

West Chester Area School District
Operating Expense History and Forecast

10/8/2020

	A	AE	AC	AD	AE	AF	AG	AH	AI	AJ
		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2018-19	2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
3	Staff	153,661.8	165,080.4	153,376.6	169,698.1	169,496.6	179,661.4	185,790.3	191,800.7	197,905.3
4	Total Salaries	95,606.4	99,526.9	98,130.0	103,129.2	102,987.4	108,106.1	110,595.6	113,012.8	115,385.5
5	<i>Administration</i>									
6	Reg Salaries	8,541.5	8,700.4	9,042.3	9,237.3	9,378.9	9,826.4	10,081.9	10,344.1	10,613.0
7	<i>Teachers</i>									
8	Reg Salaries	68,446.8	70,435.2	70,120.6	72,910.5	72,576.9	76,618.8	78,130.4	79,681.3	81,272.5
9	Extra Duty Pymnts	878.6	1,000.5	896.7	1,090.6	1,140.9	1,031.1	1,051.5	1,072.3	1,093.7
10	Sabbatical Pymnts	255.9	200.0	294.7	300.0	300.0	300.0	300.0	300.0	300.0
11	Subject Chair Pymnts	367.5	421.5	358.3	421.5	421.5	421.5	421.5	421.5	421.5
12	Severance Pymnts	205.6	392.0	220.1	392.0	392.0	400.6	408.5	416.6	424.9
13	Supplemental Contracts	2,110.8	2,167.0	1,993.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0
14	Total Teachers	72,265.2	74,616.1	73,883.5	77,281.7	76,998.3	80,939.0	82,478.9	84,058.7	85,679.7
15	<i>Technical</i>									
16	Reg Salaries	3,659.6	3,804.2	3,783.4	4,056.9	4,056.9	4,162.3	4,270.5	4,381.5	4,495.4
17	<i>Office Clerical</i>									
18	Reg Salaries	5,778.3	6,248.9	5,958.6	6,311.2	6,311.2	6,540.2	6,907.8	7,112.9	7,297.9
19	<i>Crafts and Trades</i>									
20	Reg Salaries	5,361.8	6,157.4	5,462.2	6,242.2	6,242.2	6,638.1	6,856.6	7,115.6	7,299.6
21										
22	<i>Benefits</i>									
23	Medical	17,224.8	20,826.1	13,444.7	21,265.8	21,265.8	23,369.4	25,138.4	27,041.4	29,088.4
24	Dental	1,180.5	1,424.4	978.2	1,428.1	1,428.1	1,489.5	1,553.5	1,620.3	1,690.0
25	Vision	195.0	209.0	149.4	209.2	209.2	214.0	219.0	224.0	229.2
26	Prescription	4,076.1	5,761.4	3,459.6	5,103.6	5,103.6	5,613.9	6,175.3	6,792.9	7,472.1
27	Social Security	6,891.7	7,580.8	7,057.1	7,849.4	7,838.6	8,270.1	8,460.6	8,645.5	8,827.0
28	Retirement	31,584.7	33,950.9	33,218.9	35,390.4	35,341.5	37,782.2	39,394.2	40,820.2	42,231.1
29	Tuition Reimbursement	427.9	600.0	370.6	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	540.4	540.0	550.0	552.9	552.9	578.7	592.0	600.9	617.6
31	Workers Comp/Unemp/Other	1,079.2	1,270.7	965.8	1,289.8	1,289.8	1,309.1	1,328.8	1,348.7	1,368.9
32	Total Benefits	63,200.4	72,163.2	60,194.3	73,689.2	73,629.4	79,226.9	83,461.7	87,697.9	92,124.3
33	(Less) cost sharing	(5,145.1)	(6,609.7)	(4,947.7)	(7,120.3)	(7,120.3)	(7,671.6)	(8,267.0)	(8,910.0)	(9,604.6)
34	Net Benefits	58,055.4	65,553.5	55,246.6	66,568.9	66,509.1	71,555.2	75,194.7	78,787.9	82,519.8
35										
36	<i>Prof. & Tech. Services</i>	17,678.1	21,757.9	15,768.5	21,101.9	21,203.7	21,750.3	22,546.3	23,372.0	24,228.4
37	Substitute Service	2,219.1	2,464.4	1,953.2	2,843.5	2,843.5	2,911.2	2,998.5	3,088.5	3,181.1
38	Contracted Therapeutic Staff	1,668.8	2,054.7	1,328.2	2,121.0	2,121.0	2,205.8	2,294.1	2,385.8	2,481.3
39	Contracted Aides- Special Ed.	2,046.5	2,756.7	1,228.8	2,900.0	2,900.0	3,016.0	3,136.6	3,262.1	3,392.6
40	Contracted Aides- Other	315.9	394.2	136.8	295.0	295.0	306.8	319.1	331.8	345.1
41	Contracted Special Ed. Programs	3,319.0	3,967.6	2,825.6	3,399.6	3,399.6	3,535.6	3,677.0	3,824.1	3,977.0
42	Occupational/Physical Therapy	1,050.1	1,201.1	979.0	1,109.4	1,109.4	1,153.8	1,200.0	1,248.0	1,297.9
43	Due Process Hearings	645.2	1,000.0	915.5	1,000.0	1,000.0	1,040.0	1,081.6	1,124.9	1,169.9
44	Early Intervention	267.3	244.9	231.4	275.5	275.5	286.6	298.0	309.9	322.3
45	Extended School Year	774.0	710.0	605.9	693.0	693.0	720.7	749.5	779.5	810.7
46	Alternative Education - IU	1,790.5	2,037.4	2,004.6	2,007.4	2,007.4	2,087.7	2,171.2	2,258.0	2,348.3
47	Alternative Education - APT	1,120.7	1,437.8	1,093.1	990.3	990.3	1,020.0	1,050.6	1,082.1	1,114.5
48	Tax Collection	593.9	722.2	683.8	692.9	692.9	713.7	735.1	757.2	779.9
49	Legal	303.6	593.0	246.1	493.0	493.0	507.8	523.0	538.7	554.9
50	Other	1,563.5	2,173.9	1,536.6	2,281.3	2,383.1	2,244.7	2,312.0	2,381.4	2,452.9
51										
52	<i>Purchased Property Services</i>	3,558.8	4,056.8	3,600.2	4,272.1	4,272.1	4,367.8	4,498.8	4,633.8	4,772.8
53	Electricity	1,571.0	1,788.0	1,573.9	1,739.0	1,739.0	1,838.2	1,893.3	1,950.1	2,008.6
54	Water/Sewer	581.9	573.1	587.2	621.9	621.9	664.6	684.5	705.0	726.2
55	Trash Removal	82.9	100.0	78.0	100.0	100.0	111.0	114.3	117.8	121.3
56	Space Rental	187.4	200.3	267.8	281.8	281.8	290.3	299.0	307.9	317.2
57	Other	1,135.6	1,395.4	1,093.3	1,529.4	1,529.4	1,463.8	1,507.7	1,553.0	1,599.6
58										
59	<i>Other Services</i>	30,128.1	31,540.8	27,847.9	32,265.2	32,265.2	35,626.8	37,579.8	39,734.9	42,062.0
60	Charter Schools	8,277.9	9,475.6	7,775.7	8,228.6	8,228.6	10,347.7	11,344.8	12,486.8	13,764.2
61	Tuition: Special Education	4,317.8	3,845.0	3,828.3	4,646.2	4,646.2	4,832.0	5,025.3	5,226.3	5,435.4
62	Tuition: CAT	2,738.8	2,559.0	2,557.8	2,562.5	2,562.5	2,964.8	3,185.1	3,437.6	3,701.1
63	Tuition: Other Alt Ed Programs	294.1	188.0	144.3	303.0	303.0	318.2	334.1	350.8	368.3
64	Bussing: Public Schools	5,071.3	5,081.7	4,825.6	5,638.0	5,638.0	6,066.8	6,248.8	6,436.3	6,629.4
65	Bussing: Non-Public	4,116.7	4,452.5	3,727.9	4,445.8	4,445.8	4,579.2	4,716.5	4,858.0	5,003.8
66	Bussing: Special Ed	3,867.3	4,184.1	3,503.4	4,450.0	4,450.0	4,583.5	4,721.0	4,862.6	5,008.5
67	Bussing: Extracurricular	297.0	382.5	216.2	420.4	420.4	380.2	391.6	403.3	415.4
68	Insurance	500.5	530.9	519.2	548.0	548.0	575.4	604.1	634.3	666.1
69	Telephone/Postage	374.8	452.0	495.9	474.5	474.5	470.8	485.0	499.5	514.5
70	Other	272.0	389.6	253.5	548.1	548.1	508.3	523.6	539.3	555.4
71										
72										
73	<i>Supplies</i>	5,889.2	6,366.0	5,209.7	7,875.4	7,451.6	8,269.2	8,571.5	8,885.0	9,210.1
74	Heating/ Motor Pool Fuel	756.0	734.0	568.2	810.0	810.0	859.3	885.1	911.6	939.0
75	Other Operations/Maint Supplies	845.5	913.8	701.4	901.8	1,082.9	937.9	975.4	1,014.4	1,055.0
76	Educational	2,046.1	2,308.0	2,024.9	3,049.9	2,444.9	2,617.6	2,722.3	2,831.2	2,944.4
77	Curriculum Proposals	1,062.3	1,101.8	777.0	1,244.2	1,244.2	1,991.9	2,051.6	2,113.2	2,176.6
78	Educational /Admin Software	1,082.5	1,140.9	1,115.4	1,706.7	1,706.7	1,710.6	1,779.0	1,850.2	1,924.2
79	Administration/Business	96.8	167.6	22.7	162.9	162.9	152.0	158.1	164.4	171.0
80										
81	<i>Other Objects</i>	403.7	476.7	337.3	558.6	558.6	543.2	559.5	576.3	593.6
82	<i>Dues and Fees - Athletics</i>	148.9	131.5	116.6	131.5	131.5	131.5	131.5	131.5	131.5
83										
84										
85	<i>Property</i>	261.0	447.1	271.8	510.1	510.1	493.3	508.1	523.3	539.0
86	Other Equipment	261.0	447.1	271.8	510.1	510.1	493.3	508.1	523.3	539.0
87										
88										
89										
90	<i>Debt Service</i>	25,571.8	26,500.5	26,541.7	27,235.2	25,553.2	27,468.3	27,574.3	27,432.8	27,772.7
91	Bond payments	25,571.8	26,500.5	26,541.7	27,235.2	25,553.2	27,468.3	27,574.3	27,432.8	27,772.7
92										
93										
94	<i>Reserve</i>	5,257.7	5,451.6	5,451.6	6,167.5	7,633.5	6,384.2	6,594.4	7,473.8	7,702.5
95	Budgetary Reserve									
96	Transfer to other funds	5,257.7	5,451.6	5,451.6	6,167.5	7,633.5	6,384.2	6,594.4	7,473.8	7,702.5
97										

West Chester Area School District
Revenue History and Forecast

	A	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2018-19	2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
3	Local	206,641.9	208,113.5	211,001.1	204,779.1	204,779.1	226,024.7	247,202.7	256,520.4	266,140.2
4	Real Estate	174,152.7	176,656.1	178,219.1	176,963.2	176,963.2	197,832.7	218,628.6	227,558.2	236,783.6
5	Current	173,060.7	175,469.9	177,235.0	176,138.5	176,138.5	196,883.8	217,679.7	226,609.2	235,834.6
6	Interim	1,092.0	1,186.2	984.1	824.7	824.7	948.9	948.9	948.9	948.9
7	Earned Income	21,510.4	21,766.9	21,583.6	19,590.3	19,590.3	19,884.1	20,182.4	20,485.1	20,792.4
8	Real Estate Transfer	4,420.7	4,394.5	4,657.3	3,735.4	3,735.4	3,810.1	3,886.3	3,964.0	4,043.3
9	Delinquent Taxes	2,477.2	2,858.8	3,160.2	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	2,657.0	1,000.0	2,179.0	500.0	500.0	507.5	515.1	522.8	530.7
11	Gate Receipts	162.8	131.5	161.9	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,261.2	1,305.6	1,040.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
13										
14	State	39,211.0	41,514.4	40,752.5	40,297.6	40,501.3	42,626.3	44,240.5	45,132.4	45,866.3
15	Student Subsidies	19,913.9	20,348.6	20,142.0	18,677.7	18,611.6	19,600.2	20,313.2	20,399.5	20,337.3
16	Basic Instruction	8,421.6	8,421.9	8,810.2	8,421.9	8,421.9	8,421.9	8,421.9	8,421.9	8,421.9
18	Special Education	6,128.9	6,202.9	6,125.2	5,899.1	5,899.1	5,899.1	5,899.1	5,899.1	5,899.1
20	Tuition Private Home Place't	231.1	290.0	173.8	290.0	290.0	290.0	290.0	290.0	290.0
21	Transportation	3,313.9	3,674.1	3,260.1	2,321.8	2,321.8	3,260.1	4,198.4	4,198.4	4,198.4
22	Medical, Dental & Nurse	255.3	250.3	252.5	252.5	252.5	252.5	252.5	252.5	252.5
23	Rent	1,163.8	1,110.3	1,121.1	1,093.2	1,027.2	1,077.5	852.2	938.5	876.3
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	19,243.0	20,765.8	20,100.6	21,619.9	21,579.4	23,026.1	23,927.4	24,732.9	25,529.0
28	Social Security	3,415.4	3,790.4	3,497.6	3,924.7	3,917.4	4,135.1	4,230.3	4,322.7	4,413.5
29	Retirement	15,827.6	16,975.4	16,602.9	17,695.2	17,662.1	18,891.1	19,697.1	20,410.1	21,115.5
30	Other	54.2	400.1	510.0	-	310.2	-	-	-	-
31										
32	Federal	3,668.7	2,967.0	3,354.8	3,411.3	3,942.4	2,911.3	2,911.3	2,911.3	2,911.3
33	Title I	704.5	704.5	598.8	598.8	598.8	598.8	598.8	598.8	598.8
34	Title II	207.9	260.3	267.5	236.9	236.9	236.9	236.9	236.9	236.9
35	IDEA	1,331.4	1,333.4	1,341.0	1,431.5	1,431.5	1,431.5	1,431.5	1,431.5	1,431.5
36	MA Direct Services/Time Study	1,251.2	500.0	1,021.7	1,000.0	1,000.0	500.0	500.0	500.0	500.0
37	Other	173.8	168.9	125.8	144.1	675.1	144.1	144.1	144.1	144.1
38										
39	Local Taxes & Subsidies	249,521.6	252,595.0	255,108.4	248,488.0	249,222.7	271,562.4	294,354.6	304,564.1	314,917.8
40										
41	Beginning Fund Balance	31,906.4	31,816.7	38,868.8	48,250.9	55,455.5	35,602.2	22,468.6	22,468.6	22,468.6
42	FB Adjustment									
43	Ending Fund Balance	38,868.8	22,602.2	55,455.5	26,923.3	35,602.2	22,468.6	22,468.6	22,468.6	22,468.6
44										
45	Designated/Committed Fund Balance for PSERS Increases (ending FB)	-	-	-	-	-	-	-	-	-
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	13,945.5	-	29,486.8	-	8,633.5	-	-	-	-
48	Designated/Committed Fund Balance for Alternative Education	1,000.0	676.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
49	Designated/Committed Fund Balance for Enrollment Growth	2,500.0	2,000.0	3,500.0	4,500.0	4,500.0	-	-	-	-
50	Designated/Committed Fund Balance for Athletic Fund	83.6	69.8	128.9	83.6	128.9	128.9	128.9	128.9	128.9
51	Beginning Unassigned Fund Balance	15,696.6	15,196.6	15,696.6	15,696.6	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8
52	Ending Unassigned Fund Balance	17,179.8	15,696.6	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8
53										
54	Assumed use of FB	(6,962.4)	9,214.4	(16,586.7)	21,327.6	19,853.3	13,133.5	-	-	-

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2020-21	2021-22		2022-23	2023-24	2024-25
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				13,366,030	13,526,032		13,526,032	13,526,032	13,526,032
6	Delaware County				841,146	840,051		840,051	840,051	840,051
7					14,207,176	14,366,084		14,366,084	14,366,084	14,366,084
8										
9										
10	Net amount to be raised from R/E taxes				176,014	196,884		217,680	226,609	235,835
11	Gross tax to be levied				182,398	204,025		225,575	234,828	244,388
12										
13	Equilization Between Counties									
14	Chester County %				94.08%	94.15%		94.15%	94.15%	94.15%
15	Delaware County %				5.92%	5.85%		5.85%	5.85%	5.85%
16										
17	Chester Cnty Levy				171,599	192,094		212,384	221,097	230,098
18	Delaware Cnty Levy				10,799	11,930		13,190	13,731	14,291
19					182,398	204,025		225,575	234,828	244,388
20										
21	Millage Calculation									
22	Chester Cnty tax levy				171,599	192,094		212,384	221,097	230,098
23	Chester Cnty assessed value				7,921,563	7,961,563		8,001,563	8,041,563	8,081,563
24										
25	Chester County Millage				21.6622	24.1277		26.5428	27.4942	28.4719
26	Previous Year Millage				21.6622	21.6622		24.1277	26.5428	27.4942
27										
28	Chester Cnty Mill Increase				0.00	2.47		2.42	0.95	0.98
29	% increase				0.0%	11.4%		10.0%	3.6%	3.6%
30	Delaware Cnty Tax levy				10,799	11,930		13,190	13,731	14,291
31	Delaware Cnty Assessed Value				648,096	648,596		649,096	649,596	650,096
32										
33	Delaware County Millage				16.6626	18.3939		20.3211	21.1384	21.9821
34	Previous Yr Millage				16.2597	16.6626		18.3939	20.3211	21.1384
35										
36	Delaware Cnty Mill Increase				0.40	1.73		1.93	0.82	0.84
37	% increase				2.5%	10.4%		10.5%	4.0%	4.0%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				171,732					
41	Delaware Cty Levy Rebalanced				10,666					
42					182,397					
43										
44	Chester County Millage				21.6622	24.1277				
45	Chester County Millage Re-balanced				21.6790					
46	Chester Cnty Mill Increase					2.47				
47	% increase					11.30%				
48	Act 1 Millage					22.3293				
49	Millage from exceptions					1.7984				
50										
51										
52	Delaware County Millage				16.6626	18.3939				
53	Delaware County Millage Re-balanced				16.4568					
54	Delaware Cnty Mill Increase					1.94				
55	% increase					11.77%				
56	Act 1 Millage					17.1624				
57	Millage from exceptions					1.2315				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
2010-11	\$7,629,110	(\$32,300)	-0.4%	\$637,594	(\$6,839)	-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%
2018-19	\$7,842,035	\$113,480	1.4%	648,116	\$717	0.1%
2019-20	\$7,921,563	\$98,076	1.2%	648,096	\$809	0.1%
10 YEAR AVERAGE		\$37,363	0.5%		\$238	0.0%
5 YEAR AVERAGE		\$77,749	1.0%		\$1,278	0.2%
3 YEAR AVERAGE		\$102,162	1.3%		\$471	0.1%

CHESTER COUNTY					DELAWARE COUNTY						
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
COMMERCIAL					COMMERCIAL						
2015-16	1,513,147	1,498	0.10%	2015-16	8,533	-	0.00%	2015-16	8,533	-	0.00%
2016-17	1,528,020	14,873	0.97%	2016-17	8,533	-	0.00%	2016-17	8,533	-	0.00%
2017-18	1,539,233	11,213	0.73%	2017-18	8,009	(525)	-6.55%	2017-18	8,009	(525)	-6.55%
2018-19	1,531,640	(7,593)	-0.50%	2018-19	8,009	-	0.00%	2018-19	8,009	-	0.00%
2019-20	1,565,346	33,706	2.15%	2019-20	8,009	-	0.00%	2019-20	8,009	-	0.00%
2020-21	1,565,346	-	0.00%	2020-21	8,009	-	0.00%	2020-21	8,009	-	0.00%
2021-22	1,595,346	30,000	1.88%	2021-22	8,009	-	0.00%	2021-22	8,009	-	0.00%
2022-23	1,625,346	30,000	1.85%	2022-23	8,009	-	0.00%	2022-23	8,009	-	0.00%
2023-24	1,655,346	30,000	1.81%	2023-24	8,009	-	0.00%	2023-24	8,009	-	0.00%
2024-25	1,685,346	30,000	1.78%	2024-25	8,009	-	0.00%	2024-25	8,009	-	0.00%
	Average increase		0.95%		Average increase		-0.60%		Average increase		-0.60%
RESIDENTIAL					RESIDENTIAL						
2015-16	6,137,752	52,423	0.85%	2015-16	638,801	4,910	0.77%	2015-16	638,801	4,910	0.77%
2016-17	6,155,529	17,777	0.29%	2016-17	638,866	64	0.01%	2016-17	638,866	64	0.01%
2017-18	6,236,907	81,378	1.30%	2017-18	639,278	413	0.06%	2017-18	639,278	413	0.06%
2018-19	6,263,481	26,574	0.42%	2018-19	640,107	829	0.13%	2018-19	640,107	829	0.13%
2019-20	6,308,846	45,366	0.72%	2019-20	640,087	(20)	0.00%	2019-20	640,087	(20)	0.00%
2020-21	6,308,846	-	0.00%	2020-21	640,087	-	0.00%	2020-21	640,087	-	0.00%
2021-22	6,318,846	10,000	0.16%	2021-22	640,587	500	0.08%	2021-22	640,587	500	0.08%
2022-23	6,328,846	10,000	0.16%	2022-23	641,087	500	0.08%	2022-23	641,087	500	0.08%
2023-24	6,338,846	10,000	0.16%	2023-24	641,587	500	0.08%	2023-24	641,587	500	0.08%
2024-25	6,348,846	10,000	0.16%	2024-25	642,087	500	0.08%	2024-25	642,087	500	0.08%
	Average increase		0.41%		Average increase		0.19%		Average increase		0.19%
OTHER					OTHER						
2015-16	47,541	(1,778)	-3.74%	2015-16	-	-	0.00%	2015-16	-	-	0.00%
2016-17	45,006	(2,535)	-5.63%	2016-17	-	-	0.00%	2016-17	-	-	0.00%
2017-18	47,347	2,341	4.94%	2017-18	-	-	0.00%	2017-18	-	-	0.00%
2018-19	46,915	(432)	-0.92%	2018-19	-	-	0.00%	2018-19	-	-	0.00%
2019-20	47,371	456	0.96%	2019-20	-	-	0.00%	2019-20	-	-	0.00%
2020-21	47,371	-	0.00%	2020-21	-	-	0.00%	2020-21	-	-	0.00%
2021-22	47,371	-	0.00%	2021-22	-	-	0.00%	2021-22	-	-	0.00%
2022-23	47,371	-	0.00%	2022-23	-	-	0.00%	2022-23	-	-	0.00%
2023-24	47,371	-	0.00%	2023-24	-	-	0.00%	2023-24	-	-	0.00%
2024-25	47,371	-	0.00%	2024-25	-	-	0.00%	2024-25	-	-	0.00%
	Average increase		-0.66%		Average increase		0.00%		Average increase		0.00%
TOTAL					TOTAL						
2015-16	7,698,441	52,143	0.68%	2015-16	647,335	4,910	0.76%	2015-16	647,335	4,910	0.76%
2016-17	7,728,556	30,115	0.39%	2016-17	647,399	64	0.01%	2016-17	647,399	64	0.01%
2017-18	7,823,487	94,931	1.21%	2017-18	647,287	(112)	-0.02%	2017-18	647,287	(112)	-0.02%
2018-19	7,842,035	18,548	0.24%	2018-19	648,116	829	0.13%	2018-19	648,116	829	0.13%
2019-20	7,921,563	79,528	1.00%	2019-20	648,096	(20)	0.00%	2019-20	648,096	(20)	0.00%
2020-21	7,921,563	-	0.00%	2020-21	648,096	-	0.00%	2020-21	648,096	-	0.00%
2021-22	7,961,563	40,000	0.50%	2021-22	648,596	500	0.08%	2021-22	648,596	500	0.08%
2022-23	8,001,563	40,000	0.50%	2022-23	649,096	500	0.08%	2022-23	649,096	500	0.08%
2023-24	8,041,563	40,000	0.50%	2023-24	649,596	500	0.08%	2023-24	649,596	500	0.08%
2024-25	8,081,563	40,000	0.49%	2024-25	650,096	500	0.08%	2024-25	650,096	500	0.08%
	Average increase		0.52%		Average increase		0.18%		Average increase		0.18%

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 October 2020

<u>Expenses</u>		
Salaries	\$	(90,540)
Prof. & Tech Services	\$	143,619
Supplies	\$	18,506
Total Expenses	\$	71,585

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

<u>Fund Balance Analysis</u>		
Decrease in Fund Balance Designation for Future Millage Increases	\$	(71,585)
Increase (Decrease) in Ending Fund Balance 6/30/20	\$	(71,585)

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 October 2020

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 74,851
Actual teacher salary	\$ 73,927
Decreased avg. teacher salary	\$ (925)
Number of teachers	980.40
Increase in teacher attrition	\$ (906,598)
Benefits- SS & PSERS	\$ (382,222)
Staffing Changes	
Admin- 2 FTE	\$ 141,583
Teacher- 7.75 FTE	\$ 572,931
Benefits- SS & PSERS	\$ 301,238
Supplies- Carryover forfeiture Buildings	\$ (712,162)
Supplies- Carryover forfeiture Departments	\$ (343,669)
Supplies- PPA Adj.	\$ (35,942)
Debt Service	\$ (150,000)
Total Expenses	\$ (1,514,841)

<u>Revenues</u>	
State Subsidy- SS & PSERS	\$ (40,492)
Total Revenues	\$ (40,492)

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (71,585)
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,474,349
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 1,402,764

West Chester Area School District
 Budget Forecast Model
 2021-22 Projection Changes
 October 2020

<u>Expenses</u>	
Salaries- Admin	\$ 213,000
Benefits- SS & PSERS	\$ 89,801
Total Expenses	\$ 302,801

<u>Revenues</u>	
Current Real Estate- Effect of Act 1 % Increase	\$ 707,793
State Subsidy- SS & PSERS	\$ 44,900
Total Revenues	\$ 752,693

<u>Budget Gap</u>	
Change in Budget Gap	\$ (449,892)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,402,764
2021-22 Use of Designation for Future Millage Increases	\$ (1,402,764)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 September 2020

<u>Expenses</u>	
Salaries	\$ 25,550
Benefits	\$ 24,457
Prof. & Tech Services	\$ 62,670
Other Services	\$ (45,566)
Supplies	\$ (12,619)
Other Objects	\$ (403)
Property	\$ (3,687)
Total Expenses	<u>\$ 50,402</u>

<u>Revenues</u>	
Local Revenue	\$ (403)
Federal Revenue	\$ 27,772
Total Revenues	<u>\$ 27,369</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (23,033)
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ (23,033)</u>

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 September 2020

<u>Expenses</u>	
CARES Grant Expenses:	
Salaries	\$ 50,295
Benefits	\$ 21,205
Supplies	\$ 136,919
GEER Special Ed Grant Expenses:	
Prof & Tech Svcs	\$ 101,799
PCCD Federal Grant:	
Supplies	\$ 531,013
Total Expenses	<u>\$ 841,231</u>

<u>Revenues</u>	
State Revenue:	
CARES Grant	\$ 208,419
GEER Special Ed Grant	\$ 101,799
Federal Revenue:	
PCCD Federal Grant	\$ 531,013
Total Revenues	<u>\$ 841,231</u>

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (23,033)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ (23,033)</u>

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 August 2020

<u>Expenses</u>	
Salaries	\$ (239,963)
Benefits	\$ (2,861,381)
Prof. & Tech Services	\$ (2,185,548)
Purchased Property Services	\$ (298,394)
Other Services	\$ 448,218
Supplies	\$ (130,023)
Other Objects	\$ (107,802)
Dues & Fees- Athletics	\$ (14,919)
Property	\$ (140,206)
Debt Service	\$ 7,602
Total Expenses	\$ (5,522,416)

<u>Revenues</u>	
Local Revenue	\$ 2,338,188
State Revenue	\$ (477,130)
Federal Revenue	\$ (84,334)
Total Revenues	\$ 1,776,724

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Athletic Fund	\$ 45,327
Increase in Fund Balance Designation for Future Millage Increases	\$ 7,253,813
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ 7,299,140

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 August 2020

<u>Expenses</u>	
Debt Service	\$ (1,532,020)
Transfer to Capital Reserve	\$ 1,465,981
Total Expenses	\$ (66,039)

<u>Revenues</u>	
Rent Subsidy	\$ (66,039)
Total Revenues	\$ (66,039)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Athletic Fund	\$ 45,327
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 7,253,813
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 7,299,140

**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			2020-21	2021-22	2022-23	2023-24	2024-25
8	KG		919	807	886	886	886
9	1st to 5th Grade		4,523	4,661	4,651	4,674	4,693
10	Grades 6-8		2,887	2,862	2,818	2,822	2,909
11	Grades 9-12		3,903	3,845	3,873	3,926	3,903
12	Total		12,232	12,175	12,228	12,308	12,391
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			2021-22	2022-23	2023-24	2024-25	
31	Administration		2.60%	2.60%	2.60%	2.60%	2.60%
32	Teachers		2.85%	2.60%	2.60%	2.60%	2.60%
33	Non-Bargaining		2.60%	2.60%	2.60%	2.60%	2.60%
34	Support Staff		1.75%	5.62%	2.97%	2.60%	2.60%
35	Crafts/Trades		3.72%	3.04%	3.90%	2.60%	2.60%
36	Miscellaneous		2021-22	2022-23	2023-24	2024-25	
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			2021-22	2022-23	2023-24	2024-25	
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		34.95%	35.62%	36.12%	36.60%	
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		\$1,463.77	\$1,574.58	\$1,693.77	\$1,821.99	
56	Dental		\$90.60	\$94.50	\$98.56	\$102.80	
57	Vision		\$14.03	\$14.35	\$14.68	\$15.02	
58	Prescription		\$352.13	\$387.34	\$426.08	\$468.69	
59	Life/AD&D (cost per \$1,000)		\$0.12	\$0.12	\$0.12	\$0.12	
60							
61	Assumes increases in salary related benefits proportional to salary increases						

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

	A	B	C	D	E	F	G
62							
63							
64							
65	Professional and Technical Services - 300			% Increase Assumptions			
66				2021-22	2022-23	2023-24	2024-25
67		Special Education Services		4.00%	4.00%	4.00%	4.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	Purchased Property Services - 400			% Increase Assumptions			
72				2021-22	2022-23	2023-24	2024-25
73		Electricity		3.00%	3.00%	3.00%	3.00%
74		Trash Collection		3.00%	3.00%	3.00%	3.00%
75		Other categories		3.00%	3.00%	3.00%	3.00%
76							
77	Other Purchased Services - 500			% Increase Assumptions			
78				2021-22	2022-23	2023-24	2024-25
79		Special Ed Tuitions		4.00%	4.00%	4.00%	4.00%
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	433	446	459	473	
86		Special Ed	109	114	120	126	
87		Charter School Tuition Rate:					
88		Regular Ed	\$14,441	\$14,874	\$15,320	\$15,780	
89		Special Ed	\$37,568	\$41,325	\$45,458	\$50,003	
90		CAT Enrollment:					
91		Full Time	127	133	140	147	
92		Academic	22	23	24	25	
93		CAT Tuition Rate:					
94		Full Time	\$21,539	22,099	\$22,673	\$23,263	
95		Academic	\$10,424	10,695	\$10,973	\$11,259	
96							
97	Supplies - 600			% Increase Assumptions			
98				2021-22	2022-23	2023-24	2024-25
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	1,991,866	2,051,622	2,113,171	2,176,566	
103							
104	Property - 700			% Increase Assumptions			
105				2021-22	2022-23	2023-24	2024-25
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	800 Other Object Dues and Fees			% Increase Assumptions			
112				2021-22	2022-23	2023-24	2024-25
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>	2021-22	2022-23	2023-24	2024-25
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>	2021-22	2022-23	2023-24	2024-25
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	\$ 1,077,468	\$ 852,206	\$ 938,548	\$ 876,286
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>	2021-22	2022-23	2023-24	2024-25
26	Title I	\$ 598,796	\$ 598,796	\$ 598,796	\$ 598,796
27	Title II	\$ 236,948	\$ 236,948	\$ 236,948	\$ 236,948
28	IDEA	\$ 1,431,536	\$ 1,431,536	\$ 1,431,536	\$ 1,431,536
29	Medical Access	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 144,061	\$ 144,061	\$ 144,061	\$ 144,061
31					
32	<u>Other</u>	2021-22	2022-23	2023-24	2024-25
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>	2020-21 Budget	2020-21 Projected	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Administrators						
Average New Hire Salary	\$128,915		\$132,267	\$135,706	\$139,234	\$142,854
Additional Headcount	-		1.00	-	-	-
Additional Salary Expense	\$0		\$135,977	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$57,882	\$54,822	\$56,284	\$57,394	\$58,533	\$59,702
Average Teacher Salary	\$74,851	\$73,927	\$75,405	\$79,067	\$80,637	\$82,247
Headcount Change (<i>Enrollment</i>)	8.40		38.00	-	-	-
Headcount Change (<i>Curricular</i>)	11.60		-	-	-	-
Change Salary Expense	\$1,187,035		\$2,106,987	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$69,818		\$71,634	\$73,496	\$75,407	\$77,367
Additional Headcount	2.00		-	-	-	-
Additional Salary Expense	\$72,600		\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$26,817		\$27,286	\$28,820	\$29,676	\$30,447
Additional Headcount	1.00		3.50	-	-	-
Additional Salary Expense	\$19,500		\$127,130	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$42,882		\$44,478	\$45,830	\$47,617	\$48,855
Additional Headcount	-		4.50	-	-	-
Additional Salary Expense	\$0		\$178,620	\$0	\$0	\$0

	2020-21 Budget	2020-21 Projected	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<u>Teacher Staffing Changes Detail</u>			2.85%	2.60%	2.60%	2.60%
Salary before Attrition	72,973,487		75,761,830	79,380,407	80,931,297	82,522,511
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	500,000		500,000	500,000	500,000	500,000
Increase with Attrition	71,723,487	72,576,855	74,511,830	78,130,407	79,681,297	81,272,511
Increase with Attrition			2.67%	1.97%	1.99%	2.00%
Staffing changes	1,187,035	-	2,106,987	-	-	-
Teacher Salary (with attrition & staffing changes)	72,910,522	72,576,855	76,618,817	78,130,407	79,681,297	81,272,511
Increase with Attrition & Staffing Changes			5.57%	1.97%	1.99%	2.00%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2020-21 Budget	2020-21 Projected	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Admin Staff	9,237,294	9,378,877	9,826,441	10,081,928	10,344,058	10,613,004
Total Administration Salaries	9,237,294	9,378,877	9,826,441	10,081,928	10,344,058	10,613,004
Teacher Staff Salaries	72,910,522	72,576,855	76,618,817	78,130,407	79,681,297	81,272,511
Extra Duty Pymnts (123)	1,090,649	1,140,944	1,031,111	1,051,453	1,072,324	1,093,738
Sabbatical Pymnts (124)	300,000	300,000	300,000	300,000	300,000	300,000
Subject Chair Pymnts (125)	421,496	421,496	421,496	421,496	421,496	421,496
Severance Pymnts (127)	392,000	392,000	400,609	408,512	416,621	424,941
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
Total Teaching Salaries	77,281,667	76,998,295	80,939,033	82,478,868	84,058,739	85,679,687
Reg Salaries (141)	4,054,914	4,054,914	4,160,342	4,268,511	4,379,492	4,493,359
Overtime (143)	2,000	2,000	2,000	2,000	2,000	2,000
Technical	4,056,914	4,056,914	4,162,342	4,270,511	4,381,492	4,495,359
Reg Salaries (151)	2,911,088	2,911,088	3,038,452	3,209,213	3,304,527	3,390,444
Overtime (153)	60,830	60,830	53,351	56,349	58,022	59,531
Library/Office Aides (154),(155)	503,231	503,231	524,538	554,017	570,471	585,303
Technology Aides (158)	434,855	434,855	480,675	507,689	522,767	536,359
Instructional Aides (191)	2,341,711	2,341,711	2,382,691	2,516,598	2,591,341	2,658,716
Instructional Aides OT (193)	59,450	59,450	60,490	63,890	65,787	67,498
Office Clerical	6,311,165	6,311,165	6,540,196	6,907,755	7,112,916	7,297,852
Reg Salaries Oper & Maint(161)	5,266,503	5,266,503	5,641,037	5,812,524	6,039,213	6,196,232
Temporary salaries (162)	75,000	75,000	77,790	80,155	83,281	85,446
Overtime (163)	180,000	180,000	186,696	192,372	199,874	205,071
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	680,689	680,689	692,601	731,525	753,252	772,836
Crafts and Trades	6,242,192	6,242,192	6,638,124	6,856,576	7,115,619	7,299,585
Total Salary Expense	103,129,232	102,987,443	108,106,136	110,595,638	113,012,824	115,385,486
% Increase		-0.14%	4.97%	2.30%	2.19%	2.10%

POSITIONS	Func	Acct	Prog	2020-21 Budget				Total	2020-21 Actual				Total	2020-21 Budget to Actual				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	
School Administration																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Asst Supt of Curriculum and Secondary Ed	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	-	-	-	3.00	3.00	-	-	-	4.00	4.00	-	-	-	1.00	1.00
Director of Teaching and Learning	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	-	-	-	-	-
Communications Program Director	2370	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Director of Equity & Assessment	2260	111	52M	-	-	-	-	-	-	-	-	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	-	-	-	-	-
Coordinator of Nursing Services	2440	111	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
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	-	-	-	-	-
School Administration Total				10.00	9.00	15.00	28.00	62.00	10.00	9.00	15.00	30.00	64.00	-	-	-	2.00	2.00
Teachers																		
Full Day KG	1110	121	08F	42.00	-	-	-	42.00	32.00	-	-	-	32.00	(10.00)	-	-	-	(10.00)
1st Grade	1110	121	09	41.00	-	-	-	41.00	34.00	-	-	-	34.00	(7.00)	-	-	-	(7.00)
2nd Grade	1110	121	09	40.00	-	-	-	40.00	34.00	-	-	-	34.00	(6.00)	-	-	-	(6.00)
3rd Grade	1110	121	09	39.00	-	-	-	39.00	32.00	-	-	-	32.00	(7.00)	-	-	-	(7.00)
4th Grade	1110	121	09	33.00	-	-	-	33.00	30.00	-	-	-	30.00	(3.00)	-	-	-	(3.00)
5th Grade	1110	121	09	37.00	-	-	-	37.00	31.00	-	-	-	31.00	(6.00)	-	-	-	(6.00)
Art	1110	121	01	9.80	7.40	7.80	-	25.00	8.17	7.14	7.40	-	22.71	(1.63)	(0.26)	(0.40)	-	(2.29)
ELD	1110	121	02	13.50	4.60	3.60	-	21.70	12.50	4.80	3.60	-	20.90	(1.00)	0.20	-	-	(0.80)
Eng/Lang Arts	1110	121	06	-	27.40	33.05	-	60.45	-	23.60	32.40	-	56.00	-	(3.80)	(0.65)	-	(4.45)
World Language	1110	121	07	-	9.60	23.40	-	33.00	-	9.60	20.20	-	29.80	-	-	(3.20)	-	(3.20)
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.20	-	-	5.20	-	4.80	-	-	4.80	-	(0.40)	-	-	(0.40)
			11 -															
Health	1110	121	11A	-	9.53	6.80	-	16.33	-	8.28	6.45	-	14.73	-	(1.25)	(0.35)	-	(1.60)
Math	1110	121	15	-	29.00	39.20	-	68.20	-	25.40	36.40	-	61.80	-	(3.60)	(2.80)	-	(6.40)
			17 -															
Phys Ed	1110	121	17A	10.00	7.07	13.20	1.50	31.77	8.30	6.32	12.45	1.40	28.47	(1.70)	(0.75)	(0.75)	(0.10)	(3.30)
Science	1110	121	19	-	23.60	42.85	-	66.45	-	20.40	39.10	-	59.50	-	(3.20)	(3.75)	-	(6.95)
Social Studies	1110	121	20	-	22.80	39.00	-	61.80	-	20.00	36.90	-	56.90	-	(2.80)	(2.10)	-	(4.90)
AP Capstone	1110	121	25	-	-	0.40	-	0.40	-	-	0.25	-	0.25	-	-	(0.15)	-	(0.15)
			06A -															
Reading Specialist/Teacher	1110	121	06B	21.20	14.80	3.00	-	39.00	21.00	12.60	3.00	-	36.60	(0.20)	(2.20)	-	-	(2.40)
Music -Vocal	1110	121	16A	9.75	3.25	2.80	-	15.80	8.20	3.05	2.60	-	13.85	(1.55)	(0.20)	(0.20)	-	(1.95)
Music -Instrumental	1110	121	16B	10.00	8.00	4.00	-	22.00	10.00	8.15	3.80	-	21.95	-	0.15	(0.20)	-	(0.05)
Cyber School	1110	121	25	-	-	-	4.00	4.00	48.03	19.71	16.80	-	84.54	48.03	19.71	16.80	(4.00)	80.54
TITLE 1 (federal prog)	1190	121	35	3.80	-	-	-	3.80	3.40	-	-	0.60	4.00	(0.40)	-	-	0.60	0.20
Total				320.05	172.25	219.10	5.50	716.90	322.60	173.85	221.35	2.00	719.80	2.55	1.60	2.25	(3.50)	2.90

POSITIONS	Func	Acct	Prog	2020-21 Budget					2020-21 Actual					2020-21 Budget to Actual				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Fam and Cons Science	1340	121	12	-	7.20	6.40	-	13.60	-	6.65	6.40	-	13.05	-	(0.55)	-	-	(0.55)
Industrial Arts	1350	121	13	-	7.40	3.80	-	11.20	-	6.60	3.60	-	10.20	-	(0.80)	(0.20)	-	(1.00)
Business Education	1360	121	03	-	-	5.70	-	5.70	-	-	5.60	-	5.60	-	-	(0.10)	-	(0.10)
Cyber Vocational Education	1300	121	05	-	-	-	-	-	-	1.00	1.20	-	2.20	-	1.00	1.20	-	2.20
Total				-	14.60	15.90	-	30.50	-	14.25	16.80	-	31.05	-	(0.35)	0.90	-	0.55
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	7.00	3.00	2.00	-	12.00	0.50	-	(0.50)	-	-
Emotional Support	1231	121	21C	2.00	1.50	3.50	-	7.00	2.00	1.50	4.50	-	8.00	-	-	1.00	-	1.00
Transitional Program	1231	121	21L	-	-	-	1.00	1.00	2.50	2.00	-	-	4.50	2.50	2.00	-	(1.00)	3.50
Life Skills	1211	121	21F	2.50	1.00	1.50	-	5.00	-	-	1.00	-	1.00	(2.50)	(1.00)	(0.50)	-	(4.00)
Learn Supp/ Life Skills	1241	121	21F	29.50	20.50	24.50	-	74.50	26.50	19.50	20.30	-	66.30	(3.00)	(1.00)	(4.20)	-	(8.20)
Multiple Disabilities	1270	121	21J	2.00	1.00	-	-	3.00	2.00	1.00	-	-	3.00	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	0.30	0.70	13.00	14.00	-	-	-	13.00	13.00	-	(0.30)	(0.70)	-	(1.00)
Gifted Program Teachers	1243	121	21A	7.00	3.70	3.70	-	14.40	8.00	3.50	3.60	-	15.10	1.00	(0.20)	(0.10)	-	0.70
Cyber Special Education	1200	121	05	-	-	-	-	-	6.00	2.40	2.60	1.00	12.00	6.00	2.40	2.60	1.00	12.00
Total				49.50	31.00	36.40	20.00	136.90	54.00	32.90	34.00	20.00	140.90	4.50	1.90	(2.40)	-	4.00
Guidance Counselors	2120	121	18B	10.00	10.00	18.00	-	38.00	8.00	9.50	18.50	-	36.00	(2.00)	(0.50)	0.50	-	(2.00)
Certified Nurses	2440	121	18D	8.00	3.00	3.00	-	14.00	8.00	3.00	3.00	-	14.00	-	-	-	-	-
Psychologists	2140	121	18C	9.80	3.00	3.00	-	15.80	9.80	3.00	3.00	-	15.80	-	-	-	-	-
Case Workers	2160	121	18F	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	8.30	3.00	3.00	-	14.30	(1.70)	-	-	-	(1.70)
Cyber Support Services	2000	121	05	-	-	-	-	-	3.70	-	-	-	3.70	3.70	-	-	-	3.70
Total				37.80	19.00	27.00	8.00	91.80	37.80	18.50	27.50	8.00	91.80	-	(0.50)	0.50	-	-
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.30	-	1.30	-	-	1.40	-	1.40	-	-	0.10	-	0.10
Cyber Audio Visual	2200	121	05	-	-	-	-	-	-	-	0.20	-	0.20	-	-	0.20	-	0.20
Total				-	-	4.30	-	4.30	-	-	4.60	-	4.60	-	-	0.30	-	0.30
Teacher Total				407.35	236.85	302.70	33.50	980.40	414.40	239.50	304.25	30.00	988.15	7.05	2.65	1.55	(3.50)	7.75
<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	-	-	-	-	-
ELD	1110	191	02	9.00	1.00	3.00	-	13.00	8.00	2.00	3.00	-	13.00	(1.00)	1.00	-	-	-
Autistic	1233	191	21C	-	-	-	17.00	17.00	-	-	-	17.00	17.00	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	63.00	63.00	-	-	-	63.00	63.00	-	-	-	-	-
Total				17.00	1.00	3.00	97.00	118.00	16.00	2.00	3.00	97.00	118.00	(1.00)	1.00	-	-	-

POSITIONS	Func	Acct	Prog	2020-21 Budget					2020-21 Actual					2020-21 Budget to Actual				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Library Assistant	2250	154	14	5.00	1.00	3.00	-	9.00	5.00	1.00	3.00	-	9.00	-	-	-	-	-
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	1.00	6.00	-	22.00	15.00	1.00	6.00	-	22.00	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	3.20	3.20	-	-	-	3.20	3.20	-	-	-	-	-
RN-LPN (District)	2440	141	18D	4.00	1.00	3.00	2.00	10.00	4.20	1.00	3.00	1.80	10.00	0.20	-	-	(0.20)	-
APT Program Coordinator	1231	121	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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				4.00	1.00	3.00	6.20	14.20	4.20	1.00	3.00	6.00	14.20	0.20	-	-	(0.20)	-
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
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 Support)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
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	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	19.00	19.00	-	-	-	-	-
Total				-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	5.00	21.00	10.00	3.00	3.00	5.00	21.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	24.50	15.50	30.00	7.50	77.50	24.00	15.50	31.00	7.00	77.50	(0.50)	-	1.00	(0.50)	-
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	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
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	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				34.50	18.50	33.00	44.50	130.50	34.00	18.50	34.00	44.00	130.50	(0.50)	-	1.00	(0.50)	-
Secretarial Staff - Central Office and School Administration Total				80.50	30.50	66.00	218.20	395.20	79.20	31.50	67.00	217.50	395.20	(1.30)	1.00	1.00	(0.70)	-
Grand Total				497.85	276.35	383.70	279.70	1,437.60	503.60	280.00	386.25	277.50	1,447.35	5.75	3.65	2.55	(2.20)	9.75

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	13,444,708	21,265,797	21,265,797	23,369,361	25,138,421	27,041,400	29,088,434
Dental	978,154	1,428,060	1,428,060	1,489,466	1,553,513	1,620,315	1,689,988
Vision	149,383	209,230	209,230	214,042	218,965	224,001	229,153
Prescription	3,459,632	5,103,577	5,103,577	5,613,934	6,175,328	6,792,860	7,472,146
Social Security	7,057,077	7,849,447	7,838,600	8,270,120	8,460,566	8,645,481	8,826,990
Retirement	33,218,932	35,390,415	35,341,483	37,782,157	39,394,166	40,820,232	42,231,088
Tuition	370,641	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	549,979	552,899	552,899	578,663	591,989	604,927	617,627
W/C, Unemp & Other	965,754	1,289,778	1,289,778	1,309,124	1,328,761	1,348,693	1,368,923
Total Benefit Expense	<u>60,194,260</u>	<u>73,689,202</u>	<u>73,629,423</u>	<u>79,226,868</u>	<u>83,461,710</u>	<u>87,697,909</u>	<u>92,124,350</u>
% Increase			<u>22.32%</u>	<u>7.51%</u>	<u>5.35%</u>	<u>5.08%</u>	<u>5.05%</u>

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	4,025,370	5,890,045	5,890,045	6,335,921	6,815,550	7,331,488	7,886,481
Dental	161,885	88,963	88,963	92,788	96,778	100,939	105,280
Vision	26,332	10,671	10,671	10,916	11,167	11,424	11,687
Prescription	560,011	1,013,778	1,013,778	1,115,155	1,226,671	1,349,338	1,484,272
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	174,063	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	<u>4,947,661</u>	<u>7,120,308</u>	<u>7,120,308</u>	<u>7,671,633</u>	<u>8,267,019</u>	<u>8,910,041</u>	<u>9,604,572</u>

Net Benefit Costs							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	9,419,338	15,375,752	15,375,752	17,033,439	18,322,871	19,709,912	21,201,952
Dental	816,269	1,339,097	1,339,097	1,396,678	1,456,736	1,519,375	1,584,708
Vision	123,051	198,559	198,559	203,126	207,798	212,577	217,466
Prescription	2,899,621	4,089,799	4,089,799	4,498,779	4,948,657	5,443,522	5,987,875
Social Security	7,057,077	7,849,447	7,838,600	8,270,120	8,460,566	8,645,481	8,826,990
Retirement	33,218,932	35,390,415	35,341,483	37,782,157	39,394,166	40,820,232	42,231,088
Tuition	370,641	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	375,916	436,047	436,047	461,811	475,137	488,075	500,775
W/C, Unemp & Other	965,754	1,289,778	1,289,778	1,309,124	1,328,761	1,348,693	1,368,923
Total Benefit Expense	<u>55,246,599</u>	<u>66,568,894</u>	<u>66,509,115</u>	<u>71,555,235</u>	<u>75,194,691</u>	<u>78,787,868</u>	<u>82,519,778</u>
% Increase			<u>20.39%</u>	<u>7.49%</u>	<u>5.09%</u>	<u>4.78%</u>	<u>4.74%</u>

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%

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
	\$337,329	\$ 558,585	\$ 558,585	\$ 543,192	\$ 559,487	\$ 576,272	\$ 593,560

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
DUES/FEES - Athletic Fund	\$116,581	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$453,890	\$445,255	\$1,911,236	\$453,967	\$448,506	\$1,104,357	\$1,101,147
G/F Contribution to Cap Reserve	\$3,463,200	\$3,626,728	\$3,626,728	\$3,771,797	\$3,922,669	\$4,079,576	\$4,242,759
Transfer for Cap Reserve Facilities	\$1,534,522	\$2,095,558	\$2,095,558	\$2,158,424	\$2,223,177	\$2,289,872	\$2,358,569
	\$5,451,612	\$6,167,541	\$7,633,522	\$6,384,189	\$6,594,352	\$7,473,805	\$7,702,474

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2020-21 Budget		2020-21 Projection		2021-22 Budget		2022-23 Budget		2023-24 Budget		2024-25 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/10 GOR 2010AA	\$ 391,500	\$ 3,420,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7/2012 GOR 2012AA	\$ 599,200	\$ 7,360,000	\$ 599,200	\$ 7,360,000	\$ 304,800	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2014 A	\$ 1,279,250	\$ 1,085,000	\$ 1,279,250	\$ 1,085,000	\$ 1,225,900	\$ 1,185,000	\$ 1,165,750	\$ 14,570,000	\$ 437,250	\$ 8,745,000	\$ -	\$ -
GOB 2014 AA	\$ 2,179,800	\$ 295,000	\$ 2,179,800	\$ 295,000	\$ 2,170,950	\$ 305,000	\$ 2,161,800	\$ 315,000	\$ 2,152,350	\$ 325,000	\$ 2,142,600	\$ 5,700,000
GOB 2015 AA	\$ 22,950	\$ 755,000	\$ 22,950	\$ 755,000	\$ 7,700	\$ 770,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2016	\$ 416,750	\$ 1,935,000	\$ 416,750	\$ 1,935,000	\$ 320,000	\$ 2,035,000	\$ 218,250	\$ 2,130,000	\$ 111,750	\$ 2,235,000	\$ -	\$ -
GOB 2016A	\$ 1,248,703	\$ 5,000	\$ 1,248,703	\$ 5,000	\$ 1,248,835	\$ 5,000	\$ 1,248,568	\$ 5,000	\$ 1,248,500	\$ 5,875,000	\$ 954,750	\$ 12,270,000
GOB 2017	\$ 117,115	\$ 615,000	\$ 117,115	\$ 615,000	\$ 104,715	\$ 625,000	\$ 92,065	\$ 640,000	\$ 79,065	\$ 660,000	\$ 65,765	\$ 670,000
TOTAL	\$ 6,255,268	\$ 15,470,000	\$ 5,863,768	\$ 12,050,000	\$ 5,381,800	\$ 12,545,000	\$ 4,886,433	\$ 17,660,000	\$ 4,028,915	\$ 17,840,000	\$ 3,163,115	\$ 18,640,000

Total ACT 1 eligible Debt	\$21,725,268	\$17,913,768	\$17,926,800	\$22,546,433	\$21,868,915	\$21,803,115
Increase in ACT 1 eligible debt			\$13,032	\$4,619,633	(\$677,518)	(\$65,800)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2020-21 Budget		2020-21 Projection		2021-22 Budget		2022-23 Budget		2023-24 Budget		2024-25 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 380,667	\$ 650,000	\$ 230,667	\$ 650,000	\$ 354,667	\$ 650,000	\$ 332,133	\$ 520,000	\$ 308,000	\$ 645,000	\$ 281,400	\$ 675,000
8/2012 \$21,000,000 GOB 2012A	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ 5,000	\$ 629,850	\$ 5,000	\$ 629,700	\$ 5,000
2013 \$10,000,000 GOB	\$ 8,500	\$ 850,000	\$ 8,500	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$12,000,000 GOB 2014	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ 5,000
9/2015 \$10,000,000 GOB- 2015A	\$ 257,543	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2016AA	\$ 254,412	\$ 5,000	\$ 254,412	\$ 5,000	\$ 254,312	\$ 5,000	\$ 254,175	\$ 5,000	\$ 254,038	\$ 5,000	\$ 253,900	\$ 5,000
12/2017 \$9,750,000 GOB 2017A	\$ 237,475	\$ 5,000	\$ 237,475	\$ 5,000	\$ 237,388	\$ 5,000	\$ 237,300	\$ 5,000	\$ 237,212	\$ 5,000	\$ 237,100	\$ 5,000
10/2018 \$9,990,000 GOB 2018	\$ 336,578	\$ 5,000	\$ 336,578	\$ 5,000	\$ 336,452	\$ 5,000	\$ 336,328	\$ 5,000	\$ 336,203	\$ 5,000	\$ 336,053	\$ 5,000
8/2019 \$35,000,000 GOB 2019	\$ 1,390,000	\$ 5,000	\$ 1,390,000	\$ 5,000	\$ 1,389,800	\$ 5,000	\$ 1,389,600	\$ 5,000	\$ 1,389,400	\$ 5,000	\$ 1,389,200	\$ 5,000
9/2020 \$16,800,000 GOR 2020	\$ -	\$ -	\$ 282,023	\$ 2,260,000	\$ 432,850	\$ 4,495,000	\$ 208,100	\$ 50,000	\$ 205,600	\$ 55,000	\$ 202,850	\$ 55,000
10/2021 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 251,220	\$ -	\$ 403,746	\$ 5,000	\$ 403,610	\$ 5,000	\$ 403,467	\$ 5,000
1/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,721	\$ -	\$ 394,175	\$ 5,000	\$ 394,046	\$ 5,000
12/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,082	\$ -	\$ 397,497	\$ 5,000
12/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -
	\$ 3,984,938	\$ 1,525,000	\$ 3,859,418	\$ 3,780,000	\$ 4,376,452	\$ 5,165,000	\$ 4,427,866	\$ 600,000	\$ 4,828,933	\$ 735,000	\$ 5,194,547	\$ 775,000
Total Elementary Debt	\$ 3,984,938	\$ 5,509,938	\$ 3,859,418	\$ 7,639,418	\$ 9,541,452	\$ 5,027,866	\$ 5,563,933	\$ 5,969,547	\$ 5,969,547	\$ 5,969,547	\$ 5,969,547	\$ 5,969,547

Total New Debt	\$ 3,984,938	\$ 1,525,000	\$ 3,859,418	\$ 3,780,000	\$ 4,376,452	\$ 5,165,000	\$ 4,427,866	\$ 600,000	\$ 4,828,933	\$ 735,000	\$ 5,194,547	\$ 775,000
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TOTAL DEBT SERVICE

YEAR	2020-21 Budget		2020-21 Projection		2021-22 Budget		2022-23 Budget		2023-24 Budget		2024-25 Budget	
Total Debt Service	\$10,240,206	\$16,995,000	\$9,723,186	\$15,830,000	\$9,768,252	\$17,710,000	\$9,314,299	\$18,260,000	\$8,867,848	\$18,575,000	\$8,357,662	\$19,415,000
		\$27,235,206		\$25,563,186		\$27,468,252		\$27,674,299		\$27,432,848		\$27,772,662

Back-End Referendum Exceptions

	BUDGET 2020-21	BUDGET 2021-22	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2024-25
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	-	187.7	576.1	349.9	355.8
Total	-	187.7	576.1	349.9	355.8

Index =	2.60%	3.00%	2.60%	2.60%	2.60%	
Exception Calculations						
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
Retirement	29,434,359	29,809,645	30,381,103	30,807,564	31,216,967	
50%	14,717,179	14,904,822	15,190,551	15,403,782	15,608,483	
14,623,358	14,717,179	14,904,822	15,190,551	15,403,782	15,608,483	
State Share of Retirement for Fed. Funded Salaries	(30,671)	(30,868)	(31,261)	(32,308)	(32,737)	
Increase	93,624	187,250	285,130	212,783	204,272	
Index	379,410	440,589	386,713	394,126	399,658	
Total Exception	(285,786)	(253,340)	(101,583)	(181,343)	(195,386)	
Special Education						
	2017-18 AFR	2018-19 AFR	2019-20 AFR Est. (1.03)	2020-21 AFR Est. (1.03)	2021-22 AFR Est. (1.03)	2022-23 AFR Est. (1.03)
Expenses	46,461,210	46,309,762	47,699,055	49,130,026	50,603,927	52,122,045
Subsidy	6,454,135	6,128,947	6,125,165	5,899,089	5,899,089	5,899,089
Net Expenses	40,007,075	40,180,815	41,573,890	43,230,937	44,704,838	46,222,956
Net Increase	(1,224,227)	173,739	1,393,075	1,657,048	1,473,901	1,518,118
Index	854,313	1,040,184	1,205,424	1,080,921	1,124,004	1,162,326
Total Exception	-	187,650	576,127	349,896	355,792	

2019-2020 Capital Budget

	Budget 2019-2020	Actual 2019-20
Elementary Equipment		
4th/5th Teacher iPad	\$ 29,250	\$ 20,291
4th/5th Classroom Laptop	\$ 450,000	\$ -
Laptop Cart	\$ 12,000	\$ 26,415
Registration	\$ 6,200	\$ -
2020-21 Prespend	\$ -	\$ 176,400
	\$ 497,450	\$ 223,106
Secondary Equipment		
6th Grade 1:1	\$ 593,750	\$ 59,400
9th grade 1:1 Computers	\$ 858,500	\$ 31,200
Video	\$ 30,582	\$ -
TV Studio	\$ 22,940	\$ 60,581
Registration	\$ 3,720	\$ -
Tech Ed - High	\$ 18,600	\$ -
2020-2021 Prespend	\$ -	\$ 643,484
	\$ 1,528,092	\$ 794,665
District		
Projectors - Hardware & Installation	\$ 1,410,894	\$ 1,574,503
Security Camera	\$ 30,000	\$ 58,448
	\$ 1,440,894	\$ 1,632,950
Network		
Network Equipment	\$ 425,000	\$ 425,000
2020-2021 Prespend	\$ -	\$ 110,532
	\$ 425,000	\$ 535,532
Administration		
Support Staff (Central + Schools)	\$ 83,900	\$ 33,681
Timeclock	\$ 60,000	\$ 20,000
	\$ 143,900	\$ 53,681
Other		
Cost Sharing from Parents	\$ (231,050)	\$ (183,240)
Insurance Cost from Purchase	\$ 274,850	\$ 274,850
Funding Free & Reduced Tech Fees	\$ (53,800)	\$ (104,040)
Payforit Fees	\$ 10,000	\$ 10,000
	\$ -	\$ (2,429)
Total Fund 22	\$ 4,035,336	\$ 3,237,505

2020-2021 Capital Budget

	# of Devices	Budget 2020-2021	Projected 2020-2021
Elementary Equipment			
Studnet/Teacher iPad	1,900	\$ 133,250	\$ 162,878
		<u>\$ 133,250</u>	<u>\$ 162,878</u>
Secondary Equipment			
6th Grade 1:1	950	\$ 593,750	\$ 532,748
9th grade 1:1	1,010	\$ 858,500	\$ -
Video	9	\$ 15,293	\$ 15,293
TV Studio	6	\$ 3,720	\$ 3,720
Teacher Laptop	533	\$ 703,560	\$ 623,560
		<u>\$ 2,174,823</u>	<u>\$ 1,175,321</u>
District			
Projectors - Hardware & Installation		\$ 1,128,763	\$ 978,891
Security Camera	30	\$ 55,000	\$ 55,000
		<u>\$ 1,183,763</u>	<u>\$ 1,033,891</u>
Network			
Network Equipment		\$ 725,000	\$ 725,000
		<u>\$ 725,000</u>	<u>\$ 725,000</u>
Administration			
Staff (Central + Schools)	320	\$ 280,700	\$ 169,580
		<u>\$ 280,700</u>	<u>\$ 169,580</u>
Other			
Cost Sharing from Parents		\$ (300,000)	\$ (300,000)
		<u>\$ (300,000)</u>	<u>\$ (300,000)</u>
Total Fund 22		<u><u>\$ 4,197,536</u></u>	<u><u>\$ 2,966,670</u></u>

2020-21 Capital Reserve Fund Project List
October 2019

Priority	Project #	Location	Project	Budget
1	G093	Henderson	Design crosswalk systems for Montgomery Avenue	104,808
2	G094	Henderson	Tennis Court - resurface	70,000
3	G095	Henderson	Repair track and replace wearing surface	330,000
4	G096	Rustin	Replace track wearing surface	330,000
5	G097	Pierce	Replace freezer	125,000
6	G098	East Goshen	Repair folding door	30,000
7	G099	East Goshen	Replace 2 units air conditioning and heating on MPR	275,000
8	G100	East Goshen	Mill and resurface front parking lot	140,000
9	G101	Mary C Howse	Replace generator	90,000
10	G102	Facilities	Mill, Repair and Resurface entire lot	140,000
11	G027	District Wide	Emergency Repairs	60,000

Total Estimated Projects Costs Fund 27	1,694,808
2020-21 Approved Budget	1,694,808
Difference	-

2020-21 Capital Projects List
October 2019

Priority	Project #	School	Project	Budget
1	C064	East	Fire panel replacement	110,000
2	C065	Henderson	Redesign front entrance of Henderson to create security vestibule	53,080
3	C066	Rustin	Design and replacement of shingled roof sections	700,000
4	C067	Rustin	Replace 1 chiller	300,000
5	C068	Fugett	Fire panel replacement	110,000

Total Estimated Projects Costs Fund 30	1,273,080
2020-21 Approved Budget	1,273,080
Difference	-

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

A	O	P	Q	R	S	T	U	V	W	
	2018-19	2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25	
	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated	
3 Total Revenue	249,522	252,595	255,108	248,488	249,223	251,536	254,377	256,501	258,474	
4 Current RE Taxes (0% rate incr.)	173,061	175,470	177,235	176,138	176,138	176,858	177,702	178,546	179,390	
5 Revenue (Excl Current R.E.T.)	76,461	77,125	77,873	72,350	73,084	74,679	76,675	77,955	79,083	
6 State (Other)	23,383	24,539	24,150	22,602	22,839	23,735	24,543	24,722	24,751	
7 PSERS	15,828	16,975	16,603	17,695	17,662	18,891	19,697	20,410	21,116	
8 Federal	3,669	2,967	3,355	3,411	3,942	2,911	2,911	2,911	2,911	
9 Local (Excl. Current R.E.T.)	33,581	32,644	33,766	28,641	28,641	29,141	29,523	29,911	30,306	
11										
12 Expenses	242,559	261,809	238,522	269,816	269,076	284,696	294,355	304,564	314,918	
13 Salaries	95,606	99,527	98,130	103,129	102,987	108,106	110,596	113,013	115,385	
14 Benefits (without PSERS)	26,471	31,603	22,028	31,178	31,168	33,773	35,801	37,968	40,289	
15 PSERS	31,585	33,951	33,219	35,390	35,341	37,782	39,394	40,820	42,231	
16 Debt Service	25,572	26,501	26,542	27,235	25,553	27,468	27,574	27,433	27,773	
17 Transfer to Capital Reserve	5,258	5,452	5,452	6,168	7,634	6,384	6,594	7,474	7,702	
18 Other	58,068	64,777	53,152	66,715	66,393	71,182	74,396	77,857	81,537	
19										
20	Net Gap calculation - No tax increase no exceptions									
21						(33,160)	(39,978)	(48,063)	(56,444)	
22						13,134	-	-	-	
23						(20,026)	(39,978)	(48,063)	(56,444)	
24						-	20,026	39,978	48,063	
25						(20,026)	(19,952)	(8,085)	(8,381)	
26										
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29						(33,160)	(39,978)	(48,063)	(56,444)	
30						13,134	-	-	-	
31						(20,026)	(39,978)	(48,063)	(56,444)	
32						5,438	4,620	4,642	4,664	
33						-	5,438	10,058	14,701	
34						(14,588)	(29,919)	(33,363)	(37,080)	
35						-	14,588	29,919	33,363	
36						(14,588)	(15,331)	(3,443)	(3,717)	
37										
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40						(33,160)	(39,978)	(48,063)	(56,444)	
41						13,134	-	-	-	
42						(20,026)	(39,978)	(48,063)	(56,444)	
43						5,438	4,620	4,642	4,664	
44						-	5,438	10,058	14,701	
45						(14,588)	(29,919)	(33,363)	(37,080)	
46						188	576	350	356	
47						-	188	764	1,114	
48						(14,400)	(29,156)	(32,249)	(35,610)	
49						-	14,400	29,156	32,249	
50						(14,400)	(14,756)	(3,093)	(3,361)	
51										
52										
53 Expenses % Increase										
54 Salaries		2.19%	2.64%		4.95%	4.97%	2.30%	2.19%	2.10%	
55 Benefits (without PSERS)		0.99%	-16.78%		41.49%	8.36%	6.00%	6.05%	6.11%	
56 PSERS		5.08%	5.17%		6.39%	6.91%	4.27%	3.62%	3.46%	
57 Debt Service		2.88%	3.79%		-3.72%	7.49%	0.39%	-0.51%	1.24%	
58 Other		-1.97%	-8.47%		24.91%	7.21%	4.51%	4.65%	4.73%	
59										
60 Debt Service % of Budget		10.5%	11.1%		9.5%	9.6%	9.4%	9.0%	8.8%	
61										
62 Act 1 Exceptions						188	576	350	356	
64 PSERS						-	-	-	-	
65 Special Ed						188	576	350	356	
67										
68 Fund Balance										
69 Beginning Fund Balance		31,906	38,869		55,455	35,602	22,469	22,469	22,469	
70 Transfer (to)/from Operating Budget		(6,962)	(16,587)		19,853	13,134	-	-	-	
71 Ending Fund Balance		38,869	55,455		35,602	22,469	22,469	22,469	22,469	
72										
73 Fund Balance - Designation PSERS										
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		13,945.5	29,486.8		8,633.5	-	-	-	-	
76 Fund Balance - Designation- Alternative Education		1,000.0	1,000.0		1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	
77 Fund Balance - Designation- Enrollment Growth		2,500.0	3,500.0		4,500.0	-	-	-	-	
78 Fund Balance - Designation - Athletic Fund		83.6	128.9		128.9	128.9	128.9	128.9	128.9	
79										
80 Year End Unassigned/Undesig. FB		17,180	17,180		17,180	17,180	17,180	17,180	17,180	
81 % of Expenses		7.1%	7.2%		6.4%	6.0%	5.8%	5.6%	5.5%	
82										
83 Capital Reserves										
84 Beginning Fund Balance		22,108	20,813		21,768	25,654	26,460	27,263	28,424	
85 Inflow		4,529	4,687		6,913	4,301	4,446	5,259	5,419	
86 Outflow		5,824	3,732		3,027	3,495	3,643	4,098	4,233	
87 Year-end Fund Balance		20,813	21,768		25,654	26,460	27,263	28,424	29,610	
88 Year End Designated		17,411	17,864		19,776	18,764	19,212	20,316	21,418	
89 Year End Unassigned/Undesig. FB		3,403	3,904		5,879	7,697	8,051	8,108	8,193	
90										
91 Act 1 index Assumptions						2.6%	3.0%	2.6%	2.6%	