West Chester Area School District
Operating Expense History and Forecast

8/10/2023

| | A | AH | AI | AJ | AK | AL | AM | AN | AO | AP |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | **Actual** | **Budget** | **Projected** | **Budget** | **Projected** | **Estimated** | **Estimated** | **Estimated** | **Estimated** |
| 2 | | **2021-22** | **2022-23** | **2022-23** | **2023-24** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 3 | **Staff** | **171,700.6** | **187,196.0** | **179,585.7** | **196,942.0** | **195,209.2** | **202,983.4** | **211,081.2** | **219,308.0** | **228,062.0** |
| 4 | ***Total Salaries*** | **107,476.0** | **113,521.6** | **112,949.3** | **119,970.1** | **120,488.6** | **123,917.8** | **127,576.6** | **131,249.2** | **135,265.5** |
| 5 | ***Administration*** | | | | | | | | | |
| 6 | Reg Salaries | 9,852.7 | 10,560.3 | 10,404.3 | 11,062.0 | 11,062.0 | 11,449.2 | 11,849.9 | 12,264.7 | 12,693.9 |
| 7 | ***Teachers*** | | | | | | | | | |
| 8 | Reg Salaries | 75,998.6 | 80,675.3 | 79,812.6 | 83,239.1 | 83,239.1 | 85,561.1 | 87,987.1 | 90,459.7 | 93,152.1 |
| 9 | Extra Duty Pymnts | 2,581.4 | 1,643.2 | 2,371.2 | 1,987.8 | 2,506.3 | 2,561.8 | 2,634.4 | 2,708.4 | 2,789.0 |
| 10 | Sabbatical Pymnts | 462.3 | 300.0 | 311.8 | 300.0 | 300.0 | 300.0 | 300.0 | 300.0 | 300.0 |
| 11 | Subject Chair Pymnts | 622.2 | 530.8 | 625.5 | 640.0 | 640.0 | 640.0 | 640.0 | 640.0 | 640.0 |
| 12 | Severance Pymnts | 194.6 | 392.0 | 194.7 | 392.0 | 392.0 | 402.9 | 414.4 | 426.0 | 438.7 |
| 13 | Supplemental Contracts | 2,223.0 | 2,167.0 | 2,287.7 | 2,290.0 | 2,290.0 | 2,290.0 | 2,290.0 | 2,290.0 | 2,290.0 |
| 14 | **Total Teachers** | 82,082.2 | 85,708.3 | 85,603.5 | 88,848.9 | 89,367.4 | 91,755.8 | 94,265.8 | 96,824.2 | 99,609.8 |
| 15 | ***Technical*** | | | | | | | | | |
| 16 | Reg Salaries | 3,689.9 | 4,188.7 | 4,400.0 | 5,067.2 | 5,067.2 | 5,244.5 | 5,427.9 | 5,617.8 | 5,814.3 |
| 17 | ***Office Clerical*** | | | | | | | | | |
| 18 | Reg Salaries | 6,246.8 | 6,776.8 | 6,771.1 | 8,260.1 | 8,260.1 | 8,505.4 | 8,826.0 | 9,088.2 | 9,431.7 |
| 19 | ***Crafts and Trades*** | | | | | | | | | |
| 20 | Reg Salaries | 5,604.4 | 6,287.5 | 5,770.4 | 6,731.9 | 6,731.9 | 6,963.0 | 7,206.9 | 7,454.5 | 7,715.8 |
| 21 | | | | | | | | | | |
| 22 | ***Benefits*** | | | | | | | | | |
| 23 | Medical | 15,987.9 | 23,407.9 | 15,645.5 | 23,262.2 | 20,683.5 | 22,249.2 | 23,933.5 | 25,745.3 | 27,694.2 |
| 24 | Dental | 1,160.7 | 1,565.7 | 1,297.3 | 1,690.0 | 1,457.9 | 1,520.6 | 1,586.0 | 1,654.2 | 1,725.3 |
| 25 | Vision | 169.2 | 225.5 | 141.6 | 243.1 | 203.9 | 208.6 | 213.4 | 218.3 | 223.3 |
| 26 | Prescription | 5,176.1 | 5,725.5 | 5,058.8 | 5,245.1 | 5,596.4 | 6,156.0 | 6,771.6 | 7,448.8 | 8,193.7 |
| 27 | Social Security | 7,757.5 | 8,651.4 | 8,139.9 | 9,066.9 | 9,103.2 | 9,476.3 | 9,759.6 | 10,040.6 | 10,347.8 |
| 28 | Retirement | 37,059.7 | 39,844.7 | 39,340.4 | 40,685.9 | 40,897.1 | 43,067.8 | 45,276.9 | 47,446.6 | 49,601.8 |
| 29 | Tuition Reimbursement | 476.6 | 600.0 | 554.2 | 600.0 | 600.0 | 600.0 | 600.0 | 600.0 | 600.0 |
| 30 | Life & Disability | 343.9 | 592.0 | 532.5 | 608.5 | 608.5 | 625.9 | 644.4 | 662.9 | 683.2 |
| 31 | Workers Comp/Unemply/Other | 1,151.4 | 1,328.8 | 1,382.7 | 1,348.7 | 1,348.7 | 1,368.9 | 1,389.5 | 1,410.3 | 1,431.5 |
| 32 | **Total Benefits** | **69,283.0** | **81,941.4** | **72,092.8** | **82,750.4** | **80,499.3** | **85,273.4** | **90,174.9** | **95,226.9** | **100,500.8** |
| 33 | (Less) cost sharing | (5,058.4) | (8,267.0) | (5,456.4) | (5,778.6) | (5,778.6) | (6,207.9) | (6,670.3) | (7,168.2) | (7,704.3) |
| 34 | **Net Benefits** | **64,224.6** | **73,674.4** | **66,636.4** | **76,971.9** | **74,720.7** | **79,065.5** | **83,504.6** | **88,058.8** | **92,796.5** |
| 35 | | | | | | | | | | |
| 36 | ***Prof. & Tech. Services*** | **19,979.3** | **20,756.1** | **19,479.3** | **20,361.6** | **21,093.7** | **21,690.5** | **22,305.2** | **22,938.4** | **23,590.6** |
| 37 | Substitute Service | 2,731.5 | 2,783.1 | 3,970.3 | 3,267.8 | 4,000.0 | 4,120.0 | 4,243.6 | 4,370.9 | 4,502.0 |
| 38 | Contracted Therapeutic Staff | 1,792.0 | 1,608.2 | 2,129.7 | 1,730.5 | 1,730.5 | 1,782.4 | 1,835.9 | 1,891.0 | 1,947.7 |
| 39 | Contracted Aides- Special Ed. | 1,129.9 | 2,905.4 | 822.9 | 1,588.2 | 1,588.2 | 1,635.9 | 1,685.0 | 1,735.5 | 1,787.6 |
| 40 | Contracted Aides- Other | 193.5 | 325.0 | 170.0 | 213.0 | 213.0 | 219.4 | 226.0 | 232.8 | 239.7 |
| 41 | Contracted Special Ed. Programs | 3,234.5 | 3,462.3 | 3,299.0 | 3,566.1 | 3,566.1 | 3,673.1 | 3,783.3 | 3,896.8 | 4,013.7 |
| 42 | Occupational/Physical Therapy | 1,102.0 | 1,094.8 | 1,254.7 | 1,120.0 | 1,120.0 | 1,153.6 | 1,188.2 | 1,223.8 | 1,260.5 |
| 43 | Due Process Hearings | 1,080.6 | 1,200.0 | 1,092.0 | 1,200.0 | 1,200.0 | 1,200.0 | 1,200.0 | 1,200.0 | 1,200.0 |
| 44 | Early Intervention | 158.1 | 293.7 | 144.0 | 170.2 | 170.2 | 175.3 | 180.6 | 186.0 | 191.6 |
| 45 | Extended School Year | 616.1 | 603.0 | 510.6 | 604.0 | 604.0 | 622.1 | 640.8 | 660.0 | 679.8 |
| 46 | Alternative Education - IU | 2,034.3 | 2,932.9 | 2,433.4 | 3,012.7 | 3,012.7 | 3,103.1 | 3,196.1 | 3,292.0 | 3,390.8 |
| 48 | Tax Collection | 915.4 | 720.5 | 902.2 | 799.0 | 799.0 | 823.0 | 847.7 | 873.1 | 899.3 |
| 49 | Legal | 335.5 | 543.0 | 388.5 | 598.0 | 598.0 | 615.9 | 634.4 | 653.5 | 673.1 |
| 50 | Other | 4,655.9 | 2,284.2 | 2,361.9 | 2,491.9 | 2,491.9 | 2,566.7 | 2,643.7 | 2,723.0 | 2,804.7 |
| 51 | | | | | | | | | | |
| 52 | ***Purchased Property Services*** | **3,643.8** | **4,356.3** | **3,898.3** | **4,866.0** | **4,866.0** | **5,012.0** | **5,162.3** | **5,317.2** | **5,476.7** |
| 53 | Electricity | 1,752.8 | 2,148.3 | 1,949.6 | 2,502.9 | 2,502.9 | 2,578.0 | 2,655.3 | 2,735.0 | 2,817.1 |
| 54 | Water/Sewer | 640.4 | 662.2 | 685.2 | 688.9 | 688.9 | 709.5 | 730.8 | 752.7 | 775.3 |
| 55 | Trash Removal | 93.1 | 105.0 | 100.8 | 110.0 | 110.0 | 113.3 | 116.7 | 120.2 | 123.8 |
| 56 | Space Rental | 128.6 | 139.0 | 137.0 | 141.0 | 141.0 | 145.2 | 149.6 | 154.1 | 158.7 |
| 57 | Other | 1,028.8 | 1,301.9 | 1,025.7 | 1,423.2 | 1,423.2 | 1,465.9 | 1,509.9 | 1,555.2 | 1,601.8 |
| 58 | | | | | | | | | | |
| 59 | ***Other Services*** | **27,412.5** | **34,576.0** | **29,861.5** | **34,056.5** | **34,056.5** | **35,720.2** | **37,486.7** | **39,380.0** | **41,385.2** |
| 60 | Charter Schools | 7,812.1 | 10,306.1 | 7,512.1 | 8,984.4 | 8,984.4 | 9,685.0 | 10,444.1 | 11,266.7 | 12,158.5 |
| 61 | Tuition: Special Education | 3,151.9 | 3,875.7 | 4,220.2 | 3,968.4 | 3,968.4 | 4,127.1 | 4,292.2 | 4,463.9 | 4,642.5 |
| 62 | Tuition: Technical College | 2,680.4 | 2,859.4 | 2,798.2 | 2,860.7 | 2,860.7 | 3,099.0 | 3,357.5 | 3,654.1 | 3,967.4 |
| 63 | Tuition: Other Alt Ed Programs | 156.0 | 268.0 | 386.8 | 275.0 | 275.0 | 288.8 | 303.2 | 318.3 | 334.3 |
| 64 | Bussing: Public Schools | 5,510.6 | 6,899.0 | 6,020.7 | 7,130.0 | 7,130.0 | 7,343.9 | 7,564.2 | 7,791.1 | 8,024.9 |
| 65 | Bussing: Non-Public | 3,011.5 | 4,253.0 | 3,290.8 | 4,014.0 | 4,014.0 | 4,134.4 | 4,258.5 | 4,386.2 | 4,517.8 |
| 66 | Bussing: Special Ed | 3,391.3 | 4,106.5 | 3,813.6 | 4,421.5 | 4,421.5 | 4,554.1 | 4,690.8 | 4,831.5 | 4,976.4 |
| 67 | Bussing: Extracurricular | 264.2 | 377.5 | 344.5 | 392.3 | 392.3 | 404.1 | 416.2 | 428.7 | 441.6 |
| 68 | Insurance | 553.9 | 623.8 | 592.9 | 660.9 | 660.9 | 694.0 | 728.7 | 765.1 | 803.4 |
| 69 | Telephone/Postage | 639.1 | 516.4 | 527.8 | 527.2 | 527.2 | 543.0 | 559.3 | 576.0 | 593.3 |
| 71 | Other | 241.5 | 490.8 | 353.9 | 822.0 | 822.0 | 846.7 | 872.1 | 898.3 | 925.2 |
| 72 | | | | | | | | | | |
| 73 | ***Supplies*** | **7,250.9** | **8,596.7** | **8,272.7** | **9,123.6** | **9,123.6** | **10,596.6** | **10,986.8** | **11,391.5** | **11,811.4** |
| 74 | Heating/ Motor Pool Fuel | 894.0 | 1,108.5 | 1,134.6 | 1,159.7 | 1,159.7 | 1,194.5 | 1,230.3 | 1,267.2 | 1,305.2 |
| 75 | Other Operations/Maint Supplies | 972.1 | 1,055.0 | 1,114.1 | 1,200.7 | 1,200.7 | 1,248.7 | 1,298.7 | 1,350.6 | 1,404.6 |
| 76 | Educational | 2,639.3 | 2,787.7 | 2,441.5 | 3,233.4 | 3,233.4 | 3,362.7 | 3,497.2 | 3,637.1 | 3,782.6 |
| 77 | Curriculum Proposals | 700.4 | 1,492.4 | 1,404.0 | 1,016.3 | 1,016.3 | 2,176.6 | 2,241.9 | 2,309.1 | 2,378.4 |
| 78 | Educational /Admin Software | 1,926.6 | 2,010.8 | 2,141.7 | 2,364.9 | 2,364.9 | 2,459.5 | 2,557.9 | 2,660.2 | 2,766.6 |
| 79 | Administration/Business | 118.7 | 142.3 | 36.7 | 148.7 | 148.7 | 154.6 | 160.8 | 167.3 | 174.0 |
| 81 | | | | | | | | | | |
| 82 | ***Other Objects*** | **1,057.1** | **491.7** | **421.4** | **490.7** | **490.7** | **505.4** | **520.6** | **536.2** | **552.3** |
| 83 | ***Dues and Fees - Athletics*** | **150.2** | **131.5** | **213.9** | **131.5** | **131.5** | **131.5** | **131.5** | **131.5** | **131.5** |
| 84 | | | | | | | | | | |
| 85 | ***Property*** | **540.2** | **453.3** | **2,285.1** | **591.4** | **591.4** | **609.1** | **627.4** | **646.2** | **665.6** |
| 88 | Other Equipment | 540.2 | 453.3 | 2,285.1 | 591.4 | 591.4 | 609.1 | 627.4 | 646.2 | 665.6 |
| 89 | | | | | | | | | | |
| 90 | ***Debt Service*** | **27,537.2** | **27,956.9** | **27,882.0** | **27,236.6** | **27,236.6** | **27,358.6** | **27,678.4** | **28,678.5** | **29,825.7** |
| 91 | Bond payments | 27,537.2 | 27,956.9 | 27,882.0 | 27,236.6 | 27,236.6 | 27,358.6 | 27,678.4 | 28,678.5 | 29,825.7 |
| 93 | | | | | | | | | | |
| 94 | ***Reserve*** | **6,730.1** | **12,457.5** | **12,457.5** | **8,495.2** | **8,515.2** | **8,735.5** | **8,904.3** | **8,817.4** | **8,079.8** |
| 96 | Transfer to other funds | 6,730.1 | 12,457.5 | 12,457.5 | 8,495.2 | 8,515.2 | 8,735.5 | 8,904.3 | 8,817.4 | 8,079.8 |
| 97 | | | | | | | | | | |
| 98 | ***TOTAL EXPENSE*** | **266,001.8** | **296,971.9** | **284,357.4** | **302,295.0** | **301,314.4** | **313,342.8** | **324,884.4** | **337,145.0** | **349,580.7** |

West Chester Area School District
Revenue History and Forecast

| | A | AK | AL | AM | AN | AO | AP | AQ | AR | AS |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | **Actual** | **Budget** | **Projected** | **Budget** | **Projected** | **Estimated** | **Estimated** | **Estimated** | **Estimated** |
| 2 | | **2021-22** | **2022-23** | **2022-23** | **2023-24** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 3 | **Local** | **230,928.5** | **215,404.5** | **237,597.4** | **220,388.7** | **222,893.7** | **242,330.0** | **265,067.9** | **276,500.0** | **287,019.6** |
| 4 | Real Estate | 187,742.0 | 184,508.2 | 192,576.1 | 185,940.4 | 185,940.4 | 204,861.4 | 227,075.8 | 237,976.1 | 247,955.4 |
| 5 | Current | 183,687.9 | 183,708.3 | 190,642.6 | 184,991.5 | 184,991.5 | 203,912.5 | 226,126.8 | 237,027.2 | 247,006.5 |
| 6 | Interim | 4,054.2 | 799.8 | 1,933.5 | 948.9 | 948.9 | 948.9 | 948.9 | 948.9 | 948.9 |
| 7 | Earned Income | 26,695.1 | 22,682.4 | 27,623.0 | 25,110.0 | 27,615.0 | 28,029.2 | 28,449.7 | 28,876.4 | 29,309.6 |
| 8 | Real Estate Transfer | 8,927.9 | 3,886.3 | 6,173.5 | 4,590.0 | 4,590.0 | 4,681.8 | 4,775.4 | 4,870.9 | 4,968.4 |
| 9 | Delinquent Taxes | 3,485.5 | 2,858.8 | 2,920.5 | 2,858.8 | 2,858.8 | 2,858.8 | 2,858.8 | 2,858.8 | 2,858.8 |
| 10 | Investment Earnings | 76.8 | 362.9 | 6,556.4 | 618.3 | 618.3 | 627.6 | 637.0 | 646.5 | 656.2 |
| 11 | Gate Receipts | 172.0 | 131.5 | 206.4 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 |
| 12 | Other | 3,829.2 | 974.5 | 1,541.5 | 1,139.7 | 1,139.7 | 1,139.7 | 1,139.7 | 1,139.7 | 1,139.7 |
| 13 | | | | | | | | | | |
| 14 | **State** | **43,341.6** | **44,387.2** | **44,986.7** | **46,537.7** | **48,407.2** | **49,617.2** | **50,993.0** | **51,821.5** | **53,737.7** |
| 15 | Student Subsidies | 20,848.7 | 20,139.1 | 21,211.6 | 21,661.2 | 23,530.8 | 23,468.9 | 23,474.8 | 23,077.9 | 23,762.9 |
| 16 | Basic Instruction | 9,575.7 | 9,575.8 | 10,934.7 | 10,937.3 | 12,635.0 | 12,635.0 | 12,635.0 | 12,635.0 | 12,635.0 |
| 18 | Special Education | 5,914.7 | 5,843.3 | 5,966.5 | 5,974.9 | 6,146.8 | 6,146.8 | 6,146.8 | 6,146.8 | 6,146.8 |
| 20 | Tuition Private Home Place't | 103.9 | 100.0 | 89.5 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 21 | Transportation | 3,008.3 | 3,087.6 | 2,684.0 | 2,950.0 | 2,950.0 | 2,950.0 | 2,950.0 | 2,950.0 | 2,950.0 |
| 22 | Medical, Dental & Nurse | 250.4 | 253.9 | 251.8 | 253.9 | 253.9 | 253.9 | 253.9 | 253.9 | 253.9 |
| 23 | Rent | 1,596.5 | 879.5 | 886.0 | 1,046.0 | 1,046.0 | 984.1 | 990.0 | 593.1 | 1,278.1 |
| 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 | 22,474.6 | 24,248.0 | 23,392.7 | 24,876.4 | 24,876.4 | 26,148.3 | 27,518.3 | 28,743.6 | 29,974.8 |
| 28 | Social Security | 3,817.8 | 4,325.7 | 4,010.9 | 4,533.5 | 4,533.5 | 4,720.0 | 4,879.8 | 5,020.3 | 5,173.9 |
| 29 | Retirement | 18,656.8 | 19,922.4 | 19,381.7 | 20,343.0 | 20,343.0 | 21,428.3 | 22,638.5 | 23,723.3 | 24,800.9 |
| 30 | Other | 18.3 | - | 382.5 | - | - | - | - | - | - |
| 31 | | | | | | | | | | |
| 32 | **Federal** | **6,191.2** | **3,650.5** | **6,855.8** | **3,579.9** | **4,374.0** | **3,823.5** | **3,823.5** | **3,823.5** | **3,823.5** |
| 33 | Title I | 555.2 | 555.2 | 522.0 | 547.7 | 1,313.7 | 1,313.7 | 1,313.7 | 1,313.7 | 1,313.7 |
| 34 | Title II | 259.0 | 236.3 | 171.6 | 232.7 | 251.1 | 251.1 | 251.1 | 251.1 | 251.1 |
| 35 | IDEA | 1,730.8 | 1,621.7 | 1,615.1 | 1,615.1 | 1,615.1 | 1,615.1 | 1,615.1 | 1,615.1 | 1,615.1 |
| 36 | MA Direct Services/Time Study | 1,156.7 | 992.0 | 1,094.6 | 1,050.6 | 1,050.6 | 500.0 | 500.0 | 500.0 | 500.0 |
| 37 | Other | 178.0 | 144.2 | 115.8 | 133.9 | 143.6 | 143.6 | 143.6 | 143.6 | 143.6 |
| 38 | COVID Related Grants | 2,311.4 | 101.0 | 3,336.8 | - | - | - | - | - | - |
| 39 | | | | | | | | | | |
| 40 | **Local Taxes & Subsidies** | **280,461.3** | **263,442.1** | **289,439.9** | **270,506.3** | **275,675.0** | **295,770.7** | **319,884.4** | **332,145.0** | **344,580.7** |
| 41 | | | | | | | | | | |
| 42 | **Beginning Fund Balance** | **69,152.5** | **59,998.4** | **83,612.0** | **66,279.2** | **88,694.4** | **63,055.0** | **45,483.0** | **40,483.0** | **35,483.0** |
| 44 | **Ending Fund Balance** | **83,612.0** | **26,468.7** | **88,694.4** | **34,490.5** | **63,055.0** | **45,483.0** | **40,483.0** | **35,483.0** | **30,483.0** |
| 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 | 52,121.5 | - | 61,111.5 | 7,500.0 | 34,972.1 | 18,000.0 | 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 | 500.0 | - | - | - | - | - | - | - | - |
| 53 | Assigned Fund Balance for Elementary Construction | 5,000.0 | - | - | - | - | - | - | - | - |
| 54 | Assigned Fund Balance for Future Staffing Needs | - | - | 1,100.0 | - | 1,100.0 | - | - | - | - |
| 55 | Assigned Fund Balance for Athletic Fund | 150.8 | 128.9 | 143.2 | 150.8 | 143.2 | 150.8 | 150.8 | 150.8 | 150.8 |
| 56 | **Beginning Unassigned Fund Balance** | **18,679.8** | **17,179.8** | **18,679.8** | **19,179.9** | **19,179.9** | **19,679.9** | **20,172.3** | **21,172.3** | **22,172.3** |
| 57 | **Ending Unassigned Fund Balance** | **18,679.8** | **19,179.9** | **19,179.9** | **19,679.8** | **19,679.9** | **20,172.3** | **21,172.3** | **22,172.3** | **23,172.3** |
| 58 | | | | | | | | | | |
| 59 | **Assumed use of FB** | **(14,459.5)** | **33,529.8** | **(5,082.5)** | **31,788.7** | **25,639.4** | **17,572.1** | **5,000.0** | **5,000.0** | **5,000.0** |

West Chester Area School District
Forecast Millage Calculation

| | A | B | C | D | E | F | G | H | I | J |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | |
| 2 | | | | | 2023-24 | 2024-25 | | 2025-26 | 2026-27 | 2027-28 |
| 3 | | | | | Budget | Budget | | Forecast | Forecast | Forecast |
| 4 | Market Values | | | | | | | | | |
| 5 | Chester County | | | | 14,229,894 | 15,569,013 | | 15,569,013 | 15,569,013 | 15,569,013 |
| 6 | Delaware County | | | | 895,234 | 1,051,730 | | 1,051,730 | 1,051,730 | 1,051,730 |
| 7 | | | | | 15,125,128 | 16,620,743 | | 16,620,743 | 16,620,743 | 16,620,743 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | Net amount to be raised from R/E taxes | | | | 184,992 | **203,912** | | **226,127** | **237,027** | **247,006** |
| 11 | Gross tax to be levied | | | | 191,701 | 211,308 | | 234,328 | 245,624 | 255,965 |
| 12 | | | | | | | | | | |
| 13 | Equilization Between Counties | | | | | | | | | |
| 14 | Chester County % | | | | 94.08% | 93.67% | | 93.67% | 93.67% | 93.67% |
| 15 | Delaware County % | | | | 5.92% | 6.33% | | 6.33% | 6.33% | 6.33% |
| 16 | | | | | | | | | | |
| 17 | Chester Cnty Levy | | | | 180,355 | 197,937 | | 219,500 | 230,081 | 239,768 |
| 18 | Delaware Cnty Levy | | | | 11,346 | 13,371 | | 14,828 | 15,543 | 16,197 |
| 19 | | | | | 191,701 | 211,308 | | 234,328 | 245,624 | 255,965 |
| 20 | | | | | | | | | | |
| 21 | Millage Calculation | | | | | | | | | |
| 22 | Chester Cnty tax levy | | | | 180,355 | 197,937 | | 219,500 | 230,081 | 239,768 |
| 23 | Chester Cnty assessed value | | | | 8,038,479 | 8,327,125 | | 8,347,125 | 8,367,125 | 8,387,125 |
| 24 | | | | | | | | | | |
| 25 | **Chester County Millage** | | | | **22.4364** | **23.7701** | | **26.2965** | **27.4982** | **28.5876** |
| 26 | **Previous Year Millage** | | | | 22.4364 | 22.4364 | | 23.7701 | 26.2965 | 27.4982 |
| 27 | | | | | | | | | | |
| 28 | **Chester Cnty Mill Increase** | | | | **0.00** | **1.33** | | **2.53** | **1.20** | **1.09** |
| 29 | **% increase** | | | | **0.0%** | **5.9%** | | **10.6%** | **4.6%** | **4.0%** |
| 30 | Delaware Cnty Tax levy | | | | 11,346 | 13,371 | | 14,828 | 15,543 | 16,197 |
| 31 | Delaware Cnty Assessed Value | | | | 1,141,219 | 1,150,785 | | 1,151,160 | 1,151,535 | 1,151,910 |
| 32 | | | | | | | | | | |
| 33 | **Delaware County Millage** | | | | **9.9424** | **11.6192** | | **12.8808** | **13.4973** | **14.0610** |
| 34 | **Previous Yr Millage *** | | | | 9.9343 | 9.9424 | | 11.6192 | 12.8808 | 13.4973 |
| 35 | | | | | | | | | | |
| 36 | **Delaware Cnty Mill Increase** | | | | **0.01** | **1.68** | | **1.26** | **0.62** | **0.56** |
| 37 | **% increase** | | | | **0.1%** | **16.9%** | | **10.9%** | **4.8%** | **4.2%** |
| 38 | | | | | | | | | | |
| 39 | **Multi County Millage re-balancing** | | | | | | | | | |
| 40 | Chester Cty Levy Rebalanced | | | | **179,570** | | | | | |
| 41 | Delaware Cty Levy Rebalanced | | | | **12,130** | | | | | |
| 42 | | | | | **191,701** | | | | | |
| 43 | | | | | | | | | | |
| 44 | **Chester County Millage** | | | | **22.4364** | **23.7701** | | | | |
| 45 | **Chester County Millage Re-balanced** | | | | **22.4364** | | | | | |
| 46 | **Chester Cnty Mill Increase** | | | | | **1.33** | | | | |
| 47 | **% increase** | | | | | **5.94%** | | | | |
| 48 | **Act 1 Millage** | | | | | **23.2216** | | | | |
| 49 | **Millage from exceptions** | | | | | **0.5485** | | | | |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | **Delaware County Millage** | | | | **9.9424** | **11.6192** | | | | |
| 53 | **Delaware County Millage Re-balanced** | | | | **10.6294** | | | | | |
| 54 | **Delaware Cnty Mill Increase** | | | | | **0.99** | | | | |
| 55 | **% increase** | | | | | **9.31%** | | | | |
| 56 | **Act 1 Millage** | | | | | **11.0014** | | | | |
| 57 | **Millage from exceptions** | | | | | **0.6178** | | | | |

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

| | CHESTER COUNTY MILL VAL | CHESTER COUNTY +/- AMOUNT | CHESTER COUNTY +/- PERCENT | DELAWARE COUNTY MILL VAL | DELAWARE COUNTY +/- AMOUNT | DELAWARE COUNTY +/- PERCENT |
|---|---|---|---|---|---|---|
| 2013-14 | $7,633,607 | $1,721 | 0.0% | 637,639 | (287) | 0.0% |
| 2014-15 | $7,646,298 | $12,691 | 0.2% | 642,425 | 4,786 | 0.7% |
| 2015-16 | $7,698,441 | $52,143 | 0.7% | 647,335 | 4,910 | 0.8% |
| 2016-17 | $7,728,556 | $30,115 | 0.4% | 647,399 | 64 | 0.0% |
| 2017-18 | $7,823,487 | $94,931 | 1.2% | 647,287 | (112) | 0.0% |
| 2018-19 | $7,842,035 | $18,548 | 0.2% | 648,116 | 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% |
| 10 YEAR AVERAGE | | $60,016 | 0.8% | | 50,849 | 4.6% |
| 5 YEAR AVERAGE | | $81,711 | 1.0% | | $99,826 | 8.8% |
| 3 YEAR AVERAGE | | $103,493 | 1.3% | | $166,107 | 14.7% |

### CHESTER COUNTY / DELAWARE COUNTY

#### COMMERCIAL

| | CHESTER MILL VAL | CHESTER +/- AMOUNT | CHESTER +/- PERCENT | | DELAWARE MILL VAL | DELAWARE +/- AMOUNT | DELAWARE +/- PERCENT |
|---|---|---|---|---|---|---|---|
| 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 | 1,479,994 | (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 | 1,484,753 | - | 0.00% | 2024-25 | 26,434 | - | 0.00% |
| 2025-26 | 1,484,753 | - | 0.00% | 2025-26 | 26,434 | - | 0.00% |
| 2026-27 | 1,484,753 | - | 0.00% | 2026-27 | 26,434 | - | 0.00% |
| 2027-28 | 1,484,753 | - | 0.00% | 2027-28 | 26,434 | - | 0.00% |
| | Average increase | | -0.27% | | Average increase | | 6.42% |

#### RESIDENTIAL

| | CHESTER MILL VAL | CHESTER +/- AMOUNT | CHESTER +/- PERCENT | | DELAWARE MILL VAL | DELAWARE +/- AMOUNT | DELAWARE +/- PERCENT |
|---|---|---|---|---|---|---|---|
| 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 | 6,708,275 | 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 | 6,798,370 | 20,000 | 0.29% | 2024-25 | 1,124,352 | 375 | 0.03% |
| 2025-26 | 6,818,370 | 20,000 | 0.29% | 2025-26 | 1,124,727 | 375 | 0.03% |
| 2026-27 | 6,838,370 | 20,000 | 0.29% | 2026-27 | 1,125,102 | 375 | 0.03% |
| 2027-28 | 6,858,370 | 20,000 | 0.29% | 2027-28 | 1,125,477 | 375 | 0.03% |
| | Average increase | | 0.97% | | Average increase | | 4.00% |

#### OTHER

| | CHESTER MILL VAL | CHESTER +/- AMOUNT | CHESTER +/- PERCENT | | DELAWARE MILL VAL | DELAWARE +/- AMOUNT | DELAWARE +/- PERCENT |
|---|---|---|---|---|---|---|---|
| 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 | 43,773 | (9,704) | -22.17% | 2022-23 | - | - | 0.00% |
| 2023-24 | 44,002 | 229 | 0.52% | 2023-24 | - | - | 0.00% |
| 2024-25 | 44,002 | - | 0.00% | 2024-25 | - | - | 0.00% |
| 2025-26 | 44,002 | - | 0.00% | 2025-26 | - | - | 0.00% |
| 2026-27 | 44,002 | - | 0.00% | 2026-27 | - | - | 0.00% |
| 2027-28 | 44,002 | - | 0.00% | 2027-28 | - | - | 0.00% |
| | Average increase | | -0.54% | | Average increase | | 0.00% |

#### TOTAL

| | CHESTER MILL VAL | CHESTER +/- AMOUNT | CHESTER +/- PERCENT | | DELAWARE MILL VAL | DELAWARE +/- AMOUNT | DELAWARE +/- PERCENT |
|---|---|---|---|---|---|---|---|
| **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** | **8,232,042** | **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** | **8,327,125** | **20,000** | **0.24%** | **2024-25** | **1,150,785** | **375** | **0.03%** |
| **2025-26** | **8,347,125** | **20,000** | **0.24%** | **2025-26** | **1,151,160** | **375** | **0.03%** |
| **2026-27** | **8,367,125** | **20,000** | **0.24%** | **2026-27** | **1,151,535** | **375** | **0.03%** |
| **2027-28** | **8,387,125** | **20,000** | **0.24%** | **2027-28** | **1,151,910** | **375** | **0.03%** |
| | Average increase | | 0.74% | | Average increase | | 4.05% |

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

West Chester Area School District
Budget Forecast Model
2022-23 Projection Changes
August 2023

| Expenses | | |
|---|---|---|
| Salaries | $ | (283,665) |
| Benefits | $ | (6,742,064) |
| Prof. & Tech Services | $ | (981,794) |
| Purchased Property Services | $ | (458,033) |
| Other Services | $ | (1,795,919) |
| Supplies | $ | (158,216) |
| Other Objects | $ | (70,229) |
| Dues & Fees- Athletics | $ | 82,426 |
| Property | $ | 1,831,850 |
| Debt Service | $ | 25,080 |
| Total Expenses | $ | (8,550,562) |

| Revenues | | |
|---|---|---|
| Local Revenue | | |
| Current & Interim Taxes | $ | 3,767,954 |
| Earned Income | $ | 1,873,001 |
| Transfer Taxes | $ | 1,423,489 |
| Investment Earnings | $ | 3,956,409 |
| Other Local | $ | 703,558 |
| State Revenue | $ | (688,994) |
| Federal Revenue (CARES) | $ | 2,829,260 |
| Total Revenues | $ | 13,864,677 |

| Fund Balance Analysis | | |
|---|---|---|
| Increase in Fund Balance Designation for Future Millage Increases | $ | 21,322,798 |
| Increase in Fund Balance Designation for Future Staffing Needs | $ | 1,100,000 |
| Decrease in Fund Balance Designation for Athletic Fund | $ | (7,559) |
| Increase (Decrease) in Ending Fund Balance 6/30/23 | $ | 22,415,239 |

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

| Expenses | | |
|---|---|---|
| Salaries | $ | 518,465 |
| Benefits | $ | (2,251,196) |
| Substitute Service | $ | 732,162 |
| Transfer to Other Funds | $ | 20,000 |
| Total Expenses | $ | (980,569) |

| Revenues | | |
|---|---|---|
| EIT | $ | 2,505,000 |
| State Revenue | $ | 1,869,578 |
| Fedeal Revenue | $ | 794,135 |
| Total Revenues | $ | 5,168,713 |

| Fund Balance Analysis | | |
|---|---|---|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | $ | 21,322,798 |
| Increase in Beginning Fund Balance Designation for Future Staffing Needs | $ | 1,100,000 |
| Decrease in Beginning Fund Balance Designation for Athletic Fund | $ | (7,559) |
| Increase in Fund Balance Designation for Future Millage Increases | $ | 6,149,282 |
| Increase (Decrease) in Ending Fund Balance 6/30/24 | $ | 28,564,521 |

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

| | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|
| 5 | ***Staff Changes / Student Enrollment*** | | | | | | |
| 6 | | | | | **Enrollment Assumptions** | | |
| 7 | | | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 8 | | KG | 829 | 793 | 870 | 870 | 870 |
| 9 | | 1st to 5th Grade | 4,643 | 4,610 | 4,535 | 4,526 | 4,561 |
| 10 | | Grades 6-8 | 2,727 | 2,838 | 2,893 | 2,948 | 2,922 |
| 11 | | Grades 9-12 | 3,941 | 3,874 | 3,860 | 3,836 | 3,830 |
| 12 | | **Total** | 12,140 | 12,115 | 12,158 | 12,180 | 12,183 |
| 13 | Elementary Student-Teacher Ratio | | 24.43 | 24.43 | 24.43 | 24.43 | 24.43 |
| 14 | SecondaryStudent-Teacher Ratio | | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 |
| 15 | **Staff Change / Student Enrollment** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | ***Salary Increases*** ***(based on Act 1 Index)*** | | | | **% Increase Assumptions** | | |
| 29 | | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 30 | | Administration | | 3.50% | 3.50% | 3.50% | 3.50% |
| 31 | | Teachers | | 3.36% | 3.39% | 3.35% | 3.50% |
| 32 | | Non-Bargaining | | 3.50% | 3.50% | 3.50% | 3.50% |
| 33 | | Support Staff | | 2.97% | 3.77% | 2.97% | 3.78% |
| 34 | | Crafts/Trades | | 3.50% | 3.50% | 3.50% | 3.50% |
| 35 | | | | | | | |
| 36 | Miscellaneous | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 37 | | Teacher Attrition (vacancies) | | 750,000 | 750,000 | 750,000 | 750,000 |
| 38 | | Teacher Attrition (turnover) | | 500,000 | 500,000 | 500,000 | 500,000 |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | ***Benefits - 200*** | | | | **% Increase Assumptions** | | |
| 42 | | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 43 | | Medical | | 7.57% | 7.57% | 7.57% | 7.57% |
| 44 | | Dental | | 4.30% | 4.30% | 4.30% | 4.30% |
| 45 | | Vision | | 2.30% | 2.30% | 2.30% | 2.30% |
| 46 | | Prescription | | 10.00% | 10.00% | 10.00% | 10.00% |
| 47 | | Social Security | | 7.65% | 7.65% | 7.65% | 7.65% |
| 48 | | **PSERS** | | **34.73%** | **35.49%** | **36.15%** | **36.67%** |
| 49 | | Tuition- Teachers | | $500,000 | $500,000 | $500,000 | $500,000 |
| 50 | | Tuition- Non Teachers | | $100,000 | $100,000 | $100,000 | $100,000 |
| 51 | | Life & Disability | | 0.00% | 0.00% | 0.00% | 0.00% |
| 52 | | W/C, Unemp & Other | | 1.50% | 1.50% | 1.50% | 1.50% |
| 53 | | | | | | | |
| 54 | Monthly Board Premium Costs | | | | | | |
| 55 | | Medical | | $1,344.33 | $1,446.10 | $1,555.57 | $1,673.33 |
| 56 | | Dental | | $99.44 | $103.72 | $108.18 | $112.83 |
| 57 | | Vision | | $15.10 | $15.45 | $15.80 | $16.17 |
| 58 | | Prescription | | $407.61 | $448.37 | $493.20 | $542.52 |
| 59 | | Life/AD&D (cost per $1,000) | | $0.12 | $0.12 | $0.12 | $0.12 |
| 60 | | | | | | | |
| 61 | | Assumes increases in salary related benefits proportional to salary increases | | | | | |

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

| | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 | | | | | | | |
| 65 | ***Professional and Technical Services - 300*** | | | | % Increase Assumptions | | |
| 66 | | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 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 | ***Purchased Property Services - 400*** | | | | % Increase Assumptions | | |
| 72 | | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 73 | | Electricity | | 3.00% | 3.00% | 3.00% | 3.00% |
| 74 | | Trash Collection | | 3.00% | 3.00% | 3.00% | 3.00% |
| 75 | | Other categories | | 3.00% | 3.00% | 3.00% | 3.00% |
| 76 | | | | | | | |
| 77 | ***Other Purchased Services - 500*** | | | | % Increase Assumptions | | |
| 78 | | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 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 | | 378 | 389 | 401 | 413 |
| 86 | | Special Ed | | 106 | 111 | 116 | 122 |
| 87 | | Charter School Tuition Rate: | | | | | |
| 88 | | Regular Ed | | $14,872 | $15,318 | $15,777 | $16,251 |
| 89 | | Special Ed | | $38,508 | $40,433 | $42,455 | $44,577 |
| 90 | | CAT Enrollment: | | | | | |
| 91 | | Full Time | | 129 | 135 | 142 | 149 |
| 92 | | Academic | | 20 | 21 | 22 | 23 |
| 93 | | CAT Tuition Rate: | | | | | |
| 94 | | Full Time | | $22,290 | 23,070 | $23,878 | $24,713 |
| 95 | | Academic | | $11,181 | 11,572 | $11,977 | $12,397 |
| 96 | | | | | | | |
| 97 | ***Supplies - 600*** | | | | % Increase Assumptions | | |
| 98 | | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 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** | | **2,176,566** | **2,241,863** | **2,309,119** | **2,378,392** |
| 103 | | | | | | | |
| 104 | ***Property - 700*** | | | | % Increase Assumptions | | |
| 105 | | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 106 | | Equipment Purchases | | 3.00% | 3.00% | 3.00% | 3.00% |
| 107 | | Technology Equipment * | | 3.00% | 3.00% | 3.00% | 3.00% |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund | | | | | | |
| 109 | | | | | | | |
| 110 | | | | | | | |
| 111 | ***800 Other Object Dues and Fees*** | | | | % Increase Assumptions | | |
| 112 | | | | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 113 | | | | 3.00% | 3.00% | 3.00% | 3.00% |

| | A | B | C | D | E |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | **West Chester Area School District Budget Forecast Model** | | | | |
| 3 | ***Revenue Assumptions*** | | | | |
| 4 | | | | | |
| 5 | ***Local*** | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 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 | ***State*** | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 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** | $ 984,084 | $ 989,979 | $ 593,127 | $ 1,278,055 |
| 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 | ***Federal*** | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| 26 | **Title I** | $ 1,313,673 | $ 1,313,673 | $ 1,313,673 | $ 1,313,673 |
| 27 | **Title II** | $ 251,149 | $ 251,149 | $ 251,149 | $ 251,149 |
| 28 | **IDEA** | $ 1,615,065 | $ 1,615,065 | $ 1,615,065 | $ 1,615,065 |
| 29 | **Medical Access** | $ 500,000 | $ 500,000 | $ 500,000 | $ 500,000 |
| 30 | **Other** | $ 143,594 | $ 143,594 | $ 143,594 | $ 143,594 |

West Chester Area School District
Assumptions for Salaries

| **Additional Headcount Expenses** | **2023-24 Budget** | **2023-24 Projected** | **2024-25 Forecast** | **2025-26 Forecast** | **2026-27 Forecast** | **2027-28 Forecast** |
|---|---|---|---|---|---|---|
| **Administrators** | | | | | | |
| Average New Hire Salary | $142,926 | | $147,928 | $153,106 | $158,465 | $164,011 |
| Additional Headcount | 1.00 | | - | - | - | - |
| Additional Salary Expense | $92,000 | | $0 | $0 | $0 | $0 |
| **Teacher** | | | | | | |
| Average New Hire Salary | $64,216 | $64,216 | $66,007 | $67,879 | $69,786 | $71,864 |
| Average Teacher Salary | $80,268 | $80,268 | 82,507 | $84,846 | $87,230 | $89,827 |
| Headcount Change *(Enrollment)* | 11.80 | | - | - | - | - |
| Headcount Change *(Curricular)* | - | | - | - | - | - |
| Change Salary Expense | $761,655 | | $0 | $0 | $0 | $0 |
| **Non-Bargaining** | | | | | | |
| Average New Hire Salary | $77,407 | | $80,116 | $82,920 | $85,823 | $88,826 |
| Additional Headcount | 7.80 | | - | - | - | - |
| Additional Salary Expense | $588,602 | | $0 | $0 | $0 | $0 |
| **Support Staff** | | | | | | |
| Average New Hire Salary | $30,042 | | $30,934 | $32,100 | $33,054 | $34,303 |
| Additional Headcount | 12.00 | | - | - | - | - |
| Additional Salary Expense | $366,912 | | $0 | $0 | $0 | $0 |
| **Crafts/Trades** | | | | | | |
| Average New Hire Salary | $47,617 | | $49,284 | $51,009 | $52,794 | $54,642 |
| Additional Headcount | 2.00 | | - | - | - | - |
| Additional Salary Expense | $99,294 | | $0 | $0 | $0 | $0 |

| ***Teacher Staffing Changes Detail*** | **2023-24 Budget** | **2023-24 Projected** | **2024-25 Forecast** 3.36% | **2025-26 Forecast** 3.39% | **2026-27 Forecast** 3.35% | **2027-28 Forecast** 3.50% |
|---|---|---|---|---|---|---|
| Salary before Attrition | 83,727,417 | | 86,811,104 | 89,237,050 | 91,709,742 | 94,402,083 |
| 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 | 82,477,417 | | 85,561,104 | 87,987,050 | 90,459,742 | 93,152,083 |
| Increase with Attrition | | | 2.79% | 2.84% | 2.81% | 2.98% |
| Staffing changes | 761,655 | | - | - | - | - |
| Teacher Salary (with attrition & staffing changes) | 83,239,072 | 83,239,072 | 85,561,104 | 87,987,050 | 90,459,742 | 93,152,083 |
| Increase with Attrition & Staffing Changes | | | 2.79% | 2.84% | 2.81% | 2.98% |

West Chester Area School District
Assumptions for Salaries

| TOTAL SALARY EXPENSE | 2023-24 Budget | 2023-24 Projected | 2024-25 Forecast | 2025-26 Forecast | 2026-27 Forecast | 2027-28 Forecast |
|---|---|---|---|---|---|---|
| Admin Staff | 11,062,017 | 11,062,017 | 11,449,188 | 11,849,909 | 12,264,656 | 12,693,919 |
| ***Total Administration Salaries*** | ***11,062,017*** | ***11,062,017*** | ***11,449,188*** | ***11,849,909*** | ***12,264,656*** | ***12,693,919*** |
| | | | | | | |
| Teacher Staff Salaries | 83,239,072 | 83,239,072 | 85,561,104 | 87,987,050 | 90,459,742 | 93,152,083 |
| Extra Duty Pymnts (123) | 1,987,846 | 2,506,311 | 2,561,764 | 2,634,398 | 2,708,433 | 2,789,043 |
| Sabbatical Pymnts (124) | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Subject Chair Pymnts (125) | 640,000 | 640,000 | 640,000 | 640,000 | 640,000 | 640,000 |
| Severance Pymnts (127) | 392,000 | 392,000 | 402,935 | 414,360 | 426,004 | 438,684 |
| Supplemental Contracts (135) | 2,290,000 | 2,290,000 | 2,290,000 | 2,290,000 | 2,290,000 | 2,290,000 |
| ***Total Teaching Salaries*** | ***88,848,918*** | ***89,367,383*** | ***91,755,803*** | ***94,265,809*** | ***96,824,179*** | ***99,609,810*** |
| | | | | | | |
| Reg Salaries (141) | *5,063,844* | *5,063,844* | *5,241,079* | *5,424,516* | *5,614,374* | *5,810,877* |
| Overtime (143) | *3,400* | *3,400* | *3,400* | *3,400* | *3,400* | *3,400* |
| **Technical** | **5,067,244** | **5,067,244** | **5,244,479** | **5,427,916** | **5,617,774** | **5,814,277** |
| | | | | | | |
| Reg Salaries (151) | *3,543,732* | *3,543,732* | *3,648,981* | *3,786,547* | *3,899,008* | *4,046,390* |
| Overtime (153) | *73,200* | *73,200* | *75,374* | *78,216* | *80,539* | *83,583* |
| Library/Office Aides (154),(155) | *584,501* | *584,501* | *601,861* | *624,551* | *643,100* | *667,409* |
| Technology Aides (158) | *690,729* | *690,729* | *711,244* | *738,058* | *759,978* | *788,705* |
| Instructional Aides (191) | *3,290,701* | *3,290,701* | *3,388,435* | *3,516,179* | *3,620,609* | *3,757,468* |
| Instructional Aides OT (193) | *77,200* | *77,200* | *79,493* | *82,490* | *84,940* | *88,150* |
| **Office Clerical** | **8,260,063** | **8,260,063** | **8,505,387** | **8,826,040** | **9,088,173** | **9,431,706** |
| | | | | | | |
| Reg Salaries Oper & Maint(161) | *5,818,488* | *5,818,488* | *6,022,135* | *6,232,910* | *6,451,062* | *6,676,849* |
| Temporary salaries (162) | *90,000* | *90,000* | *93,150* | *96,410* | *99,785* | *103,277* |
| Overtime (163) | *202,000* | *202,000* | *209,070* | *216,387* | *223,961* | *231,800* |
| Severance (167) | *40,000* | *40,000* | *40,000* | *40,000* | *40,000* | *40,000* |
| Reg Salaries Technology (168) | *581,365* | *581,365* | *598,632* | *621,200* | *639,650* | *663,828* |
| **Crafts and Trades** | **6,731,853** | **6,731,853** | **6,962,987** | **7,206,907** | **7,454,457** | **7,715,754** |
| | | | | | | |
| **Total Salary Expense** | **119,970,095** | **120,488,560** | **123,917,843** | **127,576,582** | **131,249,239** | **135,265,466** |
| **% Increase** | | **0.43%** | **2.85%** | **2.95%** | **2.88%** | **3.06%** |

| POSITIONS | Func | Acct | Prog | 2022-23 Actual ELM Elem | MID Middle | HS High | OTH Other | Total | 2023-24 Budget ELM Elem | MID Middle | HS High | OTH Other | Total | Addition/Reductions to 2023-24 Budget ELM Elem | MID Middle | HS High | OTH Other | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *School Administration* | | | | | | | | | | | | | | | | | | |
| Superintendent | 2360 | 111 | 52 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Asst Supt of Curriculum and Secondary Ed | 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 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** | - | - | - | 6.00 | **6.00** | - | - | - | 1.00 | **1.00** |
| Teaching and Learning Director / Asst. Director | 2260 | 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 | 50N | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Athletic Director | 3200 | 111 | 30S | - | - | 3.00 | - | **3.00** | - | - | 3.00 | - | **3.00** | - | - | - | - | - |
| Behavior Specialist Coordinator | 1291 | 111 | 21R | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Special Education Supervisors | 1291 | 111 | 21 | - | - | - | 3.00 | **3.00** | - | - | - | 3.00 | **3.00** | - | - | - | - | - |
| **School Administration Total** | | | | **11.00** | **9.00** | **15.00** | **36.00** | **71.00** | **11.00** | **9.00** | **15.00** | **37.00** | **72.00** | **-** | **-** | **-** | **1.00** | **1.00** |
| *Teachers* | | | | | | | | | | | | | | | | | | |
| Full Day KG | 1110 | 121 | 08F | 40.00 | - | - | - | **40.00** | 40.00 | - | - | - | **40.00** | - | - | - | - | - |
| 1st Grade | 1110 | 121 | 09 | 43.00 | - | - | - | **43.00** | 43.00 | - | - | - | **43.00** | - | - | - | - | - |
| 2nd Grade | 1110 | 121 | 09 | 43.00 | - | - | - | **43.00** | 43.00 | - | - | - | **43.00** | - | - | - | - | - |
| 3rd Grade | 1110 | 121 | 09 | 40.00 | - | - | - | **40.00** | 40.00 | - | - | - | **40.00** | - | - | - | - | - |
| 4th Grade | 1110 | 121 | 09 | 38.00 | - | - | - | **38.00** | 38.00 | - | - | - | **38.00** | - | - | - | - | - |
| 5th Grade | 1110 | 121 | 09 | 39.00 | - | - | - | **39.00** | 39.00 | - | - | - | **39.00** | - | - | - | - | - |
| Art | 1110 | 121 | 01 | 11.00 | 7.35 | 7.60 | - | **25.95** | 11.00 | 7.35 | 7.60 | - | **25.95** | - | - | - | - | - |
| ELD | 1110 | 121 | 02 | 14.00 | 5.20 | 3.80 | - | **23.00** | 14.00 | 5.20 | 3.80 | - | **23.00** | - | - | - | - | - |
| Engl/Lang Arts | 1110 | 121 | 06 | - | 35.40 | 32.89 | - | **68.29** | - | 35.40 | 32.89 | - | **68.29** | - | - | - | - | - |
| World Language | 1110 | 121 | 07 | - | 10.40 | 22.00 | - | **32.40** | - | 10.40 | 22.00 | - | **32.40** | - | - | - | - | - |
| Instructional Coaches | 1110 | 121 | 09 | 11.00 | - | - | - | **11.00** | 11.00 | - | - | 3.00 | **14.00** | - | - | - | 3.00 | **3.00** |
| Computer/Tech Ed | 1110 | 121 | 10 | - | 4.95 | - | - | **4.95** | - | 4.95 | - | - | **4.95** | - | - | - | - | - |
| Health | 1110 | 121 | 11 - 11A | - | 9.25 | 6.10 | - | **15.35** | - | 9.25 | 6.10 | - | **15.35** | - | - | - | - | - |
| Math | 1110 | 121 | 15 | - | 28.40 | 37.00 | - | **65.40** | - | 28.40 | 37.00 | - | **65.40** | - | - | - | - | - |
| Phys Ed | 1110 | 121 | 17 - 17A | 11.00 | 6.45 | 13.50 | 2.00 | **32.95** | 11.00 | 6.45 | 13.50 | 2.00 | **32.95** | - | - | - | - | - |
| Science | 1110 | 121 | 19 | - | 25.20 | 38.90 | - | **64.10** | - | 25.20 | 38.90 | - | **64.10** | - | - | - | - | - |
| Social Studies | 1110 | 121 | 20 | - | 24.80 | 40.00 | - | **64.80** | - | 24.80 | 40.00 | - | **64.80** | - | - | - | - | - |
| AP Capstone | 1110 | 121 | 25 | - | - | 0.88 | - | **0.88** | - | - | 0.88 | - | **0.88** | - | - | - | - | - |
| Reading Specialist/Teacher | 1110 | 121 | 06A - 06B | 24.70 | 8.40 | 2.80 | - | **35.90** | 24.70 | 8.40 | 2.80 | - | **35.90** | - | - | - | - | - |
| Music -Vocal | 1110 | 121 | 16A | 11.00 | 4.00 | 3.00 | - | **18.00** | 11.00 | 4.00 | 3.00 | - | **18.00** | - | - | - | - | - |
| Music -Instrumental | 1110 | 121 | 16B | 11.00 | 7.20 | 4.80 | - | **23.00** | 11.00 | 7.20 | 4.80 | - | **23.00** | - | - | - | - | - |
| Cyber School | 1110 | 121 | 05 | - | 1.20 | 6.80 | - | **8.00** | - | 1.20 | 6.80 | - | **8.00** | - | - | - | - | - |
| TITLE 1 (federal prog) | 1190 | 121 | 35 | 3.30 | - | - | - | **3.30** | 3.30 | - | - | - | **3.30** | - | - | - | - | - |
| | | | **Total** | **340.00** | **178.21** | **220.07** | **2.00** | **740.28** | **340.00** | **178.21** | **220.07** | **5.00** | **743.28** | **-** | **-** | **-** | **3.00** | **3.00** |
| Fam and Cons Science | 1340 | 121 | 12 | - | 7.05 | 7.40 | - | **14.45** | - | 7.05 | 7.40 | - | **14.45** | - | - | - | - | - |
| Industrial Arts | 1350 | 121 | 13 | - | 6.20 | 4.00 | - | **10.20** | - | 6.20 | 4.00 | - | **10.20** | - | - | - | - | - |
| Business Education | 1360 | 121 | 03 | - | - | 6.30 | - | **6.30** | - | - | 6.30 | - | **6.30** | - | - | - | - | - |
| Cyber Vocational Education | 1300 | 121 | 05 | - | 0.05 | 0.65 | - | **0.70** | - | 0.05 | 0.65 | - | **0.70** | - | - | - | - | - |
| APT Program - Alt Edu | 1442 | 121 | 21M | - | - | 4.20 | - | **4.20** | - | - | 4.20 | - | **4.20** | - | - | - | - | - |
| | | | **Total** | **-** | **13.30** | **22.55** | **-** | **35.85** | **-** | **13.30** | **22.55** | **-** | **35.85** | **-** | **-** | **-** | **-** | **-** |

| POSITIONS | Func | Acct | Prog | 2022-23 Actual ELM Elem | MID Middle | HS High | OTH Other | Total | 2023-24 Budget ELM Elem | MID Middle | HS High | OTH Other | Total | Addition/Reductions to 2023-24 Budget 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 | 2.00 | - | **12.50** | 7.00 | 3.50 | 2.00 | - | **12.50** | - | - | - | - | - |
| Emotional Support | 1231 | 121 | 21C | 2.00 | 2.00 | 4.00 | - | **8.00** | 2.00 | 4.00 | 4.00 | - | **10.00** | - | 2.00 | - | - | **2.00** |
| Transitional Program | 1231 | 121 | 21L | - | - | 1.00 | - | **1.00** | - | - | 1.00 | - | **1.00** | - | - | - | - | - |
| APT Program | 1231 | 121 | 21M | - | - | 3.00 | - | **3.00** | - | - | 3.00 | - | **3.00** | - | - | - | - | - |
| Life Skills | 1211 | 121 | 21F | 2.50 | 1.50 | 1.50 | - | **5.50** | 2.50 | 1.50 | 1.50 | - | **5.50** | - | - | - | - | - |
| Learn Supp/ Life Skills | 1241 | 121 | 21F | 34.50 | 22.50 | 25.00 | - | **82.00** | 34.50 | 22.50 | 26.00 | - | **83.00** | - | - | 1.00 | - | **1.00** |
| Multiple Disabilities | 1270 | 121 | 21J | 2.00 | 2.00 | 1.00 | - | **5.00** | 2.00 | 2.00 | 1.00 | - | **5.00** | - | - | - | - | - |
| Speech & Language Therapist | 1225 | 121 | 21 | - | - | - | 14.80 | **14.80** | - | - | - | 15.80 | **15.80** | - | - | - | 1.00 | **1.00** |
| Gifted Program Teachers | 1243 | 121 | 21A | 11.00 | 3.20 | 3.40 | - | **17.60** | 11.00 | 3.20 | 3.40 | - | **17.60** | - | - | - | - | - |
| Cyber Special Education | 1200 | 121 | 05 | - | - | - | 0.20 | **0.20** | - | - | - | 0.20 | **0.20** | - | - | - | - | - |
| | | | **Total** | **59.00** | **34.70** | **40.90** | **21.00** | **155.60** | **59.00** | **36.70** | **41.90** | **22.00** | **159.60** | **-** | **2.00** | **1.00** | **1.00** | **4.00** |
| Guidance Counselors | 2120 | 121 | 18B | 11.00 | 9.00 | 21.00 | - | **41.00** | 11.00 | 9.00 | 21.00 | 3.00 | **44.00** | - | - | - | 3.00 | **3.00** |
| 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 | 3.20 | 3.00 | - | **17.00** | 10.80 | 3.20 | 3.00 | 0.80 | **17.80** | - | - | - | 0.80 | **0.80** |
| Case Workers | 2160 | 121 | 18F | - | - | - | 9.00 | **9.00** | - | - | - | 10.00 | **10.00** | - | - | - | 1.00 | **1.00** |
| Librarian | 2250 | 121 | 14 | 11.00 | 3.00 | 3.00 | - | **17.00** | 11.00 | 3.00 | 3.00 | - | **17.00** | - | - | - | - | - |
| Cyber Support Services | 2000 | 121 | 05 | - | - | - | - | **-** | - | - | - | - | **-** | - | - | - | - | - |
| | | | **Total** | **43.80** | **18.20** | **30.00** | **9.00** | **101.00** | **43.80** | **18.20** | **30.00** | **13.80** | **105.80** | **-** | **-** | **-** | **4.80** | **4.80** |
| Athletic Trainer | 3200 | 121 | 30S | - | - | 3.00 | - | **3.00** | - | - | 3.00 | - | **3.00** | - | - | - | - | - |
| Audio Visual | 2220 | 121 | 14A | - | - | 1.30 | - | **1.30** | - | - | 1.30 | - | **1.30** | - | - | - | - | - |
| Cyber Audio Visual | 2200 | 121 | 05 | - | - | - | - | **-** | - | - | - | - | **-** | - | - | - | - | - |
| | | | **Total** | **-** | **-** | **4.30** | **-** | **4.30** | **-** | **-** | **4.30** | **-** | **4.30** | **-** | **-** | **-** | **-** | **-** |
| | | **Teacher Total** | | **442.80** | **244.41** | **317.82** | **32.00** | **1,037.03** | **442.80** | **246.41** | **318.82** | **40.80** | **1,048.83** | **-** | **2.00** | **1.00** | **8.80** | **11.80** |
| *Secretarial Staff - Central Office and School Administration* | | | | | | | | | | | | | | | | | | |
| Sec to Superintendent | 2360 | 151 | 52 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec to the Ass't Superintendent | 2360 | 151 | 52B | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec to Dir of Teaching and Learning | 2360 | 151 | 52B | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec to Elementary Director of Education | 2360 | 151 | 52E | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec to Principals and Asst. Principals | 2380 | 151 | 40 | 11.00 | 6.00 | 9.00 | - | **26.00** | 11.00 | 6.00 | 9.00 | - | **26.00** | - | - | - | - | - |
| Sec to Technology Director | 2821 | 151 | 10 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec for Attendance/Child Acctg | 2130 | 151 | 18A | - | 3.00 | 3.00 | - | **6.00** | - | 3.00 | 3.00 | - | **6.00** | - | - | - | - | - |
| Sec for Guidance | 2120 | 151 | 18B | - | - | 6.00 | - | **6.00** | - | - | 6.00 | - | **6.00** | - | - | - | - | - |
| Sec to Facilities & Operations Director | 2611 | 151 | 71 | - | - | - | 2.00 | **2.00** | - | - | - | 2.00 | **2.00** | - | - | - | - | - |
| Sec to Ass't Director Teaching & Learning | 2260 | 151 | 53 | - | - | - | 2.95 | **2.95** | - | - | - | 2.95 | **2.95** | - | - | - | - | - |
| Sec to Teaching & Learning & Title I | 2850 | 151 | 35 | - | - | - | 0.05 | **0.05** | - | - | - | 0.05 | **0.05** | - | - | - | - | - |
| Sec to Special Ed Dir/Supervisors | 1291 | 151 | 21 | - | - | - | 2.50 | **2.50** | - | - | - | 2.50 | **2.50** | - | - | - | - | - |
| Sec to Special Ed Dir/Supervisors | 1291 | 151 | 35 | - | - | - | 0.50 | **0.50** | - | - | - | 0.50 | **0.50** | - | - | - | - | - |
| Sec. Director of Pupil Services | 2111 | 151 | 18 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec to Assistant Director of Pupil Services | 2119 | 151 | 18 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec to Instruct Technology Coordinator | 2829 | 151 | 10 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec to Director of Equity and Assessment | 2260 | 151 | 52M | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Sec to Athletic Director | 3200 | 151 | 30S | - | - | 3.00 | - | **3.00** | - | - | 3.00 | - | **3.00** | - | - | - | - | - |
| | | | **Total** | **11.00** | **9.00** | **21.00** | **17.00** | **58.00** | **11.00** | **9.00** | **21.00** | **17.00** | **58.00** | **-** | **-** | **-** | **-** | **-** |
| Full Day KG | 1110 | 191 | 08F | 10.00 | - | - | - | **10.00** | 10.00 | - | - | - | **10.00** | - | - | - | - | - |
| ELD | 1110 | 191 | 02 | 6.00 | 2.00 | 3.00 | - | **11.00** | 6.00 | 2.00 | 3.00 | - | **11.00** | - | - | - | - | - |
| Autistic | 1233 | 191 | 21C | - | - | - | 17.00 | **17.00** | - | - | - | 17.00 | **17.00** | - | - | - | - | - |
| Emotional Support | 1231 | 191 | 21C | - | - | - | 9.00 | **9.00** | - | - | - | 9.00 | **9.00** | - | - | - | - | - |
| Transitional Program | 1231 | 191 | 21L | - | - | - | 3.00 | **3.00** | - | - | - | 3.00 | **3.00** | - | - | - | - | - |
| APT Program Support | 1231 | 191 | 21M | - | - | - | 3.00 | **3.00** | - | - | - | 3.00 | **3.00** | - | - | - | - | - |
| Behavior Technicians | 1233 | 191 | 21R | - | - | - | - | **-** | - | - | - | 12.00 | **12.00** | - | - | - | 12.00 | **12.00** |
| Life Skills | 1211 | 191 | 21F | - | - | - | 5.00 | **5.00** | - | - | - | 5.00 | **5.00** | - | - | - | - | - |
| Learn Supp/ Life Skills | 1241 | 191 | 21F | - | - | - | 56.00 | **56.00** | - | - | - | 56.00 | **56.00** | - | - | - | - | - |
| Multiple Disabilities | 1270 | 191 | 21J | - | - | - | 7.00 | **7.00** | - | - | - | 7.00 | **7.00** | - | - | - | - | - |
| | | | **Total** | **16.00** | **2.00** | **3.00** | **100.00** | **121.00** | **16.00** | **2.00** | **3.00** | **112.00** | **133.00** | **-** | **-** | **-** | **12.00** | **12.00** |

| ***POSITIONS*** | *Func* | *Acct* | *Prog* | **2022-23 Actual** ELM Elem | MID Middle | HS High | OTH *Other* | Total | **2023-24 Budget** ELM Elem | MID Middle | HS High | OTH *Other* | Total | **Addition/Reductions to 2023-24 Budget** ELM Elem | MID Middle | HS High | OTH *Other* | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Library Assistant | 2250 | 154 | 14 | 5.50 | 1.00 | 3.00 | - | **9.50** | 5.50 | 1.00 | 3.00 | - | **9.50** | - | - | - | - | - |
| Security Greeter | 2190 | 154 | 18 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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** | - | - | - | - | - |
| Athletic Trainer- Non Teacher | 3200 | 141 | 30S | - | - | - | - | - | - | - | - | 3.00 | **3.00** | - | - | - | 3.00 | **3.00** |
| | | | **Total** | - | - | - | - | - | - | - | - | **3.00** | **3.00** | - | - | - | **3.00** | **3.00** |
| RN-LPN (non-public) | 2450 | 141 | 18D | - | - | - | 3.00 | **3.00** | - | - | - | 3.00 | **3.00** | - | - | - | - | - |
| RN-LPN (District) | 2440 | 141 | 18D | 1.20 | 3.00 | 3.00 | 2.00 | **9.20** | 1.20 | 3.00 | 3.00 | 2.80 | **10.00** | - | - | - | 0.80 | **0.80** |
| 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 | - | - | - | - | - | - | - | - | 3.00 | **3.00** | - | - | - | 3.00 | **3.00** |
| Community Engagement Specialist | 1110 | 141 | 02 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| | | | **Total** | **1.20** | **3.00** | **3.00** | **8.00** | **15.20** | **1.20** | **3.00** | **3.00** | **11.80** | **19.00** | - | - | - | **3.80** | **3.80** |
| Business Office (Professional) | 2500 | 141 | 55 | - | - | - | 5.00 | **5.00** | - | - | - | 5.00 | **5.00** | - | - | - | - | - |
| Business Office Benefits (Professional) | 2835 | 141 | 55 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Business Office (Hourly Support) | 2500 | 151 | 55 | - | - | - | 5.00 | **5.00** | - | - | - | 5.00 | **5.00** | - | - | - | - | - |
| | | | **Total** | - | - | - | **11.00** | **11.00** | - | - | - | **11.00** | **11.00** | - | - | - | - | - |
| Communications Office (Professional) | 2370 | 141 | 52 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Communications Office (Hourly Suppt) | 2370 | 151 | 52 | - | - | - | 2.00 | **2.00** | - | - | - | 2.00 | **2.00** | - | - | - | - | - |
| | | | **Total** | - | - | - | **3.00** | **3.00** | - | - | - | **3.00** | **3.00** | - | - | - | - | - |
| Transportation Office (Professional) | 2719 | 141 | 75 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Transportation Office (Hourly Support) | 2719 | 151 | 75 | - | - | - | 0.60 | **0.60** | - | - | - | 0.60 | **0.60** | - | - | - | - | - |
| Transportation Office-NP (Professional) | 2750 | 141 | 75 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Transportation Office-NP (Hourly Support) | 2750 | 151 | 75 | - | - | - | 0.90 | **0.90** | - | - | - | 0.90 | **0.90** | - | - | - | - | - |
| | | | **Total** | - | - | - | **3.50** | **3.50** | - | - | - | **3.50** | **3.50** | - | - | - | - | - |
| Human Resources Office (Professional) | 2839 | 141 | 54 | - | - | - | 2.00 | **2.00** | - | - | - | 3.00 | **3.00** | - | - | - | 1.00 | **1.00** |
| HR Office (Hourly Support) | 2839 | 151 | 54 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| | | | **Total** | - | - | - | **3.00** | **3.00** | - | - | - | **4.00** | **4.00** | - | - | - | **1.00** | **1.00** |
| 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** | - | - | - | 4.00 | **4.00** | - | - | - | 1.00 | **1.00** |
| 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** | - | - | - | **33.00** | **33.00** | - | - | - | **1.00** | **1.00** |
| 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 | 5.50 | **78.00** | - | - | - | 1.00 | **1.00** |
| Campus Security Officer | 2660 | 141 | 71L | - | - | - | 6.00 | **6.00** | - | - | - | 6.00 | **6.00** | - | - | - | - | - |
| Security (Hourly Support) | 2660 | 161 | 71L | - | - | 3.00 | - | **3.00** | - | - | 3.00 | - | **3.00** | - | - | - | - | - |
| Maintenance | 2620 | 141 | 70 | - | - | - | 1.00 | **1.00** | - | - | - | 1.00 | **1.00** | - | - | - | - | - |
| Custodial & Maint Dept (Hourly Support) | 2620 | 161 | 70 | - | - | - | 8.00 | **8.00** | - | - | - | 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 | - | - | - | 6.00 | **6.00** | - | - | - | 6.00 | **6.00** | - | - | - | - | - |
| 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** | **38.00** | **18.50** | **36.00** | **46.50** | **139.00** | **38.00** | **18.50** | **36.00** | **48.50** | **141.00** | - | - | - | **2.00** | **2.00** |
| **Secretarial Staff - Central Office and School Administration Total** | | | | **82.70** | **33.50** | **66.00** | **224.00** | **406.20** | **82.70** | **33.50** | **66.00** | **246.80** | **429.00** | - | - | - | **22.80** | **22.80** |
| | | | **Grand Total** | **536.50** | **286.91** | **398.82** | **292.00** | **1,514.23** | **536.50** | **288.91** | **399.82** | **324.60** | **1,549.83** | - | **2.00** | **1.00** | **32.60** | **35.60** |

West Chester Area School District
Assumptions for Benefits

**Gross Benefit Costs**

| | 2022-23 Actual | 2023-24 Budget | 2023-24 Projection | 2024-25 Forecast | 2025-26 Forecast | 2026-27 Forecast | 2027-28 Forecast |
|---|---|---|---|---|---|---|---|
| Medical | 15,645,507 | 23,262,203 | 20,683,492 | 22,249,232 | 23,933,499 | 25,745,265 | 27,694,182 |
| Dental | 1,297,282 | 1,690,022 | 1,457,931 | 1,520,622 | 1,586,009 | 1,654,207 | 1,725,338 |
| Vision | 141,572 | 243,129 | 203,886 | 208,575 | 213,373 | 218,280 | 223,301 |
| Prescription | 5,058,776 | 5,245,060 | 5,596,403 | 6,156,043 | 6,771,648 | 7,448,812 | 8,193,694 |
| Social Security | 8,139,887 | 9,066,924 | 9,103,221 | 9,476,349 | 9,759,608 | 10,040,567 | 10,347,808 |
| Retirement | 39,340,441 | 40,685,926 | 40,897,135 | 43,067,813 | 45,276,929 | 47,446,600 | 49,601,846 |
| Tuition | 554,200 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Life & Disability | 532,463 | 608,492 | 608,492 | 625,885 | 644,365 | 662,915 | 683,200 |
| W/C, Unemp & Other | 1,382,653 | 1,348,693 | 1,348,693 | 1,368,923 | 1,389,457 | 1,410,299 | 1,431,454 |
| Total Benefit Expense | 72,092,780 | 82,750,449 | 80,499,253 | 85,273,444 | 90,174,888 | 95,226,946 | 100,500,822 |
| % Increase | | | 11.66% | 3.05% | 5.75% | 5.60% | 5.54% |

* Assume increases in salary related benefits proportional to salary increase

**Benefit Cost Sharing and Cobra payments**

| | 2022-23 Actual | 2023-24 Budget | 2023-24 Projection | 2024-25 Forecast | 2025-26 Forecast | 2026-27 Forecast | 2027-28 Forecast |
|---|---|---|---|---|---|---|---|
| Medical | 4,850,772 | 5,183,492 | 5,183,492 | 5,575,882 | 5,997,976 | 6,452,023 | 6,940,441 |
| Dental | 153,723 | 157,931 | 157,931 | 164,722 | 171,805 | 179,193 | 186,898 |
| Vision | 23,755 | 23,886 | 23,886 | 24,435 | 24,997 | 25,572 | 26,161 |
| Prescription | 271,523 | 296,403 | 296,403 | 326,043 | 358,647 | 394,512 | 433,963 |
| Social Security | - | - | - | - | - | - | - |
| Retirement | - | - | - | - | - | - | - |
| Tuition | - | - | - | - | - | - | - |
| Life & Disability | 156,606 | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 |
| W/C, Unemp & Other | | | | | | | |
| Total Cost Share | 5,456,379 | 5,778,564 | 5,778,564 | 6,207,935 | 6,670,278 | 7,168,152 | 7,704,315 |

**Net Benefit Costs**

| | 2022-23 Actual | 2023-24 Budget | 2023-24 Projection | 2024-25 Forecast | 2025-26 Forecast | 2026-27 Forecast | 2027-28 Forecast |
|---|---|---|---|---|---|---|---|
| Medical | 10,794,735 | 18,078,711 | 15,500,000 | 16,673,350 | 17,935,523 | 19,293,242 | 20,753,740 |
| Dental | 1,143,559 | 1,532,091 | 1,300,000 | 1,355,900 | 1,414,204 | 1,475,014 | 1,538,440 |
| Vision | 117,817 | 219,243 | 180,000 | 184,140 | 188,375 | 192,708 | 197,140 |
| Prescription | 4,787,253 | 4,948,657 | 5,300,000 | 5,830,000 | 6,413,000 | 7,054,300 | 7,759,730 |
| Social Security | 8,139,887 | 9,066,924 | 9,103,221 | 9,476,349 | 9,759,608 | 10,040,567 | 10,347,808 |
| Retirement | 39,340,441 | 40,685,926 | 40,897,135 | 43,067,813 | 45,276,929 | 47,446,600 | 49,601,846 |
| Tuition | 554,200 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Life & Disability | 375,857 | 491,640 | 491,640 | 509,033 | 527,513 | 546,063 | 566,348 |
| W/C, Unemp & Other | 1,382,653 | 1,348,693 | 1,348,693 | 1,368,923 | 1,389,457 | 1,410,299 | 1,431,454 |
| Total Benefit Expense | 66,636,401 | 76,971,885 | 74,720,689 | 79,065,510 | 83,504,610 | 88,058,793 | 92,796,507 |
| % Increase | | | 12.13% | 2.72% | 5.61% | 5.45% | 5.38% |

*800 OTHER OBJECTS AND OTHER FINANCING USES*
*900*

**DUES AND FEES & PRIOR YEAR REFUNDS**

| | 2022-23 Actual | 2023-24 Budget | 2023-24 Projection | 2024-25 Forecast | 2025-26 Forecast | 2026-27 Forecast | 2027-28 Forecast |
|---|---|---|---|---|---|---|---|
| | $421,449 | $ 490,715 | $ 490,715 | $ 505,436 | $ 520,600 | $ 536,218 | $ 552,304 |
| | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| **DUES/FEES - Athletic Fund** | $213,926 | $131,500 | $131,500 | $ 131,500 | $ 131,500 | $ 131,500 | $ 131,500 |
| **DEBT SERVICE** | | | | | | | |
| Debt Service Savings to Cap | $711,650 | $1,502,726 | $1,502,726 | $1,496,090 | $1,403,552 | $1,045,605 | $26,899 |
| G/F Contribution to Cap | $2,887,932 | $4,637,591 | $4,657,591 | $4,813,895 | $5,002,451 | $5,198,549 | $5,402,491 |
| G/F Contribution- Elem. Construction | $5,000,000 | $0 | $0 | $0 | $0 | $0 | $0 |
| Transfer for Cap Facilities | $3,857,914 | $2,354,857 | $2,354,857 | $2,425,503 | $2,498,268 | $2,573,216 | $2,650,412 |
| | $12,457,496 | $8,495,174 | $8,515,174 | $8,735,488 | $8,904,271 | $8,817,370 | $8,079,802 |

**EXISTING DEBT SERVICE (PRIOR TO ACT 1)**

| | 2023-24 Budget | | 2023-24 Projection | | 2024-25 Budget | | 2025-26 Budget | | 2026-27 Budget | | 2027-28 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 |
| 1/2014 GOB 2014 A | $ 437,250 | $ 8,745,000 | $ 437,250 | $ 8,745,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| GOB 2014 AA | $ 2,152,350 | $ 325,000 | $ 2,152,350 | $ 325,000 | $ 2,142,600 | $ 5,700,000 | $ 1,857,600 | $ 6,025,000 | $ 1,676,850 | $ 18,505,000 | $ 751,600 | $ 7,990,000 |
| GOB 2016 | $ 111,750 | $ 2,235,000 | $ 111,750 | $ 2,235,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| GOB 2016A | $ 1,248,500 | $ 5,875,000 | $ 1,248,500 | $ 5,875,000 | $ 954,750 | $ 12,270,000 | $ 341,250 | $ 12,850,000 | $ 20,000 | $ 1,000,000 | $ - | $ - |
| TOTAL | $ 3,949,850 | $ 17,180,000 | $ 3,949,850 | $ 17,180,000 | $ 3,097,350 | $ 17,970,000 | $ 2,198,850 | $ 18,875,000 | $ 1,696,850 | $ 19,505,000 | $ 751,600 | $ 7,990,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Total ACT 1 eligible Debt | $21,129,850 | $21,129,850 | $21,067,350 | $21,073,850 | $21,201,850 | $8,741,600 |
| Increase in ACT 1 eligible debt | | | ($62,500) | $6,500 | $128,000 | ($12,460,250) |

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT & YEAR | 2023-24 Budget | | 2023-24 Projection | | 2024-25 Budget | | 2025-26 Budget | | 2026-27 Budget | | 2027-28 Budget | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Elementary Debt** | | | | | | | | | | | | |
| 10/09 $10,000,000 Emmaus 2009 | $ 308,000 | $ 645,000 | $ 308,000 | $ 645,000 | $ 281,400 | $ 675,000 | $ 253,733 | $ 700,000 | $ 231,467 | $ 485,000 | $ 75,000 | $ 5,625,000 |
| 1/2014 $12,000,000 GOB 2014 | $ 489,763 | $ - | $ 489,763 | $ - | $ 489,763 | $ 5,000 | $ 489,575 | $ 5,000 | $ 489,388 | $ 5,000 | $ 489,200 | $ 2,010,000 |
| 12/2017 $9,750,000 GOB 2017A | $ 237,212 | $ 5,000 | $ 237,212 | $ 5,000 | $ 237,100 | $ 5,000 | $ 236,988 | $ 5,000 | $ 236,875 | $ 5,000 | $ 236,762 | $ 5,000 |
| 10/2018 $9,990,000 GOB 2018 | $ 336,203 | $ 5,000 | $ 336,203 | $ 5,000 | $ 336,053 | $ 5,000 | $ 335,903 | $ 5,000 | $ 335,753 | $ 5,000 | $ 335,603 | $ 5,000 |
| 8/2019 $35,000,000 GOB 2019 | $ 1,389,400 | $ 5,000 | $ 1,389,400 | $ 5,000 | $ 1,389,200 | $ 5,000 | $ 1,389,000 | $ 5,000 | $ 1,388,800 | $ 5,000 | $ 1,388,600 | $ 5,000 |
| 9/2020 $16,800,000 GOR 2020 | $ 205,600 | $ 55,000 | $ 205,600 | $ 55,000 | $ 202,850 | $ 55,000 | $ 200,100 | $ 60,000 | $ 197,100 | $ 60,000 | $ 195,300 | $ 1,875,000 |
| 6/2021 $29,250,000 GOB 2021 | $ 1,168,850 | $ 5,000 | $ 1,168,850 | $ 5,000 | $ 1,168,775 | $ 5,000 | $ 1,168,700 | $ 5,000 | $ 1,168,625 | $ 5,000 | $ 1,168,550 | $ 5,000 |
| 4/2022 $30,115,000 GOB 2022 | $ 1,246,700 | $ 5,000 | $ 1,246,700 | $ 5,000 | $ 1,246,550 | $ 5,000 | $ 1,246,400 | $ 100,000 | $ 1,241,400 | $ 200,000 | $ 1,231,400 | $ 4,270,000 |
| 12/2024 $10,000,000 GOB | $ - | $ - | $ - | $ - | $ 179,571 | $ - | $ 394,181 | $ 5,000 | $ 394,045 | $ 5,000 | $ 393,902 | $ 5,000 |
| 1/2026 $10,000,000 GOB | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 526,264 | $ 5,000 | $ 383,381 | $ 5,000 |
| 10/2026 $20,000,000 GOB | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 486,971 | $ - | $ 774,467 | $ 5,000 |
| 10/2027 $25,000,000 GOB | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 596,890 | $ - |
| | $ 5,381,728 | $ 725,000 | $ 5,381,728 | $ 725,000 | $ 5,531,262 | $ 760,000 | $ 5,714,580 | $ 890,000 | $ 6,696,688 | $ 780,000 | $ 7,269,055 | $ 13,815,000 |
| Total Elementary Debt | | $ 6,106,728 | | $ 6,106,728 | | $ 6,291,262 | | $ 6,604,580 | | $ 7,476,688 | | $ 21,084,055 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total New Debt** | $ 5,381,728 | $ 725,000 | $ 5,381,728 | $ 725,000 | $ 5,531,262 | $ 760,000 | $ 5,714,580 | $ 890,000 | $ 6,696,688 | $ 780,000 | $ 7,269,055 | $ 13,815,000 |

**TOTAL DEBT SERVICE**

| YEAR | 2023-24 Budget | | 2023-24 Projection | | 2024-25 Budget | | 2025-26 Budget | | 2026-27 Budget | | 2027-28 Budget | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $9,331,578 | $17,905,000 | $9,331,578 | $17,905,000 | $8,628,612 | $18,730,000 | $7,913,430 | $19,765,000 | $8,393,538 | $20,285,000 | $8,020,655 | $21,805,000 |
| **Total Debt Service** | | $27,236,578 | | $27,236,578 | | $27,358,612 | | $27,678,430 | | $28,678,538 | | $29,825,655 |
| | | | | | | | | | | | | |

**Back-End Referendum Exceptions**

| | BUDGET 2023-24 | BUDGET 2024-25 | BUDGET 2025-26 | BUDGET 2026-27 | BUDGET 2027-28 |
|---|---|---|---|---|---|
| | | ($000) | | | |
| Retirement (PSERS) | - | - | - | - | - |
| Special Education | 2,954.6 | - | - | - | - |
| **Total** | **2,954.6** | **-** | **-** | **-** | **-** |

| *Index =* | | 4.10% | 3.50% | 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** | | 28,999,368 | 29,622,002 | 30,270,223 | 30,833,152 | 31,276,671 |
| 50% | | 14,499,684 | 14,811,001 | 15,135,111 | 15,416,576 | 15,638,336 |
| | 15,037,025 | 14,499,684 | 14,811,001 | 15,135,111 | 15,416,576 | 15,638,336 |
| State Share of Retirement for Fed. Funded Salaries | (31,538) | (30,411) | (31,064) | (31,744) | (32,335) | (32,800) |
| Increase | | (536,214) | 310,663 | 323,431 | 280,874 | 221,295 |
| Index | | 615,225 | 506,425 | 517,298 | 528,618 | 538,448 |
| **Total Exception** | | - | - | - | - | - |
| **Special Education** | 2020-21 | 2021-22 AFR | 2022-23 AFR Est. (1.03) | 2023-24 AFR Est. (1.03) | 2024-25 AFR Est. (1.03) | 2025-26 AFR Est. (1.03) |
| Expenses | 42,679,434 | 48,013,181 | 49,453,577 | 50,937,184 | 52,465,299 | 54,039,258 |
| Subsidy | 5,077,234 | 5,914,713 | 5,966,495 | 5,966,495 | 6,146,787 | 6,146,787 |
| Net Expenses | 37,602,200 | 42,098,469 | 43,487,082 | 44,970,689 | 46,318,512 | 47,892,471 |
| Net Increase | (346,992) | 4,496,269 | 1,388,613 | 1,483,607 | 1,347,823 | 1,573,959 |
| Index | 1,290,273 | 1,541,690 | 1,473,446 | 1,522,048 | 1,573,974 | 1,621,148 |
| **Total Exception** | | **2,954,578** | - | - | - | - |

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

| | ACTUAL 2021-22 | BUDGET 2022-23 | PROJECTED 2022-23 | BUDGET 2023-24 | PROJECTED 2023-24 | BUDGET 2024-25 | BUDGET 2025-26 | BUDGET 2026-27 | BUDGET 2027-28 |
|---|---|---|---|---|---|---|---|---|---|
| *OTHER CAPITAL SPENDING* | | | | | | | | | |
| Revenues | | | | | | | | | |
| Contribution from General Fund | $ 721,797 | $ 9,422,669 | $ 2,887,932 | $ 4,637,591 | $ 4,657,591 | $ 4,813,895 | $ 5,002,451 | $ 5,198,549 | $ 5,402,491 |
| Refunding Savings | 912,973 | 711,650 | - | - | - | - | - | - | - |
| Sale of Assets | 2,583,834 | - | - | - | - | - | - | - | - |
| Interest Income | (46,023) | 75,000 | - | - | - | - | - | - | - |
| Total Revenues | $ 4,172,581 | $ 10,209,319 | $ 2,887,932 | $ 4,637,591 | $ 4,657,591 | $ 4,813,895 | $ 5,002,451 | $ 5,198,549 | $ 5,402,491 |
| Expenditures and Fund Transfers | | | | | | | | | |
| Furniture and Fixtures | $ 39,931 | $ 100,000 | $ 100,000 | $ 80,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 |
| Technology | 3,994,585 | 4,083,261 | 2,787,932 | 4,557,591 | 4,557,591 | 4,713,895 | 4,902,451 | 5,098,549 | 5,302,491 |
| Admin Building | 47,704 | - | - | - | - | - | - | - | - |
| Elementary Construction | - | 5,000,000 | - | - | - | - | - | - | - |
| Total Expenditures | $ 4,082,220 | $ 9,183,261 | $ 2,887,932 | $ 4,637,591 | $ 4,657,591 | $ 4,813,895 | $ 5,002,451 | $ 5,198,549 | $ 5,402,491 |
| Excess of Revenues over Expenditures | $ 90,361 | $ 1,026,058 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Fund Balance at July 1 | $ 22,930,277 | $ 25,730,791 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Fund Balance at June 30 | $ 23,020,638 | $ 26,756,849 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| *FACILITIES CAPITAL SPENDING* | | | | | | | | | |
| Revenues | | | | | | | | | |
| Contribution from General Fund | $ 2,511,500 | $ 2,323,177 | $ 8,857,914 | 2,354,857 | 2,354,857 | $ 2,425,503 | $ 2,498,268 | $ 2,573,216 | $ 2,650,412 |
| Refunding Savings | | | $ 711,650 | 1,502,726 | 1,502,726 | $ 1,496,090 | $ 1,403,552 | $ 1,045,605 | $ 26,899 |
| Interest Income | - | - | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | $ 2,511,500 | $ 2,323,177 | $ 9,644,564 | $ 3,932,583 | $ 3,932,583 | $ 3,996,593 | $ 3,976,820 | $ 3,693,821 | $ 2,752,311 |
| Expenditures | | | | | | | | | |
| Facilities Projects | $ 2,729,607 | $ 2,323,177 | $ 2,746,030 | $ 4,836,000 | $ 4,836,000 | $ 2,425,503 | $ 2,498,268 | $ 2,573,216 | $ 2,650,412 |
| Elementary Construction | - | | 5,000,000 | | | | | | |
| | $ 2,729,607 | $ 2,323,177 | $ 7,746,030 | $ 4,836,000 | $ 4,836,000 | $ 2,425,503 | $ 2,498,268 | $ 2,573,216 | $ 2,650,412 |
| Excess of Revenues over Expenditures | $ (218,107) | $ - | $ 1,898,534 | $ (903,417) | $ (903,417) | $ 1,571,090 | $ 1,478,552 | $ 1,120,605 | $ 101,899 |
| Designated Fund Balance at July 1 | $ 640,960 | $ - | $ 23,443,491 | $ 25,342,025 | $ 25,342,025 | $ 24,438,608 | $ 26,009,698 | $ 27,488,250 | $ 28,608,855 |
| Designated Fund Balance at June 30 | $ 422,853 | $ - | $ 25,342,025 | $ 24,438,608 | $ 24,438,608 | $ 26,009,698 | $ 27,488,250 | $ 28,608,855 | $ 28,710,754 |

## 2022-2023 Technology Equipment 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 | $ 147,000 |
| Staff (Central + Schools) | | $ 140,720 | $ 240,720 |
| | | **$ 387,720** | **$ 387,720** |
| **Total Technology Equipment Budget** | | **$ 4,083,261** | **$ 2,787,932** |

## 2023-2024 Technology Equipment Budget

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

2023-2024 Capital Reserve Fund Projects
October 2022

| Priority | Project # | Location | Project Description | Estimated Budget |
|---|---|---|---|---|
| 1 | G027 | District-wide | Emergency Repairs | 60,000 |
| 2 | G143 | District-wide | District-wide Concrete Sidewalk and Curb Replacement | 75,000 |
| 3 | G144 | District-wide | District-wide Playground | 100,000 |
| 4 | G145 | District-wide | Fencing Repairs/Replacement | 75,000 |
| 5 | G146 | District-wide | Flooring Replacement | 75,000 |
| 6 | G147 | District-wide | Exterior door security | 125,000 |
| 7 | G148 | East HS | Seal Paving and Re-Lining parking lots | 115,000 |
| 8 | G149 | Operations Building | Replace Garage Doors (2) | 28,000 |
| 9 | G150 | Rustin HS | Replace Back Flow Preventers at water meter pits | 175,000 |
| 10 | G151 | Rustin HS | Add motorized loading dock plate | 12,500 |
| 11 | G152 | Rustin HS | Interior Building Painting | 55,000 |
| 12 | G153 | Rustin HS | Install door from Library to Courtyard | 16,000 |
| 13 | G154 | Henderson HS | Replace heating and chilled water insulation in main gym | 50,000 |
| 14 | G155 | Henderson HS | Replace Clocktower Controls | 15,000 |
| 15 | G156 | Henderson HS | Interior Building Painting | 130,000 |
| 16 | G157 | Stetson MS | Upgrade PA/Intercom System | 55,000 |
| 17 | G158 | Peirce MS | Upgrade PA/Intercom System | 55,000 |
| 18 | G159 | Hillsdale ES | Shingle roof at kindergarten playground | 42,500 |
| 19 | G160 | East Bradford ES | Replace Shed with Sea Can storage | 8,000 |
| 20 | G161 | Penn Wood ES | Replace Music Room Carpets | 34,000 |
| 21 | G162 | Westtown Thornbury | Replace Head End unit for PA/Intercom | 35,000 |
| | | | | |
| 22 | G163 | East HS | Install Two (2) Synthetic Turf Fields | 3,500,000 |
| | | | | |
| | | | 2023-2024 Fund 27 Capital Projects Allowance | $ 2,392,872 |
| | | | Total Estimated Costs of Fund 27 Projects | $ 4,836,000 |
| | | | (over)/under budget | $ (2,443,128) |

2023-2024 Capital Projects List
October 2022

| Priority | Project # | Location | Project Description | Estimated Budget |
|---|---|---|---|---|
| 1 | C071 | Penn Wood ES | Re-roof Gymnasium and Seal Stone wall | 315,500 |
| 2 | C072 | Stetson MS | Paving replacement - Stetson Parking Lots | 275,129 |
| 3 | C073 | Stetson MS | Replace Boilers | 280,000 |
| 4 | C074 | Stetson MS | Replace Emergency Generator and Control Wiring | 110,000 |
| 5 | C075 | StetsonMS | Replace Auditorium Stage Lighting System to LEDs | 85,250 |
| 6 | C076 | Peirce MS | Replace Auditorium Stage Lighting System to LEDs | 85,250 |
| 7 | C077 | Fugett MS | Replace Emergency Generator and Control Wiring | 135,000 |
| 8 | C078 | East Bradford ES | Replace Emergency Generator and Control Wiring | 105,000 |
| | | | | |
| | | | 2023-2024 Fund 30 Capital Projects Allowance | $ 1,391,129 |
| | | | Total Estimated Costs of Fund 30 Projects | $ 1,391,129 |
| | | | (over)/under budget | $ - |

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

| | A | O | P | Q | R | S | T | U | V | W |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | 2021-22 | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| 2 | | Actual | Budget | Projected | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| 3 | **Total Revenue** | **280,461** | **263,442** | **289,440** | **270,506** | **275,675** | **283,191** | **285,527** | **287,324** | **290,217** |
| 4 | **Current RE Taxes (0% rate incr.)** | **183,688** | **183,708** | **190,643** | **184,992** | **184,992** | **191,333** | **191,769** | **192,206** | **192,643** |
| 5 | **Revenue (Excl Current R.E.T.)** | **96,773** | **79,734** | **98,797** | **85,515** | **90,684** | **91,858** | **93,758** | **95,118** | **97,574** |
| 6 | State (Other) | 24,685 | 24,465 | 25,605 | 26,195 | 28,064 | 28,189 | 28,355 | 28,098 | 28,937 |
| 7 | PSERS | 18,657 | 19,922 | 19,382 | 20,343 | 20,343 | 21,428 | 22,638 | 23,723 | 24,801 |
| 8 | Federal | 6,191 | 3,651 | 6,856 | 3,580 | 4,374 | 3,823 | 3,823 | 3,823 | 3,823 |
| 9 | **Local (Excl. Current R.E.T.)** | **47,241** | **31,696** | **46,955** | **35,397** | **37,902** | **38,418** | **38,941** | **39,473** | **40,013** |
| 11 | | | | | | | | | | |
| 12 | **Expenses** | **266,002** | **296,972** | **284,357** | **302,295** | **301,314** | **313,343** | **324,884** | **337,145** | **349,581** |
| 13 | Salaries | 107,476 | 113,522 | 112,949 | 119,970 | 120,489 | 123,918 | 127,577 | 131,249 | 135,265 |
| 14 | Benefits (without PSERS) | 27,165 | 33,830 | 27,296 | 36,286 | 33,824 | 35,998 | 38,228 | 40,612 | 43,195 |
| 15 | PSERS | 37,060 | 39,845 | 39,340 | 40,686 | 40,897 | 43,068 | 45,277 | 47,447 | 49,602 |
| 16 | | 27,537 | 27,957 | 27,882 | 27,237 | 27,237 | 27,359 | 27,678 | 28,679 | 29,826 |
| 17 | Transfer to Capital Reserve | 6,730 | 12,457 | 12,457 | 8,495 | 8,515 | 8,735 | 8,904 | 8,817 | 8,080 |
| 18 | Other | 60,034 | 69,362 | 64,432 | 69,621 | 70,353 | 74,265 | 77,220 | 80,341 | 83,613 |
| 19 | | | | | | | | | | |
| 20 | | **Net Gap calculation - No tax increase no exceptions** | | | | | | | | |
| 21 | | **Deficit** | | | | | **(30,152)** | **(39,357)** | **(49,821)** | **(59,364)** |
| 22 | | Change in Fund Balance | | | | | 17,572 | 5,000 | 5,000 | 5,000 |
| 23 | | **Cumulative Gap at No Incr. in R.E. Taxes** | | | | | **(12,580)** | **(34,357)** | **(44,821)** | **(54,364)** |
| 24 | | Prior Year Gap Reduction | | | | | - | 12,580 | 34,357 | 44,821 |
| 25 | | **Net Gap no Incr in R.E Taxes no Exceptions** | | | | | **(12,580)** | **(21,778)** | **(10,464)** | **(9,543)** |
| 26 | | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | | **Net Gap calculation - Act 1 Tax Increase - no exceptions** | | | | | | | | |
| 29 | | **Deficit** | | | | | **(30,152)** | **(39,357)** | **(49,821)** | **(59,364)** |
| 30 | | Change in Fund Balance | | | | | 17,572 | 5,000 | 5,000 | 5,000 |
| 31 | | **Cumulative Gap at No Incr. in R.E. Taxes** | | | | | **(12,580)** | **(34,357)** | **(44,821)** | **(54,364)** |
| 32 | | Act 1 Increase | | | | | 7,486 | 6,712 | 6,727 | 6,742 |
| 33 | | Prior Year Tax Increase not included above | | | | | | 7,486 | 14,198 | 20,925 |
| 34 | | **Cumulative Gap at Millage Index** | | | | | **(5,094)** | **(20,160)** | **(23,896)** | **(26,697)** |
| 35 | | Prior Year Gap elimination | | | | | **-** | **5,094** | **20,160** | **23,896** |
| 36 | | **Net Gap at Millage Index (no exceptions)** | | | | | **(5,094)** | **(15,066)** | **(3,737)** | **(2,800)** |
| 37 | | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 | | **Net Gap calculation - Act 1 Tax Increase - with exceptions** | | | | | | | | |
| 40 | | **Deficit** | | | | | **(30,152)** | **(39,357)** | **(49,821)** | **(59,364)** |
| 41 | | Change in Fund Balance | | | | | 17,572 | 5,000 | 5,000 | 5,000 |
| 42 | | **Cumulative Gap at Millage Index** | | | | | **(12,580)** | **(34,357)** | **(44,821)** | **(54,364)** |
| 43 | | Act 1 Increase | | | | | 7,486 | 6,712 | 6,727 | 6,742 |
| 44 | | Prior Year Tax Increase not included above | | | | | - | 7,486 | 14,198 | 20,925 |
| 45 | | **Cumulative Gap at Millage Index** | | | | | **(5,094)** | **(20,160)** | **(23,896)** | **(26,697)** |
| 46 | | **Act 1 Exceptions** | | | | | **-** | **-** | **-** | **-** |
| 47 | | **Addt'l Revenue from Prior Year exception allowance** | | | | | **-** | **-** | **-** | **-** |
| 48 | | **Cumulative Gap at Millage Index and Exceptions** | | | | | **(5,094)** | **(20,160)** | **(23,896)** | **(26,697)** |
| 49 | | Prior Year Gap elimination | | | | | **-** | **5,094** | **20,160** | **23,896** |
| 50 | | **Net Gap at Millage Index - with exceptions** | | | | | **(5,094)** | **(15,066)** | **(3,737)** | **(2,800)** |
| 51 | | | | | | | | | | |
| 52 | | | | | | | | | | |
| 53 | **Expenses % Increase** | | | | | | | | | |
| 54 | Salaries | 5.37% | | 5.09% | | 6.67% | 2.85% | 2.95% | 2.88% | 3.06% |
| 55 | Benefits (without PSERS) | 13.84% | | 0.48% | | 23.91% | 6.43% | 6.19% | 6.24% | 6.36% |
| 56 | PSERS | 6.88% | | 6.15% | | 3.96% | 5.31% | 5.13% | 4.79% | 4.54% |
| 57 | Debt Service | 8.36% | | 1.25% | | -2.31% | 0.45% | 1.17% | 3.61% | 4.00% |
| 58 | Other | 11.29% | | 7.33% | | 9.19% | 5.56% | 3.98% | 4.04% | 4.07% |
| 59 | | | | | | | | | | |
| 60 | **Debt Service % of Budget** | **10.3%** | | **9.8%** | | **9.0%** | **8.7%** | **8.5%** | **8.5%** | **8.5%** |
| 61 | | | | | | | | | | |
| 62 | **Act 1 Exceptions** | | | | | | - | - | - | - |
| 64 | PSERS | | | | | | - | - | - | - |
| 65 | Special Ed | | | | | | - | - | - | - |
| 67 | | | | | | | | | | |
| 68 | **Fund Balance** | | | | | | | | | |
| 69 | **Beginning Fund Balance** | **69,153** | | **83,612** | | **88,694** | **63,055** | **45,483** | **40,483** | **35,483** |
| 70 | Transfer (to)/from Operating Budget | (14,459) | | (5,082) | | 25,639 | 17,572 | 5,000 | 5,000 | 5,000 |
| 71 | **Ending Fund Balance** | **83,612** | | **88,694** | | **63,055** | **45,483** | **40,483** | **35,483** | **30,483** |
| 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** | **52,121.5** | | **61,111.5** | | **34,972.1** | **18,000.0** | **12,000.0** | **6,000.0** | **-** |
| 76 | **Fund Balance - Designation- Alternative Education** | **2,000.0** | | **2,000.0** | | **2,000.0** | **2,000.0** | **2,000.0** | **2,000.0** | **2,000.0** |
| 77 | **Fund Balance - Designation- Property Assessment Fluctuations** | **1,000.0** | | **1,000.0** | | **1,000.0** | **1,000.0** | **1,000.0** | **1,000.0** | **1,000.0** |
| 78 | **Fund Balance - Designation- Technology/Distance Learning** | **500.0** | | **-** | | **-** | **-** | **-** | **-** | **-** |
| 79 | **Fund Balance - Designation- Enrollment Growth** | **-** | | **-** | | **-** | **-** | **-** | **-** | **-** |
| 80 | **Fund Balance - Designation- Elementary Construction** | **5,000.0** | | **-** | | **-** | **-** | **-** | **-** | **-** |
| 81 | **Fund Balance - Designation - Athletic Fund** | **150.8** | | **143.2** | | **143.2** | **150.8** | **150.8** | **150.8** | **150.8** |
| 82 | | | | | | | | | | |
| 83 | **Year End Unassigned/Undesig. FB** | **18,680** | | **20,280** | | **20,780** | **20,172** | **21,172** | **22,172** | **23,172** |
| 84 | **% of Expenses** | **7.0%** | | **7.1%** | | **6.9%** | **6.4%** | **6.5%** | **6.6%** | **6.6%** |
| 85 | | | | | | | | | | |
| 86 | **Capital Reserves** | | | | | | | | | |
| 87 | **Beginning Fund Balance** | **23,571** | | **23,443** | | **25,342** | **24,439** | **26,010** | **27,488** | **28,609** |
| 88 | Inflow | 6,684 | | 12,532 | | 8,590 | 8,810 | 8,979 | 8,892 | 8,155 |
| 89 | Outflow | 6,812 | | 10,634 | | 9,494 | 7,239 | 7,501 | 7,772 | 8,053 |
| 90 | **Year-end Fund Balance** | **23,443** | | **25,342** | | **24,439** | **26,010** | **27,488** | **28,609** | **28,711** |
| 93 | | | | | | | | | | |
| 94 | Act 1 index Assumptions | | | | | 4.1% | 3.5% | 3.5% | 3.5% | 3.5% |