

West Chester Area School District  
Operating Expense History and Forecast

5/12/2021

1

	A	AB	AC	AD	AE	AF	AG	AH	AI	AJ
	Actual	Budget	Actual	Budget	Projected	Estimated	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	167,526.0	178,386.8	184,627.3	190,525.3	196,511.0	
4 Total Salaries	95,606.4	99,526.9	98,130.0	103,129.2	102,331.3	108,179.9	110,670.1	113,083.5	115,454.2	
5 Administration										
6 Reg Salaries	8,541.5	8,700.4	9,042.3	9,237.3	9,378.9	9,843.7	10,099.6	10,362.2	10,631.7	
7 Teachers										
8 Reg Salaries	68,446.8	70,435.2	70,120.6	72,910.5	72,576.9	76,795.7	78,311.9	79,867.5	81,463.6	
9 Extra Duty Pymnts	878.6	1,000.5	896.7	1,090.6	1,284.8	1,167.7	1,190.8	1,214.5	1,238.7	
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	535.9	535.9	535.9	535.9	
12 Severance Pymnts	205.6	392.0	220.1	392.0	392.0	392.0	399.7	407.7	415.8	
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	77,142.2	81,358.4	82,905.4	84,492.6	86,121.1	
15 Technical										
16 Reg Salaries	3,659.6	3,804.2	3,783.4	4,056.9	4,056.9	3,868.6	3,969.1	4,072.2	4,178.0	
17 Office Clerical										
18 Reg Salaries	5,778.3	6,248.9	5,958.6	6,311.2	6,011.2	6,704.8	7,081.6	7,291.9	7,481.5	
19 Crafts and Trades										
20 Reg Salaries	5,361.8	6,157.4	5,462.2	6,242.2	5,742.2	6,404.4	6,614.3	6,864.5	7,041.9	
21										
22 Benefits										
23 Medical	17,224.8	20,826.1	13,444.7	21,265.8	20,265.8	22,604.8	24,316.0	26,156.7	28,136.8	
24 Dental	1,180.5	1,424.4	978.2	1,428.1	1,428.1	1,487.8	1,551.7	1,618.5	1,688.1	
25 Vision	195.0	209.0	149.4	209.2	209.2	218.3	223.3	228.5	233.7	
26 Prescription	4,076.1	5,761.4	3,459.6	5,103.6	4,728.6	5,205.0	5,725.4	6,298.0	6,927.8	
27 Social Security	6,891.7	7,580.8	7,057.1	7,849.4	7,849.5	8,244.8	8,466.3	8,650.9	8,832.2	
28 Retirement	31,584.7	33,950.9	33,218.9	35,390.4	35,391.1	37,630.2	39,420.7	40,845.7	42,256.2	
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	604.9	617.6	
31 Workers Comp/Unempl/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	72,315.0	77,878.6	82,224.2	86,351.9	90,661.4	
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	65,194.7	70,206.9	73,957.2	77,441.8	81,056.8	
35										
36 Prof. & Tech. Services	17,678.1	21,757.9	15,768.5	21,101.9	19,383.7	19,994.0	20,732.0	21,497.6	22,292.0	
37 Substitute Service	2,219.1	2,464.4	1,953.2	2,843.5	2,843.5	2,741.2	2,823.5	2,908.2	2,995.4	
38 Contracted Therapeutic Staff	1,668.8	2,054.7	1,328.2	2,121.0	1,756.0	1,708.2	1,776.5	1,847.6	1,921.5	
39 Contracted Aides- Special Ed.	2,046.5	2,756.7	1,228.8	2,900.0	1,775.0	2,905.4	3,021.6	3,142.4	3,268.1	
40 Contracted Aides- Other	315.9	394.2	136.8	295.0	235.0	325.0	338.0	351.5	365.6	
41 Contracted Special Ed. Programs	3,319.0	3,967.6	2,825.6	3,399.6	3,399.6	3,443.5	3,581.3	3,724.5	3,873.5	
42 Occupational/Physical Therapy	1,050.1	1,201.1	979.0	1,109.4	1,109.4	1,089.0	1,132.6	1,177.9	1,225.0	
43 Due Process Hearings	645.2	1,000.0	915.5	1,000.0	1,000.0	1,000.0	1,040.0	1,081.6	1,124.9	
44 Early Intervention	267.3	244.9	231.4	275.5	275.5	284.1	295.4	307.3	319.6	
45 Extended School Year	774.0	710.0	605.9	693.0	593.0	619.0	643.8	669.5	696.3	
46 Alternative Education - IU	1,790.5	2,037.4	2,004.6	2,007.4	2,407.4	2,441.1	2,538.7	2,640.3	2,745.9	
47 Alternative Education - APT	1,120.7	1,437.8	1,093.1	990.3	390.3	-	-	-	-	
48 Tax Collection	593.9	722.2	683.8	692.9	692.9	703.1	724.2	746.0	768.3	
49 Legal	303.6	593.0	246.1	493.0	523.0	573.0	590.2	607.9	626.1	
50 Other	1,563.5	2,173.9	1,536.6	2,281.3	2,383.1	2,161.3	2,226.1	2,292.9	2,361.7	
51										
52 Purchased Property Services	3,558.8	4,056.8	3,600.2	4,272.1	4,272.1	4,324.3	4,454.1	4,587.7	4,725.3	
53 Electricity	1,571.0	1,788.0	1,573.9	1,739.0	1,739.0	1,931.0	1,988.9	2,048.6	2,110.1	
54 Water/Sewer	581.9	573.1	587.2	621.9	621.9	655.3	675.0	695.2	716.1	
55 Trash Removal	82.9	100.0	78.0	100.0	100.0	105.0	108.2	111.4	114.7	
56 Space Rental	187.4	200.3	267.8	281.8	281.8	139.0	143.2	147.5	151.9	
57 Other	1,135.6	1,395.4	1,093.3	1,529.4	1,529.4	1,494.0	1,538.9	1,585.0	1,632.6	
58										
59 Other Services	30,128.1	31,540.8	27,847.9	32,265.2	31,115.2	33,644.9	35,680.6	37,641.2	39,806.5	
60 Charter Schools	8,277.9	9,475.6	7,775.7	8,228.6	8,078.6	9,197.7	10,306.1	11,313.2	12,468.5	
61 Tuition: Special Education	4,317.8	3,845.0	3,828.3	4,646.2	4,646.2	4,199.8	4,367.8	4,542.5	4,724.2	
62 Tuition: CAT	2,738.8	2,559.0	2,557.8	2,562.5	2,562.5	2,763.3	2,981.2	3,201.2	3,453.2	
63 Tuition: Other Alt Ed Programs	294.1	188.0	144.3	303.0	303.0	293.0	307.7	323.0	339.2	
64 Bussing: Public Schools	5,071.3	5,081.7	4,825.6	5,638.0	5,078.0	6,039.6	6,220.7	6,407.4	6,599.6	
65 Bussing: Non-Public	4,116.7	4,452.5	3,727.9	4,445.8	4,005.8	4,949.8	5,098.3	5,251.2	5,408.8	
66 Bussing: Special Ed	3,867.3	4,184.1	3,503.4	4,450.0	4,450.0	4,353.8	4,484.4	4,618.9	4,757.5	
67 Bussing: Extracurricular	297.0	382.5	216.2	420.4	420.4	370.2	381.3	392.7	404.5	
68 Insurance	500.5	530.9	519.2	548.0	548.0	559.8	587.8	617.2	648.1	
69 Telephone/Postage	374.8	452.0	495.9	474.5	474.5	502.8	517.8	533.4	549.4	
71 Other	272.0	389.6	253.5	548.1	548.1	415.1	427.5	440.4	453.6	
72										
73 Supplies	5,889.2	6,366.0	5,209.7	7,875.4	7,975.5	7,296.2	8,725.7	9,045.9	9,378.0	
74 Heating/ Motor Pool Fuel	756.0	734.0	568.2	810.0	810.0	810.0	834.3	859.3	885.1	
75 Other Operations/Maint Supplies	845.5	913.8	701.4	901.8	1,082.9	938.3	975.8	1,014.9	1,055.5	
76 Educational	2,046.1	2,308.0	2,024.9	3,049.9	2,511.1	2,812.6	2,925.1	3,042.1	3,163.8	
77 Curriculum Proposals	1,062.3	1,101.8	777.0	1,244.2	1,244.2	871.0	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	2,164.5	1,722.9	1,791.8	1,863.4	1,938.0	
79 Administration/Business	96.8	167.6	22.7	162.9	162.9	141.4	147.1	152.9	159.1	
80										
81 Other Objects	403.7	476.7	337.3	558.6	558.6	499.3	514.3	529.7	545.6	
82 Dues and Fees - Athletics	148.9	131.5	116.6	131.5	131.5	131.5	131.5	131.5	131.5	
83										
84										
85 Property	261.0	447.1	271.8	510.1	510.1	457.5	471.2	485.3	499.9	
86 Other Equipment	261.0	447.1	271.8	510.1	510.1	457.5	471.2	485.3	499.9	
87										
88 Debt Service	25,571.8	26,500.5	26,541.7	27,235.2	25,453.2	28,505.0	28,306.6	27,731.6	27,850.1	
89 Bond payments	25,571.8	26,500.5	26,541.7	27,235.2	25,453.2	28,505.0	28,306.6	27,731.6	27,850.1	
90										
91 Reserve	5,257.7	5,451.6	5,451.6	6,167.5	7,633.5	6,237.3	6,594.4	7,473.8	7,702.5	
92 Budgetary Reserve										
93 Transfer to other funds	5,257.7	5,451.6	5,451.6	6,167.5	7,633.5	6,237.3	6,594.4	7,473.8	7,702.5	
94										
95 TOTAL EXPENSE	242,559.2	261,809.4	238,521.8	269,815.7	264,559.5	279,476.8	290,237.6	299,649.6	309,442.3	

West Chester Area School District  
Revenue History and Forecast

	A	AE	AF	AG	AH	AI	AJ	AK	AL	AM
		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
1										
2		<b>206,641.9</b>	<b>211,001.5</b>	<b>211,001.1</b>	<b>204,779.1</b>	<b>210,392.8</b>	<b>208,090.1</b>	<b>243,603.9</b>	<b>252,124.7</b>	<b>261,183.7</b>
3	<b>Local</b>									
4	Real Estate	174,152.7	176,656.1	178,219.1	176,963.2	179,405.6	180,059.1	215,193.1	223,328.0	231,994.9
5	Current	173,060.7	175,469.9	177,235.0	176,138.5	177,945.6	179,110.2	214,244.1	222,379.0	231,046.0
6	Interim	1,092.0	1,186.2	984.1	824.7	1,460.0	948.9	948.9	948.9	948.9
7	Earned Income	21,510.4	21,766.9	21,583.6	19,590.3	21,890.3	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	5,335.4	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	200.0	357.5	362.9	368.3	373.8
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	571.3	989.0	989.0	989.0	989.0
13										
14	<b>State</b>	<b>39,211.0</b>	<b>41,514.4</b>	<b>40,490.8</b>	<b>40,297.6</b>	<b>41,516.5</b>	<b>42,366.5</b>	<b>44,085.5</b>	<b>44,976.7</b>	<b>45,710.4</b>
15	Student Subsidies	19,913.9	20,348.6	20,142.0	18,677.7	19,835.3	19,429.0	20,142.1	20,228.4	20,166.1
16	Basic Instruction	8,421.6	8,810.2	8,810.2	8,421.9	8,810.2	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	5,902.7	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	3,087.6	3,087.6	4,025.9	4,025.9	4,025.9
22	Medical, Dental & Nurse	255.3	250.3	252.5	252.5	252.5	253.9	253.9	253.9	253.9
23	Rent	1,163.8	1,110.3	1,121.1	1,093.2	1,093.2	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	22,937.5	23,943.5	24,748.3	25,544.2
28	Social Security	3,415.4	3,790.4	3,497.6	3,924.7	3,917.4	4,122.4	4,233.1	4,325.4	4,416.1
29	Retirement	15,827.6	16,975.4	16,602.9	17,695.2	17,662.1	18,815.1	19,710.3	20,422.9	21,128.1
30	Other	54.2	400.1	248.3	-	101.8	-	-	-	-
31										
32	<b>Federal</b>	<b>3,668.7</b>	<b>2,967.0</b>	<b>3,616.5</b>	<b>3,411.3</b>	<b>5,145.5</b>	<b>3,538.1</b>	<b>3,048.2</b>	<b>3,048.2</b>	<b>3,048.2</b>
33	Title I	704.5	704.5	598.8	598.8	574.7	574.7	587.3	587.3	587.3
34	Title II	207.9	260.3	267.5	236.9	246.4	246.4	246.4	246.4	246.4
35	IDEA	1,331.4	1,333.4	1,341.0	1,431.5	1,572.1	1,572.1	1,572.1	1,572.1	1,572.1
36	MA Direct Services/Time Study	1,251.2	500.0	1,021.7	1,000.0	1,000.0	1,000.0	500.0	500.0	500.0
37	Other	173.8	168.9	387.6	144.1	144.9	144.9	142.4	142.4	142.4
38	COVID Related Grants	-	-	-	-	1,607.4	-	-	-	-
39										
40	<b>Local Taxes &amp; Subsidies</b>	<b>249,521.6</b>	<b>252,595.0</b>	<b>255,108.4</b>	<b>248,488.0</b>	<b>257,054.8</b>	<b>253,994.7</b>	<b>290,737.6</b>	<b>300,149.6</b>	<b>309,942.3</b>
41										
42	<b>Beginning Fund Balance</b>	<b>31,906.4</b>	<b>31,816.7</b>	<b>38,868.8</b>	<b>48,250.9</b>	<b>55,455.5</b>	<b>47,950.8</b>	<b>22,468.6</b>	<b>22,968.6</b>	<b>23,468.6</b>
43	FB Adjustment									
44	<b>Ending Fund Balance</b>	<b>38,868.8</b>	<b>22,602.2</b>	<b>55,455.5</b>	<b>26,923.3</b>	<b>47,950.8</b>	<b>22,468.6</b>	<b>22,968.6</b>	<b>23,468.6</b>	<b>23,968.6</b>
45										
46	Designated/Committed Fund Balance for PSERS Increases (ending FB)	-	-	-	-	-	-	-	-	-
47	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
48	Designated/Committed Fund Balance for Future millage	13,945.5	-	29,486.8	-	20,982.1	-	-	-	-
49	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
50	Designated/Committed Fund Balance for Enrollment Growth	2,500.0	2,000.0	3,500.0	4,500.0	4,500.0	-	-	-	-
51	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
52	<b>Beginning Unassigned Fund Balance</b>	<b>15,696.6</b>	<b>15,196.6</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>17,179.8</b>	<b>17,179.8</b>	<b>17,179.8</b>	<b>17,679.8</b>	<b>18,179.8</b>
53	<b>Ending Unassigned Fund Balance</b>	<b>17,179.8</b>	<b>15,696.6</b>	<b>17,179.8</b>	<b>17,179.8</b>	<b>17,179.8</b>	<b>17,179.8</b>	<b>17,679.8</b>	<b>18,179.8</b>	<b>18,679.8</b>
54										
55	<b>Assumed use of FB</b>	<b>(6,962.4)</b>	<b>9,214.4</b>	<b>(16,586.7)</b>	<b>21,327.6</b>	<b>7,504.7</b>	<b>25,482.1</b>	<b>(500.0)</b>	<b>(500.0)</b>	<b>(500.0)</b>

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	179,110		214,244	222,379	231,046
11	Gross tax to be levied				182,398	185,606		222,015	230,445	239,426
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	174,753		209,032	216,969	225,426
18	Delaware Cnty Levy				10,799	10,853		12,982	13,475	14,000
19					182,398	185,606		222,015	230,445	239,426
20										
21	Millage Calculation									
22	Chester Cnty tax levy				171,599	174,753		209,032	216,969	225,426
23	Chester Cnty assessed value				7,921,563	7,921,563		7,961,563	8,001,563	8,041,563
24										
25	<b>Chester County Millage</b>				<b>21.6622</b>	<b>22.0604</b>		<b>26.2552</b>	<b>27.1158</b>	<b>28.0325</b>
26	<b>Previous Year Millage</b>				<u>21.6622</u>	<u>21.6622</u>		<u>22.0604</u>	<u>26.2552</u>	<u>27.1158</u>
27										
28	<b>Chester Cnty Mill Increase</b>				<b>0.00</b>	<b>0.40</b>		<b>4.19</b>	<b>0.86</b>	<b>0.92</b>
29	<b>% increase</b>				<b>0.0%</b>	<b>1.8%</b>		<b>19.0%</b>	<b>3.3%</b>	<b>3.4%</b>
30	Delaware Cnty Tax levy				10,799	10,853		12,982	13,475	14,000
31	Delaware Cnty Assessed Value				648,096	648,596		649,096	649,596	650,096
32										
33	<b>Delaware County Millage</b>				<b>16.6626</b>	<b>16.7334</b>		<b>20.0004</b>	<b>20.7438</b>	<b>21.5357</b>
34	<b>Previous Yr Millage</b>				<u>16.2597</u>	<u>16.6626</u>		<u>16.7334</u>	<u>20.0004</u>	<u>20.7438</u>
35										
36	<b>Delaware Cnty Mill Increase</b>				<b>0.40</b>	<b>0.07</b>		<b>3.27</b>	<b>0.74</b>	<b>0.79</b>
37	<b>% increase</b>				<b>2.5%</b>	<b>0.4%</b>		<b>19.5%</b>	<b>3.7%</b>	<b>3.8%</b>
38										
39	<b>Multi County Millage re-balancing</b>									
40	Chester Cty Levy Rebalanced				171,732					
41	Delaware Cty Levy Rebalanced				10,666					
42					182,397					
43										
44	<b>Chester County Millage</b>				<b>21.6622</b>	<b>22.0604</b>				
45	<b>Chester County Millage Re-balanced</b>				<b>21.6790</b>					
46	<b>Chester Cnty Mill Increase</b>					<b>0.40</b>				
47	<b>% increase</b>					<b>1.76%</b>				
48	<b>Act 1 Millage</b>					<b>22.0604</b>				
49	<b>Millage from exceptions</b>					-				
50										
51										
52	<b>Delaware County Millage</b>				<b>16.6626</b>	<b>16.7334</b>				
53	<b>Delaware County Millage Re-balanced</b>				<b>16.4568</b>					
54	<b>Delaware Cnty Mill Increase</b>					<b>0.28</b>				
55	<b>% increase</b>					<b>1.68%</b>				
56	<b>Act 1 Millage</b>					<b>16.7334</b>				
57	<b>Millage from exceptions</b>					-				

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

CHESTER COUNTY				DELAWARE COUNTY			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2010-11	\$7,629,110	(\$32,300)	-0.4%	\$637,594	(\$8,839)	-1.4%	
2011-12	\$7,623,696	(\$5,414)	-0.1%	\$636,866	(\$729)	-0.1%	
2012-13	\$7,631,886	\$8,190	0.1%	\$637,926	\$1,061	0.2%	
2013-14	\$7,633,607	\$1,721	0.0%	\$637,639	(\$287)	0.0%	
2014-15	\$7,646,298	\$12,691	0.2%	\$642,425	\$4,786	0.7%	
2015-16	\$7,698,441	\$52,143	0.7%	\$647,335	\$4,910	0.8%	
2016-17	\$7,728,556	\$30,115	0.4%	\$647,399	\$64	0.0%	
2017-18	\$7,823,487	\$94,931	1.2%	\$647,287	(\$112)	0.0%	
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
<b>COMMERCIAL</b>				<b>COMMERCIAL</b>			
2015-16	1,513,147	1,498	0.10%	2015-16	8,533	-	0.00%
2016-17	1,528,020	14,873	0.97%	2016-17	8,533	-	0.00%
2017-18	1,539,233	11,213	0.73%	2017-18	8,009	(\$25)	-6.55%
2018-19	1,531,640	(7,593)	-0.50%	2018-19	8,009	-	0.00%
2019-20	1,565,346	33,706	2.15%	2019-20	8,009	-	0.00%
2020-21	1,565,346	-	0.00%	2020-21	8,009	-	0.00%
2021-22	1,565,346	-	0.00%	2021-22	8,009	-	0.00%
2022-23	1,595,346	30,000	1.88%	2022-23	8,009	-	0.00%
2023-24	1,625,346	30,000	1.85%	2023-24	8,009	-	0.00%
2024-25	1,655,346	30,000	1.81%	2024-25	8,009	-	0.00%
	Average increase		0.79%		Average increase		-0.60%
<b>RESIDENTIAL</b>				<b>RESIDENTIAL</b>			
2015-16	6,137,752	52,423	0.85%	2015-16	638,801	4,910	0.77%
2016-17	6,155,529	17,777	0.29%	2016-17	638,866	64	0.01%
2017-18	6,236,907	81,378	1.30%	2017-18	639,278	413	0.06%
2018-19	6,263,481	26,574	0.42%	2018-19	640,107	829	0.13%
2019-20	6,308,846	45,366	0.72%	2019-20	640,087	(20)	0.00%
2020-21	6,308,846	-	0.00%	2020-21	640,087	-	0.00%
2021-22	6,308,846	-	0.00%	2021-22	640,587	500	0.08%
2022-23	6,318,846	10,000	0.16%	2022-23	641,087	500	0.08%
2023-24	6,328,846	10,000	0.16%	2023-24	641,587	500	0.08%
2024-25	6,338,846	10,000	0.16%	2024-25	642,087	500	0.08%
	Average increase		0.40%		Average increase		0.19%
<b>OTHER</b>				<b>OTHER</b>			
2015-16	47,541	(1,778)	-3.74%	2015-16	-	-	0.00%
2016-17	45,006	(2,535)	-5.63%	2016-17	-	-	0.00%
2017-18	47,347	2,341	4.94%	2017-18	-	-	0.00%
2018-19	46,915	(432)	-0.92%	2018-19	-	-	0.00%
2019-20	47,371	456	0.96%	2019-20	-	-	0.00%
2020-21	47,371	-	0.00%	2020-21	-	-	0.00%
2021-22	47,371	-	0.00%	2021-22	-	-	0.00%
2022-23	47,371	-	0.00%	2022-23	-	-	0.00%
2023-24	47,371	-	0.00%	2023-24	-	-	0.00%
2024-25	47,371	-	0.00%	2024-25	-	-	0.00%
	Average increase		-0.66%		Average increase		0.00%
<b>TOTAL</b>				<b>TOTAL</b>			
2015-16	7,698,441	52,143	0.68%	2015-16	647,335	4,910	0.76%
2016-17	7,728,556	30,115	0.39%	2016-17	647,399	64	0.01%
2017-18	7,823,487	94,931	1.21%	2017-18	647,287	(112)	-0.02%
2018-19	7,842,035	18,548	0.24%	2018-19	648,116	829	0.13%
2019-20	7,921,563	79,528	1.00%	2019-20	648,096	(20)	0.00%
2020-21	7,921,563	-	0.00%	2020-21	648,096	-	0.00%
2021-22	7,921,563	-	0.00%	2021-22	648,596	500	0.08%
2022-23	7,961,563	40,000	0.50%	2022-23	649,096	500	0.08%
2023-24	8,001,563	40,000	0.50%	2023-24	649,596	500	0.08%
2024-25	8,041,563	40,000	0.50%	2024-25	650,096	500	0.08%
	Average increase		0.47%		Average increase		0.18%



West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 May 2021

<u>Expenses</u>	
Salaries	\$ (400,000)
Benefits- RX	\$ (375,000)
PPA Carryover	\$ (139,439)
Professional Fees - Legal Fees	\$ 30,000
Total Expenses	<u>\$ (884,439)</u>

<u>Revenues</u>	
Current Real Estate	\$ 300,000
Earned Income Tax	\$ 500,000
Federal Revenue	\$ (13,783)
Total Revenues	<u>\$ 786,217</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,670,656
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ 1,670,656</u>

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

<u>Expenses</u>	
Salaries	\$ (194,466)
Benefits- SS&PSERS	\$ (70,064)
Benefits- Health Benefits	\$ (54,876)
PPA Carryover	\$ 139,439
Professional Fees - Legal Fees	\$ 30,000
Total Expenses	<u>\$ (149,967)</u>

<u>Revenues</u>	
State Subsidies- SS&PSERS	\$ (35,033)
Federal Revenue	\$ (10,110)
Total Revenues	<u>\$ (45,143)</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (104,824)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,670,656
2021-22 Use of Designation for Future Millage Increases	\$ (1,670,656)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ -</u>

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 April 2021

<u>Expenses</u>	
Employee Benefits	\$ (1,000,000)
Prof & Tech Svcs	\$ (600,000)
<b>Total Expenses</b>	<b>\$ (1,600,000)</b>

<u>Revenues</u>	
Current Real Estate	\$ 300,000
Earned Income Tax	\$ 300,000
Transfer Tax	\$ 300,000
<b>Total Revenues</b>	<b>\$ 900,000</b>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,500,000
<b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>	<b>\$ 2,500,000</b>

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

<u>Expenses</u>		
Salaries:		
Admin	\$	(11,823)
Non Barg	\$	(89,256)
Subject Chair Payments	\$	114,448
Benefits	\$	(13,369)
Debt Service	\$	1,036,780
Total Expenses	\$	1,036,780

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

<u>Budget Gap</u>		
Change in Budget Gap	\$	1,036,780

<u>Fund Balance Analysis</u>		
Increase in Fund Balance Designation for Future Millage Increases	\$	2,500,000
2021-22 Use of Designation for Future Millage Increases	\$	(2,500,000)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$	-

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 March 2021

<u>Expenses</u>	
Transportation Expense	\$ (1,000,000)
Total Expenses	\$ (1,000,000)

<u>Revenues</u>	
Interim Real Estate	\$ 635,281
Earned Income Tax	\$ 200,000
Transfer Tax	\$ 250,000
Investment Earnings	\$ (150,000)
Transportation Subsidy	\$ 765,767
Total Revenues	\$ 1,701,048

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,701,048
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 2,701,048

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

<u>Expenses</u>	
Salaries	\$ (383,754)
Benefits - SS&PSERS	\$ (163,479)
Benefits- Healthcare	\$ (147,743)
Transportation Expenses	\$ (35,000)
Total Expenses	<u>\$ (729,976)</u>

<u>Revenues</u>	
Investment Earnings	\$ (150,000)
Transportation Subsidy	\$ (172,506)
Subsidies - SS&PSERS	\$ (81,740)
Total Revenues	<u>\$ (404,246)</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (325,730)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,701,048
2021-22 Use of Designation for Future Millage Increases	\$ (2,701,048)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ -</u>

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 February 2021

<u>Expenses</u>	
Contracted Special Ed	\$ (250,000)
Alt Ed- IU	\$ 400,000
Alt Ed- APT	\$ (600,000)
Charter Schools	\$ (150,000)
CCIU Federal Grant:	
Salaries	\$ 143,894
Benefits	\$ 60,596
Supplies	\$ 663,428
<b>Total Expenses</b>	<b>\$ 267,918</b>

<u>Revenues</u>	
Current Real Estate	\$ 1,000,000
Transfer Tax	\$ 350,000
Interest Income	\$ (150,000)
Other Local Revenue	\$ (141,254)
State Rental Subsidy	\$ 66,029
CCIU Federal Grant	\$ 867,918
<b>Total Revenues</b>	<b>\$ 1,992,693</b>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,724,775
<b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>	<b>\$ 1,724,775</b>



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

<u>Expenses</u>	
Charter Schools	\$ (400,000)
Total Expenses	\$ (400,000)

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

<u>Budget Gap</u>	
Change in Budget Gap	\$ (400,000)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,724,775
2021-22 Use of Designation for Future Millage Increases	\$ (1,724,775)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 January 2021

<u>Expenses</u>	
Salaries- Aides	\$ (150,000)
Salaries- Custodial	\$ (250,000)
Total Expenses	\$ (400,000)

<u>Revenues</u>	
Current Real Estate	\$ 207,142
Earned Income Tax	\$ 300,000
Transfer Tax	\$ 300,000
IDEA Revenue	\$ 140,551
Total Revenues	\$ 947,693

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,347,693
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 1,347,693

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

<u>Expenses</u>	
Transfer to Other Funds	\$ (146,924)
Total Expenses	\$ (146,924)

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

<u>Budget Gap</u>	
Change in Budget Gap	\$ (146,924)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,347,693
2021-22 Use of Designation for Future Millage Increases	\$ (1,347,693)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

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

<u>Expenses</u>	
Professional & Tech Svcs	\$ (300,000)
Variable Rate Debt	\$ (50,000)
<b>Total Expenses</b>	<b>\$ (350,000)</b>

<u>Revenues</u>	
Earned Income Tax	\$ 500,000
Transfer Tax	\$ 150,000
<b>Total Revenues</b>	<b>\$ 650,000</b>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,000,000
<b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>	<b>\$ 1,000,000</b>

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

<u>Expenses</u>	
Changes Resulting From Budget Submissions:	
Salaries	\$ 131,320
Benefits- SS & PSERS	\$ (143,553)
Prof & Tech Svcs	\$ (850,365)
Purchased Prop. Svcs	\$ (43,462)
Other Svcs	\$ (595,500)
Supplies	\$ (1,066,635)
Other Objects	\$ (43,870)
Property	\$ (56,661)
<b>Total Expenses</b>	<b>\$ (2,668,726)</b>

<u>Revenues</u>	
Current Real Estate- Reduction in Assessed Values Based on Pending Appeals	\$ (861,911)
Changes Resulting From Budget Submissions:	
Local Revenues	\$ (11,000)
State Revenues	\$ (70,391)
Federal Revenues	\$ 136,878
<b>Total Revenues</b>	<b>\$ (806,424)</b>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (1,862,302)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,000,000
2021-22 Use of Designation for Future Millage Increases	\$ (1,000,000)
<b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>	<b>\$ -</b>

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

<u>Expenses</u>	
Professional & Tech Svcs	\$ (500,000)
Variable Rate Debt	\$ (50,000)
<b>Total Expenses</b>	<b>\$ (550,000)</b>

<u>Revenues</u>	
Earned Income Tax	\$ 500,000
Transfer Tax	\$ 250,000
Other Local Revenue	\$ (287,478)
Basic Ed Funding	\$ 388,331
Special Ed Funding	\$ 3,561
<b>Total Revenues</b>	<b>\$ 854,414</b>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,404,414
<b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>	<b>\$ 1,404,414</b>

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

<u>Expenses</u>	
Salaries- Staffing Cost Out	\$ (147,419)
Salaries- Headcount Changes	\$ 654,712
Benefits	\$ (755,229)
Contracted Services	\$ (960,929)
Tuition- Charter Schools	\$ (750,000)
Tuition- CAT	\$ (201,429)
Total Expenses	<u>\$ (2,160,294)</u>

<u>Revenues</u>	
State Subsidy- SS & PSERS	\$ 99,865
MA Revenue	\$ 500,000
Total Revenues	<u>\$ 599,865</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (2,760,159)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,404,414
2021-22 Use of Designation for Future Millage Increases	\$ (1,404,414)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ -</u>



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
<b>Total Expenses</b>	<b>\$</b>	<b>302,801</b>

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

<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)
<b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>	<b>\$</b>	<b>-</b>

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
<b>Total Expenses</b>	<b>\$ 71,585</b>

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

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

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	\$ 841,231

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

<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	\$ (23,033)

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)
<b>Total Expenses</b>	<b>\$ 50,402</b>

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

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

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
<b>Total Expenses</b>	<b>\$</b>	<b>(66,039)</b>

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

<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
<b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>	<b>\$</b>	<b>7,299,140</b>

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	<u>\$ (5,522,416)</u>

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

<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	<u>\$ 7,299,140</u>



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

	A	B	C	D	E	F	G
5	<b>Staff Changes / Student Enrollment</b>						
6					<b>Enrollment Assumptions</b>		
7			<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
8	KG		808	807	886	860	860
9	1st to 5th Grade		4,417	4,446	4,435	4,471	4,446
10	Grades 6-8		2,843	2,788	2,739	2,718	2,826
11	Grades 9-12		3,900	3,860	3,874	3,903	3,861
12	<b>Total</b>		<b>11,968</b>	<b>11,901</b>	<b>11,934</b>	<b>11,952</b>	<b>11,993</b>
13	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43
14	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5
15	<b>Staff Change / Student Enrollment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
26							
27							
28	<b>Salary Increases (based on Act 1 Index)</b>						
29					<b>% Increase Assumptions</b>		
30	Administration			2021-22	2022-23	2023-24	2024-25
31	Teachers			3.00%	2.60%	2.60%	2.60%
32	Non-Bargaining			2.85%	2.60%	2.60%	2.60%
33	Support Staff			3.00%	2.60%	2.60%	2.60%
34	Crafts/Trades			1.75%	5.62%	2.97%	2.60%
35				3.72%	3.04%	3.90%	2.60%
36	Miscellaneous			2021-22	2022-23	2023-24	2024-25
37	Teacher Attrition (vacancies)			750,000	750,000	750,000	750,000
38	Teacher Attrition (turnover)			500,000	500,000	500,000	500,000
39							
40							
41	<b>Benefits - 200</b>						
42					<b>% Increase Assumptions</b>		
43	Medical			2021-22	2022-23	2023-24	2024-25
44	Dental			7.57%	7.57%	7.57%	7.57%
45	Vision			4.30%	4.30%	4.30%	4.30%
46	Prescription			2.30%	2.30%	2.30%	2.30%
47	Social Security			10.00%	10.00%	10.00%	10.00%
48	<b>PSERS</b>			<b>7.65%</b>	<b>7.65%</b>	<b>7.65%</b>	<b>7.65%</b>
49	Tuition- Teachers			<b>34.94%</b>	<b>35.62%</b>	<b>36.12%</b>	<b>36.60%</b>
50	Tuition- Non Teachers			\$500,000	\$500,000	\$500,000	\$500,000
51	Life & Disability			\$100,000	\$100,000	\$100,000	\$100,000
52	W/C, Unemp & Other			0.00%	0.00%	0.00%	0.00%
53				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	<b><u>Professional and Technical Services - 300</u></b>			<b>% Increase Assumptions</b>			
66			<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
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	<b><u>Purchased Property Services - 400</u></b>			<b>% Increase Assumptions</b>			
72			<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
73		Electricity	3.00%	3.00%	3.00%	3.00%	
74		Trash Collection	3.00%	3.00%	3.00%	3.00%	
75		Other categories	3.00%	3.00%	3.00%	3.00%	
76							
77	<b><u>Other Purchased Services - 500</u></b>			<b>% Increase Assumptions</b>			
78			<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
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	409	421	434	447	
86		Special Ed	100	105	110	116	
87		Charter School Tuition Rate:					
88		Regular Ed	\$14,343	\$14,773	\$15,216	\$15,673	
89		Special Ed	\$35,381	\$38,919	\$42,811	\$47,092	
90		CAT Enrollment:					
91		Full Time	122	128	134	141	
92		Academic	22	23	24	25	
93		CAT Tuition Rate:					
94		Full Time	\$20,840	21,382	\$21,938	\$22,508	
95		Academic	\$10,353	10,622	\$10,898	\$11,182	
96							
97	<b><u>Supplies - 600</u></b>			<b>% Increase Assumptions</b>			
98			<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
99		Educational/Admin Supplies&Software	4.00%	4.00%	4.00%	4.00%	
100		Gas and Oil	3.00%	3.00%	3.00%	3.00%	
101		Admin and Other Categories	4.00%	4.00%	4.00%	4.00%	
102		<b>Curriculum Proposal Amount</b>	<b>871,000</b>	<b>2,051,622</b>	<b>2,113,171</b>	<b>2,176,566</b>	
103							
104	<b><u>Property - 700</u></b>			<b>% Increase Assumptions</b>			
105			<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
106		Equipment Purchases	3.00%	3.00%	3.00%	3.00%	
107		Technology Equipment *	3.00%	3.00%	3.00%	3.00%	
108	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund						
109							
110							
111	<b><u>800 Other Object Dues and Fees</u></b>			<b>% Increase Assumptions</b>			
112			<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
113			3.00%	3.00%	3.00%	3.00%	

	A	B	C	D	E
1	<b>West Chester Area School District Budget Forecast Model</b> <b><u>Revenue Assumptions</u></b>				
2					
3					
4					
5	<b><u>Local</u></b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
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	<b><u>State</u></b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
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	<b><u>Federal</u></b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
26	Title I	\$ 587,326	\$ 587,326	\$ 587,326	\$ 587,326
27	Title II	\$ 246,367	\$ 246,367	\$ 246,367	\$ 246,367
28	IDEA	\$ 1,572,087	\$ 1,572,087	\$ 1,572,087	\$ 1,572,087
29	Medical Access	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 142,439	\$ 142,439	\$ 142,439	\$ 142,439
31					
32	<b><u>Other</u></b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
33	To Cap Res	4.0%	4.0%	4.0%	4.0%

West Chester Area School District  
Assumptions for Salaries

<b>Additional Headcount Expenses</b>	<b>2020-21 Budget</b>	<b>2020-21 Projected</b>	<b>2021-22 Forecast</b>	<b>2022-23 Forecast</b>	<b>2023-24 Forecast</b>	<b>2024-25 Forecast</b>
<b>Administrators</b>						
Average New Hire Salary	\$128,915		\$132,782	\$136,235	\$139,777	\$143,411
Additional Headcount	-		1.00	-	-	-
Additional Salary Expense	\$0		\$135,977	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$57,882	\$54,822	\$56,419	\$57,533	\$58,675	\$59,848
Average Teacher Salary	\$74,851	\$73,927	74,737.00	\$76,212	\$77,726	\$79,279
Headcount Change ( <i>Enrollment</i> )	8.40		39.40	-	-	-
Headcount Change ( <i>Curricular</i> )	11.60		-	-	-	-
Change Salary Expense	\$1,187,035		\$2,105,164	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$69,818		\$71,913	\$73,783	\$75,701	\$77,669
Additional Headcount	2.00		4.00	-	-	-
Additional Salary Expense	\$72,600		\$231,060	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$26,817		\$27,286	\$28,820	\$29,676	\$30,447
Additional Headcount	1.00		5.50	-	-	-
Additional Salary Expense	\$19,500		\$141,950	\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$42,882		\$44,478	\$45,830	\$47,617	\$48,855
Additional Headcount	-		0.50	-	-	-
Additional Salary Expense	\$0		\$15,500	\$0	\$0	\$0

	<b>2020-21 Budget</b>	<b>2020-21 Projected</b>	<b>2021-22 Forecast</b>	<b>2022-23 Forecast</b>	<b>2023-24 Forecast</b>	<b>2024-25 Forecast</b>
<b><u>Teacher Staffing Changes Detail</u></b>						
			2.85%	2.60%	2.60%	2.60%
Salary before Attrition	72,973,487		75,940,565	79,561,918	81,117,528	82,713,584
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	74,690,565	78,311,918	79,867,528	81,463,584
Increase with Attrition			2.91%	1.97%	1.99%	2.00%
Staffing changes	1,187,035		2,105,164	-	-	-
Teacher Salary (with attrition & staffing changes)	72,910,522	72,576,855	76,795,729	78,311,918	79,867,528	81,463,584
Increase with Attrition & Staffing Changes			5.81%	1.97%	1.99%	2.00%

West Chester Area School District  
Assumptions for Salaries

<b>TOTAL SALARY EXPENSE</b>						
	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
	<b>Budget</b>	<b>Projected</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
Admin Staff	9,237,294	9,378,877	9,843,705	10,099,641	10,362,232	10,631,650
<b>Total Administration Salaries</b>	<b>9,237,294</b>	<b>9,378,877</b>	<b>9,843,705</b>	<b>10,099,641</b>	<b>10,362,232</b>	<b>10,631,650</b>
Teacher Staff Salaries	72,910,522	72,576,855	76,795,729	78,311,918	79,867,528	81,463,584
Extra Duty Pymnts (123)	1,090,649	1,284,838	1,167,749	1,190,804	1,214,458	1,238,728
Sabbatical Pymnts (124)	300,000	300,000	300,000	300,000	300,000	300,000
Subject Chair Pymnts (125)	421,496	421,496	535,944	535,944	535,944	535,944
Severance Pymnts (127)	392,000	392,000	392,000	399,739	407,680	415,827
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
<b>Total Teaching Salaries</b>	<b>77,281,667</b>	<b>77,142,189</b>	<b>81,358,422</b>	<b>82,905,406</b>	<b>84,492,610</b>	<b>86,121,083</b>
Reg Salaries (141)	4,054,914	4,054,914	3,866,346	3,966,871	4,070,010	4,175,830
Overtime (143)	2,000	2,000	2,208	2,208	2,208	2,208
<b>Technical</b>	<b>4,056,914</b>	<b>4,056,914</b>	<b>3,868,554</b>	<b>3,969,079</b>	<b>4,072,218</b>	<b>4,178,038</b>
Reg Salaries (151)	2,911,088	2,911,088	3,053,321	3,224,918	3,320,698	3,407,036
Overtime (153)	60,830	60,830	56,659	59,843	61,621	63,223
Library/Office Aides (154),(155)	503,231	503,231	560,438	591,935	609,515	625,362
Technology Aides (158)	434,855	434,855	556,180	587,437	604,884	620,611
Instructional Aides (191)	2,341,711	2,041,711	2,420,461	2,556,491	2,632,419	2,700,862
Instructional Aides OT (193)	59,450	59,450	57,750	60,996	62,807	64,440
<b>Office Clerical</b>	<b>6,311,165</b>	<b>6,011,165</b>	<b>6,704,809</b>	<b>7,081,619</b>	<b>7,291,943</b>	<b>7,481,534</b>
Reg Salaries Oper & Maint(161)	5,266,503	4,766,503	5,460,515	5,626,515	5,845,949	5,997,943
Temporary salaries (162)	75,000	75,000	75,000	77,280	80,294	82,382
Overtime (163)	180,000	180,000	192,000	197,837	205,552	210,897
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	680,689	680,689	636,892	672,685	692,664	710,673
<b>Crafts and Trades</b>	<b>6,242,192</b>	<b>5,742,192</b>	<b>6,404,407</b>	<b>6,614,317</b>	<b>6,864,459</b>	<b>7,041,895</b>
<b>Total Salary Expense</b>	<b>103,129,232</b>	<b>102,331,337</b>	<b>108,179,897</b>	<b>110,670,062</b>	<b>113,083,463</b>	<b>115,454,200</b>
<b>% Increase</b>		<b>-0.77%</b>	<b>5.72%</b>	<b>2.30%</b>	<b>2.18%</b>	<b>2.10%</b>

POSITIONS	Func	Acct	Prog	2020-21 Actual				Total	2021-22 Budget				Total	Addition/Reductions to 2021-22 Budget				
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	Total
<b>School Administration</b>																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Asst Supt of Curriculum and Secondary Ed	2260	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Pupil Services Director / Asst. Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	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)	
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)	
Language Arts Supervisor	2260	111	06	-	-	-	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)	
Instructional Technology Coordinator	2270	111	10	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	
Teaching and Learning Director / Asst. Director	2360	111	53	-	-	-	1.00	1.00	-	-	-	3.00	3.00	-	-	-	2.00	
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	11.00	9.00	12.00	-	32.00	1.00	-	-	1.00	
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	2611	111	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Public Safty Supervisor	2660	111	71L	-	-	-	-	-	-	-	-	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	-	-	-	-	
<b>School Administration Total</b>				<b>10.00</b>	<b>9.00</b>	<b>15.00</b>	<b>30.00</b>	<b>64.00</b>	<b>11.00</b>	<b>9.00</b>	<b>15.00</b>	<b>30.00</b>	<b>65.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	
<b>Teachers</b>																		
Full Day KG	1110	121	08F	32.00	-	-	-	32.00	33.00	-	-	-	33.00	1.00	-	-	1.00	
1st Grade	1110	121	09	34.00	-	-	-	34.00	35.00	-	-	-	35.00	1.00	-	-	1.00	
2nd Grade	1110	121	09	34.00	-	-	-	34.00	36.00	-	-	-	36.00	2.00	-	-	2.00	
3rd Grade	1110	121	09	32.00	-	-	-	32.00	33.00	-	-	-	33.00	1.00	-	-	1.00	
4th Grade	1110	121	09	30.00	-	-	-	30.00	32.00	-	-	-	32.00	2.00	-	-	2.00	
5th Grade	1110	121	09	31.00	-	-	-	31.00	32.00	-	-	-	32.00	1.00	-	-	1.00	
Art	1110	121	01	8.17	7.14	7.40	-	22.71	9.17	7.14	7.40	-	23.71	1.00	-	-	1.00	
ELD	1110	121	02	12.50	4.80	3.60	-	20.90	13.50	5.20	3.60	-	22.30	1.00	0.40	-	1.40	
Engl/Lang Arts	1110	121	06	-	23.60	32.40	-	56.00	-	23.60	32.40	-	56.00	-	-	-	-	
World Language	1110	121	07	-	9.60	20.20	-	29.80	-	9.20	20.20	-	29.40	-	(0.40)	-	(0.40)	
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	11.00	-	-	-	11.00	1.00	-	-	1.00	
Computer/Tech Ed	1110	121	10	-	4.80	-	-	4.80	-	4.80	-	-	4.80	-	-	-	-	
Health	1110	121	11A	-	8.28	6.45	-	14.73	-	8.28	6.45	-	14.73	-	-	-	-	
Math	1110	121	15	-	25.40	36.40	-	61.80	-	25.40	36.40	-	61.80	-	-	-	-	
Phys Ed	1110	121	17A	8.30	6.32	12.45	1.40	28.47	9.30	6.32	12.45	1.40	29.47	1.00	-	-	1.00	
Science	1110	121	19	-	20.40	39.10	-	59.50	-	20.40	39.10	-	59.50	-	-	-	-	
Social Studies	1110	121	20	-	20.00	36.90	-	56.90	-	20.00	36.90	-	56.90	-	-	-	-	
AP Capstone	1110	121	25	-	-	0.25	-	0.25	-	-	0.25	-	0.25	-	-	-	-	
Reading Specialist/Teacher	1110	121	06A - 06B	21.00	12.60	3.00	-	36.60	23.00	12.60	3.00	-	38.60	2.00	-	-	2.00	
Music -Vocal	1110	121	16A	8.20	3.05	2.60	-	13.85	9.20	3.05	2.60	-	14.85	1.00	-	-	1.00	
Music -Instrumental	1110	121	16B	10.00	8.15	3.80	-	21.95	11.00	8.15	3.80	-	22.95	1.00	-	-	1.00	
Cyber School	1110	121	05	48.03	19.71	16.80	-	84.54	48.03	19.71	16.80	1.00	85.54	-	-	-	1.00	
TITLE 1 (federal prog)	1190	121	35	3.40	-	-	0.60	4.00	3.40	-	-	0.60	4.00	-	-	-	-	
Teacher Attrition	1110	121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>				<b>322.60</b>	<b>173.85</b>	<b>221.35</b>	<b>2.00</b>	<b>719.80</b>	<b>338.60</b>	<b>173.85</b>	<b>221.35</b>	<b>3.00</b>	<b>736.80</b>	<b>16.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	

POSITIONS	Func	Acct	Prog	2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 Budget					
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	
				Elem	Middle	High	Other		Elem	Middle	High	Other		Elem	Middle	High	Other		
Fam and Cons Science	1340	121	12	-	6.65	6.40	-	13.05	-	6.65	6.40	-	13.05	-	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.60	3.60	-	10.20	-	6.60	3.60	-	10.20	-	-	-	-	-	-
Business Education	1360	121	03	-	-	4.60	-	4.60	-	-	4.60	-	4.60	-	-	-	-	-	-
Business Education-Careers	1360	121	18H	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	1.00	1.20	-	2.20	-	1.00	1.20	-	2.20	-	-	-	-	-	-
<b>Total</b>				-	<b>14.25</b>	<b>16.80</b>	-	<b>31.05</b>	-	<b>14.25</b>	<b>16.80</b>	-	<b>31.05</b>	-	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Autistic	1233	121	21C	7.00	3.00	2.00	-	12.00	7.00	3.00	2.00	-	12.00	-	-	-	-	-	-
Emotional Support	1231	121	21C	2.00	1.50	4.50	-	8.00	2.00	1.50	4.50	-	8.00	-	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-
APT Program	1231	121	21L	-	-	-	-	-	-	-	7.20	-	7.20	-	-	7.20	-	-	7.20
Life Skills	1211	121	21F	2.50	2.00	-	-	4.50	2.50	2.00	-	-	4.50	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	26.50	19.50	20.30	-	66.30	29.50	21.50	21.30	-	72.30	3.00	2.00	1.00	-	-	6.00
Multiple Disabilities	1270	121	21J	2.00	1.00	-	-	3.00	2.00	1.00	-	-	3.00	-	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	13.00	13.00	-	-	-	14.00	14.00	-	-	-	1.00	-	1.00
Gifted Program Teachers	1243	121	21A	8.00	3.50	3.60	-	15.10	9.00	3.50	3.60	-	16.10	1.00	-	-	-	-	1.00
Cyber Special Education	1200	121	05	6.00	2.40	2.60	1.00	12.00	6.00	2.40	3.60	1.00	13.00	-	-	1.00	-	-	1.00
<b>Total</b>				<b>54.00</b>	<b>32.90</b>	<b>34.00</b>	<b>20.00</b>	<b>140.90</b>	<b>58.00</b>	<b>34.90</b>	<b>43.20</b>	<b>21.00</b>	<b>157.10</b>	<b>4.00</b>	<b>2.00</b>	<b>9.20</b>	<b>1.00</b>	<b>1.00</b>	<b>16.20</b>
Guidance Counselors	2120	121	18B	8.00	9.50	18.50	-	36.00	9.00	9.50	18.50	1.00	38.00	1.00	-	-	-	1.00	2.00
Certified Nurses	2440	121	18D	8.00	3.00	3.00	-	14.00	9.00	3.00	3.00	-	15.00	1.00	-	-	-	-	1.00
Psychologists	2140	121	18C	9.80	3.00	3.00	-	15.80	10.80	3.20	3.00	-	17.00	1.00	0.20	-	-	-	1.20
Case Workers	2160	121	18F	-	-	-	8.00	8.00	-	-	-	9.00	9.00	-	-	-	1.00	-	1.00
Librarian	2250	121	14	8.30	3.00	3.00	-	14.30	9.30	3.00	3.00	-	15.30	1.00	-	-	-	-	1.00
Cyber Support Services	2000	121	05	3.70	-	-	-	3.70	3.70	-	-	-	3.70	-	-	-	-	-	-
<b>Total</b>				<b>37.80</b>	<b>18.50</b>	<b>27.50</b>	<b>8.00</b>	<b>91.80</b>	<b>41.80</b>	<b>18.70</b>	<b>27.50</b>	<b>10.00</b>	<b>98.00</b>	<b>4.00</b>	<b>0.20</b>	<b>-</b>	<b>2.00</b>	<b>-</b>	<b>6.20</b>
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.40	-	1.40	-	-	1.40	-	1.40	-	-	-	-	-	-
Cyber Audio Visual	2200	121	05	-	-	0.20	-	0.20	-	-	0.20	-	0.20	-	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>4.60</b>	<b>-</b>	<b>4.60</b>	<b>-</b>	<b>-</b>	<b>4.60</b>	<b>-</b>	<b>4.60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Teacher Total</b>				<b>414.40</b>	<b>239.50</b>	<b>304.25</b>	<b>30.00</b>	<b>988.15</b>	<b>438.40</b>	<b>241.70</b>	<b>313.45</b>	<b>34.00</b>	<b>1,027.55</b>	<b>24.00</b>	<b>2.20</b>	<b>9.20</b>	<b>4.00</b>	<b>-</b>	<b>39.40</b>
<b>Secretarial Staff - Central Office and School Administration</b>																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	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	11.00	6.00	9.00	-	26.00	1.00	-	-	-	-	1.00
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	-	-	-	-	-	-
<b>Total</b>				<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>56.00</b>	<b>11.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>57.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>
Full Day KG	1110	191	08F	8.00	-	-	-	8.00	8.00	-	-	-	8.00	-	-	-	-	-	-
ELD	1110	191	02	8.00	2.00	3.00	-	13.00	8.00	2.00	3.00	-	13.00	-	-	-	-	-	-
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	-	-	-	-	-	-
APT Program Support	1231	191	21L	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	-	3.00	3.00
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	-	-	-	-	-	-
<b>Total</b>				<b>16.00</b>	<b>2.00</b>	<b>3.00</b>	<b>97.00</b>	<b>118.00</b>	<b>16.00</b>	<b>2.00</b>	<b>3.00</b>	<b>100.00</b>	<b>121.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>



POSITIONS	Func	Acct	Prog	2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 Budget					
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	
				Elem	Middle	High	Other		Elem	Middle	High	Other		Elem	Middle	High	Other		
Library Assistant	2250	154	14	5.00	1.00	3.00	-	9.00	5.50	1.00	3.00	-	9.50	0.50	-	-	-	-	0.50
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	11.00	-	-	-	-	11.00	1.00	-	-	-	1.00
<b>Total</b>				<b>15.00</b>	<b>1.00</b>	<b>6.00</b>	<b>-</b>	<b>22.00</b>	<b>16.50</b>	<b>1.00</b>	<b>6.00</b>	<b>-</b>	<b>23.50</b>	<b>1.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.50</b>
RN-LPN (non-public)	2450	141	18D	-	-	-	3.20	3.20	-	-	-	3.20	3.20	-	-	-	-	-	-
RN-LPN (District)	2440	141	18D	4.20	1.00	3.00	1.80	10.00	4.20	1.00	3.00	2.80	11.00	-	-	-	-	1.00	1.00
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	-	-	-	-	-	-
<b>Total</b>				<b>4.20</b>	<b>1.00</b>	<b>3.00</b>	<b>6.00</b>	<b>14.20</b>	<b>4.20</b>	<b>1.00</b>	<b>3.00</b>	<b>7.00</b>	<b>15.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>
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	-	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	9.00	9.00	-	-	-	(2.00)	(2.00)	(2.00)
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	17.00	17.00	-	-	-	(2.00)	(2.00)	(4.00)
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>34.00</b>	<b>34.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30.00</b>	<b>30.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4.00)</b>	<b>(4.00)</b>	<b>(4.00)</b>
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	5.00	21.00	11.00	3.00	3.00	5.00	22.00	1.00	-	-	-	-	1.00
Custodians (Hourly Support)	2620	161	71A	24.00	15.50	31.00	7.00	77.50	24.50	15.50	31.00	7.00	78.00	0.50	-	-	-	-	0.50
Security Services Coordinator	2660	141	71L	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	(1.00)	(1.00)
Campus Security Officer	2660	141	71L	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	-	2.00	2.00
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	-	-	-	-	-	-
<b>Total</b>				<b>34.00</b>	<b>18.50</b>	<b>34.00</b>	<b>44.00</b>	<b>130.50</b>	<b>35.50</b>	<b>18.50</b>	<b>34.00</b>	<b>45.00</b>	<b>133.00</b>	<b>1.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>2.50</b>
<b>Secretarial Staff - Central Office and School Administration Total</b>				<b>79.20</b>	<b>31.50</b>	<b>67.00</b>	<b>217.50</b>	<b>395.20</b>	<b>83.20</b>	<b>31.50</b>	<b>67.00</b>	<b>218.50</b>	<b>400.20</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>5.00</b>
<b>Grand Total</b>				<b>503.60</b>	<b>280.00</b>	<b>386.25</b>	<b>277.50</b>	<b>1,447.35</b>	<b>532.60</b>	<b>282.20</b>	<b>395.45</b>	<b>282.50</b>	<b>1,492.75</b>	<b>29.00</b>	<b>2.20</b>	<b>9.20</b>	<b>5.00</b>	<b>45.40</b>	

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
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	13,444,708	21,265,797	20,265,797	22,604,829	24,316,014	26,156,736	28,136,801
Dental	978,154	1,428,060	1,428,060	1,487,774	1,551,749	1,618,474	1,688,068
Vision	149,383	209,230	209,230	218,299	223,320	228,456	233,711
Prescription	3,459,632	5,103,577	4,728,577	5,204,954	5,725,450	6,297,995	6,927,794
Social Security	7,057,077	7,849,447	7,849,538	8,244,751	8,466,260	8,650,885	8,832,246
Retirement	33,218,932	35,390,415	35,391,141	37,630,160	39,420,676	40,845,747	42,256,237
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	591,983	604,893	617,574
W/C, Unemp & Other	965,754	1,289,778	1,289,778	1,309,124	1,328,761	1,348,693	1,368,923
<b>Total Benefit Expense</b>	<b>60,194,260</b>	<b>73,689,202</b>	<b>72,315,019</b>	<b>77,878,555</b>	<b>82,224,213</b>	<b>86,351,878</b>	<b>90,661,355</b>
% Increase			20.14%	5.69%	5.58%	5.02%	4.99%

\* 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
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
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	-	-	-	-	-	-	-
<b>Total Cost Share</b>	<b>4,947,661</b>	<b>7,120,308</b>	<b>7,120,308</b>	<b>7,671,633</b>	<b>8,267,019</b>	<b>8,910,041</b>	<b>9,604,572</b>

Net Benefit Costs							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	9,419,338	15,375,752	14,375,752	16,268,907	17,500,464	18,825,249	20,250,320
Dental	816,269	1,339,097	1,339,097	1,394,986	1,454,971	1,517,535	1,582,788
Vision	123,051	198,559	198,559	207,383	212,153	217,032	222,024
Prescription	2,899,621	4,089,799	3,714,799	4,089,799	4,498,779	4,948,657	5,443,522
Social Security	7,057,077	7,849,447	7,849,538	8,244,751	8,466,260	8,650,885	8,832,246
Retirement	33,218,932	35,390,415	35,391,141	37,630,160	39,420,676	40,845,747	42,256,237
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	475,131	488,041	500,722
W/C, Unemp & Other	965,754	1,289,778	1,289,778	1,309,124	1,328,761	1,348,693	1,368,923
<b>Total Benefit Expense</b>	<b>55,246,599</b>	<b>66,568,894</b>	<b>65,194,711</b>	<b>70,206,922</b>	<b>73,957,194</b>	<b>77,441,837</b>	<b>81,056,783</b>
% Increase			18.01%	5.47%	5.34%	4.71%	4.67%

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	\$ 499,322	\$ 514,302	\$ 529,731	\$ 545,623
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
<b>DUES/FEES - Athletic Fund</b>	\$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	\$2,011,500	\$2,223,177	\$2,289,872	\$2,358,568
	\$5,451,612	\$6,167,541	\$7,633,522	\$6,237,264	\$6,594,352	\$7,473,805	\$7,702,474

**EXISTING DEBT SERVICE (PRIOR TO ACT 1)**

	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	\$ 1,225,000	\$ 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	\$ 2,162,350	\$ 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	\$ 1,248,635	\$ 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
<b>TOTAL</b>	<b>\$ 6,255,268</b>	<b>\$ 15,470,000</b>	<b>\$ 5,863,768</b>	<b>\$ 12,050,000</b>	<b>\$ 5,381,800</b>	<b>\$ 12,545,000</b>	<b>\$ 4,886,433</b>	<b>\$ 17,660,000</b>	<b>\$ 4,028,915</b>	<b>\$ 17,840,000</b>	<b>\$ 3,163,115</b>	<b>\$ 18,640,000</b>

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	
<b>Elementary Debt</b>												
10/09 \$10,000,000 Emmaus 2009	\$ 380,667	\$ 650,000	\$ 130,667	\$ 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
5/2021 \$35,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 1,288,000	\$ -	\$ 1,287,800	\$ -	\$ 1,287,600	\$ -	\$ 1,287,400	\$ -
12/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -
<b>Total Elementary Debt</b>	<b>\$ 3,984,938</b>	<b>\$ 1,525,000</b>	<b>\$ 3,759,418</b>	<b>\$ 3,780,000</b>	<b>\$ 5,413,232</b>	<b>\$ 5,165,000</b>	<b>\$ 5,165,199</b>	<b>\$ 595,000</b>	<b>\$ 5,137,666</b>	<b>\$ 725,000</b>	<b>\$ 5,286,937</b>	<b>\$ 760,000</b>

<b>Total New Debt</b>	<b>\$ 3,984,938</b>	<b>\$ 1,525,000</b>	<b>\$ 3,759,418</b>	<b>\$ 3,780,000</b>	<b>\$ 5,413,232</b>	<b>\$ 5,165,000</b>	<b>\$ 5,165,199</b>	<b>\$ 595,000</b>	<b>\$ 5,137,666</b>	<b>\$ 725,000</b>	<b>\$ 5,286,937</b>	<b>\$ 760,000</b>
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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	
	\$10,240,206	\$16,995,000	\$9,623,186	\$15,830,000	\$10,795,032	\$17,710,000	\$10,051,632	\$18,255,000	\$9,166,581	\$18,565,000	\$8,450,052	\$19,400,000
<b>Total Debt Service</b>		<b>\$27,235,206</b>		<b>\$25,453,186</b>		<b>\$28,505,032</b>		<b>\$28,306,632</b>		<b>\$27,731,581</b>		<b>\$27,850,052</b>

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>BUDGET</u> <u>2024-25</u>
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	-	-	558.1	338.6	340.4
<b>Total</b>	-	-	<b>558.1</b>	<b>338.6</b>	<b>340.4</b>

*Index =* 2.60% 3.00% 2.60% 2.60% 2.60%

<b>Exception Calculations</b>						
Grandfathered salaries (2011)			85,292,259	85,292,259	85,292,259	85,292,259
<b>Retirement</b>			29,434,359	29,801,115	30,381,103	30,807,564
	50%		14,717,179	14,900,558	15,190,551	15,403,782
	14,623,358		14,717,179	14,900,558	15,190,551	15,403,782
State Share of Retirement for Fed. Funded Salaries	(30,671)		(30,868)	(31,252)	(31,860)	(32,308)
Increase			93,624	182,994	289,385	212,783
Index			379,410	440,589	386,602	394,126
<b>Total Exception</b>			<b>(285,786)</b>	<b>(257,595)</b>	<b>(97,216)</b>	<b>(181,343)</b>
<b>Special Education</b>						
	2017-18 AFR	2018-19 AFR	2019-20 AFR	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	44,074,356	45,396,587	46,758,485	48,161,239
Subsidy	6,454,135	6,128,947	6,125,165	5,902,650	5,899,089	5,899,089
Net Expenses	40,007,075	40,180,815	37,949,192	39,493,937	40,859,396	42,262,150
Net Increase	(1,224,227)	173,739	(2,231,623)	1,544,745	1,365,459	1,402,755
Index	854,313	1,040,184	1,205,424	986,679	1,026,842	1,062,344
<b>Total Exception</b>			-	-	<b>558,066</b>	<b>338,616</b>



## 2020-2021 Capital Budget

	# of Devices	Budget 2020-2021	Projected 2020-2021
<b>Elementary Equipment</b>			
Studnet/Teacher iPad	1,900	\$ 133,250	\$ 162,878
		<b>\$ 133,250</b>	<b>\$ 162,878</b>
<b>Secondary Equipment</b>			
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
		<b>\$ 2,174,823</b>	<b>\$ 1,175,321</b>
<b>District</b>			
Projectors - Hardware & Installation		\$ 1,128,763	\$ 978,891
Security Camera	30	\$ 55,000	\$ 55,000
		<b>\$ 1,183,763</b>	<b>\$ 1,033,891</b>
<b>Network</b>			
Network Equipment		\$ 725,000	\$ 725,000
		<b>\$ 725,000</b>	<b>\$ 725,000</b>
<b>Administration</b>			
Staff (Central + Schools)	320	\$ 280,700	\$ 169,580
		<b>\$ 280,700</b>	<b>\$ 169,580</b>
<b>Other</b>			
Cost Sharing from Parents		\$ (300,000)	\$ (300,000)
		<b>\$ (300,000)</b>	<b>\$ (300,000)</b>
<b>Total Fund 22</b>		<b>\$ 4,197,536</b>	<b>\$ 2,966,670</b>

## 2021-2022 Capital Budget

	<u># of Devices</u>	<u>Budget 21-22</u>
<b>Elementary Equipment</b>		
Elementary iPad	1,890	754,110.00
Elementary/Special Area Teacher Device	457	<u>595,320.00</u>
		<b>1,349,430.00</b>
 <b>Secondary Equipment</b>		
6th Grade 1:1	950	588,750.00
9th grade 1:1	1,010	853,500.00
Music	36	47,520.00
Art	12	<u>15,840.00</u>
		<b>1,505,610.00</b>
 <b>District</b>		
Security Camera	30	<u>30,000.00</u>
		<b>30,000.00</b>
 <b>Network</b>		
Networking		<u>435,000.00</u>
		<b>435,000.00</b>
 <b>Administration</b>		
Staff (Central + Schools)	117	<u>114,827.00</u>
		<b>114,827.00</b>
 <b>Other</b>		
Cost Sharing from Parents		<u>(300,000.00)</u>
		<b>(300,000.00)</b>
 <b>Total Fund 22</b>		 <b><u><u>3,434,867.00</u></u></b>

**2021-22 Capital Reserve Fund Project List**  
December 2020

Priority	Project #	Location	Project	Budget
1	G027	District-wide	Emergency Repairs	110,000
2	G109	District-wide	District-wide Roof Survey	50,000
3	G110	Faciltites	Install Automatic Loading Dock Plate	13,000
4	G111	Faciltites	Install new Gas & Diesel Tanks with Containment Dike	95,000
5	G112	East HS	Upgrading Stadium Lights to LED	200,000
6	G113	Henderson HS	Replace 2 Chillers	680,000
7	G114	Henderson HS	LED fixtures in Gymnasium (material only - staff installed)	75,000
8	G115	Rustin HS	Gymnasium Curtain Replacement	48,500
9	G116	Rustin HS	Library Carpet Replacement	52,000
10	G117	Rustin HS	Concrete Paving Replacement at Loading Dock	56,000
11	G118	Peirce MS	Flooring Replacement (Computer, Music, Choir Rooms)	60,000
12	G119	Peirce MS	Select Paving Replacement (Bus Lane alligating)	125,000
13	G120	Stetson MS	Flooring Replacement (Computer, Music, Choir Rooms)	60,000
14	G121	Exton ES	Replace Shingles on Roof of old Gym wing and Cafeteria	250,000
15	G122	Hillsdale ES	Replace Drain and Piping from Kindergarten Playground Area	42,000
16	G123	Starkweather ES	Emergency Generator Replacement	95,000

**Total Estimated Projects Costs Fund 27** 2,011,500

**2021-22 Approved Budget** 2,011,500

**Difference** -

**2021-22 Capital Projects List**  
December 2020

Priority	Project #	School	Project	Budget
1	C069	Rustin HS	Phase 2 - sloped roof replacement	1,311,272

**Total Estimated Projects Costs Fund 30** 1,311,272

**2021-22 Approved Budget** 1,311,272

**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	<b>Total Revenue</b>	249,522	252,595	255,108	248,488	257,055	250,906	253,359	255,481	257,450
4	Current RE Taxes (0% rate incr.)	173,061	175,470	177,235	176,138	177,946	176,022	176,866	177,710	178,554
5	<b>Revenue (Excl Current R.E.T.)</b>	76,461	77,125	77,873	72,350	79,109	74,885	76,493	77,771	78,896
6	State (Other)	23,383	24,539	23,888	22,602	23,854	23,551	24,375	24,554	24,582
7	PSERS	15,828	16,975	16,603	17,695	17,662	18,815	19,710	20,423	21,128
8	Federal	3,669	2,967	3,617	3,411	5,145	3,538	3,048	3,048	3,048
9	<b>Local (Excl. Current R.E.T.)</b>	33,581	32,644	33,766	28,641	32,447	28,980	29,360	29,746	30,138
11										
12	<b>Expenses</b>	242,559	261,809	238,522	269,816	264,559	279,477	290,238	299,650	309,442
13	Salaries	95,606	99,527	98,130	103,129	102,331	108,180	110,670	113,083	115,454
14	Benefits (without PSERS)	26,471	31,603	22,028	31,178	29,804	32,577	34,537	36,596	38,801
15	PSERS	31,585	33,951	33,219	35,390	35,391	37,630	39,421	40,846	42,256
16	Debt Service	25,572	26,501	26,542	27,235	25,453	28,505	28,307	27,732	27,850
17	Transfer to Capital Reserve	5,258	5,452	5,452	6,168	7,634	6,237	6,594	7,474	7,702
18	Other	58,068	64,777	53,152	66,715	63,947	66,348	70,709	73,919	77,379
19										
20	<b>Net Gap calculation - No tax increase no exceptions</b>									
21							(28,571)	(36,878)	(44,169)	(51,992)
22	Change in Fund Balance						25,482	(500)	(500)	(500)
23	<b>Cumulative Gap at No Incr. in R.E. Taxes</b>						(3,089)	(37,378)	(44,669)	(52,492)
24	Prior Year Gap Reduction						-	3,089	37,378	44,669
25	<b>Net Gap no Incr in R.E Taxes no Exceptions</b>						(3,089)	(34,290)	(7,291)	(7,823)
26										
27										
28	<b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>									
29							(28,571)	(36,878)	(44,169)	(51,992)
30	Change in Fund Balance						25,482	(500)	(500)	(500)
31	<b>Cumulative Gap at No Incr. in R.E. Taxes</b>						(3,089)	(37,378)	(44,669)	(52,492)
32	Act 1 Increase						3,088	4,599	4,620	4,642
33	Prior Year Tax Increase not included above						-	3,088	7,687	12,307
34	<b>Cumulative Gap at Millage Index</b>						(0)	(29,692)	(32,362)	(35,542)
35	Prior Year Gap elimination						-	0	29,692	32,362
36	<b>Net Gap at Millage Index (no exceptions)</b>						(0)	(29,691)	(2,670)	(3,180)
37										
38										
39	<b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b>									
40							(28,571)	(36,878)	(44,169)	(51,992)
41	Change in Fund Balance						25,482	(500)	(500)	(500)
42	<b>Cumulative Gap at Millage Index</b>						(3,089)	(37,378)	(44,669)	(52,492)
43	Act 1 Increase						3,088	4,599	4,620	4,642
44	Prior Year Tax Increase not included above						-	3,088	7,687	12,307
45	<b>Cumulative Gap at Millage Index</b>						(0)	(29,692)	(32,362)	(35,542)
46	Act 1 Exceptions						-	558	339	340
47	Add'l Revenue from Prior Year exception allowance						-	-	558	897
48	<b>Cumulative Gap at Millage Index and Exceptions</b>						(0)	(29,134)	(31,465)	(34,305)
49	Prior Year Gap elimination						-	0	29,134	31,465
50	<b>Net Gap at Millage Index - with exceptions</b>						(0)	(29,133)	(2,332)	(2,840)
51										
52										
53	<b>Expenses % Increase</b>									
54	Salaries	2.19%		2.64%		4.28%	5.72%	2.30%	2.18%	2.10%
55	Benefits (without PSERS)	0.99%		-16.78%		35.30%	9.30%	6.02%	5.96%	6.02%
56	PSERS	5.08%		5.17%		6.54%	6.33%	4.76%	3.62%	3.45%
57	Debt Service	2.88%		3.79%		-4.10%	11.99%	-0.70%	-2.03%	0.43%
58	Other	-1.97%		-8.47%		20.31%	3.75%	6.57%	4.54%	4.68%
59										
60	<b>Debt Service % of Budget</b>	10.5%		11.1%		9.6%	10.2%	9.8%	9.3%	9.0%
61										
62	<b>Act 1 Exceptions</b>						-	558	339	340
64	PSERS						-	-	-	-
65	Special Ed						-	558	339	340
67										
68	<b>Fund Balance</b>									
69	Beginning Fund Balance	31,906		38,869		55,455	47,951	22,469	22,969	23,469
70	Transfer (to)/from Operating Budget	(6,962)		(16,587)		7,505	25,482	(500)	(500)	(500)
71	<b>Ending Fund Balance</b>	38,869		55,455		47,951	22,469	22,969	23,469	23,969
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		20,982.1	-	-	-	-
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	<b>Year End Unassigned/Undesig. FB</b>	17,180		17,180		17,180	17,180	17,680	18,180	18,680
81	% of Expenses	7.1%		7.2%		6.5%	6.1%	6.1%	6.1%	6.0%
82										
83	<b>Capital Reserves</b>									
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	<b>Year-end Fund Balance</b>	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	<b>Year End Unassigned/Undesig. FB</b>	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%	2.6%