,385	75,322,803	79,177,571
% Increase			7.55%	6.71%	7.35%	6.20%	5.12%
* Assume increases in salary related benefits proportional to salary increase							

Benefit Cost Sharing and Cobra payments							
	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	3,943,113	4,482,446	4,482,446	4,732,004	5,090,217	5,475,546	5,890,045
Dental	81,715	75,175	75,175	78,408	81,779	85,296	88,963
Vision	9,867	9,743	9,743	9,967	10,196	10,431	10,671
Prescription	258,304	282,055	282,055	761,667	837,833	921,616	1,013,778
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	94,950	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	4,387,949	4,966,271	4,966,271	5,698,897	6,136,877	6,609,741	7,120,309

Change in Staff Benefit Cost							
	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Change in Staff (fte)	-	-	-	-	-	-	-
Change in Staff (salary)	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-
Prescription	-	-	-	-	-	-	-
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	-	-	-	-	-	-	-
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Benefit Expense	-	-	-	-	-	-	-
% Increase							

Net Benefit Costs							
	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	15,010,504	14,385,185	14,085,185	15,332,798	16,493,490	17,742,047	19,085,120
Dental	1,177,719	1,271,485	1,271,485	1,226,159	1,278,884	1,333,876	1,391,232
Vision	166,793	147,425	147,425	188,816	193,159	197,601	202,146
Prescription	4,782,860	4,978,041	4,778,041	4,747,343	5,222,077	5,744,285	6,318,714
Social Security	6,451,385	7,014,567	6,647,652	6,993,354	7,295,996	7,435,572	7,600,306
Retirement	22,726,052	27,487,130	27,291,648	30,222,852	32,598,319	34,534,103	35,716,471
Tuition	196,890	600,000	600,000	567,067	600,000	600,000	600,000
Life & Disability	226,177	333,665	333,665	348,547	357,644	366,721	377,435
W/C, Unemp & Other	1,461,840	733,053	738,291	745,083	751,938	758,856	765,837
Total Benefit Expense	52,200,220	56,950,551	55,893,392	60,372,019	64,791,507	68,713,062	72,057,262
% Increase			7.08%	6.01%	7.32%	6.05%	4.87%

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% ~~2015-16~~

2015-16 Actual	2016-17 Budget	2016-17 Projection	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
\$367,230	\$490,258	\$490,258	\$ 523,824	\$ 539,539	\$ 555,725	\$ 572,397

2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
DUES/FEES - Athletic Fund	\$179,118	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$5,009,329	\$243,080	\$995,969	\$447,970	\$451,259	\$451,641	\$443,406
G/F Contribution to Cap Reserve	\$2,680,767	\$2,500,000	\$2,500,000	\$2,467,750	\$3,000,000	\$3,000,000	\$2,500,000
Transfer for Cap Reserve Facilities	\$1,417,151	\$1,667,200	\$1,667,200	\$1,917,732	\$1,475,264	\$1,534,522	\$2,095,558
	\$9,107,247	\$4,410,280	\$5,163,169	\$4,833,452	\$4,926,523	\$4,986,163	\$5,038,964

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2016-17 Budget		2016-17 Projection		2017-18 Budget		2018-19 Budget		2019-20 Budget		2020-21 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
11/06 GOR 2006A	\$ 1,554,323	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12/10 GOR 2010AA	\$ 778,650	\$ 2,510,000	\$ 778,650	\$ 2,510,000	\$ 703,350	\$ 1,795,000	\$ 649,500	\$ 3,160,000	\$ 523,100	\$ 3,290,000	\$ 391,500	\$ 3,420,000
GOR 2011	\$ 208,764	\$ 525,000	\$ 208,764	\$ 525,000	\$ 198,264	\$ 540,000	\$ 187,464	\$ 545,000	\$ 176,564	\$ 560,000	\$ 163,964	\$ 570,000
7/2012 GOR 2012AA	\$ 1,801,750	\$ 115,000	\$ 1,801,750	\$ 115,000	\$ 1,799,450	\$ 7,835,000	\$ 1,407,700	\$ 8,295,000	\$ 992,950	\$ 7,875,000	\$ 599,200	\$ 7,360,000
GOB 2014 A	\$ 1,366,725	\$ 4,485,000	\$ 1,366,725	\$ 4,485,000	\$ 1,299,450	\$ 5,000	\$ 1,299,350	\$ 5,000	\$ 1,299,250	\$ 800,000	\$ 1,279,250	\$ 1,085,000
GOB 2014 AA	\$ 2,213,100	\$ 270,000	\$ 2,213,100	\$ 270,000	\$ 2,205,000	\$ 270,000	\$ 2,198,900	\$ 280,000	\$ 2,188,500	\$ 290,000	\$ 2,179,800	\$ 295,000
GOB 2015	\$ 101,400	\$ 3,320,000	\$ 101,400	\$ 3,320,000	\$ 25,800	\$ 1,290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2015 AA	\$ 116,664	\$ 665,000	\$ 116,664	\$ 665,000	\$ 101,900	\$ 680,000	\$ 74,100	\$ 710,000	\$ 45,200	\$ 735,000	\$ 22,950	\$ 755,000
GOB 2016	\$ 696,650	\$ 1,490,000	\$ 696,650	\$ 1,490,000	\$ 622,150	\$ 1,725,000	\$ 535,900	\$ 1,810,000	\$ 508,750	\$ 1,840,000	\$ 416,750	\$ 1,935,000
GOB 2016A	\$ -	\$ -	\$ 926,321	\$ 5,000	\$ 1,248,905	\$ 5,000	\$ 1,248,838	\$ 5,000	\$ 1,248,770	\$ 5,000	\$ 1,248,703	\$ 5,000
TOTAL	\$ 8,838,026	\$ 13,545,000	\$ 8,210,024	\$ 13,385,000	\$ 8,204,269	\$ 14,145,000	\$ 7,599,752	\$ 14,810,000	\$ 6,983,084	\$ 15,395,000	\$ 6,302,117	\$ 15,425,000

Total ACT 1 eligible Debt	\$22,383,026	\$21,595,024	\$22,349,269	\$22,409,752	\$22,378,084	\$21,727,117
Increase in ACT 1 eligible debt			\$754,245	\$60,483	(\$31,668)	(\$650,967)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2016-17 Budget		2016-17 Projection		2017-18 Budget		2018-19 Budget		2019-20 Budget		2020-21 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 398,667	\$ 5,000	\$ 158,667	\$ 5,000	\$ 398,467	\$ 5,000	\$ 398,267	\$ 5,000	\$ 398,067	\$ 5,000	\$ 380,667	\$ 650,000
8/2012 \$21,000,000 GOB 2012A	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -
2013 \$10,000,000 GOB	\$ 93,075	\$ 765,000	\$ 93,075	\$ 765,000	\$ 65,700	\$ 795,000	\$ 41,650	\$ 815,000	\$ 25,250	\$ 825,000	\$ 8,500	\$ 850,000
\$12,000,000 GOB 2014	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -
9/2015 \$10,000,000 GOB- 2015A	\$ 257,803	\$ 5,000	\$ 257,803	\$ 5,000	\$ 257,738	\$ 5,000	\$ 257,673	\$ 5,000	\$ 257,608	\$ 5,000	\$ 257,543	\$ 5,000
GOB 2016AA	\$ 236,480	\$ -	\$ 95,517	\$ -	\$ 254,713	\$ 5,000	\$ 254,612	\$ 5,000	\$ 255,052	\$ 5,000	\$ 254,412	\$ 5,000
11/2017 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 236,122	\$ -	\$ 438,163	\$ -	\$ 438,163	\$ 5,000	\$ 438,034	\$ 5,000
12/2018 \$4,800,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,408	\$ -	\$ 207,237	\$ -	\$ 207,237	\$ 5,000
12/2019 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 5,000	\$ 499,750	\$ 5,000
12/2020 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 5,000
Total Elementary Debt	\$ 2,105,788	\$ 775,000	\$ 1,724,825	\$ 775,000	\$ 2,332,502	\$ 810,000	\$ 2,604,535	\$ 830,000	\$ 2,951,140	\$ 850,000	\$ 3,415,906	\$ 1,530,000

Total New Debt	\$ 2,105,788	\$ 775,000	\$ 1,724,825	\$ 775,000	\$ 2,332,502	\$ 810,000	\$ 2,604,535	\$ 830,000	\$ 2,951,140	\$ 850,000	\$ 3,415,906	\$ 1,530,000
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TOTAL DEBT SERVICE

YEAR	2016-17 Budget		2016-17 Projection		2017-18 Budget		2018-19 Budget		2019-20 Budget		2020-21 Budget	
	\$10,943,813	\$14,320,000	\$9,934,848	\$14,160,000	\$10,536,771	\$14,955,000	\$10,204,287	\$16,640,000	\$9,934,224	\$16,245,000	\$9,718,023	\$16,955,000
Total Debt Service		\$25,263,813		\$24,094,848		\$25,491,771		\$25,844,287		\$26,179,224		\$26,673,023

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>	<u>BUDGET</u> <u>2018-19</u>	<u>BUDGET</u> <u>2019-20</u>	<u>BUDGET</u> <u>2020-21</u>
	(\$000)				
Health Care	-	-	-	-	-
Retirement (PSERS)	1,574.2	761.4	338.6	196.3	-
Special Education	1,341.2	4,638.8	481.8	324.6	329.9
Debt Service	-	-	-	-	-
Total	2,915.4	5,400.3	820.5	520.9	329.9

Index =		1.90%	2.50%	2.50%	2.60%	2.60%	
Exception Calculations							
Grandfathered salaries (2011)		85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
Retirement		25,613,265	27,779,689	29,152,894	30,304,340	30,662,567	
50%		12,806,633	13,889,844	14,576,447	15,152,170	15,331,284	
	11,019,760	12,806,633	13,889,844	14,576,447	15,152,170	15,331,284	
State Share of Retirement for Fed. Funded Salaries		(23,112)	(26,861)	(29,132)	(30,572)	(31,780)	(32,156)
Increase		1,783,124	1,080,940	685,163	574,515	178,738	
Index		208,936	319,494	346,518	378,193	393,130	
Total Exception		1,574,188	761,446	338,645	196,322	(214,392)	
Special Education		2013-14 AFR	2014-15 AFR	2015-16 AFR Est	2016-17 AFR Est.	2017-18 AFR Est.	2018-19 AFR
				(1.03)	(1.03)	(1.03)	Est. (1.03)
Expenses		35,115,932	37,125,800	42,945,658	44,234,028	45,561,049	46,927,880
Subsidy		5,311,051	5,413,413	5,801,628	5,679,591	5,679,591	5,679,591
Net Expenses		29,804,881	31,712,387	37,144,030	38,554,437	39,881,458	41,248,289
Net Increase		924,978	1,907,506	5,431,643	1,410,407	1,327,021	1,366,831
Index		548,718	566,293	792,810	928,601	1,002,415	1,036,918
Total Exception		1,341,213	4,638,834	481,806	324,605	329,914	
ACT 1 Qualifying Debt Service		22,383,026	22,349,269	22,409,752	22,378,084	21,727,117	
Grandfathered Increase							
Elem Master Plan (45%)				-	-	-	-
Debt Qualifying for Exception				-	-	-	-

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

	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	ACTUAL 2015-16	BUDGET 2016-17	PROJECTED 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
FUND 22										
Revenues										
Contribution from General Fund	\$ 1,329,424	\$ 3,050,600	\$ 3,076,193	\$ 2,680,767	\$ 2,500,000	\$ 2,500,000	\$ 2,467,750	\$ 3,000,000	\$ 3,000,000	\$ 2,500,000
Refunding Savings	1,917,307	4,357,444	4,364,281	5,009,329	243,080	995,969	447,970	451,259	451,641	443,406
Variable Rate Debt Savings	381,416	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	123	-	-	-	-	-	-	-	-
Sale of Assets	26,540	94,983	-	27,718	-	-	1,300,000	-	-	-
Interest Income	64,878	68,189	126,000	59,833	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	\$ 3,719,564	\$ 7,571,339	\$ 7,566,474	\$ 7,777,647	\$ 2,818,080	\$ 3,570,969	\$ 4,290,720	\$ 3,526,259	\$ 3,526,641	\$ 3,018,406
Expenditures and Fund Transfers										
Transfer to fund 27	\$ 150,000	\$ 356,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture and Fixtures	49,089	50,109	60,000	53,768	60,000	60,000	60,000	60,000	60,000	60,000
Technology	1,853,212	2,515,295	3,038,490	2,730,249	2,702,620	2,702,620	2,881,610	2,968,058	3,057,100	3,148,813
Admin Building	-	-	-	24,910	-	5,771,727	-	-	-	-
Modular Classrooms- MCH	-	-	-	-	-	-	125,000	-	-	-
High School Security Cameras	-	-	-	-	-	75,000	-	-	-	-
Facility and Other Projects	236,121	-	-	-	-	-	842,381	-	-	-
Total Expenditures	\$ 2,288,422	\$ 2,921,704	\$ 3,098,490	\$ 2,808,927	\$ 2,762,620	\$ 8,609,347	\$ 3,908,991	\$ 3,028,058	\$ 3,117,100	\$ 3,208,813
Excess of Revenues over Expenditures	\$ 1,431,143	\$ 4,649,635	\$ 4,467,984	\$ 4,968,720	\$ 55,460	\$ (5,038,378)	\$ 381,729	\$ 498,201	\$ 409,541	\$ (190,407)
Fund Balance at July 1	\$ 15,820,999	\$ 17,252,142	\$ 21,901,777	\$ 21,901,777	\$ 26,833,045	\$ 26,870,496	\$ 21,832,118	\$ 22,213,847	\$ 22,712,048	\$ 23,121,589
Fund Balance at June 30	\$ 17,252,142	\$ 21,901,777	\$ 26,369,761	\$ 26,870,496	\$ 26,888,505	\$ 21,832,118	\$ 22,213,847	\$ 22,712,048	\$ 23,121,589	\$ 22,931,182
Fund Balance for variable rate debt stabilization	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416
Fund Balance for G/F projects	-	-	-	-	-	-	-	-	-	-
Fund Balance for Time and Attendance System	-	-	-	-	-	-	-	-	-	-
Fund Balance for refunding savings	4,914,002	9,271,446	13,635,727	14,280,775	14,523,855	15,276,744	15,724,714	16,175,973	16,627,614	17,071,020
Undesignated Fund Balance at June 30	\$ 11,406,724	\$ 11,698,915	\$ 11,802,618	\$ 11,658,306	\$ 11,433,234	\$ 5,623,959	\$ 5,557,718	\$ 5,604,659	\$ 5,562,559	\$ 4,928,746
FUND 27										
Revenues										
Contribution from General Fund	\$ 953,100	\$ 1,181,700	\$ 1,417,151	\$ 1,417,151	\$ 1,667,200	\$ 1,667,200	\$ 1,917,732	\$ 1,475,264	\$ 1,534,522	\$ 2,095,558
Contribution from fund 22	150,000	356,300	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	24,481	87,000	25,000	-	37,519	-	-	-	-
Expenditures										
Facilities Projects	\$ 754,892	\$ 1,681,366	\$ 1,504,151	\$ 1,173,952	\$ 2,325,358	\$ 2,274,441	\$ 1,917,732	\$ 1,475,264	\$ 1,534,522	\$ 2,095,558
Undesignated Fund Balance at July 1	\$ 420,408	\$ 301,523	\$ 301,523	\$ 569,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017-2018 Capital Budget

	# of Devices	Budget 17-18	Projected 17-18
Elementary Equipment			
Classroom Computers	140	\$ 105,700	\$ 105,700
iPad Carts	20	\$ 56,000	\$ 56,000
iPad tablets	550	\$ 302,500	\$ 302,500
Library Computers	16	\$ 9,920	\$ 9,920
Mobile Laptops	210	\$ 142,800	\$ 142,800
PC Cart	8	\$ 22,400	\$ 22,400
Security Computer	10	\$ 6,200	\$ 6,200
Teacher Computer	422	\$ 557,040	\$ 557,040
Elementary FDK(50,000)		\$ 50,000	\$ 50,000
		\$ 1,252,560	\$ 1,252,560
Secondary Equipment			
8th Grade Replacement	15	\$ 7,000	\$ 7,000
9th grade 1:1 Computers	1,010	\$ 737,300	\$ 737,300
Achievement Center	15	\$ 9,300	\$ 9,300
Achievement Center	15	\$ 9,300	\$ 9,300
Business Lab	30	\$ 18,600	\$ 18,600
Cluster	135	\$ 91,800	\$ 91,800
ELL Classroom	5	\$ 3,100	\$ 3,100
Gifted Room	18	\$ 11,160	\$ 11,160
Laptop	90	\$ 61,200	\$ 61,200
PC Cart	6	\$ 16,800	\$ 16,800
Security Computer	6	\$ 3,720	\$ 3,720
Sci Lab		\$ 4,000	\$ 4,000
Video conferencing		\$ 10,000	\$ 10,000
Special Area Teacher Computer	35	\$ 46,200	\$ 46,200
		\$ 1,029,480	\$ 1,029,480
Network			
LAN Upgrade		\$ 64,000	\$ 64,000
Server Upgrade		\$ 16,000	\$ 16,000
Storage		\$ 110,000	\$ 110,000
Wireless LAN Upgrades		\$ 235,000	\$ 235,000
		\$ 425,000	\$ 425,000
Administration			
Aides & Custodians	41	\$ 27,880	\$ 27,880
Staffing Adjustment	35	\$ 46,200	\$ 46,200
Support Staff (Central + Schools)	32	\$ 42,240	\$ 42,240
Technology Equipment		\$ 17,000	\$ 17,000
		\$ 133,320	\$ 133,320
Other			
Cost Sharing from Purchase		\$ 253,700	\$ 253,700
Cost Sharing from Parents		\$ (220,450)	\$ (220,450)
Payforit		\$ 8,000	\$ 8,000
		\$ 41,250	\$ 41,250
Total Fund 22		\$ 2,881,610	\$ 2,881,610

2017-18 Proposed Capital Reserve Fund Project List
November 2016

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

Total Estimated Projects Costs 2017-18: 2,020,000.00

2017-18 Approved Budget Maximum 1,917,732.00

Difference (102,268.00)

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

A	I	J	K	L	M	N	O	P	Q	R	S	T
	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
Total Revenue	200,345	205,130	206,453	213,971	220,551	220,793	229,453	232,456	233,424	235,807	238,132	240,100
Current RE Taxes (0% rate incr.)	143,252	145,265	146,630	151,068	154,171	155,284	159,664	160,064	160,722	161,709	162,697	163,684
Revenue (Excl Current R.E.T.)	57,093	59,865	59,823	62,902	66,380	65,509	69,789	72,392	72,702	74,098	75,436	76,416
State (Other)	21,308	20,863	21,115	21,273	21,810	21,073	22,381	22,728	22,838	22,919	22,986	23,069
PSERS	3,688	5,232	7,197	9,317	11,488	11,378	13,744	13,646	15,111	16,299	17,267	17,858
Federal	4,119	4,059	2,662	2,960	2,680	2,865	2,677	3,081	3,003	2,831	2,831	2,831
Local (Excl. Current R.E.T.)	27,978	29,711	28,849	29,353	30,402	30,193	30,988	32,938	31,750	32,049	32,351	32,657
Transfers and Other	-	-	-	-	-	-	-	-	-	-	-	-
Expenses	193,431	198,134	205,474	215,656	225,723	223,698	237,424	236,340	244,385	256,562	265,478	274,495
Salaries	85,915	84,930	86,263	87,846	89,515	88,924	92,158	91,528	93,544	95,372	97,197	99,350
Benefits (without PSERS)	26,560	26,912	27,860	28,427	28,866	29,474	29,463	28,602	30,149	32,193	34,179	36,341
PSERS	7,346	10,374	14,360	18,603	22,976	22,726	27,487	27,292	30,223	32,598	34,534	35,716
Debt Service	23,773	21,896	23,654	21,164	20,756	18,350	25,264	24,095	25,492	25,844	26,179	26,673
Transfer to Capital Reserve	1,515	3,694	4,581	8,590	8,858	9,107	4,410	5,163	4,833	4,927	4,986	5,039
Other	48,321	50,328	48,756	51,026	54,753	55,117	58,641	59,661	60,144	65,627	68,402	71,375
Net Gap calculation - No tax increase no exceptions												
Deficit									(10,961)	(20,755)	(27,346)	(34,395)
Change in Fund Balance									5,431	-	-	-
Cumulative Gap at No Incr. in R.E. Taxes									(5,530)	(20,755)	(27,346)	(34,395)
Prior Year Gap Reduction									-	5,530	20,755	27,346
Net Gap no Incr in R.E Taxes no Exceptions									(5,530)	(15,225)	(6,591)	(7,049)
Net Gap calculation - Act 1 Tax Increase - no exceptions												
Deficit									(10,961)	(20,755)	(27,346)	(34,395)
Change in Fund Balance									5,431	-	-	-
Cumulative Gap at No Incr. in R.E. Taxes									(5,530)	(20,755)	(27,346)	(34,395)
Act 1 Increase									4,028	4,043	4,230	4,256
Prior Year Tax Increase not included above									4,028	4,028	8,071	12,301
Cumulative Gap at Millage Index									(1,501)	(12,684)	(15,045)	(17,838)
Prior Year Gap elimination									-	1,501	12,684	15,045
Net Gap at Millage Index (no exceptions)									(1,501)	(11,183)	(2,361)	(2,793)
Net Gap calculation - Act 1 Tax Increase - with exceptions												
Deficit									(10,961)	(20,755)	(27,346)	(34,395)
Change in Fund Balance									5,431	-	-	-
Cumulative Gap at Millage Index									(5,530)	(20,755)	(27,346)	(34,395)
Act 1 Increase									4,028	4,043	4,230	4,256
Prior Year Tax Increase not included above									4,028	4,028	8,071	12,301
Cumulative Gap at Millage Index									(1,501)	(12,684)	(15,045)	(17,838)
Act 1 Exceptions									5,400	820	521	330
Add'l Revenue from Prior Year exception allowance									-	5,400	6,221	6,742
Cumulative Gap at Millage Index and Exceptions									3,899	(6,463)	(8,303)	(10,767)
Prior Year Gap elimination									-	(3,899)	6,463	8,303
Net Gap at Millage Index - with exceptions									3,899	(10,362)	(1,840)	(2,464)
Expenses % Increase												
Salaries	-5.25%	-1.15%	1.57%	1.84%		1.23%		2.93%	2.20%	1.95%	1.91%	2.22%
Benefits (without PSERS)	3.50%	1.32%	3.52%	2.03%		3.69%		-2.96%	5.41%	6.78%	6.17%	6.33%
PSERS	44.95%	41.22%	38.42%	29.55%		22.16%		20.09%	10.74%	7.86%	5.94%	3.42%
Debt Service	11.94%	-7.90%	8.03%	-10.53%		-13.29%		31.30%	5.80%	1.38%	1.30%	1.89%
Other	-0.33%	4.15%	-3.12%	4.66%		8.02%		8.24%	0.81%	9.12%	4.23%	4.35%
Debt Service % of Budget	12.3%	11.1%	11.5%	9.8%		8.2%		10.2%	10.4%	10.1%	9.9%	9.7%
Act 1 Exceptions									5,400	820	521	330
Health Care									-	-	-	-
PSERS									761	339	196	-
Special Ed									4,639	482	325	330
Debt Service									-	-	-	-
Fund Balance												
Beginning Fund Balance	18,461	25,376	32,372	33,351		31,666		28,761	24,877	19,446	19,446	19,446
Transfer (to)/from Operating Budget	(6,915)	(6,996)	(979)	1,686		2,905		3,884	5,431	-	-	-
Ending Fund Balance	25,376	32,372	33,351	31,666		28,761		24,877	19,446	19,446	19,446	19,446
Fund Balance - Designation PSERS	3,700.0	5,000.0	4,500.0	2,117.0		2,117.0		1,117.0	-	-	-	-
Fund Balance - Designation - Health Care Stabilization	2,677.7	4,171.1	4,856.2	4,899.4		4,159.9		4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
Fund Balance - Designation - Millage Rate Stabilization	3,349.2	6,830.5	5,951.3	5,646.4		5,471.0		4,314.3	-	-	-	-
Fund Balance - Designation - Athletic Fund	124.2	102.7	119.8	115.7		89.5		89.5	89.5	89.5	89.5	89.5
Year End Unassigned/Undesig. FB	15,525	16,268	17,924	18,887		16,924		15,197	15,197	15,197	15,197	15,197
% of Expenses	8.0%	8.2%	8.7%	8.8%		7.6%		6.4%	6.2%	5.9%	5.7%	5.5%
Capital Reserves												
Beginning Fund Balance	14,506	14,330	15,821	17,252		21,902		26,871	21,832	22,214	22,712	23,122
Inflow	1,530	3,651	3,720	7,571		7,778		3,571	4,291	3,526	3,527	3,018
Outflow	1,706	2,159	2,288	2,922		2,809		8,609	3,909	3,028	3,117	3,209
Year-end Fund Balance	14,330	15,821	17,252	21,902		26,871		21,832	22,214	22,712	23,122	22,931
Year End Designated	-	3,760	5,845	10,203		15,212		16,208	16,656	17,107	17,559	18,002
Year End Unassigned/Undesig. FB	14,330	12,061	11,407	11,699		11,659		5,624	5,558	5,605	5,563	4,929
Act 1 index Assumptions						1.9%		2.4%	2.5%	2.5%	2.6%	2.6%

West Chester Area School District
2017-18 Preliminary Budget Summary

	2017-18 Preliminary Budget	2016-17 Budget	Incr./ (Decr.)	
Expenses	244,385	237,424	6,962	2.9%
Revenues	233,425	229,453	3,971	1.7%
Deficit/ (Surplus)	10,961	7,971	2,990	
Tax Increase- Act 1 Index (2.5%)	4,028			
Tax Increase- Act 1 Exceptions (3.3%)	5,400			
Total Tax Increase (5.8%)	9,428			
Remaining Deficit	1,533			
Planned use of Fund Balance	(5,432)			
Planned use of Fund Balance - PSERS	-			
Deficit	(3,900)			

	2017-18 Preliminary Budget	2016-17 Budget	Incr./ (Decr.)
<u>Year End Fund Balance</u>			
Undesignated Fund Balance	15,197	15,197	-
Pension	-	1,117	(1,117)
Health Care	4,160	4,899	(740)
Millage Stabilization	-	-	-
Athletic Fund	90	116	(26)
	19,446	21,329	(1,883)

	2017-18 Preliminary Budget	2016-17 Projected	Incr./ (Decr.)
<u>Year End Fund Balance</u>			
Undesignated Fund Balance	15,197	15,197	(0)
Pension	-	1,117	(1,117)
Health Care	4,160	4,160	-
Millage Stabilization	-	4,314	(4,314)
Athletic Fund	90	90	-
	19,446	24,878	(5,432)

West Chester Area School District
2017-18 Preliminary Budget
Expense Summary

	Preliminary Budget 2017-18	Budget 2016-17	Projection 2016-17	Budget to Budget Incr./ (Decr.)		Budget to Projection Incr./ (Decr.)	
Staff Expenses Excluding Retirement	\$123,693	\$121,622	\$120,130	\$2,072	1.7%	\$3,564	2.9%
Retirement	\$30,223	\$27,487	\$27,292	\$2,736	10.0%	\$2,931	10.7%
Professional Student Services	\$15,474	\$14,147	\$15,601	\$1,328	9.4%	(\$126)	-0.9%
Other Professional Services	\$2,683	\$2,817	\$2,817	(\$134)	-4.8%	(\$134)	-4.8%
Utilities/ Leases/Other	\$4,488	\$3,990	\$3,990	\$498	12.5%	\$498	12.5%
Tuitions to Other Schools/Institutions	\$15,781	\$16,025	\$16,190	(\$245)	-1.5%	(\$409)	-2.6%
Transportation & Other Contracted Services	\$15,248	\$14,876	\$14,596	\$373	2.5%	\$652	4.4%
Heating Fuel/Maintenance/Office Supplies	\$1,785	\$1,793	\$1,693	(\$9)	-0.5%	\$92	5.1%
Instructional Books/Supplies	\$3,541	\$3,655	\$3,411	(\$114)	-3.1%	\$129	3.5%
Dues & Fees	\$656	\$622	\$622	\$34	5.4%	\$34	5.4%
Debt Service & Property	\$25,981	\$25,982	\$24,837	(\$1)	0.0%	\$1,145	4.4%
Transfers to Other Funds *	\$4,834	\$4,410	\$5,163	\$424	9.6%	(\$329)	-7.5%
Total General Fund Budget	\$244,385	\$237,424	\$236,340	\$6,962	2.9%	\$8,045	3.4%
*							
Transfer to Capital Projects	\$1,917	\$1,667	\$1,667	\$250			
Transfer to Capital Reserve Refunding Savings	\$448	\$243	\$996	\$205			
Transfer to Capital Reserve Millage Contribution	<u>\$2,468</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>(\$32)</u>			
	\$4,833	\$4,410	\$5,163	\$423			

West Chester Area School District
2017-18 Preliminary Budget
Revenue Summary

<u>Revenue Category</u>	<u>Preliminary Budget 2017-18</u>	<u>Budget 2016-17</u>	<u>Projection 2016-17</u>	<u>Budget to Budget Incr./ (Decr.)</u>		<u>Budget to Projection Incr./ (Decr.)</u>	
Current Real Estate Taxes *	\$161,023	\$159,535	\$160,064	\$1,488	0.9%	\$959	0.6%
Delinquent Taxes	\$3,009	\$3,009	\$3,009	(\$0)	0.0%	(\$0)	0.0%
Interim Real Estate Taxes	\$1,312	\$1,312	\$1,312	\$0	0.0%	\$0	0.0%
Earned Income Taxes	\$21,270	\$21,059	\$21,259	\$211	1.0%	\$11	0.1%
Real Estate Transfer Taxes	\$3,951	\$3,776	\$5,026	\$175	4.6%	(\$1,075)	-28.5%
	\$26,533	\$26,147	\$27,597	\$386	1.5%	(\$1,064)	-4.1%
Other Local Revenue	\$1,958	\$1,961	\$2,332	(\$3)	-0.2%	(\$374)	-19.1%
Total Local Revenue	\$192,523	\$190,652	\$193,002	\$1,870	1.0%	(\$479)	-0.3%
State Subsidies Excluding Retirement	\$22,838	\$22,381	\$22,728	\$457	2.0%	\$110	0.5%
Retirement Subsidy	\$15,111	\$13,744	\$13,646	\$1,368	10.0%	\$1,466	10.7%
Federal Subsidies	\$2,953	\$2,677	\$3,081	\$276	10.3%	(\$128)	-4.8%
Total Revenue	\$233,425	\$229,453	\$232,456	\$3,971	1.7%	\$969	0.4%

*- 2017-18 Current Real Estate Taxes shown at 0% tax increase