

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	211,740.1	220,697.2	254,826.5	264,813.7	275,660.1
4	Real Estate	178,219.1	176,963.2	179,828.5	180,059.1	180,059.1	189,786.4	223,492.3	233,049.3	243,458.8
5	Current	177,235.0	176,138.5	177,830.9	179,235.7	179,235.7	188,837.5	222,543.4	232,100.4	242,509.8
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	22,634.1	22,682.4	23,022.6	23,367.9	23,718.5
8	Real Estate Transfer	4,657.3	3,735.4	6,227.6	3,810.1	4,810.1	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	257.5	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	43,458.4	44,500.0	45,868.9	46,782.8	47,893.8
15	Student Subsidies	20,142.0	18,677.7	18,775.2	19,429.0	20,627.1	20,401.8	20,488.2	20,425.9	20,425.1
16	Basic Instruction	8,810.2	8,421.9	8,810.2	8,421.9	9,575.8	9,575.8	9,575.8	9,575.8	9,575.8
18	Special Education	6,125.2	5,899.1	5,077.2	5,899.1	5,943.3	5,943.3	5,943.3	5,943.3	5,943.3
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	3,087.6	3,087.6	3,087.6	3,087.6
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	22,831.3	24,098.2	25,380.7	26,356.9	27,468.7
28	Social Security	3,497.6	3,924.7	3,586.7	4,122.4	4,103.3	4,260.9	4,436.0	4,556.6	4,682.2
29	Retirement	16,602.9	17,695.2	17,365.1	18,815.1	18,728.0	19,837.2	20,944.7	21,800.3	22,786.5
30	Other	248.3	-	328.4	-	-	-	-	-	-
31										
32	Federal	3,616.5	3,411.3	6,768.5	3,538.1	3,630.8	3,141.3	3,048.2	3,048.2	3,048.2
33	Title I	598.8	598.8	574.7	574.7	574.7	587.3	587.3	587.3	587.3
34	Title II	267.5	236.9	313.2	246.4	246.4	246.4	246.4	246.4	246.4
35	IDEA	1,341.0	1,431.5	1,551.6	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	-	-	3,075.3	-	92.7	93.1	-	-	-
39										
40	Local Taxes & Subsidies	255,108.4	248,488.0	261,224.0	253,994.7	258,829.3	268,338.6	303,743.6	314,644.7	326,602.1
41										
42	Beginning Fund Balance	38,868.8	48,250.9	55,455.5	47,950.8	69,152.5	50,335.4	26,468.6	26,968.6	27,468.6
43	FB Adjustment									
44	Ending Fund Balance	55,455.5	26,923.3	69,152.5	22,468.6	50,335.4	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	-	38,183.9	-	23,866.7	-	-	-	-
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	(13,697.0)	25,482.1	18,817.1	23,866.7	(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	188,837		222,543	232,100	242,510
11	Gross tax to be levied				185,606	195,687		230,615	240,519	251,306
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	184,469		217,395	226,731	236,900
18	Delaware Cnty Levy				<u>10,853</u>	<u>11,217</u>		<u>13,220</u>	<u>13,787</u>	<u>14,406</u>
19					185,606	195,687		230,615	240,519	251,306
20										
21	Millage Calculation									
22	Chester Cnty tax levy				174,753	184,469		217,395	226,731	236,900
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	23.1370		27.2327	28.3666	29.6018
26	Previous Year Millage				<u>21.6622</u>	<u>22.0604</u>		<u>23.1370</u>	<u>27.2327</u>	<u>28.3666</u>
27										
28	Chester Cnty Mill Increase				0.40	1.08		4.10	1.13	1.24
29	% increase				1.8%	4.9%		17.7%	4.2%	4.4%
30	Delaware Cnty Tax levy				10,853	11,217		13,220	13,787	14,406
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	9.8325		11.5837	12.0812	12.6189
34	Previous Yr Millage *				<u>9.3519</u>	<u>9.5164</u>		<u>9.8325</u>	<u>11.5837</u>	<u>12.0812</u>
35										
36	Delaware Cnty Mill Increase				0.16	0.32		1.75	0.50	0.54
37	% increase				1.8%	3.3%		17.8%	4.3%	4.5%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				174,966					
41	Delaware Cty Levy Rebalanced				<u>10,640</u>					
42					185,606					
43										
44	Chester County Millage				22.0604	23.1370				
45	Chester County Millage Re-balanced				22.0873					
46	Chester Cnty Mill Increase					1.08				
47	% increase					4.75%				
48	Act 1 Millage					22.8382				
49	Millage from exceptions					0.2988				
50										
51										
52	Delaware County Millage				9.5164	9.8325				
53	Delaware County Millage Re-balanced				9.3291					
54	Delaware Cnty Mill Increase					0.50				
55	% increase					5.40%				
56	Act 1 Millage					9.8325				
57	Millage from exceptions					-				

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	+/-			MILL VAL	+/-	
		AMOUNT	PERCENT			AMOUNT	PERCENT
<u>COMMERCIAL</u>				<u>COMMERCIAL</u>			
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				Average increase			
				4.88%			
<u>RESIDENTIAL</u>				<u>RESIDENTIAL</u>			
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				Average increase			
				4.36%			
<u>OTHER</u>				<u>OTHER</u>			
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				Average increase			
				0.00%			
<u>TOTAL</u>				<u>TOTAL</u>			
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				Average increase			
				4.37%			

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

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

<u>Expenses</u>	
Transportation Expense	\$ (750,000)
Debt Service	\$ (311,417)
Total Expenses	<u>\$ (1,061,417)</u>

<u>Revenues</u>	
Earned Income Tax	\$ 250,000
Transfer Tax	\$ 500,000
Investment Earnings	\$ (100,000)
Total Revenues	<u>\$ 650,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,711,417
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ 1,711,417</u>

West Chester Area School District
 Budget Forecast Model
 2022-23 Projection Changes
 November 2021

<u>Expenses</u>	
Salaries - model assumptions vs. actual:	
Admin	\$ (50,083)
Technical	\$ (86,822)
Office Clerical	\$ (297,547)
Crafts & Trades	\$ (330,742)
Subtotal	<u>\$ (765,194)</u>
Salaries & Benefits - teachers contract	
Teachers	\$ 2,021,145
Benefits	\$ (1,145,227)
Subtotal	<u>\$ 875,918</u>
Salaries & Benefits - 2022-23 New Staff:	
Admin	\$ 214,000
Teachers	\$ 372,440
Technical	\$ 140,000
Benefits SS & PSERS- New Staff	\$ 309,394
Benefits Healthcare- New Staff	\$ 232,168
Subtotal	<u>\$ 1,268,002</u>
Debt Service	<u>\$ (113,875)</u>
Total Expenses	<u>\$ 1,264,851</u>

<u>Revenues</u>	
State Subsidies- SS&PSERS	\$ 154,699
Total Revenues	<u>\$ 154,699</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ 1,110,152

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,711,417
2021-22 Use of Designation for Future Millage Increases	\$ (1,711,417)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ -</u>

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

<u>Expenses</u>		
Salaries	\$	65,000
Benefits- SS&PSERS	\$	27,684
Supplies- PPA Adj	\$	(51,031)
Total Expenses	\$	41,653

<u>Revenues</u>		
Transfer Tax Revenue	\$	500,000
Federal CARES Revenue	\$	92,684
Total Revenues	\$	592,684

<u>Fund Balance Analysis</u>		
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$	(308,576)
Increase in Fund Balance Designation for Future Millage Increases	\$	551,031
Increase (Decrease) in Ending Fund Balance 6/30/21	\$	242,455

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

<u>Expenses</u>	
Benefits	\$ 2,532
Prof. & Tech Services	\$ (11,910)
Other Services	\$ 368,309
Supplies	\$ 7,787
Other Objects	\$ (5,184)
Total Expenses	<u>\$ 361,534</u>

<u>Revenues</u>	
Local Revenue	\$ (4)
Federal Revenue	\$ 52,962
Total Revenues	<u>\$ 52,958</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (308,576)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ (308,576)</u>

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 74,737
Actual teacher salary	\$ 74,252
Decreased avg. teacher salary	\$ (485)
Number of teachers	1,027.55
Increase in teacher attrition	\$ (498,362)
Benefits- SS & PSERS	\$ (212,253)
Debt Service	\$ (100,000)
Total Expenses	\$ (810,615)

<u>Revenues</u>	
Earned Income Taxes	\$ 2,500,000
State Revenue- BEF & SEF	\$ 1,198,047
State Revenue- SS & PSERS on Average Teacher Salary	\$ (106,127)
Total Revenues	\$ 3,591,920

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 4,402,535
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 4,402,535

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		850	877	851	813	813
9	1st to 5th Grade		4,549	4,600	4,663	4,673	4,635
10	Grades 6-8		2,819	2,803	2,779	2,872	2,919
11	Grades 9-12		3,875	3,881	3,936	3,902	3,911
12	Total		12,093	12,161	12,229	12,260	12,278
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		3.40%	3.00%	3.00%	3.00%	3.00%
31	Teachers		4.69%	3.35%	3.36%	3.39%	3.39%
32	Non-Bargaining		3.40%	3.00%	3.00%	3.00%	3.00%
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%	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	\$1,937.13
56	Dental		\$93.40	\$97.42	\$101.61	\$105.97	\$105.97
57	Vision		\$14.18	\$14.50	\$14.84	\$15.18	\$15.18
58	Prescription		\$382.83	\$421.12	\$463.23	\$509.55	\$509.55
59	Life/AD&D (cost per \$1,000)		\$0.12	\$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	22,023	\$22,684	\$23,365	
95		Academic	\$10,622	10,941	\$11,269	\$11,607	
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

Additional Headcount Expenses	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		\$137,297	\$141,416	\$145,658	\$150,028
Additional Headcount	1.00		2.00	-	-	-
Additional Salary Expense	\$135,977		\$214,000	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$56,419	\$57,649	\$60,672	\$62,347	\$64,085	\$65,900
Average Teacher Salary	\$74,737	\$74,837	77,795	\$79,944	\$82,172	\$84,500
Headcount Change (Enrollment)	39.40		7.00	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$2,105,164		\$377,592	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$71,913		\$74,358	\$76,589	\$78,886	\$81,253
Additional Headcount	4.00		2.00	-	-	-
Additional Salary Expense	\$231,060		\$140,000	\$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>			4.69%	3.35%	3.36%	3.39%
Salary before Attrition	75,940,565		81,547,731	84,153,072	86,463,815	88,877,988
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	76,297,367	80,297,731	82,903,072	85,213,815	87,627,988
Increase with Attrition			5.24%	2.76%	2.79%	2.83%
Staffing changes	2,105,164	-	377,592	-	-	-
Teacher Salary (with attrition & staffing changes)	76,795,729	76,297,367	80,675,323	82,903,072	85,213,815	87,627,988
Increase with Attrition & Staffing Changes			5.74%	2.76%	2.79%	2.83%

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	10,342,308	10,652,577	10,972,155	11,301,319
Total Administration Salaries	9,843,705	9,843,705	10,342,308	10,652,577	10,972,155	11,301,319
Teacher Staff Salaries	76,795,729	76,297,367	80,675,323	82,903,072	85,213,815	87,627,988
Extra Duty Pymnts (123)	1,167,749	1,167,749	1,226,136	1,259,994	1,295,114	1,331,805
Sabbatical Pymnts (124)	300,000	300,000	300,000	300,000	300,000	300,000
Subject Chair Pymnts (125)	535,944	535,944	530,792	530,792	530,792	530,792
Severance Pymnts (127)	392,000	392,000	399,739	410,778	422,227	434,189
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	80,860,060	85,298,991	87,571,635	89,928,948	92,391,775
Reg Salaries (141)	3,866,346	3,931,346	4,115,980	4,239,459	4,366,643	4,497,642
Overtime (143)	2,208	2,208	2,208	2,208	2,208	2,208
Technical	3,868,554	3,933,554	4,118,188	4,241,667	4,368,851	4,499,850
Reg Salaries (151)	3,053,321	3,053,321	3,116,125	3,208,674	3,292,099	3,377,694
Overtime (153)	56,659	56,659	59,843	61,621	63,223	64,867
Library/Office Aides (154),(155)	560,438	560,438	588,596	606,077	621,835	638,003
Technology Aides (158)	556,180	556,180	626,763	645,378	662,158	679,374
Instructional Aides (191)	2,420,461	2,420,461	2,331,751	2,401,004	2,463,430	2,527,479
Instructional Aides OT (193)	57,750	57,750	60,996	62,807	64,440	66,116
Office Clerical	6,704,809	6,704,809	6,784,073	6,985,560	7,167,185	7,353,532
Reg Salaries Oper & Maint(161)	5,460,515	5,460,515	5,382,213	5,592,119	5,737,514	5,886,689
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	586,245	603,657	619,352	635,455
Crafts and Trades	6,404,407	6,404,407	6,283,575	6,521,622	6,690,144	6,863,048
Total Salary Expense	108,179,897	107,746,535	112,827,134	115,973,062	119,127,282	122,409,524
% Increase		-0.40%	4.72%	2.79%	2.72%	2.76%

POSITIONS	Func	Acct	Prog	2021-22 Actual				Total	2022-23 Budget				Total	Addition/Reductions to 2022-23 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	
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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Science / FCS / Tech Ed / Health & PE Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-	-
Teaching and Learning Director / Asst. Director	2360	111	53	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
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	11.00	9.00	12.00	-	32.00	11.00	9.00	12.00	-	32.00	-	-	-	-	-	-
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	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				11.00	9.00	15.00	30.00	65.00	11.00	9.00	15.00	31.00	66.00	-	-	-	1.00	1.00	-
Teachers																			
Full Day KG	1110	121	08F	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-	-
1st Grade	1110	121	09	43.00	-	-	-	43.00	43.00	-	-	-	43.00	-	-	-	-	-	-
2nd Grade	1110	121	09	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-	-
3rd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-	-
4th Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-	-
5th Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-	-
Art	1110	121	01	10.50	7.20	7.00	-	24.70	10.50	7.20	7.00	-	24.70	-	-	-	-	-	-
ELD	1110	121	02	13.50	4.60	3.80	-	21.90	13.50	4.60	3.80	-	21.90	-	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	25.00	32.30	-	57.30	-	25.00	32.30	-	57.30	-	-	-	-	-	-
World Language	1110	121	07	-	9.80	20.80	-	30.60	-	9.80	20.80	-	30.60	-	-	-	-	-	-
Instructional Coaches	1110	121	09	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.60	-	-	4.60	-	4.60	-	-	4.60	-	-	-	-	-	-
11 -																			
Health	1110	121	11A	-	9.10	6.30	-	15.40	-	9.10	6.30	-	15.40	-	-	-	-	-	-
Math	1110	121	15	-	27.20	37.00	-	64.20	-	27.20	37.00	-	64.20	-	-	-	-	-	-
17 -																			
Phys Ed	1110	121	17A	11.00	7.10	13.30	1.00	32.40	11.00	7.10	13.30	1.00	32.40	-	-	-	-	-	-
Science	1110	121	19	-	22.80	39.85	-	62.65	-	22.80	39.85	-	62.65	-	-	-	-	-	-
Social Studies	1110	121	20	-	22.60	39.40	-	62.00	-	22.60	39.40	-	62.00	-	-	-	-	-	-
AP Capstone	1110	121	25	-	-	0.45	-	0.45	-	-	0.45	-	0.45	-	-	-	-	-	-
06A -																			
Reading Specialist/Teacher	1110	121	06B	23.00	13.20	3.00	-	39.20	24.00	16.20	3.00	-	43.20	1.00	3.00	-	-	-	4.00
Music -Vocal	1110	121	16A	9.50	2.45	2.40	-	14.35	9.50	2.45	2.40	-	14.35	-	-	-	-	-	-
Music -Instrumental	1110	121	16B	12.00	8.00	4.10	-	24.10	12.00	8.00	5.10	-	25.10	-	-	1.00	-	-	1.00
Cyber School	1110	121	05	8.80	5.36	13.35	-	27.51	8.80	5.36	13.35	-	27.51	-	-	-	-	-	-
TITLE 1 (federal prog)	1190	121	35	4.00	-	-	-	4.00	4.00	-	-	-	4.00	-	-	-	-	-	-
Total				345.30	169.01	223.05	1.00	738.36	346.30	172.01	224.05	1.00	743.36	1.00	3.00	1.00	-	-	5.00

POSITIONS	Func	Acct	Prog	2021-22 Actual					2022-23 Budget					Addition/Reductions to 2022-23 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	-	7.20	5.80	-	13.00	-	7.20	5.80	-	13.00	-	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.40	3.40	-	9.80	-	6.40	3.40	-	9.80	-	-	-	-	-	-
Business Education	1360	121	03	-	-	4.90	-	4.90	-	-	4.90	-	4.90	-	-	-	-	-	-
Business Education-Careers	1360	121	18H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	0.30	0.80	-	1.10	-	0.30	0.80	-	1.10	-	-	-	-	-	-
Total				-	13.90	14.90	-	28.80	-	13.90	14.90	-	28.80	-	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Autistic	1233	121	21C	7.00	2.50	1.00	-	10.50	7.00	3.50	1.00	-	11.50	-	1.00	-	-	-	1.00
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	-	-	7.20	-	7.20	-	-	7.20	-	7.20	-	-	-	-	-	-
APT Program	1231	121	21L	2.50	1.00	1.00	-	4.50	2.50	1.00	1.00	-	4.50	-	-	-	-	-	-
Life Skills	1211	121	21F	-	-	1.00	-	1.00	-	-	2.00	-	2.00	-	-	1.00	-	-	1.00
Learn Supp/ Life Skills	1241	121	21F	33.10	22.20	25.70	-	81.00	34.10	22.20	25.70	-	82.00	1.00	-	-	-	-	1.00
Multiple Disabilities	1270	121	21J	2.00	2.00	-	-	4.00	2.00	2.00	-	-	4.00	-	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	15.00	15.00	-	-	-	15.00	15.00	-	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	11.00	3.55	3.00	-	17.55	11.00	3.55	3.00	-	17.55	-	-	-	-	-	-
Cyber Special Education	1200	121	05	0.40	1.20	0.80	-	2.40	0.40	1.20	0.80	-	2.40	-	-	-	-	-	-
Total				58.00	33.95	44.20	21.00	157.15	59.00	34.95	45.20	21.00	160.15	1.00	1.00	1.00	-	-	3.00
Guidance Counselors	2120	121	18B	11.00	9.35	19.50	1.00	40.85	11.00	9.35	19.50	-	39.85	-	-	-	(1.00)	(1.00)	-
Certified Nurses	2440	121	18D	11.00	3.00	3.00	-	17.00	11.00	3.00	3.00	-	17.00	-	-	-	-	-	-
Psychologists	2140	121	18C	11.00	3.00	3.00	-	17.00	11.00	3.00	3.00	-	17.00	-	-	-	-	-	-
Case Workers	2160	121	18F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-	-
Librarian	2250	121	14	10.60	3.00	3.00	-	16.60	10.60	3.00	3.00	-	16.60	-	-	-	-	-	-
Cyber Support Services	2000	121	05	0.40	0.15	-	-	0.55	0.40	0.15	-	-	0.55	-	-	-	-	-	-
Total				44.00	18.51	28.50	10.00	101.01	44.00	18.51	28.50	9.00	100.01	-	-	-	(1.00)	(1.00)	-
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.50	-	1.50	-	-	1.50	-	1.50	-	-	-	-	-	-
Cyber Audio Visual	2200	121	05	-	-	0.20	-	0.20	-	-	0.20	-	0.20	-	-	-	-	-	-
Total				-	-	4.70	-	4.70	-	-	4.70	-	4.70	-	-	-	-	-	-
Teacher Total				447.30	235.37	315.35	32.00	1,030.02	449.30	239.37	317.35	31.00	1,037.02	2.00	4.00	2.00	(1.00)	(1.00)	7.00
<i>Secretarial Staff - Central Office and School Administration</i>																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	0.95	0.95	-	-	-	0.95	0.95	-	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	11.00	6.00	9.00	-	26.00	11.00	6.00	9.00	-	26.00	-	-	-	-	-	-
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				11.00	9.00	21.00	16.00	57.00	11.00	9.00	21.00	16.00	57.00	-	-	-	-	-	-
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	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-	-
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	-	-	-	61.00	61.00	-	-	-	61.00	61.00	-	-	-	-	-	-
Multiple Disabilities	1270	191	21J	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Total				16.00	2.00	3.00	100.00	121.00	16.00	2.00	3.00	100.00	121.00	-	-	-	-	-	-

POSITIONS	Func	Acct	Prog	2021-22 Actual					2022-23 Budget					Addition/Reductions to 2022-23 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	5.50	1.00	3.00	-	9.50	5.50	1.00	3.00	-	9.50	-	-	-	-	-
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	11.00	-	-	-	11.00	11.00	-	-	-	-	11.00	-	-	-	-
Total				16.50	1.00	6.00	-	23.50	16.50	1.00	6.00	-	23.50	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.20	4.20	-	-	-	4.20	4.20	-	-	-	-	-
RN-LPN (District)	2440	141	18D	1.00	3.00	3.00	1.00	8.00	1.00	3.00	3.00	1.00	8.00	-	-	-	-	-
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				1.00	3.00	3.00	7.20	14.20	1.00	3.00	3.00	7.20	14.20	-	-	-	-	-
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Professional)	2829	141	10	-	-	-	1.00	1.00	-	-	-	3.00	3.00	-	-	-	2.00	2.00
Technology Office (Hourly Support)	2829	168	10	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	18.00	18.00	-	-	-	18.00	18.00	-	-	-	-	-
Total				-	-	-	30.00	30.00	-	-	-	32.00	32.00	-	-	-	2.00	2.00
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	11.00	3.00	3.00	5.00	22.00	11.00	3.00	3.00	5.00	22.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	24.50	15.50	31.00	7.00	78.00	24.50	15.50	31.00	7.00	78.00	-	-	-	-	-
Security Services Coordinator	2660	141	71L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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				35.50	18.50	34.00	45.00	133.00	35.50	18.50	34.00	45.00	133.00	-	-	-	2.00	2.00
Secretarial Staff - Central Office and School Administration Total				80.00	33.50	67.00	218.70	399.20	80.00	33.50	67.00	220.70	401.20	-	-	-	2.00	2.00
Grand Total				538.30	277.87	397.35	280.70	1,494.22	540.30	281.87	399.35	282.70	1,504.22	2.00	4.00	2.00	2.00	10.00

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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	15,228,075	22,604,829	22,604,829	23,388,180	25,158,665	27,063,176	29,111,859
Dental	1,194,227	1,487,774	1,487,774	1,564,542	1,631,817	1,701,985	1,775,171
Vision	164,798	218,299	218,299	225,301	230,483	235,784	241,207
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	8,211,599	8,526,806	8,871,939	9,113,237	9,364,329
Retirement	34,674,324	37,630,160	37,478,743	39,697,650	41,889,470	43,600,585	45,573,066
Tuition	410,233	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	531,799	578,663	578,663	591,983	608,489	625,039	642,260
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	64,070,262	77,878,555	77,693,986	81,648,673	86,637,551	91,236,524	96,317,921
% Increase			21.26%	4.84%	6.11%	5.31%	5.57%

* 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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	10,588,746	16,268,907	16,268,907	16,572,630	17,827,178	19,176,695	20,628,371
Dental	1,025,407	1,394,986	1,394,986	1,467,764	1,530,878	1,596,705	1,665,364
Vision	138,134	207,383	207,383	214,134	219,059	224,097	229,251
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	8,211,599	8,526,806	8,871,939	9,113,237	9,364,329
Retirement	34,674,324	37,630,160	37,478,743	39,697,650	41,889,470	43,600,585	45,573,066
Tuition	410,233	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	369,424	461,811	461,811	475,131	491,637	508,187	525,408
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	58,535,898	70,206,922	70,022,353	73,381,654	77,727,510	81,631,952	85,963,120
% Increase			19.62%	4.52%	5.92%	5.02%	5.31%

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	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
	\$337,265	\$ 499,322	\$ 499,322	\$ 514,302	\$ 529,731	\$ 545,623	\$ 561,991
	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
DUES/FEES - Athletic Fund	\$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	\$3,271,797	\$4,422,669	\$4,599,576	\$4,783,559	\$4,974,901
Transfer for Cap Reserve Facilities	\$2,095,558	\$2,011,500	\$2,511,500	\$2,223,177	\$2,289,872	\$2,358,568	\$2,429,326
	\$7,633,522	\$6,237,264	\$6,237,264	\$7,094,352	\$7,993,805	\$8,243,274	\$8,504,477

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	\$ 154,667	\$ 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
6/2021 \$29,250,000 GOB	\$ 1,288,000	\$ -	\$ 1,071,583	\$ 5,000	\$ 1,168,925	\$ 5,000	\$ 1,168,850	\$ 5,000	\$ 1,168,775	\$ 5,000	\$ 1,168,700	\$ 5,000
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	\$ 4,998,815	\$ 5,170,000	\$ 5,046,324	\$ 600,000	\$ 5,018,916	\$ 730,000	\$ 5,168,312	\$ 765,000	\$ 5,531,063	\$ 800,000

Total New Debt	\$ 5,413,232	\$ 5,165,000	\$ 4,998,815	\$ 5,170,000	\$ 5,046,324	\$ 600,000	\$ 5,018,916	\$ 730,000	\$ 5,168,312	\$ 765,000	\$ 5,531,063	\$ 800,000
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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	\$10,378,615	\$17,715,000	\$9,932,767	\$18,260,000	\$9,047,831	\$18,570,000	\$8,331,427	\$19,405,000	\$7,782,178	\$20,355,000
Total Debt Service		\$28,505,032		\$28,093,615		\$28,192,757		\$27,617,831		\$27,736,427		\$28,137,178

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	-	-	-	178.3	178.3
Total	-	-	-	178.3	178.3

Index = 3.00% 3.40% 3.00% 3.00% 3.00%

Exception Calculations						
Grandfathered salaries (2011)		85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
Retirement						
	50%	29,801,115	30,381,103	30,807,564	31,216,967	31,754,308
		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	505,556	454,761	461,144	467,272
Total Exception		(257,595)	(216,171)	(241,977)	(256,872)	(199,165)
Special Education						
	2017-18 AFR	2019-20 AFR	2020-21 AFR Est	2021-22 AFR Est. (1.03)	2022-23 AFR Est. (1.03)	2023-24 AFR Est. (1.03)
Expenses		46,309,762	44,074,356	41,577,288	42,824,607	45,432,625
Subsidy		6,128,947	6,125,165	5,077,234	5,943,253	5,943,253
Net Expenses		40,180,815	37,949,192	36,500,054	36,881,354	39,489,372
Net Increase		173,740	(2,231,623)	(1,449,137)	381,299	1,323,280
Index		1,044,701	1,205,424	1,290,273	1,095,002	1,144,983
Total Exception		-	-	-	178,298	178,298

2020-2021 Capital Budget

	# of Devices	Budget 2020-2021	Actual 2020-2021
Elementary Equipment			
Student/Teacher iPad	1,900	\$ 133,250	\$ 162,878
2021-2022 Prespend			\$ 255,487
		<u>\$ 133,250</u>	<u>\$ 418,365</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
2021-2022 Prespend			\$ 784,880
		<u>\$ 2,174,823</u>	<u>\$ 1,960,201</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
2021-2022 Prespend			\$ 314,244
		<u>\$ 725,000</u>	<u>\$ 1,039,244</u>
Administration			
Staff (Central + Schools)	320	\$ 280,700	\$ 169,580
2021-2022 Prespend			\$ 20,000
		<u>\$ 280,700</u>	<u>\$ 189,580</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>\$ 4,341,281</u></u>

2021-2022 Capital Budget

	# of Devices	Budget 2021-2022	Projected 2021-2022
Elementary Equipment			
Elementary iPad	1,900	796,404	540,917
Elementary/Special Area Teacher Device	521	561,000	561,000
		1,357,404	1,101,917
Secondary Equipment			
6th Grade 1:1	1,010	631,250	219,970
9th grade 1:1	1,010	858,500	484,900
Music	36	47,520	47,520
		1,537,270	752,390
District			
Security Camera	30	30,000	30,000
Network Infrastructure Upgrade **		-	639,000
		30,000	669,000
Network			
Networking		425,000	110,756
		425,000	110,756
Administration			
Staff (Central + Schools)	64	85,193	65,193
		85,193	65,193
Other			
Cost Sharing from Parents		(330,500)	(330,500)
		(330,500)	(330,500)
Total Fund 22		3,434,867	2,699,256

** - Project added and Board approved in September 2021

2021-22 Capital Reserve Fund Project List
December 2020 (revised May 2021 & September 2021)

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	377,728
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
17	G124	EHS	Track Resurface	302,272
18		District-wide	Security Infrastructure Upgrade	500,000

Total Estimated Projects Costs Fund 27 2,511,500

2021-22 Approved Budget 2,011,500

2021-22 Additional Project Approval September 2021 500,000

Total Approved Project Budget 2,511,500

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	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3 Total Revenue	255,108	248,488	261,224	253,995	258,829	259,707	261,622	263,179	264,943
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	83,393	74,759	79,594	79,501	81,200	82,544	84,092
6 State (Other)	23,888	22,602	22,690	23,551	24,730	24,663	24,924	24,983	25,107
7 PSERS	16,603	17,695	17,365	18,815	18,728	19,837	20,945	21,800	22,787
8 Federal	3,617	3,411	6,769	3,538	3,631	3,141	3,048	3,048	3,048
9 Local (Excl. Current R.E.T.)	33,766	28,641	36,569	28,854	32,504	31,860	32,283	32,713	33,150
11									
12 Expenses	238,522	269,816	247,527	279,477	277,646	292,205	303,244	314,145	326,102
13 Salaries	98,130	103,129	102,003	108,180	107,747	112,827	115,973	119,127	122,410
14 Benefits (without PSERS)	22,028	31,178	23,862	32,577	32,544	33,684	35,836	38,031	40,390
15 PSERS	33,219	35,390	34,674	37,630	37,479	39,698	41,889	43,601	45,573
16	26,542	27,235	25,413	28,505	28,094	28,193	27,618	27,736	28,137
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	53,942	66,348	65,547	70,709	73,931	77,406	81,088
19									
Net Gap calculation - No tax increase no exceptions									
21						(32,499)	(41,622)	(50,966)	(61,159)
22						23,867	(500)	(500)	(500)
23						(8,632)	(42,122)	(51,466)	(61,659)
24						-	8,632	42,122	51,466
25						(8,632)	(33,490)	(9,344)	(10,193)
26									
27									
Net Gap calculation - Act 1 Tax Increase - no exceptions									
29						(32,499)	(41,622)	(50,966)	(61,159)
30						23,867	(500)	(500)	(500)
31						(8,632)	(42,122)	(51,466)	(61,659)
32						6,332	5,413	5,419	5,426
33						-	6,332	11,745	17,164
34						(2,300)	(30,377)	(34,302)	(39,069)
35						-	2,300	30,377	34,302
36						(2,300)	(28,077)	(3,925)	(4,768)
37									
38									
Net Gap calculation - Act 1 Tax Increase - with exceptions									
40						(32,499)	(41,622)	(50,966)	(61,159)
41						23,867	(500)	(500)	(500)
42						(8,632)	(42,122)	(51,466)	(61,659)
43						6,332	5,413	5,419	5,426
44						-	6,332	11,745	17,164
45						(2,300)	(30,377)	(34,302)	(39,069)
46						-	-	178	178
47						-	-	-	178
48						(2,300)	(30,377)	(34,123)	(38,713)
49						-	2,300	30,377	34,123
50						(2,300)	(28,077)	(3,747)	(4,589)
51									
52									
53 Expenses % Increase									
54 Salaries	4.89%		3.95%		5.63%	4.72%	2.79%	2.72%	2.76%
55 Benefits (without PSERS)	-15.96%		8.33%		36.39%	3.50%	6.39%	6.12%	6.20%
56 PSERS	10.52%		4.38%		8.09%	5.92%	5.52%	4.08%	4.52%
57 Debt Service	6.78%		-4.25%		10.55%	0.35%	-2.04%	0.43%	1.44%
58 Other	-10.27%		1.49%		21.51%	7.88%	4.56%	4.70%	4.76%
59									
60 Debt Service % of Budget	11.1%		10.3%		10.1%	9.6%	9.1%	8.8%	8.6%
61									
62 Act 1 Exceptions						-	-	178	178
64 PSERS						-	-	-	-
65 Special Ed						-	-	178	178
67									
68 Fund Balance									
69 Beginning Fund Balance	31,906		38,869		69,153	50,335	26,469	26,969	27,469
70 Transfer (to)/from Operating Budget	(6,962)		(16,587)		18,817	23,867	(500)	(500)	(500)
71 Ending Fund Balance	38,869		55,455		50,335	26,469	26,969	27,469	27,969
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		23,866.7	2,000.0	2,000.0	2,000.0	2,000.0
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
79									
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%		6.9%		7.3%	6.9%	6.8%	6.7%	6.6%
82									
83 Capital Reserves									
84 Beginning Fund Balance	22,108		20,813		21,768	22,930	23,736	24,898	26,083
85 Inflow	4,529		4,687		5,580	4,301	5,779	5,960	6,150
86 Outflow	5,824		3,732		4,418	3,495	4,618	4,774	4,962
87 Year-end Fund Balance	20,813		21,768		22,930	23,736	24,898	26,083	27,271
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		3,155	3,507	3,115	3,200	3,287
90									
91 Act 1 index Assumptions						3.0%	3.4%	3.0%	3.0%