

West Chester Area School District
Operating Expense History and Forecast

10/11/2022

1

	A	AF	AG	AH	AI	AJ	AK	AL	AM	AN
	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated	Estimated
	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27	
1										
2										
3	Staff	160,538.7	178,386.8	171,700.6	187,196.0	186,301.4	194,248.5	201,226.1	208,730.8	216,339.2
4	Total Salaries	102,002.8	108,179.9	107,476.0	113,521.6	112,923.0	116,687.4	119,916.0	123,276.4	126,711.1
5	Administration									
6	Reg Salaries	9,227.4	9,843.7	9,852.7	10,560.3	10,417.9	10,877.1	11,203.4	11,539.5	11,885.7
7	Teachers									
8	Reg Salaries	73,524.6	76,795.7	75,998.6	80,675.3	79,985.7	82,903.1	85,213.8	87,628.0	90,088.7
9	Extra Duty Pymnts	1,727.1	1,167.7	2,581.4	1,643.2	1,643.2	1,688.6	1,735.6	1,784.8	1,834.9
10	Sabbatical Pymnts	530.3	300.0	462.3	300.0	300.0	300.0	300.0	300.0	300.0
11	Subject Chair Pymnts	380.1	535.9	622.2	530.8	530.8	530.8	530.8	530.8	530.8
12	Severance Pymnts	192.3	392.0	194.6	392.0	392.0	402.8	414.1	425.8	437.7
13	Supplemental Contracts	2,085.1	2,167.0	2,223.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0
14	Total Teachers	78,439.4	81,358.4	82,082.2	85,708.3	85,018.7	87,992.3	90,361.3	92,836.4	95,359.1
15	Technical									
16	Reg Salaries	3,589.1	3,868.6	3,689.9	4,188.7	4,474.3	4,314.3	4,443.6	4,576.8	4,714.1
17	Office Clerical									
18	Reg Salaries	5,495.4	6,704.8	6,246.8	6,776.8	6,829.7	6,978.1	7,187.4	7,403.1	7,625.2
19	Crafts and Trades									
20	Reg Salaries	5,251.4	6,404.4	5,604.4	6,287.5	6,182.5	6,525.7	6,720.2	6,920.6	7,127.1
21										
22	Benefits									
23	Medical	15,228.1	22,604.8	15,987.9	23,407.9	23,407.9	25,179.9	27,086.0	29,136.5	31,342.1
24	Dental	1,194.2	1,487.8	1,160.7	1,565.7	1,565.7	1,633.0	1,703.3	1,776.5	1,852.9
25	Vision	164.8	218.3	169.2	225.5	225.5	230.7	236.0	241.4	247.0
26	Prescription	3,438.3	5,205.0	5,176.1	5,725.4	5,725.4	6,298.0	6,927.8	7,620.6	8,382.6
27	Social Security	7,313.9	8,244.8	7,757.5	8,651.4	8,598.6	8,926.6	9,173.6	9,430.6	9,693.4
28	Retirement	34,674.3	37,630.2	37,059.7	39,844.7	39,601.6	41,645.7	43,193.7	44,971.2	46,604.3
29	Tuition Reimbursement	410.2	600.0	476.6	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	531.8	578.7	343.9	592.0	592.0	608.5	625.3	642.9	660.8
31	Workers Comp/Unempl/Other	1,114.6	1,309.1	1,151.4	1,328.8	1,328.8	1,348.7	1,368.9	1,389.5	1,410.3
32	Total Benefits	64,070.3	77,878.6	69,283.0	81,941.4	81,645.5	86,471.1	90,914.6	95,809.1	100,793.4
33	(Less) cost sharing	(5,534.4)	(7,671.6)	(5,058.4)	(8,267.0)	(8,267.0)	(8,910.0)	(9,604.6)	(10,354.8)	(11,165.3)
34	Net Benefits	58,535.9	70,206.9	64,224.6	73,674.4	73,378.5	77,561.1	81,310.1	85,454.3	89,628.1
35										
36	Prof. & Tech. Services	14,079.1	19,994.0	19,979.3	20,756.1	20,436.1	21,342.8	21,947.1	22,569.5	23,210.6
37	Substitute Service	1,708.6	2,741.2	2,731.5	2,783.1	2,783.1	2,866.6	2,952.6	3,041.2	3,132.5
38	Contracted Therapeutic Staff	1,502.3	1,708.2	1,792.0	1,608.2	1,608.2	1,656.5	1,706.2	1,757.3	1,810.1
39	Contracted Aides- Special Ed.	667.1	2,905.4	1,129.9	2,905.4	2,705.4	2,992.5	3,082.3	3,174.8	3,270.0
40	Contracted Aides- Other	117.0	325.0	193.5	325.0	325.0	334.8	344.8	355.1	365.8
41	Contracted Special Ed. Programs	2,519.0	3,443.5	3,234.5	3,462.3	3,462.3	3,566.1	3,673.1	3,783.3	3,896.8
42	Occupational/Physical Therapy	982.7	1,089.0	1,102.0	1,094.8	1,094.8	1,127.6	1,161.4	1,196.3	1,232.2
43	Due Process Hearings	809.6	1,000.0	1,080.6	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0
44	Early Intervention	356.8	284.1	158.1	293.7	293.7	302.6	311.6	321.0	330.6
45	Extended School Year	412.4	619.0	616.1	603.0	603.0	621.1	639.7	658.9	678.7
46	Alternative Education - IU	1,847.7	2,441.1	2,034.3	2,932.9	2,932.9	3,020.9	3,111.6	3,204.9	3,301.1
47	Alternative Education - APT	515.7	-	-	-	-	-	-	-	-
48	Tax Collection	732.4	703.1	915.4	720.5	720.5	742.1	764.4	787.3	810.9
49	Legal	309.7	573.0	335.5	543.0	543.0	559.3	576.1	593.4	611.2
50	Other	1,598.1	2,161.3	4,655.9	2,284.2	2,164.2	2,352.7	2,423.3	2,496.0	2,570.9
51										
52	Purchased Property Services	3,096.2	4,324.3	3,643.8	4,356.3	4,356.3	4,487.0	4,621.6	4,760.3	4,903.1
53	Electricity	1,487.3	1,931.0	1,752.8	2,148.3	2,148.3	2,212.7	2,279.1	2,347.5	2,417.9
54	Water/Sewer	538.4	655.3	640.4	662.2	662.2	682.0	702.5	723.6	745.3
55	Trash Removal	88.9	105.0	93.1	105.0	105.0	108.2	111.4	114.7	118.2
56	Space Rental	266.4	139.0	128.6	139.0	139.0	143.2	147.5	151.9	156.4
57	Other	715.2	1,494.0	1,028.8	1,301.9	1,301.9	1,340.9	1,381.1	1,422.6	1,465.2
58										
59	Other Services	27,060.7	33,644.9	27,412.5	34,576.0	32,607.4	34,184.5	35,882.8	37,679.3	39,580.6
60	Charter Schools	7,868.6	9,197.7	7,812.1	10,306.1	8,337.4	8,984.4	9,685.0	10,444.1	11,266.7
61	Tuition: Special Education	3,598.9	4,199.8	3,151.9	3,875.7	3,875.7	4,030.7	4,192.0	4,359.6	4,534.0
62	Tuition: Technical College	2,489.5	2,763.3	2,680.4	2,859.4	2,859.4	3,090.6	3,366.0	3,656.8	3,963.9
63	Tuition: Other Alt Ed Programs	151.8	293.0	156.0	268.0	268.0	281.4	295.5	310.2	325.8
64	Bussing: Public Schools	4,814.6	6,039.6	5,510.6	6,899.0	6,899.0	7,106.0	7,319.1	7,538.7	7,764.9
65	Bussing: Non-Public	3,860.0	4,949.8	3,011.5	4,253.0	4,253.0	4,380.6	4,512.0	4,647.4	4,786.8
66	Bussing: Special Ed	3,062.1	4,353.8	3,391.3	4,106.5	4,106.5	4,229.7	4,356.6	4,487.3	4,621.9
67	Bussing: Extracurricular	92.8	370.2	264.2	377.5	377.5	388.8	400.4	412.5	424.8
68	Insurance	519.0	559.8	553.9	623.8	623.8	655.0	687.7	722.1	758.2
69	Telephone/Postage	508.8	502.8	639.1	516.4	516.4	531.9	547.8	564.3	581.2
70	Other	94.4	415.1	241.5	490.8	490.8	505.5	520.7	536.3	552.4
71										
72										
73	Supplies	8,614.2	7,296.2	7,250.9	8,596.7	8,596.0	9,490.5	9,837.6	10,197.6	10,570.9
74	Heating/ Motor Pool Fuel	804.6	810.0	894.0	1,108.5	1,108.5	1,141.8	1,176.0	1,211.3	1,247.6
75	Other Operations/Maint Supplies	1,214.5	938.3	972.1	1,055.0	1,055.0	1,097.2	1,141.1	1,186.7	1,234.2
76	Educational	3,274.6	2,812.6	2,639.3	2,787.7	2,787.0	2,899.2	3,015.1	3,135.7	3,261.2
77	Curriculum Proposals	843.3	871.0	700.4	1,492.4	1,492.4	2,113.2	2,176.6	2,241.9	2,309.1
78	Educational /Admin Software	2,421.4	1,722.9	1,926.6	2,010.8	2,010.8	2,091.2	2,174.9	2,261.9	2,352.3
79	Administration/Business	55.8	141.4	118.7	142.3	142.3	148.0	153.9	160.1	166.5
80										
81	Other Objects	337.3	499.3	1,057.1	491.7	491.7	506.4	521.6	537.3	553.4
82	Dues and Fees - Athletics	-	131.5	150.2	131.5	131.5	131.5	131.5	131.5	131.5
83										
84										
85	Property	754.3	457.5	540.2	453.3	453.3	466.9	480.9	495.3	510.1
86	Other Equipment	754.3	457.5	540.2	453.3	453.3	466.9	480.9	495.3	510.1
87										
88										
89										
90	Debt Service	25,412.9	28,505.0	27,537.2	27,956.9	27,856.9	27,236.6	27,358.6	27,858.0	28,678.5
91	Bond payments	25,412.9	28,505.0	27,537.2	27,956.9	27,856.9	27,236.6	27,358.6	27,858.0	28,678.5
92										
93										
94	Reserve	7,633.5	6,237.3	6,730.1	12,457.5	12,457.5	8,495.2	8,744.3	8,917.1	8,834.3
95	Budgetary Reserve									
96	Transfer to other funds	7,633.5	6,237.3	6,730.1	12,457.5	12,457.5	8,495.2	8,744.3	8,917.1	8,834.3
97										
98	TOTAL EXPENSE	247,527.0	279,476.8	266,001.8	296,971.9	293,688.1	300,589.8	310,752.1	321,876.5	333,312.2

West Chester Area School District
Revenue History and Forecast

	A	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
1		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
3	Local	214,400.1	208,090.1	230,928.5	215,404.5	218,923.0	226,826.3	252,911.6	270,512.8	281,397.4
4	Real Estate	179,828.5	180,059.1	187,742.0	184,508.2	184,508.2	193,293.2	218,912.0	236,039.3	246,442.4
5	Current	177,830.9	179,235.7	183,687.9	183,708.3	183,708.3	192,344.3	217,963.1	235,090.3	245,493.5
6	Interim	1,997.6	823.4	4,054.2	799.8	799.8	948.9	948.9	948.9	948.9
7	Earned Income	24,213.4	19,884.1	26,695.1	22,682.4	24,500.0	24,360.0	24,725.4	25,096.3	25,472.7
8	Real Estate Transfer	6,227.6	3,810.1	8,927.9	3,886.3	4,750.0	4,590.0	4,681.8	4,775.4	4,870.9
9	Delinquent Taxes	3,264.4	2,858.8	3,485.5	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	220.9	357.5	76.8	362.9	1,200.0	618.3	627.6	637.0	646.5
11	Gate Receipts	-	131.5	172.0	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	645.3	989.0	3,829.2	974.5	974.5	974.5	974.5	974.5	974.5
13										
14	State	40,055.4	42,366.5	43,341.6	44,387.2	45,675.7	46,947.4	47,783.0	48,806.1	49,357.2
15	Student Subsidies	18,775.2	19,429.0	20,848.7	20,139.1	21,575.7	21,661.2	21,599.3	21,605.2	21,208.3
16	Basic Instruction	8,810.2	8,421.9	9,575.7	9,575.8	10,937.3	10,937.3	10,937.3	10,937.3	10,937.3
18	Special Education	5,077.2	5,899.1	5,914.7	5,843.3	5,974.9	5,974.9	5,974.9	5,974.9	5,974.9
20	Tuition Private Home Place't	95.8	290.0	103.9	100.0	100.0	100.0	100.0	100.0	100.0
21	Transportation	3,087.6	3,087.6	3,008.3	3,087.6	2,950.0	2,950.0	2,950.0	2,950.0	2,950.0
22	Medical, Dental & Nurse	253.6	253.9	250.4	253.9	253.9	253.9	253.9	253.9	253.9
23	Rent	1,051.6	1,077.5	1,596.5	879.5	960.4	1,046.0	984.1	990.0	593.1
25	Accountability/Ready to Learn Block Grants	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1
27	Teacher Subsidies	20,951.8	22,937.5	22,474.6	24,248.0	24,100.1	25,286.2	26,183.7	27,200.9	28,148.9
28	Social Security	3,586.7	4,122.4	3,817.8	4,325.7	4,299.3	4,463.3	4,586.8	4,715.3	4,846.7
29	Retirement	17,365.1	18,815.1	18,656.8	19,922.4	19,800.8	20,822.9	21,596.9	22,485.6	23,302.2
30	Other	328.4	-	18.3	-	-	-	-	-	-
31										
32	Federal	6,768.5	3,538.1	6,191.2	3,650.5	3,726.5	3,057.5	3,057.5	3,057.5	3,057.5
33	Title I	574.7	574.7	555.2	555.2	555.2	555.2	555.2	555.2	555.2
34	Title II	313.2	246.4	259.0	236.3	236.3	236.3	236.3	236.3	236.3
35	IDEA	1,551.6	1,572.1	1,730.8	1,621.7	1,621.7	1,621.7	1,621.7	1,621.7	1,621.7
36	MA Direct Services/Time Study	1,030.3	1,000.0	1,156.7	992.0	1,068.0	500.0	500.0	500.0	500.0
37	Other	223.5	144.9	178.0	144.2	144.2	144.2	144.2	144.2	144.2
38	COVID Related Grants	3,075.3	-	2,311.4	101.0	101.0	-	-	-	-
39										
40	Local Taxes & Subsidies	261,224.0	253,994.7	280,461.3	263,442.1	268,325.2	276,831.3	303,752.1	322,376.5	333,812.2
41										
42	Beginning Fund Balance	55,455.5	47,950.8	69,152.5	59,998.4	83,612.0	58,249.1	34,490.5	27,490.5	27,990.5
43	FB Adjustment									
44	Ending Fund Balance	69,152.5	22,468.6	83,612.0	26,468.7	58,249.1	34,490.5	27,490.5	27,990.5	28,490.5
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	Assigned Fund Balance for Future millage	38,183.9	-	52,121.5	-	31,758.6	7,500.0	-	-	-
49	Assigned Fund Balance for Alternative Education	2,000.0	1,000.0	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
51	Assigned Fund Balance for Technology/Distance Learning	500.0	-	500.0	-	-	-	-	-	-
52	Assigned Fund Balance for Enrollment Growth	4,500.0	-	-	-	-	-	-	-	-
53	Assigned Fund Balance for Elementary Construction	-	-	5,000.0	-	-	-	-	-	-
54	Assigned Fund Balance for Athletic Fund	128.9	128.9	150.8	128.9	150.8	150.8	150.8	150.8	150.8
55	Beginning Unassigned Fund Balance	17,179.8	17,179.8	18,679.8	17,179.8	18,679.8	19,179.8	19,679.8	20,179.8	20,679.8
56	Ending Unassigned Fund Balance	18,679.8	17,179.8	18,679.8	19,179.9	19,179.8	19,679.8	20,179.8	20,679.8	21,179.8
57										
58	Assumed use of FB	(13,697.0)	25,482.1	(14,459.5)	33,529.8	25,362.9	23,758.6	7,000.0	(500.0)	(500.0)

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2022-23	2023-24		2024-25	2025-26	2026-27
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				14,129,979	14,229,894		14,229,894	14,229,894	14,229,894
6	Delaware County				895,234	895,234		895,234	895,234	895,234
7					15,025,213	15,125,128		15,125,128	15,125,128	15,125,128
8										
9										
10	Net amount to be raised from R/E taxes				183,559	192,344		217,963	235,090	245,493
11	Gross tax to be levied				190,217	199,321		225,868	243,617	254,397
12										
13	Equilization Between Counties									
14	Chester County %				94.04%	94.08%		94.08%	94.08%	94.08%
15	Delaware County %				5.96%	5.92%		5.92%	5.92%	5.92%
16										
17	Chester Cnty Levy				178,883	187,523		212,500	229,198	239,340
18	Delaware Cnty Levy				11,334	11,797		13,369	14,419	15,057
19					190,217	199,321		225,868	243,617	254,397
20										
21	Millage Calculation									
22	Chester Cnty tax levy				178,883	187,523		212,500	229,198	239,340
23	Chester Cnty assessed value				7,972,871	8,038,479		8,058,479	8,078,479	8,098,479
24										
25	Chester County Millage				22.4364	23.3281		26.3696	28.3713	29.5536
26	Previous Year Millage				22.0604	22.4364		23.3281	26.3696	28.3713
27										
28	Chester Cnty Mill Increase				0.38	0.89		3.04	2.00	1.18
29	% increase				1.7%	4.0%		13.0%	7.6%	4.2%
30	Delaware Cnty Tax levy				11,334	11,797		13,369	14,419	15,057
31	Delaware Cnty Assessed Value				1,140,844	1,141,219		1,141,594	1,141,969	1,142,344
32										
33	Delaware County Millage				9.9343	10.3376		11.7106	12.6267	13.1811
34	Previous Yr Millage *				9.5164	9.9343		10.3376	11.7106	12.6267
35										
36	Delaware Cnty Mill Increase				0.42	0.40		1.37	0.92	0.55
37	% increase				4.4%	4.1%		13.3%	7.8%	4.4%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				178,957					
41	Delaware Cty Levy Rebalanced				11,259					
42					190,216					
43										
44	Chester County Millage				22.4364	23.3281				
45	Chester County Millage Re-balanced				22.4457					
46	Chester Cnty Mill Increase					0.89				
47	% increase					3.93%				
48	Act 1 Millage					23.3281				
49	Millage from exceptions					-				
50										
51										
52	Delaware County Millage				9.9343	10.3376				
53	Delaware County Millage Re-balanced				9.8686					
54	Delaware Cnty Mill Increase					0.47				
55	% increase					4.75%				
56	Act 1 Millage					10.3376				
57	Millage from exceptions					-				

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

CHESTER COUNTY				DELAWARE COUNTY			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2012-13	\$7,631,886	\$8,190	0.1%	2012-13	\$637,926	\$1,061	0.2%
2013-14	\$7,633,607	\$1,721	0.0%	2013-14	\$637,639	(\$287)	0.0%
2014-15	\$7,646,298	\$12,691	0.2%	2014-15	\$642,425	\$4,786	0.7%
2015-16	\$7,698,441	\$52,143	0.7%	2015-16	\$647,335	\$4,910	0.8%
2016-17	\$7,728,556	\$30,115	0.4%	2016-17	\$647,399	\$64	0.0%
2017-18	\$7,823,487	\$94,931	1.2%	2017-18	\$647,287	(\$112)	0.0%
2018-19	\$7,842,035	\$18,548	0.2%	2018-19	\$648,116	\$829	0.1%
2019-20	\$7,921,563	\$79,528	1.0%	2019-20	\$648,096	(\$20)	0.0%
2020-21	\$7,962,871	\$41,309	0.5%	2020-21	\$652,566	\$4,470	0.7%
2021-22	\$8,008,479	\$45,607	0.6%	2021-22	\$1,140,469	\$487,902	42.8%
10 YEAR AVERAGE		\$38,478	0.5%	10 YEAR AVERAGE		\$50,360	4.5%
5 YEAR AVERAGE		\$55,985	0.7%	5 YEAR AVERAGE		\$98,614	8.7%
3 YEAR AVERAGE		\$55,481	0.7%	3 YEAR AVERAGE		\$164,118	14.5%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL				COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2017-18	1,539,233	11,213	0.73%	2017-18	8,009	(525)	-6.55%
2018-19	1,531,640	(7,593)	-0.50%	2018-19	8,009	-	0.00%
2019-20	1,565,346	33,706	2.15%	2019-20	8,009	-	0.00%
2020-21	1,551,277	(14,070)	-0.91%	2020-21	9,158	1,149	12.55%
2021-22	1,512,672	(38,605)	-2.55%	2021-22	26,710	17,553	65.71%
2022-23	1,512,672	-	0.00%	2022-23	26,710	-	0.00%
2023-24	1,512,672	-	0.00%	2023-24	26,710	-	0.00%
2024-25	1,512,672	-	0.00%	2024-25	26,710	-	0.00%
2025-26	1,512,672	-	0.00%	2025-26	26,710	-	0.00%
2026-27	1,512,672	-	0.00%	2026-27	26,710	-	0.00%
Average increase			-0.11%	Average increase			7.17%
RESIDENTIAL				RESIDENTIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2017-18	6,236,907	81,378	1.30%	2017-18	639,278	413	0.06%
2018-19	6,263,481	26,574	0.42%	2018-19	640,107	829	0.13%
2019-20	6,308,846	45,366	0.72%	2019-20	640,087	(20)	0.00%
2020-21	6,355,791	46,945	0.74%	2020-21	643,409	3,321	0.52%
2021-22	6,442,329	86,538	1.34%	2021-22	1,113,759	470,350	42.23%
2022-23	6,452,329	10,000	0.15%	2022-23	1,114,134	375	0.03%
2023-24	6,472,329	20,000	0.31%	2023-24	1,114,509	375	0.03%
2024-25	6,492,329	20,000	0.31%	2024-25	1,114,884	375	0.03%
2025-26	6,512,329	20,000	0.31%	2025-26	1,115,259	375	0.03%
2026-27	6,532,329	20,000	0.31%	2026-27	1,115,634	375	0.03%
Average increase			0.59%	Average increase			4.31%
OTHER				OTHER			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2017-18	47,347	2,341	4.94%	2017-18	-	-	0.00%
2018-19	46,915	(432)	-0.92%	2018-19	-	-	0.00%
2019-20	47,371	456	0.96%	2019-20	-	-	0.00%
2020-21	55,804	8,433	15.11%	2020-21	-	-	0.00%
2021-22	53,478	(2,326)	-4.35%	2021-22	-	-	0.00%
2022-23	53,478	-	0.00%	2022-23	-	-	0.00%
2023-24	53,478	-	0.00%	2023-24	-	-	0.00%
2024-25	53,478	-	0.00%	2024-25	-	-	0.00%
2025-26	53,478	-	0.00%	2025-26	-	-	0.00%
2026-27	53,478	-	0.00%	2026-27	-	-	0.00%
Average increase			1.57%	Average increase			0.00%
TOTAL				TOTAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
2017-18	7,823,487	94,931	1.21%	2017-18	647,287	(112)	-0.02%
2018-19	7,842,035	18,548	0.24%	2018-19	648,116	829	0.13%
2019-20	7,921,563	79,528	1.00%	2019-20	648,096	(20)	0.00%
2020-21	7,962,871	41,309	0.52%	2020-21	652,566	4,470	0.69%
2021-22	8,008,479	45,607	0.57%	2021-22	1,140,469	487,902	42.78%
2022-23	8,018,479	10,000	0.12%	2022-23	1,140,844	375	0.03%
2023-24	8,038,479	20,000	0.25%	2023-24	1,141,219	375	0.03%
2024-25	8,058,479	20,000	0.25%	2024-25	1,141,594	375	0.03%
2025-26	8,078,479	20,000	0.25%	2025-26	1,141,969	375	0.03%
2026-27	8,098,479	20,000	0.25%	2026-27	1,142,344	375	0.03%
Average increase			0.47%	Average increase			4.37%

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

West Chester Area School District
 Budget Forecast Model
 2021-22 Projection Changes
 October 2022

<u>Expenses</u>		
Audit Adjustments:		
Salaries	\$	(3,063)
Benefits	\$	1,057
Prof & Tech Svcs	\$	256,895
Prof & Tech Svcs	\$	2,550,000
Purchased Property Svcs	\$	(5,210)
Other Services	\$	46,749
Supplies	\$	26,539
Other Objects	\$	4,940
Transfer to Other Funds	\$	(2,550,000)
Total Expenses	\$	327,907

<u>Revenues</u>		
Audit Adjustments:		
Local Revenue	\$	19,125
Federal Revenue	\$	351,302
Total Revenues	\$	370,427

<u>Fund Balance Analysis</u>		
Increase in Fund Balance Designation for Future Millage Increases	\$	42,520
Increase (Decrease) in Ending Fund Balance 6/30/22	\$	42,520

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

<u>Expenses</u>	
Salaries:	
<u>New Hires:</u>	
Admin	\$ 85,716
Non Barg	285,607
Support	52,831
Admin - attritional savings	(228,154)
Professional Services - Contracted Security Services	(120,000)
Net Salary Increase - New Hires	<u>76,000</u>
Salaries Savings/Attrition (non -teacher):	
Custodial	(105,000)
Prof & Tech Services:	
Contracted Special Ed Aides	(200,000)
Supplies- PPA Adj	(635)
Total Expenses	<u>\$ (229,635)</u>

<u>Revenues</u>	
Local Revenue:	
Earned Income Tax	\$ 250,000
Transfer Tax	250,000
Investment Income	587,137
Federal Revenue- MA	76,000
Total Revenues	<u>\$ 1,163,137</u>

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 42,520
Increase in Fund Balance Designation for Future Millage Increases	1,392,772
Increase (Decrease) in Ending Fund Balance 6/30/23	<u>\$ 1,435,292</u>

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 77,795
Actual teacher salary	\$ 77,130
Decreased avg. teacher salary	\$ (665)
Number of teachers	1,037.02
Increase in teacher attrition	\$ (689,618)
Benefits- SS & PSERS	\$ (295,915)
Debt Service	\$ (100,000)
Total Expenses	\$ (1,085,533)

<u>Revenues</u>	
Earned Income Tax	\$ 250,000
Investment Income	\$ 250,000
State Revenue- SS & PSERS on Average Teacher Salary	\$ (147,958)
Total Revenues	\$ 352,042

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,437,575
Increase (Decrease) in Ending Fund Balance 6/30/23	\$ 1,437,575

West Chester Area School District
 Budget Forecast Model
 2023-24 Projection Changes
 September 2022

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

<u>Revenues</u>	
Investment Income	\$ 250,000
Total Revenues	\$ 250,000

<u>Budget Gap</u>	
Change in Budget Gap	\$ (250,000)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,437,575
2023-24 Use of Designation of Future Millage Increases	\$ (1,437,575)
Increase (Decrease) in Ending Fund Balance 6/30/24	\$ -

West Chester Area School District
 Budget Forecast Model
 2021-22 Projection Changes
 August 2022

<u>Expenses</u>	
Salaries	\$ (492,450)
Benefits	\$ (5,798,847)
Prof. & Tech Services	\$ (2,821,598)
Purchased Property Services	\$ (675,372)
Other Services	\$ (4,589,083)
Supplies	\$ 155,960
Other Objects	\$ 160,316
Dues & Fees- Athletics	\$ 18,667
Property	\$ 82,726
Debt Service	\$ (60,011)
Transfer to Other Funds	\$ 2,583,834
Total Expenses	\$ (11,435,858)

<u>Revenues</u>	
Local Revenue	
Interim Revenue	\$ 2,858,260
Earned Income	\$ 2,691,830
Transfer	\$ 1,885,840
Sale of Asset	\$ 2,750,000
Other Local	\$ 791,923
State Revenue	\$ (282,000)
Federal Revenue	\$ 1,439,310
Total Revenues	\$ 12,135,163

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 23,549,168
Increase in Fund Balance Designation for Athletic Fund	\$ 21,853
Increase (Decrease) in Ending Fund Balance 6/30/22	\$ 23,571,021

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

<u>Expenses</u>	
Charter School Tuition	\$ (1,968,630)
Total Expenses	<u>\$ (1,968,630)</u>

<u>Revenues</u>	
EIT	\$ 1,317,633
Transfer Tax	\$ 613,740
Basic Ed Funding	\$ 1,361,573
Special Ed Funding	\$ 131,605
Transportation Subsidy	\$ (137,583)
Rent Subsidy	\$ 80,931
Total Revenues	<u>\$ 3,367,899</u>

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 23,549,168
Increase in Beginning Fund Balance Designation for Athletic Fund	\$ 21,853
Increase in Fund Balance Designation for Future Millage Increases	\$ 5,336,529
Increase (Decrease) in Ending Fund Balance 6/30/23	<u>\$ 28,907,550</u>

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				2023-24	2024-25	2025-26	2026-27
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				2023-24	2024-25	2025-26	2026-27
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				2023-24	2024-25	2025-26	2026-27
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	367	378	389	401	
86		Special Ed	101	106	111	116	
87		Charter School Tuition Rate:					
88		Regular Ed	\$14,439	\$14,872	\$15,318	\$15,777	
89		Special Ed	\$36,674	\$38,508	\$40,433	\$42,455	
90		CAT Enrollment:					
91		Full Time	132	139	146	153	
92		Academic	23	24	25	26	
93		CAT Tuition Rate:					
94		Full Time	\$21,549	22,303	\$23,083	\$23,891	
95		Academic	\$10,704	11,078	\$11,466	\$11,867	
96							
97	<u>Supplies - 600</u>			% Increase Assumptions			
98				2023-24	2024-25	2025-26	2026-27
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	2,113,171	2,176,566	2,241,863	2,309,119	
103							
104	<u>Property - 700</u>			% Increase Assumptions			
105				2023-24	2024-25	2025-26	2026-27
106		Equipment Purchases	3.00%	3.00%	3.00%	3.00%	
107		Technology Equipment *	3.00%	3.00%	3.00%	3.00%	
108	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund						
109							
110							
111	<u>800 Other Object Dues and Fees</u>			% Increase Assumptions			
112				2023-24	2024-25	2025-26	2026-27
113				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	West Chester Area School District Budget Forecast Model <u>Revenue Assumptions</u>				
2					
3					
4					
5	<u>Local</u>	2023-24	2024-25	2025-26	2026-27
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>	2023-24	2024-25	2025-26	2026-27
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	\$ 1,046,019	\$ 984,084	\$ 989,979	\$ 593,127
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>	2023-24	2024-25	2025-26	2026-27
26	Title I	\$ 555,223	\$ 555,223	\$ 555,223	\$ 555,223
27	Title II	\$ 236,327	\$ 236,327	\$ 236,327	\$ 236,327
28	IDEA	\$ 1,621,749	\$ 1,621,749	\$ 1,621,749	\$ 1,621,749
29	Medical Access	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 144,247	\$ 144,247	\$ 144,247	\$ 144,247
31					
32	<u>Other</u>	2023-24	2024-25	2025-26	2026-27
33	To Cap Res	4.0%	4.0%	4.0%	4.0%

West Chester Area School District
Assumptions for Salaries

<u>Additional Headcount Expenses</u>	2022-23 Budget	2022-23 Projected	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Administrators						
Average New Hire Salary	\$137,297		\$141,416	\$145,658	\$150,028	\$154,529
Additional Headcount	4.00		-	-	-	-
Additional Salary Expense	\$432,000		\$0	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$60,891	\$62,276	\$64,547	\$66,346	\$68,226	\$70,142
Average Teacher Salary	\$77,795	\$77,709	79,944	\$82,172	\$84,500	\$86,873
Headcount Change (Enrollment)	7.00		-	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$377,592		\$0	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$74,358		\$76,589	\$78,886	\$81,253	\$83,690
Additional Headcount	3.00		-	-	-	-
Additional Salary Expense	\$140,000		\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$28,820		\$29,676	\$30,566	\$31,483	\$32,427
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$45,830		\$47,617	\$49,046	\$50,517	\$52,032
Additional Headcount	-		-	-	-	-
Additional Salary Expense	\$0		\$0	\$0	\$0	\$0

	2022-23 Budget	2022-23 Projected	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
<u>Teacher Staffing Changes Detail</u>			3.35%	3.36%	3.39%	3.35%
Salary before Attrition	81,547,731		84,153,072	86,463,815	88,877,988	91,338,651
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	80,297,731	79,985,705	82,903,072	85,213,815	87,627,988	90,088,651
Increase with Attrition			3.65%	2.79%	2.83%	2.81%
Staffing changes	377,592		-	-	-	-
Teacher Salary (with attrition & staffing changes)	80,675,323	79,985,705	82,903,072	85,213,815	87,627,988	90,088,651
Increase with Attrition & Staffing Changes			3.65%	2.79%	2.83%	2.81%

West Chester Area School District
Assumptions for Salaries

	TOTAL SALARY EXPENSE					
	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
	Budget	Projected	Forecast	Forecast	Forecast	Forecast
Admin Staff	10,560,308	10,417,870	10,877,117	11,203,431	11,539,534	11,885,720
Total Administration Salaries	10,560,308	10,417,870	10,877,117	11,203,431	11,539,534	11,885,720
Teacher Staff Salaries	80,675,323	79,985,705	82,903,072	85,213,815	87,627,988	90,088,651
Extra Duty Pymnts (123)	1,643,200	1,643,200	1,688,575	1,735,640	1,784,812	1,834,931
Sabbatical Pymnts (124)	300,000	300,000	300,000	300,000	300,000	300,000
Subject Chair Pymnts (125)	530,792	530,792	530,792	530,792	530,792	530,792
Severance Pymnts (127)	392,000	392,000	402,825	414,053	425,783	437,740
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
Total Teaching Salaries	85,708,315	85,018,697	87,992,264	90,361,300	92,836,376	95,359,114
Reg Salaries (141)	4,185,980	4,471,587	4,311,559	4,440,906	4,574,133	4,711,357
Overtime (143)	2,700	2,700	2,700	2,700	2,700	2,700
Technical	4,188,680	4,474,287	4,314,259	4,443,606	4,576,833	4,714,057
Reg Salaries (151)	3,116,125	3,168,956	3,208,674	3,304,934	3,404,082	3,506,205
Overtime (153)	55,690	55,690	57,344	59,064	60,836	62,661
Library/Office Aides (154),(155)	588,596	588,596	606,077	624,260	642,987	662,277
Technology Aides (158)	626,763	626,763	645,378	664,739	684,681	705,222
Instructional Aides (191)	2,331,751	2,331,751	2,401,004	2,473,034	2,547,225	2,623,642
Instructional Aides OT (193)	57,900	57,900	59,620	61,408	63,250	65,148
Office Clerical	6,776,825	6,829,656	6,978,097	7,187,440	7,403,063	7,625,155
Reg Salaries Oper & Maint(161)	5,382,213	5,277,213	5,592,119	5,759,883	5,932,679	6,110,660
Temporary salaries (162)	85,000	85,000	88,315	90,964	93,693	96,504
Overtime (163)	194,000	194,000	201,566	207,613	213,841	220,257
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	586,245	586,245	603,656	621,766	640,419	659,632
Crafts and Trades	6,287,458	6,182,458	6,525,657	6,720,226	6,920,633	7,127,052
Total Salary Expense	113,521,586	112,922,968	116,687,394	119,916,003	123,276,439	126,711,098
% Increase		-0.53%	3.33%	2.77%	2.80%	2.79%

POSITIONS	Func	Acct	Prog	2022-23 Budget					Total	2022-23 Actual					Total	2022-23 Budget to Actual					Total
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem	MID Middle		HS High	OTH Other				
<u>School Administration</u>																					
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Asst Supt of Curriculum and Secondary Ed	2260	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Pupil Services Director / Asst. Director	2111	111	18	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-		
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Language Arts Supervisor	2260	111	06	-	-	-	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	-	-	-	-	-	-		
Instructional Technology Coordinator	2270	111	10	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-		
Teaching and Learning Director / Asst. Director	2360	111	53	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-		
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Communications Program Director	2370	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Director of Equity & Assessment	2260	111	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Principals and Asst. Principals	2380	111	40	11.00	9.00	12.00	-	32.00	11.00	9.00	12.00	-	32.00	-	-	-	-	-	-		
Coordinator of Nursing Services	2440	111	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Business Affairs Director / Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-		
Facilities & Operations Director / 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	10	-	-	-	-	-	-	-	-	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	21	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-		
School Administration Total				11.00	9.00	15.00	35.00	70.00	11.00	9.00	15.00	36.00	71.00	-	-	-	-	1.00	1.00		
<u>Teachers</u>																					
Full Day KG	1110	121	08F	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-	-		
1st Grade	1110	121	09	43.00	-	-	-	43.00	43.00	-	-	-	43.00	-	-	-	-	-	-		
2nd Grade	1110	121	09	41.00	-	-	-	41.00	43.00	-	-	-	43.00	2.00	-	-	-	-	2.00		
3rd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-	-		
4th Grade	1110	121	09	40.00	-	-	-	40.00	38.00	-	-	-	38.00	(2.00)	-	-	-	-	(2.00)		
5th Grade	1110	121	09	38.00	-	-	-	38.00	39.00	-	-	-	39.00	1.00	-	-	-	-	1.00		
Art	1110	121	01	10.50	7.20	7.00	-	24.70	11.00	7.35	7.60	-	25.95	0.50	0.15	0.60	-	-	1.25		
ELD	1110	121	02	13.50	4.60	3.80	-	21.90	14.00	5.20	3.80	-	23.00	0.50	0.60	-	-	-	1.10		
Engl/Lang Arts	1110	121	06	-	25.00	32.30	-	57.30	-	35.40	32.89	-	68.29	-	10.40	0.59	-	-	10.99		
World Language	1110	121	07	-	9.80	20.80	-	30.60	-	10.40	22.00	-	32.40	-	0.60	1.20	-	-	1.80		
Instructional Coaches	1110	121	09	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-	-		
Computer/Tech Ed	1110	121	10	-	4.60	-	-	4.60	-	4.95	-	-	4.95	-	0.35	-	-	-	0.35		
Health	1110	121	11A	-	9.10	6.30	-	15.40	-	9.25	6.10	-	15.35	-	0.15	(0.20)	-	-	(0.05)		
Math	1110	121	15	-	27.20	37.00	-	64.20	-	28.40	37.00	-	65.40	-	1.20	-	-	-	1.20		
Phys Ed	1110	121	17A	11.00	7.10	13.30	1.00	32.40	11.00	6.45	13.50	2.00	32.95	-	(0.65)	0.20	1.00	-	0.55		
Science	1110	121	19	-	22.80	39.85	-	62.65	-	25.20	38.90	-	64.10	-	2.40	(0.95)	-	-	1.45		
Social Studies	1110	121	20	-	22.60	39.40	-	62.00	-	24.80	40.00	-	64.80	-	2.20	0.60	-	-	2.80		
AP Capstone	1110	121	25	-	-	0.45	-	0.45	-	-	0.88	-	0.88	-	-	0.43	-	-	0.43		
Reading Specialist/Teacher	1110	121	06B	24.00	16.20	3.00	-	43.20	24.70	8.40	2.80	-	35.90	0.70	(7.80)	(0.20)	-	-	(7.30)		
Music -Vocal	1110	121	16A	9.50	2.45	2.40	-	14.35	11.00	4.00	3.00	-	18.00	1.50	1.55	0.60	-	-	3.65		
Music -Instrumental	1110	121	16B	12.00	8.00	5.10	-	25.10	11.00	7.20	4.80	-	23.00	(1.00)	(0.80)	(0.30)	-	-	(2.10)		
Cyber School	1110	121	05	8.80	5.36	13.35	-	27.51	-	1.20	6.80	-	8.00	(8.80)	(4.16)	(6.55)	-	-	(19.51)		
TITLE 1 (federal prog)	1190	121	35	4.00	-	-	-	4.00	3.30	-	-	-	3.30	(0.70)	-	-	-	-	(0.70)		
Total				346.30	172.01	224.05	1.00	743.36	340.00	178.21	220.07	2.00	740.28	(6.30)	6.19	(3.98)	1.00	-	(3.09)		
Fam and Cons Science	1340	121	12	-	7.20	5.80	-	13.00	-	7.05	7.40	-	14.45	-	(0.15)	1.60	-	-	1.45		
Industrial Arts	1350	121	13	-	6.40	3.40	-	9.80	-	6.20	4.00	-	10.20	-	(0.20)	0.60	-	-	0.40		
Business Education	1360	121	03	-	-	4.90	-	4.90	-	-	6.30	-	6.30	-	-	1.40	-	-	1.40		
Cyber Vocational Education	1300	121	05	-	0.30	0.80	-	1.10	-	0.05	0.65	-	0.70	-	(0.25)	(0.15)	-	-	(0.40)		
APT Program - Alt Edu	1442	121	21M	-	-	1.20	-	1.20	-	-	4.20	-	4.20	-	-	3.00	-	-	3.00		
Total				-	13.90	16.10	-	30.00	-	13.30	22.55	-	35.85	-	(0.60)	6.45	-	-	5.85		

POSITIONS	Func Acct Prog			2022-23 Budget					2022-23 Actual					2022-23 Budget to Actual				
				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	-	-	-	6.00	6.00	-	-	-	-	-
Autistic	1233	121	21C	7.00	3.50	1.00	-	11.50	7.00	3.50	2.00	-	12.50	-	-	1.00	-	1.00
Emotional Support	1231	121	21C	2.00	1.50	4.50	-	8.00	2.00	2.00	4.00	-	8.00	-	0.50	(0.50)	-	-
Transitional Program	1231	121	21L	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-
APT Program	1231	121	21M	-	-	6.00	-	6.00	-	-	3.00	-	3.00	-	-	(3.00)	-	(3.00)
Life Skills	1211	121	21F	2.50	1.50	1.50	-	5.50	2.50	1.50	1.50	-	5.50	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	34.10	22.20	25.70	-	82.00	34.50	22.50	25.00	-	82.00	0.40	0.30	(0.70)	-	-
Multiple Disabilities	1270	121	21J	2.00	2.00	-	-	4.00	2.00	2.00	1.00	-	5.00	-	-	1.00	-	1.00
Speech & Language Therapist	1225	121	21	-	-	-	15.00	15.00	-	-	-	14.80	14.80	-	-	-	(0.20)	(0.20)
Gifted Program Teachers	1243	121	21A	11.00	3.55	3.00	-	17.55	11.00	3.20	3.40	-	17.60	-	(0.35)	0.40	-	0.05
Cyber Special Education	1200	121	05	0.40	1.20	0.80	-	2.40	-	-	-	0.20	0.20	(0.40)	(1.20)	(0.80)	0.20	(2.20)
Total				59.00	35.45	43.50	21.00	158.95	59.00	34.70	40.90	21.00	155.60	(0.00)	(0.75)	(2.60)	0.00	(3.35)
Guidance Counselors	2120	121	18B	11.00	9.35	19.50	-	39.85	11.00	9.00	21.00	-	41.00	-	(0.35)	1.50	-	1.15
Certified Nurses	2440	121	18D	11.00	3.00	3.00	-	17.00	11.00	3.00	3.00	-	17.00	-	-	-	-	-
Psychologists	2140	121	18C	11.00	3.00	3.00	-	17.00	10.80	3.20	3.00	-	17.00	(0.20)	0.20	-	-	(0.00)
Case Workers	2160	121	18F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-
Librarian	2250	121	14	10.60	3.00	3.00	-	16.60	11.00	3.00	3.00	-	17.00	0.40	-	-	-	0.40
Cyber Support Services	2000	121	05	0.40	0.15	-	-	0.55	-	-	-	-	-	(0.40)	(0.15)	-	-	(0.55)
Total				44.00	18.51	28.50	9.00	100.01	43.80	18.20	30.00	9.00	101.00	(0.20)	(0.31)	1.50	-	0.99
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.50	-	1.50	-	-	1.30	-	1.30	-	-	(0.20)	-	(0.20)
Cyber Audio Visual	2200	121	05	-	-	0.20	-	0.20	-	-	-	-	-	-	-	(0.20)	-	(0.20)
Total				-	-	4.70	-	4.70	-	-	4.30	-	4.30	-	-	(0.40)	-	(0.40)
Teacher Total				449.30	239.87	316.85	31.00	1,037.02	442.80	244.41	317.82	32.00	1,037.03	(6.50)	4.53	0.97	1.00	0.00
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	-	-	-	0.95	0.95	-	-	-	1.00	1.00	-	-	-	0.05	0.05
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	-	-	-	2.00	2.00	-	-	-	2.95	2.95	-	-	-	0.95	0.95
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	-	-	-	3.50	3.50	-	-	-	2.50	2.50	-	-	-	(1.00)	(1.00)
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 Gifted	2119	151	18	-	-	-	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	16.00	57.00	11.00	9.00	21.00	17.00	58.00	-	-	-	1.00	1.00
Full Day KG	1110	191	08F	8.00	-	-	-	8.00	10.00	-	-	-	10.00	2.00	-	-	-	2.00
ELD	1110	191	02	8.00	2.00	3.00	-	13.00	6.00	2.00	3.00	-	11.00	(2.00)	-	-	-	(2.00)
Autistic	1233	191	21C	-	-	-	17.00	17.00	-	-	-	17.00	17.00	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	8.00	8.00	-	-	-	9.00	9.00	-	-	-	1.00	1.00
Transitional Program	1231	191	21L	-	-	-	1.00	1.00	-	-	-	3.00	3.00	-	-	-	2.00	2.00
APT Program	1231	191	21M	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	9.00	9.00	-	-	-	5.00	5.00	-	-	-	(4.00)	(4.00)
Learn Supp/ Life Skills	1241	191	21F	-	-	-	61.00	61.00	-	-	-	56.00	56.00	-	-	-	(5.00)	(5.00)
Multiple Disabilities	1270	191	21J	-	-	-	1.00	1.00	-	-	-	7.00	7.00	-	-	-	6.00	6.00
Total				16.00	2.00	3.00	100.00	121.00	16.00	2.00	3.00	100.00	121.00	-	-	-	-	-
Library Assistant	2250	154	14	5.50	1.00	3.00	-	9.50	5.50	1.00	3.00	-	9.50	-	-	-	-	-
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	-	-	-	-	-	(3.00)	-	(3.00)
Office Assistant (Dis)	2380	154	40	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-
Total				16.50	1.00	6.00	-	23.50	16.50	1.00	3.00	-	20.50	-	-	(3.00)	-	(3.00)

POSITIONS	2022-23 Budget						2022-23 Actual						2022-23 Budget to Actual					
	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
RN-LPN (non-public)	2450	141	18D	-	-	-	4.20	4.20	-	-	-	3.00	3.00	-	-	-	(1.20)	(1.20)
RN-LPN (District)	2440	141	18D	1.00	3.00	3.00	1.00	8.00	1.20	3.00	3.00	2.00	9.20	0.20	-	-	1.00	1.20
Pupil Service Coordinator	1291	141	21	-	-	-	0.60	0.60	-	-	-	1.00	1.00	-	-	-	0.40	0.40
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	1.00	1.00	-	-	-	0.60	0.60
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				1.00	3.00	3.00	7.20	14.20	1.20	3.00	3.00	8.00	15.20	0.20	-	-	0.80	1.00
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Professional)	2829	141	10	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
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				-	-	-	32.00	32.00	-	-	-	32.00	32.00	-	-	-	-	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	11.00	3.00	3.00	5.00	22.00	11.00	3.00	3.00	5.00	22.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	24.50	15.50	31.00	7.00	78.00	27.00	15.50	30.00	4.50	77.00	2.50	-	(1.00)	(2.50)	(1.00)
Campus Security Officer	2660	141	71L	-	-	-	2.00	2.00	-	-	-	6.00	6.00	-	-	-	4.00	4.00
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	-	-	-	6.00	6.00	-	-	-	8.00	8.00	-	-	-	2.00	2.00
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	7.00	7.00	-	-	-	6.00	6.00	-	-	-	(1.00)	(1.00)
Operations (Professional)	2610	141	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				35.50	18.50	34.00	44.00	132.00	38.00	18.50	36.00	46.50	139.00	2.50	-	2.00	2.50	7.00
Secretarial Staff - Central Office and School Administration Total				80.00	33.50	67.00	219.70	400.20	82.70	33.50	66.00	224.00	406.20	2.70	-	(1.00)	4.30	6.00
Grand Total				540.30	282.37	398.85	285.70	1,507.22	536.50	286.91	398.82	292.00	1,514.23	(3.80)	4.53	(0.03)	6.30	7.00

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Projection</u>	2023-24 <u>Forecast</u>	2024-25 <u>Forecast</u>	2025-26 <u>Forecast</u>	2026-27 <u>Forecast</u>
Medical	15,987,915	23,407,943	23,407,943	25,179,925	27,086,045	29,136,458	31,342,088
Dental	1,160,743	1,565,705	1,565,705	1,633,030	1,703,250	1,776,490	1,852,879
Vision	169,246	225,481	225,481	230,667	235,972	241,400	246,952
Prescription	5,176,082	5,725,450	5,725,450	6,297,995	6,927,794	7,620,573	8,382,631
Social Security	7,757,450	8,651,356	8,598,600	8,926,586	9,173,574	9,430,648	9,693,399
Retirement	37,059,663	39,844,719	39,601,560	41,645,731	43,193,744	44,971,245	46,604,342
Tuition	476,577	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	343,911	591,983	591,983	608,492	625,328	642,852	660,763
W/C, Unemp & Other	1,151,415	1,328,761	1,328,761	1,348,693	1,368,923	1,389,457	1,410,299
Total Benefit Expense	69,283,001	81,941,398	81,645,483	86,471,117	90,914,631	95,809,123	100,793,352
% Increase			17.84%	5.53%	5.14%	5.38%	5.20%
* Assume increases in salary related benefits proportional to salary increase							

Benefit Cost Sharing and Cobra payments							
	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Projection</u>	2023-24 <u>Forecast</u>	2024-25 <u>Forecast</u>	2025-26 <u>Forecast</u>	2026-27 <u>Forecast</u>
Medical	4,212,330	6,815,550	6,815,550	7,331,488	7,886,481	8,483,488	9,125,688
Dental	162,885	96,778	96,778	100,939	105,280	109,807	114,529
Vision	25,991	11,167	11,167	11,424	11,687	11,956	12,231
Prescription	496,899	1,226,671	1,226,671	1,349,338	1,484,272	1,632,699	1,795,969
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	160,334	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	5,058,439	8,267,019	8,267,019	8,910,041	9,604,572	10,354,802	11,165,268

Net Benefit Costs							
	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Projection</u>	2023-24 <u>Forecast</u>	2024-25 <u>Forecast</u>	2025-26 <u>Forecast</u>	2026-27 <u>Forecast</u>
Medical	11,775,585	16,592,393	16,592,393	17,848,437	19,199,564	20,652,971	22,216,400
Dental	997,858	1,468,927	1,468,927	1,532,091	1,597,971	1,666,683	1,738,351
Vision	143,255	214,314	214,314	219,243	224,285	229,444	234,721
Prescription	4,679,183	4,498,779	4,498,779	4,948,657	5,443,522	5,987,874	6,586,662
Social Security	7,757,450	8,651,356	8,598,600	8,926,586	9,173,574	9,430,648	9,693,399
Retirement	37,059,663	39,844,719	39,601,560	41,645,731	43,193,744	44,971,245	46,604,342
Tuition	476,577	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	183,577	475,131	475,131	491,640	508,476	526,000	543,911
W/C, Unemp & Other	1,151,415	1,328,761	1,328,761	1,348,693	1,368,923	1,389,457	1,410,299
Total Benefit Expense	64,224,562	73,674,379	73,378,464	77,561,076	81,310,059	85,454,321	89,628,084
% Increase			14.25%	5.28%	4.83%	5.10%	4.88%

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

20

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows: 3%

	2021-22 Actual	2022-23 Budget	2022-23 Projection	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
	\$1,057,100	\$ 491,678	\$ 491,678	\$ 506,428	\$ 521,621	\$ 537,270	\$ 553,388
	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
DUES/FEES - Athletic Fund	\$150,167	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$912,973	\$711,650	\$711,650	\$1,502,726	\$1,496,090	\$1,403,552	\$1,045,605
G/F Contribution to Cap Reserve	\$721,797	\$4,422,669	\$4,422,669	\$4,599,576	\$4,783,559	\$4,974,901	\$5,173,897
G/F Contribution- Sale of Asset	\$2,583,834	\$0	\$0	\$0	\$0	\$0	\$0
G/F Contribution- Elem. Construction	\$0	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0
Transfer for Cap Reserve Facilities	\$2,511,500	\$2,323,177	\$2,323,177	\$2,392,872	\$2,464,658	\$2,538,598	\$2,614,756
	\$6,730,104	\$12,457,496	\$12,457,496	\$8,495,174	\$8,744,307	\$8,917,051	\$8,834,258

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2022-23 Budget		2022-23 Projection		2023-24 Budget		2024-25 Budget		2025-26 Budget		2026-27 Budget	
	900		900		900		900		900		900	
PRINCIPAL AT 7/1/06	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
1/2014 GOB 2014 A	\$ 1,165,750	\$ 14,570,000	\$ 1,165,750	\$ 14,570,000	\$ 437,250	\$ 8,745,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2014 AA	\$ 2,161,800	\$ 315,000	\$ 2,161,800	\$ 315,000	\$ 2,152,350	\$ 325,000	\$ 2,142,600	\$ 5,700,000	\$ 1,857,600	\$ 6,025,000	\$ 1,676,850	\$ 18,505,000
GOB 2016	\$ 218,250	\$ 2,130,000	\$ 218,250	\$ 2,130,000	\$ 111,750	\$ 2,235,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2016A	\$ 1,248,568	\$ 5,000	\$ 1,248,568	\$ 5,000	\$ 1,248,500	\$ 5,875,000	\$ 954,750	\$ 12,270,000	\$ 341,250	\$ 12,850,000	\$ 20,000	\$ 1,000,000
TOTAL	\$ 4,794,368	\$ 17,020,000	\$ 4,794,368	\$ 17,020,000	\$ 3,949,850	\$ 17,180,000	\$ 3,097,350	\$ 17,970,000	\$ 2,198,850	\$ 18,875,000	\$ 1,696,850	\$ 19,505,000

Total ACT 1 eligible Debt	\$21,814,368	\$21,814,368	\$21,129,850	\$21,067,350	\$21,073,850	\$21,201,850
Increase in ACT 1 eligible debt			(\$684,518)	(\$62,500)	\$6,500	\$128,000

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2022-23 Budget		2022-23 Projection		2023-24 Budget		2024-25 Budget		2025-26 Budget		2026-27 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 332,133	\$ 520,000	\$ 232,133	\$ 520,000	\$ 308,000	\$ 645,000	\$ 281,400	\$ 675,000	\$ 253,733	\$ 700,000	\$ 231,467	\$ 485,000
1/2014 \$12,000,000 GOB 2014	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ 5,000	\$ 489,575	\$ 5,000	\$ 489,388	\$ 5,000
12/2017 \$9,750,000 GOB 2017A	\$ 237,300	\$ 5,000	\$ 237,300	\$ 5,000	\$ 237,212	\$ 5,000	\$ 237,100	\$ 5,000	\$ 236,988	\$ 5,000	\$ 236,875	\$ 5,000
10/2018 \$9,990,000 GOB 2018	\$ 336,328	\$ 5,000	\$ 336,328	\$ 5,000	\$ 336,203	\$ 5,000	\$ 336,053	\$ 5,000	\$ 335,903	\$ 5,000	\$ 335,753	\$ 5,000
8/2019 \$35,000,000 GOB 2019	\$ 1,389,600	\$ 5,000	\$ 1,389,600	\$ 5,000	\$ 1,389,400	\$ 5,000	\$ 1,389,200	\$ 5,000	\$ 1,389,000	\$ 5,000	\$ 1,388,800	\$ 5,000
9/2020 \$16,800,000 GOR 2020	\$ 208,100	\$ 50,000	\$ 208,100	\$ 50,000	\$ 205,600	\$ 55,000	\$ 202,850	\$ 55,000	\$ 200,100	\$ 60,000	\$ 197,100	\$ 60,000
6/2021 \$29,250,000 GOB 2021	\$ 1,168,925	\$ 5,000	\$ 1,168,925	\$ 5,000	\$ 1,168,850	\$ 5,000	\$ 1,168,775	\$ 5,000	\$ 1,168,700	\$ 5,000	\$ 1,168,625	\$ 5,000
4/2022 \$30,115,000 GOB 2022	\$ 1,385,389	\$ 5,000	\$ 1,385,389	\$ 5,000	\$ 1,246,700	\$ 5,000	\$ 1,246,550	\$ 5,000	\$ 1,246,400	\$ 100,000	\$ 1,241,400	\$ 200,000
12/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -	\$ 394,181	\$ 5,000	\$ 394,045	\$ 5,000
1/2026 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -	\$ 526,264	\$ 5,000
10/2026 \$20,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 486,971	\$ -
	\$ 5,547,538	\$ 595,000	\$ 5,447,538	\$ 595,000	\$ 5,381,728	\$ 725,000	\$ 5,531,262	\$ 760,000	\$ 5,894,151	\$ 890,000	\$ 6,696,688	\$ 780,000
Total Elementary Debt		\$ 6,142,538		\$ 6,042,538		\$ 6,106,728		\$ 6,291,262		\$ 6,784,151		\$ 7,476,688
Total New Debt	\$ 5,547,538	\$ 595,000	\$ 5,447,538	\$ 595,000	\$ 5,381,728	\$ 725,000	\$ 5,531,262	\$ 760,000	\$ 5,894,151	\$ 890,000	\$ 6,696,688	\$ 780,000

TOTAL DEBT SERVICE

YEAR	2022-23 Budget		2022-23 Projection		2023-24 Budget		2024-25 Budget		2025-26 Budget		2026-27 Budget	
	\$10,341,906	\$17,615,000	\$10,241,906	\$17,615,000	\$9,331,578	\$17,905,000	\$8,628,612	\$18,730,000	\$8,093,001	\$19,765,000	\$8,393,538	\$20,285,000
Total Debt Service		\$27,956,906		\$27,856,906		\$27,236,578		\$27,358,612		\$27,858,001		\$28,678,538

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>BUDGET</u> <u>2024-25</u>	<u>BUDGET</u> <u>2025-26</u>	<u>BUDGET</u> <u>2026-27</u>
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	-	-	-	-	-
Total	-	-	-	-	-

Index =		3.40%	4.10%	3.50%	3.50%	3.50%
Exception Calculations						
Grandfathered salaries (2011)		85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
Retirement		30,074,051	30,440,807	30,722,272	31,114,616	31,370,493
	50%	15,037,025	15,220,404	15,361,136	15,557,308	15,685,246
	14,900,558	15,037,025	15,220,404	15,361,136	15,557,308	15,685,246
State Share of Retirement for Fed. Funded Salaries	(31,252)	(31,538)	(31,923)	(32,218)	(32,630)	(32,898)
Increase		136,181	182,993	140,437	195,761	127,670
Index		505,556	615,225	531,597	536,512	543,364
Total Exception		-	-	-	-	-
Special Education						
	2019-20	2020-21 AFR	2021-22 AFR Est. (1.03)	2022-23 AFR Est. (1.03)	2023-24 AFR Est. (1.03)	2024-25 AFR Est. (1.03)
Expenses	44,074,356	42,679,434	43,959,817	45,278,611	46,636,970	48,036,079
Subsidy	6,125,165	5,077,234	5,914,713	5,974,858	5,974,858	5,974,858
Net Expenses	37,949,192	37,602,200	38,045,104	39,303,753	40,662,112	42,061,221
Net Increase	(2,231,623)	(346,992)	442,904	1,258,649	1,358,358	1,399,109
Index	1,205,424	1,290,273	1,541,690	1,331,579	1,375,631	1,423,174
Total Exception		-	-	-	-	-

**West Chester Area School District
Capital Reserve Fund
History and Projection**

22

	<u>ACTUAL</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>BUDGET</u> <u>2024-25</u>	<u>BUDGET</u> <u>2025-26</u>	<u>BUDGET</u> <u>2026-27</u>
FUND 22									
<u>Revenues</u>									
Contribution from General Fund	\$ 3,626,728	\$ 3,771,797	\$ 721,797	\$ 9,422,669	\$ 9,422,669	\$ 4,599,576	\$ 4,783,559	\$ 4,974,901	\$ 5,173,897
Refunding Savings	1,911,236	453,967	912,973	711,650	711,650	1,502,726	1,496,090	1,403,552	1,045,605
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	2,583,834	-	-	-	-	-	-
Interest Income	41,911	75,000	(46,023)	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	\$ 5,579,875	\$ 4,300,764	\$ 4,172,581	\$ 10,209,319	\$ 10,209,319	\$ 6,177,302	\$ 6,354,649	\$ 6,453,453	\$ 6,294,502
<u>Expenditures and Fund Transfers</u>									
Furniture and Fixtures	15,960	60,000	39,931	100,000	100,000	80,000	80,000	80,000	80,000
Technology	4,341,281	3,434,867	3,994,585	4,083,261	2,787,932	4,557,591	4,713,895	4,902,450	5,098,548
Admin Building	60,372	-	47,704	-	-	-	-	-	-
Transition Program Building	-	-	-	-	-	-	-	-	-
Elementary Construction	-	-	-	5,000,000	5,000,000	-	-	-	-
Total Expenditures	\$ 4,417,613	\$ 3,494,867	\$ 4,082,220	\$ 9,183,261	\$ 7,887,932	\$ 4,637,591	\$ 4,793,895	\$ 4,982,450	\$ 5,178,548
Excess of Revenues over Expenditures	\$ 1,162,262	\$ 805,897	\$ 90,361	\$ 1,026,058	\$ 2,321,387	\$ 1,539,711	\$ 1,560,754	\$ 1,471,003	\$ 1,115,954
Fund Balance at July 1	\$ 21,768,015	\$ 25,654,309	\$ 22,930,277	\$ 25,730,791	\$ 23,020,638	\$ 25,342,025	\$ 26,881,736	\$ 28,442,490	\$ 29,913,493
Fund Balance at June 30	\$ 22,930,277	\$ 26,460,206	\$ 23,020,638	\$ 26,756,849	\$ 25,342,025	\$ 26,881,736	\$ 28,442,490	\$ 29,913,493	\$ 31,029,446
Fund Balance for variable rate debt stabilization	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416
Fund Balance for refunding savings	18,844,231	19,298,198	19,757,204	20,468,854	20,468,854	21,971,580	23,467,670	24,871,222	25,916,827
Undesignated Fund Balance at June 30	\$ 3,154,630	\$ 6,230,592	\$ 2,332,018	\$ 5,356,579	\$ 3,941,755	\$ 3,978,740	\$ 4,043,404	\$ 4,110,855	\$ 4,181,203
FUND 27									
<u>Revenues</u>									
Contribution from General Fund	\$ 2,095,558	\$ 2,011,500	\$ 2,511,500	\$ 2,323,177	\$ 2,323,177	\$ 2,392,872	\$ 2,464,658	\$ 2,538,598	\$ 2,614,756
<u>Expenditures</u>									
Facilities Projects	\$ 1,032,038	\$ 2,011,500	\$ 2,729,607	\$ 2,323,177	\$ 2,746,030	\$ 2,392,872	\$ 2,464,658	\$ 2,538,598	\$ 2,614,756
Undesignated Fund Balance at July 1	\$ 640,960	\$ -	\$ 422,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2021-2022 Capital Budget

	# of Devices	Budget 2021-22	Actual 2021-22
Elementary Equipment			
Elementary iPad	1,900	\$ 796,404	\$ 540,917
Elementary/Special Area Teacher Device	521	\$ 561,000	\$ 561,000
2022-2023 Prespend			\$ 114,714
		\$ 1,357,404	\$ 1,216,631
Secondary Equipment			
6th Grade 1:1	1,010	\$ 631,250	\$ 219,970
9th grade 1:1	1,010	\$ 858,500	\$ 484,900
Music	36	\$ 47,520	\$ 47,520
2022-2023 Prespend			\$ 760,615
		\$ 1,537,270	\$ 1,513,005
District			
Security Camera	30	\$ 30,000	\$ 30,000
Network Infrastructure Upgrade **			\$ 639,000
		\$ 30,000	\$ 669,000
Network			
Networking		\$ 425,000	\$ 110,756
2022-2023 Prespend			\$ 420,000
		\$ 425,000	\$ 530,756
Administration			
Staff (Central + Schools)	64	\$ 85,193	\$ 65,193
2022-2023 Prespend			
		\$ 85,193	\$ 65,193
Other			
Cost Sharing from Parents		\$ (330,500)	
		\$ (330,500)	
Total Fund 22		\$ 3,434,867	\$ 3,994,585

** - Project added and Board approved in September 2021

2022-2023 Capital Budget

	# of Devices	Budget 2022-2023	Projected 2022-2023
Elementary Equipment			
Classroom STEAM		\$ 37,411	\$ 37,411
Elementary iPad	2,270	\$ 905,730	\$ 791,016
		\$ 943,141	\$ 828,427
Secondary Equipment			
6th Grade 1:1	1,100	\$ 687,500	\$ 77,885
9th grade 1:1	1,100	\$ 935,000	\$ 935,000
Art	120	\$ 158,400	\$ 158,400
Classroom STEAM		\$ 90,000	\$ 43,000
Tech ED	156	\$ 129,000	\$ 25,000
Video	21	\$ 52,500	\$ 52,500
		\$ 2,052,400	\$ 1,291,785
District			
Security Camera		\$ 225,000	\$ 225,000
		\$ 225,000	\$ 225,000
Network			
Networking		\$ 475,000	\$ 55,000
		\$ 475,000	\$ 55,000
Administration			
DPP		\$ 247,000	\$ 247,000
Staff (Central + Schools)		\$ 140,720	\$ 140,720
		\$ 387,720	\$ 387,720
Total Fund 22		\$ 4,083,261	\$ 2,787,932

2022-2023 Capital Reserve Fund Projects
January 2022

Priority	Project #	Location	Project Description	Estimated Budget
1	G027	District-wide	Emergency Repairs	60,000
2	G127	District-wide	District-wide Concrete Sidewalk and Curb Replacement	79,800
3	G128	District-wide	District-wide Playground	100,000
4	G129	Facilities	Replace Two (2) Rooftop HVAC Units	150,000
5	G130	East HS	Stage Lighting Controls Package Replacement	43,000
6	G131	East HS	Purchase new storage containers for athletic storage	40,000
7	G132	East HS	Install Fiber to Stadium	85,000
8	G133	East HS	Replacement of Exterior Fixtures with LEDs	121,880
9	G134	Henderson HS	Replace Flooring in Admin and Guidance	45,000
10	G135	Henderson HS	Replace Flooring in Library	85,000
11	G136	Henderson HS	Replacement of Exterior Fixtures with LEDs	43,832
12	G137	Rustin HS	Auditorium Roof Replacement	550,000
13	G126	Rustin HS	Repair sanitary sewer line	35,000
14	G126	Rustin HS	Renovate existing space into an MDS Classroom	90,000
15	G138	Peirce MS	Emergency Generator Replacement and Transfer Switch	95,000
16	G139	Peirce MS	Heating Boiler Replacements	285,000
17	G140	Peirce MS	Repave Main and Rear Drives	265,000
18	G141	Fugett MS	Replacement of Exterior Fixtures with LEDs	54,665
19	G142	Westtown Th ES	Replace Emergency Generator	95,000
2022-2023 Fund 27 Capital Projects Allowance				2,323,177
Total Estimated Costs of Fund 27 Projects				2,323,177
(over)/under budget				-

2022-2023 Capital Projects List
January 2022

Priority	Project #	Location	Project Description	Estimated Budget
1	C070	Rustin HS	Phase 3 - sloped roof replacement	1,350,611
2022-2023 Fund 30 Capital Projects Allowance				1,350,611
Total Estimated Costs of Fund 30 Projects				1,350,611
(over)/under budget				-

	A	O	P	C	R	S	T	U	V	W
1		2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
2		Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3	Total Revenue	261,224	253,995	280,461	263,442	268,325	269,469	271,208	273,142	274,611
4	Current RE Taxes (0% rate incr.)	177,831	179,236	183,688	183,708	183,708	184,983	185,419	185,856	186,292
5	Revenue (Excl Current R.E.T.)	83,393	74,759	96,773	79,734	84,617	84,487	85,789	87,286	88,319
6	State (Other)	22,690	23,551	24,685	24,465	25,875	26,125	26,186	26,321	26,055
7	PSERS	17,365	18,815	18,657	19,922	19,801	20,823	21,597	22,486	23,302
8	Federal	6,769	3,538	6,191	3,651	3,727	3,058	3,058	3,058	3,058
9	Local (Excl. Current R.E.T.)	36,569	28,854	47,241	31,696	35,215	34,482	34,949	35,422	35,904
11										
12	Expenses	247,527	279,477	266,002	296,972	293,688	300,590	310,752	321,876	333,312
13	Salaries	102,003	108,180	107,476	113,522	112,923	116,687	119,916	123,276	126,711
14	Benefits (without PSERS)	23,862	32,577	27,165	33,830	33,777	35,915	38,116	40,483	43,024
15	PSERS	34,674	37,630	37,060	39,845	39,602	41,646	43,194	44,971	46,604
16		25,413	28,505	27,537	27,957	27,857	27,237	27,359	27,858	28,679
17	Transfer to Capital Reserve	7,634	6,237	6,730	12,457	12,457	8,495	8,744	8,917	8,834
18	Other	53,942	66,348	60,034	69,362	67,072	70,610	73,423	76,371	79,460
19										
20	Net Gap calculation - No tax increase no exceptions									
21	Deficit						(31,120)	(39,544)	(48,735)	(58,701)
22	Change in Fund Balance						23,759	7,000	(500)	(500)
23	Cumulative Gap at No Incr. in R.E. Taxes						(7,362)	(32,544)	(49,235)	(59,201)
24	Prior Year Gap Reduction						-	7,362	32,544	49,235
25	Net Gap no Incr in R.E Taxes no Exceptions						(7,362)	(25,182)	(16,691)	(9,967)
26										
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29	Deficit						(31,120)	(39,544)	(48,735)	(58,701)
30	Change in Fund Balance						23,759	7,000	(500)	(500)
31	Cumulative Gap at No Incr. in R.E. Taxes						(7,362)	(32,544)	(49,235)	(59,201)
32	Act 1 Increase						7,362	6,490	6,505	6,520
33	Prior Year Tax Increase not included above						-	7,362	13,851	20,356
34	Cumulative Gap at Millage Index						(0)	(18,693)	(28,878)	(32,325)
35	Prior Year Gap elimination						-	0	18,693	28,878
36	Net Gap at Millage Index (no exceptions)						(0)	(18,692)	(10,186)	(3,446)
37										
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40	Deficit						(31,120)	(39,544)	(48,735)	(58,701)
41	Change in Fund Balance						23,759	7,000	(500)	(500)
42	Cumulative Gap at Millage Index						(7,362)	(32,544)	(49,235)	(59,201)
43	Act 1 Increase						7,362	6,490	6,505	6,520
44	Prior Year Tax Increase not included above						-	7,362	13,851	20,356
45	Cumulative Gap at Millage Index						(0)	(18,693)	(28,878)	(32,325)
46	Act 1 Exceptions						-	-	-	-
47	Add'l Revenue from Prior Year exception allowance						-	-	-	-
48	Cumulative Gap at Millage Index and Exceptions						(0)	(18,693)	(28,878)	(32,325)
49	Prior Year Gap elimination						-	0	18,693	28,878
50	Net Gap at Millage Index - with exceptions						(0)	(18,692)	(10,186)	(3,446)
51										
52										
53	Expenses % Increase									
54	Salaries	3.95%		5.37%		5.07%	3.33%	2.77%	2.80%	2.79%
55	Benefits (without PSERS)	8.33%		13.84%		24.34%	6.33%	6.13%	6.21%	6.28%
56	PSERS	4.38%		6.88%		8.86%	5.16%	3.72%	4.12%	3.63%
57	Debt Service	-4.25%		8.36%		1.16%	-2.23%	0.45%	1.83%	2.95%
58	Other	1.49%		11.29%		11.72%	5.27%	3.98%	4.01%	4.05%
59										
60	Debt Service % of Budget	10.3%		10.4%		9.5%	9.1%	8.8%	8.7%	8.6%
61										
62	Act 1 Exceptions						-	-	-	-
64	PSERS						-	-	-	-
65	Special Ed						-	-	-	-
67										
68	Fund Balance									
69	Beginning Fund Balance	55,455		69,153		83,612	58,249	34,491	27,491	27,991
70	Transfer (to)/from Operating Budget	(13,697)		(14,459)		25,363	23,759	7,000	(500)	(500)
71	Ending Fund Balance	69,153		83,612		58,249	34,491	27,491	27,991	28,491
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	38,183.9		52,121.5		31,758.6	7,500.0	-	-	-
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	500.0		500.0		-	-	-	-	-
79	Fund Balance - Designation- Enrollment Growth	4,500.0		-		-	-	-	-	-
80	Fund Balance - Designation- Elementary Construction	-		5,000.0		-	-	-	-	-
81	Fund Balance - Designation - Athletic Fund	128.9		150.8		150.8	150.8	150.8	150.8	150.8
82										
83	Year End Unassigned/Undesig. FB	18,680		18,680		19,180	19,680	20,180	20,680	21,180
84	% of Expenses	7.5%		7.0%		6.5%	6.5%	6.5%	6.4%	6.4%
85										
86	Capital Reserves									
87	Beginning Fund Balance	21,768		22,930		23,021	25,342	26,882	28,442	29,913
88	Inflow	5,580		4,173		10,209	6,177	6,355	6,453	6,295
89	Outflow	4,418		4,082		7,888	4,638	4,794	4,982	5,179
90	Year-end Fund Balance	22,930		23,021		25,342	26,882	28,442	29,913	31,029
91	Year End Designated	19,776		20,689		21,400	22,903	24,399	25,803	26,848
92	Year End Unassigned/Undesig. FB	3,155		2,332		3,942	3,979	4,043	4,111	4,181
93										
94	Act 1 index Assumptions					3.4%	4.1%	3.5%	3.5%	3.5%