

West Chester Area School District
Operating Expense History and Forecast

12/9/2021

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	A	AD	AE	AF	AG	AH	AI	AJ	AK	AL
		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
1										
2										
3	Staff	153,376.6	169,698.1	160,538.7	178,386.8	177,768.9	186,736.2	194,427.4	201,510.0	209,149.2
4	Total Salaries	98,130.0	103,129.2	102,002.8	108,179.9	107,746.5	113,303.6	116,462.9	119,630.9	122,927.5
5	Administration									
6	Reg Salaries	9,042.3	9,237.3	9,227.4	9,843.7	9,843.7	10,342.3	10,652.6	10,972.2	11,301.3
7	Teachers									
8	Reg Salaries	70,120.6	72,910.5	73,524.6	76,795.7	76,297.4	80,675.3	82,903.1	85,213.8	87,628.0
9	Extra Duty Pymnts	896.7	1,090.6	1,727.1	1,167.7	1,167.7	1,643.2	1,688.6	1,735.6	1,784.8
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	530.8	530.8	530.8	530.8
12	Severance Pymnts	220.1	392.0	192.3	392.0	392.0	392.0	402.8	414.1	425.8
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	80,860.1	85,708.3	87,992.3	90,361.3	92,836.4
15	Technical									
16	Reg Salaries	3,783.4	4,056.9	3,589.1	3,868.6	3,933.6	4,188.7	4,314.3	4,443.6	4,576.8
17	Office Clerical									
18	Reg Salaries	5,958.6	6,311.2	5,495.4	6,704.8	6,704.8	6,776.8	6,978.1	7,159.5	7,345.7
19	Crafts and Trades									
20	Reg Salaries	5,462.2	6,242.2	5,251.4	6,404.4	6,404.4	6,287.5	6,525.7	6,694.3	6,867.3
21										
22	Benefits									
23	Medical	13,444.7	21,265.8	15,228.1	22,604.8	22,604.8	23,407.9	25,179.9	27,086.0	29,136.5
24	Dental	978.2	1,428.1	1,194.2	1,487.8	1,487.8	1,565.7	1,633.0	1,703.3	1,776.5
25	Vision	149.4	209.2	164.8	218.3	218.3	225.5	230.7	236.0	241.4
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	8,211.6	8,532.2	8,909.4	9,151.8	9,404.0
28	Retirement	33,218.9	35,390.4	34,674.3	37,630.2	37,478.7	39,722.1	42,066.4	43,784.9	45,765.9
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	531.8	578.7	578.7	592.0	608.5	625.0	642.3
31	Workers Comp/Unemploy/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	64,070.3	77,878.6	77,694.0	81,699.6	86,874.6	91,483.7	96,576.5
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	58,535.9	70,206.9	70,022.4	73,432.6	77,964.5	81,879.1	86,221.7
35										
36	Prof. & Tech. Services	15,768.5	21,101.9	14,079.1	19,994.0	19,994.0	20,706.1	21,471.6	22,265.7	23,089.7
37	Substitute Service	1,953.2	2,843.5	1,708.6	2,741.2	2,741.2	2,783.1	2,866.6	2,952.6	3,041.2
38	Contracted Therapeutic Staff	1,328.2	2,121.0	1,502.3	1,708.2	1,708.2	1,608.2	1,672.5	1,739.4	1,809.0
39	Contracted Aides- Special Ed.	1,228.8	2,900.0	667.1	2,905.4	2,905.4	2,905.4	3,021.6	3,142.4	3,268.1
40	Contracted Aides- Other	136.8	295.0	117.0	325.0	325.0	325.0	338.0	351.5	365.6
41	Contracted Special Ed. Programs	2,825.6	3,399.6	2,519.0	3,443.5	3,443.5	3,462.3	3,600.8	3,744.8	3,894.6
42	Occupational/Physical Therapy	979.0	1,109.4	982.7	1,089.0	1,089.0	1,094.8	1,138.6	1,184.1	1,231.5
43	Due Process Hearings	915.5	1,000.0	809.6	1,000.0	1,000.0	1,200.0	1,248.0	1,297.9	1,349.8
44	Early Intervention	231.4	275.5	356.8	284.1	284.1	293.7	305.5	317.7	330.4
45	Extended School Year	605.9	693.0	412.4	619.0	619.0	603.0	627.1	652.2	678.3
46	Alternative Education - IU	2,004.6	2,007.4	1,847.7	2,441.1	2,441.1	2,932.9	3,050.3	3,172.3	3,299.2
47	Alternative Education - APT	1,093.1	990.3	515.7	-	-	-	-	-	-
48	Tax Collection	683.8	692.9	732.4	703.1	703.1	720.5	742.1	764.4	787.3
49	Legal	246.1	493.0	309.7	573.0	573.0	543.0	559.3	576.1	593.4
50	Other	1,536.6	2,281.3	1,598.1	2,161.3	2,161.3	2,234.2	2,301.2	2,370.2	2,441.3
51										
52	Purchased Property Services	3,600.2	4,272.1	3,096.2	4,324.3	4,324.3	4,356.3	4,487.0	4,621.6	4,760.3
53	Electricity	1,573.9	1,739.0	1,487.3	1,931.0	1,931.0	2,148.3	2,212.7	2,279.1	2,347.5
54	Water/Sewer	587.2	621.9	538.4	655.3	655.3	662.2	682.0	702.5	723.6
55	Trash Removal	78.0	100.0	88.9	105.0	105.0	105.0	108.2	111.4	114.7
56	Space Rental	267.8	281.8	266.4	139.0	139.0	139.0	143.2	147.5	151.9
57	Other	1,093.3	1,529.4	715.2	1,494.0	1,494.0	1,301.9	1,340.9	1,381.1	1,422.6
58										
59	Other Services	27,847.9	32,265.2	27,060.7	33,644.9	32,894.9	34,866.0	36,814.9	38,963.7	41,271.8
60	Charter Schools	7,775.7	8,228.6	7,868.6	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	4,165.7	4,332.3	4,505.6	4,685.8
62	Tuition: CAT	2,557.8	2,562.5	2,489.5	2,763.3	2,763.3	2,859.4	3,090.6	3,349.7	3,621.6
63	Tuition: Other Alt Ed Programs	144.3	303.0	151.8	293.0	293.0	268.0	281.4	295.5	310.2
64	Bussing: Public Schools	4,825.6	5,638.0	4,814.6	6,039.6	5,539.6	6,899.0	7,106.0	7,319.1	7,538.7
65	Bussing: Non-Public	3,727.9	4,445.8	3,860.0	4,949.8	4,699.8	4,253.0	4,380.6	4,512.0	4,647.4
66	Bussing: Special Ed	3,503.4	4,450.0	3,062.1	4,353.8	4,353.8	4,106.5	4,229.7	4,356.6	4,487.3
67	Bussing: Extracurricular	216.2	420.4	92.8	370.2	370.2	377.5	388.8	400.4	412.5
68	Insurance	519.2	548.0	519.0	559.8	559.8	623.8	655.0	687.7	722.1
69	Telephone/Postage	495.9	474.5	508.8	502.8	502.8	516.4	531.9	547.8	564.3
70	Other	253.5	548.1	94.4	415.1	415.1	490.8	505.5	520.7	536.3
71										
72										
73	Supplies	5,209.7	7,875.4	8,614.2	7,296.2	7,245.2	8,434.9	9,322.3	9,662.6	10,015.6
74	Heating/ Motor Pool Fuel	568.2	810.0	804.6	810.0	810.0	1,108.5	1,141.8	1,176.0	1,211.3
75	Other Operations/Maint Supplies	701.4	901.8	1,214.5	938.3	938.3	1,055.0	1,097.2	1,141.1	1,186.7
76	Educational	2,024.9	3,049.9	3,274.6	2,812.6	2,761.6	2,625.9	2,730.9	2,840.2	2,953.8
77	Curriculum Proposals	777.0	1,244.2	843.3	871.0	871.0	1,492.4	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	2,010.8	2,091.2	2,174.9	2,261.9
79	Administration/Business	22.7	162.9	55.8	141.4	141.4	142.3	148.0	153.9	160.1
80										
81	Other Objects	337.3	558.6	337.3	499.3	499.3	491.7	506.4	521.6	537.3
82	Dues and Fees - Athletics	116.6	131.5	-	131.5	131.5	131.5	131.5	131.5	131.5
83										
84										
85	Property	271.8	510.1	754.3	457.5	457.5	438.3	451.4	464.9	478.9
86	Other Equipment	271.8	510.1	754.3	457.5	457.5	438.3	451.4	464.9	478.9
87										
88										
89	Debt Service	26,541.7	27,235.2	25,412.9	28,505.0	28,093.6	28,192.8	27,617.8	27,736.4	28,137.2
90	Bond payments	26,541.7	27,235.2	25,412.9	28,505.0	28,093.6	28,192.8	27,617.8	27,736.4	28,137.2
91										
92										
93	Reserve	5,451.6	6,167.5	7,633.5	6,237.3	6,237.3	7,194.4	8,096.8	8,349.4	8,613.7
94	Budgetary Reserve	5,451.6	6,167.5	7,633.5	6,237.3	6,237.3	7,194.4	8,096.8	8,349.4	8,613.7
95	Transfer to other funds	5,451.6								

West Chester Area School District
Revenue History and Forecast

	A	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1										
2		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3		2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
4	Local	211,001.1	204,779.1	214,400.1	208,090.1	211,640.1	219,614.5	254,802.8	264,785.1	275,626.9
5	Real Estate	178,219.1	176,963.2	179,828.5	180,059.1	180,059.1	188,718.2	223,483.1	233,035.2	243,440.1
6	Current	177,235.0	176,138.5	177,830.9	179,235.7	179,235.7	187,769.2	222,534.2	232,086.3	242,491.2
7	Interim	984.1	824.7	1,997.6	823.4	823.4	948.9	948.9	948.9	948.9
8	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
9	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
10	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
11	Investment Earnings	2,179.0	500.0	220.9	357.5	157.5	362.9	368.3	373.8	379.4
12	Gate Receipts	161.9	131.5	-	131.5	131.5	131.5	131.5	131.5	131.5
13	Other	1,040.0	1,000.0	645.3	989.0	989.0	974.5	974.5	974.5	974.5
14	State	40,490.8	40,297.6	40,055.4	42,366.5	43,458.4	44,514.9	45,976.1	46,894.2	48,010.0
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
17	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
18	Tuition Private Home Place't	173.8	290.0	95.8	290.0	290.0	290.0	290.0	290.0	290.0
19	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
20	Medical, Dental & Nurse	252.5	252.5	253.6	253.9	253.9	253.9	253.9	253.9	253.9
21	Rent	1,121.1	1,093.2	1,051.6	1,077.5	1,077.5	852.2	938.5	876.3	875.4
22	Accountability/Ready to Learn Block Grants	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1
23	Teacher Subsidies	20,100.6	21,619.9	20,951.8	22,937.5	22,831.3	24,113.1	25,487.9	26,468.3	27,584.9
24	Social Security	3,497.6	3,924.7	3,586.7	4,122.4	4,103.3	4,263.6	4,454.7	4,575.9	4,702.0
25	Retirement	16,602.9	17,695.2	17,365.1	18,815.1	18,728.0	19,849.5	21,033.2	21,892.4	22,883.0
26	Other	248.3	-	328.4	-	-	-	-	-	-
27	Federal	3,616.5	3,411.3	6,768.5	3,538.1	3,630.8	3,652.0	3,048.2	3,048.2	3,048.2
28	Title I	598.8	598.8	574.7	574.7	574.7	564.3	587.3	587.3	587.3
29	Title II	267.5	236.9	313.2	246.4	246.4	237.8	246.4	246.4	246.4
30	IDEA	1,341.0	1,431.5	1,551.6	1,572.1	1,572.1	1,621.7	1,572.1	1,572.1	1,572.1
31	MA Direct Services/Time Study	1,021.7	1,000.0	1,030.3	1,000.0	1,000.0	992.0	500.0	500.0	500.0
32	Other	387.6	144.1	223.5	144.9	144.9	143.0	142.4	142.4	142.4
33	COVID Related Grants	-	-	3,075.3	-	92.7	93.1	-	-	-
34	Local Taxes & Subsidies	255,108.4	248,488.0	261,224.0	253,994.7	258,729.3	267,781.3	303,827.1	314,727.5	326,685.2
35	Beginning Fund Balance	38,868.8	48,250.9	55,455.5	47,950.8	69,152.5	50,235.4	26,468.6	26,968.6	27,468.6
36	FB Adjustment									
37	Ending Fund Balance	55,455.5	26,923.3	69,152.5	22,468.6	50,235.4	26,468.6	26,968.6	27,468.6	27,968.6
38	Designated/Committed Fund Balance for PSERS Increases (ending FB)	-	-	-	-	-	-	-	-	-
39	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
40	Designated/Committed Fund Balance for Future millage	29,486.8	-	38,183.9	-	23,766.7	-	-	-	-
41	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
42	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
43	Designated/Committed Fund Balance for Technology/Distance Learning	-	-	500.0	-	500.0	-	-	-	-
44	Designated/Committed Fund Balance for Enrollment Growth	3,500.0	4,500.0	4,500.0	-	-	-	-	-	-
45	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
46	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
47	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
48	Assumed use of FB	(16,586.7)	21,327.6	(13,697.0)	25,482.1	18,917.1	23,766.7	(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	187,769		222,534	232,086	242,491
11	Gross tax to be levied				185,606	194,580		230,605	240,504	251,286
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	183,426		217,386	226,717	236,882
18	Delaware Cnty Levy				10,853	11,154		13,219	13,787	14,405
19					185,606	194,580		230,605	240,504	251,286
20										
21	Millage Calculation									
22	Chester Cnty tax levy				174,753	183,426		217,386	226,717	236,882
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	23.0062		27.2315	28.3649	29.5995
26	Previous Year Millage				21.6622	22.0604		23.0062	27.2315	28.3649
27										
28	Chester Cnty Mill Increase				0.40	0.95		4.23	1.13	1.23
29	% increase				1.8%	4.3%		18.4%	4.2%	4.4%
30	Delaware Cnty Tax levy				10,853	11,154		13,219	13,787	14,405
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	9.7769		11.5833	12.0805	12.6179
34	Previous Yr Millage *				9.3519	9.5164		9.7769	11.5833	12.0805
35										
36	Delaware Cnty Mill Increase				0.16	0.26		1.81	0.50	0.54
37	% increase				1.8%	2.7%		18.5%	4.3%	4.4%
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	23.0062				
45	Chester County Millage Re-balanced				22.0873					
46	Chester Cnty Mill Increase					0.95				
47	% increase					4.16%				
48	Act 1 Millage					22.8382				
49	Millage from exceptions					0.1680				
50										
51										
52	Delaware County Millage				9.5164	9.7769				
53	Delaware County Millage Re-balanced				9.3291					
54	Delaware Cnty Mill Increase					0.45				
55	% increase					4.80%				
56	Act 1 Millage					9.7769				
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			
COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	COMMERCIAL	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	MILL VAL	+/- AMOUNT	+/- PERCENT	RESIDENTIAL	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	MILL VAL	+/- AMOUNT	+/- PERCENT	OTHER	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	MILL VAL	+/- AMOUNT	+/- PERCENT	TOTAL	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
 2021-22 Projection Changes
 December 2021

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

<u>Revenues</u>	
Investment Earnings	\$ (100,000)
Total Revenues	\$ (100,000)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ (100,000)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ (100,000)

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

<u>Expenses</u>		
Changes Resulting From Budget Submissions:		
Salaries	\$	476,452
Benefits	\$	50,919
Prof & Tech Svcs	\$	(25,847)
Purchased Property Svcs	\$	(97,754)
Other Services	\$	(814,592)
Supplies	\$	(290,842)
Other Objects	\$	(22,624)
Property	\$	(32,948)
Transfer to Other Funds	\$	100,000
Total Expenses	\$	(657,236)

<u>Revenues</u>		
Changes Resulting From Budget Submissions:		
Local Revenue	\$	(14,510)
State Subsidies- SS&PSERS	\$	14,907
Federal Revenue	\$	510,608
Total Revenues	\$	511,005

<u>Budget Gap</u>		
Change in Budget Gap	\$	(1,168,241)

<u>Fund Balance Analysis</u>		
Increase in Fund Balance Designation for Future Millage Increases	\$	(100,000)
2021-22 Use of Designation for Future Millage Increases	\$	100,000
Increase (Decrease) in Ending Fund Balance 6/30/21	\$	-

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	\$ (1,061,417)

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

<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	\$ 1,711,417

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	\$ 361,534

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

<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	\$ (308,576)

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	<u>\$ (810,615)</u>

<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	<u>\$ 3,591,920</u>

<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	<u>\$ 4,402,535</u>

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	
38	Teacher Attrition (turnover)		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%	
44	Dental		4.30%	4.30%	4.30%	4.30%	
45	Vision		2.30%	2.30%	2.30%	2.30%	
46	Prescription		10.00%	10.00%	10.00%	10.00%	
47	Social Security		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	
50	Tuition- Non Teachers		\$100,000	\$100,000	\$100,000	\$100,000	
51	Life & Disability		0.00%	0.00%	0.00%	0.00%	
52	W/C, Unemp & Other		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	Professional and Technical Services - 300			% 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	Purchased Property Services - 400			% 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	Other Purchased Services - 500			% 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	126	132	139	146	
92		Academic	22	23	24	25	
93		CAT Tuition Rate:					
94		Full Time	\$20,921	21,549	\$22,195	\$22,861	
95		Academic	\$10,392	10,704	\$11,025	\$11,356	
96							
97	Supplies - 600			% 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	Property - 700			% 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	800 Other Object Dues and Fees			% 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		3.00	-	-	-
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
Teacher Staffing Changes Detail			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	1,643,200	1,688,575	1,735,640	1,784,812
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	392,000	402,825	414,052	425,783
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	85,708,315	87,992,263	90,361,300	92,836,375
Reg Salaries (141)	3,866,346	3,931,346	4,185,980	4,311,559	4,440,906	4,574,133
Overtime (143)	2,208	2,208	2,700	2,700	2,700	2,700
Technical	3,868,554	3,933,554	4,188,680	4,314,259	4,443,606	4,576,833
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	55,690	57,344	58,835	60,365
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	57,900	59,620	61,170	62,760
Office Clerical	6,704,809	6,704,809	6,776,825	6,978,097	7,159,527	7,345,675
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	85,000	88,315	90,611	92,967
Overtime (163)	192,000	192,000	194,000	201,566	206,807	212,184
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	6,287,458	6,525,657	6,694,284	6,867,295
Total Salary Expense	108,179,897	107,746,535	113,303,586	116,462,853	119,630,871	122,927,498
% Increase		-0.40%	5.16%	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	-	-	-	-	-	-
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	-	-	-	-	-	-
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	-	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A -	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)	-	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	-	-	-	-	-
Behavioral Specialist	1291	141	21	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00
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	8.20	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)	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	-	-	-	-	-
Secretarial Staff - Central Office and School Administration Total				80.00	33.50	67.00	218.70	399.20	80.00	33.50	67.00	221.70	402.20	-	-	-	3.00	3.00
Grand Total				538.30	277.87	397.35	280.70	1,494.22	540.30	281.87	399.35	283.70	1,505.22	2.00	4.00	2.00	3.00	11.00

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	23,407,943	25,179,925	27,086,045	29,136,458
Dental	1,194,227	1,487,774	1,487,774	1,565,705	1,633,030	1,703,250	1,776,490
Vision	164,798	218,299	218,299	225,481	230,667	235,972	241,400
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	8,532,161	8,909,408	9,151,762	9,403,954
Retirement	34,674,324	37,630,160	37,478,743	39,722,108	42,066,382	43,784,899	45,765,907
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	625,042	642,266
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	81,699,592	86,874,589	91,483,687	96,576,505
% Increase			21.26%	4.91%	6.33%	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	16,592,393	17,848,437	19,199,564	20,652,971
Dental	1,025,407	1,394,986	1,394,986	1,468,927	1,532,091	1,597,971	1,666,683
Vision	138,134	207,383	207,383	214,314	219,243	224,285	229,444
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	8,532,161	8,909,408	9,151,762	9,403,954
Retirement	34,674,324	37,630,160	37,478,743	39,722,108	42,066,382	43,784,899	45,765,907
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	508,190	525,414
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	73,432,573	77,964,548	81,879,115	86,221,704
% Increase			19.62%	4.59%	6.17%	5.02%	5.30%

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
	\$337,265	\$ 499,322	\$ 499,322	\$ 491,678	\$ 506,428	\$ 521,621	\$ 537,270

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	\$3,271,797	\$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	\$2,323,177	\$2,392,872	\$2,464,658	\$2,538,598
	\$7,633,522	\$6,237,264	\$6,237,264	\$7,194,352	\$8,096,805	\$8,349,364	\$8,613,749

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2021-22 Budget		2021-22 Projection		2022-23 Budget		2023-24 Budget		2024-25 Budget		2025-26 Budget	
	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 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	\$ 4,996,815	\$ 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	\$ 4,996,815	\$ 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	\$9,932,757	\$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	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	
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	42,679,434	43,959,817	45,278,611	46,636,970
Subsidy	6,128,947	6,125,165	5,077,234	5,943,253	5,943,253	5,943,253
Net Expenses	40,180,815	37,949,192	37,602,200	38,016,564	39,335,358	40,693,717
Net Increase	173,740	(2,231,623)	(346,992)	414,364	1,318,795	1,358,358
Index	1,044,701	1,205,424	1,290,273	1,128,066	1,140,497	1,180,061
Total Exception	-	-	-	178,298	178,298	178,298

2020-2021 Capital Budget

	# of Devices	Budget 2020-2021	Actural 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	
1										
2										
3	Total Revenue	255,108	248,488	261,224	253,995	258,729	260,218	261,715	263,276	265,045
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	79,494	80,012	81,293	82,641	84,194
6	State (Other)	23,888	22,602	22,690	23,551	24,730	24,665	24,943	25,002	25,127
7	PSERS	16,603	17,695	17,365	18,815	18,728	19,849	21,033	21,892	22,883
8	Federal	3,617	3,411	6,769	3,538	3,631	3,652	3,048	3,048	3,048
9	Local (Excl. Current R.E.T.)	33,766	28,641	36,569	28,854	32,404	31,845	32,269	32,699	33,136
11										
12	Expenses	238,522	269,816	247,527	279,477	277,646	291,548	303,327	314,228	326,185
13	Salaries	98,130	103,129	102,003	108,180	107,747	113,304	116,463	119,631	122,927
14	Benefits (without PSERS)	22,028	31,178	23,862	32,577	32,544	33,710	35,898	38,094	40,456
15	PSERS	33,219	35,390	34,674	37,630	37,479	39,722	42,066	43,785	45,766
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	7,194	8,097	8,349	8,614
18	Other	53,152	66,715	53,942	66,348	65,547	69,425	73,185	76,632	80,285
19										
20	Net Gap calculation - No tax increase no exceptions									
21										
22	Deficit						(31,330)	(41,612)	(50,952)	(61,140)
23	Change in Fund Balance						23,767	(500)	(500)	(500)
24	Cumulative Gap at No Incr. in R.E. Taxes						(7,564)	(42,112)	(51,452)	(61,640)
25	Prior Year Gap Reduction						-	7,564	42,112	51,452
26	Net Gap no Incr in R.E Taxes no Exceptions						(7,564)	(34,549)	(9,339)	(10,189)
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29										
30	Deficit						(31,330)	(41,612)	(50,952)	(61,140)
31	Change in Fund Balance						23,767	(500)	(500)	(500)
32	Cumulative Gap at No Incr. in R.E. Taxes						(7,564)	(42,112)	(51,452)	(61,640)
33	Act 1 Increase						6,271	5,413	5,419	5,426
34	Prior Year Tax Increase not included above						-	6,271	11,684	17,103
35	Cumulative Gap at Millage Index						(1,293)	(30,429)	(34,349)	(39,112)
36	Prior Year Gap elimination						-	1,293	30,429	34,349
37	Net Gap at Millage Index (no exceptions)						(1,293)	(29,136)	(3,920)	(4,763)
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40										
41	Deficit						(31,330)	(41,612)	(50,952)	(61,140)
42	Change in Fund Balance						23,767	(500)	(500)	(500)
43	Cumulative Gap at Millage Index						(7,564)	(42,112)	(51,452)	(61,640)
44	Act 1 Increase						6,271	5,413	5,419	5,426
45	Prior Year Tax Increase not included above						-	6,271	11,684	17,103
46	Cumulative Gap at Millage Index						(1,293)	(30,429)	(34,349)	(39,112)
47	Act 1 Exceptions						-	-	178	178
48	Add'l Revenue from Prior Year exception allowance						-	-	-	178
49	Cumulative Gap at Millage Index and Exceptions						(1,293)	(30,429)	(34,171)	(38,755)
50	Prior Year Gap elimination						-	1,293	30,429	34,171
51	Net Gap at Millage Index - with exceptions						(1,293)	(29,136)	(3,742)	(4,585)
52										
53	Expenses % Increase									
54	Salaries	4.89%		3.95%		5.63%	5.16%	2.79%	2.72%	2.76%
55	Benefits (without PSERS)	-15.96%		8.33%		36.39%	3.59%	6.49%	6.12%	6.20%
56	PSERS	10.52%		4.38%		8.09%	5.99%	5.90%	4.09%	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%	5.92%	5.42%	4.71%	4.77%
59										
60	Debt Service % of Budget	11.1%		10.3%		10.1%	9.7%	9.1%	8.8%	8.6%
61										
62	Act 1 Exceptions						-	-	178	178
63	PSERS						-	-	-	-
64	Special Ed						-	-	178	178
65										
66	Fund Balance									
67										
68	Beginning Fund Balance	31,906		38,869		69,153	50,235	26,469	26,969	27,469
69	Transfer (to)/from Operating Budget	(6,962)		(16,587)		18,917	23,767	(500)	(500)	(500)
70	Ending Fund Balance	38,869		55,455		50,235	26,469	26,969	27,469	27,969
71										
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		23,766.7	-	-	-	-
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%	3.0%