

West Chester Area School District
Operating Expense History and Forecast

3/8/2022

	A	AD	AE	AF	AG	AH	AI	AJ	AK	AL
	Actual	Budget	Actual	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	Staff	153,376.6	169,698.1	160,538.7	178,386.8	177,993.9	186,885.1	193,926.6	200,816.1	208,227.2
4	Total Salaries	98,130.0	103,129.2	102,002.8	108,179.9	107,971.5	113,303.6	116,462.9	119,630.9	122,927.5
5	Administration									
6	Reg Salaries	9,042.3	9,237.3	9,227.4	9,843.7	9,843.7	10,342.3	10,652.6	10,972.2	11,301.3
7	Teachers									
8	Reg Salaries	70,120.6	72,910.5	73,524.6	76,795.7	76,022.4	80,675.3	82,903.1	85,213.8	87,628.0
9	Extra Duty Pymnts	896.7	1,090.6	1,127.1	1,167.7	1,967.7	1,643.2	1,688.6	1,735.6	1,784.8
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	530.8	530.8	530.8	530.8
12	Severance Pymnts	220.1	392.0	192.3	392.0	392.0	392.0	402.8	414.1	425.8
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	Total Teachers	73,883.5	77,281.7	78,439.4	81,358.4	81,385.1	85,708.3	87,992.3	90,361.3	92,836.4
15	Technical									
16	Reg Salaries	3,783.4	4,056.9	3,589.1	3,868.6	3,933.6	4,188.7	4,314.3	4,443.6	4,576.8
17	Office Clerical									
18	Reg Salaries	5,958.6	6,311.2	5,495.4	6,704.8	6,704.8	6,776.8	6,978.1	7,159.5	7,345.7
19	Crafts and Trades									
20	Reg Salaries	5,462.2	6,242.2	5,251.4	6,404.4	6,104.4	6,287.5	6,525.7	6,694.3	6,867.3
21										
22	Benefits									
23	Medical	13,444.7	21,265.8	15,228.1	22,604.8	22,604.8	23,407.9	25,179.9	27,086.0	29,136.5
24	Dental	978.2	1,428.1	1,194.2	1,487.8	1,487.8	1,565.7	1,633.0	1,703.3	1,776.5
25	Vision	149.4	209.2	164.8	218.3	218.3	225.5	230.7	236.0	241.4
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	8,211.6	8,634.7	9,009.4	9,151.8	9,404.0
28	Retirement	33,218.9	35,390.4	34,674.3	37,630.2	37,478.7	39,768.6	41,565.6	43,091.0	44,844.0
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	531.8	578.7	578.7	592.0	608.5	625.0	642.3
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	Total Benefits	60,194.3	73,689.2	64,070.3	77,878.6	77,694.0	81,848.6	86,373.8	90,789.8	95,654.5
33	(Less) cost sharing	(4,947.7)	(7,120.3)	(5,534.4)	(7,671.6)	(7,671.6)	(8,267.0)	(8,100.0)	(8,604.6)	(9,354.8)
34	Net Benefits	55,246.6	66,568.9	58,535.9	70,206.9	70,022.4	73,581.5	77,463.8	81,185.3	85,299.7
35										
36	Prof. & Tech. Services	15,768.5	21,101.9	14,079.1	19,994.0	19,994.0	20,706.1	21,471.6	22,265.7	23,089.7
37	Substitute Service	1,953.2	2,843.5	1,708.6	2,741.2	2,741.2	2,783.1	2,866.6	2,952.6	3,041.2
38	Contracted Therapeutic Staff	1,328.2	2,121.0	1,502.3	1,708.2	1,708.2	1,608.2	1,672.5	1,739.4	1,809.0
39	Contracted Aides- Special Ed.	1,228.8	2,900.0	667.1	2,905.4	2,905.4	2,905.4	3,021.6	3,142.4	3,268.1
40	Contracted Aides- Other	136.8	295.0	117.0	325.0	325.0	325.0	338.0	351.5	365.6
41	Contracted Special Ed. Programs	2,825.6	3,399.6	2,519.0	3,443.5	3,443.5	3,462.3	3,600.8	3,744.8	3,894.6
42	Occupational/Physical Therapy	979.0	1,109.4	982.7	1,089.0	1,089.0	1,094.8	1,138.6	1,184.1	1,231.5
43	Due Process Hearings	915.5	1,000.0	809.6	1,000.0	1,000.0	1,200.0	1,248.0	1,297.9	1,349.8
44	Early Intervention	231.4	275.5	356.8	284.1	284.1	293.7	305.5	317.7	330.4
45	Extended School Year	605.9	693.0	412.4	619.0	619.0	603.0	627.1	652.2	678.3
46	Alternative Education - IU	2,004.6	2,007.4	1,847.7	2,441.1	2,441.1	2,932.9	3,050.3	3,172.3	3,299.2
47	Alternative Education - APT	1,093.1	990.3	515.7	-	-	-	-	-	-
48	Tax Collection	683.8	692.9	732.4	703.1	703.1	720.5	742.1	764.4	787.3
49	Legal	246.1	493.0	309.7	573.0	573.0	543.0	559.3	576.1	593.4
50	Other	1,536.6	2,281.3	1,598.1	2,161.3	2,161.3	2,234.2	2,301.2	2,370.2	2,441.3
51										
52	Purchased Property Services	3,600.2	4,272.1	3,096.2	4,324.3	4,324.3	4,356.3	4,487.0	4,621.6	4,760.3
53	Electricity	1,573.9	1,739.0	1,487.3	1,931.0	1,931.0	2,148.3	2,212.7	2,279.1	2,347.5
54	Water/Sewer	587.2	621.9	538.4	655.3	655.3	662.2	682.0	702.5	723.6
55	Trash Removal	78.0	100.0	88.9	105.0	105.0	105.0	108.2	111.4	114.7
56	Space Rental	267.8	281.8	266.4	139.0	139.0	139.0	143.2	147.5	151.9
57	Other	1,093.3	1,529.4	715.2	1,494.0	1,494.0	1,301.9	1,340.9	1,381.1	1,422.6
58										
59	Other Services	27,847.9	32,265.2	27,060.7	33,644.9	32,244.9	34,866.0	36,814.9	38,963.7	41,271.8
60	Charter Schools	7,775.7	8,228.6	7,868.6	9,197.7	8,547.7	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	4,165.7	4,332.3	4,505.6	4,685.8
62	Tuition: CAT	2,557.8	2,562.5	2,489.5	2,763.3	2,763.3	2,859.4	3,090.6	3,349.7	3,621.6
63	Tuition: Other Alt Ed Programs	144.3	303.0	151.8	293.0	293.0	268.0	281.4	295.5	310.2
64	Bussing: Public Schools	4,825.6	5,638.0	4,814.6	6,039.6	5,539.6	6,899.0	7,106.0	7,319.1	7,538.7
65	Bussing: Non-Public	3,727.9	4,445.8	3,860.0	4,949.8	4,699.8	4,253.0	4,380.6	4,512.0	4,647.4
66	Bussing: Special Ed	3,503.4	4,450.0	3,062.1	4,353.8	4,353.8	4,106.5	4,229.7	4,356.6	4,487.3
67	Bussing: Extracurricular	216.2	420.4	92.8	370.2	370.2	377.5	388.8	400.4	412.5
68	Insurance	519.2	548.0	519.0	559.8	559.8	623.8	655.0	687.7	722.1
69	Telephone/Postage	495.9	474.5	508.8	502.8	502.8	516.4	531.9	547.8	564.3
70	Other	253.5	548.1	94.4	415.1	415.1	490.8	505.5	520.7	536.3
71										
72										
73	Supplies	5,209.7	7,875.4	8,614.2	7,296.2	7,245.2	8,434.9	9,322.3	9,662.6	10,015.6
74	Heating/ Motor Pool Fuel	568.2	810.0	804.6	810.0	810.0	1,108.5	1,141.8	1,176.0	1,211.3
75	Other Operations/Maint Supplies	701.4	901.8	1,214.5	938.3	938.3	1,055.0	1,097.2	1,141.1	1,186.7
76	Educational	2,024.9	3,049.9	3,274.6	2,812.6	2,761.6	2,625.9	2,730.9	2,840.2	2,953.8
77	Curriculum Proposals	777.0	1,244.2	843.3	871.0	871.0	1,492.4	2,113.2	2,176.6	2,241.9
78	Educational /Admin Software	1,115.4	1,706.7	2,421.4	1,722.9	1,722.9	2,010.8	2,091.2	2,174.9	2,261.9
79	Administration/Business	22.7	162.9	55.8	141.4	141.4	142.3	148.0	153.9	160.1
80										
81	Other Objects	337.3	558.6	337.3	499.3	891.8	491.7	506.4	521.6	537.3
82	Dues and Fees - Athletics	116.6	131.5	-	131.5	131.5	131.5	131.5	131.5	131.5
83										
84										
85	Property	271.8	510.1	754.3	457.5	457.5	438.3	451.4	464.9	478.9
86	Other Equipment	271.8	510.1	754.3	457.5	457.5	438.3	451.4	464.9	478.9
87										
88										
89										
90	Debt Service	26,541.7	27,235.2	25,412.9	28,505.0	27,597.2	27,956.9	27,236.6	27,358.6	27,858.0
91	Bond payments	26,541.7	27,235.2	25,412.9	28,505.0	27,597.2	27,956.9	27,236.6	27,358.6	27,858.0
92										
93										
94	Reserve	5,451.6	6,167.5	7,633.5	6,237.3	6,696.3	7,457.5	8,495.2	8,744.3	8,917.1
95	Budgetary Reserve									
96	Transfer to other funds	5,451.6	6,167							

West Chester Area School District
Revenue History and Forecast

	A	AG	AH	AI	AJ	AK	AL	AM	AN	AO
1		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
3	Local	211,001.1	204,779.1	214,400.1	208,090.1	213,757.6	216,332.4	254,552.4	264,438.1	275,166.0
4	Real Estate	178,219.1	176,963.2	179,828.5	180,059.1	181,459.1	185,436.1	223,232.7	232,688.3	242,979.2
5	Current	177,235.0	176,138.5	177,830.9	179,235.7	180,635.7	184,487.2	222,283.8	231,739.4	242,030.2
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	22,984.1	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	5,235.1	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	100.0	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	974.5	974.5	974.5	974.5
13										
14	State	40,490.8	40,297.6	40,055.4	42,366.5	43,813.6	44,630.7	45,742.8	46,564.4	47,573.1
15	Student Subsidies	20,142.0	18,677.7	18,775.2	19,429.0	20,982.3	20,429.1	20,505.3	20,443.0	20,449.2
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	1,432.6	879.5	955.7	893.4	899.6
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	24,201.6	25,237.5	26,121.4	27,124.0
28	Social Security	3,497.6	3,924.7	3,586.7	4,122.4	4,103.3	4,317.3	4,454.7	4,575.9	4,702.0
29	Retirement	16,602.9	17,695.2	17,365.1	18,815.1	18,728.0	19,884.3	20,782.8	21,545.5	22,422.0
30	Other	248.3	-	328.4	-	-	-	-	-	-
31										
32	Federal	3,616.5	3,411.3	6,768.5	3,538.1	4,430.8	3,652.0	3,048.2	3,048.2	3,048.2
33	Title I	598.8	598.8	574.7	574.7	574.7	564.3	587.3	587.3	587.3
34	Title II	267.5	236.9	313.2	246.4	246.4	237.8	246.4	246.4	246.4
35	IDEA	1,341.0	1,431.5	1,551.6	1,572.1	1,572.1	1,621.7	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	992.0	500.0	500.0	500.0
37	Other	72.0	144.1	223.5	144.9	144.9	143.0	142.4	142.4	142.4
38	COVID Related Grants	315.6	-	3,075.3	-	892.7	93.1	-	-	-
39										
40	Local Taxes & Subsidies	255,108.4	248,488.0	261,224.0	253,994.7	262,001.9	264,615.1	303,343.4	314,050.8	325,787.3
41										
42	Beginning Fund Balance	38,868.8	48,250.9	55,455.5	47,950.8	69,152.5	53,577.9	26,468.7	26,968.7	27,468.7
43	FB Adjustment									
44	Ending Fund Balance	55,455.5	26,923.3	69,152.5	22,468.6	53,577.9	26,468.7	26,968.7	27,468.7	27,968.7
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	-	38,183.9	-	27,109.2	-	-	-	-
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	Beginning Unassigned Fund Balance	15,696.6	15,696.6	17,179.8	17,179.8	18,679.8	18,679.9	19,179.9	19,679.9	20,179.9
55	Ending Unassigned Fund Balance	17,179.8	17,179.8	18,679.8	17,179.8	18,679.9	19,179.9	19,679.9	20,179.9	20,679.9
56										
57	Assumed use of FB	(16,586.7)	21,327.6	(13,697.0)	25,482.1	15,574.6	27,109.2	(500.0)	(500.0)	(500.0)

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					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	895,234		895,234	895,234	895,234
7					14,366,084	15,025,213		15,025,213	15,025,213	15,025,213
8										
9										
10	Net amount to be raised from R/E taxes				179,236	184,487		222,284	231,739	242,030
11	Gross tax to be levied				185,606	191,178		230,346	240,144	250,809
12										
13	Equilization Between Counties									
14	Chester County %				94.15%	94.04%		94.04%	94.04%	94.04%
15	Delaware County %				5.85%	5.96%		5.96%	5.96%	5.96%
16										
17	Chester Cnty Levy				174,753	179,788		216,621	225,836	235,865
18	Delaware Cnty Levy				10,853	11,391		13,724	14,308	14,944
19					185,606	191,178		230,346	240,144	250,809
20										
21	Millage Calculation									
22	Chester Cnty tax levy				174,753	179,788		216,621	225,836	235,865
23	Chester Cnty assessed value				7,921,563	7,972,871		7,982,871	7,992,871	8,002,871
24										
25	Chester County Millage				22.0604	22.5499		27.1357	28.2546	29.4725
26	Previous Year Millage				21.6622	22.0604		22.5499	27.1357	28.2546
27										
28	Chester Cnty Mill Increase				0.40	0.49		4.59	1.12	1.22
29	% increase				1.8%	2.2%		20.3%	4.1%	4.3%
30	Delaware Cnty Tax levy				10,853	11,391		13,724	14,308	14,944
31	Delaware Cnty Assessed Value				1,140,469	1,140,844		1,141,219	1,141,219	1,141,594
32										
33	Delaware County Millage				9.5164	9.9845		12.0261	12.5377	13.0902
34	Previous Yr Millage *				9.3519	9.5164		9.9845	12.0261	12.5377
35										
36	Delaware Cnty Mill Increase				0.16	0.47		2.04	0.51	0.55
37	% increase				1.8%	4.9%		20.4%	4.3%	4.4%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				174,547					
41	Delaware Cty Levy Rebalanced				11,059					
42					185,606					
43										
44	Chester County Millage				22.0604	22.5499				
45	Chester County Millage Re-balanced				22.0604					
46	Chester Cnty Mill Increase					0.49				
47	% increase					2.22%				
48	Act 1 Millage					22.5499				
49	Millage from exceptions					-				
50										
51										
52	Delaware County Millage				9.5164	9.9845				
53	Delaware County Millage Re-balanced				9.6967					
54	Delaware Cnty Mill Increase					0.29				
55	% increase					2.97%				
56	Act 1 Millage					9.9845				
57	Millage from exceptions					-				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
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				COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		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				RESIDENTIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		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				OTHER			
	MILL VAL	+/- AMOUNT	+/- PERCENT		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				TOTAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		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
 March 2022

<u>Expenses</u>	
Other Objects- CCIU Passthru	\$ 392,552
Debt Service- Refunding	\$ (496,389)
Transfer to Other Funds	\$ 459,006
Total Expenses	\$ 355,169

<u>Revenues</u>	
Current Real Estate	\$ 1,400,000
Rent Subsidy- Refunding	\$ (37,383)
Rent Subsidy- CCIU Passthru	\$ 392,552
Total Revenues	\$ 1,755,169

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,400,000
Increase (Decrease) in Ending Fund Balance 6/30/22	\$ 1,400,000

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

<u>Expenses</u>	
Debt Service- Refunding	\$ (235,851)
Transfer to Other Funds	\$ 263,144
Total Expenses	\$ 27,293

<u>Revenues</u>	
Rent Subsidy- Refunding	\$ 27,293
Total Revenues	\$ 27,293

<u>Budget Gap</u>	
Change in Budget Gap	\$ -

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,400,000
2021-22 Use of Designation for Future Millage Increases	\$ (1,400,000)
Increase (Decrease) in Ending Fund Balance 6/30/23	\$ -

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

<u>Expenses</u>	
Teacher Extra Duty Pay	\$ 800,000
Teacher Salaries	\$ (275,000)
Custodial Salaries	\$ (300,000)
Total Expenses	<u>\$ 225,000</u>

<u>Revenues</u>	
Earned Income	\$ 350,000
Transfer Tax	\$ 425,000
Federal CARES Revenue	\$ 800,000
Total Revenues	<u>\$ 1,575,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,350,000
Increase (Decrease) in Ending Fund Balance 6/30/22	<u>\$ 1,350,000</u>

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

Expenses

Total Expenses	\$	-
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Revenues

Total Revenues	\$	-
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Budget Gap

Change in Budget Gap	\$	-
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Fund Balance Analysis

Increase in Fund Balance Designation for Future Millage Increases	\$	1,350,000
2021-22 Use of Designation for Future Millage Increases	\$	(1,350,000)
Increase (Decrease) in Ending Fund Balance 6/30/23	\$	-

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

<u>Expenses</u>	
Charter School Tuition	\$ (650,000)
Total Expenses	\$ (650,000)

<u>Revenues</u>	
Investment Earnings	\$ (57,500)
Total Revenues	\$ (57,500)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 592,500
Increase (Decrease) in Ending Fund Balance 6/30/22	\$ 592,500

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

<u>Expenses</u>	
SS & PSERS Expense	\$ 148,959
Total Expenses	\$ 148,959

<u>Revenues</u>	
State Subsidy- SS & PSERS	\$ 88,541
Total Revenues	\$ 88,541

<u>Budget Gap</u>	
Change in Budget Gap	\$ 60,418

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 592,500
2021-22 Use of Designation for Future Millage Increases	\$ (592,500)
Increase (Decrease) in Ending Fund Balance 6/30/23	\$ -

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

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

<u>Revenues</u>	
Investment Earnings	\$ (100,000)
Total Revenues	\$ (100,000)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ (100,000)
Increase (Decrease) in Ending Fund Balance 6/30/22	\$ (100,000)

West Chester Area School District
 Budget Forecast Model
 2022-23 Projection Changes
 December 2021

<u>Expenses</u>	
Changes Resulting From Budget Submissions:	
Salaries	\$ 476,452
Benefits	\$ 50,919
Prof & Tech Svcs	\$ (25,847)
Purchased Property Svcs	\$ (97,754)
Other Services	\$ (814,592)
Supplies	\$ (290,842)
Other Objects	\$ (22,624)
Property	\$ (32,948)
Transfer to Other Funds	\$ 100,000
Total Expenses	\$ (657,236)

<u>Revenues</u>	
Changes Resulting From Budget Submissions:	
Local Revenue	\$ (14,510)
State Subsidies- SS&PSERS	\$ 14,907
Federal Revenue	\$ 510,608
Total Revenues	\$ 511,005

<u>Budget Gap</u>	
Change in Budget Gap	\$ (1,168,241)

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ (100,000)
2021-22 Use of Designation for Future Millage Increases	\$ 100,000
Increase (Decrease) in Ending Fund Balance 6/30/23	\$ -

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

<u>Expenses</u>	
Transportation Expense	\$ (750,000)
Debt Service	\$ (311,417)
Total Expenses	<u>\$ (1,061,417)</u>

<u>Revenues</u>	
Earned Income Tax	\$ 250,000
Transfer Tax	\$ 500,000
Investment Earnings	\$ (100,000)
Total Revenues	<u>\$ 650,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,711,417
Increase (Decrease) in Ending Fund Balance 6/30/22	<u>\$ 1,711,417</u>

West Chester Area School District
 Budget Forecast Model
 2022-23 Projection Changes
 November 2021

<u>Expenses</u>	
Salaries - model assumptions vs. actual:	
Admin	\$ (50,083)
Technical	\$ (86,822)
Office Clerical	\$ (297,547)
Crafts & Trades	\$ (330,742)
Subtotal	<u>\$ (765,194)</u>
Salaries & Benefits - teachers contract	
Teachers	\$ 2,021,145
Benefits	\$ (1,145,227)
Subtotal	<u>\$ 875,918</u>
Salaries & Benefits - 2022-23 New Staff:	
Admin	\$ 214,000
Teachers	\$ 372,440
Technical	\$ 140,000
Benefits SS & PSERS- New Staff	\$ 309,394
Benefits Healthcare- New Staff	\$ 232,168
Subtotal	<u>\$ 1,268,002</u>
Debt Service	<u>\$ (113,875)</u>
Total Expenses	<u>\$ 1,264,851</u>

<u>Revenues</u>	
State Subsidies- SS&PSERS	\$ 154,699
Total Revenues	<u>\$ 154,699</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ 1,110,152

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,711,417
2021-22 Use of Designation for Future Millage Increases	\$ (1,711,417)
Increase (Decrease) in Ending Fund Balance 6/30/23	<u>\$ -</u>

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

<u>Expenses</u>	
Benefits	\$ 2,532
Prof. & Tech Services	\$ (11,910)
Other Services	\$ 368,309
Supplies	\$ 7,787
Other Objects	\$ (5,184)
Total Expenses	<u>\$ 361,534</u>

<u>Revenues</u>	
Local Revenue	\$ (4)
Federal Revenue	\$ 52,962
Total Revenues	<u>\$ 52,958</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (308,576)
Increase (Decrease) in Ending Fund Balance 6/30/21	<u>\$ (308,576)</u>

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

<u>Expenses</u>	
Salaries	\$ 65,000
Benefits- SS&PSERS	\$ 27,684
Supplies- PPA Adj	\$ (51,031)
Total Expenses	<u>\$ 41,653</u>

<u>Revenues</u>	
Transfer Tax Revenue	\$ 500,000
Federal CARES Revenue	\$ 92,684
Total Revenues	<u>\$ 592,684</u>

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (308,576)
Increase in Fund Balance Designation for Future Millage Increases	\$ 551,031
Increase (Decrease) in Ending Fund Balance 6/30/22	<u>\$ 242,455</u>

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 6/30/22	\$ 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)
Total Expenses	\$ (17,394,057)

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

<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
Increase (Decrease) in Ending Fund Balance 6/30/21	\$ 21,510,322

West Chester Area School District Budget Forecast Model Key Expense Assumptions

	A	B	C	D	E	F	G
5	Staff Changes / Student Enrollment						
6					Enrollment Assumptions		
7			2021-22	2022-23	2023-24	2024-25	2025-26
8	KG		850	877	851	813	813
9	1st to 5th Grade		4,549	4,600	4,663	4,673	4,635
10	Grades 6-8		2,819	2,803	2,779	2,872	2,919
11	Grades 9-12		3,875	3,881	3,936	3,902	3,911
12	Total		12,093	12,161	12,229	12,260	12,278
13	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43
14	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5
15	Staff Change / Student Enrollment		0.00	0.00	0.00	0.00	0.00
26							
27							
28	Salary Increases (based on Act 1 Index)				% Increase Assumptions		
29			2022-23	2023-24	2024-25	2025-26	
30	Administration		3.40%	3.00%	3.00%	3.00%	3.00%
31	Teachers		4.69%	3.35%	3.36%	3.39%	3.39%
32	Non-Bargaining		3.40%	3.00%	3.00%	3.00%	3.00%
33	Support Staff		5.62%	2.97%	2.60%	2.60%	2.60%
34	Crafts/Trades		3.04%	3.90%	2.60%	2.60%	2.60%
35							
36	Miscellaneous		2022-23	2023-24	2024-25	2025-26	
37	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000	
38	Teacher Attrition (turnover)		500,000	500,000	500,000	500,000	
39							
40							
41	Benefits - 200				% Increase Assumptions		
42			2022-23	2023-24	2024-25	2025-26	
43	Medical		7.57%	7.57%	7.57%	7.57%	
44	Dental		4.30%	4.30%	4.30%	4.30%	
45	Vision		2.30%	2.30%	2.30%	2.30%	
46	Prescription		10.00%	10.00%	10.00%	10.00%	
47	Social Security		7.65%	7.65%	7.65%	7.65%	
48	PSERS		35.26%	35.69%	36.02%	36.48%	
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	<u>Professional and Technical Services - 300</u>			% Increase Assumptions			
66				2022-23	2023-24	2024-25	2025-26
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	<u>Purchased Property Services - 400</u>			% Increase Assumptions			
72				2022-23	2023-24	2024-25	2025-26
73		Electricity		3.00%	3.00%	3.00%	3.00%
74		Trash Collection		3.00%	3.00%	3.00%	3.00%
75		Other categories		3.00%	3.00%	3.00%	3.00%
76							
77	<u>Other Purchased Services - 500</u>			% Increase Assumptions			
78				2022-23	2023-24	2024-25	2025-26
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	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	126	132	139	146	
92		Academic	22	23	24	25	
93		CAT Tuition Rate:					
94		Full Time	\$20,921	21,549	\$22,195	\$22,861	
95		Academic	\$10,392	10,704	\$11,025	\$11,356	
96							
97	<u>Supplies - 600</u>			% Increase Assumptions			
98				2022-23	2023-24	2024-25	2025-26
99		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
100		Gas and Oil		3.00%	3.00%	3.00%	3.00%
101		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
102		Curriculum Proposal Amount	2,051,622	2,113,171	2,176,566	2,241,863	
103							
104	<u>Property - 700</u>			% Increase Assumptions			
105				2022-23	2023-24	2024-25	2025-26
106		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
107		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
108	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund						
109							
110							
111	<u>800 Other Object Dues and Fees</u>			% Increase Assumptions			
112				2022-23	2023-24	2024-25	2025-26
113				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	West Chester Area School District Budget Forecast Model				
2					
3					
4					
5	<u>Local</u>				
		2022-23	2023-24	2024-25	2025-26
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>				
		2022-23	2023-24	2024-25	2025-26
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	\$ 879,499	\$ 955,665	\$ 893,414	\$ 899,557
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>				
		2022-23	2023-24	2024-25	2025-26
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	<u>Other</u>				
		2022-23	2023-24	2024-25	2025-26
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
Administrators						
Average New Hire Salary	\$132,782		\$137,297	\$141,416	\$145,658	\$150,028
Additional Headcount	1.00		2.00	-	-	-
Additional Salary Expense	\$135,977		\$214,000	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$56,419	\$57,649	\$60,891	\$62,573	\$64,317	\$66,139
Average Teacher Salary	\$74,737	\$74,837	77,795	\$79,944	\$82,172	\$84,500
Headcount Change (Enrollment)	39.40		7.00	-	-	-
Headcount Change (Curricular)	-		-	-	-	-
Change Salary Expense	\$2,105,164		\$377,592	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$71,913		\$74,358	\$76,589	\$78,886	\$81,253
Additional Headcount	4.00		3.00	-	-	-
Additional Salary Expense	\$231,060		\$140,000	\$0	\$0	\$0
Support Staff						
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
Crafts/Trades						
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>			4.69%	3.35%	3.36%	3.39%
Salary before Attrition	75,940,565		81,547,731	84,153,072	86,463,815	88,877,988
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	76,022,367	80,297,731	82,903,072	85,213,815	87,627,988
Increase with Attrition			5.62%	2.76%	2.79%	2.83%
Staffing changes	2,105,164	-	377,592	-	-	-
Teacher Salary (with attrition & staffing changes)	76,795,729	76,022,367	80,675,323	82,903,072	85,213,815	87,627,988
Increase with Attrition & Staffing Changes			6.12%	2.76%	2.79%	2.83%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	Budget	Projected	Forecast	Forecast	Forecast	Forecast
Admin Staff	9,843,705	9,843,705	10,342,308	10,652,577	10,972,155	11,301,319
Total Administration Salaries	9,843,705	9,843,705	10,342,308	10,652,577	10,972,155	11,301,319
Teacher Staff Salaries	76,795,729	76,022,367	80,675,323	82,903,072	85,213,815	87,627,988
Extra Duty Pymnts (123)	1,167,749	1,967,749	1,643,200	1,688,575	1,735,640	1,784,812
Sabbatical Pymnts (124)	300,000	300,000	300,000	300,000	300,000	300,000
Subject Chair Pymnts (125)	535,944	535,944	530,792	530,792	530,792	530,792
Severance Pymnts (127)	392,000	392,000	392,000	402,825	414,052	425,783
Supplemental Contracts (135)	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000	2,167,000
Total Teaching Salaries	81,358,422	81,385,060	85,708,315	87,992,263	90,361,300	92,836,375
Reg Salaries (141)	3,866,346	3,931,346	4,185,980	4,311,559	4,440,906	4,574,133
Overtime (143)	2,208	2,208	2,700	2,700	2,700	2,700
Technical	3,868,554	3,933,554	4,188,680	4,314,259	4,443,606	4,576,833
Reg Salaries (151)	3,053,321	3,053,321	3,116,125	3,208,674	3,292,099	3,377,694
Overtime (153)	56,659	56,659	55,690	57,344	58,835	60,365
Library/Office Aides (154),(155)	560,438	560,438	588,596	606,077	621,835	638,003
Technology Aides (158)	556,180	556,180	626,763	645,378	662,158	679,374
Instructional Aides (191)	2,420,461	2,420,461	2,331,751	2,401,004	2,463,430	2,527,479
Instructional Aides OT (193)	57,750	57,750	57,900	59,620	61,170	62,760
Office Clerical	6,704,809	6,704,809	6,776,825	6,978,097	7,159,527	7,345,675
Reg Salaries Oper & Maint(161)	5,460,515	5,160,515	5,382,213	5,592,119	5,737,514	5,886,689
Temporary salaries (162)	75,000	75,000	85,000	88,315	90,611	92,967
Overtime (163)	192,000	192,000	194,000	201,566	206,807	212,184
Severance (167)	40,000	40,000	40,000	40,000	40,000	40,000
Reg Salaries Technology (168)	636,892	636,892	586,245	603,657	619,352	635,455
Crafts and Trades	6,404,407	6,104,407	6,287,458	6,525,657	6,694,284	6,867,295
Total Salary Expense	108,179,897	107,971,535	113,303,586	116,462,853	119,630,871	122,927,498
% Increase		-0.19%	4.94%	2.79%	2.72%	2.76%

POSITIONS	Func	Acct	Prog	2021-22 Actual					2022-23 Budget					Addition/Reductions to 2022-23 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
School Administration																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Asst Supt of Curriculum and Secondary Ed	2260	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Pupil Services Director / Asst. Director	2111	111	18	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Language Arts Supervisor	2260	111	06	-	-	-	-	-	-	-	-	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	-	-	-	-	
Instructional Technology Coordinator	2270	111	10	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	
Teaching and Learning Director / Asst. Director	2360	111	53	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Communications Program Director	2370	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Director of Equity & Assessment	2260	111	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Principals and Asst. Principals	2380	111	40	11.00	9.00	12.00	-	32.00	11.00	9.00	12.00	-	32.00	-	-	-	-	
Coordinator of Nursing Services	2440	111	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	
Business Affairs Director / Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	
Facilities & Operations Director	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	-	-	-	-	
School Administration Total				11.00	9.00	15.00	30.00	65.00	11.00	9.00	15.00	31.00	66.00	-	-	-	1.00	1.00
Teachers																		
Full Day KG	1110	121	08F	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
1st Grade	1110	121	09	43.00	-	-	-	43.00	43.00	-	-	-	43.00	-	-	-	-	-
2nd Grade	1110	121	09	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-
3rd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
4th Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
5th Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-
Art	1110	121	01	10.50	7.20	7.00	-	24.70	10.50	7.20	7.00	-	24.70	-	-	-	-	-
ELD	1110	121	02	13.50	4.60	3.80	-	21.90	13.50	4.60	3.80	-	21.90	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	25.00	32.30	-	57.30	-	25.00	32.30	-	57.30	-	-	-	-	-
World Language	1110	121	07	-	9.80	20.80	-	30.60	-	9.80	20.80	-	30.60	-	-	-	-	-
Instructional Coaches	1110	121	09	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.60	-	-	4.60	-	4.60	-	-	4.60	-	-	-	-	-
11 -																		
Health	1110	121	11A	-	9.10	6.30	-	15.40	-	9.10	6.30	-	15.40	-	-	-	-	-
Math	1110	121	15	-	27.20	37.00	-	64.20	-	27.20	37.00	-	64.20	-	-	-	-	-
17 -																		
Phys Ed	1110	121	17A	11.00	7.10	13.30	1.00	32.40	11.00	7.10	13.30	1.00	32.40	-	-	-	-	-
Science	1110	121	19	-	22.80	39.85	-	62.65	-	22.80	39.85	-	62.65	-	-	-	-	-
Social Studies	1110	121	20	-	22.60	39.40	-	62.00	-	22.60	39.40	-	62.00	-	-	-	-	-
AP Capstone	1110	121	25	-	-	0.45	-	0.45	-	-	0.45	-	0.45	-	-	-	-	-
06A -																		
Reading Specialist/Teacher	1110	121	06B	23.00	13.20	3.00	-	39.20	24.00	16.20	3.00	-	43.20	1.00	3.00	-	-	4.00
Music -Vocal	1110	121	16A	9.50	2.45	2.40	-	14.35	9.50	2.45	2.40	-	14.35	-	-	-	-	-
Music -Instrumental	1110	121	16B	12.00	8.00	4.10	-	24.10	12.00	8.00	5.10	-	25.10	-	-	1.00	-	1.00
Cyber School	1110	121	05	8.80	5.36	13.35	-	27.51	8.80	5.36	13.35	-	27.51	-	-	-	-	-
TITLE 1 (federal prog)	1190	121	35	4.00	-	-	-	4.00	4.00	-	-	-	4.00	-	-	-	-	-
Total				345.30	169.01	223.05	1.00	738.36	346.30	172.01	224.05	1.00	743.36	1.00	3.00	1.00	-	5.00

POSITIONS	Func	Acct	Prog	2021-22 Actual					2022-23 Budget					Addition/Reductions to 2022-23 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	-	7.20	5.80	-	13.00	-	7.20	5.80	-	13.00	-	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.40	3.40	-	9.80	-	6.40	3.40	-	9.80	-	-	-	-	-	-
Business Education	1360	121	03	-	-	4.90	-	4.90	-	-	4.90	-	4.90	-	-	-	-	-	-
Business Education-Careers	1360	121	18H	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	0.30	0.80	-	1.10	-	0.30	0.80	-	1.10	-	-	-	-	-	-
Total				-	13.90	14.90	-	28.80	-	13.90	14.90	-	28.80	-	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
Autistic	1233	121	21C	7.00	2.50	1.00	-	10.50	7.00	3.50	1.00	-	11.50	-	1.00	-	-	-	1.00
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	-	-	7.20	-	7.20	-	-	7.20	-	7.20	-	-	-	-	-	-
APT Program	1231	121	21L	2.50	1.00	1.00	-	4.50	2.50	1.00	1.00	-	4.50	-	-	-	-	-	-
Life Skills	1211	121	21F	-	-	1.00	-	1.00	-	-	2.00	-	2.00	-	-	1.00	-	-	1.00
Learn Supp/ Life Skills	1241	121	21F	33.10	22.20	25.70	-	81.00	34.10	22.20	25.70	-	82.00	1.00	-	-	-	-	1.00
Multiple Disabilities	1270	121	21J	2.00	2.00	-	-	4.00	2.00	2.00	-	-	4.00	-	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	15.00	15.00	-	-	-	15.00	15.00	-	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	11.00	3.55	3.00	-	17.55	11.00	3.55	3.00	-	17.55	-	-	-	-	-	-
Cyber Special Education	1200	121	05	0.40	1.20	0.80	-	2.40	0.40	1.20	0.80	-	2.40	-	-	-	-	-	-
Total				58.00	33.95	44.20	21.00	157.15	59.00	34.95	45.20	21.00	160.15	1.00	1.00	1.00	-	-	3.00
Guidance Counselors	2120	121	18B	11.00	9.35	19.50	1.00	40.85	11.00	9.35	19.50	-	39.85	-	-	-	-	(1.00)	(1.00)
Certified Nurses	2440	121	18D	11.00	3.00	3.00	-	17.00	11.00	3.00	3.00	-	17.00	-	-	-	-	-	-
Psychologists	2140	121	18C	11.00	3.00	3.00	-	17.00	11.00	3.00	3.00	-	17.00	-	-	-	-	-	-
Case Workers	2160	121	18F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-	-
Librarian	2250	121	14	10.60	3.00	3.00	-	16.60	10.60	3.00	3.00	-	16.60	-	-	-	-	-	-
Cyber Support Services	2000	121	05	0.40	0.15	-	-	0.55	0.40	0.15	-	-	0.55	-	-	-	-	-	-
Total				44.00	18.51	28.50	10.00	101.01	44.00	18.51	28.50	9.00	100.01	-	-	-	-	(1.00)	(1.00)
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.50	-	1.50	-	-	1.50	-	1.50	-	-	-	-	-	-
Cyber Audio Visual	2200	121	05	-	-	0.20	-	0.20	-	-	0.20	-	0.20	-	-	-	-	-	-
Total				-	-	4.70	-	4.70	-	-	4.70	-	4.70	-	-	-	-	-	-
Teacher Total				447.30	235.37	315.35	32.00	1,030.02	449.30	239.37	317.35	31.00	1,037.02	2.00	4.00	2.00	-	(1.00)	7.00
Secretarial Staff - Central Office and School Administration																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Sec to the 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	11.00	6.00	9.00	-	26.00	11.00	6.00	9.00	-	26.00	-	-	-	-	-	-
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	-	-	-	-	-	-
Total				11.00	9.00	21.00	16.00	57.00	11.00	9.00	21.00	16.00	57.00	-	-	-	-	-	-
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	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-	-
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	-	-	-	61.00	61.00	-	-	-	61.00	61.00	-	-	-	-	-	-
Multiple Disabilities	1270	191	21J	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Total				16.00	2.00	3.00	100.00	121.00	16.00	2.00	3.00	100.00	121.00	-	-	-	-	-	-

POSITIONS	Func	Acct	Prog	2021-22 Actual					2022-23 Budget					Addition/Reductions to 2022-23 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	5.50	1.00	3.00	-	9.50	5.50	1.00	3.00	-	9.50	-	-	-	-	-	-
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-	-
Total				16.50	1.00	6.00	-	23.50	16.50	1.00	6.00	-	23.50	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.20	4.20	-	-	-	4.20	4.20	-	-	-	-	-	-
RN-LPN (District)	2440	141	18D	1.00	3.00	3.00	1.00	8.00	1.00	3.00	3.00	1.00	8.00	-	-	-	-	-	-
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	-	-	-	-	-	-
Behavioral Specialist	1291	141	21	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Total				1.00	3.00	3.00	7.20	14.20	1.00	3.00	3.00	8.20	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 Suppt)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Technology Office (Professional)	2829	141	10	-	-	-	1.00	1.00	-	-	-	3.00	3.00	-	-	-	2.00	2.00	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	18.00	18.00	-	-	-	18.00	18.00	-	-	-	-	-	-
Total				-	-	-	30.00	30.00	-	-	-	32.00	32.00	-	-	-	2.00	2.00	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	11.00	3.00	3.00	5.00	22.00	11.00	3.00	3.00	5.00	22.00	-	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	24.50	15.50	31.00	7.00	78.00	24.50	15.50	31.00	7.00	78.00	-	-	-	-	-	-
Security Services Coordinator	2660	141	71L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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				35.50	18.50	34.00	45.00	133.00	35.50	18.50	34.00	45.00	133.00	-	-	-	-	-	-
Secretarial Staff - Central Office and School Administration Total				80.00	33.50	67.00	218.70	399.20	80.00	33.50	67.00	221.70	402.20	-	-	-	3.00	3.00	-
Grand Total				538.30	277.87	397.35	280.70	1,494.22	540.30	281.87	399.35	283.70	1,505.22	2.00	4.00	2.00	3.00	11.00	-

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
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	15,228,075	22,604,829	22,604,829	23,407,943	25,179,925	27,086,045	29,136,458
Dental	1,194,227	1,487,774	1,487,774	1,565,705	1,633,030	1,703,250	1,776,490
Vision	164,798	218,299	218,299	225,481	230,667	235,972	241,400
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	8,211,599	8,634,678	8,909,408	9,151,762	9,403,954
Retirement	34,674,324	37,630,160	37,478,743	39,768,550	41,565,592	43,091,040	44,843,951
Tuition	410,233	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	531,799	578,663	578,663	591,983	608,489	625,042	642,266
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
Total Benefit Expense	64,070,262	77,878,555	77,693,986	81,848,551	86,373,799	90,789,828	95,654,549
% Increase			21.26%	5.10%	5.53%	5.11%	5.36%

* 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
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
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	-	-	-	-	-	-	-
Total Cost Share	5,534,364	7,671,633	7,671,633	8,267,019	8,910,041	9,604,572	10,354,802

Net Benefit Costs							
	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
Medical	10,588,746	16,268,907	16,268,907	16,592,393	17,848,437	19,199,564	20,652,971
Dental	1,025,407	1,394,986	1,394,986	1,468,927	1,532,091	1,597,971	1,666,683
Vision	138,134	207,383	207,383	214,314	219,243	224,285	229,444
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	8,211,599	8,634,678	8,909,408	9,151,762	9,403,954
Retirement	34,674,324	37,630,160	37,478,743	39,768,550	41,565,592	43,091,040	44,843,951
Tuition	410,233	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	369,424	461,811	461,811	475,131	491,637	508,190	525,414
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
Total Benefit Expense	58,535,898	70,206,922	70,022,353	73,581,532	77,463,757	81,185,256	85,299,747
% Increase			19.62%	4.81%	5.28%	4.80%	5.07%

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	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Budget	Projection	Forecast	Forecast	Forecast	Forecast
	\$337,265	\$ 499,322	\$ 891,844	\$ 491,678	\$ 506,428	\$ 521,621	\$ 537,270

	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	\$912,973	\$711,650	\$1,502,726	\$1,496,090	\$1,403,552
G/F Contribution to Cap Reserve	\$3,626,728	\$3,771,797	\$3,271,797	\$4,422,669	\$4,599,576	\$4,783,559	\$4,974,901
Transfer for Cap Reserve Facilities	\$2,095,558	\$2,011,500	\$2,511,500	\$2,323,177	\$2,392,872	\$2,464,658	\$2,538,598
	\$7,633,522	\$6,237,264	\$6,696,270	\$7,457,496	\$8,495,174	\$8,744,307	\$8,917,051

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	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	\$ 55,482	\$ 625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,381,800	\$ 12,545,000	\$ 5,332,567	\$ 12,545,000	\$ 4,794,368	\$ 17,020,000	\$ 3,949,850	\$ 17,180,000	\$ 3,097,350	\$ 17,970,000	\$ 2,198,850	\$ 18,875,000

Total ACT 1 eligible Debt	\$17,926,800	\$17,877,567	\$21,814,368	\$21,129,850	\$21,067,350	\$21,073,850
Increase in ACT 1 eligible debt			\$3,936,801	(\$684,518)	(\$62,500)	\$6,500

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	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 354,667	\$ 650,000	\$ 154,667	\$ 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	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$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	\$ 127,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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
6/2021 \$29,250,000 GOB	\$ 1,288,000	\$ -	\$ 1,071,583	\$ 5,000	\$ 1,168,925	\$ 5,000	\$ 1,168,850	\$ 5,000	\$ 1,168,775	\$ 5,000	\$ 1,168,700	\$ 5,000
4/2022 \$30,115,000 GOB 2022	\$ -	\$ -	\$ -	\$ -	\$ 1,385,389	\$ 5,000	\$ 1,246,700	\$ 5,000	\$ 1,246,550	\$ 5,000	\$ 1,246,400	\$ 100,000
12/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -	\$ 394,181	\$ 5,000
12/2025 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -
Total Elementary Debt	\$ 5,413,232	\$ 5,165,000	\$ 4,554,659	\$ 5,165,000	\$ 5,547,538	\$ 595,000	\$ 5,381,728	\$ 725,000	\$ 5,531,262	\$ 760,000	\$ 5,894,151	\$ 890,000

Total New Debt	\$ 5,413,232	\$ 5,165,000	\$ 4,554,659	\$ 5,165,000	\$ 5,547,538	\$ 595,000	\$ 5,381,728	\$ 725,000	\$ 5,531,262	\$ 760,000	\$ 5,894,151	\$ 890,000
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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	\$9,887,226	\$17,710,000	\$10,341,906	\$17,615,000	\$9,331,678	\$17,905,000	\$8,628,612	\$18,730,000	\$8,093,001	\$19,765,000
Total Debt Service		\$28,505,032		\$27,697,226		\$27,956,906		\$27,236,678		\$27,358,612		\$27,858,001

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	-	-	-	178.3	178.3
Total	-	-	-	178.3	178.3

Index =	3.00%	3.40%	3.00%	3.00%	3.00%	
Exception Calculations						
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
Retirement	29,801,115	30,074,051	30,440,807	30,722,272	31,114,616	
50%	14,900,558	15,037,025	15,220,404	15,361,136	15,557,308	
14,717,179	14,900,558	15,037,025	15,220,404	15,361,136	15,557,308	
State Share of Retirement for Fed. Funded Salaries (30,868)	(31,252)	(31,538)	(31,923)	(32,218)	(32,630)	
Increase	182,994	136,181	182,994	140,437	195,761	
Index	440,589	505,556	450,165	455,654	459,868	
Total Exception	(257,595)	(369,375)	(267,171)	(315,217)	(264,107)	
Special Education						
	2017-18 AFR	2019-20 AFR	2020-21 AFR Est	2021-22 AFR Est. (1.03)	2022-23 AFR Est. (1.03)	2023-24 AFR Est. (1.03)
Expenses	46,309,762	44,074,356	42,679,434	43,959,817	45,278,611	46,636,970
Subsidy	6,128,947	6,125,165	5,077,234	5,943,253	5,943,253	5,943,253
Net Expenses	40,180,815	37,949,192	37,602,200	38,016,564	39,335,358	40,693,717
Net Increase	173,740	(2,231,623)	(346,992)	414,364	1,318,795	1,358,358
Index	1,044,701	1,205,424	1,290,273	1,128,066	1,140,497	1,180,061
Total Exception	-	-	-	178,298	178,298	

2021-2022 Capital Budget

	# of Devices	Budget 2021-2022	Projected 2021-2022
Elementary Equipment			
Elementary iPad	1,900	796,404	540,917
Elementary/Special Area Teacher Device	521	561,000	561,000
		1,357,404	1,101,917
Secondary Equipment			
6th Grade 1:1	1,010	631,250	219,970
9th grade 1:1	1,010	858,500	484,900
Music	36	47,520	47,520
		1,537,270	752,390
District			
Security Camera	30	30,000	30,000
Network Infrastructure Upgrade **		-	639,000
		30,000	669,000
Network			
Networking		425,000	110,756
		425,000	110,756
Administration			
Staff (Central + Schools)	64	85,193	65,193
		85,193	65,193
Other			
Cost Sharing from Parents		(330,500)	(330,500)
		(330,500)	(330,500)
Total Fund 22		3,434,867	2,699,256

** - Project added and Board approved in September 2021

2022-2023 Capital Budget

	# of Devices	Budget 2022-2023
Elementary Equipment		
Classroom STEAM		37,411.00
Elementary iPad	2,270	905,730.00
		<u>943,141.00</u>
Secondary Equipment		
6th Grade 1:1	1,100	687,500.00
9th grade 1:1	1,100	935,000.00
Art	120	158,400.00
Classroom STEAM		90,000.00
Tech ED	156	129,000.00
Video	21	52,500.00
		<u>2,052,400.00</u>
District		
Security Camera		225,000.00
		<u>225,000.00</u>
Network		
Networking		475,000.00
		<u>475,000.00</u>
Administration		
DPP		247,000.00
Staff (Central + Schools)		140,720.00
		<u>387,720.00</u>
Total Fund 22		<u><u>4,083,261.00</u></u>

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	
1										
2										
3	Total Revenue	255,108	248,488	261,224	253,995	262,002	260,333	261,481	262,946	264,608
4	Current RE Taxes (0% rate incr.)	177,235	176,138	177,831	179,236	180,636	180,206	180,422	180,635	180,851
5	Revenue (Excl Current R.E.T.)	77,873	72,350	83,393	74,759	81,366	80,128	81,060	82,311	83,757
6	State (Other)	23,888	22,602	22,690	23,551	25,086	24,746	24,960	25,019	25,151
7	PSERS	16,603	17,695	17,365	18,815	18,728	19,884	20,783	21,546	22,422
8	Federal	3,617	3,411	6,769	3,538	4,431	3,652	3,048	3,048	3,048
9	Local (Excl. Current R.E.T.)	33,766	28,641	36,569	28,854	33,122	31,845	32,269	32,699	33,136
11										
12	Expenses	238,522	269,816	247,527	279,477	277,577	291,724	302,843	313,551	325,287
13	Salaries	98,130	103,129	102,003	108,180	107,972	113,304	116,463	119,631	122,927
14	Benefits (without PSERS)	22,028	31,178	23,862	32,577	32,544	33,813	35,898	38,094	40,456
15	PSERS	33,219	35,390	34,674	37,630	37,479	39,769	41,566	43,091	44,844
16		26,542	27,235	25,413	28,505	27,597	27,957	27,237	27,359	27,858
17	Transfer to Capital Reserve	5,452	6,168	7,634	6,237	6,696	7,457	8,495	8,744	9,917
18	Other	53,152	66,715	53,942	66,348	65,289	69,425	73,185	76,632	80,285
19										
20	Net Gap calculation - No tax increase no exceptions									
21	Deficit						(31,391)	(41,362)	(50,605)	(60,679)
22	Change in Fund Balance						27,109	(500)	(500)	(500)
23	Cumulative Gap at No Incr. in R.E. Taxes						(4,282)	(41,862)	(51,105)	(61,179)
24	Prior Year Gap Reduction						-	4,282	41,862	51,105
25	Net Gap no Incr in R.E Taxes no Exceptions						(4,282)	(37,580)	(9,243)	(10,075)
26										
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29	Deficit						(31,391)	(41,362)	(50,605)	(60,679)
30	Change in Fund Balance						27,109	(500)	(500)	(500)
31	Cumulative Gap at No Incr. in R.E. Taxes						(4,282)	(41,862)	(51,105)	(61,179)
32	Act 1 Increase						4,281	5,413	5,419	5,426
33	Prior Year Tax Increase not included above						-	4,281	9,694	15,113
34	Cumulative Gap at Millage Index						(0)	(32,168)	(35,991)	(40,640)
35	Prior Year Gap elimination						-	0	32,168	35,991
36	Net Gap at Millage Index (no exceptions)						(0)	(32,168)	(3,824)	(4,649)
37										
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40	Deficit						(31,391)	(41,362)	(50,605)	(60,679)
41	Change in Fund Balance						27,109	(500)	(500)	(500)
42	Cumulative Gap at Millage Index						(4,282)	(41,862)	(51,105)	(61,179)
43	Act 1 Increase						4,281	5,413	5,419	5,426
44	Prior Year Tax Increase not included above						-	4,281	9,694	15,113
45	Cumulative Gap at Millage Index						(0)	(32,168)	(35,991)	(40,640)
46	Act 1 Exceptions						-	-	178	178
47	Add'l Revenue from Prior Year exception allowance						-	-	-	178
48	Cumulative Gap at Millage Index and Exceptions						(0)	(32,168)	(35,813)	(40,284)
49	Prior Year Gap elimination						-	0	32,168	35,813
50	Net Gap at Millage Index - with exceptions						(0)	(32,168)	(3,645)	(4,471)
51										
52										
53	Expenses % Increase									
54	Salaries	4.89%		3.95%		5.85%	4.94%	2.79%	2.72%	2.76%
55	Benefits (without PSERS)	-15.96%		8.33%		36.39%	3.90%	6.17%	6.12%	6.20%
56	PSERS	10.52%		4.38%		8.09%	6.11%	4.52%	3.67%	4.07%
57	Debt Service	6.78%		-4.25%		8.60%	1.30%	-2.58%	0.45%	1.83%
58	Other	-10.27%		1.49%		21.04%	6.33%	5.42%	4.71%	4.77%
59										
60	Debt Service % of Budget	11.1%		10.3%		9.9%	9.6%	9.0%	8.7%	8.6%
61										
62	Act 1 Exceptions						-	-	178	178
64	PSERS						-	-	-	-
65	Special Ed						-	-	178	178
67										
68	Fund Balance									
69	Beginning Fund Balance	31,906		38,869		69,153	53,578	26,469	26,969	27,469
70	Transfer (to)/from Operating Budget	(6,962)		(16,587)		15,575	27,109	(500)	(500)	(500)
71	Ending Fund Balance	38,869		55,455		53,578	26,469	26,969	27,469	27,969
72										
73	Fund Balance - Designation PSERS									
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		27,109.2	-	-	-	-
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	Year End Unassigned/Undesig. FB	17,180		17,180		20,180	20,180	20,680	21,180	21,680
81	% of Expenses	7.2%		6.9%		7.3%	6.9%	6.8%	6.8%	6.7%
82										
83	Capital Reserves									
84	Beginning Fund Balance	22,108		20,813		21,768	22,930	23,736	25,296	26,877
85	Inflow	4,529		4,687		5,580	4,301	6,177	6,355	6,453
86	Outflow	5,824		3,732		4,418	3,495	4,618	4,774	4,962
87	Year-end Fund Balance	20,813		21,768		22,930	23,736	25,296	26,877	28,368
88	Year End Designated	17,411		17,864		19,776	20,230	22,903	24,399	25,803
89	Year End Unassigned/Undesig. FB	3,403		3,904		3,155	3,507	2,393	2,478	2,565
90										
91	Act 1 index Assumptions					3.0%	3.4%	3.0%	3.0%	3.0%