

West Chester Area School District  
Operating Expense History and Forecast

9/13/2021

	A	AD	AE	AF	AG	AH	AI	AJ	AK	AL
	Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated	Estimated
	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26	
1										
2										
3	<b>Staff</b>	<b>153,376.6</b>	<b>169,698.1</b>	<b>160,536.2</b>	<b>178,386.8</b>	<b>177,676.2</b>	<b>184,627.3</b>	<b>190,525.3</b>	<b>196,511.0</b>	<b>202,946.4</b>
4	<b>Total Salaries</b>	<b>98,130.0</b>	<b>103,129.2</b>	<b>102,002.8</b>	<b>108,179.9</b>	<b>107,681.5</b>	<b>110,670.1</b>	<b>113,083.5</b>	<b>115,454.2</b>	<b>117,886.6</b>
5	<b>Administration</b>									
6	Reg Salaries	9,042.3	9,237.3	9,227.4	9,843.7	9,843.7	10,099.6	10,362.2	10,631.7	10,908.1
7	<b>Teachers</b>									
8	Reg Salaries	70,120.6	72,910.5	73,524.6	76,795.7	76,297.4	78,311.9	79,867.5	81,463.6	83,101.1
9	Extra Duty Pymnts	896.7	1,090.6	1,727.1	1,167.7	1,167.7	1,190.8	1,214.5	1,238.7	1,263.6
10	Sabbatical Pymnts	294.7	300.0	530.3	300.0	300.0	300.0	300.0	300.0	300.0
11	Subject Chair Pymnts	358.3	421.5	380.1	535.9	535.9	535.9	535.9	535.9	535.9
12	Severance Pymnts	220.1	392.0	192.3	392.0	392.0	399.7	407.7	415.8	424.2
13	Supplemental Contracts	1,993.0	2,167.0	2,085.1	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0	2,167.0
14	<b>Total Teachers</b>	<b>73,883.5</b>	<b>77,281.7</b>	<b>78,439.4</b>	<b>81,358.4</b>	<b>80,860.1</b>	<b>82,905.4</b>	<b>84,492.6</b>	<b>86,121.1</b>	<b>87,791.9</b>
15	<b>Technical</b>									
16	Reg Salaries	3,783.4	4,056.9	3,589.1	3,868.6	3,868.6	3,969.1	4,072.2	4,178.0	4,286.6
17	<b>Office Clerical</b>									
18	Reg Salaries	5,958.6	6,311.2	5,495.4	6,704.8	6,704.8	7,081.6	7,291.9	7,481.5	7,676.1
19	<b>Crafts and Trades</b>									
20	Reg Salaries	5,462.2	6,242.2	5,251.4	6,404.4	6,404.4	6,614.3	6,864.5	7,041.9	7,223.9
21										
22	<b>Benefits</b>									
23	Medical	13,444.7	21,265.8	15,228.1	22,604.8	22,604.8	24,316.0	26,156.7	28,136.8	30,266.8
24	Dental	978.2	1,428.1	1,194.2	1,487.8	1,487.8	1,551.7	1,618.5	1,688.1	1,760.7
25	Vision	149.4	209.2	164.8	218.3	218.3	223.3	228.5	233.7	239.1
26	Prescription	3,459.6	5,103.6	3,438.3	5,205.0	5,205.0	5,725.4	6,298.0	6,927.8	7,620.6
27	Social Security	7,057.1	7,849.4	7,313.9	8,244.8	8,206.6	8,466.3	8,650.9	8,832.2	9,018.3
28	Retirement	33,218.9	35,390.4	34,674.3	37,630.2	37,456.0	39,420.7	40,845.7	42,256.2	43,889.2
29	Tuition Reimbursement	370.6	600.0	410.2	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	550.0	552.9	529.3	578.7	578.7	592.0	604.9	617.6	630.6
31	Workers Comp/Unemp/Other	965.8	1,289.8	1,114.6	1,309.1	1,309.1	1,328.8	1,348.7	1,368.9	1,389.5
32	<b>Total Benefits</b>	<b>60,194.3</b>	<b>73,689.2</b>	<b>64,067.7</b>	<b>77,878.6</b>	<b>77,666.3</b>	<b>82,224.2</b>	<b>86,351.9</b>	<b>90,661.4</b>	<b>95,414.6</b>
33	(Less) cost sharing	(4,947.7)	(7,120.3)	(5,534.4)	(7,671.6)	(7,671.6)	(8,267.0)	(8,910.0)	(9,604.6)	(10,354.8)
34	<b>Net Benefits</b>	<b>55,246.6</b>	<b>66,568.9</b>	<b>58,533.4</b>	<b>70,206.9</b>	<b>69,994.7</b>	<b>73,957.2</b>	<b>77,441.8</b>	<b>81,056.8</b>	<b>85,059.8</b>
35										
36	<b>Prof. &amp; Tech. Services</b>	<b>15,768.5</b>	<b>21,101.9</b>	<b>14,091.0</b>	<b>19,994.0</b>	<b>19,994.0</b>	<b>20,732.0</b>	<b>21,497.6</b>	<b>22,292.0</b>	<b>23,116.1</b>
37	Substitute Service	1,953.2	2,843.5	1,708.8	2,741.2	2,741.2	2,823.5	2,908.2	2,995.4	3,085.3
38	Contracted Therapeutic Staff	1,328.2	2,121.0	1,502.3	1,708.2	1,708.2	1,776.5	1,847.6	1,921.5	1,998.4
39	Contracted Aides- Special Ed.	1,228.8	2,900.0	667.1	2,905.4	2,905.4	3,021.6	3,142.4	3,268.1	3,398.9
40	Contracted Aides- Other	136.8	295.0	117.0	325.0	325.0	338.0	351.5	365.6	380.2
41	Contracted Special Ed. Programs	2,825.6	3,399.6	2,519.0	3,443.5	3,443.5	3,581.3	3,724.5	3,873.5	4,028.4
42	Occupational/Physical Therapy	979.0	1,109.4	1,038.5	1,089.0	1,089.0	1,132.6	1,177.9	1,225.0	1,274.0
43	Due Process Hearings	915.5	1,000.0	821.8	1,000.0	1,000.0	1,040.0	1,081.6	1,124.9	1,169.9
44	Early Intervention	231.4	275.5	356.8	284.1	284.1	295.4	307.3	319.6	332.3
45	Extended School Year	605.9	693.0	412.4	619.0	619.0	643.8	669.5	696.3	724.1
46	Alternative Education - IU	2,004.6	2,007.4	1,847.7	2,441.1	2,441.1	2,538.7	2,640.3	2,745.9	2,855.7
47	Alternative Education - APT	1,093.1	990.3	515.7	-	-	-	-	-	-
48	Tax Collection	683.8	692.9	732.4	703.1	703.1	724.2	746.0	768.3	791.4
49	Legal	246.1	493.0	309.7	573.0	573.0	590.2	607.9	626.1	644.9
50	Other	1,536.6	2,281.3	1,541.8	2,161.3	2,161.3	2,226.1	2,292.9	2,361.7	2,432.6
51										
52	<b>Purchased Property Services</b>	<b>3,600.2</b>	<b>4,272.1</b>	<b>3,096.2</b>	<b>4,324.3</b>	<b>4,324.3</b>	<b>4,454.1</b>	<b>4,587.7</b>	<b>4,725.3</b>	<b>4,867.1</b>
53	Electricity	1,573.9	1,739.0	1,487.3	1,931.0	1,931.0	1,988.9	2,048.6	2,110.1	2,173.4
54	Water/Sewer	587.2	621.9	538.4	655.3	655.3	675.0	695.2	716.1	737.5
55	Trash Removal	78.0	100.0	88.9	105.0	105.0	108.2	111.4	114.7	118.2
56	Space Rental	267.8	281.8	266.4	139.0	139.0	143.2	147.5	151.9	156.4
57	Other	1,093.3	1,529.4	715.2	1,494.0	1,494.0	1,538.9	1,585.0	1,632.6	1,681.6
58										
59	<b>Other Services</b>	<b>27,847.9</b>	<b>32,265.2</b>	<b>26,692.4</b>	<b>33,644.9</b>	<b>33,644.9</b>	<b>35,680.6</b>	<b>37,641.2</b>	<b>39,806.5</b>	<b>42,130.1</b>
60	Charter Schools	7,775.7	8,228.6	7,501.7	9,197.7	9,197.7	10,306.1	11,313.2	12,468.5	13,745.6
61	Tuition: Special Education	3,828.3	4,646.2	3,598.9	4,199.8	4,199.8	4,367.8	4,542.5	4,724.2	4,913.2
62	Tuition: CAT	2,557.8	2,562.5	2,489.5	2,763.3	2,763.3	2,981.2	3,201.2	3,453.2	3,716.1
63	Tuition: Other Alt Ed Programs	144.3	303.0	151.8	293.0	293.0	307.7	323.0	339.2	356.1
64	Bussing: Public Schools	4,825.6	5,638.0	4,814.6	6,039.6	6,039.6	6,220.7	6,407.4	6,599.6	6,797.6
65	Bussing: Non-Public	3,727.9	4,445.8	3,860.0	4,949.8	4,949.8	5,098.3	5,251.2	5,408.8	5,571.0
66	Bussing: Special Ed	3,503.4	4,450.0	3,062.1	4,353.8	4,353.8	4,484.4	4,618.9	4,757.5	4,900.2
67	Bussing: Extracurricular	216.2	420.4	92.8	370.2	370.2	381.3	392.7	404.5	416.6
68	Insurance	519.2	548.0	519.0	559.8	559.8	587.8	617.2	648.1	680.5
69	Telephone/Postage	495.9	474.5	508.8	502.8	502.8	517.8	533.4	549.4	565.9
70	Other	253.5	548.1	93.1	415.1	415.1	427.5	440.4	453.6	467.2
71										
72	<b>Supplies</b>	<b>5,209.7</b>	<b>7,875.4</b>	<b>8,606.4</b>	<b>7,296.2</b>	<b>7,296.2</b>	<b>8,725.7</b>	<b>9,045.9</b>	<b>9,378.0</b>	<b>9,722.5</b>
73	Heating/ Motor Pool Fuel	568.2	810.0	804.6	810.0	810.0	834.3	859.3	885.1	911.7
74	Other Operations/Maint Supplies	701.4	901.8	1,214.5	938.3	938.3	975.8	1,014.9	1,055.5	1,097.7
75	Educational	2,024.9	3,049.9	3,260.9	2,812.6	2,812.6	2,925.1	3,042.1	3,163.8	3,290.4
76	Curriculum Proposals	777.0	1,244.2	843.3	871.0	871.0	2,051.6	2,113.2	2,176.6	2,241.9
77	Educational /Admin Software	1,115.4	1,706.7	2,421.4	1,722.9	1,722.9	1,791.8	1,863.4	1,938.0	2,015.5
78	Administration/Business	22.7	162.9	61.7	141.4	141.4	147.1	152.9	159.1	165.4
79										
80	<b>Other Objects</b>	<b>337.3</b>	<b>558.6</b>	<b>342.4</b>	<b>499.3</b>	<b>499.3</b>	<b>514.3</b>	<b>529.7</b>	<b>545.6</b>	<b>562.0</b>
81	<b>Dues and Fees - Athletics</b>	<b>116.6</b>	<b>131.5</b>	<b>-</b>	<b>131.5</b>	<b>131.5</b>	<b>131.5</b>	<b>131.5</b>	<b>131.5</b>	<b>131.5</b>
82										
83	<b>Property</b>	<b>271.8</b>	<b>510.1</b>	<b>754.3</b>	<b>457.5</b>	<b>457.5</b>	<b>471.2</b>	<b>485.3</b>	<b>499.9</b>	<b>514.9</b>
84	Other Equipment	271.8	510.1	754.3	457.5	457.5	471.2	485.3	499.9	514.9
85										
86	<b>Debt Service</b>	<b>26,541.7</b>	<b>27,235.2</b>	<b>25,412.9</b>	<b>28,505.0</b>	<b>28,405.0</b>	<b>28,306.6</b>	<b>27,731.6</b>	<b>27,850.1</b>	<b>28,250.7</b>
87	Bond payments	26,541.7	27,235.2	25,412.9	28,505.0	28,405.0	28,306.6	27,731.6	27,850.1	28,250.7
88										
89	<b>Reserve</b>	<b>5,451.6</b>	<b>6,167.5</b>	<b>7,633.5</b>	<b>6,237.3</b>	<b>6,237.3</b>	<b>7,094.4</b>	<b>7,993.8</b>	<b>8,243.3</b>	<b>8,504.5</b>
90	Budgetary Reserve									
91	Transfer to other funds	5,451.6	6,167.5	7,633.5	6,237.3	6,237.3	7,094.4	7,993.8	8,243.3	8,504.5
92										
93	<b>TOTAL EXPENSE</b>	<b>238,521.8</b>	<b>269,815.7</b>	<b>247,165.4</b>	<b>279,476.8</b>	<b>278,666.2</b>	<b>290,737.6</b>	<b>300,169.6</b>	<b>309,9</b>	

West Chester Area School District  
Revenue History and Forecast

	A	AG	AH	AI	AJ	AK	AL	AM	AN	AO
		Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
1										
2										
3	<b>Local</b>	<b>211,001.1</b>	<b>204,779.1</b>	<b>214,400.1</b>	<b>208,090.1</b>	<b>210,590.1</b>	<b>221,431.2</b>	<b>252,384.9</b>	<b>261,464.7</b>	<b>271,318.6</b>
4	Real Estate	178,219.1	176,963.2	179,828.5	180,059.1	180,059.1	190,520.5	221,050.7	229,700.4	239,117.3
5	Current	177,235.0	176,138.5	177,830.9	179,235.7	179,235.7	189,571.5	220,101.7	228,751.5	238,168.4
6	Interim	984.1	824.7	1,997.6	823.4	823.4	948.9	948.9	948.9	948.9
7	Earned Income	21,583.6	19,590.3	24,213.4	19,884.1	22,384.1	22,682.4	23,022.6	23,367.9	23,718.5
8	Real Estate Transfer	4,657.3	3,735.4	6,227.6	3,810.1	3,810.1	3,886.3	3,964.0	4,043.3	4,124.1
9	Delinquent Taxes	3,160.2	2,858.8	3,264.4	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	2,179.0	500.0	220.9	357.5	357.5	362.9	368.3	373.8	379.4
11	Gate Receipts	161.9	131.5	-	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,040.0	1,000.0	645.3	989.0	989.0	989.0	989.0	989.0	989.0
13										
14	<b>State</b>	<b>40,490.8</b>	<b>40,297.6</b>	<b>40,055.4</b>	<b>42,366.5</b>	<b>43,458.4</b>	<b>44,345.3</b>	<b>45,236.5</b>	<b>45,970.2</b>	<b>46,878.8</b>
15	Student Subsidies	20,142.0	18,677.7	18,775.2	19,429.0	20,627.1	20,401.8	20,488.2	20,425.9	20,425.1
16	Basic Instruction	8,810.2	8,421.9	8,810.2	8,421.9	9,575.8	9,575.8	9,575.8	9,575.8	9,575.8
18	Special Education	6,125.2	5,899.1	5,077.2	5,899.1	5,943.3	5,943.3	5,943.3	5,943.3	5,943.3
20	Tuition Private Home Place't	173.8	290.0	95.8	290.0	290.0	290.0	290.0	290.0	290.0
21	Transportation	3,260.1	2,321.8	3,087.6	3,087.6	3,087.6	3,087.6	3,087.6	3,087.6	3,087.6
22	Medical, Dental & Nurse	252.5	252.5	253.6	253.9	253.9	253.9	253.9	253.9	253.9
23	Rent	1,121.1	1,093.2	1,051.6	1,077.5	1,077.5	852.2	938.5	876.3	875.4
25	Accountability/Ready to Learn Block Grants	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1
27	Teacher Subsidies	20,100.6	21,619.9	20,951.8	22,937.5	22,831.3	23,943.5	24,748.3	25,544.2	26,453.7
28	Social Security	3,497.6	3,924.7	3,586.7	4,122.4	4,103.3	4,233.1	4,325.4	4,416.1	4,509.2
29	Retirement	16,602.9	17,695.2	17,365.1	18,815.1	18,728.0	19,710.3	20,422.9	21,128.1	21,944.6
30	Other	248.3	-	328.4	-	-	-	-	-	-
31										
32	<b>Federal</b>	<b>3,616.5</b>	<b>3,411.3</b>	<b>6,715.6</b>	<b>3,538.1</b>	<b>3,538.1</b>	<b>3,048.2</b>	<b>3,048.2</b>	<b>3,048.2</b>	<b>3,048.2</b>
33	Title I	598.8	598.8	587.3	574.7	574.7	587.3	587.3	587.3	587.3
34	Title II	267.5	236.9	320.4	246.4	246.4	246.4	246.4	246.4	246.4
35	IDEA	1,341.0	1,431.5	1,491.0	1,572.1	1,572.1	1,572.1	1,572.1	1,572.1	1,572.1
36	MA Direct Services/Time Study	1,021.7	1,000.0	1,030.3	1,000.0	1,000.0	500.0	500.0	500.0	500.0
37	Other	387.6	144.1	223.5	144.9	144.9	142.4	142.4	142.4	142.4
38	COVID Related Grants	-	-	3,063.1	-	-	-	-	-	-
39										
40	<b>Local Taxes &amp; Subsidies</b>	<b>255,108.4</b>	<b>248,488.0</b>	<b>261,171.1</b>	<b>253,994.7</b>	<b>257,586.6</b>	<b>268,824.8</b>	<b>300,669.6</b>	<b>310,483.1</b>	<b>321,245.7</b>
41										
42	<b>Beginning Fund Balance</b>	<b>38,868.8</b>	<b>48,250.9</b>	<b>55,455.5</b>	<b>47,950.8</b>	<b>69,461.1</b>	<b>48,381.5</b>	<b>26,468.6</b>	<b>26,968.6</b>	<b>27,468.6</b>
43	FB Adjustment									
44	<b>Ending Fund Balance</b>	<b>55,455.5</b>	<b>26,923.3</b>	<b>69,461.1</b>	<b>22,468.6</b>	<b>48,381.5</b>	<b>26,468.6</b>	<b>26,968.6</b>	<b>27,468.6</b>	<b>27,968.6</b>
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	29,486.8	-	38,492.4	-	21,912.8	-	-	-	-
49	Designated/Committed Fund Balance for Alternative Education	1,000.0	1,000.0	2,000.0	1,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0
50	Designated/Committed Fund Balance for Property Assessment Fluctuations	-	-	1,000.0	-	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
51	Designated/Committed Fund Balance for Technology/Distance Learning	-	-	500.0	-	500.0	-	-	-	-
52	Designated/Committed Fund Balance for Enrollment Growth	3,500.0	4,500.0	4,500.0	-	-	-	-	-	-
53	Designated/Committed Fund Balance for Athletic Fund	128.9	83.6	128.9	128.9	128.9	128.9	128.9	128.9	128.9
54	<b>Beginning Unassigned Fund Balance</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>17,179.8</b>	<b>17,179.8</b>	<b>18,679.8</b>	<b>18,679.8</b>	<b>19,179.8</b>	<b>19,679.8</b>	<b>20,179.8</b>
55	<b>Ending Unassigned Fund Balance</b>	<b>17,179.8</b>	<b>17,179.8</b>	<b>18,679.8</b>	<b>17,179.8</b>	<b>18,679.8</b>	<b>19,179.8</b>	<b>19,679.8</b>	<b>20,179.8</b>	<b>20,679.8</b>
56										
57	<b>Assumed use of FB</b>	<b>(16,586.7)</b>	<b>21,327.6</b>	<b>(14,005.6)</b>	<b>25,482.1</b>	<b>21,079.6</b>	<b>21,912.8</b>	<b>(500.0)</b>	<b>(500.0)</b>	<b>(500.0)</b>

West Chester Area School District  
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2021-22	2022-23		2023-24	2024-25	2025-26
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				13,526,032	14,129,979		14,129,979	14,129,979	14,129,979
6	Delaware County				840,051	859,234		859,234	859,234	859,234
7					14,366,084	14,989,213		14,989,213	14,989,213	14,989,213
8										
9										
10	Net amount to be raised from R/E taxes				179,236	189,572		220,102	228,751	238,168
11	Gross tax to be levied				185,606	196,447		228,085	237,048	246,807
12										
13	Equilization Between Counties									
14	Chester County %				94.15%	94.27%		94.27%	94.27%	94.27%
15	Delaware County %				5.85%	5.73%		5.73%	5.73%	5.73%
16										
17	Chester Cnty Levy				174,753	185,186		215,010	223,460	232,659
18	Delaware Cnty Levy				10,853	11,261		13,075	13,588	14,148
19					185,606	196,447		228,085	237,048	246,807
20										
21	Millage Calculation									
22	Chester Cnty tax levy				174,753	185,186		215,010	223,460	232,659
23	Chester Cnty assessed value				7,921,563	7,972,871		7,982,871	7,992,871	8,002,871
24										
25	<b>Chester County Millage</b>				<b>22.0604</b>	<b>23.2270</b>		<b>26.9339</b>	<b>27.9573</b>	<b>29.0719</b>
26	<b>Previous Year Millage</b>				<b>21.6622</b>	<b>22.0604</b>		<b>23.2270</b>	<b>26.9339</b>	<b>27.9573</b>
27										
28	<b>Chester Cnty Mill Increase</b>				<b>0.40</b>	<b>1.17</b>		<b>3.71</b>	<b>1.02</b>	<b>1.11</b>
29	<b>% increase</b>				<b>1.8%</b>	<b>5.3%</b>		<b>16.0%</b>	<b>3.8%</b>	<b>4.0%</b>
30	Delaware Cnty Tax levy				10,853	11,261		13,075	13,588	14,148
31	Delaware Cnty Assessed Value				1,140,469	1,140,844		1,141,219	1,141,219	1,141,594
32										
33	<b>Delaware County Millage</b>				<b>9.5164</b>	<b>9.8707</b>		<b>11.4567</b>	<b>11.9069</b>	<b>12.3930</b>
34	<b>Previous Yr Millage *</b>				<b>9.3519</b>	<b>9.5164</b>		<b>9.8707</b>	<b>11.4567</b>	<b>11.9069</b>
35										
36	<b>Delaware Cnty Mill Increase</b>				<b>0.16</b>	<b>0.35</b>		<b>1.59</b>	<b>0.45</b>	<b>0.49</b>
37	<b>% increase</b>				<b>1.8%</b>	<b>3.7%</b>		<b>16.1%</b>	<b>3.9%</b>	<b>4.1%</b>
38										
39	<b>Multi County Millage re-balancing</b>									
40	Chester Cty Levy Rebalanced				174,966					
41	Delaware Cty Levy Rebalanced				10,640					
42					185,606					
43										
44	<b>Chester County Millage</b>				<b>22.0604</b>	<b>23.2270</b>				
45	<b>Chester County Millage Re-balanced</b>				<b>22.0873</b>					
46	<b>Chester Cnty Mill Increase</b>					1.17				
47	<b>% increase</b>					5.16%				
48	<b>Act 1 Millage</b>					22.6615				
49	<b>Millage from exceptions</b>					0.5655				
50										
51										
52	<b>Delaware County Millage</b>				<b>9.5164</b>	<b>9.8707</b>				
53	<b>Delaware County Millage Re-balanced</b>				<b>9.3291</b>					
54	<b>Delaware Cnty Mill Increase</b>					0.54				
55	<b>% increase</b>					5.81%				
56	<b>Act 1 Millage</b>					9.7638				
57	<b>Millage from exceptions</b>					0.1069				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
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	\$18,548	0.2%	\$648,116	\$717	0.1%
2019-20	\$7,921,563	\$79,528	1.0%	\$648,096	\$697	0.1%
2020-21	\$7,962,871	\$41,309	0.5%	\$652,566	\$5,279	0.8%
10 YEAR AVERAGE		\$33,376	0.4%		\$686	0.1%
5 YEAR AVERAGE		\$52,886	0.7%		\$1,926	0.3%
3 YEAR AVERAGE		\$46,462	0.6%		\$1,645	0.3%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT
2016-17	1,528,020	14,873	0.97%	2016-17	8,533	-	0.00%
2017-18	1,539,233	11,213	0.73%	2017-18	8,009	(525)	-6.55%
2018-19	1,531,640	(7,593)	-0.50%	2018-19	8,009	-	0.00%
2019-20	1,565,346	33,706	2.15%	2019-20	8,009	-	0.00%
2020-21	1,551,277	(14,070)	-0.91%	2020-21	9,158	1,149	12.55%
2021-22	1,551,277	-	0.00%	2021-22	16,005	6,847 *	42.78%
2022-23	1,551,277	-	0.00%	2022-23	16,005	-	0.00%
2023-24	1,551,277	-	0.00%	2023-24	16,005	-	0.00%
2024-25	1,551,277	-	0.00%	2024-25	16,005	-	0.00%
2025-26	1,551,277	-	0.00%	2025-26	16,005	-	0.00%
Average increase			0.25%	Average increase			4.88%
RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT
2016-17	6,155,529	17,777	0.29%	2016-17	638,866	64	0.01%
2017-18	6,236,907	81,378	1.30%	2017-18	639,278	413	0.06%
2018-19	6,263,481	26,574	0.42%	2018-19	640,107	829	0.13%
2019-20	6,308,846	45,366	0.72%	2019-20	640,087	(20)	0.00%
2020-21	6,355,791	46,945	0.74%	2020-21	643,409	3,321	0.52%
2021-22	6,355,791	-	0.00%	2021-22	1,124,464	481,056 *	42.78%
2022-23	6,365,791	10,000	0.16%	2022-23	1,124,839	375	0.03%
2023-24	6,375,791	10,000	0.16%	2023-24	1,125,214	375	0.03%
2024-25	6,385,791	10,000	0.16%	2024-25	1,125,214	375	0.03%
2025-26	6,395,791	10,000	0.16%	2025-26	1,125,589	375	0.03%
Average increase			0.41%	Average increase			4.36%
OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT	OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT
2016-17	45,006	(2,535)	-5.63%	2016-17	-	-	0.00%
2017-18	47,347	2,341	4.94%	2017-18	-	-	0.00%
2018-19	46,915	(432)	-0.92%	2018-19	-	-	0.00%
2019-20	47,371	456	0.96%	2019-20	-	-	0.00%
2020-21	55,804	8,433	15.11%	2020-21	-	-	0.00%
2021-22	55,804	-	0.00%	2021-22	-	-	0.00%
2022-23	55,804	-	0.00%	2022-23	-	-	0.00%
2023-24	55,804	-	0.00%	2023-24	-	-	0.00%
2024-25	55,804	-	0.00%	2024-25	-	-	0.00%
2025-26	55,804	-	0.00%	2025-26	-	-	0.00%
Average increase			1.45%	Average increase			0.00%
TOTAL	MILL VAL	+/- AMOUNT	+/- PERCENT	TOTAL	MILL VAL	+/- AMOUNT	+/- PERCENT
2016-17	7,728,556	30,115	0.39%	2016-17	647,399	64	0.01%
2017-18	7,823,487	94,931	1.21%	2017-18	647,287	(112)	-0.02%
2018-19	7,842,035	18,548	0.24%	2018-19	648,116	829	0.13%
2019-20	7,921,563	79,528	1.00%	2019-20	648,096	(20)	0.00%
2020-21	7,962,871	41,309	0.52%	2020-21	652,566	4,470	0.69%
2021-22	7,962,871	-	0.00%	2021-22	1,140,469	487,902 *	42.78%
2022-23	7,972,871	10,000	0.13%	2022-23	1,140,844	375	0.03%
2023-24	7,982,871	10,000	0.13%	2023-24	1,141,219	375	0.03%
2024-25	7,992,871	10,000	0.13%	2024-25	1,141,219	375	0.03%
2025-26	8,002,871	10,000	0.12%	2025-26	1,141,594	375	0.03%
Average increase			0.39%	Average increase			4.37%

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

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 74,737
Actual teacher salary	\$ 74,252
Decreased avg. teacher salary	\$ (485)
Number of teachers	1,027.55
Increase in teacher attrition	\$ (498,362)
Benefits- SS & PSERS	\$ (212,253)
Debt Service	\$ (100,000)
Total Expenses	\$ (810,615)

<u>Revenues</u>	
Earned Income Taxes	\$ 2,500,000
State Revenue- BEF & SEF	\$ 1,198,047
State Revenue- SS & PSERS on Average Teacher Salary	\$ (106,127)
Total Revenues	\$ 3,591,920

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 4,402,535
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 4,402,535

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

<u>Expenses</u>	
Salaries	\$ (328,499)
Benefits	\$ (6,661,345)
Prof. & Tech Services	\$ (5,292,744)
Purchased Property Services	\$ (1,175,895)
Other Services	\$ (4,422,759)
Supplies	\$ 630,905
Other Objects	\$ (216,136)
Dues & Fees- Athletics	\$ (131,500)
Property	\$ 244,177
Debt Service	\$ (40,261)
<b>Total Expenses</b>	<b>\$ (17,394,057)</b>

<u>Revenues</u>	
Local Revenue	\$ 4,007,276
State Revenue	\$ (1,461,108)
Federal Revenue	\$ 1,570,097
<b>Total Revenues</b>	<b>\$ 4,116,265</b>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 17,510,322
Increase in Fund Balance Designation for Alternative Education	\$ 1,000,000
Increase in Fund Balance Designation for Property Assessment Fluctuations	\$ 1,000,000
Increase in Fund Balance Designation for Technology/Distance Learning	\$ 500,000
Increase in Unassigned Fund Balance	\$ 1,500,000
<b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>	<b>\$ 21,510,322</b>

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

	A	B	C	D	E	F	G
5	<b>Staff Changes / Student Enrollment</b>						
6					<b>Enrollment Assumptions</b>		
7			<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
8	KG		807	886	860	860	860
9	1st to 5th Grade		4,446	4,435	4,471	4,446	4,435
10	Grades 6-8		2,788	2,739	2,718	2,826	2,880
11	Grades 9-12		3,860	3,874	3,903	3,861	3,846
12	<b>Total</b>		11,901	11,934	11,952	11,993	12,021
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	<b>Staff Change / Student Enrollment</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
26							
27							
28	<b>Salary Increases (based on Act 1 Index)</b>			<b>% Increase Assumptions</b>			
29			<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
30	Administration		2.60%	2.60%	2.60%	2.60%	
31	Teachers		2.60%	2.60%	2.60%	2.60%	
32	Non-Bargaining		2.60%	2.60%	2.60%	2.60%	
33	Support Staff		5.62%	2.97%	2.60%	2.60%	
34	Crafts/Trades		3.04%	3.90%	2.60%	2.60%	
35							
36	Miscellaneous		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
37	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000	
38	Teacher Attrition (turnover)		500,000	500,000	500,000	500,000	
39							
40							
41	<b>Benefits - 200</b>			<b>% Increase Assumptions</b>			
42			<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
43	Medical		7.57%	7.57%	7.57%	7.57%	
44	Dental		4.30%	4.30%	4.30%	4.30%	
45	Vision		2.30%	2.30%	2.30%	2.30%	
46	Prescription		10.00%	10.00%	10.00%	10.00%	
47	Social Security		7.65%	7.65%	7.65%	7.65%	
48	<b>PSERS</b>		<b>35.62%</b>	<b>36.12%</b>	<b>36.60%</b>	<b>37.23%</b>	
49	Tuition- Teachers		\$500,000	\$500,000	\$500,000	\$500,000	
50	Tuition- Non Teachers		\$100,000	\$100,000	\$100,000	\$100,000	
51	Life & Disability		0.00%	0.00%	0.00%	0.00%	
52	W/C, Unemp & Other		1.50%	1.50%	1.50%	1.50%	
53							
54	Monthly Board Premium Costs						
55	Medical		\$1,556.27	\$1,674.08	\$1,800.81	\$1,937.13	
56	Dental		\$93.40	\$97.42	\$101.61	\$105.97	
57	Vision		\$14.18	\$14.50	\$14.84	\$15.18	
58	Prescription		\$382.83	\$421.12	\$463.23	\$509.55	
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	<b><u>Professional and Technical Services - 300</u></b>			<b>% Increase Assumptions</b>			
66			<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
67		Special Education Services	4.00%	4.00%	4.00%	4.00%	4.00%
68		Other categories	3.00%	3.00%	3.00%	3.00%	3.00%
69							
70							
71	<b><u>Purchased Property Services - 400</u></b>			<b>% Increase Assumptions</b>			
72			<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
73		Electricity	3.00%	3.00%	3.00%	3.00%	3.00%
74		Trash Collection	3.00%	3.00%	3.00%	3.00%	3.00%
75		Other categories	3.00%	3.00%	3.00%	3.00%	3.00%
76							
77	<b><u>Other Purchased Services - 500</u></b>			<b>% Increase Assumptions</b>			
78			<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
79		Special Ed Tuitions	4.00%	4.00%	4.00%	4.00%	4.00%
80		Insurances	5.00%	5.00%	5.00%	5.00%	5.00%
81		Bussing	3.00%	3.00%	3.00%	3.00%	3.00%
82		Telephone and Postage	3.00%	3.00%	3.00%	3.00%	3.00%
83		Other Categories	3.00%	3.00%	3.00%	3.00%	3.00%
84		Charter School Enrollment:					
85		Regular Ed	421	434	447	460	
86		Special Ed	105	110	116	122	
87		Charter School Tuition Rate:					
88		Regular Ed	\$14,773	\$15,216	\$15,673	\$16,143	
89		Special Ed	\$38,919	\$42,811	\$47,092	\$51,801	
90		CAT Enrollment:					
91		Full Time	128	134	141	148	
92		Academic	23	24	25	26	
93		CAT Tuition Rate:					
94		Full Time	\$21,382	21,938	\$22,508	\$23,093	
95		Academic	\$10,622	10,898	\$11,182	\$11,472	
96							
97	<b><u>Supplies - 600</u></b>			<b>% Increase Assumptions</b>			
98			<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
99		Educational/Admin Supplies&Software	4.00%	4.00%	4.00%	4.00%	4.00%
100		Gas and Oil	3.00%	3.00%	3.00%	3.00%	3.00%
101		Admin and Other Categories	4.00%	4.00%	4.00%	4.00%	4.00%
102		<b>Curriculum Proposal Amount</b>	<b>2,051,622</b>	<b>2,113,171</b>	<b>2,176,566</b>	<b>2,241,863</b>	
103							
104	<b><u>Property - 700</u></b>			<b>% Increase Assumptions</b>			
105			<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
106		Equipment Purchases	3.00%	3.00%	3.00%	3.00%	3.00%
107		Technology Equipment *	3.00%	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	<b><u>800 Other Object Dues and Fees</u></b>			<b>% Increase Assumptions</b>			
112			<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
113			3.00%	3.00%	3.00%	3.00%	3.00%



	A	B	C	D	E
1	<b>West Chester Area School District Budget Forecast Model</b> <b><u>Revenue Assumptions</u></b>				
2					
3					
4					
5	<b><u>Local</u></b>				
		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
6	Collection Factor	96.50%	96.50%	96.50%	96.50%
7	Interim Taxes	0.00%	0.00%	0.00%	0.00%
8	Earned Income tax	1.50%	1.50%	1.50%	1.50%
9	Transfer Tax	2.00%	2.00%	2.00%	2.00%
10	Delinquent Taxes	0.00%	0.00%	0.00%	0.00%
11	Investment Earnings	1.50%	1.50%	1.50%	1.50%
12	Other	0.00%	0.00%	0.00%	0.00%
13					
14	<b><u>State</u></b>				
		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
15	Basic Education	0.0%	0.0%	0.0%	0.0%
16	Special Education	0.0%	0.0%	0.0%	0.0%
17	Special Ed Contingency	\$ -	\$ -	\$ -	\$ -
18	Transportation	0.0%	0.0%	0.0%	0.0%
19	Rent	\$ 852,206	\$ 938,548	\$ 876,286	\$ 875,433
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	<b><u>Federal</u></b>				
		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
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	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 142,439	\$ 142,439	\$ 142,439	\$ 142,439
31					
32	<b><u>Other</u></b>				
		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
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>	2021-22 Budget	2021-22 Projected	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$132,782		\$136,235	\$139,777	\$143,411	\$147,140
Additional Headcount	1.00		-	-	-	-
Additional Salary Expense	\$135,977		\$0	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$56,419	\$57,649	\$59,171	\$60,347	\$61,553	\$62,790
Average Teacher Salary	\$74,737	\$74,837	76,212	\$77,726	\$79,279	\$80,873
Headcount Change (Enrollment)	39.40		-	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$2,105,164		\$0	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$71,913		\$73,783	\$75,701	\$77,669	\$79,689
Additional Headcount	4.00		-	-	-	-
Additional Salary Expense	\$231,060		\$0	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$27,286		\$28,820	\$29,676	\$30,447	\$31,239
Additional Headcount	5.50		-	-	-	-
Additional Salary Expense	\$141,950		\$0	\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$44,478		\$45,830	\$47,617	\$48,855	\$50,125
Additional Headcount	0.50		-	-	-	-
Additional Salary Expense	\$15,500		\$0	\$0	\$0	\$0

	2021-22 Budget	2021-22 Projected	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<u>Teacher Staffing Changes Detail</u>			2.60%	2.60%	2.60%	2.60%
Salary before Attrition	75,940,565		79,561,918	81,117,528	82,713,584	84,351,137
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	74,690,565	76,297,367	78,311,918	79,867,528	81,463,584	83,101,137
Increase with Attrition			2.64%	1.99%	2.00%	2.01%
Staffing changes	2,105,164	-	-	-	-	-
Teacher Salary (with attrition & staffing changes)	76,795,729	76,297,367	78,311,918	79,867,528	81,463,584	83,101,137
Increase with Attrition & Staffing Changes			2.64%	1.99%	2.00%	2.01%

West Chester Area School District  
Assumptions for Salaries

<b>TOTAL SALARY EXPENSE</b>						
	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>Budget</b>	<b>Projected</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
Admin Staff	9,843,705	9,843,705	10,099,641	10,362,232	10,631,650	10,908,073
<b>Total Administration Salaries</b>	<b>9,843,705</b>	<b>9,843,705</b>	<b>10,099,641</b>	<b>10,362,232</b>	<b>10,631,650</b>	<b>10,908,073</b>
Teacher Staff Salaries	76,795,729	76,297,367	78,311,918.24	79,867,528	81,463,584	83,101,137
Extra Duty Pymnts (123)	1,167,749	1,167,749	1,190,804	1,214,459	1,238,728	1,263,628
Sabbatical Pymnts (124)	300,000	300,000	300,000	300,000	300,000	300,000
Subject Chair Pymnts (125)	535,944	535,944	535,944	535,944	535,944	535,944
Severance Pymnts (127)	392,000	392,000	399,739	407,680	415,827	424,186
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
<b>Total Teaching Salaries</b>	<b>81,358,422</b>	<b>80,860,060</b>	<b>82,905,406</b>	<b>84,492,610</b>	<b>86,121,083</b>	<b>87,791,895</b>
Reg Salaries (141)	3,866,346	3,866,346	3,966,871	4,070,010	4,175,830	4,284,401
Overtime (143)	2,208	2,208	2,208	2,208	2,208	2,208
<b>Technical</b>	<b>3,868,554</b>	<b>3,868,554</b>	<b>3,969,079</b>	<b>4,072,218</b>	<b>4,178,038</b>	<b>4,286,609</b>
Reg Salaries (151)	3,053,321	3,053,321	3,224,918	3,320,698	3,407,036	3,495,619
Overtime (153)	56,659	56,659	59,843	61,621	63,223	64,867
Library/Office Aides (154),(155)	560,438	560,438	591,935	609,515	625,362	641,622
Technology Aides (158)	556,180	556,180	587,437	604,884	620,611	636,747
Instructional Aides (191)	2,420,461	2,420,461	2,556,491	2,632,419	2,700,862	2,771,084
Instructional Aides OT (193)	57,750	57,750	60,996	62,807	64,440	66,116
<b>Office Clerical</b>	<b>6,704,809</b>	<b>6,704,809</b>	<b>7,081,619</b>	<b>7,291,943</b>	<b>7,481,534</b>	<b>7,676,054</b>
Reg Salaries Oper & Maint(161)	5,460,515	5,460,515	5,626,515	5,845,949	5,997,943	6,153,890
Temporary salaries (162)	75,000	75,000	77,280	80,294	82,382	84,523
Overtime (163)	192,000	192,000	197,837	205,552	210,897	216,380
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	636,892	636,892	672,685	692,664	710,673	729,151
<b>Crafts and Trades</b>	<b>6,404,407</b>	<b>6,404,407</b>	<b>6,614,317</b>	<b>6,864,459</b>	<b>7,041,895</b>	<b>7,223,944</b>
<b>Total Salary Expense</b>	<b>108,179,897</b>	<b>107,681,535</b>	<b>110,670,062</b>	<b>113,083,463</b>	<b>115,454,200</b>	<b>117,886,576</b>
<b>% Increase</b>		<b>-0.46%</b>	<b>2.78%</b>	<b>2.18%</b>	<b>2.10%</b>	<b>2.11%</b>

POSITIONS	Func	Acct	Prog	2020-21 Actual				Total	2021-22 Budget				Total	Addition/Reductions to 2021-22 Budget				Total	
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		
<b>School Administration</b>																			
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Asst Supt of Curriculum and Secondary Ed	2260	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Pupil Services Director / Asst. Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	-	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	-	-	-	-	-	-
Teaching and Learning Director / Asst. Director	2360	111	53	-	-	-	1.00	1.00	-	-	-	3.00	3.00	-	-	-	-	2.00	2.00
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	2611	111	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Public Safety Supervisor	2660	111	71L	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-
<b>School Administration Total</b>				<b>10.00</b>	<b>9.00</b>	<b>15.00</b>	<b>30.00</b>	<b>64.00</b>	<b>11.00</b>	<b>9.00</b>	<b>15.00</b>	<b>30.00</b>	<b>65.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>
<b>Teachers</b>																			
Full Day KG	1110	121	08F	32.00	-	-	-	32.00	33.00	-	-	-	33.00	1.00	-	-	-	-	1.00
1st Grade	1110	121	09	34.00	-	-	-	34.00	35.00	-	-	-	35.00	1.00	-	-	-	-	1.00
2nd Grade	1110	121	09	34.00	-	-	-	34.00	36.00	-	-	-	36.00	2.00	-	-	-	-	2.00
3rd Grade	1110	121	09	32.00	-	-	-	32.00	33.00	-	-	-	33.00	1.00	-	-	-	-	1.00
4th Grade	1110	121	09	30.00	-	-	-	30.00	32.00	-	-	-	32.00	2.00	-	-	-	-	2.00
5th Grade	1110	121	09	31.00	-	-	-	31.00	32.00	-	-	-	32.00	1.00	-	-	-	-	1.00
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	5.20	3.60	-	22.30	1.00	0.40	-	-	-	1.40
Engl/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	-	9.20	20.20	-	29.40	-	(0.40)	-	-	-	(0.40)
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	06A - 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	05	48.03	19.71	16.80	-	84.54	48.03	19.71	16.80	1.00	85.54	-	-	-	-	1.00	1.00
TITLE 1 (federal prog)	1190	121	35	3.40	-	-	0.60	4.00	3.40	-	-	0.60	4.00	-	-	-	-	-	-
Teacher Attrition	1110	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>				<b>322.60</b>	<b>173.85</b>	<b>221.35</b>	<b>2.00</b>	<b>719.80</b>	<b>338.60</b>	<b>173.85</b>	<b>221.35</b>	<b>3.00</b>	<b>736.80</b>	<b>16.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>17.00</b>

POSITIONS	Func	Acct	Prog	2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 Budget						
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total		
				Elem	Middle	High	Other		Elem	Middle	High	Other		Elem	Middle	High	Other			
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	-	-	4.60	-	4.60	-	-	4.60	-	4.60	-	-	-	-	-	-	-
Business Education-Careers	1360	121	18H	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	1.00	1.20	-	2.20	-	1.00	1.20	-	2.20	-	-	-	-	-	-	-
<b>Total</b>				-	<b>14.25</b>	<b>16.80</b>	-	<b>31.05</b>	-	<b>14.25</b>	<b>16.80</b>	-	<b>31.05</b>	-	-	-	-	-	-	-
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	29.50	21.50	21.30	-	72.30	3.00	2.00	1.00	-	-	-	6.00
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	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	3.60	1.00	13.00	-	-	1.00	-	-	-	1.00
<b>Total</b>				<b>54.00</b>	<b>32.90</b>	<b>34.00</b>	<b>20.00</b>	<b>140.90</b>	<b>58.00</b>	<b>34.90</b>	<b>43.20</b>	<b>21.00</b>	<b>157.10</b>	<b>4.00</b>	<b>2.00</b>	<b>9.20</b>	<b>1.00</b>	<b>1.00</b>	<b>16.20</b>	
Guidance Counselors	2120	121	18B	8.00	9.50	18.50	-	36.00	9.00	9.50	18.50	1.00	38.00	1.00	-	-	1.00	-	2.00	2.00
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	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	-	-	-	-	-	-	-
<b>Total</b>				<b>37.80</b>	<b>18.50</b>	<b>27.50</b>	<b>8.00</b>	<b>91.80</b>	<b>41.80</b>	<b>18.70</b>	<b>27.50</b>	<b>10.00</b>	<b>98.00</b>	<b>4.00</b>	<b>0.20</b>	<b>-</b>	<b>2.00</b>	<b>-</b>	<b>6.20</b>	
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	-	-	-	-	-	-	-
<b>Total</b>				-	-	<b>4.60</b>	-	<b>4.60</b>	-	-	<b>4.60</b>	-	<b>4.60</b>	-	-	-	-	-	-	-
<b>Teacher Total</b>				<b>414.40</b>	<b>239.50</b>	<b>304.25</b>	<b>30.00</b>	<b>988.15</b>	<b>438.40</b>	<b>241.70</b>	<b>313.45</b>	<b>34.00</b>	<b>1,027.55</b>	<b>24.00</b>	<b>2.20</b>	<b>9.20</b>	<b>4.00</b>	<b>4.00</b>	<b>39.40</b>	
<b>Secretarial Staff - Central Office and School Administration</b>																				
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	2611	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	-	-	-	-	-	-	-
<b>Total</b>				<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>56.00</b>	<b>11.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>57.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	
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	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	-	-	-	-	-	-	-
<b>Total</b>				<b>16.00</b>	<b>2.00</b>	<b>3.00</b>	<b>97.00</b>	<b>118.00</b>	<b>16.00</b>	<b>2.00</b>	<b>3.00</b>	<b>100.00</b>	<b>121.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>		

POSITIONS	Func	Acct	Prog	2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 Budget				
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total
				Elem	Middle	High	Other		Elem	Middle	High	Other		Elem	Middle	High	Other	
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
<b>Total</b>				<b>15.00</b>	<b>1.00</b>	<b>6.00</b>	<b>-</b>	<b>22.00</b>	<b>16.50</b>	<b>1.00</b>	<b>6.00</b>	<b>-</b>	<b>23.50</b>	<b>1.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.50</b>
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	-	-	-	-	-
<b>Total</b>				<b>4.20</b>	<b>1.00</b>	<b>3.00</b>	<b>6.00</b>	<b>14.20</b>	<b>4.20</b>	<b>1.00</b>	<b>3.00</b>	<b>7.00</b>	<b>15.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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)
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>34.00</b>	<b>34.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30.00</b>	<b>30.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4.00)</b>	<b>(4.00)</b>
Head Custodians/ Supervisors/ Quality Control	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	-	-	-	-	-
<b>Total</b>				<b>34.00</b>	<b>18.50</b>	<b>34.00</b>	<b>44.00</b>	<b>130.50</b>	<b>35.50</b>	<b>18.50</b>	<b>34.00</b>	<b>45.00</b>	<b>133.00</b>	<b>1.50</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>2.50</b>
<b>Secretarial Staff - Central Office and School Administration Total</b>				<b>79.20</b>	<b>31.50</b>	<b>67.00</b>	<b>217.50</b>	<b>395.20</b>	<b>83.20</b>	<b>31.50</b>	<b>67.00</b>	<b>218.50</b>	<b>400.20</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>5.00</b>
<b>Grand Total</b>				<b>503.60</b>	<b>280.00</b>	<b>386.25</b>	<b>277.50</b>	<b>1,447.35</b>	<b>532.60</b>	<b>282.20</b>	<b>395.45</b>	<b>282.50</b>	<b>1,492.75</b>	<b>29.00</b>	<b>2.20</b>	<b>9.20</b>	<b>5.00</b>	<b>45.40</b>

West Chester Area School District  
Assumptions for Benefits

Gross Benefit Costs							
	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	15,228,075	22,604,829	22,604,829	24,316,014	26,156,736	28,136,801	30,266,757
Dental	1,194,227	1,487,774	1,487,774	1,551,749	1,618,474	1,688,068	1,760,655
Vision	164,798	218,299	218,299	223,320	228,456	233,711	239,086
Prescription	3,438,313	5,204,954	5,204,954	5,725,450	6,297,995	6,927,794	7,620,573
Social Security	7,313,893	8,244,751	8,206,626	8,466,260	8,650,885	8,832,246	9,018,323
Retirement	34,674,324	37,630,160	37,456,032	39,420,676	40,845,747	42,256,237	43,889,172
Tuition	410,233	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	529,267	578,663	578,663	591,983	604,893	617,574	630,585
W/C, Unemp & Other	1,114,600	1,309,124	1,309,124	1,328,761	1,348,693	1,368,923	1,389,457
<b>Total Benefit Expense</b>	<b>64,067,730</b>	<b>77,878,555</b>	<b>77,666,302</b>	<b>82,224,213</b>	<b>86,351,878</b>	<b>90,661,355</b>	<b>95,414,609</b>
% Increase			21.23%	5.58%	5.02%	4.99%	5.24%

\* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	4,639,329	6,335,921	6,335,921	6,815,550	7,331,488	7,886,481	8,483,488
Dental	168,820	92,788	92,788	96,778	100,939	105,280	109,807
Vision	26,664	10,916	10,916	11,167	11,424	11,687	11,956
Prescription	537,176	1,115,155	1,115,155	1,226,671	1,349,338	1,484,272	1,632,699
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	162,375	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
<b>Total Cost Share</b>	<b>5,534,364</b>	<b>7,671,633</b>	<b>7,671,633</b>	<b>8,267,019</b>	<b>8,910,041</b>	<b>9,604,572</b>	<b>10,354,802</b>

Net Benefit Costs							
	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	10,588,746	16,268,907	16,268,907	17,500,464	18,825,249	20,250,320	21,783,269
Dental	1,025,407	1,394,986	1,394,986	1,454,971	1,517,535	1,582,788	1,650,848
Vision	138,134	207,383	207,383	212,153	217,032	222,024	227,130
Prescription	2,901,137	4,089,799	4,089,799	4,498,779	4,948,657	5,443,522	5,987,874
Social Security	7,313,893	8,244,751	8,206,626	8,466,260	8,650,885	8,832,246	9,018,323
Retirement	34,674,324	37,630,160	37,456,032	39,420,676	40,845,747	42,256,237	43,889,172
Tuition	410,233	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	366,892	461,811	461,811	475,131	488,041	500,722	513,733
W/C, Unemp & Other	1,114,600	1,309,124	1,309,124	1,328,761	1,348,693	1,368,923	1,389,457
<b>Total Benefit Expense</b>	<b>58,533,366</b>	<b>70,206,922</b>	<b>69,994,669</b>	<b>73,957,194</b>	<b>77,441,837</b>	<b>81,056,783</b>	<b>85,059,807</b>
% Increase			19.58%	5.34%	4.71%	4.67%	4.94%

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%

2020-21 Actual	2021-22 Budget	2021-22 Projection	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
\$342,449	\$ 499,322	\$ 499,322	\$ 514,302	\$ 529,731	\$ 545,623	\$ 561,991

2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
\$0	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

**DUES/FEES - Athletic Fund**

**DEBT SERVICE**

Debt Service Savings to Cap Reserve	\$1,911,236	\$453,967	\$453,967	\$448,506	\$1,104,357	\$1,101,147	\$1,100,250
G/F Contribution to Cap Reserve	\$3,626,728	\$3,771,797	\$3,771,797	\$4,422,669	\$4,599,576	\$4,783,559	\$4,974,901
Transfer for Cap Reserve Facilities	\$2,095,558	\$2,011,500	\$2,011,500	\$2,223,177	\$2,289,872	\$2,358,568	\$2,429,325
	\$7,633,522	\$6,237,264	\$6,237,264	\$7,094,352	\$7,993,805	\$8,243,274	\$8,504,476

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

PRINCIPAL AT 7/1/06	2021-22 Budget		2021-22 Projection		2022-23 Budget		2023-24 Budget		2024-25 Budget		2025-26 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
7/2012 GOR 2012AA	\$ 304,800	\$ 7,620,000	\$ 304,800	\$ 7,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2014 A	\$ 1,225,000	\$ 1,185,000	\$ 1,225,000	\$ 1,185,000	\$ 1,165,750	\$ 14,570,000	\$ 437,250	\$ 8,745,000	\$ -	\$ -	\$ -	\$ -
GOB 2014 AA	\$ 2,170,950	\$ 305,000	\$ 2,170,950	\$ 305,000	\$ 2,161,800	\$ 315,000	\$ 2,152,350	\$ 325,000	\$ 2,142,600	\$ 5,700,000	\$ 1,857,600	\$ 6,025,000
GOB 2015 AA	\$ 7,700	\$ 770,000	\$ 7,700	\$ 770,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2016	\$ 320,000	\$ 2,035,000	\$ 320,000	\$ 2,035,000	\$ 218,250	\$ 2,130,000	\$ 111,750	\$ 2,235,000	\$ -	\$ -	\$ -	\$ -
GOB 2016A	\$ 1,248,635	\$ 5,000	\$ 1,248,635	\$ 5,000	\$ 1,248,568	\$ 5,000	\$ 1,248,500	\$ 5,875,000	\$ 954,750	\$ 12,270,000	\$ 341,250	\$ 12,850,000
GOB 2017	\$ 104,715	\$ 625,000	\$ 104,715	\$ 625,000	\$ 92,065	\$ 640,000	\$ 79,065	\$ 660,000	\$ 65,765	\$ 670,000	\$ 52,265	\$ 680,000
<b>TOTAL</b>	<b>\$ 5,381,800</b>	<b>\$ 12,545,000</b>	<b>\$ 5,381,800</b>	<b>\$ 12,545,000</b>	<b>\$ 4,886,433</b>	<b>\$ 17,660,000</b>	<b>\$ 4,028,915</b>	<b>\$ 17,840,000</b>	<b>\$ 3,163,115</b>	<b>\$ 18,640,000</b>	<b>\$ 2,251,115</b>	<b>\$ 19,555,000</b>

Total ACT 1 eligible Debt	\$17,926,800	\$17,926,800	\$22,546,433	\$21,868,915	\$21,803,115	\$21,806,115
Increase in ACT 1 eligible debt			\$4,619,633	(\$677,518)	(\$65,800)	\$3,000

**DEBT SERVICE - INCURRED AFTER ACT 1**

FINANCING AMOUNT & YEAR	2021-22 Budget		2021-22 Projection		2022-23 Budget		2023-24 Budget		2024-25 Budget		2025-26 Budget	
<b>Elementary Debt</b>												
10/09 \$10,000,000 Emmaus 2009	\$ 354,667	\$ 650,000	\$ 254,667	\$ 650,000	\$ 332,133	\$ 520,000	\$ 308,000	\$ 645,000	\$ 281,400	\$ 675,000	\$ 253,733	\$ 700,000
8/2012 \$21,000,000 GOB 2012A	\$ 630,000	\$ -	\$ 630,000	\$ -	\$ 630,000	\$ 5,000	\$ 629,850	\$ 5,000	\$ 629,700	\$ 5,000	\$ 629,550	\$ 5,000
\$12,000,000 GOB 2014	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ 5,000	\$ 489,575	\$ 5,000
GOB 2016AA	\$ 254,312	\$ 5,000	\$ 254,312	\$ 5,000	\$ 254,175	\$ 5,000	\$ 254,038	\$ 5,000	\$ 253,900	\$ 5,000	\$ 253,762	\$ 5,000
12/2017 \$9,750,000 GOB 2017A	\$ 237,388	\$ 5,000	\$ 237,388	\$ 5,000	\$ 237,300	\$ 5,000	\$ 237,212	\$ 5,000	\$ 237,100	\$ 5,000	\$ 236,988	\$ 5,000
10/2018 \$9,990,000 GOB 2018	\$ 336,452	\$ 5,000	\$ 336,452	\$ 5,000	\$ 336,328	\$ 5,000	\$ 336,203	\$ 5,000	\$ 336,053	\$ 5,000	\$ 335,903	\$ 5,000
8/2019 \$35,000,000 GOB 2019	\$ 1,389,800	\$ 5,000	\$ 1,389,800	\$ 5,000	\$ 1,389,600	\$ 5,000	\$ 1,389,400	\$ 5,000	\$ 1,389,200	\$ 5,000	\$ 1,389,000	\$ 5,000
9/2020 \$16,800,000 GOR 2020	\$ 432,850	\$ 4,495,000	\$ 432,850	\$ 4,495,000	\$ 208,100	\$ 50,000	\$ 205,600	\$ 55,000	\$ 202,850	\$ 55,000	\$ 200,100	\$ 60,000
5/2021 \$35,000,000 GOB	\$ 1,288,000	\$ -	\$ 1,288,000	\$ -	\$ 1,287,800	\$ -	\$ 1,287,600	\$ -	\$ 1,287,400	\$ -	\$ 1,287,200	\$ -
12/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -	\$ 394,181	\$ 5,000
12/2025 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -
<b>Total Elementary Debt</b>	<b>\$ 5,413,232</b>	<b>\$ 5,165,000</b>	<b>\$ 5,313,232</b>	<b>\$ 5,165,000</b>	<b>\$ 5,165,199</b>	<b>\$ 595,000</b>	<b>\$ 5,137,666</b>	<b>\$ 725,000</b>	<b>\$ 5,286,937</b>	<b>\$ 760,000</b>	<b>\$ 5,649,563</b>	<b>\$ 795,000</b>

<b>Total New Debt</b>	<b>\$ 5,413,232</b>	<b>\$ 5,165,000</b>	<b>\$ 5,313,232</b>	<b>\$ 5,165,000</b>	<b>\$ 5,165,199</b>	<b>\$ 595,000</b>	<b>\$ 5,137,666</b>	<b>\$ 725,000</b>	<b>\$ 5,286,937</b>	<b>\$ 760,000</b>	<b>\$ 5,649,563</b>	<b>\$ 795,000</b>
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**TOTAL DEBT SERVICE**

YEAR	2021-22 Budget		2021-22 Projection		2022-23 Budget		2023-24 Budget		2024-25 Budget		2025-26 Budget	
	\$10,795,032	\$17,710,000	\$10,695,032	\$17,710,000	\$10,051,632	\$18,255,000	\$9,166,581	\$18,565,000	\$8,450,052	\$19,400,000	\$7,900,678	\$20,360,000
<b>Total Debt Service</b>		<b>\$28,505,032</b>		<b>\$28,405,032</b>		<b>\$28,306,632</b>		<b>\$27,731,581</b>		<b>\$27,850,052</b>		<b>\$28,250,678</b>



Back-End Referendum Exceptions

	<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>	<u>BUDGET</u> <u>2025-26</u>
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	-	-	-	325.8	331.0
<b>Total</b>	-	-	-	<b>325.8</b>	<b>331.0</b>

Index = 3.00% 2.60% 2.60% 2.60% 2.60%

<b>Exception Calculations</b>						
Grandfathered salaries (2011)		85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
<b>Retirement</b>						
	50%	29,801,115	30,381,103	30,807,564	31,216,967	31,754,308
		14,900,558	15,190,551	15,403,782	15,608,483	15,877,154
	14,717,179	14,900,558	15,190,551	15,403,782	15,608,483	15,877,154
State Share of Retirement for Fed. Funded Salaries	(30,868)	(31,252)	(31,860)	(32,308)	(32,737)	(33,301)
Increase		182,994	289,385	212,783	204,272	268,107
Index		440,589	386,602	394,126	399,658	404,969
<b>Total Exception</b>		<b>(257,595)</b>	<b>(97,217)</b>	<b>(181,343)</b>	<b>(195,386)</b>	<b>(136,862)</b>
<b>Special Education</b>				2021-22 AFR Est. (1.03)	2022-23 AFR Est. (1.03)	2023-24 AFR Est. (1.03)
Expenses	2017-18 AFR	2019-20 AFR	2020-21 AFR Est	42,824,607	44,109,345	45,432,625
	46,309,762	44,074,356	41,577,288	5,943,253	5,943,253	5,943,253
Subsidy	6,128,947	6,125,165	5,077,234	36,881,354	38,166,092	39,489,372
Net Expenses	40,180,815	37,949,192	36,500,054	381,299	1,284,738	1,323,280
Net Increase	173,740	(2,231,623)	(1,449,137)	949,001	958,915	992,318
Index	1,044,701	1,205,424	986,679	-	-	-
<b>Total Exception</b>		-	-	-	<b>325,823</b>	<b>330,962</b>



## 2020-2021 Capital Budget

	<b># of Devices</b>	<b>Budget 2020-2021</b>	<b>Actual 2020-2021</b>
<b>Elementary Equipment</b>			
Student/Teacher iPad	1,900	\$ 133,250	\$ 162,878
2021-2022 Prespend			\$ 255,487
		<b>\$ 133,250</b>	<b>\$ 418,365</b>
<b>Secondary Equipment</b>			
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
2021-2022 Prespend			\$ 784,880
		<b>\$ 2,174,823</b>	<b>\$ 1,960,201</b>
<b>District</b>			
Projectors - Hardware & Installation		\$ 1,128,763	\$ 978,891
Security Camera	30	\$ 55,000	\$ 55,000
		<b>\$ 1,183,763</b>	<b>\$ 1,033,891</b>
<b>Network</b>			
Network Equipment		\$ 725,000	\$ 725,000
2021-2022 Prespend			\$ 314,244
		<b>\$ 725,000</b>	<b>\$ 1,039,244</b>
<b>Administration</b>			
Staff (Central + Schools)	320	\$ 280,700	\$ 169,580
2021-2022 Prespend			\$ 20,000
		<b>\$ 280,700</b>	<b>\$ 189,580</b>
<b>Other</b>			
Cost Sharing from Parents		\$ (300,000)	\$ (300,000)
		<b>\$ (300,000)</b>	<b>\$ (300,000)</b>
<b>Total Fund 22</b>		<b>\$ 4,197,536</b>	<b>\$ 4,341,281</b>

## 2021-2022 Capital Budget

	# of Devices	Budget 2021-2022	Projected 2021-2022
<b>Elementary Equipment</b>			
Elementary iPad	1,900	796,404	540,917
Elementary/Special Area Teacher Device	521	561,000	561,000
		<b>1,357,404</b>	<b>1,101,917</b>
<b>Secondary Equipment</b>			
6th Grade 1:1	1,010	631,250	219,970
9th grade 1:1	1,010	858,500	484,900
Music	36	47,520	47,520
		<b>1,537,270</b>	<b>752,390</b>
<b>District</b>			
Security Camera	30	30,000	30,000
		<b>30,000</b>	<b>30,000</b>
<b>Network</b>			
Networking		425,000	110,756
		<b>425,000</b>	<b>110,756</b>
<b>Administration</b>			
Staff (Central + Schools)	64	85,193	65,193
		<b>85,193</b>	<b>65,193</b>
<b>Other</b>			
Cost Sharing from Parents		(330,500)	(330,500)
		<b>(330,500)</b>	<b>(330,500)</b>
<b>Total Fund 22</b>		<b>3,434,867</b>	<b>2,060,256</b>

**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** -

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

A	O	P	Q	R	S	T	U	V	W
	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3 <b>Total Revenue</b>	<b>255,108</b>	<b>248,488</b>	<b>261,171</b>	<b>253,995</b>	<b>257,587</b>	<b>259,459</b>	<b>260,990</b>	<b>262,366</b>	<b>263,928</b>
4 Current RE Taxes (0% rate incr.)	177,235	176,138	177,831	179,236	179,236	180,206	180,422	180,635	180,851
5 Revenue (Excl Current R.E.T.)	77,873	72,350	83,340	74,759	78,351	79,253	80,568	81,732	83,077
6 State (Other)	23,888	22,602	22,690	23,551	24,730	24,635	24,814	24,842	24,934
7 PSERS	16,603	17,695	17,365	18,815	18,728	19,710	20,423	21,128	21,945
8 Federal	3,617	3,411	6,716	3,538	3,538	3,048	3,048	3,048	3,048
9 Local (Excl. Current R.E.T.)	33,766	28,641	36,569	28,854	31,354	31,860	32,283	32,713	33,150
11									
12 <b>Expenses</b>	<b>238,522</b>	<b>269,816</b>	<b>247,165</b>	<b>279,477</b>	<b>278,666</b>	<b>290,738</b>	<b>300,170</b>	<b>309,983</b>	<b>320,746</b>
13 Salaries	98,130	103,129	102,003	108,180	107,682	110,670	113,083	115,454	117,887
14 Benefits (without PSERS)	22,028	31,178	23,859	32,577	32,539	34,537	36,596	38,801	41,171
15 PSERS	33,219	35,390	34,674	37,630	37,456	39,421	40,846	42,256	43,889
16 Debt Service	26,542	27,235	25,413	28,505	28,405	28,307	27,732	27,850	28,251
17 Transfer to Capital Reserve	5,452	6,168	7,634	6,237	6,237	7,094	7,994	8,243	8,504
18 Other	53,152	66,715	53,583	66,348	66,348	70,709	73,919	77,379	81,044
19									
20 <b>Net Gap calculation - No tax increase no exceptions</b>									
21 Deficit						(31,279)	(39,180)	(47,617)	(56,817)
22 Change in Fund Balance						21,913	(500)	(500)	(500)
23 Cumulative Gap at No Incr. in R.E. Taxes						(9,366)	(39,680)	(48,117)	(57,317)
24 Prior Year Gap Reduction						-	9,366	39,680	48,117
25 Net Gap no Incr in R.E Taxes no Exceptions						(9,366)	(30,314)	(8,437)	(9,201)
26									
27									
28 <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>									
29 Deficit						(31,279)	(39,180)	(47,617)	(56,817)
30 Change in Fund Balance						21,913	(500)	(500)	(500)
31 Cumulative Gap at No Incr. in R.E. Taxes						(9,366)	(39,680)	(48,117)	(57,317)
32 Act 1 Increase						4,897	4,691	4,697	4,702
33 Prior Year Tax Increase not included above						-	4,897	9,588	14,285
34 Cumulative Gap at Millage Index						(4,469)	(30,092)	(33,832)	(38,331)
35 Prior Year Gap elimination						-	4,469	30,092	33,832
36 Net Gap at Millage Index (no exceptions)						(4,469)	(25,623)	(3,740)	(4,498)
37									
38									
39 <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b>									
40 Deficit						(31,279)	(39,180)	(47,617)	(56,817)
41 Change in Fund Balance						21,913	(500)	(500)	(500)
42 Cumulative Gap at Millage Index						(9,366)	(39,680)	(48,117)	(57,317)
43 Act 1 Increase						4,897	4,691	4,697	4,702
44 Prior Year Tax Increase not included above						-	4,897	9,588	14,285
45 Cumulative Gap at Millage Index						(4,469)	(30,092)	(33,832)	(38,331)
46 Act 1 Exceptions						-	-	326	331
47 Add'l Revenue from Prior Year exception allowance						-	-	-	326
48 Cumulative Gap at Millage Index and Exceptions						(4,469)	(30,092)	(33,506)	(37,674)
49 Prior Year Gap elimination						-	4,469	30,092	33,506
50 Net Gap at Millage Index - with exceptions						(4,469)	(25,623)	(3,415)	(4,168)
51									
52									
53 <b>Expenses % Increase</b>									
54 Salaries	4.89%		3.95%		5.57%	2.78%	2.18%	2.10%	2.11%
55 Benefits (without PSERS)	-15.96%		8.31%		36.38%	6.14%	5.96%	6.02%	6.11%
56 PSERS	10.52%		4.38%		8.02%	5.25%	3.62%	3.45%	3.86%
57 Debt Service	6.78%		-4.25%		11.77%	-0.35%	-2.03%	0.43%	1.44%
58 Other	-10.27%		0.81%		23.82%	6.57%	4.54%	4.68%	4.74%
59									
60 <b>Debt Service % of Budget</b>	<b>11.1%</b>		<b>10.3%</b>		<b>10.2%</b>	<b>9.7%</b>	<b>9.2%</b>	<b>9.0%</b>	<b>8.8%</b>
61									
62 <b>Act 1 Exceptions</b>								326	331
64 PSERS								-	-
65 Special Ed								326	331
67									
68 <b>Fund Balance</b>									
69 <b>Beginning Fund Balance</b>	<b>31,906</b>		<b>38,869</b>		<b>69,461</b>	<b>48,381</b>	<b>26,469</b>	<b>26,969</b>	<b>27,469</b>
70 Transfer (to)/from Operating Budget	(6,962)		(16,587)		21,080	21,913	(500)	(500)	(500)
71 <b>Ending Fund Balance</b>	<b>38,869</b>		<b>55,455</b>		<b>48,381</b>	<b>26,469</b>	<b>26,969</b>	<b>27,469</b>	<b>27,969</b>
72									
73 <b>Fund Balance - Designation PSERS</b>									
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	13,945.5		29,486.8		21,912.8				
76 Fund Balance - Designation - Alternative Education	1,000.0		1,000.0		2,000.0	2,000.0	2,000.0	2,000.0	2,000.0
77 Fund Balance - Designation - Enrollment Growth	2,500.0		3,500.0						
78 Fund Balance - Designation - Athletic Fund	83.6		128.9		128.9	128.9	128.9	128.9	128.9
79									
80 <b>Year End Unassigned/Undesig. FB</b>	<b>17,180</b>		<b>17,180</b>		<b>20,180</b>	<b>20,180</b>	<b>20,680</b>	<b>21,180</b>	<b>21,680</b>
81 <b>% of Expenses</b>	<b>7.2%</b>		<b>7.0%</b>		<b>7.2%</b>	<b>6.9%</b>	<b>6.9%</b>	<b>6.8%</b>	<b>6.8%</b>
82									
83 <b>Capital Reserves</b>									
84 <b>Beginning Fund Balance</b>	<b>22,108</b>		<b>20,813</b>		<b>21,768</b>	<b>22,930</b>	<b>23,736</b>	<b>24,898</b>	<b>26,083</b>
85 Inflow	4,529		4,687		5,580	4,301	5,779	5,960	6,150
86 Outflow	5,824		3,732		4,418	3,495	4,618	4,774	4,962
87 <b>Year-end Fund Balance</b>	<b>20,813</b>		<b>21,768</b>		<b>22,930</b>	<b>23,736</b>	<b>24,898</b>	<b>26,083</b>	<b>27,271</b>
88 Year End Designated	17,411		17,864		19,776	20,230	21,782	22,884	23,984
89 <b>Year End Unassigned/Undesig. FB</b>	<b>3,403</b>		<b>3,904</b>		<b>3,155</b>	<b>3,507</b>	<b>3,115</b>	<b>3,200</b>	<b>3,287</b>
90									
91 <b>Act 1 index Assumptions</b>						3.0%	2.6%	2.6%	2.6%