

West Chester Area School District  
Operating Expense History and Forecast

5/6/2025

1

	A	AJ	AK	AL	AM	AN	AO	AP	AO	AR
	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated	Estimated
	2022-23	2023-24	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	
1										
2										
3	<b>Staff</b>	<b>179,434.3</b>	<b>196,942.0</b>	<b>189,135.5</b>	<b>207,872.9</b>	<b>204,771.6</b>	<b>216,711.5</b>	<b>224,598.0</b>	<b>233,739.7</b>	<b>242,921.3</b>
4	<b>Total Salaries</b>	<b>112,797.9</b>	<b>119,970.1</b>	<b>117,452.8</b>	<b>127,826.3</b>	<b>126,214.3</b>	<b>132,272.3</b>	<b>136,392.7</b>	<b>140,705.5</b>	<b>144,838.6</b>
5	<b>Administration</b>									
6	Reg Salaries	10,404.3	11,062.0	10,696.9	11,882.5	11,777.5	12,731.1	13,189.5	13,611.5	14,033.5
7	<b>Teachers</b>									
8	Reg Salaries	79,812.6	83,239.1	83,226.2	88,756.2	88,383.3	91,623.0	94,531.5	97,366.4	100,300.5
9	Extra Duty Pymnts	2,371.2	1,987.8	1,546.3	2,619.7	1,985.6	1,941.9	2,003.6	2,063.6	2,125.8
10	Sabbatical Pymnts	311.8	300.0	347.7	450.0	450.0	350.0	350.0	350.0	350.0
11	Subject Chair Pymnts	625.5	640.0	638.1	640.0	640.0	640.0	640.0	640.0	640.0
12	Severance Pymnts	194.7	392.0	224.7	292.0	292.0	292.0	301.3	310.3	319.7
13	Supplemental Contracts	2,287.7	2,290.0	2,321.5	2,320.0	2,320.0	2,350.0	2,350.0	2,350.0	2,350.0
14	<b>Total Teachers</b>	<b>85,603.5</b>	<b>88,848.9</b>	<b>88,304.5</b>	<b>95,077.9</b>	<b>94,071.0</b>	<b>97,196.9</b>	<b>100,176.4</b>	<b>103,080.3</b>	<b>106,086.0</b>
15	<b>Technical</b>									
16	Reg Salaries	4,400.0	5,067.2	5,085.3	5,731.5	5,731.5	5,935.6	6,149.0	6,345.5	6,541.9
17	<b>Office Clerical</b>									
18	Reg Salaries	6,771.1	8,260.1	7,333.3	8,469.9	8,069.9	8,854.5	9,117.5	9,462.2	9,755.5
19	<b>Crafts and Trades</b>									
20	Reg Salaries	5,619.0	6,731.9	6,032.7	6,664.4	6,564.4	7,554.1	7,760.4	8,206.0	8,421.7
21										
22	<b>Benefits</b>									
23	Medical	15,645.5	23,262.2	20,444.3	23,590.2	22,090.2	24,627.9	26,492.2	28,497.7	30,654.9
24	Dental	1,297.3	1,690.0	1,357.7	1,520.6	1,520.6	1,586.0	1,654.2	1,725.3	1,799.5
25	Vision	141.6	243.1	144.6	208.6	208.6	213.4	218.3	223.3	228.4
26	Prescription	5,058.8	5,245.1	3,951.7	5,406.0	5,406.0	5,946.6	6,541.3	7,195.4	7,915.0
27	Social Security	8,139.9	9,066.9	8,529.9	9,752.5	9,754.5	10,154.8	10,434.0	10,764.0	11,080.2
28	Retirement	39,340.4	40,685.9	39,817.7	43,181.8	43,190.4	45,944.0	47,355.6	49,612.7	51,924.6
29	Tuition Reimbursement	554.2	600.0	663.0	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	532.5	608.5	567.7	625.9	625.9	647.4	667.5	688.6	708.9
31	Workers Comp/Unemp/Other	1,382.7	1,348.7	1,288.8	1,368.9	1,368.9	1,389.5	1,410.3	1,431.5	1,452.9
32	<b>Total Benefits</b>	<b>72,092.8</b>	<b>82,750.4</b>	<b>76,765.5</b>	<b>86,254.6</b>	<b>84,765.2</b>	<b>91,109.5</b>	<b>95,373.4</b>	<b>100,738.6</b>	<b>106,364.5</b>
33	(Less) cost sharing	(5,456.4)	(5,778.6)	(5,082.8)	(6,207.9)	(6,207.9)	(6,670.3)	(7,168.2)	(7,704.3)	(8,281.7)
34	<b>Net Benefits</b>	<b>66,636.4</b>	<b>76,971.9</b>	<b>71,682.7</b>	<b>80,046.6</b>	<b>78,557.3</b>	<b>84,439.3</b>	<b>88,205.3</b>	<b>93,034.3</b>	<b>98,082.7</b>
35										
36	<b>Prof. &amp; Tech. Services</b>	<b>19,479.3</b>	<b>20,361.6</b>	<b>20,546.2</b>	<b>21,281.3</b>	<b>22,611.3</b>	<b>23,032.3</b>	<b>23,687.3</b>	<b>24,361.9</b>	<b>25,056.8</b>
37	Substitute Service	3,970.3	3,267.8	3,952.6	4,275.5	4,275.5	4,335.3	4,465.4	4,599.4	4,737.3
38	Contracted Therapeutic Staff	2,129.7	1,730.5	2,063.8	1,371.3	1,121.3	1,026.2	1,057.0	1,088.7	1,121.3
39	Contracted Aides- Special Ed.	822.9	1,588.2	1,119.0	1,554.5	2,954.5	2,997.6	3,087.5	3,180.2	3,275.6
40	Contracted Aides- Other	170.0	213.0	131.9	198.0	198.0	157.5	162.2	167.1	172.1
41	Contracted Special Ed. Programs	3,299.0	3,566.1	3,371.8	3,737.2	3,737.2	3,428.8	3,531.6	3,637.6	3,746.7
42	Occupational/Physical Therapy	1,254.7	1,120.0	1,336.9	1,305.6	1,305.6	1,472.5	1,516.7	1,562.2	1,609.0
43	Due Process Hearings	1,092.0	1,200.0	1,206.5	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0
44	Early Intervention	144.0	170.2	212.4	157.9	157.9	232.0	238.9	246.1	253.5
45	Extended School Year	510.6	604.0	759.3	600.6	600.6	759.5	782.3	805.8	829.9
46	Alternative Education - IU	2,433.4	3,012.7	2,699.9	2,760.9	2,760.9	3,091.3	3,184.1	3,279.6	3,378.0
47	Tax Collection	902.2	799.0	942.8	892.3	892.3	929.5	957.4	986.1	1,015.7
48	Legal	388.5	598.0	271.0	553.0	403.0	453.0	466.6	480.6	495.0
49	Other	2,361.9	2,491.9	2,478.4	2,674.5	3,004.5	2,949.1	3,037.6	3,128.7	3,222.6
50										
51										
52	<b>Purchased Property Services</b>	<b>3,898.3</b>	<b>4,866.0</b>	<b>4,107.4</b>	<b>5,077.0</b>	<b>5,077.0</b>	<b>5,148.4</b>	<b>5,302.8</b>	<b>5,461.9</b>	<b>5,625.8</b>
53	Electricity	1,949.6	2,502.9	2,122.2	2,468.9	2,468.9	2,762.4	2,845.3	2,930.6	3,018.6
54	Water/Sewer	685.2	688.9	689.2	754.5	754.5	786.8	810.4	834.7	859.8
55	Trash Removal	100.8	110.0	120.5	130.0	130.0	130.0	133.9	137.9	142.1
56	Space Rental	137.0	141.0	145.0	150.1	150.1	158.0	162.7	167.6	172.7
57	Other	1,025.7	1,423.2	1,030.5	1,573.4	1,573.4	1,311.2	1,350.5	1,391.0	1,432.8
58										
59	<b>Other Services</b>	<b>29,909.5</b>	<b>34,056.5</b>	<b>31,215.9</b>	<b>35,347.8</b>	<b>35,247.8</b>	<b>37,496.3</b>	<b>39,361.9</b>	<b>41,270.1</b>	<b>43,282.4</b>
60	Charter Schools	7,512.1	8,984.4	7,580.8	8,790.0	7,990.0	8,339.5	9,092.2	9,822.1	10,614.4
61	Tuition: Special Education	4,220.2	3,968.4	4,850.0	4,650.3	5,650.3	6,043.3	6,285.1	6,536.5	6,797.9
62	Tuition: Technical College	2,798.2	2,860.7	2,748.3	2,812.0	2,812.0	2,922.9	3,167.1	3,447.2	3,738.3
63	Tuition: Other Alt Ed Programs	386.8	275.0	266.2	297.5	297.5	280.0	294.0	308.7	324.1
64	Bussing: Public Schools	6,020.7	7,130.0	5,943.6	7,150.0	7,150.0	7,500.0	7,725.0	7,956.8	8,195.5
65	Bussing: Non-Public	3,290.8	4,014.0	3,188.4	3,720.0	3,420.0	3,900.0	4,017.0	4,137.5	4,261.6
66	Bussing: Special Ed	3,813.6	4,421.5	4,667.9	5,511.5	5,511.5	5,690.0	5,860.7	6,036.5	6,217.6
67	Bussing: Extracurricular	344.5	392.3	342.4	420.4	420.4	428.0	440.9	454.1	467.7
68	Insurance	592.9	660.9	650.7	728.2	728.2	783.0	822.2	863.3	906.5
69	Telephone/Postage	575.8	527.2	501.9	525.1	525.1	557.7	574.5	591.7	609.4
70	Other	353.9	822.0	475.8	742.7	742.7	1,051.8	1,083.3	1,115.8	1,149.3
71										
72										
73	<b>Supplies</b>	<b>8,351.5</b>	<b>9,123.6</b>	<b>8,206.0</b>	<b>10,481.8</b>	<b>10,207.6</b>	<b>11,840.2</b>	<b>12,854.5</b>	<b>13,330.9</b>	<b>13,825.2</b>
74	Heating/ Motor Pool Fuel	1,134.6	1,159.7	961.0	1,268.2	1,268.2	1,117.2	1,150.8	1,185.3	1,220.8
75	Other Operations/Maint Supplies	1,114.1	1,200.7	1,174.3	1,226.2	1,226.2	1,441.5	1,499.2	1,559.1	1,621.5
76	Educational	2,520.4	3,233.4	2,760.6	3,459.0	3,128.7	3,274.7	3,405.7	3,541.9	3,683.6
77	Curriculum Proposals	1,404.0	1,016.3	897.1	1,565.2	1,565.2	1,997.8	2,629.6	2,708.5	2,789.7
78	Educational /Admin Software	2,141.7	2,364.9	2,378.9	2,773.0	2,829.1	3,829.3	3,982.5	4,141.8	4,307.5
79	Administration/Business	36.7	148.7	34.1	190.2	190.2	179.7	186.8	194.3	202.1
80										
81										
82	<b>Other Objects</b>	<b>425.0</b>	<b>490.7</b>	<b>441.2</b>	<b>547.9</b>	<b>547.9</b>	<b>618.2</b>	<b>636.8</b>	<b>655.9</b>	<b>675.6</b>
83	<b>Dues and Fees - Athletics</b>	<b>213.9</b>	<b>131.5</b>	<b>286.8</b>	<b>131.5</b>	<b>131.5</b>	<b>131.5</b>	<b>131.5</b>	<b>131.5</b>	<b>131.5</b>
84										
85	<b>Property</b>	<b>2,804.6</b>	<b>591.4</b>	<b>680.6</b>	<b>582.3</b>	<b>582.3</b>	<b>753.0</b>	<b>775.6</b>	<b>798.8</b>	<b>822.8</b>
86	Other Equipment	2,804.6	591.4	680.6	582.3	582.3	753.0	775.6	798.8	822.8
87										
88										
89	<b>Debt Service</b>	<b>27,882.0</b>	<b>27,236.6</b>	<b>27,151.4</b>	<b>27,465.5</b>	<b>26,889.6</b>	<b>28,912.0</b>	<b>30,027.7</b>	<b>32,812.4</b>	<b>33,365.1</b>
90	Bond payments	27,882.0	27,236.6	27,151.4	27,465.5	26,889.6	28,912.0	30,027.7	32,812.4	33,365.1
91										
92										
93	<b>Reserve</b>	<b>12,457.5</b>	<b>8,495.2</b>	<b>8,638.6</b>	<b>13,776.1</b>	<b>14,232.7</b>	<b>9,236.0</b>	<b>9,871.4</b>	<b>9,288.6</b>	<b>9,937.3</b>
94	Transfer to other funds	12,457.5	8,495.2	8,638.6	13,776.1	14,232.7	9,236.0	9,871.4	9,288.6	9,937.3
95										
96										
97										
98	<b>TOTAL EXPENSE</b>	<b>284,856.0</b>	<b>302,295.0</b>	<b>290,409.5</b>	<b>322,563.9</b>	<b>320,299.2</b>	<b>333,879.5</b>	<b>347,247.5</b>	<b>361,851.8</b>	<b>375,643.7</b>

West Chester Area School District  
Revenue History and Forecast

	A	AM	AN	AO	AP	AQ	AR	AS	AT	AU
1		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2022-23	2023-24	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
3	<b>Local</b>	<b>237,597.4</b>	<b>220,388.7</b>	<b>243,445.8</b>	<b>233,577.5</b>	<b>245,951.6</b>	<b>243,395.5</b>	<b>285,583.2</b>	<b>298,180.7</b>	<b>316,037.7</b>
4	Real Estate	192,576.1	185,940.4	194,479.5	195,955.1	199,729.3	203,487.9	245,116.7	257,146.5	274,426.7
5	Current	190,642.6	184,991.5	193,128.6	195,195.2	198,019.3	202,288.9	243,917.8	255,947.6	273,227.8
6	Interim	1,933.5	948.9	1,350.9	760.0	1,710.0	1,198.9	1,198.9	1,198.9	1,198.9
7	Earned Income	27,623.0	25,110.0	29,274.6	28,283.0	29,433.0	29,707.2	30,152.8	30,605.1	31,064.2
8	Real Estate Transfer	6,173.5	4,590.0	5,532.3	4,681.8	5,481.8	5,183.4	5,287.1	5,392.8	5,500.7
9	Delinquent Taxes	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	6,556.4	618.3	9,815.3	627.6	7,027.6	637.0	646.5	656.2	666.1
11	Gate Receipts	206.4	131.5	195.7	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,541.5	1,139.7	1,542.1	1,039.7	1,289.7	1,389.7	1,389.7	1,389.7	1,389.7
13										
14	<b>State</b>	<b>45,086.7</b>	<b>46,537.7</b>	<b>48,087.5</b>	<b>49,936.0</b>	<b>51,639.4</b>	<b>52,504.3</b>	<b>52,948.6</b>	<b>54,955.3</b>	<b>55,890.3</b>
15	Student Subsidies	21,311.5	21,661.2	23,351.1	23,468.9	24,836.9	24,454.9	24,053.8	24,766.9	24,387.9
16	Basic Instruction	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	5,966.5	5,974.9	5,963.7	6,146.8	6,169.4	6,069.4	6,069.4	6,069.4	6,069.4
20	Tuition Private Home Place't	89.5	100.0	47.1	100.0	100.0	100.0	100.0	100.0	100.0
21	Transportation	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	251.8	253.9	256.6	253.9	253.9	253.9	253.9	253.9	253.9
23	Rent	986.0	1,046.0	1,149.8	984.1	984.4	996.6	595.5	1,308.6	929.6
24	Charter Schools	-	-	-	-	294.2	-	-	-	-
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
27	Teacher Subsidies	23,392.7	24,876.4	24,497.7	26,467.2	26,472.5	28,049.4	28,894.8	30,188.4	31,502.4
28	Social Security	4,010.9	4,533.5	4,248.5	4,876.3	4,877.3	5,077.4	5,217.0	5,382.0	5,540.1
29	Retirement	19,381.7	20,343.0	20,249.2	21,590.9	21,595.2	22,972.0	23,677.8	24,806.4	25,962.3
30	Other	382.5	-	238.7	-	330.0	-	-	-	-
31										
32	<b>Federal</b>	<b>7,120.5</b>	<b>3,579.9</b>	<b>4,351.8</b>	<b>3,958.3</b>	<b>4,527.9</b>	<b>4,015.7</b>	<b>3,715.7</b>	<b>3,715.7</b>	<b>3,715.7</b>
33	Title I	522.0	547.7	917.9	1,313.7	1,362.9	1,116.8	1,116.8	1,116.8	1,116.8
34	Title II	171.6	232.7	173.3	251.1	212.6	212.6	212.6	212.6	212.6
35	IDEA	1,371.5	1,615.1	1,993.4	1,749.8	1,749.8	1,683.8	1,683.8	1,683.8	1,683.8
36	MA Direct Services/Time Study	1,094.6	1,050.6	1,051.7	500.0	1,000.0	800.0	500.0	500.0	500.0
37	Other	134.8	133.9	158.6	143.6	202.5	202.5	202.5	202.5	202.5
38	COVID Related Grants	3,826.1	-	56.9	-	-	-	-	-	-
39										
40	<b>Local Taxes &amp; Subsidies</b>	<b>289,804.6</b>	<b>270,506.3</b>	<b>295,885.1</b>	<b>287,471.7</b>	<b>302,118.9</b>	<b>299,915.5</b>	<b>342,247.5</b>	<b>356,851.8</b>	<b>375,643.7</b>
41										
42	<b>Beginning Fund Balance</b>	<b>83,612.0</b>	<b>66,279.2</b>	<b>88,560.6</b>	<b>80,575.2</b>	<b>94,036.1</b>	<b>75,855.9</b>	<b>41,891.9</b>	<b>36,891.9</b>	<b>31,891.9</b>
44	<b>Ending Fund Balance</b>	<b>88,560.6</b>	<b>34,490.5</b>	<b>94,036.1</b>	<b>45,483.0</b>	<b>75,855.9</b>	<b>41,891.9</b>	<b>36,891.9</b>	<b>31,891.9</b>	<b>31,891.9</b>
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
48	Committed Fund Balance for Future millage	60,977.6	7,500.0	66,044.2	18,000.0	46,964.0	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
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
51	Assigned Fund Balance for Technology/Distance Learning	-	-	-	-	-	-	-	-	-
53	Assigned Fund Balance for Elementary Construction	-	-	-	-	-	-	-	-	-
54	Assigned Fund Balance for Future Staffing Needs	1,100.0	-	1,100.0	-	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
55	Assigned Fund Balance for Athletic Fund	143.2	150.8	52.1	150.8	59.7	59.7	59.7	59.7	59.7
56	<b>Beginning Unassigned Fund Balance</b>	<b>18,679.8</b>	<b>19,179.9</b>	<b>19,179.9</b>	<b>19,179.9</b>	<b>19,679.9</b>	<b>20,172.3</b>	<b>21,172.3</b>	<b>22,172.3</b>	<b>23,172.3</b>
57	<b>Ending Unassigned Fund Balance</b>	<b>19,179.9</b>	<b>19,679.8</b>	<b>19,679.9</b>	<b>20,172.3</b>	<b>20,172.3</b>	<b>21,172.3</b>	<b>22,172.3</b>	<b>23,172.3</b>	<b>23,172.3</b>
58										
59	<b>Assumed use of FB</b>	<b>(4,948.6)</b>	<b>31,788.7</b>	<b>(5,475.5)</b>	<b>35,092.2</b>	<b>18,180.2</b>	<b>33,964.0</b>	<b>5,000.0</b>	<b>5,000.0</b>	<b>-</b>

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	202,289		243,918	255,948	273,228
11	Gross tax to be levied				202,079	209,626		252,765	265,231	283,138
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	196,434		236,858	248,540	265,320
18	Delaware Cnty Levy				12,787	13,192		15,906	16,691	17,818
19					202,079	209,626		252,765	265,231	283,138
20										
21	Millage Calculation									
22	Chester Cnty tax levy				189,292	196,434		236,858	248,540	265,320
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	23.3845		28.1298	29.4472	31.3610
26	Previous Year Millage				22.4364	22.7319		23.3845	28.1298	29.4472
27										
28	Chester Cnty Mill Increase				0.30	0.65		4.75	1.32	1.91
29	% increase				1.3%	2.9%		20.3%	4.7%	6.5%
30										
31	Delaware Cnty Tax levy				12,787	13,192		15,906	16,691	17,818
32	Delaware Cnty Assessed Value				1,157,899	1,160,399		1,160,774	1,161,149	1,161,524
33										
34	Delaware County Millage				11.0434	11.3681		13.7031	14.3743	15.3398
35	Previous Yr Millage *				9.9424	11.0434		11.3681	13.7031	14.3743
36										
37	Delaware Cnty Mill Increase				1.10	0.32		2.34	0.67	0.97
38	% increase				11.1%	2.9%		20.5%	4.9%	6.7%
39										
40	Multi County Millage re-balancing									
41	Chester Cty Levy Rebalanced				189,362					
42	Delaware Cty Levy Rebalanced				12,717					
43					202,079					
44										
45	Chester County Millage				22.7319	23.3845				
46	Chester County Millage Re-balanced				22.7403					
47	Chester Cnty Mill Increase					0.65				
48	% increase					2.83%				
49	Act 1 Millage					23.3845				
50	Millage from exceptions					-				
51										
52										
53	Delaware County Millage				11.0434	11.3681				
54	Delaware County Millage Re-balanced				10.9824					
55	Delaware Cnty Mill Increase					0.39				
56	% increase					3.51%				
57	Act 1 Millage					11.3681				
58	Millage from exceptions					-				

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

4

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	MILL VAL	+/- AMOUNT	+/- PERCENT	COMMERCIAL	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	MILL VAL	+/- AMOUNT	+/- PERCENT	RESIDENTIAL	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	MILL VAL	+/- AMOUNT	+/- PERCENT	OTHER	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	MILL VAL	+/- AMOUNT	+/- PERCENT	TOTAL	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  
 2024-25 Projection Changes  
 May 2025

<u>Expenses</u>		
Salaries		
Admin	\$	(105,000)
Custodial	\$	(100,000)
Supplies- Educational	\$	(319,892)
Debt Service	\$	(462,625)
Transfer to other funds	\$	456,688
Total Expenses	\$	(530,829)

<u>Revenues</u>		
Current RE Collections	\$	400,000
Rent Subsidy	\$	(5,937)
Total Revenues	\$	394,063

<u>Fund Balance Analysis</u>		
Increase in Fund Balance Designation for Future Millage Increases	\$	924,892
Increase (Decrease) in Ending Fund Balance 6/30/25	\$	924,892

West Chester Area School District  
 Budget Forecast Model  
 2025-26 Projection Changes  
 May 2025

<u>Expenses</u>	
Supplies- Educational	\$ 319,892
Debt Service	\$ (524,748)
Transfer to other funds	\$ (7,349)
Total Expenses	<u>\$ (212,205)</u>

<u>Revenues</u>	
Rent Subsidy	\$ 96
Total Revenues	<u>\$ 96</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (212,301)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 924,892
2025-26 Use of Designation for Future Millage Increases	<u>\$ (924,892)</u>
Increase (Decrease) in Ending Fund Balance 6/30/26	\$ -

West Chester Area School District  
 Budget Forecast Model  
 2024-25 Projection Changes  
 April 2025

<u>Expenses</u>	
Teacher Extra Duty Pay	\$ (500,000)
Medical Benefits	\$ (500,000)
Tuition Special Ed	\$ 1,000,000
Total Expenses	\$ -

<u>Revenues</u>	
Current RE Collections	\$ 490,000
Transfer Tax	\$ 250,000
Investment Earnings	\$ 200,000
Special Ed Contingency	\$ 100,000
MA Revenue	\$ 250,000
Total Revenues	\$ 1,290,000

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,290,000
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ 1,290,000

West Chester Area School District  
 Budget Forecast Model  
 2025-26 Projection Changes  
 April 2025

<u>Expenses</u>	
Tuition Special Ed	\$ 600,000
Total Expenses	<u>\$ 600,000</u>

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

<u>Budget Gap</u>	
Change in Budget Gap	\$ 600,000

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,290,000
2025-26 Use of Designation for Future Millage Increases	<u>\$ (1,290,000)</u>
Increase (Decrease) in Ending Fund Balance 6/30/26	\$ -



West Chester Area School District  
 Budget Forecast Model  
 2024-25 Projection Changes  
 March 2025

<u>Expenses</u>	
Salaries:	
Teachers	\$ (300,000)
Aides	\$ (400,000)
Contracted Special Ed Aides	\$ 400,000
PHEAA Grant- Other Prof & Tech Svcs	\$ 200,000
Total Expenses	<u>\$ (100,000)</u>

<u>Revenues</u>	
Current RE Collections	\$ 434,174
Earned Income Tax	\$ 150,000
Transfer Tax	\$ 150,000
State Subsidy- PHEAA Grant	\$ 200,000
Total Revenues	<u>\$ 934,174</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,034,174
Increase (Decrease) in Ending Fund Balance 6/30/25	<u>\$ 1,034,174</u>

West Chester Area School District  
 Budget Forecast Model  
 2025-26 Projection Changes  
 March 2025

<u>Expenses</u>		
Charter School Tuitions	\$	250,000
Total Expenses	\$	250,000

<u>Revenues</u>		
Other Local Revenue- Facilities Rentals	\$	100,000
State Revenue- Charter School Subsidy	\$	(294,174)
Total Revenues	\$	(194,174)

<u>Budget Gap</u>		
Change in Budget Gap	\$	444,174

<u>Fund Balance Analysis</u>		
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$	1,034,174
2025-26 Use of Designation for Future Millage Increases	\$	(1,034,174)
Increase (Decrease) in Ending Fund Balance 6/30/26	\$	-

West Chester Area School District  
 Budget Forecast Model  
 2025-26 Projection Changes  
 February 2025

<u>Expenses</u>		
Decrease New Staffing Requests- 4.0 FTE		
Salaries	\$	(464,428)
Health Benefits	\$	(82,589)
SS&PSERS	\$	(196,778)
SS & PSERS True Up	\$	(198,489)
Total Expenses	\$	(942,284)

<u>Revenues</u>		
State Revenue SS&PSERS Subsidy		
Decrease Staffing Requests	\$	(98,389)
SS&PSERS True Up	\$	(99,246)
Total Revenues	\$	(197,635)

<u>Budget Gap</u>		
Change in Budget Gap	\$	(744,649)

<u>Fund Balance Analysis</u>		
Increase (Decrease) in Ending Fund Balance 6/30/26	\$	-

West Chester Area School District  
 Budget Forecast Model  
 2024-25 Projection Changes  
 January 2025

<u>Expenses</u>	
Prof & Tech Services:	
Contracted Therapeutic Staff	\$ (250,000)
Contracted Special Ed Aides	\$ 1,000,000
Legal	\$ (150,000)
Charter School Tuition	\$ (300,000)
Transportation- Non Pub	\$ (300,000)
Total Expenses	\$ -

<u>Revenues</u>	
Current RE Collections	\$ 1,500,000
Investment Income	\$ 1,200,000
Rent Subsidy	\$ 6,283
Total Revenues	\$ 2,706,283

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,706,283
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ 2,706,283

West Chester Area School District  
 Budget Forecast Model  
 2025-26 Projection Changes  
 January 2025

<u>Expenses</u>		
Budget Submissions- Projected vs. Submitted		
Salaries	\$	(352,197)
Prof & Tech Svcs	\$	1,380,154
Purchased Property Svcs	\$	(80,882)
Other Services	\$	(442,016)
Supplies	\$	(38,219)
Other Objects	\$	53,958
Property	\$	153,217
Debt Service	\$	(494,826)
Total Expenses	\$	179,189

<u>Revenues</u>		
State Revenue- Rental Subsidy	\$	6,494
Federal Revenue	\$	233,985
Total Revenues	\$	240,479

<u>Budget Gap</u>		
Change in Budget Gap	\$	(61,290)

<u>Fund Balance Analysis</u>		
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$	2,706,283
2025-26 Use of Designation for Future Millage Increases	\$	(2,706,283)
Increase (Decrease) in Ending Fund Balance 6/30/26	\$	-

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

<u>Expenses</u>		
Prof & Tech Services- Other	\$	130,000
Charter School Tuition	\$	(250,000)
Total Expenses	\$	(120,000)

<u>Revenues</u>		
Local Revenue- Other	\$	50,000
State Revenue- Other	\$	130,000
Federal Revenue- MA	\$	250,000
Total Revenues	\$	430,000

<u>Fund Balance Analysis</u>		
Increase in Fund Balance Designation for Future Millage Increases	\$	550,000
Increase (Decrease) in Ending Fund Balance 6/30/25	\$	550,000

West Chester Area School District  
Budget Forecast Model  
2025-26 Projection Changes  
November 2024

<u>Expenses</u>	
Salaries- model assumptions vs. actual	\$ (915,201)
SS&PSERS- model assumptions vs. actual	\$ (387,771)
New Staffing Additions- 16.2 FTE	
Salaries	\$ 1,558,717
SS&PSERS	\$ 660,429
Health Benefits	\$ 334,482
Prof & Tech Services- Other	\$ (231,561)
Charter School Tuition	\$ (250,000)
Total Expenses	\$ 769,095

<u>Revenues</u>	
Local Revenue- Other	\$ 50,000
State Revenue- SS&PSERS Subsidy	\$ 136,335
Total Revenues	\$ 186,335

<u>Budget Gap</u>	
Change in Budget Gap	\$ 582,760

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 550,000
2025-26 Use of Designation for Future Millage Increases	\$ (550,000)
Increase (Decrease) in Ending Fund Balance 6/30/26	\$ -

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

<u>Expenses</u>		
Other Services	\$	6,467
Supplies	\$	52
Total Expenses	\$	6,519

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

<u>Fund Balance Analysis</u>		
Decrease in Fund Balance Designation for Future Millage Increases	\$	(6,519)
Increase (Decrease) in Ending Fund Balance 6/30/24	\$	(6,519)



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

<u>Expenses</u>	
Staffing increase 7.55 FTE:	
Salaries	\$ 717,903
Benefits- SS & PSERS	\$ 298,289
Medical Expense	\$ (1,000,000)
Supplies- Educational	\$ (10,409)
Debt Service	\$ (113,279)
Total Expenses	\$ (107,496)

<u>Revenues</u>	
Local Revenue	
Interims	\$ 700,000
Investment Earnings	\$ 1,000,000
State Revenue	
SS & PSERS Subsidy	\$ 149,145
Federal Revenue	
Title I	\$ 246,138
Total Revenues	\$ 2,095,283

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (6,519)
Increase in Fund Balance Designation for Future Millage Increases	\$ 702,779
Increase in Fund Balance Designation for Future Staffing Needs	\$ 1,500,000
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ 2,196,260

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

<u>Expenses</u>		
Salaries	\$	(5,763)
Prof. & Tech Services	\$	88,515
Purchased Property Services	\$	(3,489)
Other Services	\$	(82,839)
Supplies	\$	4,031
Dues & Fees- Athletics	\$	5,899
Total Expenses	\$	6,354

<u>Revenues</u>		
Other Local Revenue	\$	40
State Revenue	\$	45,000
Federal Revenue	\$	190
Total Revenues	\$	45,230

<u>Fund Balance Analysis</u>		
Increase in Fund Balance Designation for Future Millage Increases	\$	44,775
Decrease in Fund Balance Designation for Athletic Fund	\$	(5,899)
Increase (Decrease) in Ending Fund Balance 6/30/24	\$	38,876

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

<u>Expenses</u>	
Change in Average Teacher Salary:	
Budgeted teacher salary	\$ 82,691
Actual teacher salary	\$ 82,046
Decreased avg. teacher salary	\$ (645)
Number of teachers	1,073.35
Increase in teacher attrition	\$ (692,311)
Benefits- SS & PSERS	\$ (287,655)
Total Expenses	\$ (979,966)

<u>Revenues</u>	
Local Revenue	
Earned Income Tax	\$ 1,000,000
Other Local Revenue	\$ 200,000
State Revenue	
Charter School Subsidy	\$ 294,173
SS & PSERS Subsidy	\$ (143,828)
Total Revenues	\$ 1,350,345

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 44,775
Decrease in Beginning Fund Balance Designation for Athletic Fund	\$ (5,899)
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,330,311
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ 2,369,187

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	\$ (426,505)

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

<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	\$ 19,302,129



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

	A	B	C	D	E	F	G
62							
63							
64							
65	<b><u>Professional and Technical Services - 300</u></b>			<b>% Increase Assumptions</b>			
66			<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	
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	<b><u>Purchased Property Services - 400</u></b>			<b>% Increase Assumptions</b>			
72			<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	
73		Electricity	3.00%	3.00%	3.00%	3.00%	
74		Trash Collection	3.00%	3.00%	3.00%	3.00%	
75		Other categories	3.00%	3.00%	3.00%	3.00%	
76							
77	<b><u>Other Purchased Services - 500</u></b>			<b>% Increase Assumptions</b>			
78			<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	
79		Special Ed Tuitions	4.00%	4.00%	4.00%	4.00%	
80		Insurances	5.00%	5.00%	5.00%	5.00%	
81		Bussing	3.00%	3.00%	3.00%	3.00%	
82		Telephone and Postage	3.00%	3.00%	3.00%	3.00%	
83		Other Categories	3.00%	3.00%	3.00%	3.00%	
84		Charter School Enrollment:					
85		Regular Ed	281	289	298	307	
86		Special Ed	92	97	101	107	
87		Charter School Tuition Rate:					
88		Regular Ed	\$16,297	\$16,785	\$17,289	\$17,808	
89		Special Ed	\$41,743	\$43,830	\$46,022	\$48,323	
90		CAT Enrollment:					
91		Full Time	124	130	137	144	
92		Academic	13	14	15	16	
93		CAT Tuition Rate:					
94		Full Time	\$22,398	23,204	\$23,947	\$24,689	
95		Academic	\$10,378	10,752	\$11,096	\$11,440	
96							
97	<b><u>Supplies - 600</u></b>			<b>% Increase Assumptions</b>			
98			<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	
99		Educational/Admin Supplies&Software	4.00%	4.00%	4.00%	4.00%	
100		Gas and Oil	3.00%	3.00%	3.00%	3.00%	
101		Admin and Other Categories	4.00%	4.00%	4.00%	4.00%	
102		<b>Curriculum Proposal Amount</b>	<b>2,552,992</b>	<b>2,629,582</b>	<b>2,708,469</b>	<b>2,789,723</b>	
103							
104	<b><u>Property - 700</u></b>			<b>% Increase Assumptions</b>			
105			<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	
106		Equipment Purchases	3.00%	3.00%	3.00%	3.00%	
107							
108	<b><u>Other Object Dues and Fees - 800</u></b>			<b>% Increase Assumptions</b>			
109			<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	
110			3.00%	3.00%	3.00%	3.00%	

	A	B	C	D	E
1	<b>West Chester Area School District Budget Forecast Model</b> <b><u>Revenue Assumptions</u></b>				
2					
3					
4					
5	<b><u>Local</u></b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
6	Collection Factor	96.50%	96.50%	96.50%	96.50%
7	Interim Taxes	0.00%	0.00%	0.00%	0.00%
8	Earned Income tax	1.50%	1.50%	1.50%	1.50%
9	Transfer Tax	2.00%	2.00%	2.00%	2.00%
10	Delinquent Taxes	0.00%	0.00%	0.00%	0.00%
11	Investment Earnings	1.50%	1.50%	1.50%	1.50%
12	Other	0.00%	0.00%	0.00%	0.00%
13					
14	<b><u>State</u></b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
15	Basic Education	0.0%	0.0%	0.0%	0.0%
16	Special Education	0.0%	0.0%	0.0%	0.0%
17	Special Ed Contingency	\$ -	\$ -	\$ -	\$ -
18	Transportation	0.0%	0.0%	0.0%	0.0%
19	Rent	\$ 996,569	\$ 595,513	\$ 1,308,619	\$ 929,576
21	Social Security (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
22	Retirement (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
23	Other	0.0%	0.0%	0.0%	0.0%
24					
25	<b><u>Federal</u></b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
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	\$ 1,683,820	\$ 1,683,820	\$ 1,683,820	\$ 1,683,820
29	Medical Access	\$ 800,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 202,524	\$ 202,524	\$ 202,524	\$ 202,524



West Chester Area School District  
Assumptions for Salaries

<u>Additional Headcount Expenses</u>	2024-25 Budget	2024-25 Projected	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$150,501		\$156,521	\$162,156	\$167,345	\$172,532
Additional Headcount	2.00		4.00	-	-	-
Additional Salary Expense	\$200,000		\$544,904	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$70,572	\$68,959	\$72,829	\$75,141	\$77,394	\$79,727
Average Teacher Salary	\$82,691	\$82,046	84,593	\$87,279	\$89,896	\$92,605
Headcount Change (Enrollment)	-		-	-	-	-
Headcount Change (Curricular)	21.00		2.20	-	-	-
Change Salary Expense	\$1,477,595		\$186,105	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$81,510		\$84,770	\$87,822	\$90,632	\$93,442
Additional Headcount	3.00		1.00	-	-	-
Additional Salary Expense	\$223,002		\$82,094	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$30,934		\$32,100	\$33,054	\$34,303	\$35,366
Additional Headcount	-		2.00	-	-	-
Additional Salary Expense	\$0		\$100,532	\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$49,284		\$52,547	\$53,971	\$57,160	\$58,641
Additional Headcount	1.00		3.00	-	-	-
Additional Salary Expense	\$54,865		\$180,654	\$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		92,686,876	95,781,544	98,616,398	101,550,472
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		91,436,876	94,531,544	97,366,398	100,300,472
Increase with Attrition			3.45%	3.17%	3.00%	3.01%
Staffing changes	1,477,595		186,105	-	-	-
Teacher Salary (with attrition & staffing changes)	88,756,198	88,383,334	91,622,981	94,531,544	97,366,398	100,300,472
Increase with Attrition & Staffing Changes			3.67%	3.17%	3.00%	3.01%

West Chester Area School District  
Assumptions for Salaries

	<b>TOTAL SALARY EXPENSE</b>					
	<b>2024-25 Budget</b>	<b>2024-25 Projected</b>	<b>2025-26 Forecast</b>	<b>2026-27 Forecast</b>	<b>2027-28 Forecast</b>	<b>2028-29 Forecast</b>
Admin Staff	11,882,547	11,777,547	12,731,149	13,189,470	13,611,533	14,033,491
<b>Total Administration Salaries</b>	<b>11,882,547</b>	<b>11,777,547</b>	<b>12,731,149</b>	<b>13,189,470</b>	<b>13,611,533</b>	<b>14,033,491</b>
Teacher Staff Salaries	88,756,198	88,383,334	91,622,981	94,531,544	97,366,398	100,300,472
Extra Duty Pymnts (123)	2,619,736	1,985,619	1,941,914	2,003,560	2,063,644	2,125,830
Sabbatical Pymnts (124)	450,000	450,000	350,000	350,000	350,000	350,000
Subject Chair Pymnts (125)	640,000	640,000	640,000	640,000	640,000	640,000
Severance Pymnts (127)	292,000	292,000	292,000	301,270	310,304	319,655
Supplemental Contracts (135) (128)	2,320,000	2,320,000	2,350,000	2,350,000	2,350,000	2,350,000
<b>Total Teaching Salaries</b>	<b>95,077,934</b>	<b>94,070,954</b>	<b>97,196,895</b>	<b>100,176,373</b>	<b>103,080,346</b>	<b>106,085,957</b>
Reg Salaries (141)	5,723,071	5,723,071	5,927,194	6,140,573	6,337,071	6,533,521
Overtime (143)	8,400	8,400	8,400	8,400	8,400	8,400
<b>Technical</b>	<b>5,731,471</b>	<b>5,731,471</b>	<b>5,935,594</b>	<b>6,148,973</b>	<b>6,345,471</b>	<b>6,541,921</b>
Reg Salaries (151)	3,607,499	3,607,499	3,817,512	3,930,892	4,079,480	4,205,944
Overtime (153) (152)	62,400	62,400	63,264	65,143	67,605	69,701
Library/Office Aides (154),(155)	609,520	609,520	634,191	653,026	677,711	698,720
Technology Aides (158)	697,295	697,295	720,639	742,042	770,091	793,964
Instructional Aides (191)	3,408,106	3,008,106	3,542,533	3,647,746	3,785,631	3,902,986
Instructional Aides OT (193)	85,100	85,100	76,400	78,669	81,643	84,174
<b>Office Clerical</b>	<b>8,469,920</b>	<b>8,069,920</b>	<b>8,854,539</b>	<b>9,117,519</b>	<b>9,462,161</b>	<b>9,755,488</b>
Reg Salaries Oper & Maint(161)	5,894,313	5,794,313	6,633,839	6,813,616	7,216,301	7,403,203
Temporary salaries (162)	100,000	100,000	150,000	154,065	163,170	167,396
Overtime (163)	90,500	90,500	175,000	179,743	190,365	195,296
Reg Salaries Technology (168)	579,613	579,613	595,275	612,955	636,124	655,844
<b>Crafts and Trades</b>	<b>6,664,426</b>	<b>6,564,426</b>	<b>7,554,114</b>	<b>7,760,378</b>	<b>8,205,961</b>	<b>8,421,739</b>
<b>Total Salary Expense</b>	<b>127,826,298</b>	<b>126,214,318</b>	<b>132,272,291</b>	<b>136,392,714</b>	<b>140,705,472</b>	<b>144,838,596</b>
<b>% Increase</b>		<b>-1.26%</b>	<b>4.80%</b>	<b>3.12%</b>	<b>3.16%</b>	<b>2.94%</b>

				2024-25 Actual					2025-26 Budget					Addition/Reductions to 2025-26 Budget				
POSITIONS	Func	Acct	Prog	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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
ELL and Gifted Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Mathematics / Science / Business Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Mathematics / Science / FCS / Tech Ed Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Studies/Art/Wld Lang/PE Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Visual and Performing Arts / Health & PE Supervisor	2260	111	01	-	-	-	-	-	-	-	-	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 / Asst. Director	2260	111	53	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	1.00	1.00
Teaching and Learning Asst. Director	2260	111	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manager of District Communications	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	13.00	9.00	12.00	-	34.00	2.00	-	-	-	2.00
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	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
School Administration Total				11.00	9.00	15.00	39.00	74.00	13.00	9.00	15.00	41.00	78.00	2.00	-	-	2.00	4.00
Teachers																		
Full Day KG	1110	121	08F	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
1st Grade	1110	121	09	42.00	-	-	-	42.00	42.00	-	-	-	42.00	-	-	-	-	-
2nd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
3rd Grade	1110	121	09	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-
4th Grade	1110	121	09	39.00	-	-	-	39.00	39.00	-	-	-	39.00	-	-	-	-	-
5th Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-
Art	1110	121	01	11.00	7.20	8.20	-	26.40	11.00	7.20	8.20	-	26.40	-	-	-	-	-
ELD	1110	121	02	15.00	5.20	5.60	-	25.80	15.00	5.20	5.60	-	25.80	-	-	-	-	-
Eng/Lang Arts	1110	121	06	-	36.80	32.80	-	69.60	-	36.80	32.80	-	69.60	-	-	-	-	-
World Language	1110	121	07	-	9.80	22.20	-	32.00	-	9.80	22.20	-	32.00	-	-	-	-	-
Instructional Coaches	1110	121	09	11.00	-	3.00	-	14.00	11.00	-	3.00	-	14.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.40	2.80	-	8.20	-	5.40	2.80	-	8.20	-	-	-	-	-
Health	1110	121	11 - 11A	-	6.20	6.50	-	12.70	-	6.20	6.50	-	12.70	-	-	-	-	-
Math	1110	121	15	5.50	27.60	33.60	-	66.70	5.50	27.60	33.60	-	66.70	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	9.60	12.70	2.00	35.30	11.00	9.60	12.70	2.00	35.30	-	-	-	-	-
Science	1110	121	19	-	24.40	42.40	-	66.80	-	24.40	42.40	-	66.80	-	-	-	-	-
Design Labs	1110	121	19L	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-
Social Studies	1110	121	20	-	23.60	38.80	-	62.40	-	23.60	38.80	-	62.40	-	-	-	-	-
AP Capstone	1110	121	25	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	23.50	10.20	3.00	-	36.70	23.50	10.20	3.00	-	36.70	-	-	-	-	-
Music -Vocal	1110	121	16A	9.00	3.40	2.60	-	15.00	9.00	3.40	2.60	-	15.00	-	-	-	-	-
Music -Instrumental	1110	121	16B	13.00	8.20	4.80	-	26.00	13.00	8.20	4.80	-	26.00	-	-	-	-	-
Equity Coach	1110	121	52M	-	3.00	-	-	3.00	-	3.00	-	-	3.00	-	-	-	-	-
Cyber School	1110	121	05	-	0.20	4.20	-	4.40	-	0.20	4.20	-	4.40	-	-	-	-	-
Teacher on Assignment	1110	121	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TITLE 1 - Reading Specialist	1190	121	06A	4.50	-	-	-	4.50	4.50	-	-	-	4.50	-	-	-	-	-
TITLE 1 - Math Specialist	1190	121	15	3.00	-	-	-	3.00	3.00	-	-	-	3.00	-	-	-	-	-
Total				356.50	180.80	226.20	2.00	765.50	356.50	180.80	226.20	2.00	765.50					
Fam and Cons Science	1340	121	12	-	6.60	8.80	-	15.40	-	6.60	8.80	-	15.40	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.40	4.60	-	11.00	-	6.40	4.60	-	11.00	-	-	-	-	-
Business Education	1360	121	03	-	-	7.70	-	7.70	-	-	7.70	-	7.70	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	-	0.70	-	0.70	-	-	0.70	-	0.70	-	-	-	-	-
Clock Tower - Alt Edu	1442	121	21W	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
APT Program - Alt Edu	1442	121	21M	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Total				-	13.00	24.80	2.00	39.80	-	13.00	24.80	2.00	39.80	-	-	-	-	-

POSITIONS	Func Acct Prog			2024-25 Actual					2025-26 Budget					Addition/Reductions to 2025-26 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	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Autistic	1233	121	21C	9.00	2.50	2.50	-	14.00	9.00	2.50	2.50	-	14.00	-	-	-	-	-
Emotional Support	1231	121	21C	5.00	2.00	4.00	-	11.00	5.00	2.00	4.00	-	11.00	-	-	-	-	-
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	2.00	2.00	-	6.50	2.50	2.00	2.00	-	6.50	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	36.50	23.50	25.50	-	85.50	36.50	23.50	25.50	-	85.50	-	-	-	-	-
Multiple Disabilities	1270	121	21J	2.00	2.00	2.00	-	6.00	2.00	2.00	2.00	-	6.00	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	16.00	16.00	-	-	-	16.00	16.00	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	5.50	3.60	2.70	-	11.80	5.50	3.60	2.70	-	11.80	-	-	-	-	-
Total				60.50	35.60	42.70	20.00	158.80	60.50	35.60	42.70	20.00	158.80	-	-	-	-	-
Guidance Counselors	2120	121	18B	11.00	12.40	20.60	-	44.00	11.00	12.40	20.60	1.00	45.00	-	-	-	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	10.80	3.00	3.20	1.80	18.80	11.00	3.00	3.20	2.80	20.00	0.20	-	-	1.00	1.20
Case Workers	2160	121	18F	-	-	-	10.00	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	-	-	-	-	-
Total				43.80	21.40	29.80	11.80	106.80	44.00	21.40	29.80	13.80	109.00	0.20	-	-	2.00	2.20
Athletic Trainer	3200	121	30S	-	2.00	6.00	-	8.00	-	2.00	6.00	-	8.00	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	2.00	-	2.00	-	-	2.00	-	2.00	-	-	-	-	-
Total				-	2.00	8.00	-	10.00	-	2.00	8.00	-	10.00	-	-	-	-	-
Teacher Total				460.80	252.80	331.50	35.80	1,080.90	461.00	252.80	331.50	37.80	1,083.10	0.20	-	-	2.00	2.20
Secretarial Staff - Central Office and School Administration																		
Sec to Superintendent	2350	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	2350	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Elementary Director of Education	2360	151	52A	-	-	-	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 Acclg	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	1281	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	8.00	1.00	3.00	-	12.00	8.00	1.00	3.00	-	12.00	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	14.00	14.00	-	-	-	14.00	14.00	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Behavior Technicians	1233	191	21R	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	59.00	59.00	-	-	-	59.00	59.00	-	-	-	-	-
Multiple Disabilities	1270	191	21J	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Total				18.00	1.00	3.00	111.00	133.00	18.00	1.00	3.00	111.00	133.00	-	-	-	-	-
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	-	-	-	2.40	2.40	-	-	-	2.40	2.40	-	-	-	-	-
RN-LPN (District)	2440	141	18D	1.00	3.00	3.00	3.80	10.80	1.00	3.00	3.00	3.80	10.80	-	-	-	-	-
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	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Translation Support (Hourly Support)	1110	151	02	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00
Student Enrollment Specialist	2190	141	18A	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00
Central Registrar (Hourly Support)	2190	151	18A	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00
Total				1.00	3.00	3.00	15.20	22.20	1.00	3.00	3.00	18.20	25.20	-	-	-	3.00	3.00

POSITIONS	2024-25 Actual						2025-26 Budget						Addition/Reductions to 2025-26 Budget					
	Func	Acct	Prog	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
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
<b>Total</b>				-	-	-	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	-	-	-	-	-
<b>Total</b>				-	-	-	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	-	-	-	-	-
<b>Total</b>				-	-	-	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	-	-	-	-	-
<b>Total</b>				-	-	-	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	-	-	-	-	-
<b>Total</b>				-	-	-	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	27.00	15.50	30.00	4.50	77.00	27.00	15.50	30.00	6.50	79.00	-	-	-	2.00	2.00
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	-	-	-	9.00	9.00	-	-	-	1.00	1.00
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	-	-	-	-	-
<b>Total</b>				38.00	18.50	33.00	52.50	142.00	38.00	18.50	33.00	56.50	145.00	-	-	-	3.00	3.00
<b>Secretarial Staff - Central Office and School Administration Total</b>				84.50	32.50	63.00	251.20	431.20	84.50	32.50	63.00	257.20	437.20	-	-	-	6.00	6.00
<b>Grand Total</b>				556.30	294.30	409.50	326.00	1,586.10	558.50	294.30	409.50	336.00	1,598.30	2.20	-	-	10.00	12.20

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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	20,444,289	23,590,205	22,090,205	24,627,877	26,492,207	28,497,667	30,654,941
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	218,281	223,301	228,437
Prescription	3,951,737	5,406,043	5,406,043	5,946,648	6,541,313	7,195,444	7,914,988
Social Security	8,529,924	9,752,548	9,754,506	10,154,796	10,434,043	10,763,969	11,080,153
Retirement	39,817,743	43,181,752	43,190,428	45,944,000	47,355,550	49,612,749	51,924,637
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	667,536	688,644	708,872
W/C, Unemp & Other	1,288,789	1,368,923	1,368,923	1,389,457	1,410,299	1,431,453	1,452,925
Total Benefit Expense	76,765,470	86,254,555	84,765,189	91,109,530	95,373,436	100,738,566	106,364,481
% Increase			10.42%	5.63%	4.68%	5.63%	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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	4,511,003	5,575,882	5,575,882	5,997,976	6,452,023	6,940,441	7,465,832
Dental	153,504	164,722	164,722	171,805	179,193	186,898	194,935
Vision	23,790	24,435	24,435	24,998	25,573	26,161	26,763
Prescription	235,359	326,043	326,043	358,648	394,513	433,964	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	6,670,279	7,168,153	7,704,316	8,281,742

Net Benefit Costs							
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	15,933,286	18,014,323	16,514,323	18,629,901	20,040,185	21,557,226	23,189,109
Dental	1,204,181	1,355,900	1,355,900	1,414,204	1,475,015	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	9,754,506	10,154,796	10,434,043	10,763,969	11,080,153
Retirement	39,817,743	43,181,752	43,190,428	45,944,000	47,355,550	49,612,749	51,924,637
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	550,684	571,792	592,020
W/C, Unemp & Other	1,288,789	1,368,923	1,368,923	1,389,457	1,410,299	1,431,453	1,452,925
Total Benefit Expense	71,682,674	80,046,621	78,557,255	84,439,251	88,205,283	93,034,250	98,082,739
% Increase			9.59%	7.49%	4.46%	5.47%	5.43%

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

DUES AND FEES & PRIOR YEAR REFUNDS

	2023-24 Actual	2024-25 Budget	2024-25 Projection	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
	\$441,212	\$ 547,854	\$ 547,854	\$ 618,248	\$ 636,795	\$ 655,899	\$ 675,576
<u>DUES/FEES - Athletic Fund</u>	2023-24 \$286,792	2024-25 \$131,500	2024-25 \$131,500	2025-26 \$ 131,500	2026-27 \$ 131,500	2027-28 \$ 131,500	2028-29 \$ 131,500

DEBT SERVICE

Debt Service Savings to Cap	\$1,626,129	\$1,536,653	\$1,993,341	\$1,436,778	\$1,407,516	\$207,499	\$210,178
G/F Contribution to Cap	\$4,657,591	\$4,813,895	\$4,813,895	\$4,952,451	\$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	\$2,846,778	\$3,265,367	\$3,678,635	\$4,112,567
	\$8,638,577	\$13,776,051	\$14,232,739	\$9,236,007	\$9,871,432	\$9,288,625	\$9,937,336

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
PRINCIPAL AT 7/1/06	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
GOB 2014 AA	\$ 2,142,600	\$ 5,700,000	\$ 1,679,975	\$ 5,700,000	\$ 932,350	\$ 6,025,000	\$ 751,600	\$ -	\$ 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	\$ 2,634,725	\$ 17,970,000	\$ 1,273,600	\$ 18,875,000	\$ 771,600	\$ 1,000,000	\$ 751,600	\$ 7,990,000	\$ 511,900	\$ 8,230,000

Total ACT 1 eligible Debt	\$21,067,350	\$20,604,725	\$20,148,600	\$1,771,600	\$8,741,600	\$8,741,900
Increase in ACT 1 eligible debt			(\$456,125)	(\$18,377,000)	\$6,970,000	\$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	
<b>Elementary Debt</b>												
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
9/2024 \$9,995,000 GOB 2024A	\$ 327,063	\$ -	\$ 208,784	\$ 5,000	\$ 399,600	\$ 5,000	\$ 399,400	\$ 5,000	\$ 399,200	\$ 5,000	\$ 399,000	\$ 5,000
5/2025 \$30,305,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 1,256,306	\$ 5,000	\$ 1,232,094	\$ 5,000	\$ 1,231,844	\$ 5,000	\$ 1,231,594	\$ 5,000
5/2025 \$18,200,000 GOR 2025A	\$ -	\$ -	\$ -	\$ -	\$ 927,694	\$ 5,000	\$ 909,750	\$ 18,195,000	\$ -	\$ -	\$ -	\$ -
5/2026 \$30,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,491,033	\$ -	\$ 1,435,157	\$ -	\$ 1,434,915	\$ -
3/2027 \$37,500,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,254,746	\$ -	\$ 1,870,899	\$ -
4/2028 \$35,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,998,278	\$ -
Total Elementary Debt	\$ 5,638,191	\$ 760,000	\$ 5,519,912	\$ 765,000	\$ 7,863,424	\$ 900,000	\$ 9,281,097	\$ 18,975,000	\$ 10,400,762	\$ 13,670,000	\$ 11,613,164	\$ 13,010,000
		\$ 6,398,191		\$ 6,284,912		\$ 8,763,424		\$ 28,256,097		\$ 24,070,762		\$ 24,623,164

Total New Debt	\$ 5,638,191	\$ 760,000	\$ 5,519,912	\$ 765,000	\$ 7,863,424	\$ 900,000	\$ 9,281,097	\$ 18,975,000	\$ 10,400,762	\$ 13,670,000	\$ 11,613,164	\$ 13,010,000
----------------	--------------	------------	--------------	------------	--------------	------------	--------------	---------------	---------------	---------------	---------------	---------------

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	\$8,154,637	\$18,735,000	\$9,137,024	\$19,775,000	\$10,062,697	\$19,975,000	\$11,152,362	\$21,660,000	\$12,125,064	\$21,240,000
Total Debt Service		\$27,465,541		\$26,889,637		\$28,912,024		\$30,027,697		\$32,812,362		\$33,365,064

## 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	2,397.6	-	80.1	129.4
<b>Total</b>	<b>919.7</b>	<b>2,397.6</b>	<b>-</b>	<b>80.1</b>	<b>129.4</b>

<b>Index =</b>	5.30%	4.00%	3.60%	3.20%	3.10%
<b>Exception Calculations</b>					
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
<b>Retirement</b>					
50%	28,914,076	28,999,368	29,613,472	30,074,051	30,577,275
14,499,684	14,457,038	14,499,684	14,806,736	15,037,025	15,288,637
State Share of Retirement for Fed. Funded Salaries (30,411)	(30,322)	(30,411)	(31,055)	(31,538)	(32,066)
Increase	(42,557)	42,557	306,408	229,806	251,084
Index	766,871	577,069	520,894	472,822	465,170
<b>Total Exception</b>	-	-	-	-	-
<b>Special Education</b>					
2021-22 AFR	2022-23 AFR	2023-24 AFR	2024-25 AFR Est. (1.03)	2025-26 AFR Est. (1.03)	2026-27 AFR Est. (1.03)
Expenses	48,013,181	51,215,877	55,420,675	57,083,295	58,795,794
Subsidy	5,914,713	5,966,495	5,963,733	6,069,438	6,069,438
Net Expenses	42,098,469	45,249,382	49,456,941	51,013,857	52,726,356
Net Increase	4,496,269	3,150,913	4,207,559	1,556,916	1,712,499
Index	1,992,917	2,231,219	1,809,975	1,780,450	1,632,443
<b>Total Exception</b>	<b>919,694</b>	<b>2,397,584</b>	<b>-</b>	<b>80,055</b>	<b>129,357</b>



# West Chester Area School District Capital Spending History and Projection

33

	ACTUAL 2022-23	BUDGET 2023-24	ACTUAL 2023-24	BUDGET 2024-25	PROJECTED 2024-25	BUDGET 2025-26	BUDGET 2026-27	BUDGET 2027-28	BUDGET 2028-29
<b>OTHER CAPITAL SPENDING</b>									
<u>Revenues</u>									
Contribution from General Fund	\$ 3,576,779	\$ 4,637,591	\$ 4,657,591	\$ 4,813,895	\$ 4,813,895	\$ 4,952,451	\$ 5,198,549	\$ 5,402,491	\$ 5,614,591
Refunding Savings	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,576,779</b>	<b>\$ 4,637,591</b>	<b>\$ 4,657,591</b>	<b>\$ 4,813,895</b>	<b>\$ 4,813,895</b>	<b>\$ 4,952,451</b>	<b>\$ 5,198,549</b>	<b>\$ 5,402,491</b>	<b>\$ 5,614,591</b>
<u>Expenditures and Fund Transfers</u>									
Furniture and Fixtures	\$ 90,363	\$ 80,000	\$ 80,216	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Technology	4,271,793	4,557,591	3,647,201	4,713,895	4,140,424	4,852,451	5,098,549	5,302,491	5,514,591
Kilns & Risers	-	-	-	136,000	136,000	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Elementary Construction	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,362,156</b>	<b>\$ 4,637,591</b>	<b>\$ 3,727,418</b>	<b>\$ 4,949,895</b>	<b>\$ 4,376,424</b>	<b>\$ 4,952,451</b>	<b>\$ 5,198,549</b>	<b>\$ 5,402,491</b>	<b>\$ 5,614,591</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ (785,377)</b>	<b>\$ -</b>	<b>\$ 930,173</b>	<b>\$ (136,000)</b>	<b>\$ 437,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance at July 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (785,377)</b>	<b>\$ 698,484</b>	<b>\$ 144,796</b>	<b>\$ 582,267</b>	<b>\$ 582,267</b>	<b>\$ 582,267</b>	<b>\$ 582,267</b>
<b>Fund Balance at June 30</b>	<b>\$ (785,377)</b>	<b>\$ -</b>	<b>\$ 144,796</b>	<b>\$ 562,484</b>	<b>\$ 582,267</b>	<b>\$ 582,267</b>	<b>\$ 582,267</b>	<b>\$ 582,267</b>	<b>\$ 582,267</b>
<b>FACILITIES CAPITAL SPENDING</b>									
<u>Revenues</u>									
Contribution from General Fund	\$ 8,169,067	\$ 2,354,857	\$ 2,354,857	\$ 7,425,503	\$ 7,425,503	\$ 2,846,778	\$ 3,265,367	\$ 3,678,635	\$ 4,112,567
Refunding Savings	711,650	1,502,726	1,626,129	1,536,653	1,993,341	1,436,778	1,407,516	207,499	210,178
Interest Income	1,608,293	75,000	1,780,484	75,000	75,000	75,000	75,000	75,000	75,000
	\$ 10,489,010	\$ 3,932,583	\$ 5,761,470	\$ 9,037,156	\$ 9,493,844	\$ 4,358,556	\$ 4,747,883	\$ 3,961,134	\$ 4,397,745
<u>Expenditures</u>									
Facilities Projects	\$ 1,794,102	\$ 4,836,000	\$ 4,439,524	\$ 2,425,503	\$ 2,821,979	\$ 4,572,580	\$ 3,265,367	\$ 3,678,635	\$ 4,112,567
Elementary Construction	-	-	-	5,000,000	10,000,000	-	-	-	-
	\$ 1,794,102	\$ 4,836,000	\$ 4,439,524	\$ 7,425,503	\$ 12,821,979	\$ 4,572,580	\$ 3,265,367	\$ 3,678,635	\$ 4,112,567
<b>Excess of Revenues over Expenditures</b>	<b>\$ 8,694,908</b>	<b>\$ (903,417)</b>	<b>\$ 1,321,946</b>	<b>\$ 1,611,653</b>	<b>\$ (3,328,135)</b>	<b>\$ (214,024)</b>	<b>\$ 1,482,516</b>	<b>\$ 282,499</b>	<b>\$ 285,178</b>
<b>Designated Fund Balance at July 1</b>	<b>\$ 23,443,491</b>	<b>\$ 25,342,025</b>	<b>\$ 32,138,399</b>	<b>\$ 26,358,385</b>	<b>\$ 33,460,345</b>	<b>\$ 30,132,210</b>	<b>\$ 29,918,186</b>	<b>\$ 31,400,702</b>	<b>\$ 31,683,201</b>
<b>Designated Fund Balance at June 30</b>	<b>\$ 32,138,399</b>	<b>\$ 24,438,608</b>	<b>\$ 33,460,345</b>	<b>\$ 27,970,038</b>	<b>\$ 30,132,210</b>	<b>\$ 29,918,186</b>	<b>\$ 31,400,702</b>	<b>\$ 31,683,201</b>	<b>\$ 31,968,379</b>

## 2025-2026 Capital Budget

	# of Devices	Budget 2025-2026
<b>Elementary Equipment</b>		
Student iPad (K & 3rd)	2,100	848,400
Teacher Device	489	692,340
Teacher iPad Stand	60	4,320
Teacher iPad (K & 1st/Lib)	150	56,100
		<u>1,601,160</u>
<b>Secondary Equipment</b>		
6th grade 1:1	1,100	660,000
9th grade 1:1	1,100	880,000
Teacher Device (Art, Music and Video)	40	55,960
Video	9	25,551
		<u>1,621,511</u>
<b>District</b>		
Digital Signage		20,000
Projector (EXE, WTE, SMS and RHS)	220	561,880
Staff (Central + Schools)	225	322,120
		<u>904,000</u>
<b>Network</b>		
Access Point/Switch	153	575,780
Server	4	150,000
		<u>725,780</u>
<b>Total Fund 22</b>		<u><u>4,852,451</u></u>

## 2024-2025 Capital Budget

	# of Devices	Budget 2024-2025	Projected 2024-2025
<b>Elementary Equipment</b>			
iPad Cart (Classroom)	10	\$ 14,029	\$ 14,029
Student iPad (K/3rd)	2,150	804,100	804,100
Teacher iPad (Art /ELL/ Reading/Gifted/Sped/Psy/PE)	150	59,850	59,850
		<b>\$ 877,979</b>	<b>\$ 877,979</b>
<b>Secondary Equipment</b>			
6th Grade 1:1	1,100	\$ 660,000	\$ 86,529
9th grade 1:1	1,100	880,000	880,000
Secondary Teacher Device	648	731,592	731,592
		<b>\$ 2,271,592</b>	<b>\$ 1,698,121</b>
<b>District</b>			
Digital Signage		\$ 28,800	\$ 28,800
Projector (Classroom - EHS/FHE/FMS)	190	484,500	484,500
Security Camera		50,000	50,000
Staff (Central + Schools)	256	289,024	289,024
		<b>\$ 852,324</b>	<b>\$ 852,324</b>
<b>Network</b>			
Access Point/Switch		\$ 430,000	\$ 430,000
Firewall		82,000	82,000
Servers		200,000	200,000
		<b>\$ 712,000</b>	<b>\$ 712,000</b>
<b>Total Fund 22</b>		<b>\$ 4,713,895</b>	<b>\$ 4,140,424</b>

## West Chester Area School District 2025-2026 CAPITAL PROJECTS

Location	Project Description	Estimated Budget
East Bradford	Paving replacement	\$ 150,149
East HS	Partial Roof Refurbishment / Replacement	\$ 679,750
Fugett MS	Partial Roof Refurbishment / Replacement	\$ 345,950
	2025-2026 Fund 30 Capital Projects Allowance	\$ 1,175,849
	Total Estimated Costs of Fund 30 Projects	\$ 1,175,849
	(over)/under budget	\$ -

Location	Project Description	Estimated Budget
District-wide	Emergency Repairs	\$ 60,000
District-wide	District-wide Concrete Sidewalk and Curb Replacement	\$ 75,000
District-wide	District-wide Playground	\$ 100,000
District-wide	Fencing Repairs/Replacement	\$ 75,000
District-wide	Flooring Replacement	\$ 125,000
District-wide	Access Control / Camera Installation & Replacement	\$ 500,000
District-wide	Switch Gear Cleaning	\$ 100,000
District-wide	Inlet Repairs	\$ 20,000
District-wide	Facility Condition Assessment	\$ 100,000
East HS	Practice Track Repairs	\$ 24,500
East HS	HVAC Pump VFD Drive Replacement	\$ 53,950
East HS	Interior Painting 2nd & 3rd fls	\$ 243,900
Exton ES	Sealcoating - Parking lot & Driveway	\$ 23,450
Henderson HS	HVAC Pump VFD Drive Replacement	\$ 22,900
Penn Wood ES	Partial Roof Replacement - Boiler Room Roof	\$ 81,200
Penn Wood ES	Sealcoating - Playground	\$ 12,100
Rustin Field House	Roof Replacement	\$ 91,655
Rustin HS	Partial Roof Refurbishment / Replacement	\$ 163,925
Rustin HS	New Turf Field	\$ 2,700,000
	Total Estimated Costs of Fund 27 Projects	\$ 4,572,580
	2025-2026 Fund 27 Capital Projects Allowance	\$ 2,871,778
	Use of Fund 27 Fund Balance	\$ 1,700,802
	(over)/under budget	\$ -

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

	A	C	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	Total Revenue	289,805	270,506	295,885	287,472	302,119	294,262	295,408	298,425	300,379
2	Current RE Taxes (0% rate incr.)	190,643	184,992	193,129	195,195	198,019	196,635	197,078	197,520	197,963
3	Revenue (Excl Current R.E.T.)	99,162	85,515	102,756	92,277	104,100	97,627	98,330	100,904	102,416
4	State (Other)	25,705	26,195	27,838	28,345	30,044	29,532	29,271	30,149	29,928
5	PSERS	19,382	20,343	20,249	21,591	21,595	22,972	23,678	24,806	25,962
6	Federal	7,121	3,580	4,352	3,958	4,528	4,016	3,716	3,716	3,716
7	Local (Excl. Current R.E.T.)	46,955	35,397	50,317	38,382	47,932	41,107	41,665	42,233	42,810
8	Expenses	284,856	302,295	290,410	322,564	320,299	333,879	347,248	361,852	375,644
9	Salaries	112,798	119,970	117,453	127,826	126,214	132,272	136,393	140,705	144,839
10	Benefits (without PSERS)	27,296	36,286	31,865	36,865	35,367	38,495	40,850	43,422	46,158
11	PSERS	39,340	40,686	39,818	43,182	43,190	45,944	47,356	49,613	51,925
12	Debt Service	27,882	27,237	27,151	27,466	26,890	28,912	30,028	32,812	33,365
13	Transfer to Capital Reserve	12,457	8,495	8,639	13,776	14,233	9,236	9,071	9,289	9,937
14	Other	65,082	69,621	65,484	73,449	74,405	79,020	82,750	86,011	89,420
15	Net Gap calculation - No tax increase no exceptions									
16	Deficit						(39,618)	(51,840)	(63,427)	(75,265)
17	Change in Fund Balance						33,964	5,000	5,000	-
18	Cumulative Gap at No Incr. in R.E. Taxes						(5,654)	(46,840)	(58,427)	(75,265)
19	Prior Year Gap Reduction						-	5,654	46,840	58,427
20	Net Gap no Incr in R.E Taxes no Exceptions						(5,654)	(41,186)	(11,587)	(16,837)
21	Net Gap calculation - Act 1 Tax Increase - no exceptions									
22	Deficit						(39,618)	(51,840)	(63,427)	(75,265)
23	Change in Fund Balance						33,964	5,000	5,000	-
24	Cumulative Gap at No Incr. in R.E. Taxes						(5,654)	(46,840)	(58,427)	(75,265)
25	Projected tax increase within Act 1						5,654	7,095	6,321	6,137
26	Prior Year Tax Increase not included above						-	5,654	12,748	19,069
27	Cumulative Gap at Millage Index						-	(34,092)	(39,358)	(50,059)
28	Prior Year Gap elimination						-	-	34,092	39,358
29	Net Gap at Millage Index (no exceptions)						-	(34,092)	(5,266)	(10,701)
30	Net Gap calculation - Act 1 Tax Increase - with exceptions									
31	Deficit						(39,618)	(51,840)	(63,427)	(75,265)
32	Change in Fund Balance						33,964	5,000	5,000	-
33	Cumulative Gap at Millage Index						(5,654)	(46,840)	(58,427)	(75,265)
34	Projected tax increase within Act 1						5,654	7,095	6,321	6,137
35	Prior Year Tax Increase not included above						-	5,654	12,748	19,069
36	Cumulative Gap at Millage Index						-	(34,092)	(39,358)	(50,059)
37	Act 1 Exceptions						-	-	80	129
38	Add'l Revenue from Prior Year exception allowance						-	-	-	80
39	Cumulative Gap at Millage Index and Exceptions						-	(34,092)	(39,278)	(49,849)
40	Prior Year Gap elimination						-	-	34,092	39,278
41	Net Gap at Millage Index - with exceptions						-	(34,092)	(5,186)	(10,571)
42	Expenses % Increase									
43	Salaries	4.95%		4.13%		7.46%	4.80%	3.12%	3.16%	2.94%
44	Benefits (without PSERS)	0.48%		16.74%		10.99%	8.85%	6.12%	6.30%	6.30%
45	PSERS	6.15%		1.21%		8.47%	6.38%	3.07%	4.77%	4.66%
46	Debt Service	1.25%		-2.62%		-0.96%	7.52%	3.86%	9.27%	1.68%
47	Other	8.41%		0.62%		13.62%	6.20%	4.72%	3.94%	3.96%
48	Debt Service % of Budget	9.8%		9.3%		8.4%	8.7%	8.6%	9.1%	8.9%
49	Act 1 Exceptions						2,398	-	80	129
50	PSERS						2,398	-	80	129
51	Special Ed							-		
52	Fund Balance									
53	Beginning Fund Balance	83,612		88,561		94,036	75,856	41,892	36,892	31,892
54	Transfer (to)/from Operating Budget	(4,949)		(5,476)		18,180	33,964	5,000	5,000	-
55	Ending Fund Balance	88,561		94,036		75,856	41,892	36,892	31,892	31,892
56	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
57	Fund Balance - Designation - Millage Rate Stabilization	60,977.6		66,044.2		46,964.0	12,000.0	6,000.0	-	-
58	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
59	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
60	Fund Balance - Designation- Technology/Distance Learning	-		-		-	-	-	-	-
61	Fund Balance - Designation- Future Staffing Needs	1,100.0		1,100.0		1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
62	Fund Balance - Designation- Elementary Construction	-		-		-	-	-	-	-
63	Fund Balance - Designation - Athletic Fund	143.2		52.1		59.7	59.7	59.7	59.7	59.7
64	Year End Unassigned/Undesig. FB	19,180		19,680		20,172	21,172	22,172	23,172	23,172
65	% of Expenses	6.7%		6.8%		6.3%	6.3%	6.4%	6.4%	6.2%
66	Capital Reserves									
67	Beginning Fund Balance	23,443		31,353		33,605	30,714	30,500	31,983	32,265
68	Inflow	14,066		10,419		14,308	9,311	9,846	9,364	10,012
69	Outflow	6,155		8,167		17,198	9,525	8,464	9,081	9,727
70	Year-end Fund Balance	31,353		33,605		30,714	30,500	31,983	32,265	32,551
71	Act 1 Index Assumptions					5.3%	4.0%	3.6%	3.2%	3.1%

**West Chester Area School District**  
**2025-26 Budget**  
**Expense Summary**

	Budget 2025-26	Budget 2024-25	Budget to Budget Incr./ (Decr.)	
<b>Staff Expenses (Excluding Retirement)</b>	<b>\$169,674</b>	<b>\$162,736</b>	<b>\$6,937</b>	<b>4.3%</b>
<b>New Staff</b>	<b>\$1,094</b>	<b>\$1,955</b>	<b>(\$861)</b>	<b>-44.0%</b>
<b>Retirement</b>	<b>\$45,944</b>	<b>\$43,182</b>	<b>\$2,762</b>	<b>6.4%</b>
<b>Professional Student Services</b>	<b>\$18,701</b>	<b>\$17,162</b>	<b>\$1,539</b>	<b>9.0%</b>
<b>Other Professional Services</b>	<b>\$4,332</b>	<b>\$4,120</b>	<b>\$212</b>	<b>5.1%</b>
<b>Utilities/ Leases/Other</b>	<b>\$5,148</b>	<b>\$5,077</b>	<b>\$71</b>	<b>1.4%</b>
<b>Tuitions to Other Schools/Institutions</b>	<b>\$17,586</b>	<b>\$16,550</b>	<b>\$1,036</b>	<b>6.3%</b>
<b>Transportation &amp; Other Contracted Services</b>	<b>\$19,911</b>	<b>\$18,798</b>	<b>\$1,113</b>	<b>5.9%</b>
<b>Heating Fuel/Maintenance/Office Supplies</b>	<b>\$2,738</b>	<b>\$2,685</b>	<b>\$54</b>	<b>2.0%</b>
<b>Instructional Books/Supplies</b>	<b>\$9,102</b>	<b>\$7,797</b>	<b>\$1,305</b>	<b>16.7%</b>
<b>Dues &amp; Fees</b>	<b>\$750</b>	<b>\$679</b>	<b>\$70</b>	<b>10.3%</b>
<b>Debt Service &amp; Property</b>	<b>\$29,665</b>	<b>\$28,048</b>	<b>\$1,617</b>	<b>5.8%</b>
<b>Transfers to Other Funds</b>	<b>\$9,236</b>	<b>\$8,776</b>	<b>\$460</b>	<b>5.2%</b>
<b>Total General Fund Budget</b>	<b>\$333,879</b>	<b>\$317,564</b>	<b>\$16,315</b>	<b>5.1%</b>
<b>Transfer for Elementary Construction</b>	<b>\$0</b>	<b>\$5,000</b>		
<b>Adjusted General Fund Budget</b>	<b>\$333,879</b>	<b>\$322,564</b>	<b>\$11,315</b>	<b>3.51%</b>
<b>Transfer to Capital Projects</b>	<b>\$2,847</b>	<b>\$2,426</b>	<b>\$421</b>	
<b>Transfer to Capital Reserve Refunding Savings</b>	<b>\$1,437</b>	<b>\$1,537</b>	<b>(\$100)</b>	
<b>Transfer to Capital Reserve Millage Contribution</b>	<b><u>\$4,952</u></b>	<b><u>\$4,814</u></b>	<b><u>\$139</u></b>	
	<b>\$9,236</b>	<b>\$8,776</b>	<b>\$460</b>	

**West Chester Area School District**  
**2025-26 Budget**  
**Revenue Summary**

	Budget	Budget	Budget to Budget	
<u>Revenue Category</u>	2025-26	2024-25	Incr./ (Decr.)	
Current Real Estate Taxes *	\$196,635	\$195,195	\$1,440	0.7%
Delinquent Taxes	\$2,859	\$2,859	\$0	0.0%
Interim Real Estate Taxes	\$1,199	\$760	\$439	57.8%
Earned Income Taxes	\$29,707	\$28,283	\$1,424	5.0%
Real Estate Transfer Taxes	\$5,183	\$4,682	\$502	10.7%
	\$36,090	\$33,725	\$2,365	7.0%
Other Local Revenue	\$2,158	\$1,799	\$359	20.0%
Total Local Revenue	\$237,741	\$233,578	\$4,164	1.8%
State Subsidies Excluding Retirement	\$29,532	\$28,345	\$1,187	4.2%
Retirement Subsidy	\$22,972	\$21,591	\$1,381	6.4%
Federal Subsidies	\$4,016	\$3,958	\$57	1.5%
Total Revenue	\$294,261	\$287,472	\$6,789	2.4%

\*- 2025-26 Current Real Estate Taxes shown at 0% tax increase

**West Chester Area School District**

**2025-26**

**Budget Summary**

	2025-26	2024-25		
	Budget	Budget	Incr./ (Decr.)	
Expenses	333,879	322,564	11,315	3.51%
Revenues	294,261	287,472	6,789	2.4%
Deficit/ (Surplus)	39,618	35,092	4,526	
Tax Increase	5,654			
Tax Increase- Act 1 Exceptions	-			
Total Tax Increase	5,654			
Remaining Deficit	33,964			
Planned use of Fund Balance	(33,964)			
Deficit	0			

	2025-26	2024-25		
<u>Year End Fund Balance</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr./ (Decr.)</u>	
Undesignated Fund Balance	21,172	20,172	1,000	
Property Assessment Fluctuations	1,000	1,000	-	
Health Care	4,160	4,160	-	
Millage Stabilization	12,000	18,000	(6,000)	
Alternative Education	2,000	2,000	-	
Athletic Fund	60	151	(91)	
Future Staffing Needs	1,500	-	1,500	
	41,892	45,483	(6,091)	

	2025-26	2024-25		
<u>Year End Fund Balance</u>	<u>Budget</u>	<u>Projected</u>	<u>Incr./ (Decr.)</u>	
Undesignated Fund Balance	21,172	20,172	1,000	
Property Assessment Fluctuations	1,000	1,000	-	
Health Care	4,160	4,160	-	
Millage Stabilization	12,000	46,964	(34,964)	
Alternative Education	2,000	2,000	-	
Athletic Fund	60	60	-	
Future Staffing Needs	1,500	1,500	-	
	41,892	75,856	(33,964)	



West Chester Area School District			
10 Year History of Mandates			
Category	2023-24	2013-14	Change
Total Operating Expenditures (excludes debt service)	263,258,113	181,820,353	81,437,760
PSERS Expense	39,817,743	14,359,550	25,458,193
Charter School Expenditures	7,580,797	8,114,014	(533,217)
Adjusted Special Education Expenditures (excludes charter school tuitions)	43,961,494	28,421,600	15,539,894
Transportation	14,142,237	12,598,501	1,543,736
Total Change in Mandated Costs			42,008,606

Basic Education Funding	12,634,213	7,247,302	5,386,911
PSERS Subsidy	20,249,204	7,197,265	13,051,939
Special Education Funding	5,963,733	5,311,051	652,682
Transportation Subsidy	2,900,630	3,750,549	(849,919)
Total Change in Supporting State Subsidies			18,241,613
Total Local Share of Mandated Costs			23,766,992

West Chester Area School District  
Assessed Value Analysis

Assessed Value 24-25:	\$	9,485,024,000
Assessed Value 25-26:	\$	9,560,583,000
Change in Assessed Value	\$	75,559,000
% Change in Assessed Value		0.80%

Calculation of district revenue from change in assessed value:

Change in Assessed Value	\$	75,559,000
Millage Rate		0.0227319
Collection Factor		0.965
Revenue from change in assessed value	\$	<u><u>1,657,484</u></u>

# West Chester Area School District

## **What is tax equalization?**

Whenever a school district is located in more than one county, the total taxes levied on real estate within the school district in each county shall be subject to tax equalization as determined by the State Tax Equalization Board. Tax equalization ensures that everyone is assessed at the true market value of real estate and pays a fair share of tax.

## **Why is tax equalization necessary for the West Chester Area School District (WCASD)?**

WCASD receives real estate tax revenue from both Chester and Delaware Counties. Each county has determined assessed values in a different manner. As a result, state law requires the conversion of assessed value to market value.

## **How are the assessed values different in Chester and Delaware Counties?**

If you own a property in Chester County the assessed value is based on 100% of market value in 1999. If you own a property in Delaware County the assessed value is based on 100% of market value in 2021. Because of the differences in assessed value determination, state law requires the tax equalization process.

# West Chester Area School District

**How does state tax equalization calculate consistent values between the two counties?**

Tax equalization is achieved by determining the market value of each parcel by dividing the assessed value by the latest ratio of assessed value to market value in each county as set by the State Tax Equalization Board.

**What is the major factor in determining the ratio?**

The State Tax Equalization Board determines the ratio based upon the sales value of property sold in the previous year. This information is furnished by the county assessor's office.

**What are the 2025-26 tax rates based upon?**

The 2025-26 tax rates are based on the 2022 market value information provided by the State Tax Equalization Board, which are the most recent valuations available.

**Does the school district have the ability to change the equalization rates?**

No, all information is provided to PDE and WCASD by the State Tax Equalization Board.

West Chester Area School District			
Market Value Analysis (STEB)			
Market Value of Real Estate (Provided by PA State Equalization Board)	2024-25	2025-26	% Change in Market Value
Chester County	15,569,013	15,734,017	1.06%
Delaware County	1,051,730	1,056,620	0.46%
	16,620,743	16,790,637	1.02%
Equalization Between Counties			
Chester County	93.67%	93.71%	
Delaware County	6.33%	6.29%	

History of Tax Increases											
				Chester County				Delaware County			
Year	Enrollment		ACT 1 Index	Millage	Avg. Residential Tax Bill @	\$ Incr.	% Incr.	Millage	Avg. Residential Tax Bill @	\$ Incr.	% Incr.
	# of Students	% Change			\$189,850				\$502,336 *		
2011-12	11,822	-0.03%	1.4%	18.36	\$3,486	\$0	0.0%	14.22	\$4,063	(\$9)	-0.2%
2012-13	11,687	-1.14%	1.7%	18.67	\$3,544	\$59	1.7%	13.78	\$3,937	(\$126)	-3.1%
2013-14	11,666	-0.18%	1.7%	18.67	\$3,544	\$0	0.0%	13.62	\$3,891	(\$46)	-1.2%
2014-15	11,624	-0.36%	2.1%	19.21	\$3,647	\$103	2.9%	13.65	\$3,900	\$9	0.2%
2015-16	11,483	-1.21%	1.9%	19.58	\$3,717	\$70	1.9%	13.91	\$3,974	\$74	1.9%
2016-17	11,589	0.92%	2.4%	20.10	\$3,816	\$99	2.7%	14.71	\$4,203	\$229	5.8%
2017-18	11,928	2.93%	2.5%	20.68	\$3,926	\$110	2.9%	15.21	\$4,345	\$143	3.4%
2018-19	11,963	0.29%	2.4%	21.27	\$4,039	\$112	2.8%	16.08	\$4,593	\$247	5.7%
2019-20	12,078	0.96%	2.3%	21.66	\$4,113	\$74	1.8%	16.26	\$4,645	\$52	1.1%
2020-21	11,968	-0.91%	2.6%	21.66	\$4,113	\$0	0.0%	16.66	\$4,761	\$115	2.5%
2021-22 *	12,093	1.04%	3.0%	22.06	\$4,188	\$76	1.8%	9.52	\$4,780	\$19	0.4%
2022-23	12,146	0.44%	3.4%	22.43	\$4,258	\$70	1.7%	9.93	\$4,988	\$208	4.4%
2023-24	12,063	-0.68%	4.1%	22.43	\$4,258	\$0	0.0%	9.94	\$4,993	\$5	0.1%
2024-25	12,056	-0.06%	5.3%	22.73	\$4,315	\$57	1.3%	11.04	\$5,546	\$553	11.1%
2025-26	11,993	-0.52%	4.0%	23.38	\$4,439	\$123	2.9%	11.36	\$5,707	\$161	2.9%
	3 Year Avg	-0.4%	4.5%		3 Year Avg Tax Inc		1.4%		3 Year Avg Tax Inc		4.7%
	5 Year Avg	0.0%	4.0%		5 Year Avg Tax Inc		1.5%		5 Year Avg Tax Inc		3.8%
	10 Year Avg	0.4%	3.2%		10 Year Avg Tax Inc		1.8%		10 Year Avg Tax Inc		3.7%

# West Chester Area School District

## Millage Rate Comparison

CHESTER COUNTY			DELAWARE COUNTY		
District	2024-25 Final Millage Rate	Millage (1/12 HIGHEST RATE 12/12 LOWEST)	District	2024-25 Final Millage Rate	Millage (1/17 HIGHEST RATE 17/17 LOWEST)
West Chester Area 25-26	23.3845		West Chester Area 25-26	11.3681	
West Chester Area	22.7319	12/12	West Chester Area	11.0434	17/17
Great Valley	24.3698	11/12	Marple Newtown	12.0581	16/17
Tredyffrin-Easttown	28.3373	10/12	Chester-Upland	13.0800	15/17
Downingtown Area	30.7110	9/12	Radnor Twp	14.9665	14/17
Unionville - Chadds Ford	32.6100	8/12	Rose Tree Media	15.4855	13/17
Kennett Consolidated	33.6498	7/12	Unionville-Chadds Ford	18.5700	12/17
Phoenixville Area	33.8474	6/12	Haverford Twp	18.8951	11/17
Avon Grove	34.9500	5/12	Garnet Valley	19.4224	10/17
Owen J. Roberts	35.4731	4/12	Penn-Delco	19.9870	9/17
Oxford Area	36.9607	3/12	Springfield	21.5428	8/17
Octorara Area	42.5400	2/12	Interboro	25.8426	7/17
Coatesville Area	42.8640	1/12	Upper Darby	25.8761	6/17
			Ridley	27.9890	5/17
			Chichester	28.5951	4/17
			Wallingford-Swarthmore	30.0615	3/17
			William Penn	31.6300	2/17
			Southeast Delco	32.0533	1/17