

West Chester Area School District
Operating Expense History and Forecast

	A	AB	AC	AD	AE	AF	AG	AH	AI	AJ
		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2018-19	2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
1										
2										
3	Staff	153,661.8	165,080.4	153,376.6	169,698.1	169,301.0	179,401.2	185,693.8	191,638.1	197,671.9
4	Total Salaries	95,606.4	99,526.9	98,130.0	103,129.2	102,731.3	108,744.7	111,252.6	113,684.2	116,073.6
5	Administration									
6	Reg Salaries	8,541.5	8,700.4	9,042.3	9,237.3	9,378.9	9,855.5	10,111.8	10,374.7	10,644.4
7	Teachers									
8	Reg Salaries	68,446.8	70,435.2	70,120.6	72,910.5	72,576.9	77,373.9	78,905.2	80,476.2	82,088.1
9	Extra Duty Pymnts	878.6	1,000.5	896.7	1,090.6	1,284.8	1,167.7	1,190.9	1,214.6	1,238.9
10	Sabbatical Pymnts	255.9	200.0	294.7	300.0	300.0	300.0	300.0	300.0	300.0
11	Subject Chair Pymnts	367.5	421.5	358.3	421.5	421.5	421.5	421.5	421.5	421.5
12	Severance Pymnts	205.6	392.0	220.1	392.0	392.0	392.0	399.8	407.7	415.9
13	Supplemental Contracts	2,110.8	2,167.0	1,993.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0
14	Total Teachers	72,265.2	74,616.1	73,883.5	77,281.7	77,142.2	81,822.2	83,384.3	84,987.0	86,631.4
15	Technical									
16	Reg Salaries	3,659.6	3,804.2	3,783.4	4,056.9	4,056.9	3,957.8	4,060.7	4,166.2	4,274.4
17	Office Clerical									
18	Reg Salaries	5,778.3	6,248.9	5,958.6	6,311.2	6,161.2	6,704.8	7,081.6	7,291.9	7,481.5
19	Crafts and Trades									
20	Reg Salaries	5,361.8	6,157.4	5,462.2	6,242.2	5,992.2	6,404.4	6,614.3	6,864.5	7,041.9
21										
22	Benefits									
23	Medical	17,224.8	20,826.1	13,444.7	21,265.8	21,265.8	22,807.9	24,534.5	26,391.7	28,389.6
24	Dental	1,180.5	1,424.4	978.2	1,428.1	1,428.1	1,498.9	1,563.4	1,630.6	1,700.7
25	Vision	195.0	209.0	149.4	209.2	209.2	220.0	225.1	230.3	235.6
26	Prescription	4,076.1	5,761.4	3,459.6	5,103.6	5,103.6	5,205.0	5,725.4	6,298.0	6,927.8
27	Social Security	6,891.7	7,580.8	7,057.1	7,849.4	7,849.5	8,286.7	8,510.8	8,696.8	8,879.6
28	Retirement	31,584.7	33,950.9	33,218.9	35,390.4	35,391.1	37,821.8	39,628.2	41,062.7	42,483.0
29	Tuition Reimbursement	427.9	600.0	370.6	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	540.4	540.0	550.0	552.9	552.9	578.7	592.0	604.9	617.7
31	Workers Comp/Unemploy/Other	1,079.2	1,270.7	965.8	1,289.8	1,289.8	1,309.1	1,328.8	1,348.7	1,368.9
32	Total Benefits	63,200.4	72,163.2	60,194.3	73,689.2	73,690.0	78,328.1	82,708.2	86,863.9	91,202.9
33	(Less) cost sharing	(5,145.1)	(6,609.7)	(4,947.7)	(7,120.3)	(7,120.3)	(7,671.6)	(8,267.0)	(8,910.0)	(9,604.6)
34	Net Benefits	58,055.4	65,553.5	55,246.6	66,568.9	66,569.7	70,656.5	74,441.2	77,953.8	81,598.3
35										
36	Prof. & Tech. Services	17,678.1	21,757.9	15,768.5	21,101.9	19,953.7	19,939.0	20,675.3	21,439.3	22,231.9
37	Substitute Service	2,219.1	2,464.4	1,953.2	2,843.5	2,843.5	2,741.2	2,823.5	2,908.2	2,995.4
38	Contracted Therapeutic Staff	1,668.8	2,054.7	1,328.2	2,121.0	1,756.0	1,708.2	1,776.5	1,847.6	1,921.5
39	Contracted Aides- Special Ed.	2,046.5	2,756.7	1,228.8	2,900.0	2,275.0	2,905.4	3,021.6	3,142.4	3,268.1
40	Contracted Aides- Other	315.9	394.2	136.8	295.0	235.0	325.0	338.0	351.5	365.6
41	Contracted Special Ed. Programs	3,319.0	3,967.6	2,825.6	3,399.6	3,399.6	3,443.5	3,581.3	3,724.5	3,873.5
42	Occupational/Physical Therapy	1,050.1	1,201.1	979.0	1,109.4	1,109.4	1,089.0	1,132.6	1,177.9	1,225.0
43	Due Process Hearings	645.2	1,000.0	915.5	1,000.0	1,000.0	1,000.0	1,040.0	1,081.6	1,124.9
44	Early Intervention	267.3	244.9	231.4	275.5	275.5	284.1	295.4	307.3	319.6
45	Extended School Year	774.0	710.0	605.9	693.0	693.0	619.0	643.8	669.5	696.3
46	Alternative Education - IU	1,790.5	2,037.4	2,004.6	2,007.4	2,407.4	2,441.1	2,538.7	2,640.3	2,745.9
47	Alternative Education - APT	1,120.7	1,437.8	1,093.1	990.3	390.3	-	-	-	-
48	Tax Collection	593.9	722.2	683.8	692.9	692.9	703.1	724.2	746.0	768.3
49	Legal	303.6	593.0	246.1	493.0	493.0	543.0	559.3	576.1	593.4
50	Other	1,563.5	2,173.9	1,536.6	2,281.3	2,383.1	2,136.3	2,200.4	2,266.4	2,334.4
51										
52	Purchased Property Services	3,558.8	4,056.8	3,600.2	4,272.1	4,272.1	4,324.3	4,454.1	4,587.7	4,725.3
53	Electricity	1,571.0	1,788.0	1,573.9	1,739.0	1,739.0	1,931.0	1,988.9	2,048.6	2,110.1
54	Water/Sewer	581.9	573.1	587.2	621.9	621.9	655.3	675.0	695.2	716.1
55	Trash Removal	82.9	100.0	78.0	100.0	100.0	105.0	108.2	111.4	114.7
56	Space Rental	187.4	200.3	267.8	281.8	281.8	139.0	143.2	147.5	151.9
57	Other	1,135.6	1,395.4	1,093.3	1,529.4	1,529.4	1,494.0	1,538.9	1,585.0	1,632.6
58										
59	Other Services	30,128.1	31,540.8	27,847.9	32,265.2	32,115.2	33,679.9	35,716.7	37,678.3	39,844.7
60	Charter Schools	8,277.9	9,475.6	7,775.7	8,228.6	8,078.6	9,197.7	10,306.1	11,313.2	12,468.5
61	Tuition: Special Education	4,317.8	3,845.0	3,828.3	4,646.2	4,646.2	4,199.8	4,367.8	4,542.5	4,724.2
62	Tuition: CAT	2,738.8	2,559.0	2,557.8	2,562.5	2,562.5	2,763.3	2,981.2	3,201.2	3,453.2
63	Tuition: Other Alt Ed Programs	294.1	188.0	144.3	303.0	303.0	293.0	307.7	323.0	339.2
64	Bussing: Public Schools	5,071.3	5,081.7	4,825.6	5,638.0	5,638.0	6,074.6	6,256.8	6,444.5	6,637.8
65	Bussing: Non-Public	4,116.7	4,452.5	3,727.9	4,445.8	4,445.8	4,949.8	5,098.3	5,251.2	5,408.8
66	Bussing: Special Ed	3,867.3	4,184.1	3,503.4	4,450.0	4,450.0	4,353.8	4,484.4	4,618.9	4,757.5
67	Bussing: Extracurricular	297.0	382.5	216.2	420.4	420.4	370.2	381.3	392.7	404.5
68	Insurance	500.5	530.9	519.2	548.0	548.0	559.8	587.8	617.2	648.1
69	Telephone/Postage	374.8	452.0	495.9	474.5	474.5	502.8	517.8	533.4	549.4
70	Other	272.0	389.6	253.5	548.1	548.1	415.1	427.5	440.4	453.6
71										
72										
73	Supplies	5,889.2	6,366.0	5,209.7	7,875.4	8,115.0	7,202.6	8,628.4	8,944.6	9,272.7
74	Heating/ Motor Pool Fuel	756.0	734.0	568.2	810.0	810.0	810.0	834.3	859.3	885.1
75	Other Operations/Maint Supplies	845.5	913.8	701.4	901.8	1,082.9	938.3	975.8	1,014.9	1,055.5
76	Educational	2,046.1	2,308.0	2,024.9	3,049.9	2,650.5	2,719.0	2,827.8	2,940.9	3,058.5
77	Curriculum Proposals	1,062.3	1,101.8	777.0	1,244.2	1,244.2	871.0	2,051.6	2,113.2	2,176.6
78	Educational /Admin Software	1,082.5	1,140.9	1,115.4	1,706.7	2,164.5	1,722.9	1,791.8	1,863.4	1,938.0
79	Administration/Business	96.8	167.6	22.7	162.9	162.9	141.4	147.1	152.9	159.1
80										
81										
82	Other Objects	403.7	476.7	337.3	558.6	558.6	499.3	514.3	529.7	545.6
83	Dues and Fees - Athletics	148.9	131.5	116.6	131.5	131.5	131.5	131.5	131.5	131.5
84										
85	Property	261.0	447.1	271.8	510.1	510.1	436.6	449.7	463.2	477.1
86	Other Equipment	261.0	447.1	271.8	510.1	510.1	436.6	449.7	463.2	477.1
87										
88										
89	Debt Service	25,571.8	26,500.5	26,541.7	27,235.2	25,453.2	27,468.3	27,574.3	27,432.8	27,772.7
90	Bond payments	25,571.8	26,500.5	26,541.7	27,235.2	25,453.2	27,468.3	27,574.3	27,432.8	27,772.7
91										
92										
93	Reserve	5,257.7	5,451.6	5,451.6	6,167.5	7,633.5	6,237.3	6,594.4	7,473.8	7,702.5
94	Budgetary Reserve									
95	Transfer to other funds	5,257.7	5,451.6	5,451.6	6,167.5	7,633.5	6,237.3	6,594.4	7,473.8	7,702.5
96										
97										
98	TOTAL EXPENSE	242,559.2	261,809.4	238,521.8	269,815.7	268,043.9	279,320.0	290,432.5	300,319.0	310,376.0

West Chester Area School District
Revenue History and Forecast

	A	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1										
2		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3		2018-19	2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
4	Local	206,641.9	208,113.5	211,001.1	204,779.1	207,757.5	214,505.5	243,000.2	251,990.1	261,307.8
5	Real Estate	174,152.7	176,656.1	178,219.1	176,963.2	178,170.3	186,324.6	214,437.1	223,038.9	231,962.2
6	Current	173,060.7	175,469.9	177,235.0	176,138.5	177,345.6	185,375.6	213,488.2	222,090.0	231,013.2
7	Interim	1,092.0	1,186.2	984.1	824.7	824.7	948.9	948.9	948.9	948.9
8	Earned Income	21,510.4	21,766.9	21,583.6	19,590.3	21,240.3	19,884.1	20,182.4	20,485.1	20,792.4
9	Real Estate Transfer	4,420.7	4,394.5	4,657.3	3,735.4	4,435.4	3,810.1	3,886.3	3,964.0	4,043.3
10	Delinquent Taxes	2,477.2	2,858.8	3,160.2	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
11	Investment Earnings	2,657.0	1,000.0	2,179.0	500.0	350.0	507.5	515.1	522.8	530.7
12	Gate Receipts	162.8	131.5	161.9	131.5	131.5	131.5	131.5	131.5	131.5
13	Other	1,261.2	1,305.6	1,040.0	1,000.0	571.3	989.0	989.0	989.0	989.0
14	State	39,211.0	41,514.4	40,490.8	40,297.6	40,750.8	42,655.8	44,384.1	45,280.7	46,019.9
15	Student Subsidies	19,913.9	20,348.6	20,142.0	18,677.7	19,069.5	19,601.6	20,314.6	20,400.9	20,338.6
16	Basic Instruction	8,421.6	8,421.9	8,810.2	8,421.9	8,810.2	8,421.9	8,421.9	8,421.9	8,421.9
18	Special Education	6,128.9	6,202.9	6,125.2	5,899.1	5,902.7	5,899.1	5,899.1	5,899.1	5,899.1
20	Tuition Private Home Place't	231.1	290.0	173.8	290.0	290.0	290.0	290.0	290.0	290.0
21	Transportation	3,313.9	3,674.1	3,260.1	2,321.8	2,321.8	3,260.1	4,198.4	4,198.4	4,198.4
22	Medical, Dental & Nurse	255.3	250.3	252.5	252.5	252.5	253.9	253.9	253.9	253.9
23	Rent	1,163.8	1,110.3	1,121.1	1,093.2	1,093.2	1,077.5	852.2	938.5	876.3
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	19,243.0	20,765.8	20,100.6	21,619.9	21,579.4	23,054.2	24,069.5	24,879.8	25,681.3
28	Social Security	3,415.4	3,790.4	3,497.6	3,924.7	3,917.4	4,143.3	4,255.4	4,348.4	4,439.8
29	Retirement	15,827.6	16,975.4	16,602.9	17,695.2	17,662.1	18,910.9	19,814.1	20,531.4	21,241.5
30	Other	54.2	400.1	248.3	-	101.8	-	-	-	-
31										
32	Federal	3,668.7	2,967.0	3,616.5	3,411.3	5,159.2	3,548.2	3,048.2	3,048.2	3,048.2
33	Title I	704.5	704.5	598.8	598.8	598.8	587.3	587.3	587.3	587.3
34	Title II	207.9	260.3	267.5	236.9	236.9	246.4	246.4	246.4	246.4
35	IDEA	1,331.4	1,333.4	1,341.0	1,431.5	1,572.1	1,572.1	1,572.1	1,572.1	1,572.1
36	MA Direct Services/Time Study	1,251.2	500.0	1,021.7	1,000.0	1,000.0	1,000.0	500.0	500.0	500.0
37	Other	173.8	168.9	387.6	144.1	144.1	142.4	142.4	142.4	142.4
38	COVID Related Grants	-	-	-	-	1,607.4	-	-	-	-
39										
40	Local Taxes & Subsidies	249,521.6	252,595.0	255,108.4	248,488.0	253,667.5	260,709.5	290,432.5	300,319.0	310,376.0
41										
42	Beginning Fund Balance	31,906.4	31,816.7	38,868.8	48,250.9	55,455.5	41,079.0	22,468.6	22,468.6	22,468.6
43	FB Adjustment									
44	Ending Fund Balance	38,868.8	22,602.2	55,455.5	26,923.3	41,079.0	22,468.6	22,468.6	22,468.6	22,468.6
45										
46	Designated/Committed Fund Balance for PSERS Increases (ending FB)	-	-	-	-	-	-	-	-	-
47	Designated/Committed Fund Balance for Health Care (ending FB)	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	Designated/Committed Fund Balance for Future millage	13,945.5	-	29,486.8	-	14,110.4	-	-	-	-
49	Designated/Committed Fund Balance for Alternative Education	1,000.0	676.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
50	Designated/Committed Fund Balance for Enrollment Growth	2,500.0	2,000.0	3,500.0	4,500.0	4,500.0	-	-	-	-
51	Designated/Committed Fund Balance for Athletic Fund	83.6	69.8	128.9	83.6	128.9	128.9	128.9	128.9	128.9
52	Beginning Unassigned Fund Balance	15,696.6	15,196.6	15,696.6	15,696.6	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8
53	Ending Unassigned Fund Balance	17,179.8	15,696.6	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8	17,179.8
54										
55	Assumed use of FB	(6,962.4)	9,214.4	(16,586.7)	21,327.6	14,376.4	18,610.4	-	-	-

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2020-21	2021-22		2022-23	2023-24	2024-25
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				13,366,030	13,526,032		13,526,032	13,526,032	13,526,032
6	Delaware County				841,146	840,051		840,051	840,051	840,051
7					14,207,176	14,366,084		14,366,084	14,366,084	14,366,084
8										
9										
10	Net amount to be raised from R/E taxes				176,014	185,376		213,488	222,090	231,013
11	Gross tax to be levied				182,398	192,099		221,231	230,145	239,392
12										
13	Equilization Between Counties									
14	Chester County %				94.08%	94.15%		94.15%	94.15%	94.15%
15	Delaware County %				5.92%	5.85%		5.85%	5.85%	5.85%
16										
17	Chester Cnty Levy				171,599	180,866		208,295	216,687	225,394
18	Delaware Cnty Levy				10,799	11,233		12,936	13,458	13,998
19					182,398	192,099		221,231	230,145	239,392
20										
21	Millage Calculation									
22	Chester Cnty tax levy				171,599	180,866		208,295	216,687	225,394
23	Chester Cnty assessed value				7,921,563	7,921,563		7,961,563	8,001,563	8,041,563
24										
25	Chester County Millage				21.6622	22.8321		26.1625	27.0806	28.0285
26	Previous Year Millage				21.6622	21.6622		22.8321	26.1625	27.0806
27										
28	Chester Cnty Mill Increase				0.00	1.17		3.33	0.92	0.95
29	% increase				0.0%	5.4%		14.6%	3.5%	3.5%
30	Delaware Cnty Tax levy				10,799	11,233		12,936	13,458	13,998
31	Delaware Cnty Assessed Value				648,096	648,596		649,096	649,596	650,096
32										
33	Delaware County Millage				16.6626	17.3188		19.9298	20.7169	21.5327
34	Previous Yr Millage				16.2597	16.6626		17.3188	19.9298	20.7169
35										
36	Delaware Cnty Mill Increase				0.40	0.66		2.61	0.79	0.82
37	% increase				2.5%	3.9%		15.1%	3.9%	3.9%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				171,732					
41	Delaware Cty Levy Rebalanced				10,666					
42					182,397					
43										
44	Chester County Millage				21.6622	22.8321				
45	Chester County Millage Re-balanced				21.6790					
46	Chester Cnty Mill Increase					1.17				
47	% increase					5.32%				
48	Act 1 Millage					22.3293				
49	Millage from exceptions					0.5028				
50										
51										
52	Delaware County Millage				16.6626	17.3188				
53	Delaware County Millage Re-balanced				16.4568					
54	Delaware Cnty Mill Increase					0.86				
55	% increase					5.24%				
56	Act 1 Millage					17.1624				
57	Millage from exceptions					0.1564				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
2010-11	\$7,629,110	(\$32,300)	-0.4%	\$637,594	(\$8,839)	-1.4%
2011-12	\$7,623,696	(\$5,414)	-0.1%	\$636,866	(\$729)	-0.1%
2012-13	\$7,631,886	\$8,190	0.1%	\$637,926	\$1,061	0.2%
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	\$113,480	1.4%	648,116	\$717	0.1%
2019-20	\$7,921,563	\$98,076	1.2%	648,096	\$809	0.1%
10 YEAR AVERAGE		\$37,363	0.5%		\$238	0.0%
5 YEAR AVERAGE		\$77,749	1.0%		\$1,278	0.2%
3 YEAR AVERAGE		\$102,162	1.3%		\$471	0.1%

CHESTER COUNTY				DELAWARE COUNTY			
	COMMERCIAL			COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT	
2015-16	1,513,147	1,498	0.10%	8,533	-	0.00%	
2016-17	1,528,020	14,873	0.97%	8,533	-	0.00%	
2017-18	1,539,233	11,213	0.73%	8,009	(\$25)	-6.55%	
2018-19	1,531,640	(7,593)	-0.50%	8,009	-	0.00%	
2019-20	1,565,346	33,706	2.15%	8,009	-	0.00%	
2020-21	1,565,346	-	0.00%	8,009	-	0.00%	
2021-22	1,565,346	-	0.00%	8,009	-	0.00%	
2022-23	1,595,346	30,000	1.88%	8,009	-	0.00%	
2023-24	1,625,346	30,000	1.85%	8,009	-	0.00%	
2024-25	1,655,346	30,000	1.81%	8,009	-	0.00%	
Average increase			0.79%	Average increase		-0.60%	
	RESIDENTIAL			RESIDENTIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT	
2015-16	6,137,752	52,423	0.85%	638,801	4,910	0.77%	
2016-17	6,155,529	17,777	0.29%	638,866	64	0.01%	
2017-18	6,236,907	81,378	1.30%	639,278	413	0.06%	
2018-19	6,263,481	26,574	0.42%	640,107	829	0.13%	
2019-20	6,308,846	45,366	0.72%	640,087	(20)	0.00%	
2020-21	6,308,846	-	0.00%	640,087	-	0.00%	
2021-22	6,308,846	-	0.00%	640,587	500	0.08%	
2022-23	6,318,846	10,000	0.16%	641,087	500	0.08%	
2023-24	6,328,846	10,000	0.16%	641,587	500	0.08%	
2024-25	6,338,846	10,000	0.16%	642,087	500	0.08%	
Average increase			0.40%	Average increase		0.19%	
	OTHER			OTHER			
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT	
2015-16	47,541	(1,778)	-3.74%	-	-	0.00%	
2016-17	45,006	(2,535)	-5.63%	-	-	0.00%	
2017-18	47,347	2,341	4.94%	-	-	0.00%	
2018-19	46,915	(432)	-0.92%	-	-	0.00%	
2019-20	47,371	456	0.96%	-	-	0.00%	
2020-21	47,371	-	0.00%	-	-	0.00%	
2021-22	47,371	-	0.00%	-	-	0.00%	
2022-23	47,371	-	0.00%	-	-	0.00%	
2023-24	47,371	-	0.00%	-	-	0.00%	
2024-25	47,371	-	0.00%	-	-	0.00%	
Average increase			-0.66%	Average increase		0.00%	
	TOTAL			TOTAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT	
2015-16	7,698,441	52,143	0.68%	647,335	4,910	0.76%	
2016-17	7,728,556	30,115	0.39%	647,399	64	0.01%	
2017-18	7,823,487	94,931	1.21%	647,287	(112)	-0.02%	
2018-19	7,842,035	18,548	0.24%	648,116	829	0.13%	
2019-20	7,921,563	79,528	1.00%	648,096	(20)	0.00%	
2020-21	7,921,563	-	0.00%	648,096	-	0.00%	
2021-22	7,921,563	-	0.00%	648,596	500	0.08%	
2022-23	7,961,563	40,000	0.50%	649,096	500	0.08%	
2023-24	8,001,563	40,000	0.50%	649,596	500	0.08%	
2024-25	8,041,563	40,000	0.50%	650,096	500	0.08%	
Average increase			0.47%	Average increase		0.18%	

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 February 2021

<u>Expenses</u>	
Contracted Special Ed	\$ (250,000)
Alt Ed- IU	\$ 400,000
Alt Ed- APT	\$ (600,000)
Charter Schools	\$ (150,000)
CCIU Federal Grant:	
Salaries	\$ 143,894
Benefits	\$ 60,596
Supplies	\$ 663,428
Total Expenses	<u>\$ 267,918</u>

<u>Revenues</u>	
Current Real Estate	\$ 1,000,000
Transfer Tax	\$ 350,000
Interest Income	\$ (150,000)
Other Local Revenue	\$ (141,254)
State Rental Subsidy	\$ 66,029
CCIU Federal Grant	\$ 867,918
Total Revenues	<u>\$ 1,992,693</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,724,775
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ 1,724,775</u>

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

<u>Expenses</u>	
Charter Schools	\$ (400,000)
Total Expenses	\$ (400,000)

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

<u>Budget Gap</u>	
Change in Budget Gap	\$ (400,000)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,724,775
2021-22 Use of Designation for Future Millage Increases	\$ (1,724,775)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 January 2021

<u>Expenses</u>	
Salaries- Aides	\$ (150,000)
Salaries- Custodial	\$ (250,000)
Total Expenses	\$ (400,000)

<u>Revenues</u>	
Current Real Estate	\$ 207,142
Earned Income Tax	\$ 300,000
Transfer Tax	\$ 300,000
IDEA Revenue	\$ 140,551
Total Revenues	\$ 947,693

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,347,693
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 1,347,693

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

<u>Expenses</u>	
Transfer to Other Funds	\$ (146,924)
Total Expenses	\$ (146,924)

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

<u>Budget Gap</u>	
Change in Budget Gap	\$ (146,924)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,347,693
2021-22 Use of Designation for Future Millage Increases	\$ (1,347,693)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 December 2020

<u>Expenses</u>	
Professional & Tech Svcs	\$ (300,000)
Variable Rate Debt	\$ (50,000)
Total Expenses	\$ (350,000)

<u>Revenues</u>	
Earned Income Tax	\$ 500,000
Transfer Tax	\$ 150,000
Total Revenues	\$ 650,000

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,000,000
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 1,000,000

West Chester Area School District
 Budget Forecast Model
 2021-22 Projection Changes
 December 2020

<u>Expenses</u>	
Changes Resulting From Budget Submissions:	
Salaries	\$ 131,320
Benefits- SS & PSERS	\$ (143,553)
Prof & Tech Svcs	\$ (850,365)
Purchased Prop. Svcs	\$ (43,462)
Other Svcs	\$ (595,500)
Supplies	\$ (1,066,635)
Other Objects	\$ (43,870)
Property	\$ (56,661)
Total Expenses	\$ (2,668,726)

<u>Revenues</u>	
Current Real Estate- Reduction in Assessed Values Based on Pending Appeals	\$ (861,911)
Changes Resulting From Budget Submissions:	
Local Revenues	\$ (11,000)
State Revenues	\$ (70,391)
Federal Revenues	\$ 136,878
Total Revenues	\$ (806,424)

<u>Budget Gap</u>	
Change in Budget Gap	\$ (1,862,302)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,000,000
2021-22 Use of Designation for Future Millage Increases	\$ (1,000,000)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ -

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 November 2020

<u>Expenses</u>	
Professional & Tech Svcs	\$ (500,000)
Variable Rate Debt	\$ (50,000)
Total Expenses	\$ (550,000)

<u>Revenues</u>	
Earned Income Tax	\$ 500,000
Transfer Tax	\$ 250,000
Other Local Revenue	\$ (287,478)
Basic Ed Funding	\$ 388,331
Special Ed Funding	\$ 3,561
Total Revenues	\$ 854,414

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,404,414
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 1,404,414

West Chester Area School District
 Budget Forecast Model
 2021-22 Projection Changes
 November 2020

<u>Expenses</u>	
Salaries- Staffing Cost Out	\$ (147,419)
Salaries- Headcount Changes	\$ 654,712
Benefits	\$ (755,229)
Contracted Services	\$ (960,929)
Tuition- Charter Schools	\$ (750,000)
Tuition- CAT	\$ (201,429)
Total Expenses	<u>\$ (2,160,294)</u>

<u>Revenues</u>	
State Subsidy- SS & PSERS	\$ 99,865
MA Revenue	\$ 500,000
Total Revenues	<u>\$ 599,865</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ (2,760,159)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,404,414
2021-22 Use of Designation for Future Millage Increases	\$ (1,404,414)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ -</u>

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 October 2020

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 74,851
Actual teacher salary	\$ 73,927
Decreased avg. teacher salary	\$ (925)
Number of teachers	980.40
Increase in teacher attrition	\$ (906,598)
Benefits- SS & PSERS	\$ (382,222)
Staffing Changes	
Admin- 2 FTE	\$ 141,583
Teacher- 7.75 FTE	\$ 572,931
Benefits- SS & PSERS	\$ 301,238
Supplies- Carryover forfeiture Buildings	\$ (712,162)
Supplies- Carryover forfeiture Departments	\$ (343,669)
Supplies- PPA Adj.	\$ (35,942)
Debt Service	\$ (150,000)
Total Expenses	\$ (1,514,841)

<u>Revenues</u>	
State Subsidy- SS & PSERS	\$ (40,492)
Total Revenues	\$ (40,492)

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (71,585)
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,474,349
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 1,402,764

West Chester Area School District
 Budget Forecast Model
 2021-22 Projection Changes
 October 2020

<u>Expenses</u>		
Salaries- Admin	\$	213,000
Benefits- SS & PSERS	\$	89,801
Total Expenses	\$	302,801

<u>Revenues</u>		
Current Real Estate- Effect of Act 1 % Increase	\$	707,793
State Subsidy- SS & PSERS	\$	44,900
Total Revenues	\$	752,693

<u>Budget Gap</u>		
Change in Budget Gap	\$	(449,892)

<u>Fund Balance Analysis</u>		
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$	1,402,764
2021-22 Use of Designation for Future Millage Increases	\$	(1,402,764)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$	-

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 October 2020

<u>Expenses</u>	
Salaries	\$ (90,540)
Prof. & Tech Services	\$ 143,619
Supplies	\$ 18,506
Total Expenses	\$ 71,585

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

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (71,585)
Increase (Decrease) in Ending Fund Balance 6/30/20	\$ (71,585)

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 September 2020

<u>Expenses</u>	
CARES Grant Expenses:	
Salaries	\$ 50,295
Benefits	\$ 21,205
Supplies	\$ 136,919
GEER Special Ed Grant Expenses:	
Prof & Tech Svcs	\$ 101,799
PCCD Federal Grant:	
Supplies	\$ 531,013
Total Expenses	\$ 841,231

<u>Revenues</u>	
State Revenue:	
CARES Grant	\$ 208,419
GEER Special Ed Grant	\$ 101,799
Federal Revenue:	
PCCD Federal Grant	\$ 531,013
Total Revenues	\$ 841,231

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (23,033)
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ (23,033)

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 September 2020

<u>Expenses</u>	
Salaries	\$ 25,550
Benefits	\$ 24,457
Prof. & Tech Services	\$ 62,670
Other Services	\$ (45,566)
Supplies	\$ (12,619)
Other Objects	\$ (403)
Property	\$ (3,687)
Total Expenses	<u>\$ 50,402</u>

<u>Revenues</u>	
Local Revenue	\$ (403)
Federal Revenue	\$ 27,772
Total Revenues	<u>\$ 27,369</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (23,033)
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ (23,033)</u>

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 August 2020

<u>Expenses</u>	
Debt Service	\$ (1,532,020)
Transfer to Capital Reserve	\$ 1,465,981
Total Expenses	\$ (66,039)

<u>Revenues</u>	
Rent Subsidy	\$ (66,039)
Total Revenues	\$ (66,039)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Athletic Fund	\$ 45,327
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 7,253,813
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 7,299,140

West Chester Area School District
 Budget Forecast Model
 2019-20 Projection Changes
 August 2020

<u>Expenses</u>	
Salaries	\$ (239,963)
Benefits	\$ (2,861,381)
Prof. & Tech Services	\$ (2,185,548)
Purchased Property Services	\$ (298,394)
Other Services	\$ 448,218
Supplies	\$ (130,023)
Other Objects	\$ (107,802)
Dues & Fees- Athletics	\$ (14,919)
Property	\$ (140,206)
Debt Service	\$ 7,602
Total Expenses	<u>\$ (5,522,416)</u>

<u>Revenues</u>	
Local Revenue	\$ 2,338,188
State Revenue	\$ (477,130)
Federal Revenue	\$ (84,334)
Total Revenues	<u>\$ 1,776,724</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Athletic Fund	\$ 45,327
Increase in Fund Balance Designation for Future Millage Increases	\$ 7,253,813
Increase (Decrease) in Ending Fund Balance 6/30/20	<u>\$ 7,299,140</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							
7			Enrollment Assumptions				
8			2020-21	2021-22	2022-23	2023-24	2024-25
9	KG		808	807	886	860	860
10	1st to 5th Grade		4,417	4,446	4,435	4,471	4,446
11	Grades 6-8		2,843	2,788	2,739	2,718	2,826
12	Grades 9-12		3,900	3,860	3,874	3,903	3,861
13	Total		11,968	11,901	11,934	11,952	11,993
14	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43
15	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5
16	Staff Change / Student Enrollment		0.00	0.00	0.00	0.00	0.00
17							
18	Salary Increases (based on Act 1 Index)						
19			% Increase Assumptions				
20			2021-22	2022-23	2023-24	2024-25	
21	Administration		3.00%	2.60%	2.60%	2.60%	2.60%
22	Teachers		2.85%	2.60%	2.60%	2.60%	2.60%
23	Non-Bargaining		3.00%	2.60%	2.60%	2.60%	2.60%
24	Support Staff		1.75%	5.62%	2.97%	2.60%	2.60%
25	Crafts/Trades		3.72%	3.04%	3.90%	2.60%	2.60%
26							
27							
28	Miscellaneous						
29			2021-22	2022-23	2023-24	2024-25	
30	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000	
31	Teacher Attrition (turnover)		500,000	500,000	500,000	500,000	
32							
33	Benefits - 200						
34			2021-22	2022-23	2023-24	2024-25	
35	Medical		7.57%	7.57%	7.57%	7.57%	
36	Dental		4.30%	4.30%	4.30%	4.30%	
37	Vision		2.30%	2.30%	2.30%	2.30%	
38	Prescription		10.00%	10.00%	10.00%	10.00%	
39	Social Security		7.65%	7.65%	7.65%	7.65%	
40	PSERS		34.94%	35.62%	36.12%	36.60%	
41	Tuition- Teachers		\$500,000	\$500,000	\$500,000	\$500,000	
42	Tuition- Non Teachers		\$100,000	\$100,000	\$100,000	\$100,000	
43	Life & Disability		0.00%	0.00%	0.00%	0.00%	
44	W/C, Unemp & Other		1.50%	1.50%	1.50%	1.50%	
45							
46	Monthly Board Premium Costs						
47	Medical		\$1,463.77	\$1,574.58	\$1,693.77	\$1,821.99	
48	Dental		\$90.60	\$94.50	\$98.56	\$102.80	
49	Vision		\$14.03	\$14.35	\$14.68	\$15.02	
50	Prescription		\$352.13	\$387.34	\$426.08	\$468.69	
51	Life/AD&D (cost per \$1,000)		\$0.12	\$0.12	\$0.12	\$0.12	
52							
53	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				2021-22	2022-23	2023-24	2024-25
67		Special Education Services		4.00%	4.00%	4.00%	4.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	Purchased Property Services - 400			% Increase Assumptions			
72				2021-22	2022-23	2023-24	2024-25
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				2021-22	2022-23	2023-24	2024-25
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	409	421	434	447	
86		Special Ed	100	105	110	116	
87		Charter School Tuition Rate:					
88		Regular Ed	\$14,343	\$14,773	\$15,216	\$15,673	
89		Special Ed	\$35,381	\$38,919	\$42,811	\$47,092	
90		CAT Enrollment:					
91		Full Time	122	128	134	141	
92		Academic	22	23	24	25	
93		CAT Tuition Rate:					
94		Full Time	\$20,840	21,382	\$21,938	\$22,508	
95		Academic	\$10,353	10,622	\$10,898	\$11,182	
96							
97	Supplies - 600			% Increase Assumptions			
98				2021-22	2022-23	2023-24	2024-25
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	871,000	2,051,622	2,113,171	2,176,566	
103							
104	Property - 700			% Increase Assumptions			
105				2021-22	2022-23	2023-24	2024-25
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				2021-22	2022-23	2023-24	2024-25
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>				
		2021-22	2022-23	2023-24	2024-25
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>				
		2021-22	2022-23	2023-24	2024-25
15	Basic Education	0.0%	0.0%	0.0%	0.0%
16	Special Education	0.0%	0.0%	0.0%	0.0%
17	Special Ed Contingency	\$ -	\$ -	\$ -	\$ -
18	Transportation	0.0%	0.0%	0.0%	0.0%
19	Rent	\$ 1,077,468	\$ 852,206	\$ 938,548	\$ 876,286
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>				
		2021-22	2022-23	2023-24	2024-25
26	Title I	\$ 587,326	\$ 587,326	\$ 587,326	\$ 587,326
27	Title II	\$ 246,367	\$ 246,367	\$ 246,367	\$ 246,367
28	IDEA	\$ 1,572,087	\$ 1,572,087	\$ 1,572,087	\$ 1,572,087
29	Medical Access	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 142,439	\$ 142,439	\$ 142,439	\$ 142,439
31					
32	<u>Other</u>				
		2021-22	2022-23	2023-24	2024-25
33	To Cap Res	4.0%	4.0%	4.0%	4.0%

West Chester Area School District
Assumptions for Salaries

<u>Additional Headcount Expenses</u>	2020-21 Budget	2020-21 Projected	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Administrators						
Average New Hire Salary	\$128,915		\$132,782	\$136,235	\$139,777	\$143,411
Additional Headcount	-		1.00	-	-	-
Additional Salary Expense	\$0		\$135,977	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$57,882	\$54,822	\$56,441	\$57,558	\$58,704	\$59,880
Average Teacher Salary	\$74,851	\$73,927	\$74,646	\$76,123	\$77,639	\$79,194
Headcount Change (Enrollment)	8.40		48.40	-	-	-
Headcount Change (Curricular)	11.60		-	-	-	-
Change Salary Expense	\$1,187,035		\$2,653,384	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$69,818		\$71,913	\$73,783	\$75,701	\$77,669
Additional Headcount	2.00		4.00	-	-	-
Additional Salary Expense	\$72,600		\$231,060	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$26,817		\$27,286	\$28,820	\$29,676	\$30,447
Additional Headcount	1.00		5.50	-	-	-
Additional Salary Expense	\$19,500		\$141,950	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$42,882		\$44,478	\$45,830	\$47,617	\$48,855
Additional Headcount	-		0.50	-	-	-
Additional Salary Expense	\$0		\$15,500	\$0	\$0	\$0

	2020-21 Budget	2020-21 Projected	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
<u>Teacher Staffing Changes Detail</u>			2.85%	2.60%	2.60%	2.60%
Salary before Attrition	72,973,487		75,970,565	80,155,172	81,726,206	83,338,088
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	71,723,487	72,576,855	74,720,565	78,905,172	80,476,206	82,088,088
Increase with Attrition			2.95%	1.98%	1.99%	2.00%
Staffing changes	1,187,035	-	2,653,384	-	-	-
Teacher Salary (with attrition & staffing changes)	72,910,522	72,576,855	77,373,949	78,905,172	80,476,206	82,088,088
Increase with Attrition & Staffing Changes			6.61%	1.98%	1.99%	2.00%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	Budget	Projected	Forecast	Forecast	Forecast	Forecast
Admin Staff	9,237,294	9,378,877	9,855,528	10,111,772	10,374,678	10,644,419
Total Administration Salaries	9,237,294	9,378,877	9,855,528	10,111,772	10,374,678	10,644,419
Teacher Staff Salaries	72,910,522	72,576,855	77,373,949	78,905,172	80,476,206	82,088,088
Extra Duty Pymnts (123)	1,090,649	1,284,838	1,167,749	1,190,859	1,214,569	1,238,896
Sabbatical Pymnts (124)	300,000	300,000	300,000	300,000	300,000	300,000
Subject Chair Pymnts (125)	421,496	421,496	421,496	421,496	421,496	421,496
Severance Pymnts (127)	392,000	392,000	392,000	399,758	407,717	415,883
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
Total Teaching Salaries	77,281,667	77,142,189	81,822,194	83,384,284	84,986,989	86,631,363
Reg Salaries (141)	4,054,914	4,054,914	3,955,602	4,058,448	4,163,967	4,272,230
Overtime (143)	2,000	2,000	2,208	2,208	2,208	2,208
Technical	4,056,914	4,056,914	3,957,810	4,060,656	4,166,175	4,274,438
Reg Salaries (151)	2,911,088	2,911,088	3,053,321	3,224,918	3,320,698	3,407,036
Overtime (153)	60,830	60,830	56,659	59,843	61,621	63,223
Library/Office Aides (154),(155)	503,231	503,231	560,438	591,935	609,515	625,362
Technology Aides (158)	434,855	434,855	556,180	587,437	604,884	620,611
Instructional Aides (191)	2,341,711	2,191,711	2,420,461	2,556,491	2,632,419	2,700,862
Instructional Aides OT (193)	59,450	59,450	57,750	60,996	62,807	64,440
Office Clerical	6,311,165	6,161,165	6,704,809	7,081,619	7,291,943	7,481,534
Reg Salaries Oper & Maint(161)	5,266,503	5,016,503	5,460,515	5,626,515	5,845,949	5,997,943
Temporary salaries (162)	75,000	75,000	75,000	77,280	80,294	82,382
Overtime (163)	180,000	180,000	192,000	197,837	205,552	210,897
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	680,689	680,689	636,892	672,685	692,664	710,673
Crafts and Trades	6,242,192	5,992,192	6,404,407	6,614,317	6,864,459	7,041,895
Total Salary Expense	103,129,232	102,731,337	108,744,748	111,252,648	113,684,244	116,073,650
% Increase		-0.39%	5.85%	2.31%	2.19%	2.10%

POSITIONS	Func	Acct	Prqg	2020-21 Actual				Total	2021-22 Budget				Total	Addition/Reductions to 2021-22 Budget				
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		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 Ec	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Pupil Services Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Social Studies/ Fine Arts Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Equity / ELD / World Language Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Language Arts Supervisor	2260	111	06	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Science / FCS / Tech Ed / Health & PE Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Assessment / Re-evaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Instructional Technology Coordinator	2270	111	10	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	
Director of Teaching and Learning	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
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	10.00	9.00	12.00	-	31.00	11.00	9.00	12.00	-	32.00	1.00	-	-	1.00	
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	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	
IT Services Coordinator	2840	111	50Z	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	
School Administration Total				10.00	9.00	15.00	30.00	64.00	11.00	9.00	15.00	30.00	65.00	1.00	-	-	1.00	
Teachers																		
Full Day KG	1110	121	08F	32.00	-	-	-	32.00	36.00	-	-	-	36.00	4.00	-	-	4.00	
1st Grade	1110	121	09	34.00	-	-	-	34.00	38.00	-	-	-	38.00	4.00	-	-	4.00	
2nd Grade	1110	121	09	34.00	-	-	-	34.00	38.00	-	-	-	38.00	4.00	-	-	4.00	
3rd Grade	1110	121	09	32.00	-	-	-	32.00	36.00	-	-	-	36.00	4.00	-	-	4.00	
4th Grade	1110	121	09	30.00	-	-	-	30.00	34.00	-	-	-	34.00	4.00	-	-	4.00	
5th Grade	1110	121	09	31.00	-	-	-	31.00	35.00	-	-	-	35.00	4.00	-	-	4.00	
Art	1110	121	01	8.17	7.14	7.40	-	22.71	9.17	7.14	7.40	-	23.71	1.00	-	-	1.00	
ELD	1110	121	02	12.50	4.80	3.60	-	20.90	13.50	4.80	3.60	-	21.90	1.00	-	-	1.00	
Eng/Lang Arts	1110	121	06	-	23.60	32.40	-	56.00	-	23.60	32.40	-	56.00	-	-	-	-	
World Language	1110	121	07	-	9.60	20.20	-	29.80	-	9.60	20.20	-	29.80	-	-	-	-	
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	11.00	-	-	-	11.00	1.00	-	-	1.00	
Computer/Tech Ed	1110	121	10	-	4.80	-	-	4.80	-	4.80	-	-	4.80	-	-	-	-	
Health	1110	121	11A	-	8.28	6.45	-	14.73	-	8.28	6.45	-	14.73	-	-	-	-	
Math	1110	121	15	-	25.40	36.40	-	61.80	-	25.40	36.40	-	61.80	-	-	-	-	
Phys Ed	1110	121	17A	8.30	6.32	12.45	1.40	28.47	9.30	6.32	12.45	1.40	29.47	1.00	-	-	1.00	
Science	1110	121	19	-	20.40	39.10	-	59.50	-	20.40	39.10	-	59.50	-	-	-	-	
Social Studies	1110	121	20	-	20.00	36.90	-	56.90	-	20.00	36.90	-	56.90	-	-	-	-	
AP Capstone	1110	121	25	-	-	0.25	-	0.25	-	-	0.25	-	0.25	-	-	-	-	
Reading Specialist/Teacher	1110	121	06B	21.00	12.60	3.00	-	36.60	23.00	12.60	3.00	-	38.60	2.00	-	-	2.00	
Music -Vocal	1110	121	16A	8.20	3.05	2.60	-	13.85	9.20	3.05	2.60	-	14.85	1.00	-	-	1.00	
Music -Instrumental	1110	121	16B	10.00	8.15	3.80	-	21.95	11.00	8.15	3.80	-	22.95	1.00	-	-	1.00	
Cyber School	1110	121	25	48.03	19.71	16.80	-	84.54	48.03	19.71	16.80	-	84.54	-	-	-	-	
TITLE 1 (federal prog)	1190	121	35	3.40	-	-	0.60	4.00	3.40	-	-	0.60	4.00	-	-	-	-	
Total				322.60	173.85	221.35	2.00	719.80	354.60	173.85	221.35	2.00	751.80	32.00	-	-	32.00	

POSITIONS	Func	Acct	Prog	2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 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	
Fam and Cons Science	1340	121	12	-	6.65	6.40	-	13.05	-	6.65	6.40	-	13.05	-	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.60	3.60	-	10.20	-	6.60	3.60	-	10.20	-	-	-	-	-	-
Business Education	1360	121	03	-	-	5.60	-	5.60	-	-	5.60	-	5.60	-	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	1.00	1.20	-	2.20	-	1.00	1.20	-	2.20	-	-	-	-	-	-
Total				-	14.25	16.80	-	31.05	-	14.25	16.80	-	31.05	-	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Autistic	1233	121	21C	7.00	3.00	2.00	-	12.00	7.00	3.00	2.00	-	12.00	-	-	-	-	-	-
Emotional Support	1231	121	21C	2.00	1.50	4.50	-	8.00	2.00	1.50	4.50	-	8.00	-	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-
APT Program	1231	121	21L	-	-	-	-	-	-	-	7.20	-	7.20	-	-	7.20	-	-	7.20
Life Skills	1211	121	21F	2.50	2.00	-	-	4.50	2.50	2.00	-	-	4.50	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	26.50	19.50	20.30	-	66.30	28.50	19.50	20.30	-	68.30	2.00	-	-	-	-	2.00
Multiple Disabilities	1270	121	21J	2.00	1.00	-	-	3.00	2.00	1.00	-	-	3.00	-	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	13.00	13.00	-	-	-	14.00	14.00	-	-	-	1.00	-	1.00
Gifted Program Teachers	1243	121	21A	8.00	3.50	3.60	-	15.10	9.00	3.50	3.60	-	16.10	1.00	-	-	-	-	1.00
Cyber Special Education	1200	121	05	6.00	2.40	2.60	1.00	12.00	6.00	2.40	2.60	1.00	12.00	-	-	-	-	-	-
Total				54.00	32.90	34.00	20.00	140.90	57.00	32.90	41.20	21.00	152.10	3.00	-	7.20	1.00	-	11.20
Guidance Counselors	2120	121	18B	8.00	9.50	18.50	-	36.00	9.00	9.50	18.50	-	37.00	1.00	-	-	-	-	1.00
Certified Nurses	2440	121	18D	8.00	3.00	3.00	-	14.00	9.00	3.00	3.00	-	15.00	1.00	-	-	-	-	1.00
Psychologists	2140	121	18C	9.80	3.00	3.00	-	15.80	10.80	3.20	3.00	-	17.00	1.00	0.20	-	-	-	1.20
Case Workers	2160	121	18F	-	-	-	8.00	8.00	-	-	-	9.00	9.00	-	-	-	1.00	-	1.00
Librarian	2250	121	14	8.30	3.00	3.00	-	14.30	9.30	3.00	3.00	-	15.30	1.00	-	-	-	-	1.00
Cyber Support Services	2000	121	05	3.70	-	-	-	3.70	3.70	-	-	-	3.70	-	-	-	-	-	-
Total				37.80	18.50	27.50	8.00	91.80	41.80	18.70	27.50	9.00	97.00	4.00	0.20	-	1.00	-	5.20
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.40	-	1.40	-	-	1.40	-	1.40	-	-	-	-	-	-
Cyber Audio Visual	2200	121	05	-	-	0.20	-	0.20	-	-	0.20	-	0.20	-	-	-	-	-	-
Total				-	-	4.60	-	4.60	-	-	4.60	-	4.60	-	-	-	-	-	-
Teacher Total				414.40	239.50	304.25	30.00	988.15	453.40	239.70	311.45	32.00	1,036.55	39.00	0.20	7.20	2.00	-	48.40
<i>Secretarial Staff - Central Office and School Administration</i>																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	0.95	0.95	-	-	-	0.95	0.95	-	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	10.00	6.00	9.00	-	25.00	11.00	6.00	9.00	-	26.00	1.00	-	-	-	-	1.00
Sec to Technology Dir	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 Dir	2811	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Sec to Curriculum Supv.	2260	151	50	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-
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 Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Gifted	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-	-
Sec to ELD & Equity Supervisor	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				10.00	9.00	21.00	16.00	56.00	11.00	9.00	21.00	16.00	57.00	1.00	-	-	-	-	1.00
Full Day KG	1110	191	08F	8.00	-	-	-	8.00	8.00	-	-	-	8.00	-	-	-	-	-	-
ELD	1110	191	02	8.00	2.00	3.00	-	13.00	8.00	2.00	3.00	-	13.00	-	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	17.00	17.00	-	-	-	17.00	17.00	-	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
APT Program Support	1231	191	21L	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	-	3.00
Life Skills	1211	191	21F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	63.00	63.00	-	-	-	63.00	63.00	-	-	-	-	-	-
Total				16.00	2.00	3.00	97.00	118.00	16.00	2.00	3.00	100.00	121.00	-	-	-	-	3.00	3.00

POSITIONS	Func	Acct	Prog	2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 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	5.00	1.00	3.00	-	9.00	5.50	1.00	3.00	-	9.50	0.50	-	-	-	0.50
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	11.00	-	-	-	11.00	1.00	-	-	-	1.00
Total				15.00	1.00	6.00	-	22.00	16.50	1.00	6.00	-	23.50	1.50	-	-	-	1.50
RN-LPN (non-public)	2450	141	18D	-	-	-	3.20	3.20	-	-	-	3.20	3.20	-	-	-	-	-
RN-LPN (District)	2440	141	18D	4.20	1.00	3.00	1.80	10.00	4.20	1.00	3.00	2.80	11.00	-	-	-	1.00	1.00
APT Program Coordinator	1231	121	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-
Total				4.20	1.00	3.00	6.00	14.20	4.20	1.00	3.00	7.00	15.20	-	-	-	1.00	1.00
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	9.00	9.00	-	-	-	(2.00)	(2.00)
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	17.00	17.00	-	-	-	(2.00)	(2.00)
Total				-	-	-	34.00	34.00	-	-	-	30.00	30.00	-	-	-	(4.00)	(4.00)
Head Custodians/ Supervisors/ Quality Contro	2610	141	71A	10.00	3.00	3.00	5.00	21.00	11.00	3.00	3.00	5.00	22.00	1.00	-	-	-	1.00
Custodians (Hourly Support)	2620	161	71A	24.00	15.50	31.00	7.00	77.50	24.50	15.50	31.00	7.00	78.00	0.50	-	-	-	0.50
Security Services Coordinator	2660	141	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Campus Security Officer	2660	141	71L	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	2.00	2.00
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
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				34.00	18.50	34.00	44.00	130.50	35.50	18.50	34.00	46.00	134.00	1.50	-	-	2.00	3.50
Secretarial Staff - Central Office and School Administration				79.20	31.50	67.00	217.50	395.20	83.20	31.50	67.00	219.50	401.20	4.00	-	-	2.00	6.00
Grand Total				503.60	280.00	386.25	277.50	1,447.35	547.60	280.20	393.45	281.50	1,502.75	44.00	0.20	7.20	4.00	55.40

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	13,444,708	21,265,797	21,265,797	22,807,923	24,534,482	26,391,743	28,389,598
Dental	978,154	1,428,060	1,428,060	1,498,939	1,563,394	1,630,620	1,700,736
Vision	149,383	209,230	209,230	220,028	225,089	230,266	235,562
Prescription	3,459,632	5,103,577	5,103,577	5,204,954	5,725,450	6,297,995	6,927,794
Social Security	7,057,077	7,849,447	7,849,538	8,286,691	8,510,828	8,696,845	8,879,634
Retirement	33,218,932	35,390,415	35,391,141	37,821,763	39,628,193	41,062,749	42,482,956
Tuition	370,641	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	549,979	552,899	552,899	578,663	592,008	604,948	617,662
W/C, Unemp & Other	965,754	1,289,778	1,289,778	1,309,124	1,328,761	1,348,693	1,368,923
Total Benefit Expense	60,194,260	73,689,202	73,690,019	78,328,086	82,708,205	86,863,857	91,202,865
% Increase			22.42%	6.30%	5.59%	5.02%	5.00%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	4,025,370	5,890,045	5,890,045	6,335,921	6,815,550	7,331,488	7,886,481
Dental	161,885	88,963	88,963	92,788	96,778	100,939	105,280
Vision	26,332	10,671	10,671	10,916	11,167	11,424	11,687
Prescription	560,011	1,013,778	1,013,778	1,115,155	1,226,671	1,349,338	1,484,272
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	174,063	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	4,947,661	7,120,308	7,120,308	7,671,633	8,267,019	8,910,041	9,604,572

Net Benefit Costs							
	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	9,419,338	15,375,752	15,375,752	16,472,001	17,718,932	19,060,255	20,503,116
Dental	816,269	1,339,097	1,339,097	1,406,151	1,466,616	1,529,680	1,595,457
Vision	123,051	198,559	198,559	209,112	213,921	218,841	223,875
Prescription	2,899,621	4,089,799	4,089,799	4,089,799	4,498,779	4,948,657	5,443,522
Social Security	7,057,077	7,849,447	7,849,538	8,286,691	8,510,828	8,696,845	8,879,634
Retirement	33,218,932	35,390,415	35,391,141	37,821,763	39,628,193	41,062,749	42,482,956
Tuition	370,641	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	375,916	436,047	436,047	461,811	475,156	488,096	500,810
W/C, Unemp & Other	965,754	1,289,778	1,289,778	1,309,124	1,328,761	1,348,693	1,368,923
Total Benefit Expense	55,246,599	66,568,894	66,569,711	70,656,453	74,441,186	77,953,815	81,598,294
% Increase			20.50%	6.14%	5.36%	4.72%	4.68%

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

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

2019-20 Actual	2020-21 Budget	2020-21 Projection	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
\$337,329	\$ 558,585	\$ 558,585	\$ 499,322	\$ 514,302	\$ 529,731	\$ 545,623

DUES/FEES - Athletic Fund

2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
\$116,581	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	\$453,890	\$445,255	\$1,911,236	\$453,967	\$448,506	\$1,104,357	\$1,101,147
G/F Contribution to Cap Reserve	\$3,463,200	\$3,626,728	\$3,626,728	\$3,771,797	\$3,922,669	\$4,079,576	\$4,242,759
Transfer for Cap Reserve Facilities	\$1,534,522	\$2,095,558	\$2,095,558	\$2,011,500	\$2,223,177	\$2,289,872	\$2,358,568
	\$5,451,612	\$6,167,541	\$7,633,522	\$6,237,264	\$6,594,352	\$7,473,805	\$7,702,474

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

PRINCIPAL AT 7/1/06	2020-21 Budget		2020-21 Projection		2021-22 Budget		2022-23 Budget		2023-24 Budget		2024-25 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/10 GOR 2010AA	\$ 391,500	\$ 3,420,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7/2012 GOR 2012AA	\$ 599,200	\$ 7,360,000	\$ 599,200	\$ 7,360,000	\$ 304,800	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2014 A	\$ 1,279,250	\$ 1,085,000	\$ 1,279,250	\$ 1,085,000	\$ 1,225,000	\$ 1,185,000	\$ 1,165,750	\$ 14,570,000	\$ 437,250	\$ 8,745,000	\$ -	\$ -
GOB 2014 AA	\$ 2,179,800	\$ 295,000	\$ 2,179,800	\$ 295,000	\$ 2,170,950	\$ 305,000	\$ 2,161,800	\$ 315,000	\$ 2,152,350	\$ 325,000	\$ 2,142,600	\$ 5,700,000
GOB 2015 AA	\$ 22,950	\$ 755,000	\$ 22,950	\$ 755,000	\$ 7,700	\$ 770,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2016	\$ 416,750	\$ 1,935,000	\$ 416,750	\$ 1,935,000	\$ 320,000	\$ 2,035,000	\$ 218,250	\$ 2,130,000	\$ 111,750	\$ 2,235,000	\$ -	\$ -
GOB 2016A	\$ 1,248,703	\$ 5,000	\$ 1,248,703	\$ 5,000	\$ 1,248,635	\$ 5,000	\$ 1,248,568	\$ 5,000	\$ 1,248,500	\$ 5,875,000	\$ 954,750	\$ 12,270,000
GOB 2017	\$ 117,115	\$ 615,000	\$ 117,115	\$ 615,000	\$ 104,715	\$ 625,000	\$ 92,065	\$ 640,000	\$ 79,065	\$ 660,000	\$ 65,765	\$ 670,000
TOTAL	\$ 6,255,268	\$ 15,470,000	\$ 5,863,768	\$ 12,050,000	\$ 5,381,800	\$ 12,545,000	\$ 4,886,433	\$ 17,860,000	\$ 4,028,915	\$ 17,840,000	\$ 3,163,115	\$ 18,640,000

Total ACT 1 eligible Debt	\$21,725,268	\$17,913,768	\$17,926,800	\$22,546,433	\$21,868,915	\$21,803,115
Increase in ACT 1 eligible debt			\$13,032	\$4,619,533	(\$677,518)	(\$65,800)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2020-21 Budget		2020-21 Projection		2021-22 Budget		2022-23 Budget		2023-24 Budget		2024-25 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 380,667	\$ 650,000	\$ 130,667	\$ 650,000	\$ 354,667	\$ 650,000	\$ 332,133	\$ 520,000	\$ 308,000	\$ 645,000	\$ 281,400	\$ 675,000
8/2012 \$21,000,000 GOB 2012A	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ 5,000	\$ 629,850	\$ 5,000	\$ 629,700	\$ 5,000
2013 \$10,000,000 GOB	\$ 8,500	\$ 850,000	\$ 8,500	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$12,000,000 GOB 2014	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ 5,000
9/2015 \$10,000,000 GOB- 2015A	\$ 257,543	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2016AA	\$ 254,412	\$ 5,000	\$ 254,412	\$ 5,000	\$ 254,312	\$ 5,000	\$ 254,175	\$ 5,000	\$ 254,038	\$ 5,000	\$ 253,900	\$ 5,000
12/2017 \$9,750,000 GOB 2017A	\$ 237,475	\$ 5,000	\$ 237,475	\$ 5,000	\$ 237,388	\$ 5,000	\$ 237,300	\$ 5,000	\$ 237,212	\$ 5,000	\$ 237,100	\$ 5,000
10/2018 \$9,990,000 GOB 2018	\$ 336,578	\$ 5,000	\$ 336,578	\$ 5,000	\$ 336,452	\$ 5,000	\$ 336,328	\$ 5,000	\$ 336,203	\$ 5,000	\$ 336,053	\$ 5,000
8/2019 \$35,000,000 GOB 2019	\$ 1,390,000	\$ 5,000	\$ 1,390,000	\$ 5,000	\$ 1,389,800	\$ 5,000	\$ 1,389,600	\$ 5,000	\$ 1,389,400	\$ 5,000	\$ 1,389,200	\$ 5,000
9/2020 \$16,800,000 GOR 2020	\$ -	\$ -	\$ 282,023	\$ 2,260,000	\$ 432,850	\$ 4,495,000	\$ 208,100	\$ 50,000	\$ 205,600	\$ 55,000	\$ 202,850	\$ 55,000
10/2021 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 251,220	\$ -	\$ 403,746	\$ 5,000	\$ 403,610	\$ 5,000	\$ 403,467	\$ 5,000
1/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,721	\$ -	\$ 394,175	\$ 5,000	\$ 394,046	\$ 5,000
12/2023 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,082	\$ -	\$ 397,497	\$ 5,000
12/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -
Total Elementary Debt	\$ 3,984,938	\$ 1,525,000	\$ 3,759,418	\$ 3,780,000	\$ 4,376,452	\$ 5,165,000	\$ 4,427,866	\$ 600,000	\$ 4,828,933	\$ 735,000	\$ 5,194,547	\$ 775,000
		\$ 5,509,938		\$ 7,539,418		\$ 9,541,452		\$ 5,027,866		\$ 5,563,933		\$ 5,969,547

Total New Debt	\$ 3,984,938	\$ 1,525,000	\$ 3,759,418	\$ 3,780,000	\$ 4,376,452	\$ 5,165,000	\$ 4,427,866	\$ 600,000	\$ 4,828,933	\$ 735,000	\$ 5,194,547	\$ 775,000
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TOTAL DEBT SERVICE

YEAR	2020-21 Budget		2020-21 Projection		2021-22 Budget		2022-23 Budget		2023-24 Budget		2024-25 Budget	
Total Debt Service	\$10,240,206	\$16,995,000	\$9,623,186	\$15,830,000	\$9,768,252	\$17,710,000	\$9,314,299	\$18,260,000	\$8,867,848	\$18,875,000	\$8,357,662	\$19,415,000
		\$27,235,206		\$25,483,186		\$27,468,252		\$27,574,299		\$27,432,848		\$27,772,662

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2020-21</u>	<u>BUDGET</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>BUDGET</u> <u>2024-25</u>
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	-	-	558.1	338.6	340.4
Total	-	-	558.1	338.6	340.4

Index =	2.60%	3.00%	2.60%	2.60%	2.60%	
Exception Calculations						
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
Retirement	29,434,359	29,801,115	30,381,103	30,807,564	31,216,967	
50%	14,717,179	14,900,558	15,190,551	15,403,782	15,608,483	
State Share of Retirement for Fed. Funded Salaries	14,623,358 (30,671)	14,717,179 (30,868)	14,900,558 (31,252)	15,190,551 (31,860)	15,403,782 (32,308)	
Increase	93,624	182,994	289,385	212,783	204,272	
Index	379,410	440,589	386,602	394,126	399,658	
Total Exception	(285,786)	(257,595)	(97,216)	(181,343)	(195,386)	
Special Education						
	2017-18 AFR	2018-19 AFR	2019-20 AFR	2020-21 AFR Est. (1.03)	2021-22 AFR Est. (1.03)	2022-23 AFR Est. (1.03)
Expenses	46,461,210	46,309,762	44,074,356	45,396,587	46,758,485	48,161,239
Subsidy	6,454,135	6,128,947	6,125,165	5,902,650	5,899,089	5,899,089
Net Expenses	40,007,075	40,180,815	37,949,192	39,493,937	40,859,396	42,262,150
Net Increase	(1,224,227)	173,739	(2,231,623)	1,544,745	1,365,459	1,402,755
Index	854,313	1,040,184	1,205,424	986,679	1,026,842	1,062,344
Total Exception	-	-	558,066	338,616	340,410	

2020-2021 Capital Budget

	# of Devices	Budget 2020-2021	Projected 2020-2021
Elementary Equipment			
Studnet/Teacher iPad	1,900	\$ 133,250	\$ 162,878
		\$ 133,250	\$ 162,878
Secondary Equipment			
6th Grade 1:1	950	\$ 593,750	\$ 532,748
9th grade 1:1	1,010	\$ 858,500	-
Video	9	\$ 15,293	\$ 15,293
TV Studio	6	\$ 3,720	\$ 3,720
Teacher Laptop	533	\$ 703,560	\$ 623,560
		\$ 2,174,823	\$ 1,175,321
District			
Projectors - Hardware & Installation		\$ 1,128,763	\$ 978,891
Security Camera	30	\$ 55,000	\$ 55,000
		\$ 1,183,763	\$ 1,033,891
Network			
Network Equipment		\$ 725,000	\$ 725,000
		\$ 725,000	\$ 725,000
Administration			
Staff (Central + Schools)	320	\$ 280,700	\$ 169,580
		\$ 280,700	\$ 169,580
Other			
Cost Sharing from Parents		\$ (300,000)	\$ (300,000)
		\$ (300,000)	\$ (300,000)
Total Fund 22		\$ 4,197,536	\$ 2,966,670

2021-2022 Capital Budget

	<u># of Devices</u>	<u>Budget 21-22</u>
Elementary Equipment		
Elementary iPad	1,900	796,404.00
Elementary/Special Area Teacher Device	521	561,000.00
		<u>1,357,404.00</u>
Secondary Equipment		
6th Grade 1:1	1,010	631,250.00
9th grade 1:1	1,010	858,500.00
Music	36	47,520.00
		<u>1,537,270.00</u>
District		
Security Camera	30	30,000.00
		<u>30,000.00</u>
Network		
Networking		425,000.00
		<u>425,000.00</u>
Administration		
Staff (Central + Schools)	64	85,193.00
		<u>85,193.00</u>
Other		
Cost Sharing from Parents		(330,500.00)
		<u>(330,500.00)</u>
Total Fund 22		<u><u>3,434,867.00</u></u>

2021-22 Capital Reserve Fund Project List
December 2020

Priority	Project #	Location	Project	Budget
1	G027	District-wide	Emergency Repairs	110,000
2	G109	District-wide	District-wide Roof Survey	50,000
3	G110	Faciltites	Install Automatic Loading Dock Plate	13,000
4	G111	Faciltites	Install new Gas & Diesel Tanks with Containment Dike	95,000
5	G112	East HS	Upgrading Stadium Lights to LED	200,000
6	G113	Henderson HS	Replace 2 Chillers	680,000
7	G114	Henderson HS	LED fixtures in Gymnasium (material only - staff installed)	75,000
8	G115	Rustin HS	Gymnasium Curtain Replacement	48,500
9	G116	Rustin HS	Library Carpet Replacement	52,000
10	G117	Rustin HS	Concrete Paving Replacement at Loading Dock	56,000
11	G118	Peirce MS	Flooring Replacement (Computer, Music, Choir Rooms)	60,000
12	G119	Peirce MS	Select Paving Replacement (Bus Lane alligating)	125,000
13	G120	Stetson MS	Flooring Replacement (Computer, Music, Choir Rooms)	60,000
14	G121	Exton ES	Replace Shingles on Roof of old Gym wing and Cafeteria	250,000
15	G122	Hillsdale ES	Replace Drain and Piping from Kindergarten Playground Area	42,000
16	G123	Starkweather ES	Emergency Generator Replacement	95,000

Total Estimated Projects Costs Fund 27 2,011,500

2021-22 Approved Budget 2,011,500

Difference -

2021-22 Capital Projects List
December 2020

Priority	Project #	School	Project	Budget
1	C069	Rustin HS	Phase 2 - sloped roof replacement	1,311,272

Total Estimated Projects Costs Fund 30 1,311,272

2021-22 Approved Budget 1,311,272

Difference -

