

West Chester Area School District
Revenue History and Forecast

	A	AK	AM	AN	AO	AP	AQ	AR	AS	AT	AU
1		Actual	Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
3	Local	230,928.5	237,597.4	220,388.7	243,445.8	233,577.5	238,227.5	253,992.3	284,622.0	297,105.3	315,004.0
4	Real Estate	187,742.0	192,576.1	185,940.4	194,479.5	195,955.1	196,205.1	215,434.6	245,520.6	257,451.4	274,788.7
5	Current	183,687.9	190,642.6	184,991.5	193,128.6	195,195.2	195,195.2	214,235.7	244,321.6	256,252.4	273,589.8
6	Interim	4,054.2	1,933.5	948.9	1,350.9	760.0	1,010.0	1,198.9	1,198.9	1,198.9	1,198.9
7	Earned Income	26,695.1	27,623.0	25,110.0	29,274.6	28,283.0	28,283.0	28,707.2	29,137.8	29,574.9	30,018.5
8	Real Estate Transfer	8,927.9	6,173.5	4,590.0	5,532.3	4,681.8	5,081.8	5,183.4	5,287.1	5,392.8	5,500.7
9	Delinquent Taxes	3,485.5	2,920.5	2,858.8	2,606.2	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	76.8	6,556.4	618.3	9,815.3	627.6	4,627.6	637.0	646.5	656.2	666.1
11	Gate Receipts	172.0	206.4	131.5	195.7	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	3,829.2	1,541.5	1,139.7	1,542.1	1,039.7	1,039.7	1,039.7	1,039.7	1,039.7	1,039.7
13											
14	State	43,341.6	45,086.7	46,537.7	48,042.5	49,936.0	50,909.5	52,406.9	53,350.1	55,329.8	56,272.7
15	Student Subsidies	20,848.7	21,311.5	21,661.2	23,351.1	23,468.9	24,442.4	24,448.3	24,051.4	24,736.4	24,354.5
16	Basic Instruction	9,575.7	10,934.7	10,937.3	12,634.2	12,635.0	13,685.9	13,685.9	13,685.9	13,685.9	13,685.9
18	Special Education	5,914.7	5,966.5	5,974.9	5,963.7	6,146.8	6,069.4	6,069.4	6,069.4	6,069.4	6,069.4
20	Tuition Private Home Place't	103.9	89.5	100.0	47.1	100.0	100.0	100.0	100.0	100.0	100.0
21	Transportation	3,008.3	2,684.0	2,950.0	2,900.6	2,950.0	2,950.0	2,950.0	2,950.0	2,950.0	2,950.0
22	Medical, Dental & Nurse	250.4	251.8	253.9	256.6	253.9	253.9	253.9	253.9	253.9	253.9
23	Rent	1,596.5	986.0	1,046.0	1,149.8	984.1	984.1	990.0	593.1	1,278.1	896.2
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	399.1
27	Teacher Subsidies	22,474.6	23,392.7	24,876.4	24,497.7	26,467.2	26,467.2	27,958.6	29,298.7	30,593.4	31,918.2
28	Social Security	3,817.8	4,010.9	4,533.5	4,248.5	4,876.3	4,876.3	5,048.0	5,205.2	5,369.1	5,526.8
29	Retirement	18,656.8	19,381.7	20,343.0	20,249.2	21,590.9	21,590.9	22,910.6	24,093.5	25,224.3	26,391.4
30	Other	18.3	382.5	-	193.7	-	-	-	-	-	-
31											
32	Federal	6,191.2	7,120.5	3,579.9	4,351.6	3,958.3	3,781.7	3,781.7	3,781.7	3,781.7	3,781.7
33	Title I	555.2	522.0	547.7	917.9	1,313.7	1,116.8	1,116.8	1,116.8	1,116.8	1,116.8
34	Title II	259.0	171.6	232.7	173.3	251.1	212.6	212.6	212.6	212.6	212.6
35	IDEA	1,730.8	1,371.5	1,615.1	1,993.4	1,749.8	1,749.8	1,749.8	1,749.8	1,749.8	1,749.8
36	MA Direct Services/Time Study	1,156.7	1,094.6	1,050.6	1,051.7	500.0	500.0	500.0	500.0	500.0	500.0
37	Other	178.0	134.8	133.9	158.6	143.6	202.5	202.5	202.5	202.5	202.5
38	COVID Related Grants	2,311.4	3,826.1	-	56.8	-	-	-	-	-	-
39											
40	Local Taxes & Subsidies	280,461.3	289,804.6	270,506.3	295,839.8	287,471.7	292,918.8	310,180.9	341,753.9	356,216.9	375,058.5
41											
42	Beginning Fund Balance	69,152.5	83,612.0	66,279.2	88,560.6	80,575.2	94,003.8	64,785.1	41,497.8	36,497.8	31,497.8
44	Ending Fund Balance	83,612.0	88,560.6	34,490.5	94,003.8	45,483.0	64,785.1	41,497.8	36,497.8	31,497.8	31,497.8
45											
47	Committed Fund Balance for Health Care	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	4,159.9
48	Assigned Fund Balance for Future millage	52,121.5	60,977.6	7,500.0	66,006.0	18,000.0	37,387.3	12,000.0	6,000.0	-	-
49	Assigned Fund Balance for Alternative Education	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0
50	Assigned Fund Balance for Property Assessment Fluctuations	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
51	Assigned Fund Balance for Technology/Distance Learning	500.0	-	-	-	-	-	-	-	-	-
53	Assigned Fund Balance for Elementary Construction	5,000.0	-	-	-	-	-	-	-	-	-
54	Assigned Fund Balance for Future Staffing Needs	-	1,100.0	-	1,100.0	-	-	-	-	-	-
55	Assigned Fund Balance for Athletic Fund	150.8	143.2	150.8	58.0	150.8	65.6	65.6	65.6	65.6	65.6
56	Beginning Unassigned Fund Balance	18,679.8	18,679.8	19,179.9	19,179.9	19,179.9	19,679.9	20,172.3	22,272.3	23,272.3	24,272.3
57	Ending Unassigned Fund Balance	18,679.8	19,179.9	19,679.8	19,679.9	20,172.3	20,172.3	22,272.3	23,272.3	24,272.3	24,272.3
58											
59	Assumed use of FB	(14,459.5)	(4,948.6)	31,788.7	(5,443.2)	35,092.2	29,218.7	23,287.3	5,000.0	5,000.0	-

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2024-25	2025-26		2026-27	2027-28	2028-29
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				15,569,013	15,734,017		15,734,017	15,734,017	15,734,017
6	Delaware County				1,051,730	1,056,620		1,056,620	1,056,620	1,056,620
7					16,620,743	16,790,637		16,790,637	16,790,637	16,790,637
8										
9										
10	Net amount to be raised from R/E taxes				195,006	214,236		244,322	256,252	273,590
11	Gross tax to be levied				202,079	222,006		253,183	265,547	283,513
12										
13	Equilization Between Counties									
14	Chester County %				93.67%	93.71%		93.71%	93.71%	93.71%
15	Delaware County %				6.33%	6.29%		6.29%	6.29%	6.29%
16										
17	Chester Cnty Levy				189,292	208,035		237,250	248,836	265,672
18	Delaware Cnty Levy				12,787	13,971		15,933	16,711	17,841
19					202,079	222,006		253,183	265,547	283,513
20										
21	Millage Calculation									
22	Chester Cnty tax levy				189,292	208,035		237,250	248,836	265,672
23	Chester Cnty assessed value				8,327,125	8,400,184		8,420,184	8,440,184	8,460,184
24										
25	Chester County Millage				22.7319	24.7655		28.1763	29.4822	31.4025
26	Previous Year Millage				22.4364	22.7319		24.7655	28.1763	29.4822
27										
28	Chester Cnty Mill Increase				0.30	2.03		3.41	1.31	1.92
29	% increase				1.3%	8.9%		13.8%	4.6%	6.5%
30	Delaware Cnty Tax levy				12,787	13,971		15,933	16,711	17,841
31	Delaware Cnty Assessed Value				1,157,899	1,160,399		1,160,774	1,161,149	1,161,524
32										
33	Delaware County Millage				11.0434	12.0395		13.7258	14.3914	15.3601
34	Previous Yr Millage *				9.9424	11.0434		12.0395	13.7258	14.3914
35										
36	Delaware Cnty Mill Increase				1.10	1.00		1.69	0.67	0.97
37	% increase				11.1%	9.0%		14.0%	4.8%	6.7%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				189,362					
41	Delaware Cty Levy Rebalanced				12,717					
42					202,079					
43										
44	Chester County Millage				22.7319	24.7655				
45	Chester County Millage Re-balanced				22.7403					
46	Chester Cnty Mill Increase					2.03				
47	% increase					8.91%				
48	Act 1 Millage					23.6499				
49	Millage from exceptions					1.1156				
50										
51										
52	Delaware County Millage				11.0434	12.0395				
53	Delaware County Millage Re-balanced				10.9824					
54	Delaware Cnty Mill Increase					1.06				
55	% increase					9.63%				
56	Act 1 Millage					11.4851				
57	Millage from exceptions					0.5544				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
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	829	0.1%
2019-20	\$7,921,563	\$79,528	1.0%	648,096	(20)	0.0%
2020-21	\$7,962,871	\$41,309	0.5%	652,566	4,470	0.7%
2021-22	\$8,008,479	\$45,607	0.6%	1,140,469	487,902	42.8%
2022-23	\$8,232,042	\$223,564	2.7%	1,146,418	5,949	0.5%
2023-24	\$8,307,125	\$75,083	0.9%	1,150,410	3,992	0.3%
10 YEAR AVERAGE		\$67,352	0.8%		51,277	4.6%
5 YEAR AVERAGE		\$93,018	1.1%		\$100,459	7.4%
3 YEAR AVERAGE		\$114,751	1.4%		\$165,948	14.5%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL				COMMERCIAL			
MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT	
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	1,512,672	(38,605)	-2.55%	2021-22	26,710	17,553 *	65.71%
2022-23	1,479,994	(32,678)	-2.21%	2022-23	26,434	(277)	-1.05%
2023-24	1,484,753	4,759	0.32%	2023-24	26,434	-	0.00%
2024-25	1,484,839	86	0.01%	2024-25	26,434	-	0.00%
2025-26	1,484,839	-	0.00%	2025-26	26,434	-	0.00%
2026-27	1,484,839	-	0.00%	2026-27	26,434	-	0.00%
2027-28	1,484,839	-	0.00%	2027-28	26,434	-	0.00%
2028-29	1,484,839	-	0.00%	2028-29	26,434	-	0.00%
Average increase			-0.32%	Average increase			7.72%
RESIDENTIAL				RESIDENTIAL			
MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT	
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	6,442,329	86,538	1.34%	2021-22	1,113,759	470,350 *	42.23%
2022-23	6,708,275	265,946	3.96%	2022-23	1,119,985	6,226	0.56%
2023-24	6,778,370	70,094	1.03%	2023-24	1,123,977	3,992	0.36%
2024-25	6,835,158	56,788	0.83%	2024-25	1,131,465	7,488	0.66%
2025-26	6,875,158	40,000	0.58%	2025-26	1,133,965	2,500	0.22%
2026-27	6,895,158	20,000	0.29%	2026-27	1,134,340	375	0.03%
2027-28	6,915,158	20,000	0.29%	2027-28	1,134,715	375	0.03%
2028-29	6,935,158	20,000	0.29%	2028-29	1,135,090	375	0.03%
Average increase			1.01%	Average increase			4.46%
OTHER				OTHER			
MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT	
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	53,478	(2,326)	-4.35%	2021-22	-	-	0.00%
2022-23	43,773	(9,704)	-22.17%	2022-23	-	-	0.00%
2023-24	44,002	229	0.52%	2023-24	-	-	0.00%
2024-25	40,187	(3,815)	-9.49%	2024-25	-	-	0.00%
2025-26	40,187	-	0.00%	2025-26	-	-	0.00%
2026-27	40,187	-	0.00%	2026-27	-	-	0.00%
2027-28	40,187	-	0.00%	2027-28	-	-	0.00%
2028-29	40,187	-	0.00%	2028-29	-	-	0.00%
Average increase			-1.94%	Average increase			0.00%
TOTAL				TOTAL			
MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT	
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	8,008,479	45,607	0.57%	2021-22	1,140,469	487,902 *	42.78%
2022-23	8,232,042	223,564	2.72%	2022-23	1,146,418	5,949	0.52%
2023-24	8,307,125	75,083	0.90%	2023-24	1,150,410	3,992	0.35%
2024-25	8,360,184	53,059	0.63%	2024-25	1,157,899	7,488	0.65%
2025-26	8,400,184	40,000	0.48%	2025-26	1,160,399	2,500	0.22%
2026-27	8,420,184	20,000	0.24%	2026-27	1,160,774	375	0.03%
2027-28	8,440,184	20,000	0.24%	2027-28	1,161,149	375	0.03%
2028-29	8,460,184	20,000	0.24%	2028-29	1,161,524	375	0.03%
Average increase			0.75%	Average increase			4.53%

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

West Chester Area School District
 Budget Forecast Model
 2023-24 Projection Changes
 August 2024

<u>Expenses</u>	
Salaries	\$ (2,868,538)
Benefits	\$ (1,105,418)
Prof. & Tech Services	\$ (486,039)
Purchased Property Services	\$ (755,121)
Other Services	\$ (1,064,166)
Supplies	\$ (688,644)
Other Objects	\$ (49,503)
Dues & Fees- Athletics	\$ 149,393
Property	\$ 89,193
Debt Service	\$ (111,742)
Total Expenses	\$ (6,890,585)

<u>Revenues</u>	
Local Revenue	
Current & Interim Taxes	\$ 2,089,042
Earned Income	\$ 1,159,614
Transfer Taxes	\$ 942,286
Investment Earnings	\$ 2,497,026
Other Local	\$ 214,055
State Revenue	\$ (341,546)
Federal Revenue	\$ (22,450)
Total Revenues	\$ 6,538,027

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 13,513,773
Decrease in Fund Balance Designation for Athletic Fund	\$ (85,161)
Increase (Decrease) in Ending Fund Balance 6/30/24	\$ 13,428,612

West Chester Area School District
 Budget Forecast Model
 2024-25 Projection Changes
 August 2024

<u>Expenses</u>	
Salaries	\$ (232,572)
Charter Schools	\$ (250,000)
Supplies	\$ 56,067
Total Expenses	<u>\$ (426,505)</u>

<u>Revenues</u>	
Local Revenue	\$ 4,650,000
State Revenue	\$ 973,517
Federal Revenue	\$ (176,505)
Total Revenues	<u>\$ 5,447,012</u>

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 13,513,773
Decrease in Beginning Fund Balance Designation for Athletic Fund	\$ (85,161)
Increase in Fund Balance Designation for Future Millage Increases	\$ 5,873,517
Increase (Decrease) in Ending Fund Balance 6/30/25	<u>\$ 19,302,129</u>

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			2024-25	2025-26	2026-27	2027-28	2028-29
8	KG		825	906	906	906	906
9	1st to 5th Grade		4,598	4,556	4,607	4,672	4,736
10	Grades 6-8		2,799	2,843	2,889	2,873	2,854
11	Grades 9-12		3,834	3,822	3,783	3,785	3,895
12	Total		12,056	12,127	12,185	12,236	12,391
13	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43
14	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5
15	Staff Change / Student Enrollment		0.00	0.00	0.00	0.00	0.00
26							
27							
28	Salary Increases (based on Act 1 Index)						
29				2025-26	2026-27	2027-28	2028-29
30	Administration			4.00%	3.60%	3.20%	3.10%
31	Teachers			3.73%	3.69%	3.50%	3.50%
32	Non-Bargaining			4.00%	3.60%	3.20%	3.10%
33	Support Staff			3.77%	2.97%	3.78%	3.10%
34	Crafts/Trades			6.62%	2.71%	5.91%	2.59%
35							
36	Miscellaneous			2025-26	2026-27	2027-28	2028-29
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						
42				2025-26	2026-27	2027-28	2028-29
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			34.72%	35.41%	35.94%	36.53%
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			\$1,336.91	\$1,438.12	\$1,546.98	\$1,664.09
56	Dental			\$98.89	\$103.14	\$107.57	\$112.20
57	Vision			\$15.02	\$15.36	\$15.72	\$16.08
58	Prescription			\$405.35	\$445.89	\$490.47	\$539.52
59	Life/AD&D (cost per \$1,000)			\$0.12	\$0.12	\$0.12	\$0.12
60							
61	Assumes increases in salary related benefits proportional to salary increases						

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

	A	B	C	D	E	F	G
62							
63							
64							
65	<u>Professional and Technical Services - 300</u>			% Increase Assumptions			
66				2025-26	2026-27	2027-28	2028-29
67		Special Education Services		3.00%	3.00%	3.00%	3.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	<u>Purchased Property Services - 400</u>			% Increase Assumptions			
72				2025-26	2026-27	2027-28	2028-29
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				2025-26	2026-27	2027-28	2028-29
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	345	355	366	377	
86		Special Ed	100	105	110	115	
87		Charter School Tuition Rate:					
88		Regular Ed	\$15,750	\$16,222	\$16,709	\$17,210	
89		Special Ed	\$40,159	\$42,167	\$44,276	\$46,489	
90		CAT Enrollment:					
91		Full Time	135	142	149	156	
92		Academic	21	22	23	24	
93		CAT Tuition Rate:					
94		Full Time	\$23,182	24,016	\$24,785	\$25,553	
95		Academic	\$11,628	12,047	\$12,432	\$12,818	
96							
97	<u>Supplies - 600</u>			% Increase Assumptions			
98				2025-26	2026-27	2027-28	2028-29
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	2,241,863	2,309,119	2,378,392	2,449,744	
103							
104	<u>Property - 700</u>			% Increase Assumptions			
105				2025-26	2026-27	2027-28	2028-29
106		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
107							
108	<u>Other Object Dues and Fees - 800</u>			% Increase Assumptions			
109				2025-26	2026-27	2027-28	2028-29
110				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	West Chester Area School District Budget Forecast Model				
2					
3					
4					
5	<u>Local</u>				
		2025-26	2026-27	2027-28	2028-29
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>				
		2025-26	2026-27	2027-28	2028-29
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	\$ 989,979	\$ 593,127	\$ 1,278,055	\$ 896,228
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>				
		2025-26	2026-27	2027-28	2028-29
26	Title I	\$ 1,116,779	\$ 1,116,779	\$ 1,116,779	\$ 1,116,779
27	Title II	\$ 212,608	\$ 212,608	\$ 212,608	\$ 212,608
28	IDEA	\$ 1,749,835	\$ 1,749,835	\$ 1,749,835	\$ 1,749,835
29	Medical Access	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 202,524	\$ 202,524	\$ 202,524	\$ 202,524

West Chester Area School District
Assumptions for Salaries

Additional Headcount Expenses	2024-25 Budget	2024-25 Projected	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
Administrators						
Average New Hire Salary	\$150,501		\$156,521	\$162,156	\$167,345	\$172,532
Additional Headcount	2.00		-	-	-	-
Additional Salary Expense	\$200,000		\$0	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$70,572	\$70,572	\$72,829	\$75,141	\$77,394	\$79,726
Average Teacher Salary	\$82,691	\$82,691	85,335	\$88,044	\$90,684	\$93,417
Headcount Change (Enrollment)	-		-	-	-	-
Headcount Change (Curricular)	21.00		-	-	-	-
Change Salary Expense	\$1,477,595		\$0	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$81,510		\$84,770	\$87,822	\$90,632	\$93,442
Additional Headcount	3.00		-	-	-	-
Additional Salary Expense	\$223,002		\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$30,934		\$32,100	\$33,054	\$34,303	\$35,366
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$49,284		\$52,547	\$53,971	\$57,160	\$58,641
Additional Headcount	1.00		-	-	-	-
Additional Salary Expense	\$54,865		\$0	\$0	\$0	\$0

	2024-25 Budget	2024-25 Projected	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
<u>Teacher Staffing Changes Detail</u>			3.73%	3.69%	3.50%	3.50%
Salary before Attrition	88,528,603		92,844,779	95,752,301	98,586,132	101,519,147
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	87,278,603		91,594,779	94,502,301	97,336,132	100,269,147
Increase with Attrition			3.20%	3.17%	3.00%	3.01%
Staffing changes	1,477,595		-	-	-	-
Teacher Salary (with attrition & staffing changes)	88,756,198	88,756,198	91,594,779	94,502,301	97,336,132	100,269,147
Increase with Attrition & Staffing Changes			3.20%	3.17%	3.00%	3.01%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Budget	Projected	Forecast	Forecast	Forecast	Forecast
Admin Staff	11,882,547	11,882,547	12,357,849	12,802,731	13,212,419	13,622,004
Total Administration Salaries	11,882,547	11,882,547	12,357,849	12,802,731	13,212,419	13,622,004
Teacher Staff Salaries	88,756,198	88,756,198	91,594,779	94,502,301	97,336,132	100,269,147
Extra Duty Pymnts (123)	2,619,736	2,387,164	2,470,948	2,549,384	2,625,832	2,704,956
Sabbatical Pymnts (124)	450,000	450,000	450,000	450,000	450,000	450,000
Subject Chair Pymnts (125)	640,000	640,000	640,000	640,000	640,000	640,000
Severance Pymnts (127)	292,000	292,000	301,339	310,904	320,227	329,877
Supplemental Contracts (135) (128)	2,320,000	2,320,000	2,320,000	2,320,000	2,320,000	2,320,000
Total Teaching Salaries	95,077,934	94,845,362	97,777,065	100,772,589	103,692,191	106,713,979
Reg Salaries (141)	5,723,071	5,723,071	5,951,994	6,166,266	6,363,586	6,560,857
Overtime (143)	8,400	8,400	8,400	8,400	8,400	8,400
Technical	5,731,471	5,731,471	5,960,394	6,174,666	6,371,986	6,569,257
Reg Salaries (151)	3,607,499	3,607,499	3,743,502	3,854,684	4,000,391	4,124,403
Overtime (153) (152)	62,400	62,400	64,752	66,676	69,196	71,341
Library/Office Aides (154),(155)	609,520	609,520	632,499	651,284	675,903	696,856
Technology Aides (158)	697,295	697,295	723,583	745,073	773,237	797,208
Instructional Aides (191)	3,408,106	3,408,106	3,536,592	3,641,628	3,779,282	3,896,440
Instructional Aides OT (193)	85,100	85,100	88,308	90,931	94,368	97,294
Office Clerical	8,469,920	8,469,920	8,789,236	9,050,276	9,392,377	9,683,540
Reg Salaries Oper & Maint(161)	5,894,313	5,894,313	6,284,517	6,454,827	6,836,307	7,013,368
Temporary salaries (162)	100,000	100,000	106,620	109,509	115,981	118,985
Overtime (163)	90,500	90,500	96,491	99,106	104,963	107,682
Severance (167)	-	-	-	-	-	-
Reg Salaries Technology (168)	579,613	579,613	601,464	619,328	642,738	662,663
Crafts and Trades	6,664,426	6,664,426	7,089,092	7,282,770	7,699,990	7,902,698
Total Salary Expense	127,826,298	127,593,726	131,973,636	136,083,033	140,368,963	144,491,478
% Increase		-0.18%	3.43%	3.11%	3.15%	2.94%

POSITIONS	Func	Acct	Prog	2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 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	
School Administration																			
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Deputy Superintendent and Chief Academic Officer	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Assistant Superintendent of Secondary Education	2360	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 Supervisors	2119	111	18	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	-	1.00	1.00
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Science / FCS / Tech Ed / Health & PE Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Assessment/Reevaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Director of Teaching and Learning and Equity	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Teaching and Learning Asst. Director	2260	111	53	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Communications Program Director	2370	111	52	-	-	-	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 / Asst. Director	2611	111	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Public Safety Supervisor	2660	111	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Technology Director / Asst. Director	2821	111	10	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Network Operation & Security Mgr	2829	111	50N	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Behavior Specialist Coordinator	1291	111	21R	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	4.00	4.00	-	-	-	1.00	1.00	1.00
School Administration Total				11.00	9.00	15.00	37.00	72.00	11.00	9.00	15.00	39.00	74.00	-	-	-	-	2.00	2.00
Teachers																			
Full Day KG	1110	121	08F	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-	-
1st Grade	1110	121	09	44.00	-	-	-	44.00	44.00	-	-	-	44.00	-	-	-	-	-	-
2nd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-	-
3rd Grade	1110	121	09	42.00	-	-	-	42.00	42.00	-	-	-	42.00	-	-	-	-	-	-
4th Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-	-
5th Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-	-
Art	1110	121	01	11.00	7.20	8.00	-	26.20	11.00	7.20	8.00	-	26.20	-	-	-	-	-	-
ELD	1110	121	02	14.00	4.80	5.60	-	24.40	14.00	4.80	5.60	-	24.40	-	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	35.00	33.70	-	68.70	-	35.00	33.70	-	68.70	-	-	-	-	-	-
World Language	1110	121	07	-	9.00	21.60	-	30.60	-	9.00	21.60	-	30.60	-	-	-	-	-	-
Instructional Coaches	1110	121	09	11.00	-	3.00	-	14.00	11.00	-	3.00	-	14.00	-	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.10	2.20	-	7.30	-	5.10	2.20	-	7.30	-	-	-	-	-	-
Health	1110	121	11 - 11A	-	7.70	6.30	-	14.00	-	7.70	6.30	-	14.00	-	-	-	-	-	-
Math	1110	121	15	-	28.20	35.00	-	63.20	-	28.20	35.00	-	63.20	-	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	8.10	12.30	2.00	33.40	11.00	8.10	12.30	2.00	33.40	-	-	-	-	-	-
Science	1110	121	19	-	24.20	42.95	-	67.15	-	24.20	42.95	-	67.15	-	-	-	-	-	-
STEM	1110	121	19E	-	-	-	-	-	11.00	-	-	-	11.00	11.00	-	-	-	-	11.00
Social Studies	1110	121	20	-	22.80	40.90	-	63.70	-	22.80	40.90	-	63.70	-	-	-	-	-	-
AP Capstone	1110	121	25	-	-	1.70	-	1.70	-	-	1.70	-	1.70	-	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	24.70	9.00	2.80	-	36.50	24.70	9.00	2.80	-	36.50	-	-	-	-	-	-
Music -Vocal	1110	121	16A	9.00	3.00	3.00	-	15.00	9.00	3.00	3.00	-	15.00	-	-	-	-	-	-
Music -Instrumental	1110	121	16B	13.00	8.20	4.80	-	26.00	13.00	8.20	4.80	-	26.00	-	-	-	-	-	-
Cyber School	1110	121	05	-	-	3.70	-	3.70	-	-	3.70	-	3.70	-	-	-	-	-	-
Teacher on Assignment	1110	121	40	-	-	-	-	-	3.00	-	1.00	-	4.00	3.00	-	1.00	-	-	4.00
TITLE 1 (federal prog)	1190	121	35	3.30	-	-	-	3.30	3.30	-	-	-	3.30	-	-	-	-	-	-
Total				339.00	172.30	227.55	2.00	740.85	353.00	172.30	228.55	2.00	755.85	14.00	-	1.00	-	-	15.00
Fam and Cons Science	1340	121	12	-	6.80	7.60	-	14.40	-	6.80	7.60	-	14.40	-	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.00	4.40	-	10.40	-	6.00	4.40	-	10.40	-	-	-	-	-	-
Business Education	1360	121	03	-	-	7.20	-	7.20	-	-	7.20	-	7.20	-	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	-	0.60	-	0.60	-	-	0.60	-	0.60	-	-	-	-	-	-
Clock Tower - Alt Edu	1442	121	21W	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	-	2.00	2.00
APT Program - Alt Edu	1442	121	21M	-	-	4.20	-	4.20	-	-	4.20	-	4.20	-	-	-	-	-	4.20
Total				-	12.80	24.00	-	36.80	-	12.80	24.00	2.00	38.80	-	-	-	-	2.00	2.00

POSITIONS	Func	Acct	Prog	2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 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	
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	3.00	3.00	-	-	-	(3.00)	(3.00)	
Autistic	1233	121	21C	7.00	3.50	2.00	-	12.50	8.00	3.50	2.00	-	13.50	1.00	-	-	-	1.00	
Emotional Support	1231	121	21C	4.00	3.00	5.00	-	12.00	6.00	3.00	5.00	-	14.00	2.00	-	-	-	2.00	
Transitional Program	1231	121	21L	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	
Clock Tower Program	1231	121	21W	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00	
APT Program	1231	121	21M	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	
Life Skills	1211	121	21F	2.50	1.50	1.50	-	5.50	2.50	2.50	1.50	-	6.50	-	1.00	-	-	1.00	
Learn Supp/ Life Skills	1241	121	21F	35.50	21.50	26.00	-	83.00	35.50	21.50	26.00	-	83.00	-	-	-	-	-	
Multiple Disabilities	1270	121	21J	2.00	2.00	1.00	-	5.00	2.00	2.00	2.00	-	6.00	-	-	1.00	-	1.00	
Speech & Language Therapist	1225	121	21	-	-	-	16.00	16.00	-	-	-	16.00	-	-	-	-	-	-	
Gifted Program Teachers	1243	121	21A	11.00	3.60	3.00	-	17.60	11.00	3.60	3.00	-	17.60	-	-	-	-	-	
Cyber Special Education	1200	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total				62.00	35.10	42.50	22.00	161.60	65.00	36.10	43.50	20.00	164.60	3.00	1.00	1.00	(2.00)	3.00	
Guidance Counselors	2120	121	18B	11.00	12.40	20.60	-	44.00	11.00	12.40	20.60	-	44.00	-	-	-	-	-	
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	10.80	3.00	3.20	0.80	17.80	10.80	3.00	3.20	0.80	17.80	-	-	-	-	-	
Case Workers	2160	121	18F	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-	
Librarian	2250	121	14	11.00	3.00	3.00	-	17.00	11.00	3.00	3.00	-	17.00	-	-	-	-	-	
Cyber Support Services	2000	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total				43.80	21.40	29.80	10.80	105.80	43.80	21.40	29.80	10.80	105.80	-	-	-	-	-	
Athletic Trainer	3200	121	30S	-	-	6.00	-	6.00	-	1.00	6.00	-	7.00	-	1.00	-	-	1.00	
Audio Visual	2220	121	14A	-	-	1.30	-	1.30	-	-	1.30	-	1.30	-	-	-	-	-	
Cyber Audio Visual	2200	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total				-	-	7.30	-	7.30	-	1.00	7.30	-	8.30	-	1.00	-	-	1.00	
Teacher Total				444.80	241.60	331.15	34.80	1,052.35	461.80	243.60	333.15	34.80	1,073.35	17.00	2.00	2.00	-	21.00	
Secretarial Staff - Central Office and School Administration																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Sec to the Ass't Superintendent	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Sec to Dir of Teaching and Learning	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Sec to Elementary Director of Education	2360	151	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
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 Director	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 Director	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	
Sec to Ass't Director Teaching & Learning	2260	151	53	-	-	-	2.95	2.95	-	-	-	2.95	2.95	-	-	-	-	-	
Sec to Teaching & Learning & Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-	
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	2.50	2.50	-	-	-	2.50	2.50	-	-	-	-	-	
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 Assistant Director of Pupil Services	2119	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 Director of Equity and Assessment	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	17.00	58.00	11.00	9.00	21.00	17.00	58.00	-	-	-	-	-	
Full Day KG	1110	191	08F	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	
ELD	1110	191	02	7.00	2.00	3.00	-	12.00	7.00	2.00	3.00	-	12.00	-	-	-	-	-	
Autistic	1233	191	21C	-	-	-	13.00	13.00	-	-	-	13.00	13.00	-	-	-	-	-	
Emotional Support	1231	191	21C	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-	
Transitional Program	1231	191	21L	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	
APT Program Support	1231	191	21M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Behavior Technicians	1233	191	21R	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-	
Life Skills	1211	191	21F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	
Learn Supp/ Life Skills	1241	191	21F	-	-	-	61.00	61.00	-	-	-	61.00	61.00	-	-	-	-	-	
Multiple Disabilities	1270	191	21J	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	
Total				17.00	2.00	3.00	111.00	133.00	17.00	2.00	3.00	111.00	133.00	-	-	-	-	-	

POSITIONS	Func	Acct	Prog	2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 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	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	11.00	-	-	-	11.00	11.00	-	-	-	-	11.00	-	-	-	-
			Total	16.50	1.00	3.00	-	20.50	16.50	1.00	3.00	-	20.50	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	2.20	2.20	-	-	-	2.20	2.20	-	-	-	-	-
RN-LPN (District)	2440	141	18D	0.20	4.00	4.00	2.80	11.00	0.20	4.00	4.00	2.80	11.00	-	-	-	-	-
Pupil Service Coordinator	1291	141	21	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Behavior Specialists	1291	141	21R	-	-	-	3.00	3.00	-	-	-	6.00	6.00	-	-	-	3.00	3.00
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
			Total	0.20	4.00	4.00	11.00	19.20	0.20	4.00	4.00	14.00	22.20	-	-	-	3.00	3.00
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2635	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	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
			Total	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Professional)	2829	141	10	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
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	-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-
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	28.00	15.50	28.00	4.50	76.00	28.00	15.50	28.00	5.50	77.00	-	-	-	1.00	1.00
Campus Security Officer	2660	141	71L	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-
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	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
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	39.00	18.50	31.00	52.50	141.00	39.00	18.50	31.00	53.50	142.00	-	-	-	1.00	1.00
Secretarial Staff - Central Office and School Administration Total				83.70	34.50	62.00	247.00	427.20	83.70	34.50	62.00	251.00	431.20	-	-	-	4.00	4.00
Grand Total				539.50	285.10	408.15	318.80	1,551.55	556.50	287.10	410.15	324.80	1,578.55	17.00	2.00	2.00	6.00	27.00

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	20,444,289	23,590,205	23,590,205	25,375,984	27,296,946	29,363,325	31,586,128
Dental	1,357,685	1,520,622	1,520,622	1,586,009	1,654,207	1,725,338	1,799,528
Vision	144,577	208,575	208,575	213,373	218,280	223,301	228,437
Prescription	3,951,737	5,406,043	5,406,043	5,946,648	6,541,312	7,195,444	7,914,988
Social Security	8,529,924	9,752,548	9,752,548	10,095,983	10,410,352	10,738,226	11,053,598
Retirement	39,817,743	43,181,752	43,181,752	45,821,246	48,187,002	50,448,605	52,782,737
Tuition	663,042	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	567,684	625,885	625,885	647,370	667,528	688,552	708,774
W/C, Unemp & Other	1,288,789	1,368,923	1,368,923	1,389,457	1,410,299	1,431,454	1,452,925
Total Benefit Expense	76,765,470	86,254,555	86,254,555	91,676,070	96,985,927	102,414,243	108,127,115
% Increase			12.36%	6.29%	5.79%	5.60%	5.58%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	4,511,003	5,575,882	5,575,882	5,997,976	6,452,023	6,940,441	7,465,833
Dental	153,504	164,722	164,722	171,805	179,193	186,898	194,935
Vision	23,790	24,435	24,435	24,997	25,572	26,161	26,762
Prescription	235,359	326,043	326,043	358,647	394,512	433,963	477,360
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	159,140	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	5,082,796	6,207,935	6,207,935	6,670,278	7,168,152	7,704,315	8,281,741

Net Benefit Costs							
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	15,933,286	18,014,323	18,014,323	19,378,008	20,844,923	22,422,883	24,120,296
Dental	1,204,181	1,355,900	1,355,900	1,414,204	1,475,014	1,538,440	1,604,593
Vision	120,787	184,140	184,140	188,375	192,708	197,140	201,674
Prescription	3,716,378	5,080,000	5,080,000	5,588,000	6,146,800	6,761,480	7,437,628
Social Security	8,529,924	9,752,548	9,752,548	10,095,983	10,410,352	10,738,226	11,053,598
Retirement	39,817,743	43,181,752	43,181,752	45,821,246	48,187,002	50,448,605	52,782,737
Tuition	663,042	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	408,544	509,033	509,033	530,518	550,676	571,700	591,922
W/C, Unemp & Other	1,288,789	1,368,923	1,368,923	1,389,457	1,410,299	1,431,454	1,452,925
Total Benefit Expense	71,682,674	80,046,621	80,046,621	85,005,792	89,817,774	94,709,928	99,845,374
% Increase			11.67%	6.20%	5.66%	5.45%	5.42%

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

800 OTHER OBJECTS AND OTHER FINANCING USES
900

DUES AND FEES & PRIOR YEAR REFUNDS

	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
	\$441,212	\$ 547,854	\$ 547,854	\$ 564,290	\$ 581,218	\$ 598,655	\$ 616,615
DUES/FEES - Athletic Fund	\$280,893	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap	\$1,626,129	\$1,536,653	\$1,536,653	\$1,444,127	\$1,086,193	\$207,499	\$210,178
G/F Contribution to Cap	\$4,657,591	\$4,813,895	\$4,813,895	\$5,002,451	\$5,198,549	\$5,402,491	\$5,614,591
G/F Contribution- Elem. Construction	\$0	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0
Transfer for Cap Facilities	\$2,354,857	\$2,425,503	\$2,425,503	\$2,796,778	\$3,186,617	\$3,595,948	\$4,025,745
	\$8,638,577	\$13,776,051	\$13,776,051	\$9,243,356	\$9,471,359	\$9,205,938	\$9,850,514

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2024-25 Budget		2024-25 Projection		2025-26 Budget		2026-27 Budget		2027-28 Budget		2028-29 Budget	
	800	900	800	900	800	900	800	900	800	900	800	900
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
PRINCIPAL AT 7/1/06												
GOB 2014 AA	\$ 2,142,600	\$ 5,700,000	\$ 2,142,600	\$ 5,700,000	\$ 1,857,600	\$ 6,025,000	\$ 1,676,850	\$ 18,505,000	\$ 751,600	\$ 7,990,000	\$ 511,900	\$ 8,230,000
GOB 2016A	\$ 954,750	\$ 12,270,000	\$ 954,750	\$ 12,270,000	\$ 341,250	\$ 12,850,000	\$ 20,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,097,350	\$ 17,970,000	\$ 3,097,350	\$ 17,970,000	\$ 2,198,850	\$ 18,875,000	\$ 1,696,850	\$ 19,505,000	\$ 751,600	\$ 7,990,000	\$ 511,900	\$ 8,230,000

Total ACT 1 eligible Debt	\$21,067,350	\$21,067,350	\$21,073,850	\$21,201,850	\$8,741,600	\$8,741,900
Increase in ACT 1 eligible debt			\$6,500	\$128,000	(\$12,460,250)	\$300

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2024-25 Budget		2024-25 Projection		2025-26 Budget		2026-27 Budget		2027-28 Budget		2028-29 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 281,400	\$ 675,000	\$ 281,400	\$ 675,000	\$ 253,733	\$ 700,000	\$ 231,467	\$ 485,000	\$ 75,000	\$ 5,625,000	\$ -	\$ -
12/2017 \$9,750,000 GOB 2017A	\$ 237,100	\$ 5,000	\$ 237,100	\$ 5,000	\$ 236,988	\$ 5,000	\$ 236,875	\$ 5,000	\$ 236,762	\$ 5,000	\$ 236,650	\$ 2,340,000
10/2018 \$9,990,000 GOB 2018	\$ 336,053	\$ 5,000	\$ 336,053	\$ 5,000	\$ 335,903	\$ 5,000	\$ 335,753	\$ 5,000	\$ 335,603	\$ 5,000	\$ 335,453	\$ 5,000
8/2019 \$35,000,000 GOB 2019	\$ 1,389,200	\$ 5,000	\$ 1,389,200	\$ 5,000	\$ 1,389,000	\$ 5,000	\$ 1,388,800	\$ 5,000	\$ 1,388,600	\$ 5,000	\$ 1,388,400	\$ 5,000
9/2020 \$16,800,000 GOR 2020	\$ 202,850	\$ 55,000	\$ 202,850	\$ 55,000	\$ 200,100	\$ 60,000	\$ 197,100	\$ 60,000	\$ 195,300	\$ 1,875,000	\$ 157,800	\$ 1,915,000
6/2021 \$29,250,000 GOB 2021	\$ 1,168,775	\$ 5,000	\$ 1,168,775	\$ 5,000	\$ 1,168,700	\$ 5,000	\$ 1,168,625	\$ 5,000	\$ 1,168,550	\$ 5,000	\$ 1,168,475	\$ 5,000
4/2022 \$30,115,000 GOB 2022	\$ 1,246,550	\$ 5,000	\$ 1,246,550	\$ 5,000	\$ 1,246,400	\$ 100,000	\$ 1,241,400	\$ 200,000	\$ 1,231,400	\$ 4,270,000	\$ 1,017,900	\$ 6,530,000
2/2024 \$11,300,000 GOB 2024	\$ 449,200	\$ 5,000	\$ 449,200	\$ 5,000	\$ 449,000	\$ 5,000	\$ 448,800	\$ 5,000	\$ 448,600	\$ 1,870,000	\$ 373,800	\$ 2,200,000
8/2024 \$10,000,000 GOB	\$ 327,063	\$ -	\$ 327,063	\$ -	\$ 413,049	\$ -	\$ 412,857	\$ -	\$ 412,673	\$ -	\$ 412,494	\$ -
2/2025 \$35,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 2,288,324	\$ -	\$ 1,780,424	\$ -	\$ 1,780,182	\$ -	\$ 1,779,947	\$ -
3/2026 \$30,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574,436	\$ -	\$ 1,520,500	\$ -	\$ 1,520,258	\$ -
3/2027 \$35,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,124,268	\$ -	\$ 1,767,066	\$ -
4/2028 \$35,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,989,175	\$ -
Total Elementary Debt	\$ 5,638,191	\$ 760,000	\$ 5,638,191	\$ 760,000	\$ 7,981,197	\$ 885,000	\$ 9,016,537	\$ 770,000	\$ 10,917,438	\$ 13,660,000	\$ 12,147,418	\$ 13,000,000

Total New Debt	\$ 5,638,191	\$ 760,000	\$ 5,638,191	\$ 760,000	\$ 7,981,197	\$ 885,000	\$ 9,016,537	\$ 770,000	\$ 10,917,438	\$ 13,660,000	\$ 12,147,418	\$ 13,000,000
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TOTAL DEBT SERVICE

YEAR	2024-25 Budget		2024-25 Projection		2025-26 Budget		2026-27 Budget		2027-28 Budget		2028-29 Budget	
	\$8,735,541	\$18,730,000	\$8,735,541	\$18,730,000	\$10,180,047	\$19,760,000	\$10,713,387	\$20,275,000	\$11,669,038	\$21,650,000	\$12,659,318	\$21,230,000
Total Debt Service		\$27,465,541		\$27,465,541		\$29,940,047		\$30,988,387		\$33,319,038		\$33,889,318

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2024-25</u>	<u>BUDGET</u> <u>2025-26</u>	<u>BUDGET</u> <u>2026-27</u>	<u>BUDGET</u> <u>2027-28</u>	<u>BUDGET</u> <u>2028-29</u>
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	919.7	-	-	85.6	132.2
Total	919.7	-	-	85.6	132.2

Index = 5.30% 4.00% 3.60% 3.20% 3.10%

Exception Calculations							
Grandfathered salaries (2011)			85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
Retirement			28,914,076	29,613,472	30,201,989	30,654,038	31,157,262
	50%		14,457,038	14,806,736	15,100,994	15,327,019	15,578,631
	14,499,684		14,457,038	14,806,736	15,100,994	15,327,019	15,578,631
	State Share of Retirement for Fed. Funded Salaries	(30,411)	(30,322)	(31,055)	(31,673)	(32,147)	(32,674)
Increase			(42,557)	348,965	293,641	225,550	251,084
Index			766,871	577,069	531,925	482,218	474,141
Total Exception			-	-	-	-	-
Special Education							
	2021-22 AFR	2022-23 AFR	2023-24 AFR Est.	2024-25 AFR Est.	2025-26 AFR Est.	2026-27 AFR Est.	2026-27 AFR Est.
			(1.03)	(1.03)	(1.03)	(1.03)	(1.03)
Expenses	48,013,181	51,215,877	52,752,353	54,334,923	55,964,971	57,643,920	57,643,920
Subsidy	5,914,713	5,966,495	6,069,438	6,069,438	6,069,438	6,069,438	6,069,438
Net Expenses	42,098,469	45,249,382	46,682,915	48,265,485	49,895,533	51,574,482	51,574,482
Net Increase	4,496,269	3,150,913	1,433,533	1,582,571	1,630,048	1,678,949	1,678,949
Index	1,992,917	2,231,219	1,809,975	1,680,585	1,544,496	1,546,762	1,546,762
Total Exception			919,694	-	-	85,552	132,188

**West Chester Area School District
Capital Spending
History and Projection**

	<u>ACTUAL</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>PROJECTED</u> <u>2023-24</u>	<u>BUDGET</u> <u>2024-25</u>	<u>PROJECTED</u> <u>2024-25</u>	<u>BUDGET</u> <u>2025-26</u>	<u>BUDGET</u> <u>2026-27</u>	<u>BUDGET</u> <u>2027-28</u>	<u>BUDGET</u> <u>2028-29</u>
OTHER CAPITAL SPENDING									
Revenues									
Contribution from General Fund	\$ 3,576,779	\$ 4,637,591	\$ 4,657,591	\$ 4,813,895	\$ 4,813,895	\$ 5,002,451	\$ 5,198,549	\$ 5,402,491	\$ 5,614,591
Refunding Savings	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 3,576,779	\$ 4,637,591	\$ 4,657,591	\$ 4,813,895	\$ 4,813,895	\$ 5,002,451	\$ 5,198,549	\$ 5,402,491	\$ 5,614,591
Expenditures and Fund Transfers									
Furniture and Fixtures	\$ 90,363	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Technology	4,271,793	4,557,591	3,073,730	4,713,895	4,713,895	4,902,451	5,098,549	5,302,491	5,514,591
Kilns & Risers	-	-	-	136,000	136,000	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Elementary Construction	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 4,362,156	\$ 4,637,591	\$ 3,173,730	\$ 4,949,895	\$ 4,949,895	\$ 5,002,451	\$ 5,198,549	\$ 5,402,491	\$ 5,614,591
Excess of Revenues over Expenditures	\$ (785,377)	\$ -	\$ 1,483,861	\$ (136,000)	\$ (136,000)	\$ -	\$ -	\$ -	\$ -
Fund Balance at July 1	\$ -	\$ -	\$ (785,377)	\$ 698,484	\$ 698,484	\$ 562,484	\$ 562,484	\$ 562,484	\$ 562,484
Fund Balance at June 30	\$ (785,377)	\$ -	\$ 698,484	\$ 562,484	\$ 562,484	\$ 562,484	\$ 562,484	\$ 562,484	\$ 562,484
FACILITIES CAPITAL SPENDING									
Revenues									
Contribution from General Fund	\$ 8,169,067	\$ 2,354,857	\$ 2,354,857	\$ 7,425,503	\$ 7,425,503	\$ 2,796,778	\$ 3,186,617	\$ 3,595,948	\$ 4,025,745
Refunding Savings	711,650	1,502,726	1,626,129	1,536,653	1,536,653	1,444,127	1,086,193	207,499	210,178
Interest Income	1,608,293	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
	\$ 10,489,010	\$ 3,932,583	\$ 4,055,986	\$ 9,037,156	\$ 9,037,156	\$ 4,315,905	\$ 4,347,810	\$ 3,878,447	\$ 4,310,923
Expenditures									
Facilities Projects	\$ 1,794,102	\$ 4,836,000	\$ 4,836,000	\$ 2,425,503	\$ 2,425,503	\$ 2,796,778	\$ 3,186,617	\$ 3,595,948	\$ 4,025,745
Elementary Construction	-	-	5,000,000	5,000,000	5,000,000	-	-	-	-
	\$ 1,794,102	\$ 4,836,000	\$ 9,836,000	\$ 7,425,503	\$ 7,425,503	\$ 2,796,778	\$ 3,186,617	\$ 3,595,948	\$ 4,025,745
Excess of Revenues over Expenditures	\$ 8,694,908	\$ (903,417)	\$ (5,780,014)	\$ 1,611,653	\$ 1,611,653	\$ 1,519,127	\$ 1,161,193	\$ 282,499	\$ 285,178
Designated Fund Balance at July 1	\$ 23,443,491	\$ 25,342,025	\$ 32,138,399	\$ 26,358,385	\$ 26,358,385	\$ 27,970,038	\$ 29,489,165	\$ 30,650,358	\$ 30,932,857
Designated Fund Balance at June 30	\$ 32,138,399	\$ 24,438,608	\$ 26,358,385	\$ 27,970,038	\$ 27,970,038	\$ 29,489,165	\$ 30,650,358	\$ 30,932,857	\$ 31,218,035

2023-2024 Capital Budget

	# of Devices	Budget 2023-2024	Projected 2023-2024
Elementary Equipment			
iPad Cart (Classroom)	10	14,000.00	5,576.00
Teacher iPad (4th/ 5th/ Music/ Art/ Inst. Coach)	150	59,850.00	25,000.00
Student iPad (K/3rd)	2,150	857,850.00	304,000.00
iPad (Main Office -for Registration/Transalation)	11	4,389.00	4,389.00
Library (Logitech Crayon Digital Pencil)	750	66,000.00	66,000.00
Library (Circulation)	22	15,840.00	15,840.00
		1,017,929.00	420,805.00
Secondary Equipment			
6th Grade 1:1	1,100	687,500.00	687,500.00
9th grade 1:1	1,100	954,800.00	279,191.00
iPad (Main Office -for Registration/Transalation)	6	2,394.00	2,394.00
Library(Circulation)	12	8,640.00	8,640.00
Tech Ed (32 for each HS/1 for each MS)	99	99,000.00	99,000.00
TV Studio (1 for each MS/HS)	6	4,320.00	4,320.00
Video (6 for each HS)	18	57,600.00	57,600.00
		1,814,254.00	1,138,645.00
District			
Security Camera	30	63,680.00	63,680.00
		63,680.00	63,680.00
Network			
CK Hardware		60,000.00	60,000.00
Access Point/Switch	353 / 80	300,000.00	88,872.00
NVR	7	60,000.00	60,000.00
Servers		200,000.00	200,000.00
UPS		91,600.00	91,600.00
		711,600.00	500,472.00
Administration			
Digital Signage	14	18,000.00	18,000.00
DPP		50,500.00	50,500.00
Projector (Classroom - HHS, PMS/Auditorium - EHS, RHS, SMS)		798,468.00	798,468.00
Staff (Central + Schools)	85	83,160.00	83,160.00
		950,128.00	950,128.00
Total Fund 22		4,557,591.00	3,073,730.00

2024-2025 Capital Budget

	# of Devices	Budget 2024-2025
Elementary Equipment		
iPad Cart (Classroom)	10	\$ 14,029
Student iPad (K/3rd)	2,150	\$ 804,100
Teacher iPad (Art /ELL/ Reading/Gifted/Sped/Psy/PE)	150	\$ 59,850
		<u>\$ 877,979</u>
Secondary Equipment		
6th Grade 1:1	1,100	\$ 660,000
9th grade 1:1	1,100	\$ 880,000
Secondary Teacher Device	648	\$ 731,592
		<u>\$ 2,271,592</u>
District		
Digital Signage		\$ 28,800
Projector (Classroom - EHS/RHS/WTE)	190	\$ 484,500
Security Camera		\$ 50,000
Staff (Central + Schools)	256	\$ 289,024
		<u>\$ 852,324</u>
Network		
Access Point/Switch		\$ 430,000
Firewall		\$ 82,000
Servers		\$ 200,000
		<u>\$ 712,000</u>
Total Fund 22		<u><u>\$ 4,713,895</u></u>

2024-2025 Capital Reserve Fund Projects
November 2023

Project #	Location	Project Description	Estimated Budget
G027	District-wide	Emergency Repairs	100,000
G143	District-wide	District-wide Concrete Sidewalk and Curb Replacement	75,000
G144	District-wide	District-wide Playground	100,000
G145	District-wide	Fencing Repairs/Replacement	75,000
G146	District-wide	Flooring Replacement	125,000
G165	District-wide	Secure Vestibules FMS, PMS, SMS	125,000
G166	District-wide	Stage Rigging	200,000
G167	District-wide	Door hardware upgrade - Nightlock	200,000
G168	East Bradford	EMS/Cell Booster	90,103
G169	East Bradford	Roof Replacement - Gym, Cafeteria & Kitchen	255,000
G170	East HS	Interior Building Painting	175,000
G171	Exton	EMS/Cell Booster	100,000
G172	Fugett	Interior Building Painting - 1st Floor Classrooms and Main O	50,000
G173	Henderson HS	Seal Paving and Re-Lining Parking Lots	85,000
G174	Henderson North	Seal Paving and Re-Lining parking lots	25,050
G175	Hillsdale	Stage Curtains	15,000
G176	Peirce	Hot Water Storage Tank Replacement	45,150
G177	Penn Wood	Burner Replacement	100,000
G178	Rustin HS	Electric Panel Replacement	350,000
G179	Rustin HS	Upgrade PA/Intercom System	75,000
G180	Rustin HS	Chiller Coil Repairs	25,200
G181	Spellman	Seal Paving and Re-Lining parking lots	35,000
2024-2025 Fund 27 Capital Projects Allowance			\$ 2,425,503
Total Estimated Costs of Fund 27 Projects			\$ 2,425,503
(over)/under budget			\$ -

2024-2025 Capital Projects List
November 2023

Project #	Location	Project Description	Estimated Budget
C079	District-wide	Access Control Replacement	1,100,000
C080	Stetson MS	Replace Auditorium Stage Lighting System to LEDs	166,431
C081	Peirce MS	Replace Auditorium Stage Lighting System to LEDs	166,432
2024-2025 Fund 30 Capital Projects Allowance			\$ 1,432,863
Total Estimated Costs of Fund 30 Projects			\$ 1,432,863
(over)/under budget			\$ -

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

A	Q	R	S	T	U	V	W	X	Y	
	2022-23	2023-24	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	
	Actual	Budget	Actual	Budget	Actual	Estimated	Estimated	Estimated	Estimated	
1										
2										
3	Total Revenue	289,805	270,506	295,840	287,472	292,919	292,580	294,510	297,485	299,432
4	Current RE Taxes (0% rate incr.)	190,643	184,992	193,129	195,195	195,195	196,635	197,078	197,520	197,963
5	Revenue (Excl Current R.E.T.)	99,162	85,515	102,711	92,277	97,724	95,945	97,432	99,964	101,469
6	State (Other)	25,705	26,195	27,793	28,345	29,319	29,496	29,257	30,105	29,881
7	PSERS	19,382	20,343	20,249	21,591	21,591	22,911	24,094	25,224	26,391
8	Federal	7,121	3,580	4,352	3,958	3,782	3,782	3,782	3,782	3,782
9	Local (Excl. Current R.E.T.)	46,955	35,397	50,317	38,382	43,032	39,757	40,300	40,853	41,414
11										
12	Expenses	284,856	302,295	290,397	322,564	322,137	333,468	346,754	361,217	375,058
13	Salaries	112,798	119,970	117,459	127,826	127,594	131,974	136,083	140,369	144,491
14	Benefits (without PSERS)	27,296	36,286	31,865	36,865	36,865	39,185	41,631	44,261	47,063
15	PSERS	39,340	40,686	39,818	43,182	43,182	45,821	48,187	50,449	52,783
16	Debt Service	27,882	27,237	27,151	27,466	27,466	29,940	30,988	33,319	33,889
17	Transfer to Capital Reserve	12,457	8,495	8,639	13,776	13,776	9,243	9,471	9,206	9,851
18	Other	65,082	69,621	65,465	73,449	73,256	77,305	80,393	83,613	86,982
19										
20	Net Gap calculation - No tax increase no exceptions									
21	Deficit						(40,888)	(52,244)	(63,732)	(75,627)
22	Change in Fund Balance						23,287	5,000	5,000	-
23	Cumulative Gap at No Incr. in R.E. Taxes						(17,601)	(47,244)	(58,732)	(75,627)
24	Prior Year Gap Reduction						-	17,601	47,244	58,732
25	Net Gap no Incr in R.E Taxes no Exceptions						(17,601)	(29,643)	(11,488)	(16,895)
26										
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29	Deficit						(40,888)	(52,244)	(63,732)	(75,627)
30	Change in Fund Balance						23,287	5,000	5,000	-
31	Cumulative Gap at No Incr. in R.E. Taxes						(17,601)	(47,244)	(58,732)	(75,627)
32	Projected tax increase within Act 1						7,936	7,095	6,321	6,137
33	Prior Year Tax Increase not included above						-	7,936	15,031	21,352
34	Cumulative Gap at Millage Index						(9,665)	(32,213)	(37,380)	(48,138)
35	Prior Year Gap elimination						-	9,665	32,213	37,380
36	Net Gap at Millage Index (no exceptions)						(9,665)	(22,548)	(5,167)	(10,758)
37										
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40	Deficit						(40,888)	(52,244)	(63,732)	(75,627)
41	Change in Fund Balance						23,287	5,000	5,000	-
42	Cumulative Gap at Millage Index						(17,601)	(47,244)	(58,732)	(75,627)
43	Projected tax increase within Act 1						7,936	7,095	6,321	6,137
44	Prior Year Tax Increase not included above						-	7,936	15,031	21,352
45	Cumulative Gap at Millage Index						(9,665)	(32,213)	(37,380)	(48,138)
46	Act 1 Exceptions						-	-	86	132
47	Add'l Revenue from Prior Year exception allowance						-	-	-	86
48	Cumulative Gap at Millage Index and Exceptions						(9,665)	(32,213)	(37,295)	(47,920)
49	Prior Year Gap elimination						-	9,665	32,213	37,295
50	Net Gap at Millage Index - with exceptions						(9,665)	(22,548)	(5,082)	(10,626)
51										
52										
53	Expenses % Increase									
54	Salaries	4.95%		4.13%		8.63%	3.43%	3.11%	3.15%	2.94%
55	Benefits (without PSERS)	0.48%		16.74%		15.69%	6.29%	6.24%	6.32%	6.33%
56	PSERS	6.15%		1.21%		8.45%	6.11%	5.16%	4.69%	4.63%
57	Debt Service	1.25%		-2.62%		1.16%	9.01%	3.50%	7.52%	1.71%
58	Other	8.41%		0.59%		11.90%	5.53%	3.99%	4.00%	4.03%
59										
60	Debt Service % of Budget	9.8%		9.3%		8.5%	9.0%	8.9%	9.2%	9.0%
61										
62	Act 1 Exceptions									
64	PSERS						-	-	86	132
65	Special Ed						-	-	-	-
67									86	132
68	Fund Balance									
69	Beginning Fund Balance	83,612		88,561		94,004	64,785	41,498	36,498	31,498
70	Transfer (to)/from Operating Budget	(4,949)		(5,443)		29,219	23,287	5,000	5,000	-
71	Ending Fund Balance	88,561		94,004		64,785	41,498	36,498	31,498	31,498
72										
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	60,977.6		66,006.0		37,387.3	12,000.0	6,000.0	-	-
76	Fund Balance - Designation- Alternative Education	2,000.0		2,000.0		2,000.0	2,000.0	2,000.0	2,000.0	2,000.0
77	Fund Balance - Designation- Property Assessment Fluctuations	1,000.0		1,000.0		1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
78	Fund Balance - Designation- Technology/Distance Learning	-		-		-	-	-	-	-
79	Fund Balance - Designation- Future Staffing Needs	1,100.0		1,100.0		-	-	-	-	-
80	Fund Balance - Designation- Elementary Construction	-		-		-	-	-	-	-
81	Fund Balance - Designation - Athletic Fund	143.2		58.0		65.6	65.6	65.6	65.6	65.6
82										
83	Year End Unassigned/Undesig. FB	19,180		19,680		20,172	22,272	23,272	24,272	24,272
84	% of Expenses	6.7%		6.8%		6.3%	6.7%	6.7%	6.7%	6.5%
85										
86	Capital Reserves									
87	Beginning Fund Balance	23,443		31,353		27,057	28,533	30,052	31,213	31,495
88	Inflow	14,066		8,714		13,851	9,318	9,546	9,281	9,926
89	Outflow	6,156		13,010		12,375	7,799	8,385	8,998	9,640
90	Year-end Fund Balance	31,353		27,057		28,533	30,052	31,213	31,495	31,781
91										
92										
93										
94	Act 1 index Assumptions					5.3%	4.0%	3.6%	3.2%	3.1%