

West Chester Area School District
Operating Expense History and Forecast

8/17/2021

1

| | A | AD | AE | AF | AG | AH | AI | AJ | AK | AL |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Budget | Projected | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| | | 2019-20 | 2020-21 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 3 | Staff | 153,376.6 | 169,698.1 | 160,536.2 | 178,386.8 | 178,386.8 | 184,627.3 | 190,625.3 | 196,511.0 | 202,946.4 |
| 4 | Total Salaries | 98,130.0 | 103,129.2 | 102,002.8 | 108,179.9 | 108,179.9 | 110,670.1 | 113,083.5 | 115,454.2 | 117,886.6 |
| 5 | Administration | | | | | | | | | |
| 6 | Reg Salaries | 9,042.3 | 9,237.3 | 9,227.4 | 9,843.7 | 9,843.7 | 10,099.6 | 10,362.2 | 10,631.7 | 10,908.1 |
| 7 | Teachers | | | | | | | | | |
| 8 | Reg Salaries | 70,120.6 | 72,910.5 | 73,524.6 | 76,795.7 | 76,795.7 | 78,311.9 | 79,867.5 | 81,463.6 | 83,101.1 |
| 9 | Extra Duty Pymnts | 896.7 | 1,090.6 | 1,727.1 | 1,167.7 | 1,167.7 | 1,190.8 | 1,214.5 | 1,238.7 | 1,263.6 |
| 10 | Sabbatical Pymnts | 294.7 | 300.0 | 530.3 | 300.0 | 300.0 | 300.0 | 300.0 | 300.0 | 300.0 |
| 11 | Subject Chair Pymnts | 358.3 | 421.5 | 380.1 | 535.9 | 535.9 | 535.9 | 535.9 | 535.9 | 535.9 |
| 12 | Severance Pymnts | 220.1 | 392.0 | 192.3 | 392.0 | 392.0 | 399.7 | 407.7 | 415.8 | 424.2 |
| 13 | Supplemental Contracts | 1,993.0 | 2,167.0 | 2,085.1 | 2,167.0 | 2,167.0 | 2,167.0 | 2,167.0 | 2,167.0 | 2,167.0 |
| 14 | Total Teachers | 73,883.5 | 77,281.7 | 78,439.4 | 81,358.4 | 81,358.4 | 82,905.4 | 84,492.6 | 86,121.1 | 87,791.9 |
| 15 | Technical | | | | | | | | | |
| 16 | Reg Salaries | 3,783.4 | 4,056.9 | 3,589.1 | 3,868.6 | 3,868.6 | 3,969.1 | 4,072.2 | 4,178.0 | 4,286.6 |
| 17 | Office Clerical | | | | | | | | | |
| 18 | Reg Salaries | 5,958.6 | 6,311.2 | 5,495.4 | 6,704.8 | 6,704.8 | 7,081.6 | 7,291.9 | 7,481.5 | 7,676.1 |
| 19 | Crafts and Trades | | | | | | | | | |
| 20 | Reg Salaries | 5,462.2 | 6,242.2 | 5,251.4 | 6,404.4 | 6,404.4 | 6,614.3 | 6,864.5 | 7,041.9 | 7,223.9 |
| 21 | | | | | | | | | | |
| 22 | Benefits | | | | | | | | | |
| 23 | Medical | 13,444.7 | 21,265.8 | 15,228.1 | 22,604.8 | 22,604.8 | 24,316.0 | 26,156.7 | 28,136.8 | 30,266.8 |
| 24 | Dental | 978.2 | 1,428.1 | 1,194.2 | 1,487.8 | 1,487.8 | 1,551.7 | 1,618.5 | 1,688.1 | 1,760.7 |
| 25 | Vision | 149.4 | 209.2 | 164.8 | 218.3 | 218.3 | 223.3 | 228.5 | 233.7 | 239.1 |
| 26 | Prescription | 3,459.6 | 5,103.6 | 3,438.3 | 5,205.0 | 5,205.0 | 5,725.4 | 6,298.0 | 6,927.8 | 7,620.6 |
| 27 | Social Security | 7,057.1 | 7,849.4 | 7,313.9 | 8,244.8 | 8,244.8 | 8,466.3 | 8,650.9 | 8,832.2 | 9,018.3 |
| 28 | Retirement | 33,218.9 | 35,390.4 | 34,674.3 | 37,630.2 | 37,630.2 | 39,420.7 | 40,845.7 | 42,256.2 | 43,889.2 |
| 29 | Tuition Reimbursement | 370.6 | 600.0 | 410.2 | 600.0 | 600.0 | 600.0 | 600.0 | 600.0 | 600.0 |
| 30 | Life & Disability | 550.0 | 552.9 | 529.3 | 578.7 | 578.7 | 592.0 | 604.9 | 617.6 | 630.6 |
| 31 | Workers Comp/Unemply/Other | 965.8 | 1,289.8 | 1,114.6 | 1,309.1 | 1,309.1 | 1,328.8 | 1,348.7 | 1,368.9 | 1,389.5 |
| 32 | Total Benefits | 60,194.3 | 73,689.2 | 64,067.7 | 77,878.6 | 77,878.6 | 82,224.2 | 86,351.9 | 90,661.4 | 95,414.6 |
| 33 | (Less) cost sharing | (4,947.7) | (7,120.3) | (5,534.4) | (7,671.6) | (7,671.6) | (8,267.0) | (8,910.0) | (9,604.6) | (10,354.8) |
| 34 | Net Benefits | 55,246.6 | 66,568.9 | 58,533.4 | 70,206.9 | 70,206.9 | 73,957.2 | 77,441.8 | 81,056.8 | 85,059.8 |
| 35 | | | | | | | | | | |
| 36 | Prof. & Tech. Services | 15,768.5 | 21,101.9 | 14,091.0 | 19,994.0 | 19,994.0 | 20,732.0 | 21,497.6 | 22,292.0 | 23,116.1 |
| 37 | Substitute Service | 1,953.2 | 2,843.5 | 1,708.8 | 2,741.2 | 2,741.2 | 2,823.5 | 2,908.2 | 2,995.4 | 3,085.3 |
| 38 | Contracted Therapeutic Staff | 1,328.2 | 2,121.0 | 1,502.3 | 1,708.2 | 1,708.2 | 1,776.5 | 1,847.6 | 1,921.5 | 1,998.4 |
| 39 | Contracted Aides- Special Ed. | 1,228.8 | 2,900.0 | 667.1 | 2,905.4 | 2,905.4 | 3,021.6 | 3,142.4 | 3,268.1 | 3,398.9 |
| 40 | Contracted Aides- Other | 136.8 | 295.0 | 117.0 | 325.0 | 325.0 | 338.0 | 351.5 | 365.6 | 380.2 |
| 41 | Contracted Special Ed. Programs | 2,825.6 | 3,399.6 | 2,519.0 | 3,443.5 | 3,443.5 | 3,581.3 | 3,724.5 | 3,873.5 | 4,028.4 |
| 42 | Occupational/Physical Therapy | 979.0 | 1,109.4 | 1,038.5 | 1,089.0 | 1,089.0 | 1,132.6 | 1,177.9 | 1,225.0 | 1,274.0 |
| 43 | Due Process Hearings | 915.5 | 1,000.0 | 821.8 | 1,000.0 | 1,000.0 | 1,040.0 | 1,081.6 | 1,124.9 | 1,169.9 |
| 44 | Early Intervention | 231.4 | 275.5 | 356.8 | 284.1 | 284.1 | 295.4 | 307.3 | 319.6 | 332.3 |
| 45 | Extended School Year | 605.9 | 693.0 | 412.4 | 619.0 | 619.0 | 643.8 | 669.5 | 696.3 | 724.1 |
| 46 | Alternative Education - IU | 2,004.6 | 2,007.4 | 1,847.7 | 2,441.1 | 2,441.1 | 2,538.7 | 2,640.3 | 2,745.9 | 2,855.7 |
| 47 | Alternative Education - APT | 1,093.1 | 990.3 | 515.7 | - | - | - | - | - | - |
| 48 | Tax Collection | 683.8 | 692.9 | 732.4 | 703.1 | 703.1 | 724.2 | 746.0 | 768.3 | 791.4 |
| 49 | Legal | 246.1 | 493.0 | 309.7 | 573.0 | 573.0 | 590.2 | 607.9 | 626.1 | 644.9 |
| 50 | Other | 1,536.6 | 2,281.3 | 1,541.8 | 2,161.3 | 2,161.3 | 2,226.1 | 2,292.9 | 2,361.7 | 2,432.6 |
| 51 | | | | | | | | | | |
| 52 | Purchased Property Services | 3,600.2 | 4,272.1 | 3,096.2 | 4,324.3 | 4,324.3 | 4,454.1 | 4,587.7 | 4,725.3 | 4,867.1 |
| 53 | Electricity | 1,573.9 | 1,739.0 | 1,487.3 | 1,931.0 | 1,931.0 | 1,988.9 | 2,048.6 | 2,110.1 | 2,173.4 |
| 54 | Water/Sewer | 587.2 | 621.9 | 538.4 | 655.3 | 655.3 | 675.0 | 695.2 | 716.1 | 737.5 |
| 55 | Trash Removal | 78.0 | 100.0 | 88.9 | 105.0 | 105.0 | 108.2 | 111.4 | 114.7 | 118.2 |
| 56 | Space Rental | 267.8 | 281.8 | 266.4 | 139.0 | 139.0 | 143.2 | 147.5 | 151.9 | 156.4 |
| 57 | Other | 1,093.3 | 1,529.4 | 715.2 | 1,494.0 | 1,494.0 | 1,538.9 | 1,585.0 | 1,632.6 | 1,681.6 |
| 58 | | | | | | | | | | |
| 59 | Other Services | 27,847.9 | 32,265.2 | 26,692.4 | 33,644.9 | 33,644.9 | 35,680.6 | 37,641.2 | 39,806.5 | 42,130.1 |
| 60 | Charter Schools | 7,775.7 | 8,228.6 | 7,501.7 | 9,197.7 | 9,197.7 | 10,306.1 | 11,313.2 | 12,468.5 | 13,745.6 |
| 61 | Tuition: Special Education | 3,828.3 | 4,646.2 | 3,598.9 | 4,199.8 | 4,199.8 | 4,367.8 | 4,542.5 | 4,724.2 | 4,913.2 |
| 62 | Tuition: CAT | 2,557.8 | 2,562.5 | 2,489.5 | 2,763.3 | 2,763.3 | 2,981.2 | 3,201.2 | 3,453.2 | 3,716.1 |
| 63 | Tuition: Other Alt Ed Programs | 144.3 | 303.0 | 151.8 | 293.0 | 293.0 | 307.7 | 323.0 | 339.2 | 356.1 |
| 64 | Bussing: Public Schools | 4,825.6 | 5,638.0 | 4,814.6 | 6,039.6 | 6,039.6 | 6,220.7 | 6,407.4 | 6,599.6 | 6,797.6 |
| 65 | Bussing: Non-Public | 3,727.9 | 4,445.8 | 3,860.0 | 4,949.8 | 4,949.8 | 5,098.3 | 5,251.2 | 5,408.8 | 5,571.0 |
| 66 | Bussing: Special Ed | 3,503.4 | 4,450.0 | 3,062.1 | 4,353.8 | 4,353.8 | 4,484.4 | 4,618.9 | 4,757.5 | 4,900.2 |
| 67 | Bussing: Extracurricular | 216.2 | 420.4 | 92.8 | 370.2 | 370.2 | 381.3 | 392.7 | 404.5 | 416.6 |
| 68 | Insurance | 519.2 | 548.0 | 519.0 | 559.8 | 559.8 | 587.8 | 617.2 | 648.1 | 680.5 |
| 69 | Telephone/Postage | 495.9 | 474.5 | 508.8 | 502.8 | 502.8 | 517.8 | 533.4 | 549.4 | 565.9 |
| 71 | Other | 253.5 | 548.1 | 93.1 | 415.1 | 415.1 | 427.5 | 440.4 | 453.6 | 467.2 |
| 72 | | | | | | | | | | |
| 73 | Supplies | 5,209.7 | 7,875.4 | 8,606.4 | 7,296.2 | 7,296.2 | 8,725.7 | 9,045.9 | 9,378.0 | 9,722.5 |
| 74 | Heating/ Motor Pool Fuel | 568.2 | 810.0 | 804.6 | 810.0 | 810.0 | 834.3 | 859.3 | 885.1 | 911.7 |
| 75 | Other Operations/Maint Supplies | 701.4 | 901.8 | 1,214.5 | 938.3 | 938.3 | 975.8 | 1,014.9 | 1,055.5 | 1,097.7 |
| 76 | Educational | 2,024.9 | 3,049.9 | 3,260.9 | 2,812.6 | 2,812.6 | 2,925.1 | 3,042.1 | 3,163.8 | 3,290.4 |
| 77 | Curriculum Proposals | 777.0 | 1,244.2 | 843.3 | 871.0 | 871.0 | 2,051.6 | 2,113.2 | 2,176.6 | 2,241.9 |
| 78 | Educational /Admin Software | 1,115.4 | 1,706.7 | 2,421.4 | 1,722.9 | 1,722.9 | 1,791.8 | 1,863.4 | 1,938.0 | 2,015.5 |
| 79 | Administration/Business | 22.7 | 162.9 | 61.7 | 141.4 | 141.4 | 147.1 | 152.9 | 159.1 | 165.4 |
| 80 | | | | | | | | | | |
| 82 | Other Objects | 337.3 | 558.6 | 342.4 | 499.3 | 499.3 | 514.3 | 529.7 | 545.6 | 562.0 |
| 83 | Dues and Fees - Athletics | 116.6 | 131.5 | - | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 |
| 84 | | | | | | | | | | |
| 85 | Property | 271.8 | 510.1 | 754.3 | 457.5 | 457.5 | 471.2 | 485.3 | 499.9 | 514.9 |
| 88 | Other Equipment | 271.8 | 510.1 | 754.3 | 457.5 | 457.5 | 471.2 | 485.3 | 499.9 | 514.9 |
| 89 | | | | | | | | | | |
| 90 | Debt Service | 26,541.7 | 27,235.2 | 25,412.9 | 28,505.0 | 28,505.0 | 28,306.6 | 27,731.6 | 27,850.1 | 28,250.7 |
| 91 | Bond payments | 26,541.7 | 27,235.2 | 25,412.9 | 28,505.0 | 28,505.0 | 28,306.6 | 27,731.6 | 27,850.1 | 28,250.7 |
| 92 | | | | | | | | | | |
| 94 | Reserve | 5,451.6 | 6,167.5 | 7,633.5 | 6,237.3 | 6,237.3 | 7,094.4 | 7,993.8 | 8,243.3 | 8,504.5 |
| 95 | Budgetary Reserve | | | | | | | | | |
| 96 | Transfer to other funds | 5,451.6 | 6,167.5 | 7,633.5 | 6,237.3 | 6,237.3 | 7,094.4 | 7,993.8 | 8,243.3 | 8,504.5 |
| 97 | | | | | | | | | | |
| 98 | TOTAL EXPENSE | 238,521.8 | 269,815.7 | 247,165.4 | 279,476.8 | 279,476.8 | 290,737.6 | 300,169.6 | 309,983.1 | 320,745.7 |

West Chester Area School District
Revenue History and Forecast

| | A | AG | AH | AI | AJ | AK | AL | AM | AN | AO |
|----|--|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 | | Actual | Budget | Projected | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| 2 | | 2019-20 | 2020-21 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 3 | Local | 211,001.1 | 204,779.1 | 214,400.1 | 208,090.1 | 208,090.1 | 226,093.6 | 252,644.7 | 261,724.5 | 271,578.4 |
| 4 | Real Estate | 178,219.1 | 176,963.2 | 179,828.5 | 180,059.1 | 180,059.1 | 197,682.8 | 223,848.0 | 232,535.7 | 241,991.3 |
| 5 | Current | 177,235.0 | 176,138.5 | 177,830.9 | 179,235.7 | 179,235.7 | 196,733.8 | 222,899.0 | 231,586.8 | 241,042.4 |
| 6 | Interim | 984.1 | 824.7 | 1,997.6 | 823.4 | 823.4 | 948.9 | 948.9 | 948.9 | 948.9 |
| 7 | Earned Income | 21,583.6 | 19,590.3 | 24,213.4 | 19,884.1 | 19,884.1 | 20,182.4 | 20,485.1 | 20,792.4 | 21,104.3 |
| 8 | Real Estate Transfer | 4,657.3 | 3,735.4 | 6,227.6 | 3,810.1 | 3,810.1 | 3,886.3 | 3,964.0 | 4,043.3 | 4,124.1 |
| 9 | Delinquent Taxes | 3,160.2 | 2,858.8 | 3,264.4 | 2,858.8 | 2,858.8 | 2,858.8 | 2,858.8 | 2,858.8 | 2,858.8 |
| 10 | Investment Earnings | 2,179.0 | 500.0 | 220.9 | 357.5 | 357.5 | 362.9 | 368.3 | 373.8 | 379.4 |
| 11 | Gate Receipts | 161.9 | 131.5 | - | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 |
| 12 | Other | 1,040.0 | 1,000.0 | 645.3 | 989.0 | 989.0 | 989.0 | 989.0 | 989.0 | 989.0 |
| 13 | | | | | | | | | | |
| 14 | State | 40,490.8 | 40,297.6 | 40,055.4 | 42,366.5 | 42,366.5 | 44,085.5 | 44,976.7 | 45,710.4 | 46,619.0 |
| 15 | Student Subsidies | 20,142.0 | 18,677.7 | 18,775.2 | 19,429.0 | 19,429.0 | 20,142.1 | 20,228.4 | 20,166.1 | 20,165.3 |
| 16 | Basic Instruction | 8,810.2 | 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 | 6,125.2 | 5,899.1 | 5,077.2 | 5,899.1 | 5,899.1 | 5,899.1 | 5,899.1 | 5,899.1 | 5,899.1 |
| 20 | Tuition Private Home Place't | 173.8 | 290.0 | 95.8 | 290.0 | 290.0 | 290.0 | 290.0 | 290.0 | 290.0 |
| 21 | Transportation | 3,260.1 | 2,321.8 | 3,087.6 | 3,087.6 | 3,087.6 | 4,025.9 | 4,025.9 | 4,025.9 | 4,025.9 |
| 22 | Medical, Dental & Nurse | 252.5 | 252.5 | 253.6 | 253.9 | 253.9 | 253.9 | 253.9 | 253.9 | 253.9 |
| 23 | Rent | 1,121.1 | 1,093.2 | 1,051.6 | 1,077.5 | 1,077.5 | 852.2 | 938.5 | 876.3 | 875.4 |
| 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 | 20,100.6 | 21,619.9 | 20,951.8 | 22,937.5 | 22,937.5 | 23,943.5 | 24,748.3 | 25,544.2 | 26,453.7 |
| 28 | Social Security | 3,497.6 | 3,924.7 | 3,586.7 | 4,122.4 | 4,122.4 | 4,233.1 | 4,325.4 | 4,416.1 | 4,509.2 |
| 29 | Retirement | 16,602.9 | 17,695.2 | 17,365.1 | 18,815.1 | 18,815.1 | 19,710.3 | 20,422.9 | 21,128.1 | 21,944.6 |
| 30 | Other | 248.3 | - | 328.4 | - | - | - | - | - | - |
| 31 | | | | | | | | | | |
| 32 | Federal | 3,616.5 | 3,411.3 | 6,715.6 | 3,538.1 | 3,538.1 | 3,048.2 | 3,048.2 | 3,048.2 | 3,048.2 |
| 33 | Title I | 598.8 | 598.8 | 587.3 | 574.7 | 574.7 | 587.3 | 587.3 | 587.3 | 587.3 |
| 34 | Title II | 267.5 | 236.9 | 320.4 | 246.4 | 246.4 | 246.4 | 246.4 | 246.4 | 246.4 |
| 35 | IDEA | 1,341.0 | 1,431.5 | 1,491.0 | 1,572.1 | 1,572.1 | 1,572.1 | 1,572.1 | 1,572.1 | 1,572.1 |
| 36 | MA Direct Services/Time Study | 1,021.7 | 1,000.0 | 1,030.3 | 1,000.0 | 1,000.0 | 500.0 | 500.0 | 500.0 | 500.0 |
| 37 | Other | 387.6 | 144.1 | 223.5 | 144.9 | 144.9 | 142.4 | 142.4 | 142.4 | 142.4 |
| 38 | COVID Related Grants | - | - | 3,063.1 | - | - | - | - | - | - |
| 39 | | | | | | | | | | |
| 40 | Local Taxes & Subsidies | 255,108.4 | 248,488.0 | 261,171.1 | 253,994.7 | 253,994.7 | 273,227.3 | 300,669.6 | 310,483.1 | 321,245.7 |
| 41 | | | | | | | | | | |
| 42 | Beginning Fund Balance | 38,868.8 | 48,250.9 | 55,455.5 | 47,950.8 | 69,461.1 | 43,978.9 | 26,468.6 | 26,968.6 | 27,468.6 |
| 43 | FB Adjustment | | | | | | | | | |
| 44 | Ending Fund Balance | 55,455.5 | 26,923.3 | 69,461.1 | 22,468.6 | 43,978.9 | 26,468.6 | 26,968.6 | 27,468.6 | 27,968.6 |
| 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 | 29,486.8 | - | 38,492.4 | - | 17,510.3 | - | - | - | - |
| 49 | Designated/Committed Fund Balance for Alternative Education | 1,000.0 | 1,000.0 | 2,000.0 | 1,000.0 | 2,000.0 | 2,000.0 | 2,000.0 | 2,000.0 | 2,000.0 |
| 50 | Designated/Committed Fund Balance for Property Assessment Fluctuations | - | - | 1,000.0 | - | 1,000.0 | 1,000.0 | 1,000.0 | 1,000.0 | 1,000.0 |
| 51 | Designated/Committed Fund Balance for Technology/Distance Learning | - | - | 500.0 | - | 500.0 | - | - | - | - |
| 52 | Designated/Committed Fund Balance for Enrollment Growth | 3,500.0 | 4,500.0 | 4,500.0 | - | - | - | - | - | - |
| 53 | Designated/Committed Fund Balance for Athletic Fund | 128.9 | 83.6 | 128.9 | 128.9 | 128.9 | 128.9 | 128.9 | 128.9 | 128.9 |
| 54 | Beginning Unassigned Fund Balance | 15,696.6 | 15,696.6 | 17,179.8 | 17,179.8 | 18,679.8 | 18,679.8 | 19,179.8 | 19,679.8 | 20,179.8 |
| 55 | Ending Unassigned Fund Balance | 17,179.8 | 17,179.8 | 18,679.8 | 17,179.8 | 18,679.8 | 19,179.8 | 19,679.8 | 20,179.8 | 20,679.8 |
| 56 | | | | | | | | | | |
| 57 | Assumed use of FB | (16,586.7) | 21,327.6 | (14,005.6) | 25,482.1 | 25,482.1 | 17,510.3 | (500.0) | (500.0) | (500.0) |

West Chester Area School District
Forecast Millage Calculation

| | A | B | C | D | E | F | G | H | I | J |
|----|--|---|---|---|----------------|----------------|---|----------------|----------------|----------------|
| 1 | | | | | | | | | | |
| 2 | | | | | 2021-22 | 2022-23 | | 2023-24 | 2024-25 | 2025-26 |
| 3 | | | | | Budget | Budget | | Forecast | Forecast | Forecast |
| 4 | Market Values | | | | | | | | | |
| 5 | Chester County | | | | 13,526,032 | 14,129,979 | | 14,129,979 | 14,129,979 | 14,129,979 |
| 6 | Delaware County | | | | 840,051 | 859,234 | | 859,234 | 859,234 | 859,234 |
| 7 | | | | | 14,366,084 | 14,989,213 | | 14,989,213 | 14,989,213 | 14,989,213 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | Net amount to be raised from R/E taxes | | | | 179,236 | 196,734 | | 222,899 | 231,587 | 241,042 |
| 11 | Gross tax to be levied | | | | 185,606 | 203,869 | | 230,983 | 239,986 | 249,785 |
| 12 | | | | | | | | | | |
| 13 | Equilization Between Counties | | | | | | | | | |
| 14 | Chester County % | | | | 94.15% | 94.27% | | 94.27% | 94.27% | 94.27% |
| 15 | Delaware County % | | | | 5.85% | 5.73% | | 5.73% | 5.73% | 5.73% |
| 16 | | | | | | | | | | |
| 17 | Chester Cnty Levy | | | | 174,753 | 192,183 | | 217,743 | 226,229 | 235,466 |
| 18 | Delaware Cnty Levy | | | | 10,853 | 11,686 | | 13,241 | 13,757 | 14,319 |
| 19 | | | | | 185,606 | 203,869 | | 230,983 | 239,986 | 249,785 |
| 20 | | | | | | | | | | |
| 21 | Millage Calculation | | | | | | | | | |
| 22 | Chester Cnty tax levy | | | | 174,753 | 192,183 | | 217,743 | 226,229 | 235,466 |
| 23 | Chester Cnty assessed value | | | | 7,921,563 | 7,972,871 | | 7,982,871 | 7,992,871 | 8,002,871 |
| 24 | | | | | | | | | | |
| 25 | Chester County Millage | | | | 22.0604 | 24.1045 | | 27.2762 | 28.3039 | 29.4227 |
| 26 | Previous Year Millage | | | | 21.6622 | 22.0604 | | 24.1045 | 27.2762 | 28.3039 |
| 27 | | | | | | | | | | |
| 28 | Chester Cnty Mill Increase | | | | 0.40 | 2.04 | | 3.17 | 1.03 | 1.12 |
| 29 | % increase | | | | 1.8% | 9.3% | | 13.2% | 3.8% | 4.0% |
| 30 | Delaware Cnty Tax Levy | | | | 10,853 | 11,686 | | 13,241 | 13,757 | 14,319 |
| 31 | Delaware Cnty Assessed Value | | | | 1,140,469 | 1,140,844 | | 1,141,219 | 1,141,219 | 1,141,594 |
| 32 | | | | | | | | | | |
| 33 | Delaware County Millage | | | | 9.5164 | 10.2437 | | 11.6023 | 12.0545 | 12.5425 |
| 34 | Previous Yr Millage * | | | | 9.3519 | 9.5164 | | 10.2437 | 11.6023 | 12.0545 |
| 35 | | | | | | | | | | |
| 36 | Delaware Cnty Mill Increase | | | | 0.16 | 0.73 | | 1.36 | 0.45 | 0.49 |
| 37 | % increase | | | | 1.8% | 7.6% | | 13.3% | 3.9% | 4.0% |
| 38 | | | | | | | | | | |
| 39 | Multi County Millage re-balancing | | | | | | | | | |
| 40 | Chester Cty Levy Rebalanced | | | | 174,966 | | | | | |
| 41 | Delaware Cty Levy Rebalanced | | | | 10,640 | | | | | |
| 42 | | | | | 185,606 | | | | | |
| 43 | | | | | | | | | | |
| 44 | Chester County Millage | | | | 22.0604 | 24.1045 | | | | |
| 45 | Chester County Millage Re-balanced | | | | 22.0873 | | | | | |
| 46 | Chester Cnty Mill Increase | | | | | 2.04 | | | | |
| 47 | % increase | | | | | 9.13% | | | | |
| 48 | Act 1 Millage | | | | | 22.6615 | | | | |
| 49 | Millage from exceptions | | | | | 1.4430 | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | Delaware County Millage | | | | 9.5164 | 10.2437 | | | | |
| 53 | Delaware County Millage Re-balanced | | | | 9.3291 | | | | | |
| 54 | Delaware Cnty Mill Increase | | | | | 0.91 | | | | |
| 55 | % increase | | | | | 9.80% | | | | |
| 56 | Act 1 Millage | | | | | 9.7638 | | | | |
| 57 | Millage from exceptions | | | | | 0.4799 | | | | |

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

| CHESTER COUNTY | | | | DELAWARE COUNTY | | | |
|-----------------|-------------|---------------|----------------|-----------------|----------|---------------|----------------|
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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 | \$18,548 | 0.2% | \$648,116 | | \$717 | 0.1% |
| 2019-20 | \$7,921,563 | \$79,528 | 1.0% | \$648,096 | | \$697 | 0.1% |
| 2020-21 | \$7,962,871 | \$41,309 | 0.5% | \$652,566 | | \$5,279 | 0.8% |
| 10 YEAR AVERAGE | | \$33,376 | 0.4% | | | \$686 | 0.1% |
| 5 YEAR AVERAGE | | \$52,886 | 0.7% | | | \$1,926 | 0.3% |
| 3 YEAR AVERAGE | | \$46,462 | 0.6% | | | \$1,645 | 0.3% |

| CHESTER COUNTY | | | | DELAWARE COUNTY | | | |
|--------------------|-----------|---------------|----------------|--------------------|-----------|---------------|----------------|
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 2016-17 | 1,528,020 | 14,873 | 0.97% | 2016-17 | 8,533 | - | 0.00% |
| 2017-18 | 1,539,233 | 11,213 | 0.73% | 2017-18 | 8,009 | (525) | -6.55% |
| 2018-19 | 1,531,640 | (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 | 1,551,277 | (14,070) | -0.91% | 2020-21 | 9,158 | 1,149 | 12.55% |
| 2021-22 | 1,551,277 | - | 0.00% | 2021-22 | 16,005 | 6,847 * | 42.78% |
| 2022-23 | 1,551,277 | - | 0.00% | 2022-23 | 16,005 | - | 0.00% |
| 2023-24 | 1,551,277 | - | 0.00% | 2023-24 | 16,005 | - | 0.00% |
| 2024-25 | 1,551,277 | - | 0.00% | 2024-25 | 16,005 | - | 0.00% |
| 2025-26 | 1,551,277 | - | 0.00% | 2025-26 | 16,005 | - | 0.00% |
| Average increase | | | 0.25% | Average increase | | | 4.88% |
| RESIDENTIAL | | | | RESIDENTIAL | | | |
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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 | 6,355,791 | 46,945 | 0.74% | 2020-21 | 643,409 | 3,321 | 0.52% |
| 2021-22 | 6,355,791 | - | 0.00% | 2021-22 | 1,124,464 | 481,056 * | 42.78% |
| 2022-23 | 6,365,791 | 10,000 | 0.16% | 2022-23 | 1,124,839 | 375 | 0.03% |
| 2023-24 | 6,375,791 | 10,000 | 0.16% | 2023-24 | 1,125,214 | 375 | 0.03% |
| 2024-25 | 6,385,791 | 10,000 | 0.16% | 2024-25 | 1,125,214 | 375 | 0.03% |
| 2025-26 | 6,395,791 | 10,000 | 0.16% | 2025-26 | 1,125,589 | 375 | 0.03% |
| Average increase | | | 0.41% | Average increase | | | 4.36% |
| OTHER | | | | OTHER | | | |
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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 | 55,804 | 8,433 | 15.11% | 2020-21 | - | - | 0.00% |
| 2021-22 | 55,804 | - | 0.00% | 2021-22 | - | - | 0.00% |
| 2022-23 | 55,804 | - | 0.00% | 2022-23 | - | - | 0.00% |
| 2023-24 | 55,804 | - | 0.00% | 2023-24 | - | - | 0.00% |
| 2024-25 | 55,804 | - | 0.00% | 2024-25 | - | - | 0.00% |
| 2025-26 | 55,804 | - | 0.00% | 2025-26 | - | - | 0.00% |
| Average increase | | | 1.45% | Average increase | | | 0.00% |
| TOTAL | | | | TOTAL | | | |
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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 | 7,962,871 | 41,309 | 0.52% | 2020-21 | 652,566 | 4,470 | 0.69% |
| 2021-22 | 7,962,871 | - | 0.00% | 2021-22 | 1,140,469 | 487,902 * | 42.78% |
| 2022-23 | 7,972,871 | 10,000 | 0.13% | 2022-23 | 1,140,844 | 375 | 0.03% |
| 2023-24 | 7,982,871 | 10,000 | 0.13% | 2023-24 | 1,141,219 | 375 | 0.03% |
| 2024-25 | 7,992,871 | 10,000 | 0.13% | 2024-25 | 1,141,219 | 375 | 0.03% |
| 2025-26 | 8,002,871 | 10,000 | 0.12% | 2025-26 | 1,141,594 | 375 | 0.03% |
| Average increase | | | 0.39% | Average increase | | | 4.37% |

*Countywide reassessment in Delaware County effective for the 2021-22 Tax Year

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

| <u>Expenses</u> | |
|-----------------------------|------------------------|
| Salaries | \$ (328,499) |
| Benefits | \$ (6,661,345) |
| Prof. & Tech Services | \$ (5,292,744) |
| Purchased Property Services | \$ (1,175,895) |
| Other Services | \$ (4,422,759) |
| Supplies | \$ 630,905 |
| Other Objects | \$ (216,136) |
| Dues & Fees- Athletics | \$ (131,500) |
| Property | \$ 244,177 |
| Debt Service | \$ (40,261) |
| Total Expenses | \$ (17,394,057) |

| <u>Revenues</u> | |
|-----------------------|---------------------|
| Local Revenue | \$ 4,007,276 |
| State Revenue | \$ (1,461,108) |
| Federal Revenue | \$ 1,570,097 |
| Total Revenues | \$ 4,116,265 |

| <u>Fund Balance Analysis</u> | |
|---|----------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 17,510,322 |
| Increase in Fund Balance Designation for Alternative Education | \$ 1,000,000 |
| Increase in Fund Balance Designation for Property Assessment Fluctuations | \$ 1,000,000 |
| Increase in Fund Balance Designation for Technology/Distance Learning | \$ 500,000 |
| Increase in Unassigned Fund Balance | \$ 1,500,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | \$ 21,510,322 |

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 | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 8 | KG | | 807 | 886 | 860 | 860 | 860 |
| 9 | 1st to 5th Grade | | 4,446 | 4,435 | 4,471 | 4,446 | 4,435 |
| 10 | Grades 6-8 | | 2,788 | 2,739 | 2,718 | 2,826 | 2,880 |
| 11 | Grades 9-12 | | 3,860 | 3,874 | 3,903 | 3,861 | 3,846 |
| 12 | Total | | 11,901 | 11,934 | 11,952 | 11,993 | 12,021 |
| 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) | | | | % Increase Assumptions | | |
| 29 | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 | |
| 30 | Administration | | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% |
| 31 | Teachers | | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% |
| 32 | Non-Bargaining | | 2.60% | 2.60% | 2.60% | 2.60% | 2.60% |
| 33 | Support Staff | | 5.62% | 2.97% | 2.60% | 2.60% | 2.60% |
| 34 | Crafts/Trades | | 3.04% | 3.90% | 2.60% | 2.60% | 2.60% |
| 35 | | | | | | | |
| 36 | Miscellaneous | | 2022-23 | 2023-24 | 2024-25 | 2025-26 | |
| 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 | | | | % Increase Assumptions | | |
| 42 | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 | |
| 43 | Medical | | 7.57% | 7.57% | 7.57% | 7.57% | 7.57% |
| 44 | Dental | | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% |
| 45 | Vision | | 2.30% | 2.30% | 2.30% | 2.30% | 2.30% |
| 46 | Prescription | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 47 | Social Security | | 7.65% | 7.65% | 7.65% | 7.65% | 7.65% |
| 48 | PSERS | | 35.62% | 36.12% | 36.60% | 37.23% | |
| 49 | Tuition- Teachers | | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 |
| 50 | Tuition- Non Teachers | | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| 51 | Life & Disability | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 52 | W/C, Unemp & Other | | 1.50% | 1.50% | 1.50% | 1.50% | 1.50% |
| 53 | | | | | | | |
| 54 | Monthly Board Premium Costs | | | | | | |
| 55 | Medical | | \$1,556.27 | \$1,674.08 | \$1,800.81 | \$1,937.13 | |
| 56 | Dental | | \$93.40 | \$97.42 | \$101.61 | \$105.97 | |
| 57 | Vision | | \$14.18 | \$14.50 | \$14.84 | \$15.18 | |
| 58 | Prescription | | \$382.83 | \$421.12 | \$463.23 | \$509.55 | |
| 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 | <u>Professional and Technical Services - 300</u> | | | % Increase Assumptions | | | |
| 66 | | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 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 | <u>Purchased Property Services - 400</u> | | | % Increase Assumptions | | | |
| 72 | | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 73 | | Electricity | | 3.00% | 3.00% | 3.00% | 3.00% |
| 74 | | Trash Collection | | 3.00% | 3.00% | 3.00% | 3.00% |
| 75 | | Other categories | | 3.00% | 3.00% | 3.00% | 3.00% |
| 76 | | | | | | | |
| 77 | <u>Other Purchased Services - 500</u> | | | % Increase Assumptions | | | |
| 78 | | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 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 | | 421 | 434 | 447 | 460 |
| 86 | | Special Ed | | 105 | 110 | 116 | 122 |
| 87 | | Charter School Tuition Rate: | | | | | |
| 88 | | Regular Ed | | \$14,773 | \$15,216 | \$15,673 | \$16,143 |
| 89 | | Special Ed | | \$38,919 | \$42,811 | \$47,092 | \$51,801 |
| 90 | | CAT Enrollment: | | | | | |
| 91 | | Full Time | | 128 | 134 | 141 | 148 |
| 92 | | Academic | | 23 | 24 | 25 | 26 |
| 93 | | CAT Tuition Rate: | | | | | |
| 94 | | Full Time | | \$21,382 | 21,938 | \$22,508 | \$23,093 |
| 95 | | Academic | | \$10,622 | 10,898 | \$11,182 | \$11,472 |
| 96 | | | | | | | |
| 97 | <u>Supplies - 600</u> | | | % Increase Assumptions | | | |
| 98 | | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 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 | | 2,051,622 | 2,113,171 | 2,176,566 | 2,241,863 |
| 103 | | | | | | | |
| 104 | <u>Property - 700</u> | | | % Increase Assumptions | | | |
| 105 | | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 106 | | Equipment Purchases | | 3.00% | 3.00% | 3.00% | 3.00% |
| 107 | | Technology Equipment * | | 3.00% | 3.00% | 3.00% | 3.00% |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund | | | | | | |
| 109 | | | | | | | |
| 110 | | | | | | | |
| 111 | <u>800 Other Object Dues and Fees</u> | | | % Increase Assumptions | | | |
| 112 | | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 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> | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 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> | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 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 | \$ 852,206 | \$ 938,548 | \$ 876,286 | \$ 875,433 |
| 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> | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 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 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| 30 | Other | \$ 142,439 | \$ 142,439 | \$ 142,439 | \$ 142,439 |
| 31 | | | | | |
| 32 | <u>Other</u> | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| 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> | 2021-22 Budget | 2021-22 Projected | 2022-23 Forecast | 2023-24 Forecast | 2024-25 Forecast | 2025-26 Forecast |
|--------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| Administrators | | | | | | |
| Average New Hire Salary | \$132,782 | | \$136,235 | \$139,777 | \$143,411 | \$147,140 |
| Additional Headcount | 1.00 | | - | - | - | - |
| Additional Salary Expense | \$135,977 | | \$0 | \$0 | \$0 | \$0 |
| Teacher | | | | | | |
| Average New Hire Salary | \$56,419 | \$56,419 | \$57,533 | \$58,675 | \$59,848 | \$61,051 |
| Average Teacher Salary | \$74,737 | \$74,737 | 76,212 | \$77,726 | \$79,279 | \$80,873 |
| Headcount Change (Enrollment) | 39.40 | | - | - | - | - |
| Headcount Change (Curricular) | - | | - | - | - | - |
| Change Salary Expense | \$2,105,164 | | \$0 | \$0 | \$0 | \$0 |
| Non-Bargaining | | | | | | |
| Average New Hire Salary | \$71,913 | | \$73,783 | \$75,701 | \$77,669 | \$79,689 |
| Additional Headcount | 4.00 | | - | - | - | - |
| Additional Salary Expense | \$231,060 | | \$0 | \$0 | \$0 | \$0 |
| Support Staff | | | | | | |
| Average New Hire Salary | \$27,286 | | \$28,820 | \$29,676 | \$30,447 | \$31,239 |
| Additional Headcount | 5.50 | | - | - | - | - |
| Additional Salary Expense | \$141,950 | | \$0 | \$0 | \$0 | \$0 |
| Crafts/Trades | | | | | | |
| Average New Hire Salary | \$44,478 | | \$45,830 | \$47,617 | \$48,855 | \$50,125 |
| Additional Headcount | 0.50 | | - | - | - | - |
| Additional Salary Expense | \$15,500 | | \$0 | \$0 | \$0 | \$0 |

| | 2021-22 Budget | 2021-22 Projected | 2022-23 Forecast | 2023-24 Forecast | 2024-25 Forecast | 2025-26 Forecast |
|--|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Teacher Staffing Changes Detail</u> | | | | | | |
| | | | 2.60% | 2.60% | 2.60% | 2.60% |
| Salary before Attrition | 75,940,565 | | 79,561,918 | 81,117,528 | 82,713,584 | 84,351,137 |
| 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 | 74,690,565 | 76,795,729 | 78,311,918 | 79,867,528 | 81,463,584 | 83,101,137 |
| Increase with Attrition | | | 1.97% | 1.99% | 2.00% | 2.01% |
| Staffing changes | 2,105,164 | - | - | - | - | - |
| Teacher Salary (with attrition & staffing changes) | 76,795,729 | 76,795,729 | 78,311,918 | 79,867,528 | 81,463,584 | 83,101,137 |
| Increase with Attrition & Staffing Changes | | | 1.97% | 1.99% | 2.00% | 2.01% |

West Chester Area School District
Assumptions for Salaries

| TOTAL SALARY EXPENSE | | | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| | Budget | Projected | Forecast | Forecast | Forecast | Forecast |
| Admin Staff | 9,843,705 | 9,843,705 | 10,099,641 | 10,362,232 | 10,631,650 | 10,908,073 |
| Total Administration Salaries | 9,843,705 | 9,843,705 | 10,099,641 | 10,362,232 | 10,631,650 | 10,908,073 |
| Teacher Staff Salaries | 76,795,729 | 76,795,729 | 78,311,918.24 | 79,867,528 | 81,463,584 | 83,101,137 |
| Extra Duty Pymnts (123) | 1,167,749 | 1,167,749 | 1,190,804 | 1,214,459 | 1,238,728 | 1,263,628 |
| Sabbatical Pymnts (124) | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Subject Chair Pymnts (125) | 535,944 | 535,944 | 535,944 | 535,944 | 535,944 | 535,944 |
| Severance Pymnts (127) | 392,000 | 392,000 | 399,739 | 407,680 | 415,827 | 424,186 |
| Supplemental Contracts (135) | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 |
| Total Teaching Salaries | 81,358,422 | 81,358,422 | 82,905,406 | 84,492,610 | 86,121,083 | 87,791,895 |
| Reg Salaries (141) | 3,866,346 | 3,866,346 | 3,966,871 | 4,070,010 | 4,175,830 | 4,284,401 |
| Overtime (143) | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 |
| Technical | 3,868,554 | 3,868,554 | 3,969,079 | 4,072,218 | 4,178,038 | 4,286,609 |
| Reg Salaries (151) | 3,053,321 | 3,053,321 | 3,224,918 | 3,320,698 | 3,407,036 | 3,495,619 |
| Overtime (153) | 56,659 | 56,659 | 59,843 | 61,621 | 63,223 | 64,867 |
| Library/Office Aides (154),(155) | 560,438 | 560,438 | 591,935 | 609,515 | 625,362 | 641,622 |
| Technology Aides (158) | 556,180 | 556,180 | 587,437 | 604,884 | 620,611 | 636,747 |
| Instructional Aides (191) | 2,420,461 | 2,420,461 | 2,556,491 | 2,632,419 | 2,700,862 | 2,771,084 |
| Instructional Aides OT (193) | 57,750 | 57,750 | 60,996 | 62,807 | 64,440 | 66,116 |
| Office Clerical | 6,704,809 | 6,704,809 | 7,081,619 | 7,291,943 | 7,481,534 | 7,676,054 |
| Reg Salaries Oper & Maint(161) | 5,460,515 | 5,460,515 | 5,626,515 | 5,845,949 | 5,997,943 | 6,153,890 |
| Temporary salaries (162) | 75,000 | 75,000 | 77,280 | 80,294 | 82,382 | 84,523 |
| Overtime (163) | 192,000 | 192,000 | 197,837 | 205,552 | 210,897 | 216,380 |
| Severance (167) | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Reg Salaries Technology (168) | 636,892 | 636,892 | 672,685 | 692,664 | 710,673 | 729,151 |
| Crafts and Trades | 6,404,407 | 6,404,407 | 6,614,317 | 6,864,459 | 7,041,895 | 7,223,944 |
| Total Salary Expense | 108,179,897 | 108,179,897 | 110,670,062 | 113,083,463 | 115,454,200 | 117,886,576 |
| % Increase | | 0.00% | 2.30% | 2.18% | 2.10% | 2.11% |

| POSITIONS | Func | Acct | Prog | 2020-21 Actual | | | | Total | 2021-22 Budget | | | | Total | Addition/Reductions to 2021-22 Budget | | | | |
|--|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|----------|----------|-------------|--------------|
| | | | | ELM | MID | HS | OTH | | ELM | MID | HS | OTH | | ELM | MID | HS | OTH | Total |
| | | | | Elem | Middle | High | Other | | Elem | Middle | High | Other | | Elem | Middle | High | Other | Total |
| School Administration | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | |
| 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 Safety 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 | - | - | - | - | |
| School Administration Total | | | | 10.00 | 9.00 | 15.00 | 30.00 | 64.00 | 11.00 | 9.00 | 15.00 | 30.00 | 65.00 | 1.00 | - | - | - | 1.00 |
| Teachers | | | | | | | | | | | | | | | | | | |
| 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 | 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 | 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 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | 322.60 | 173.85 | 221.35 | 2.00 | 719.80 | 338.60 | 173.85 | 221.35 | 3.00 | 736.80 | 16.00 | - | - | 1.00 | 17.00 |

| POSITIONS | Func | Acct | Prog | 2020-21 Actual | | | | | 2021-22 Budget | | | | | Addition/Reductions to 2021-22 Budget | | | | | |
|---|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|--------------|--------------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total | |
| 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 | - | - | - | - | - | - |
| Total | | | | - | 14.25 | 16.80 | - | 31.05 | - | 14.25 | 16.80 | - | 31.05 | - | - | - | - | - | - |
| 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 |
| Total | | | | 54.00 | 32.90 | 34.00 | 20.00 | 140.90 | 58.00 | 34.90 | 43.20 | 21.00 | 157.10 | 4.00 | 2.00 | 9.20 | 1.00 | 1.00 | 16.20 |
| 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 | - | - | - | - | - | - |
| Total | | | | 37.80 | 18.50 | 27.50 | 8.00 | 91.80 | 41.80 | 18.70 | 27.50 | 10.00 | 98.00 | 4.00 | 0.20 | - | 2.00 | - | 6.20 |
| 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 | - | - | - | - | - | - |
| Total | | | | - | - | 4.60 | - | 4.60 | - | - | 4.60 | - | 4.60 | - | - | - | - | - | - |
| Teacher Total | | | | 414.40 | 239.50 | 304.25 | 30.00 | 988.15 | 438.40 | 241.70 | 313.45 | 34.00 | 1,027.55 | 24.00 | 2.20 | 9.20 | 4.00 | 39.40 | 39.40 |
| <u>Secretarial Staff - Central Office and School Administration</u> | | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | - | - | - |
| Total | | | | 10.00 | 9.00 | 21.00 | 16.00 | 56.00 | 11.00 | 9.00 | 21.00 | 16.00 | 57.00 | 1.00 | - | - | - | - | 1.00 |
| 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 | - | - | - | - | - | - |
| Total | | | | 16.00 | 2.00 | 3.00 | 97.00 | 118.00 | 16.00 | 2.00 | 3.00 | 100.00 | 121.00 | - | - | - | 3.00 | 3.00 | 3.00 |

| POSITIONS | Func | Acct | Prog | 2020-21 Actual | | | | | 2021-22 Budget | | | | | Addition/Reductions to 2021-22 Budget | | | | |
|---|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|---------------|---------------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total |
| 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 |
| Total | | | | 15.00 | 1.00 | 6.00 | - | 22.00 | 16.50 | 1.00 | 6.00 | - | 23.50 | 1.50 | - | - | - | 1.50 |
| 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 | - | - | - | - | - |
| Total | | | | 4.20 | 1.00 | 3.00 | 6.00 | 14.20 | 4.20 | 1.00 | 3.00 | 7.00 | 15.20 | - | - | - | 1.00 | 1.00 |
| 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 Suppt) | 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 | - | - | - | 9.00 | 9.00 | - | - | - | (2.00) | (2.00) |
| Technology Associate | 1110 | 158 | 10 | - | - | - | 19.00 | 19.00 | - | - | - | 17.00 | 17.00 | - | - | - | (2.00) | (2.00) |
| Total | | | | - | - | - | 34.00 | 34.00 | - | - | - | 30.00 | 30.00 | - | - | - | (4.00) | (4.00) |
| 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 | - | - | - | - | - |
| Total | | | | 34.00 | 18.50 | 34.00 | 44.00 | 130.50 | 35.50 | 18.50 | 34.00 | 45.00 | 133.00 | 1.50 | - | - | 1.00 | 2.50 |
| Secretarial Staff - Central Office and School Administration Total | | | | 79.20 | 31.50 | 67.00 | 217.50 | 395.20 | 83.20 | 31.50 | 67.00 | 218.50 | 400.20 | 4.00 | - | - | 1.00 | 5.00 |
| Grand Total | | | | 503.60 | 280.00 | 386.25 | 277.50 | 1,447.35 | 532.60 | 282.20 | 395.45 | 282.50 | 1,492.75 | 29.00 | 2.20 | 9.20 | 5.00 | 45.40 |

West Chester Area School District
Assumptions for Benefits

| Gross Benefit Costs | | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| | Actual | Budget | Projection | Forecast | Forecast | Forecast | Forecast |
| Medical | 15,228,075 | 22,604,829 | 22,604,829 | 24,316,014 | 26,156,736 | 28,136,801 | 30,266,757 |
| Dental | 1,194,227 | 1,487,774 | 1,487,774 | 1,551,749 | 1,618,474 | 1,688,068 | 1,760,655 |
| Vision | 164,798 | 218,299 | 218,299 | 223,320 | 228,456 | 233,711 | 239,086 |
| Prescription | 3,438,313 | 5,204,954 | 5,204,954 | 5,725,450 | 6,297,995 | 6,927,794 | 7,620,573 |
| Social Security | 7,313,893 | 8,244,751 | 8,244,751 | 8,466,260 | 8,650,885 | 8,832,246 | 9,018,323 |
| Retirement | 34,674,324 | 37,630,160 | 37,630,160 | 39,420,676 | 40,845,747 | 42,256,237 | 43,889,172 |
| Tuition | 410,233 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Life & Disability | 529,267 | 578,663 | 578,663 | 591,983 | 604,893 | 617,574 | 630,585 |
| W/C, Unemp & Other | 1,114,600 | 1,309,124 | 1,309,124 | 1,328,761 | 1,348,693 | 1,368,923 | 1,389,457 |
| Total Benefit Expense | 64,067,730 | 77,878,555 | 77,878,555 | 82,224,213 | 86,351,878 | 90,661,355 | 95,414,609 |
| % Increase | | | 21.56% | 5.58% | 5.02% | 4.99% | 5.24% |

* Assume increases in salary related benefits proportional to salary increase

| Benefit Cost Sharing and Cobra payments | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| | Actual | Budget | Projection | Forecast | Forecast | Forecast | Forecast |
| Medical | 4,639,329 | 6,335,921 | 6,335,921 | 6,815,550 | 7,331,488 | 7,886,481 | 8,483,488 |
| Dental | 168,820 | 92,788 | 92,788 | 96,778 | 100,939 | 105,280 | 109,807 |
| Vision | 26,664 | 10,916 | 10,916 | 11,167 | 11,424 | 11,687 | 11,956 |
| Prescription | 537,176 | 1,115,155 | 1,115,155 | 1,226,671 | 1,349,338 | 1,484,272 | 1,632,699 |
| Social Security | - | - | - | - | - | - | - |
| Retirement | - | - | - | - | - | - | - |
| Tuition | - | - | - | - | - | - | - |
| Life & Disability | 162,375 | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 |
| W/C, Unemp & Other | - | - | - | - | - | - | - |
| Total Cost Share | 5,534,364 | 7,671,633 | 7,671,633 | 8,267,019 | 8,910,041 | 9,604,572 | 10,354,802 |

| Net Benefit Costs | | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| | Actual | Budget | Projection | Forecast | Forecast | Forecast | Forecast |
| Medical | 10,588,746 | 16,268,907 | 16,268,907 | 17,500,464 | 18,825,249 | 20,250,320 | 21,783,269 |
| Dental | 1,025,407 | 1,394,986 | 1,394,986 | 1,454,971 | 1,517,535 | 1,582,788 | 1,650,848 |
| Vision | 138,134 | 207,383 | 207,383 | 212,153 | 217,032 | 222,024 | 227,130 |
| Prescription | 2,901,137 | 4,089,799 | 4,089,799 | 4,498,779 | 4,948,657 | 5,443,522 | 5,987,874 |
| Social Security | 7,313,893 | 8,244,751 | 8,244,751 | 8,466,260 | 8,650,885 | 8,832,246 | 9,018,323 |
| Retirement | 34,674,324 | 37,630,160 | 37,630,160 | 39,420,676 | 40,845,747 | 42,256,237 | 43,889,172 |
| Tuition | 410,233 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Life & Disability | 366,892 | 461,811 | 461,811 | 475,131 | 488,041 | 500,722 | 513,733 |
| W/C, Unemp & Other | 1,114,600 | 1,309,124 | 1,309,124 | 1,328,761 | 1,348,693 | 1,368,923 | 1,389,457 |
| Total Benefit Expense | 58,533,366 | 70,206,922 | 70,206,922 | 73,957,194 | 77,441,837 | 81,056,783 | 85,059,807 |
| % Increase | | | 19.94% | 5.34% | 4.71% | 4.67% | 4.94% |

West Chester Area School District
Assumptions for Other Objects and Debt Service

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

| 2020-21 Actual | 2021-22 Budget | 2021-22 Projection | 2022-23 Forecast | 2023-24 Forecast | 2024-25 Forecast | 2025-26 Forecast |
|----------------|----------------|--------------------|------------------|------------------|------------------|------------------|
| \$342,449 | \$ 499,322 | \$ 499,322 | \$ 514,302 | \$ 529,731 | \$ 545,623 | \$ 561,991 |

DUES/FEES - Athletic Fund

| 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|---------|-----------|-----------|------------|------------|------------|------------|
| \$0 | \$131,500 | \$131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

DEBT SERVICE

| | | | | | | | |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve | \$1,911,236 | \$453,967 | \$453,967 | \$448,506 | \$1,104,357 | \$1,101,147 | \$1,100,250 |
| G/F Contribution to Cap Reserve | \$3,626,728 | \$3,771,797 | \$3,771,797 | \$4,422,669 | \$4,599,576 | \$4,783,559 | \$4,974,901 |
| Transfer for Cap Reserve Facilities | \$2,095,558 | \$2,011,500 | \$2,011,500 | \$2,223,177 | \$2,289,872 | \$2,358,568 | \$2,429,325 |
| | \$7,633,522 | \$6,237,264 | \$6,237,264 | \$7,094,352 | \$7,993,805 | \$8,243,274 | \$8,504,476 |

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

| | 2021-22 Budget | | 2021-22 Projection | | 2022-23 Budget | | 2023-24 Budget | | 2024-25 Budget | | 2025-26 Budget | |
|-------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL |
| 7/2012 GOR 2012AA | \$ 304,800 | \$ 7,620,000 | \$ 304,800 | \$ 7,620,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| GOB 2014 A | \$ 1,225,000 | \$ 1,185,000 | \$ 1,225,000 | \$ 1,185,000 | \$ 1,165,750 | \$ 14,570,000 | \$ 437,250 | \$ 8,745,000 | \$ - | \$ - | \$ - | \$ - |
| GOB 2014 AA | \$ 2,170,950 | \$ 305,000 | \$ 2,170,950 | \$ 305,000 | \$ 2,161,800 | \$ 315,000 | \$ 2,152,350 | \$ 325,000 | \$ 2,142,600 | \$ 5,700,000 | \$ 1,857,600 | \$ 6,025,000 |
| GOB 2015 AA | \$ 7,700 | \$ 770,000 | \$ 7,700 | \$ 770,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| GOB 2016 | \$ 320,000 | \$ 2,035,000 | \$ 320,000 | \$ 2,035,000 | \$ 218,250 | \$ 2,130,000 | \$ 111,750 | \$ 2,235,000 | \$ - | \$ - | \$ - | \$ - |
| GOB 2016A | \$ 1,248,635 | \$ 5,000 | \$ 1,248,635 | \$ 5,000 | \$ 1,248,568 | \$ 5,000 | \$ 1,248,500 | \$ 5,875,000 | \$ 954,750 | \$ 12,270,000 | \$ 341,250 | \$ 12,850,000 |
| GOB 2017 | \$ 104,715 | \$ 625,000 | \$ 104,715 | \$ 625,000 | \$ 92,065 | \$ 640,000 | \$ 79,065 | \$ 660,000 | \$ 65,765 | \$ 670,000 | \$ 52,265 | \$ 680,000 |
| TOTAL | \$ 5,381,800 | \$ 12,545,000 | \$ 5,381,800 | \$ 12,545,000 | \$ 4,886,433 | \$ 17,660,000 | \$ 4,028,915 | \$ 17,840,000 | \$ 3,163,115 | \$ 18,640,000 | \$ 2,251,115 | \$ 19,555,000 |

| | | | | | | |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total ACT 1 eligible Debt | \$17,926,800 | \$17,926,800 | \$22,546,433 | \$21,868,915 | \$21,803,115 | \$21,806,115 |
| Increase in ACT 1 eligible debt | | | \$4,619,633 | (\$677,518) | (\$65,800) | \$3,000 |

DEBT SERVICE - INCURRED AFTER ACT 1

| FINANCING AMOUNT & YEAR | 2021-22 Budget | | 2021-22 Projection | | 2022-23 Budget | | 2023-24 Budget | | 2024-25 Budget | | 2025-26 Budget | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| Elementary Debt | | | | | | | | | | | | |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 354,667 | \$ 650,000 | \$ 354,667 | \$ 650,000 | \$ 332,133 | \$ 520,000 | \$ 308,000 | \$ 645,000 | \$ 281,400 | \$ 675,000 | \$ 253,733 | \$ 700,000 |
| 8/2012 \$21,000,000 GOB 2012A | \$ 630,000 | \$ - | \$ 630,000 | \$ - | \$ 630,000 | \$ 5,000 | \$ 629,850 | \$ 5,000 | \$ 629,700 | \$ 5,000 | \$ 629,550 | \$ 5,000 |
| \$12,000,000 GOB 2014 | \$ 489,763 | \$ - | \$ 489,763 | \$ - | \$ 489,763 | \$ - | \$ 489,763 | \$ - | \$ 489,763 | \$ 5,000 | \$ 489,575 | \$ 5,000 |
| GOB 2016AA | \$ 254,312 | \$ 5,000 | \$ 254,312 | \$ 5,000 | \$ 254,175 | \$ 5,000 | \$ 254,038 | \$ 5,000 | \$ 253,900 | \$ 5,000 | \$ 253,762 | \$ 5,000 |
| 12/2017 \$9,750,000 GOB 2017A | \$ 237,388 | \$ 5,000 | \$ 237,388 | \$ 5,000 | \$ 237,300 | \$ 5,000 | \$ 237,212 | \$ 5,000 | \$ 237,100 | \$ 5,000 | \$ 236,988 | \$ 5,000 |
| 10/2018 \$9,990,000 GOB 2018 | \$ 336,452 | \$ 5,000 | \$ 336,452 | \$ 5,000 | \$ 336,328 | \$ 5,000 | \$ 336,203 | \$ 5,000 | \$ 336,053 | \$ 5,000 | \$ 335,903 | \$ 5,000 |
| 8/2019 \$35,000,000 GOB 2019 | \$ 1,389,800 | \$ 5,000 | \$ 1,389,800 | \$ 5,000 | \$ 1,389,600 | \$ 5,000 | \$ 1,389,400 | \$ 5,000 | \$ 1,389,200 | \$ 5,000 | \$ 1,389,000 | \$ 5,000 |
| 9/2020 \$16,800,000 GOR 2020 | \$ 432,850 | \$ 4,495,000 | \$ 432,850 | \$ 4,495,000 | \$ 208,100 | \$ 50,000 | \$ 205,600 | \$ 55,000 | \$ 202,850 | \$ 55,000 | \$ 200,100 | \$ 60,000 |
| 5/2021 \$35,000,000 GOB | \$ 1,288,000 | \$ - | \$ 1,288,000 | \$ - | \$ 1,287,800 | \$ - | \$ 1,287,600 | \$ - | \$ 1,287,400 | \$ - | \$ 1,287,200 | \$ - |
| 12/2024 \$10,000,000 GOB | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 179,571 | \$ - | \$ 394,181 | \$ 5,000 |
| 12/2025 \$10,000,000 GOB | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 179,571 | \$ - |
| Total Elementary Debt | \$ 5,413,232 | \$ 5,165,000 | \$ 5,413,232 | \$ 5,165,000 | \$ 5,165,199 | \$ 595,000 | \$ 5,137,666 | \$ 725,000 | \$ 5,286,937 | \$ 760,000 | \$ 5,649,563 | \$ 795,000 |
| | | \$ 10,578,232 | | \$ 10,578,232 | | \$ 5,760,199 | | \$ 5,862,666 | | \$ 6,046,937 | | \$ 6,444,563 |

| | | | | | | | | | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| Total New Debt | \$ 5,413,232 | \$ 5,165,000 | \$ 5,413,232 | \$ 5,165,000 | \$ 5,165,199 | \$ 595,000 | \$ 5,137,666 | \$ 725,000 | \$ 5,286,937 | \$ 760,000 | \$ 5,649,563 | \$ 795,000 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|

TOTAL DEBT SERVICE

| YEAR | 2021-22 Budget | | 2021-22 Projection | | 2022-23 Budget | | 2023-24 Budget | | 2024-25 Budget | | 2025-26 Budget | |
|---------------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| | \$10,795,032 | \$17,710,000 | \$10,795,032 | \$17,710,000 | \$10,051,632 | \$18,265,000 | \$9,166,581 | \$18,565,000 | \$8,450,052 | \$19,400,000 | \$7,900,678 | \$20,360,000 |
| Total Debt Service | | \$28,505,032 | | \$28,505,032 | | \$28,308,632 | | \$27,731,581 | | \$27,850,052 | | \$28,250,678 |

Back-End Referendum Exceptions

| | <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> | <u>BUDGET</u> <u>2025-26</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | (\$000) | | | | |
| Retirement (PSERS) | - | - | - | - | - |
| Special Education | - | - | - | 324.7 | 329.8 |
| Total | - | - | - | 324.7 | 329.8 |

Index = 3.00% 2.60% 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 | | 29,801,115 | 30,381,103 | 30,807,564 | 31,216,967 | 31,754,308 |
| | 50% | 14,900,558 | 15,190,551 | 15,403,782 | 15,608,483 | 15,877,154 |
| | 14,717,179 | 14,900,558 | 15,190,551 | 15,403,782 | 15,608,483 | 15,877,154 |
| | State Share of Retirement for Fed. Funded Salaries | (30,868) | (31,252) | (31,860) | (32,737) | (33,301) |
| Increase | | 182,994 | 289,385 | 212,783 | 204,272 | 268,107 |
| Index | | 440,589 | 386,602 | 394,126 | 399,658 | 404,969 |
| Total Exception | | (257,595) | (97,217) | (181,343) | (195,386) | (136,862) |
| Special Education | | 2017-18 AFR | 2019-20 AFR | 2020-21 AFR Est | 2021-22 AFR Est. | 2022-23 AFR Est. |
| | | | | | (1.03) | (1.03) |
| Expenses | | 46,309,762 | 44,074,356 | 41,577,288 | 42,824,607 | 44,109,345 |
| Subsidy | | 6,128,947 | 6,125,165 | 5,077,234 | 5,899,089 | 5,899,089 |
| Net Expenses | | 40,180,815 | 37,949,192 | 36,500,054 | 36,925,518 | 38,210,256 |
| Net Increase | | 173,740 | (2,231,623) | (1,449,137) | 425,463 | 1,284,738 |
| Index | | 1,044,701 | 1,205,424 | 986,679 | 949,001 | 960,063 |
| Total Exception | | - | - | - | 324,675 | 329,814 |

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> |

2021-2022 Capital Budget

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

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 |
|----|---|----------|---------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2019-20 | 2020-21 | 2020-21 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| | Actual | Budget | Actual | Budget | Projected | Estimated | Estimated | Estimated | Estimated | Estimated |
| 3 | Total Revenue | 255,108 | 248,488 | 261,171 | 253,995 | 253,995 | 256,699 | 258,192 | 259,531 | 261,054 |
| 4 | Current RE Taxes (0% rate incr.) | 177,235 | 176,138 | 177,831 | 179,236 | 179,236 | 180,206 | 180,422 | 180,635 | 180,851 |
| 5 | Revenue (Excl Current R.E.T.) | 77,873 | 72,350 | 83,340 | 74,759 | 74,759 | 76,493 | 77,771 | 78,896 | 80,203 |
| 6 | State (Other) | 23,888 | 22,602 | 22,690 | 23,551 | 23,551 | 24,375 | 24,554 | 24,582 | 24,674 |
| 7 | PSERS | 16,603 | 17,695 | 17,365 | 18,815 | 18,815 | 19,710 | 20,423 | 21,128 | 21,945 |
| 8 | Federal | 3,617 | 3,411 | 6,716 | 3,538 | 3,538 | 3,048 | 3,048 | 3,048 | 3,048 |
| 9 | Local (Excl. Current R.E.T.) | 33,766 | 28,641 | 36,569 | 28,854 | 28,854 | 29,360 | 29,746 | 30,138 | 30,536 |
| 12 | Expenses | 238,522 | 269,816 | 247,165 | 279,477 | 279,477 | 290,738 | 300,170 | 309,983 | 320,746 |
| 13 | Salaries | 98,130 | 103,129 | 102,003 | 108,180 | 108,180 | 110,670 | 113,083 | 115,454 | 117,887 |
| 14 | Benefits (without PSERS) | 22,028 | 31,178 | 23,859 | 32,577 | 32,577 | 34,537 | 36,596 | 38,801 | 41,171 |
| 15 | PSERS | 33,219 | 35,390 | 34,674 | 37,630 | 37,630 | 39,421 | 40,846 | 42,256 | 43,889 |
| 16 | Debt Service | 26,542 | 27,235 | 25,413 | 28,505 | 28,505 | 28,307 | 27,732 | 27,850 | 28,251 |
| 17 | Transfer to Capital Reserve | 5,452 | 6,168 | 7,634 | 6,237 | 6,237 | 7,094 | 7,994 | 8,243 | 8,504 |
| 18 | Other | 53,152 | 66,715 | 53,583 | 66,348 | 66,348 | 70,709 | 73,919 | 77,379 | 81,044 |
| 20 | Net Gap calculation - No tax increase no exceptions | | | | | | | | | |
| 21 | | | | | | | (34,039) | (41,977) | (50,452) | (59,691) |
| 22 | | | | | | | 17,510 | (500) | (500) | (500) |
| 23 | | | | | | | (16,528) | (42,477) | (50,952) | (60,191) |
| 24 | | | | | | | - | 16,528 | 42,477 | 50,952 |
| 25 | | | | | | | (16,528) | (25,949) | (8,475) | (9,239) |
| 28 | Net Gap calculation - Act 1 Tax Increase - no exceptions | | | | | | | | | |
| 29 | | | | | | | (34,039) | (41,977) | (50,452) | (59,691) |
| 30 | | | | | | | 17,510 | (500) | (500) | (500) |
| 31 | | | | | | | (16,528) | (42,477) | (50,952) | (60,191) |
| 32 | | | | | | | 4,897 | 4,691 | 4,697 | 4,702 |
| 33 | | | | | | | - | 4,897 | 9,588 | 14,285 |
| 34 | | | | | | | (11,631) | (32,889) | (36,667) | (41,205) |
| 35 | | | | | | | - | 11,631 | 32,889 | 36,667 |
| 36 | | | | | | | (11,631) | (21,258) | (3,778) | (4,537) |
| 39 | Net Gap calculation - Act 1 Tax Increase - with exceptions | | | | | | | | | |
| 40 | | | | | | | (34,039) | (41,977) | (50,452) | (59,691) |
| 41 | | | | | | | 17,510 | (500) | (500) | (500) |
| 42 | | | | | | | (16,528) | (42,477) | (50,952) | (60,191) |
| 43 | | | | | | | 4,897 | 4,691 | 4,697 | 4,702 |
| 44 | | | | | | | - | 4,897 | 9,588 | 14,285 |
| 45 | | | | | | | (11,631) | (32,889) | (36,667) | (41,205) |
| 46 | | | | | | | - | - | 325 | 330 |
| 47 | | | | | | | - | - | - | 325 |
| 48 | | | | | | | (11,631) | (32,889) | (36,343) | (40,550) |
| 49 | | | | | | | - | 11,631 | 32,889 | 36,343 |
| 50 | | | | | | | (11,631) | (21,258) | (3,454) | (4,207) |
| 53 | Expenses % Increase | | | | | | | | | |
| 54 | Salaries | 4.89% | | 3.95% | | 6.06% | 2.30% | 2.18% | 2.10% | 2.11% |
| 55 | Benefits (without PSERS) | -15.96% | | 8.31% | | 36.54% | 6.02% | 5.96% | 6.02% | 6.11% |
| 56 | PSERS | 10.52% | | 4.38% | | 8.52% | 4.76% | 3.62% | 3.45% | 3.86% |
| 57 | Debt Service | 6.78% | | -4.25% | | 12.17% | -0.70% | -2.03% | 0.43% | 1.44% |
| 58 | Other | -10.27% | | 0.81% | | 23.82% | 6.57% | 4.54% | 4.68% | 4.74% |
| 60 | Debt Service % of Budget | 11.1% | | 10.3% | | 10.2% | 9.7% | 9.2% | 9.0% | 8.8% |
| 62 | Act 1 Exceptions | | | | | | - | - | 325 | 330 |
| 64 | PSERS | | | | | | - | - | - | - |
| 65 | Special Ed | | | | | | - | - | 325 | 330 |
| 68 | Fund Balance | | | | | | | | | |
| 69 | Beginning Fund Balance | 31,906 | | 38,869 | | 69,461 | 43,979 | 26,469 | 26,969 | 27,469 |
| 70 | Transfer (to)/from Operating Budget | (6,962) | | (16,587) | | 25,482 | 17,510 | (500) | (500) | (500) |
| 71 | Ending Fund Balance | 38,869 | | 55,455 | | 43,979 | 26,469 | 26,969 | 27,469 | 27,969 |
| 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 | | 17,510.3 | - | - | - | - |
| 76 | Fund Balance - Designation- Alternative Education | 1,000.0 | | 1,000.0 | | 2,000.0 | 2,000.0 | 2,000.0 | 2,000.0 | 2,000.0 |
| 77 | Fund Balance - Designation- Enrollment Growth | 2,500.0 | | 3,500.0 | | - | - | - | - | - |
| 78 | Fund Balance - Designation - Athletic Fund | 83.6 | | 128.9 | | 128.9 | 128.9 | 128.9 | 128.9 | 128.9 |
| 80 | Year End Unassigned/Undesig. FB | 17,180 | | 17,180 | | 20,180 | 20,180 | 20,680 | 21,180 | 21,680 |
| 81 | % of Expenses | 7.2% | | 7.0% | | 7.2% | 6.9% | 6.9% | 6.8% | 6.8% |
| 83 | Capital Reserves | | | | | | | | | |
| 84 | Beginning Fund Balance | 22,108 | | 20,813 | | 21,768 | 24,354 | 25,160 | 26,322 | 27,507 |
| 85 | Inflow | 4,529 | | 4,687 | | 5,613 | 4,301 | 5,779 | 5,960 | 6,150 |
| 86 | Outflow | 5,824 | | 3,732 | | 3,027 | 3,495 | 4,618 | 4,774 | 4,962 |
| 87 | Year-end Fund Balance | 20,813 | | 21,768 | | 24,354 | 25,160 | 26,322 | 27,507 | 28,695 |
| 88 | Year End Designated | 17,411 | | 17,864 | | 19,776 | 20,230 | 21,782 | 22,884 | 23,984 |
| 89 | Year End Unassigned/Undesig. FB | 3,403 | | 3,904 | | 4,579 | 4,931 | 4,539 | 4,624 | 4,711 |
| 91 | Act 1 index Assumptions | | | | | 3.0% | 2.6% | 2.6% | 2.6% | 2.6% |