

West Chester Area School District
Operating Expense History and Forecast

9/11/2023

1

	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	179,434.3	196,942.0	194,588.2	204,083.4	212,660.9	220,953.3	229,776.4
4 Total Salaries	107,476.0	113,521.6	112,797.9	119,970.1	120,050.1	124,897.8	128,590.0	132,296.8	136,349.9
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	82,800.7	86,541.1	89,000.3	91,506.9	94,235.9
9 Extra Duty Pymnts	2,581.4	1,643.2	2,371.2	1,987.8	2,506.3	2,561.8	2,634.6	2,708.8	2,789.5
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	426.1	438.8
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	88,929.0	92,735.8	95,279.2	97,871.7	100,694.2
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	5,619.0	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	22,369.2	24,062.6	25,884.1	27,843.5
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	9,069.7	9,476.3	9,837.1	10,120.7	10,430.8
28 Retirement	37,059.7	39,844.7	39,340.4	40,685.9	40,748.1	43,067.8	45,636.6	47,825.3	49,999.5
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	663.0	683.3
31 Workers Comp/Unempl/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	80,316.7	85,393.4	90,741.2	95,824.7	101,130.9
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	74,538.1	79,185.5	84,070.9	88,656.5	93,426.6
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	29,909.5	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	575.8	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	8,351.5	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	2,520.4	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
80									
82 Other Objects	1,057.1	491.7	425.0	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	2,804.6	591.4	591.4	609.1	627.4	646.2	665.6
88 Other Equipment	540.2	453.3	2,804.6	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	27,386.6	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	27,386.6	27,358.6	27,678.4	28,678.5	29,825.7
92									
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	284,856.0	302,295.0	300,843.4	314,442.8	326,464.1	338,790.3	351,295.2

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	225,743.7	240,353.2	266,429.0	277,915.9	288,493.7
4	Real Estate	187,742.0	184,508.2	192,576.1	185,940.4	185,940.4	202,630.8	228,179.3	239,130.6	249,164.2
5	Current	183,687.9	183,708.3	190,642.6	184,991.5	184,991.5	201,681.9	227,230.4	238,181.6	248,215.3
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	27,865.0	28,283.0	28,707.2	29,137.8	29,574.9
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	3,218.3	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	45,086.7	46,537.7	48,315.9	49,617.2	51,211.6	52,050.9	53,978.0
15	Student Subsidies	20,848.7	20,139.1	21,311.5	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	986.0	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	24,785.1	26,148.3	27,736.9	28,973.0	30,215.1
28	Social Security	3,817.8	4,325.7	4,010.9	4,533.5	4,516.7	4,720.0	4,918.6	5,060.4	5,215.4
29	Retirement	18,656.8	19,922.4	19,381.7	20,343.0	20,268.4	21,428.3	22,818.3	23,912.6	24,999.7
30	Other	18.3	-	382.5	-	-	-	-	-	-
31										
32	Federal	6,191.2	3,650.5	7,101.5	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	1,371.5	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	3,826.1	-	-	-	-	-	-
39										
40	Local Taxes & Subsidies	280,461.3	263,442.1	289,785.6	270,506.3	278,433.7	293,793.9	321,464.1	333,790.3	346,295.2
41										
42	Beginning Fund Balance	69,152.5	59,998.4	83,612.0	66,279.2	88,541.6	66,131.9	45,483.0	40,483.0	35,483.0
44	Ending Fund Balance	83,612.0	26,468.7	88,541.6	34,490.5	66,131.9	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	-	60,958.6	7,500.0	38,048.9	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	(4,929.6)	31,788.7	22,409.7	20,648.9	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	201,682		227,230	238,182	248,215
11	Gross tax to be levied				191,701	208,997		235,472	246,820	257,218
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	195,772		220,572	231,202	240,942
18	Delaware Cnty Levy				11,346	13,225		14,900	15,618	16,276
19					191,701	208,997		235,472	246,820	257,218
20										
21	Millage Calculation									
22	Chester Cnty tax levy				180,355	195,772		220,572	231,202	240,942
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	23.5101		26.4248	27.6321	28.7275
26	Previous Year Millage				22.4364	22.4364		23.5101	26.4248	27.6321
27										
28	Chester Cnty Mill Increase				0.00	1.07		2.91	1.21	1.10
29	% increase				0.0%	4.8%		12.4%	4.6%	4.0%
30	Delaware Cnty Tax levy				11,346	13,225		14,900	15,618	16,276
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	11.4921		12.9436	13.5630	14.1298
34	Previous Yr Millage *				9.9343	9.9424		11.4921	12.9436	13.5630
35										
36	Delaware Cnty Mill Increase				0.01	1.55		1.45	0.62	0.57
37	% increase				0.1%	15.6%		12.6%	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	23.5101				
45	Chester County Millage Re-balanced				22.4364					
46	Chester Cnty Mill Increase					1.07				
47	% increase					4.79%				
48	Act 1 Millage					23.2216				
49	Millage from exceptions					0.2885				
50										
51										
52	Delaware County Millage				9.9424	11.4921				
53	Delaware County Millage Re-balanced				10.6294					
54	Delaware Cnty Mill Increase					0.86				
55	% increase					8.12%				
56	Act 1 Millage					11.0014				
57	Millage from exceptions					0.4907				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- 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			RESIDENTIAL			OTHER			TOTAL		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
2018-19	1,531,640	(7,593)	-0.50%	6,263,481	26,574	0.42%	46,915	(432)	-0.92%	7,842,035	18,548	0.24%
2019-20	1,565,346	33,706	2.15%	6,308,846	45,366	0.72%	47,371	456	0.96%	7,921,563	79,528	1.00%
2020-21	1,551,277	(14,070)	-0.91%	6,355,791	46,945	0.74%	55,804	8,433	15.11%	7,962,871	41,309	0.52%
2021-22	1,512,672	(38,605)	-2.55%	6,442,329	86,538	1.34%	53,478	(2,326)	-4.35%	8,008,479	45,607	0.57%
2022-23	1,479,994	(32,678)	-2.21%	6,708,275	265,946	3.96%	43,773	(9,704)	-22.17%	8,232,042	223,564	2.72%
2023-24	1,484,753	4,759	0.32%	6,778,370	70,094	1.03%	44,002	229	0.52%	8,307,125	75,083	0.90%
2024-25	1,484,753	-	0.00%	6,798,370	20,000	0.29%	44,002	-	0.00%	8,327,125	20,000	0.24%
2025-26	1,484,753	-	0.00%	6,818,370	20,000	0.29%	44,002	-	0.00%	8,347,125	20,000	0.24%
2026-27	1,484,753	-	0.00%	6,838,370	20,000	0.29%	44,002	-	0.00%	8,367,125	20,000	0.24%
2027-28	1,484,753	-	0.00%	6,858,370	20,000	0.29%	44,002	-	0.00%	8,387,125	20,000	0.24%
Average increase			-0.27%			0.97%			-0.54%			0.74%
2018-19	8,009	-	0.00%	640,107	829	0.13%	-	-	0.00%	648,116	829	0.13%
2019-20	8,009	-	0.00%	640,087	(20)	0.00%	-	-	0.00%	648,096	(20)	0.00%
2020-21	9,158	1,149	12.55%	643,409	3,321	0.52%	-	-	0.00%	652,566	4,470	0.69%
2021-22	26,710	17,553 *	65.71%	1,113,759	470,350 *	42.23%	-	-	0.00%	1,140,469	487,902 *	42.78%
2022-23	26,434	(277)	-1.05%	1,119,985	6,226	0.56%	-	-	0.00%	1,146,418	5,949	0.52%
2023-24	26,434	-	0.00%	1,123,977	3,992	0.36%	-	-	0.00%	1,150,410	3,992	0.35%
2024-25	26,434	-	0.00%	1,124,352	375	0.03%	-	-	0.00%	1,150,785	375	0.03%
2025-26	26,434	-	0.00%	1,124,727	375	0.03%	-	-	0.00%	1,151,160	375	0.03%
2026-27	26,434	-	0.00%	1,125,102	375	0.03%	-	-	0.00%	1,151,535	375	0.03%
2027-28	26,434	-	0.00%	1,125,477	375	0.03%	-	-	0.00%	1,151,910	375	0.03%
Average increase			6.42%			4.00%			0.00%			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
 September 2023

<u>Expenses</u>	
Salaries	\$ (151,400)
Other services	\$ 48,000
Supplies	\$ 78,871
Other objects	\$ 3,600
Property	\$ 519,531
Total Expenses	<u>\$ 498,602</u>

<u>Revenues</u>	
State revenue	\$ 99,987
Federal revenue	\$ 245,741
Total Revenues	<u>\$ 345,728</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (152,874)
Increase (Decrease) in Ending Fund Balance 6/30/23	<u>\$ (152,874)</u>

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 79,364
Actual teacher salary	\$ 78,946
Decreased avg. teacher salary	\$ (418)
Number of teachers	1,048.83
Increase in teacher attrition	\$ (438,411)
Benefits- SS & PSERS	\$ (182,598)
Variable rate debt	\$ 150,000
Total Expenses	\$ (471,009)

<u>Revenues</u>	
EIT	\$ 250,000
Investment earnings	\$ 2,600,000
State revenue (SS&PSERS on Average Teacher Salary)	\$ (91,299)
Total Revenues	\$ 2,758,701

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (152,874)
Increase in Fund Balance Designation for Future Millage Increases	\$ 3,229,710
Increase (Decrease) in Ending Fund Balance 6/30/24	\$ 3,076,836

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

<u>Expenses</u>	
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	<u>\$ (8,550,562)</u>

<u>Revenues</u>	
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	<u>\$ 13,864,677</u>

<u>Fund Balance Analysis</u>	
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	<u>\$ 22,415,239</u>

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

<u>Expenses</u>	
Salaries	\$ 518,465
Benefits	\$ (2,251,196)
Substitute Service	\$ 732,162
Transfer to Other Funds	\$ 20,000
Total Expenses	<u>\$ (980,569)</u>

<u>Revenues</u>	
EIT	\$ 2,505,000
State Revenue	\$ 1,869,578
Federal Revenue	\$ 794,135
Total Revenues	<u>\$ 5,168,713</u>

<u>Fund Balance Analysis</u>	
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	<u>\$ 28,564,521</u>

West Chester Area School District Budget Forecast Model Key Expense Assumptions

	A	B	C	D	E	F	G
5	Staff Changes / Student Enrollment						
6	Enrollment Assumptions						
7			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	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5
15	Staff Change / Student Enrollment		0.00	0.00	0.00	0.00	0.00
26							
27							
28	Salary Increases (based on Act 1 Index)				% Increase Assumptions		
29			2024-25	2025-26	2026-27	2027-28	
30	Administration		3.50%	3.50%	3.50%	3.50%	3.50%
31	Teachers		3.36%	3.39%	3.35%	3.50%	3.50%
32	Non-Bargaining		3.50%	3.50%	3.50%	3.50%	3.50%
33	Support Staff		2.97%	3.77%	2.97%	3.78%	3.78%
34	Crafts/Trades		3.50%	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	750,000
38	Teacher Attrition (turnover)		500,000	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%	7.57%
44	Dental		4.30%	4.30%	4.30%	4.30%	4.30%
45	Vision		2.30%	2.30%	2.30%	2.30%	2.30%
46	Prescription		10.00%	10.00%	10.00%	10.00%	10.00%
47	Social Security		7.65%	7.65%	7.65%	7.65%	7.65%
48	PSERS		34.73%	35.49%	36.15%	36.67%	36.67%
49	Tuition- Teachers		\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
50	Tuition- Non Teachers		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
51	Life & Disability		0.00%	0.00%	0.00%	0.00%	0.00%
52	W/C, Unemp & Other		1.50%	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	<u>Professional and Technical Services - 300</u>			% 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	<u>Purchased Property Services - 400</u>			% 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	<u>Other Purchased Services - 500</u>			% 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	<u>Supplies - 600</u>			% 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	<u>Property - 700</u>			% 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	<u>800 Other Object Dues and Fees</u>			% 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	West Chester Area School District Budget Forecast Model <u>Revenue Assumptions</u>				
2					
3					
4					
5	<u>Local</u>	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	<u>State</u>	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	<u>Federal</u>	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	\$67,458	\$69,707	\$71,688	\$73,707	\$75,905
Average Teacher Salary	\$80,268	\$78,946	82,512	\$84,857	\$87,247	\$89,849
Headcount Change (<i>Enrollment</i>)	11.80		-	-	-	-
Headcount Change (<i>Curricular</i>)	-		-	-	-	-
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

	2023-24 Budget	2023-24 Projected	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
<u>Teacher Staffing Changes Detail</u>			3.36%	3.39%	3.35%	3.50%
Salary before Attrition	83,727,417		86,811,104	90,250,272	92,756,907	95,485,898
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	89,000,272	91,506,907	94,235,898
Increase with Attrition			3.33%	2.84%	2.82%	2.98%
Staffing changes	761,655		980,000	-	-	-
Teacher Salary (with attrition & staffing changes)	83,239,072	82,800,661	86,541,104	89,000,272	91,506,907	94,235,898
Increase with Attrition & Staffing Changes			4.52%	2.84%	2.82%	2.98%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Budget	Projected	Forecast	Forecast	Forecast	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	82,800,661	86,541,104	89,000,272	91,506,907	94,235,898
Extra Duty Pymnts (123)	1,987,846	2,506,311	2,561,764	2,634,559	2,708,760	2,789,543
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	414,385	426,056	438,762
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	88,928,972	92,735,803	95,279,217	97,871,723	100,694,203
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	120,050,149	124,897,843	128,589,990	132,296,783	136,349,860
% Increase		0.07%	4.04%	2.96%	2.88%	3.06%

POSITIONS	Func	Acct	Prog	2022-23 Actual					2023-24 Budget					Addition/Reductions to 2023-24 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
School Administration																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
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	3.00
Computer/Tech Ed	1110	121	10	-	4.95	-	-	4.95	-	4.95	-	-	4.95	-	-	-	-	-
Health	1110	121	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	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	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					2023-24 Budget					Addition/Reductions to 2023-24 Budget					
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	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	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	
<u>Secretarial Staff - Central Office and School Administration</u>																			
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					2023-24 Budget					Addition/Reductions to 2023-24 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Library Assistant	2250	154	14	5.50	1.00	3.00	-	9.50	5.50	1.00	3.00	-	9.50	-	-	-	-	-
Security Greeter	2190	154	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 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	-	-	-	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	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	15,645,507	23,262,203	20,683,492	22,369,232	24,062,583	25,884,121	27,843,549
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	9,069,683	9,476,349	9,837,134	10,120,704	10,430,764
Retirement	39,340,441	40,685,926	40,748,075	43,067,813	45,636,587	47,825,287	49,999,494
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	644,387	662,963	683,274
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	<u>72,092,780</u>	<u>82,750,449</u>	<u>80,316,655</u>	<u>85,393,444</u>	<u>90,741,179</u>	<u>95,824,673</u>	<u>101,130,866</u>
% Increase			11.41%	3.19%	6.26%	5.60%	5.54%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
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	<u>5,456,379</u>	<u>5,778,564</u>	<u>5,778,564</u>	<u>6,207,935</u>	<u>6,670,278</u>	<u>7,168,152</u>	<u>7,704,315</u>

Net Benefit Costs							
	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	10,794,735	18,078,711	15,500,000	16,793,350	18,064,607	19,432,098	20,903,107
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	9,069,683	9,476,349	9,837,134	10,120,704	10,430,764
Retirement	39,340,441	40,685,926	40,748,075	43,067,813	45,636,587	47,825,287	49,999,494
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	527,535	546,111	566,422
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	<u>66,636,401</u>	<u>76,971,885</u>	<u>74,538,091</u>	<u>79,185,510</u>	<u>84,070,900</u>	<u>88,656,521</u>	<u>93,426,551</u>
% Increase			11.86%	2.88%	6.17%	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
	\$425,049	\$ 490,715	\$ 490,715	\$ 505,436	\$ 520,600	\$ 536,218	\$ 552,304

DUES/FEES - Athletic Fund

	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	\$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								
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	\$ 458,000	\$ 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	\$ -
Total Elementary Debt	\$ 5,381,728	\$ 725,000	\$ 5,531,728	\$ 725,000	\$ 5,531,262	\$ 760,000	\$ 5,714,580	\$ 890,000	\$ 6,696,688	\$ 780,000	\$ 7,269,055	\$ 13,815,000
Total New Debt	\$ 5,381,728	\$ 725,000	\$ 5,531,728	\$ 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	\$9,481,578	\$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		\$27,386,578		\$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		4.10%	3.50%	3.50%	3.50%	3.50%
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.	2023-24 AFR Est.	2024-25 AFR Est.	2025-26 AFR Est.
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

	<u>ACTUAL</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>PROJECTED</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>	<u>BUDGET</u> <u>2027-28</u>
OTHER CAPITAL SPENDING									
Revenues									
Contribution from General Fund	\$ 721,797	\$ 9,422,669	\$ 3,576,779	\$ 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	\$ 3,576,779	\$ 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	\$ 90,363	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Technology	3,994,585	4,083,261	4,271,793	4,557,591	3,073,730	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	\$ 4,362,156	\$ 4,637,591	\$ 3,173,730	\$ 4,813,895	\$ 5,002,451	\$ 5,198,549	\$ 5,402,491
Excess of Revenues over Expenditures	\$ 90,361	\$ 1,026,058	\$ (785,377)	\$ -	\$ 1,483,861	\$ -	\$ -	\$ -	\$ -
Fund Balance at July 1	\$ 22,930,277	\$ 25,730,791	\$ -	\$ -	\$ (785,377)	\$ 698,484	\$ 698,484	\$ 698,484	\$ 698,484
Fund Balance at June 30	\$ 23,020,638	\$ 26,756,849	\$ (785,377)	\$ -	\$ 698,484	\$ 698,484	\$ 698,484	\$ 698,484	\$ 698,484
FACILITIES CAPITAL SPENDING									
Revenues									
Contribution from General Fund	\$ 2,511,500	\$ 2,323,177	\$ 8,169,067	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	-	-	1,608,293	75,000	75,000	75,000	75,000	75,000	75,000
	\$ 2,511,500	\$ 2,323,177	\$ 10,489,010	\$ 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	\$ 1,794,102	\$ 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	\$ 1,794,102	\$ 4,836,000	\$ 9,836,000	\$ 2,425,503	\$ 2,498,268	\$ 2,573,216	\$ 2,650,412
Excess of Revenues over Expenditures	\$ (218,107)	\$ -	\$ 8,694,908	\$ (903,417)	\$ (5,903,417)	\$ 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	\$ 32,138,399	\$ 26,234,982	\$ 27,806,072	\$ 29,284,624	\$ 30,405,229
Designated Fund Balance at June 30	\$ 422,853	\$ -	\$ 32,138,399	\$ 24,438,608	\$ 26,234,982	\$ 27,806,072	\$ 29,284,624	\$ 30,405,229	\$ 30,507,128

2022-2023 Capital Budget

	# of Devices	Budget 2022-2023	Actual 2022-2023
Elementary Equipment			
Classroom STEAM		\$ 37,411	\$ 37,411
Elementary iPad	2,270	\$ 905,730	\$ 791,016
2023-2024 Prespend			\$ 597,124
		\$ 943,141	\$ 1,425,551
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
2023-2024 Prespend			\$ 675,609
		\$ 2,052,400	\$ 1,967,394
District			
Security Camera		\$ 225,000	\$ 225,000
		\$ 225,000	\$ 225,000
Network			
Networking		\$ 475,000	\$ 55,000
2023-2024 Prespend			\$ 211,128
		\$ 475,000	\$ 266,128
Administration			
DPP		\$ 247,000	\$ 147,000
Staff (Central + Schools)		\$ 140,720	\$ 240,720
		\$ 387,720	\$ 387,720
Total Fund 22		\$ 4,083,261	\$ 4,271,793

2023-2024 Capital Budget

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

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

A	O	P	Q	R	S	T	U	V	W	
	2021-22	2022-23	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	
	Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated	
1										
2										
3	Total Revenue	280,461	263,442	289,786	270,506	278,434	283,445	286,003	287,815	290,723
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	99,143	85,515	93,442	92,112	94,234	95,609	98,080
6	State (Other)	24,685	24,465	25,705	26,195	28,048	28,189	28,393	28,138	28,978
7	PSERS	18,657	19,922	19,382	20,343	20,268	21,428	22,818	23,913	25,000
8	Federal	6,191	3,651	7,102	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	40,752	38,671	39,199	39,734	40,278
11										
12	Expenses	266,002	296,972	284,856	302,295	300,843	314,443	326,464	338,790	351,295
13	Salaries	107,476	113,522	112,798	119,970	120,050	124,898	128,590	132,297	136,350
14	Benefits (without PSERS)	27,165	33,830	27,296	36,286	33,790	36,118	38,434	40,831	43,427
15	PSERS	37,060	39,845	39,340	40,686	40,748	43,068	45,637	47,825	49,999
16		27,537	27,957	27,882	27,237	27,387	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	65,082	69,621	70,353	74,265	77,220	80,341	83,613
19										
20	Net Gap calculation - No tax increase no exceptions									
21	Deficit						(30,998)	(40,461)	(50,976)	(60,573)
22	Change in Fund Balance						20,649	5,000	5,000	5,000
23	Cumulative Gap at No Incr. in R.E. Taxes						(10,349)	(35,461)	(45,976)	(55,573)
24	Prior Year Gap Reduction						-	10,349	35,461	45,976
25	Net Gap no Incr in R.E Taxes no Exceptions						(10,349)	(25,112)	(10,515)	(9,597)
26										
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29	Deficit						(30,998)	(40,461)	(50,976)	(60,573)
30	Change in Fund Balance						20,649	5,000	5,000	5,000
31	Cumulative Gap at No Incr. in R.E. Taxes						(10,349)	(35,461)	(45,976)	(55,573)
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						(2,864)	(21,263)	(25,051)	(27,905)
35	Prior Year Gap elimination						-	2,864	21,263	25,051
36	Net Gap at Millage Index (no exceptions)						(2,864)	(18,400)	(3,787)	(2,855)
37										
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40	Deficit						(30,998)	(40,461)	(50,976)	(60,573)
41	Change in Fund Balance						20,649	5,000	5,000	5,000
42	Cumulative Gap at Millage Index						(10,349)	(35,461)	(45,976)	(55,573)
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						(2,864)	(21,263)	(25,051)	(27,905)
46	Act 1 Exceptions						-	-	-	-
47	Add'l Revenue from Prior Year exception allowance						-	-	-	-
48	Cumulative Gap at Millage Index and Exceptions						(2,864)	(21,263)	(25,051)	(27,905)
49	Prior Year Gap elimination						-	2,864	21,263	25,051
50	Net Gap at Millage Index - with exceptions						(2,864)	(18,400)	(3,787)	(2,855)
51										
52										
53	Expenses % Increase									
54	Salaries	5.37%		4.95%		6.43%	4.04%	2.96%	2.88%	3.06%
55	Benefits (without PSERS)	13.84%		0.48%		23.79%	6.89%	6.41%	6.24%	6.36%
56	PSERS	6.88%		6.15%		3.58%	5.69%	5.96%	4.80%	4.55%
57	Debt Service	8.36%		1.25%		-1.78%	-0.10%	1.17%	3.61%	4.00%
58	Other	11.29%		8.41%		8.10%	5.56%	3.98%	4.04%	4.07%
59										
60	Debt Service % of Budget	10.3%		9.8%		9.1%	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		88,542	66,132	45,483	40,483	35,483
70	Transfer (to)/from Operating Budget	(14,459)		(4,930)		22,410	20,649	5,000	5,000	5,000
71	Ending Fund Balance	83,612		88,542		66,132	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		60,958.6		38,048.9	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%	6.5%	6.6%
85										
86	Capital Reserves									
87	Beginning Fund Balance	23,571		23,443		31,353	26,933	28,505	29,983	31,104
88	Inflow	6,684		14,066		8,590	8,810	8,979	8,892	8,155
89	Outflow	6,812		6,156		13,010	7,239	7,501	7,772	8,053
90	Year-end Fund Balance	23,443		31,353		26,933	28,505	29,983	31,104	31,206
93										
94	Act 1 index Assumptions					4.1%	3.5%	3.5%	3.5%	3.5%