

West Chester Area School District
Operating Expense History and Forecast

3/7/2025
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	A	AJ	AK	AL	AM	AN	AO	AP	AQ	AR
		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2022-23	2023-24	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
3	Staff	179,434.3	196,942.0	189,135.5	207,872.9	205,976.6	216,711.5	224,598.0	233,739.7	242,921.3
4	Total Salaries	112,797.9	119,970.1	117,452.8	127,826.3	126,919.3	132,272.3	136,392.7	140,705.5	144,838.6
5	Administration									
6	Reg Salaries	10,404.3	11,062.0	10,696.9	11,882.5	11,882.5	12,731.1	13,189.5	13,611.5	14,033.5
7	Teachers									
8	Reg Salaries	79,812.6	83,239.1	83,226.2	88,756.2	88,383.3	91,623.0	94,531.5	97,366.4	100,300.5
9	Extra Duty Pymnts	2,371.2	1,987.8	1,546.3	2,619.7	2,485.6	1,941.9	2,003.6	2,063.6	2,125.8
10	Sabbatical Pymnts	311.8	300.0	347.7	450.0	450.0	350.0	350.0	350.0	350.0
11	Subject Chair Pymnts	625.5	640.0	638.1	640.0	640.0	640.0	640.0	640.0	640.0
12	Severance Pymnts	194.7	392.0	224.7	292.0	292.0	292.0	301.3	310.3	319.7
13	Supplemental Contracts	2,287.7	2,290.0	2,321.5	2,320.0	2,320.0	2,350.0	2,350.0	2,350.0	2,350.0
14	Total Teachers	85,603.5	88,848.9	88,304.5	95,077.9	94,571.0	97,196.9	100,176.4	103,080.3	106,086.0
15	Technical									
16	Reg Salaries	4,400.0	5,067.2	5,085.3	5,731.5	5,731.5	5,935.6	6,149.0	6,345.5	6,541.9
17	Office Clerical									
18	Reg Salaries	6,771.1	8,260.1	7,333.3	8,469.9	8,069.9	8,854.5	9,117.5	9,462.2	9,755.5
19	Crafts and Trades									
20	Reg Salaries	5,619.0	6,731.9	6,032.7	6,664.4	6,664.4	7,554.1	7,760.4	8,206.0	8,421.7
21										
22	Benefits									
23	Medical	15,645.5	23,262.2	20,444.3	23,590.2	22,590.2	24,627.9	26,492.2	28,497.7	30,654.9
24	Dental	1,297.3	1,690.0	1,357.7	1,520.6	1,520.6	1,586.0	1,654.2	1,725.3	1,799.5
25	Vision	141.6	243.1	144.6	208.6	208.6	213.4	218.3	223.3	228.4
26	Prescription	5,058.8	5,245.1	3,951.7	5,406.0	5,406.0	5,946.6	6,541.3	7,195.4	7,915.0
27	Social Security	8,139.9	9,066.9	8,529.9	9,752.5	9,754.5	10,154.8	10,434.0	10,764.0	11,080.2
28	Retirement	39,340.4	40,685.9	39,817.7	43,181.8	43,190.4	45,944.0	47,355.6	49,612.7	51,924.6
29	Tuition Reimbursement	554.2	600.0	663.0	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	532.5	608.5	567.7	625.9	625.9	647.4	667.5	688.6	708.9
31	Workers Comp/Unempl/Other	1,382.7	1,348.7	1,288.8	1,368.9	1,368.9	1,389.5	1,410.3	1,431.5	1,452.9
32	Total Benefits	72,092.8	82,750.4	76,765.5	86,254.6	85,265.2	91,109.5	95,373.4	100,738.6	106,364.5
33	(Less) cost sharing	(5,456.4)	(5,778.6)	(5,082.8)	(6,207.9)	(6,207.9)	(6,670.3)	(7,168.2)	(7,704.3)	(8,281.7)
34	Net Benefits	66,636.4	76,971.9	71,682.7	80,046.6	79,057.3	84,439.3	88,205.3	93,034.3	98,082.7
35										
36	Prof. & Tech. Services	19,479.3	20,361.6	20,546.2	21,281.3	22,611.3	23,032.3	23,687.3	24,361.9	25,056.8
37	Substitute Service	3,970.3	3,267.8	3,952.6	4,275.5	4,275.5	4,335.3	4,465.4	4,599.4	4,737.3
38	Contracted Therapeutic Staff	2,129.7	1,730.5	2,063.8	1,371.3	1,121.3	1,026.2	1,057.0	1,088.7	1,121.3
39	Contracted Aides- Special Ed.	822.9	1,588.2	1,119.0	1,554.5	2,954.5	2,997.6	3,087.5	3,180.2	3,275.6
40	Contracted Aides- Other	170.0	213.0	131.9	198.0	198.0	157.5	162.2	167.1	172.1
41	Contracted Special Ed. Programs	3,299.0	3,566.1	3,371.8	3,737.2	3,737.2	3,428.8	3,531.6	3,637.6	3,746.7
42	Occupational/Physical Therapy	1,254.7	1,120.0	1,336.9	1,305.6	1,305.6	1,472.5	1,516.7	1,562.2	1,609.0
43	Due Process Hearings	1,092.0	1,200.0	1,206.5	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0
44	Early Intervention	144.0	170.2	212.4	157.9	157.9	232.0	238.9	246.1	253.5
45	Extended School Year	510.6	604.0	759.3	600.6	600.6	759.5	782.3	805.8	829.9
46	Alternative Education - IU	2,433.4	3,012.7	2,699.9	2,760.9	2,760.9	3,091.3	3,184.1	3,279.6	3,378.0
48	Tax Collection	902.2	799.0	942.8	892.3	892.3	929.5	957.4	986.1	1,015.7
49	Legal	388.5	598.0	271.0	553.0	403.0	453.0	466.6	480.6	495.0
50	Other	2,361.9	2,491.9	2,478.4	2,674.5	3,004.5	2,949.1	3,037.6	3,128.7	3,222.6
51										
52	Purchased Property Services	3,898.3	4,866.0	4,107.4	5,077.0	5,077.0	5,148.4	5,302.8	5,461.9	5,625.8
53	Electricity	1,949.6	2,502.9	2,122.2	2,468.9	2,468.9	2,762.4	2,845.3	2,930.6	3,018.6
54	Water/Sewer	685.2	688.9	689.2	754.5	754.5	786.8	810.4	834.7	859.8
55	Trash Removal	100.8	110.0	120.5	130.0	130.0	130.0	133.9	137.9	142.1
56	Space Rental	137.0	141.0	145.0	150.1	150.1	158.0	162.7	167.6	172.7
57	Other	1,025.7	1,423.2	1,030.5	1,573.4	1,573.4	1,311.2	1,350.5	1,391.0	1,432.8
58										
59	Other Services	29,909.5	34,056.5	31,215.9	35,347.8	34,247.8	36,896.3	38,737.9	40,621.1	42,607.5
60	Charter Schools	7,512.1	8,984.4	7,580.8	8,790.0	7,990.0	8,339.5	9,092.2	9,822.1	10,614.4
61	Tuition: Special Education	4,220.2	3,968.4	4,850.0	4,650.3	4,650.3	5,443.3	5,661.1	5,887.5	6,123.0
62	Tuition: Technical College	2,798.2	2,860.7	2,748.3	2,812.0	2,812.0	2,922.9	3,167.1	3,447.2	3,738.3
63	Tuition: Other Alt Ed Programs	386.8	275.0	266.2	297.5	297.5	280.0	294.0	308.7	324.1
64	Bussing: Public Schools	6,020.7	7,130.0	5,943.6	7,150.0	7,150.0	7,500.0	7,725.0	7,956.8	8,195.5
65	Bussing: Non-Public	3,290.8	4,014.0	3,188.4	3,720.0	3,420.0	3,900.0	4,017.0	4,137.5	4,261.6
66	Bussing: Special Ed	3,813.6	4,421.5	4,667.9	5,511.5	5,511.5	5,690.0	5,860.7	6,036.5	6,217.6
67	Bussing: Extracurricular	344.5	392.3	342.4	420.4	420.4	428.0	440.9	454.1	467.7
68	Insurance	592.9	660.9	650.7	728.2	728.2	783.0	822.2	863.3	906.5
69	Telephone/Postage	575.8	527.2	501.9	525.1	525.1	557.7	574.5	591.7	609.4
71	Other	353.9	822.0	475.8	742.7	742.7	1,051.8	1,083.3	1,115.8	1,149.3
72										
73	Supplies	8,351.5	9,123.6	8,206.0	10,481.8	10,527.4	11,520.3	12,521.8	12,984.9	13,465.4
74	Heating/ Motor Pool Fuel	1,134.6	1,159.7	961.0	1,268.2	1,268.2	1,117.2	1,150.8	1,185.3	1,220.8
75	Other Operations/Maint Supplies	1,114.1	1,200.7	1,174.3	1,226.2	1,226.2	1,441.5	1,499.2	1,559.1	1,621.5
76	Educational	2,520.4	3,233.4	2,760.6	3,459.0	3,448.6	2,954.8	3,073.0	3,195.9	3,323.8
77	Curriculum Proposals	1,404.0	1,016.3	897.1	1,565.2	1,565.2	1,997.8	2,629.6	2,708.5	2,789.7
78	Educational /Admin Software	2,141.7	2,364.9	2,378.9	2,773.0	2,829.1	3,829.3	3,982.5	4,141.8	4,307.5
79	Administration/Business	36.7	148.7	34.1	190.2	190.2	179.7	186.8	194.3	202.1
80										
82	Other Objects	425.0	490.7	441.2	547.9	547.9	618.2	636.8	655.9	675.6
83	Dues and Fees - Athletics	213.9	131.5	286.8	131.5	131.5	131.5	131.5	131.5	131.5
84										
85	Property	2,804.6	591.4	680.6	582.3	582.3	753.0	775.6	798.8	822.8
88	Other Equipment	2,804.6	591.4	680.6	582.3	582.3	753.0	775.6	798.8	822.8
89										
90	Debt Service	27,882.0	27,236.6	27,151.4	27,465.5	27,352.3	29,436.8	30,508.5	32,967.7	33,520.4
91	Bond payments	27,882.0	27,236.6	27,151.4	27,465.5	27,352.3	29,436.8	30,508.5	32,967.7	33,520.4
92										
94	Reserve	12,457.5	8,495.2	8,638.6	13,776.1	13,776.1	9,243.4	9,550.1	9,288.6	9,937.3
96	Transfer to other funds	12,457.5	8,495.2	8,638.6	13,776.1	13,776.1	9,243.4	9,550.1	9,288.6	9,937.3
97										
98	TOTAL EXPENSE	284,856.0	302,295.0	290,409.5	322,563.9	320,830.0	333,491.7	346,450.3	361,012.1	374,764.3

West Chester Area School District
Revenue History and Forecast

	A	AM	AN	AO	AP	AQ	AR	AS	AT	AU
1		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2022-23	2023-24	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
3	Local	237,597.4	220,388.7	243,445.8	233,577.5	244,611.6	245,222.7	284,781.8	297,341.1	315,158.3
4	Real Estate	192,576.1	185,940.4	194,479.5	195,955.1	198,839.3	205,315.1	244,315.3	256,306.9	273,547.3
5	Current	190,642.6	184,991.5	193,128.6	195,195.2	197,129.3	204,116.1	243,116.4	255,107.9	272,348.4
6	Interim	1,933.5	948.9	1,350.9	760.0	1,710.0	1,198.9	1,198.9	1,198.9	1,198.9
7	Earned Income	27,623.0	25,110.0	29,274.6	28,283.0	29,433.0	29,707.2	30,152.8	30,605.1	31,064.2
8	Real Estate Transfer	6,173.5	4,590.0	5,532.3	4,681.8	5,231.8	5,183.4	5,287.1	5,392.8	5,500.7
9	Delinquent Taxes	2,920.5	2,858.8	2,606.2	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	6,556.4	618.3	9,815.3	627.6	6,827.6	637.0	646.5	656.2	666.1
11	Gate Receipts	206.4	131.5	195.7	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,541.5	1,139.7	1,542.1	1,039.7	1,289.7	1,389.7	1,389.7	1,389.7	1,389.7
13										
14	State	45,086.7	46,537.7	48,087.5	49,936.0	51,545.3	52,504.2	52,952.8	54,955.3	55,890.3
15	Student Subsidies	21,311.5	21,661.2	23,351.1	23,468.9	24,742.9	24,454.8	24,058.0	24,766.9	24,387.9
16	Basic Instruction	10,934.7	10,937.3	12,634.2	12,635.0	13,685.9	13,685.9	13,685.9	13,685.9	13,685.9
18	Special Education	5,966.5	5,974.9	5,963.7	6,146.8	6,069.4	6,069.4	6,069.4	6,069.4	6,069.4
20	Tuition Private Home Place't	89.5	100.0	47.1	100.0	100.0	100.0	100.0	100.0	100.0
21	Transportation	2,684.0	2,950.0	2,900.6	2,950.0	2,950.0	2,950.0	2,950.0	2,950.0	2,950.0
22	Medical, Dental & Nurse	251.8	253.9	256.6	253.9	253.9	253.9	253.9	253.9	253.9
23	Rent	986.0	1,046.0	1,149.8	984.1	990.4	996.5	599.7	1,308.6	929.6
24	Charter Schools	-	-	-	-	294.2	-	-	-	-
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	23,392.7	24,876.4	24,497.7	26,467.2	26,472.5	28,049.4	28,894.8	30,188.4	31,502.4
28	Social Security	4,010.9	4,533.5	4,248.5	4,876.3	4,877.3	5,077.4	5,217.0	5,382.0	5,540.1
29	Retirement	19,381.7	20,343.0	20,249.2	21,590.9	21,595.2	22,972.0	23,677.8	24,806.4	25,962.3
30	Other	382.5	-	238.7	-	330.0	-	-	-	-
31										
32	Federal	7,120.5	3,579.9	4,351.8	3,958.3	4,277.9	4,015.7	3,715.7	3,715.7	3,715.7
33	Title I	522.0	547.7	917.9	1,313.7	1,362.9	1,116.8	1,116.8	1,116.8	1,116.8
34	Title II	171.6	232.7	173.3	251.1	212.6	212.6	212.6	212.6	212.6
35	IDEA	1,371.5	1,615.1	1,993.4	1,749.8	1,749.8	1,683.8	1,683.8	1,683.8	1,683.8
36	MA Direct Services/Time Study	1,094.6	1,050.6	1,051.7	500.0	750.0	800.0	500.0	500.0	500.0
37	Other	134.8	133.9	158.6	143.6	202.5	202.5	202.5	202.5	202.5
38	COVID Related Grants	3,826.1	-	56.9	-	-	-	-	-	-
39										
40	Local Taxes & Subsidies	289,804.6	270,506.3	295,885.1	287,471.7	300,434.8	301,742.6	341,450.3	356,012.1	374,764.3
41										
42	Beginning Fund Balance	83,612.0	66,279.2	88,560.6	80,575.2	94,036.1	73,641.0	41,891.9	36,891.9	31,891.9
44	Ending Fund Balance	88,560.6	34,490.5	94,036.1	45,483.0	73,641.0	41,891.9	36,891.9	31,891.9	31,891.9
45										
47	Committed Fund Balance for Health Care	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
48	Committed Fund Balance for Future millage	60,977.6	7,500.0	66,044.2	18,000.0	44,749.1	12,000.0	6,000.0	-	-
49	Assigned Fund Balance for Alternative Education	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0
50	Assigned Fund Balance for Property Assessment Fluctuations	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
51	Assigned Fund Balance for Technology/Distance Learning	-	-	-	-	-	-	-	-	-
53	Assigned Fund Balance for Elementary Construction	-	-	-	-	-	-	-	-	-
54	Assigned Fund Balance for Future Staffing Needs	1,100.0	-	1,100.0	-	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
55	Assigned Fund Balance for Athletic Fund	143.2	150.8	52.1	150.8	59.7	59.7	59.7	59.7	59.7
56	Beginning Unassigned Fund Balance	18,679.8	19,179.9	19,179.9	19,179.9	19,679.9	20,172.3	21,172.3	22,172.3	23,172.3
57	Ending Unassigned Fund Balance	19,179.9	19,679.8	19,679.9	20,172.3	20,172.3	21,172.3	22,172.3	23,172.3	23,172.3
58										
59	Assumed use of FB	(4,948.6)	31,788.7	(5,475.5)	35,092.2	20,395.1	31,749.1	5,000.0	5,000.0	-

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2024-25	2025-26		2026-27	2027-28	2028-29
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				15,569,013	15,734,017		15,734,017	15,734,017	15,734,017
6	Delaware County				1,051,730	1,056,620		1,056,620	1,056,620	1,056,620
7					16,620,743	16,790,637		16,790,637	16,790,637	16,790,637
8										
9										
10	Net amount to be raised from R/E taxes				195,006	204,116		243,116	255,108	272,348
11	Gross tax to be levied				202,079	211,519		251,934	264,361	282,226
12										
13	Equilization Between Counties									
14	Chester County %				93.67%	93.71%		93.71%	93.71%	93.71%
15	Delaware County %				6.33%	6.29%		6.29%	6.29%	6.29%
16										
17	Chester Cnty Levy				189,292	198,209		236,080	247,725	264,466
18	Delaware Cnty Levy				12,787	13,311		15,854	16,636	17,760
19					202,079	211,519		251,934	264,361	282,226
20										
21	Millage Calculation									
22	Chester Cnty tax levy				189,292	198,209		236,080	247,725	264,466
23	Chester Cnty assessed value				8,327,125	8,400,184		8,420,184	8,440,184	8,460,184
24										
25	Chester County Millage				22.7319	23.5957		28.0374	29.3506	31.2600
26	Previous Year Millage				22.4364	22.7319		23.5957	28.0374	29.3506
27										
28	Chester Cnty Mill Increase				0.30	0.86		4.44	1.31	1.91
29	% increase				1.3%	3.8%		18.8%	4.7%	6.5%
30										
31	Delaware Cnty Tax levy				12,787	13,311		15,854	16,636	17,760
32	Delaware Cnty Assessed Value				1,157,899	1,160,399		1,160,774	1,161,149	1,161,524
33	Delaware County Millage				11.0434	11.4708		13.6581	14.3271	15.2904
34	Previous Yr Millage *				9.9424	11.0434		11.4708	13.6581	14.3271
35										
36	Delaware Cnty Mill Increase				1.10	0.43		2.19	0.67	0.96
37	% increase				11.1%	3.9%		19.1%	4.9%	6.7%
38										
39	Multi County Millage re-balancing									
40	Chester Cty Levy Rebalanced				189,362					
41	Delaware Cty Levy Rebalanced				12,717					
42					202,079					
43										
44	Chester County Millage				22.7319	23.5957				
45	Chester County Millage Re-balanced				22.7403					
46	Chester Cnty Mill Increase					0.86				
47	% increase					3.76%				
48	Act 1 Millage					23.5957				
49	Millage from exceptions					-				
50										
51										
52	Delaware County Millage				11.0434	11.4708				
53	Delaware County Millage Re-balanced				10.9824					
54	Delaware Cnty Mill Increase					0.49				
55	% increase					4.45%				
56	Act 1 Millage					11.4708				
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
2014-15	\$7,646,298	\$12,691	0.2%	642,425	4,786	0.7%
2015-16	\$7,698,441	\$52,143	0.7%	647,335	4,910	0.8%
2016-17	\$7,728,556	\$30,115	0.4%	647,399	64	0.0%
2017-18	\$7,823,487	\$94,931	1.2%	647,287	(112)	0.0%
2018-19	\$7,842,035	\$18,548	0.2%	648,116	829	0.1%
2019-20	\$7,921,563	\$79,528	1.0%	648,096	(20)	0.0%
2020-21	\$7,962,871	\$41,309	0.5%	652,566	4,470	0.7%
2021-22	\$8,008,479	\$45,607	0.6%	1,140,469	487,902	42.8%
2022-23	\$8,232,042	\$223,564	2.7%	1,146,418	5,949	0.5%
2023-24	\$8,307,125	\$75,083	0.9%	1,150,410	3,992	0.3%
10 YEAR AVERAGE		\$67,352	0.8%		51,277	4.6%
5 YEAR AVERAGE		\$93,018	1.1%		\$100,459	7.4%
3 YEAR AVERAGE		\$114,751	1.4%		\$165,948	14.5%

CHESTER COUNTY				DELAWARE COUNTY			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
COMMERCIAL				COMMERCIAL			
2019-20	1,565,346	33,706	2.15%	2019-20	8,009	-	0.00%
2020-21	1,551,277	(14,070)	-0.91%	2020-21	9,158	1,149	12.55%
2021-22	1,512,672	(38,605)	-2.55%	2021-22	26,710	17,553 *	65.71%
2022-23	1,479,994	(32,678)	-2.21%	2022-23	26,434	(277)	-1.05%
2023-24	1,484,753	4,759	0.32%	2023-24	26,434	-	0.00%
2024-25	1,484,839	86	0.01%	2024-25	26,434	-	0.00%
2025-26	1,484,839	-	0.00%	2025-26	26,434	-	0.00%
2026-27	1,484,839	-	0.00%	2026-27	26,434	-	0.00%
2027-28	1,484,839	-	0.00%	2027-28	26,434	-	0.00%
2028-29	1,484,839	-	0.00%	2028-29	26,434	-	0.00%
Average increase			-0.32%	Average increase			7.72%
RESIDENTIAL				RESIDENTIAL			
2019-20	6,308,846	45,366	0.72%	2019-20	640,087	(20)	0.00%
2020-21	6,355,791	46,945	0.74%	2020-21	643,409	3,321	0.52%
2021-22	6,442,329	86,538	1.34%	2021-22	1,113,759	470,350 *	42.23%
2022-23	6,708,275	265,946	3.96%	2022-23	1,119,985	6,226	0.56%
2023-24	6,778,370	70,094	1.03%	2023-24	1,123,977	3,992	0.36%
2024-25	6,835,158	56,788	0.83%	2024-25	1,131,465	7,488	0.66%
2025-26	6,875,158	40,000	0.58%	2025-26	1,133,965	2,500	0.22%
2026-27	6,895,158	20,000	0.29%	2026-27	1,134,340	375	0.03%
2027-28	6,915,158	20,000	0.29%	2027-28	1,134,715	375	0.03%
2028-29	6,935,158	20,000	0.29%	2028-29	1,135,090	375	0.03%
Average increase			1.01%	Average increase			4.46%
OTHER				OTHER			
2019-20	47,371	456	0.96%	2019-20	-	-	0.00%
2020-21	55,804	8,433	15.11%	2020-21	-	-	0.00%
2021-22	53,478	(2,326)	-4.35%	2021-22	-	-	0.00%
2022-23	43,773	(9,704)	-22.17%	2022-23	-	-	0.00%
2023-24	44,002	229	0.52%	2023-24	-	-	0.00%
2024-25	40,187	(3,815)	-9.49%	2024-25	-	-	0.00%
2025-26	40,187	-	0.00%	2025-26	-	-	0.00%
2026-27	40,187	-	0.00%	2026-27	-	-	0.00%
2027-28	40,187	-	0.00%	2027-28	-	-	0.00%
2028-29	40,187	-	0.00%	2028-29	-	-	0.00%
Average increase			-1.94%	Average increase			0.00%
TOTAL				TOTAL			
2019-20	7,921,563	79,528	1.00%	2019-20	648,096	(20)	0.00%
2020-21	7,962,871	41,309	0.52%	2020-21	652,566	4,470	0.69%
2021-22	8,008,479	45,607	0.57%	2021-22	1,140,469	487,902 *	42.78%
2022-23	8,232,042	223,564	2.72%	2022-23	1,146,418	5,949	0.52%
2023-24	8,307,125	75,083	0.90%	2023-24	1,150,410	3,992	0.35%
2024-25	8,360,184	53,059	0.63%	2024-25	1,157,899	7,488	0.65%
2025-26	8,400,184	40,000	0.48%	2025-26	1,160,399	2,500	0.22%
2026-27	8,420,184	20,000	0.24%	2026-27	1,160,774	375	0.03%
2027-28	8,440,184	20,000	0.24%	2027-28	1,161,149	375	0.03%
2028-29	8,460,184	20,000	0.24%	2028-29	1,161,524	375	0.03%
Average increase			0.75%	Average increase			4.53%

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

West Chester Area School District
Budget Forecast Model
2024-25 Projection Changes
March 2025

<u>Expenses</u>	
Salaries:	
Teachers	\$ (300,000)
Aides	\$ (400,000)
Contracted Special Ed Aides	\$ 400,000
PHEAA Grant- Other Prof & Tech Svcs	\$ 200,000
Total Expenses	<u>\$ (100,000)</u>

<u>Revenues</u>	
Current RE Collections	\$ 434,174
Earned Income Tax	\$ 150,000
Transfer Tax	\$ 150,000
State Subsidy- PHEAA Grant	\$ 200,000
Total Revenues	<u>\$ 934,174</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 1,034,174
Increase (Decrease) in Ending Fund Balance 6/30/25	<u>\$ 1,034,174</u>

West Chester Area School District
 Budget Forecast Model
 2025-26 Projection Changes
 March 2025

<u>Expenses</u>	
Charter School Tuitions	\$ 250,000
Total Expenses	\$ 250,000

<u>Revenues</u>	
Other Local Revenue- Facilities Rentals	\$ 100,000
State Revenue- Charter School Subsidy	\$ (294,174)
Total Revenues	\$ (194,174)

<u>Budget Gap</u>	
Change in Budget Gap	\$ 444,174

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 1,034,174
2025-26 Use of Designation for Future Millage Increases	\$ (1,034,174)
Increase (Decrease) in Ending Fund Balance 6/30/26	\$ -

West Chester Area School District
 Budget Forecast Model
 2025-26 Projection Changes
 February 2025

<u>Expenses</u>	
Decrease New Staffing Requests- 4.0 FTE	
Salaries	\$ (464,428)
Health Benefits	\$ (82,589)
SS&PSERS	\$ (196,778)
SS & PSERS True Up	\$ (198,489)
Total Expenses	\$ (942,284)

<u>Revenues</u>	
State Revenue SS&PSERS Subsidy	
Decrease Staffing Requests	\$ (98,389)
SS&PSERS True Up	\$ (99,246)
Total Revenues	\$ (197,635)

<u>Budget Gap</u>	
Change in Budget Gap	\$ (744,649)

<u>Fund Balance Analysis</u>	
Increase (Decrease) in Ending Fund Balance 6/30/26	\$ -

West Chester Area School District
 Budget Forecast Model
 2024-25 Projection Changes
 January 2025

<u>Expenses</u>	
Prof & Tech Services:	
Contracted Therapeutic Staff	\$ (250,000)
Contracted Special Ed Aides	\$ 1,000,000
Legal	\$ (150,000)
Charter School Tuition	\$ (300,000)
Transportation- Non Pub	\$ (300,000)
Total Expenses	\$ -

<u>Revenues</u>	
Current RE Collections	\$ 1,500,000
Investment Income	\$ 1,200,000
Rent Subsidy	\$ 6,283
Total Revenues	\$ 2,706,283

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,706,283
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ 2,706,283

West Chester Area School District
 Budget Forecast Model
 2025-26 Projection Changes
 January 2025

<u>Expenses</u>	
Budget Submissions- Projected vs. Submitted	
Salaries	\$ (352,197)
Prof & Tech Svcs	\$ 1,380,154
Purchased Property Svcs	\$ (80,882)
Other Services	\$ (442,016)
Supplies	\$ (38,219)
Other Objects	\$ 53,958
Property	\$ 153,217
Debt Service	\$ (494,826)
Total Expenses	\$ 179,189

<u>Revenues</u>	
State Revenue- Rental Subsidy	\$ 6,494
Federal Revenue	\$ 233,985
Total Revenues	\$ 240,479

<u>Budget Gap</u>	
Change in Budget Gap	\$ (61,290)

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 2,706,283
2025-26 Use of Designation for Future Millage Increases	\$ (2,706,283)
Increase (Decrease) in Ending Fund Balance 6/30/26	\$ -

West Chester Area School District
 Budget Forecast Model
 2024-25 Projection Changes
 November 2024

<u>Expenses</u>	
Prof & Tech Services- Other	\$ 130,000
Charter School Tuition	\$ (250,000)
Total Expenses	\$ (120,000)

<u>Revenues</u>	
Local Revenue- Other	\$ 50,000
State Revenue- Other	\$ 130,000
Federal Revenue- MA	\$ 250,000
Total Revenues	\$ 430,000

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 550,000
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ 550,000

West Chester Area School District
 Budget Forecast Model
 2025-26 Projection Changes
 November 2024

<u>Expenses</u>	
Salaries- model assumptions vs. actual	\$ (915,201)
SS&PSERS- model assumptions vs. actual	\$ (387,771)
New Staffing Additions- 16.2 FTE	
Salaries	\$ 1,558,717
SS&PSERS	\$ 660,429
Health Benefits	\$ 334,482
Prof & Tech Services- Other	\$ (231,561)
Charter School Tuition	\$ (250,000)
Total Expenses	<u>\$ 769,095</u>

<u>Revenues</u>	
Local Revenue- Other	\$ 50,000
State Revenue- SS&PSERS Subsidy	\$ 136,335
Total Revenues	<u>\$ 186,335</u>

<u>Budget Gap</u>	
Change in Budget Gap	\$ 582,760

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 550,000
2025-26 Use of Designation for Future Millage Increases	<u>\$ (550,000)</u>
Increase (Decrease) in Ending Fund Balance 6/30/26	\$ -

West Chester Area School District
 Budget Forecast Model
 2023-24 Projection Changes
 October 2024

<u>Expenses</u>	
Other Services	\$ 6,467
Supplies	\$ 52
Total Expenses	\$ 6,519

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

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (6,519)
Increase (Decrease) in Ending Fund Balance 6/30/24	\$ (6,519)

West Chester Area School District
 Budget Forecast Model
 2024-25 Projection Changes
 October 2024

<u>Expenses</u>	
Staffing increase 7.55 FTE:	
Salaries	\$ 717,903
Benefits- SS & PSERS	\$ 298,289
Medical Expense	\$ (1,000,000)
Supplies- Educational	\$ (10,409)
Debt Service	\$ (113,279)
Total Expenses	\$ (107,496)

<u>Revenues</u>	
Local Revenue	
Interims	\$ 700,000
Investment Earnings	\$ 1,000,000
State Revenue	
SS & PSERS Subsidy	\$ 149,145
Federal Revenue	
Title I	\$ 246,138
Total Revenues	\$ 2,095,283

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (6,519)
Increase in Fund Balance Designation for Future Millage Increases	\$ 702,779
Increase in Fund Balance Designation for Future Staffing Needs	\$ 1,500,000
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ 2,196,260

West Chester Area School District
 Budget Forecast Model
 2023-24 Projection Changes
 September 2024

<u>Expenses</u>		
Salaries	\$	(5,763)
Prof. & Tech Services	\$	88,515
Purchased Property Services	\$	(3,489)
Other Services	\$	(82,839)
Supplies	\$	4,031
Dues & Fees- Athletics	\$	5,899
Total Expenses	\$	6,354

<u>Revenues</u>		
Other Local Revenue	\$	40
State Revenue	\$	45,000
Federal Revenue	\$	190
Total Revenues	\$	45,230

<u>Fund Balance Analysis</u>		
Increase in Fund Balance Designation for Future Millage Increases	\$	44,775
Decrease in Fund Balance Designation for Athletic Fund	\$	(5,899)
Increase (Decrease) in Ending Fund Balance 6/30/24	\$	38,876

West Chester Area School District
 Budget Forecast Model
 2024-25 Projection Changes
 September 2024

<u>Expenses</u>	
Change in Average Teacher Salary:	
Budgeted teacher salary	\$ 82,691
Actual teacher salary	\$ 82,046
Decreased avg. teacher salary	\$ (645)
Number of teachers	1,073.35
Increase in teacher attrition	\$ (692,311)
Benefits- SS & PSERS	\$ (287,655)
Total Expenses	\$ (979,966)

<u>Revenues</u>	
Local Revenue	
Earned Income Tax	\$ 1,000,000
Other Local Revenue	\$ 200,000
State Revenue	
Charter School Subsidy	\$ 294,173
SS & PSERS Subsidy	\$ (143,828)
Total Revenues	\$ 1,350,345

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 44,775
Decrease in Beginning Fund Balance Designation for Athletic Fund	\$ (5,899)
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,330,311
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ 2,369,187

West Chester Area School District
 Budget Forecast Model
 2023-24 Projection Changes
 August 2024

<u>Expenses</u>	
Salaries	\$ (2,868,538)
Benefits	\$ (1,105,418)
Prof. & Tech Services	\$ (486,039)
Purchased Property Services	\$ (755,121)
Other Services	\$ (1,064,166)
Supplies	\$ (688,644)
Other Objects	\$ (49,503)
Dues & Fees- Athletics	\$ 149,393
Property	\$ 89,193
Debt Service	\$ (111,742)
Total Expenses	\$ (6,890,585)

<u>Revenues</u>	
Local Revenue	
Current & Interim Taxes	\$ 2,089,042
Earned Income	\$ 1,159,614
Transfer Taxes	\$ 942,286
Investment Earnings	\$ 2,497,026
Other Local	\$ 214,055
State Revenue	\$ (341,546)
Federal Revenue	\$ (22,450)
Total Revenues	\$ 6,538,027

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 13,513,773
Decrease in Fund Balance Designation for Athletic Fund	\$ (85,161)
Increase (Decrease) in Ending Fund Balance 6/30/24	\$ 13,428,612

West Chester Area School District
 Budget Forecast Model
 2024-25 Projection Changes
 August 2024

<u>Expenses</u>	
Salaries	\$ (232,572)
Charter Schools	\$ (250,000)
Supplies	\$ 56,067
Total Expenses	<u>\$ (426,505)</u>

<u>Revenues</u>	
Local Revenue	\$ 4,650,000
State Revenue	\$ 973,517
Federal Revenue	\$ (176,505)
Total Revenues	<u>\$ 5,447,012</u>

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 13,513,773
Decrease in Beginning Fund Balance Designation for Athletic Fund	\$ (85,161)
Increase in Fund Balance Designation for Future Millage Increases	\$ 5,873,517
Increase (Decrease) in Ending Fund Balance 6/30/25	<u>\$ 19,302,129</u>

West Chester Area School District Budget Forecast Model Key Expense Assumptions

	A	B	C	D	E	F	G
5	Staff Changes / Student Enrollment						
6					Enrollment Assumptions		
7			2024-25	2025-26	2026-27	2027-28	2028-29
8	KG		851	917	874	939	939
9	1st to 5th Grade		4,541	4,530	4,586	4,632	4,739
10	Grades 6-8		2,779	2,808	2,835	2,800	2,776
11	Grades 9-12		3,822	3,794	3,749	3,720	3,816
12	Total		11,993	12,049	12,044	12,091	12,270
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			2025-26	2026-27	2027-28	2028-29	
30	Administration		4.00%	3.60%	3.20%	3.10%	
31	Teachers		3.73%	3.69%	3.50%	3.50%	
32	Non-Bargaining		4.00%	3.60%	3.20%	3.10%	
33	Support Staff		3.77%	2.97%	3.78%	3.10%	
34	Crafts/Trades		6.62%	2.71%	5.91%	2.59%	
35							
36	Miscellaneous		2025-26	2026-27	2027-28	2028-29	
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			2025-26	2026-27	2027-28	2028-29	
43	Medical		7.57%	7.57%	7.57%	7.57%	
44	Dental		4.30%	4.30%	4.30%	4.30%	
45	Vision		2.30%	2.30%	2.30%	2.30%	
46	Prescription		10.00%	10.00%	10.00%	10.00%	
47	Social Security		7.65%	7.65%	7.65%	7.65%	
48	PSERS		34.00%	34.72%	35.26%	35.85%	
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		\$1,336.91	\$1,438.12	\$1,546.98	\$1,664.09	
56	Dental		\$98.89	\$103.14	\$107.57	\$112.20	
57	Vision		\$15.02	\$15.36	\$15.72	\$16.08	
58	Prescription		\$405.35	\$445.89	\$490.47	\$539.52	
59	Life/AD&D (cost per \$1,000)		\$0.12	\$0.12	\$0.12	\$0.12	
60							
61	Assumes increases in salary related benefits proportional to salary increases						

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

	A	B	C	D	E	F	G
62							
63							
64							
65	<u>Professional and Technical Services - 300</u>			% Increase Assumptions			
66				2025-26	2026-27	2027-28	2028-29
67		Special Education Services		3.00%	3.00%	3.00%	3.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	<u>Purchased Property Services - 400</u>			% Increase Assumptions			
72				2025-26	2026-27	2027-28	2028-29
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				2025-26	2026-27	2027-28	2028-29
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	281	289	298	307	
86		Special Ed	92	97	101	107	
87		Charter School Tuition Rate:					
88		Regular Ed	\$16,297	\$16,785	\$17,289	\$17,808	
89		Special Ed	\$41,743	\$43,830	\$46,022	\$48,323	
90		CAT Enrollment:					
91		Full Time	124	130	137	144	
92		Academic	13	14	15	16	
93		CAT Tuition Rate:					
94		Full Time	\$22,398	23,204	\$23,947	\$24,689	
95		Academic	\$10,378	10,752	\$11,096	\$11,440	
96							
97	<u>Supplies - 600</u>			% Increase Assumptions			
98				2025-26	2026-27	2027-28	2028-29
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	2,552,992	2,629,582	2,708,469	2,789,723	
103							
104	<u>Property - 700</u>			% Increase Assumptions			
105				2025-26	2026-27	2027-28	2028-29
106		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
107							
108	<u>Other Object Dues and Fees - 800</u>			% Increase Assumptions			
109				2025-26	2026-27	2027-28	2028-29
110				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	West Chester Area School District Budget Forecast Model <u>Revenue Assumptions</u>				
2					
3					
4					
5	<u>Local</u>				
		2025-26	2026-27	2027-28	2028-29
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>				
		2025-26	2026-27	2027-28	2028-29
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	\$ 996,473	\$ 599,690	\$ 1,308,619	\$ 929,576
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>				
		2025-26	2026-27	2027-28	2028-29
26	Title I	\$ 1,116,779	\$ 1,116,779	\$ 1,116,779	\$ 1,116,779
27	Title II	\$ 212,608	\$ 212,608	\$ 212,608	\$ 212,608
28	IDEA	\$ 1,683,820	\$ 1,683,820	\$ 1,683,820	\$ 1,683,820
29	Medical Access	\$ 800,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 202,524	\$ 202,524	\$ 202,524	\$ 202,524

West Chester Area School District
Assumptions for Salaries

<u>Additional Headcount Expenses</u>	2024-25 Budget	2024-25 Projected	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
Administrators						
Average New Hire Salary	\$150,501		\$156,521	\$162,156	\$167,345	\$172,532
Additional Headcount	2.00		4.00	-	-	-
Additional Salary Expense	\$200,000		\$544,904	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$70,572	\$68,959	\$72,829	\$75,141	\$77,394	\$79,727
Average Teacher Salary	\$82,691	\$82,046	84,593	\$87,279	\$89,896	\$92,605
Headcount Change (Enrollment)	-		-	-	-	-
Headcount Change (Curricular)	21.00		2.20	-	-	-
Change Salary Expense	\$1,477,595		\$186,105	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$81,510		\$84,770	\$87,822	\$90,632	\$93,442
Additional Headcount	3.00		1.00	-	-	-
Additional Salary Expense	\$223,002		\$82,094	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$30,934		\$32,100	\$33,054	\$34,303	\$35,366
Additional Headcount	-		2.00	-	-	-
Additional Salary Expense	\$0		\$100,532	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$49,284		\$52,547	\$53,971	\$57,160	\$58,641
Additional Headcount	1.00		3.00	-	-	-
Additional Salary Expense	\$54,865		\$180,654	\$0	\$0	\$0

	2024-25 Budget	2024-25 Projected	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
<u>Teacher Staffing Changes Detail</u>			3.73%	3.69%	3.50%	3.50%
Salary before Attrition	88,528,603		92,686,876	95,781,544	98,616,398	101,550,472
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	87,278,603		91,436,876	94,531,544	97,366,398	100,300,472
Increase with Attrition			3.45%	3.17%	3.00%	3.01%
Staffing changes	1,477,595		186,105	-	-	-
Teacher Salary (with attrition & staffing changes)	88,756,198	88,383,334	91,622,981	94,531,544	97,366,398	100,300,472
Increase with Attrition & Staffing Changes			3.67%	3.17%	3.00%	3.01%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	Budget	Projected	Forecast	Forecast	Forecast	Forecast
Admin Staff	11,882,547	11,882,547	12,731,149	13,189,470	13,611,533	14,033,491
Total Administration Salaries	11,882,547	11,882,547	12,731,149	13,189,470	13,611,533	14,033,491
Teacher Staff Salaries	88,756,198	88,383,334	91,622,981	94,531,544	97,366,398	100,300,472
Extra Duty Pymnts (123)	2,619,736	2,485,619	1,941,914	2,003,560	2,063,644	2,125,830
Sabbatical Pymnts (124)	450,000	450,000	350,000	350,000	350,000	350,000
Subject Chair Pymnts (125)	640,000	640,000	640,000	640,000	640,000	640,000
Severance Pymnts (127)	292,000	292,000	292,000	301,270	310,304	319,655
Supplemental Contracts (135) (128)	2,320,000	2,320,000	2,350,000	2,350,000	2,350,000	2,350,000
Total Teaching Salaries	95,077,934	94,570,954	97,196,895	100,176,373	103,080,346	106,085,957
Reg Salaries (141)	5,723,071	5,723,071	5,927,194	6,140,573	6,337,071	6,533,521
Overtime (143)	8,400	8,400	8,400	8,400	8,400	8,400
Technical	5,731,471	5,731,471	5,935,594	6,148,973	6,345,471	6,541,921
Reg Salaries (151)	3,607,499	3,607,499	3,817,512	3,930,892	4,079,480	4,205,944
Overtime (153) (152)	62,400	62,400	63,264	65,143	67,605	69,701
Library/Office Aides (154),(155)	609,520	609,520	634,191	653,026	677,711	698,720
Technology Aides (158)	697,295	697,295	720,639	742,042	770,091	793,964
Instructional Aides (191)	3,408,106	3,008,106	3,542,533	3,647,746	3,785,631	3,902,986
Instructional Aides OT (193)	85,100	85,100	76,400	78,669	81,643	84,174
Office Clerical	8,469,920	8,069,920	8,854,539	9,117,519	9,462,161	9,755,488
Reg Salaries Oper & Maint(161)	5,894,313	5,894,313	6,633,839	6,813,616	7,216,301	7,403,203
Temporary salaries (162)	100,000	100,000	150,000	154,065	163,170	167,396
Overtime (163)	90,500	90,500	175,000	179,743	190,365	195,296
Reg Salaries Technology (168)	579,613	579,613	595,275	612,955	636,124	655,844
Crafts and Trades	6,664,426	6,664,426	7,554,114	7,760,378	8,205,961	8,421,739
Total Salary Expense	127,826,298	126,919,318	132,272,291	136,392,714	140,705,472	144,838,596
% Increase		-0.71%	4.22%	3.12%	3.16%	2.94%

POSITIONS	Func	Acct	Prog	2024-25 Actual					2025-26 Budget					Addition/Reductions to 2025-26 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	-	-	-	-	-
Deputy Superintendent and Chief Academic Officer	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assistant Superintendent of Secondary Education	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Director / Asst. Director	2111	111	18	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Pupil Services Supervisors	2119	111	18	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
ELL and Gifted Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Mathematics / Science / Business Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Mathematics / Science / FCS / Tech Ed Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Studies/Art/Wild Lang/PE Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Visual and Performing Arts / Health & PE Supervisor	2260	111	01	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00
Assessment/Reevaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Director of Teaching and Learning and Equity / Asst. Director	2260	111	53	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	1.00	1.00
Teaching and Learning Asst. Director	2260	111	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manager of District Communications	2370	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Principals and Asst. Principals	2380	111	40	11.00	9.00	12.00	-	32.00	13.00	9.00	12.00	-	34.00	2.00	-	-	-	2.00
Coordinator of Nursing Services	2440	111	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Affairs Director / Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Facilities & Operations Director / Asst. Director	2611	111	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Public Safety Supervisor	2660	111	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Technology Director / Asst. Director	2821	111	10	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Network Operation & Security Mgr.	2829	111	50N	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Behavior Specialist Coordinator	1291	111	21R	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
School Administration Total				11.00	9.00	15.00	39.00	74.00	13.00	9.00	15.00	41.00	78.00	2.00	-	-	2.00	4.00
Teachers																		
Full Day KG	1110	121	08F	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
1st Grade	1110	121	09	42.00	-	-	-	42.00	42.00	-	-	-	42.00	-	-	-	-	-
2nd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
3rd Grade	1110	121	09	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-
4th Grade	1110	121	09	39.00	-	-	-	39.00	39.00	-	-	-	39.00	-	-	-	-	-
5th Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-
Art	1110	121	01	11.00	7.20	8.20	-	26.40	11.00	7.20	8.20	-	26.40	-	-	-	-	-
ELD	1110	121	02	15.00	5.20	5.60	-	25.80	15.00	5.20	5.60	-	25.80	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	36.80	32.80	-	69.60	-	36.80	32.80	-	69.60	-	-	-	-	-
World Language	1110	121	07	-	9.80	22.20	-	32.00	-	9.80	22.20	-	32.00	-	-	-	-	-
Instructional Coaches	1110	121	09	11.00	-	3.00	-	14.00	11.00	-	3.00	-	14.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.40	2.80	-	8.20	-	5.40	2.80	-	8.20	-	-	-	-	-
Health	1110	121	11 - 11A	-	6.20	6.50	-	12.70	-	6.20	6.50	-	12.70	-	-	-	-	-
Math	1110	121	15	5.50	27.60	33.60	-	66.70	5.50	27.60	33.60	-	66.70	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	9.60	12.70	2.00	35.30	11.00	9.60	12.70	2.00	35.30	-	-	-	-	-
Science	1110	121	19	-	24.40	42.40	-	66.80	-	24.40	42.40	-	66.80	-	-	-	-	-
Design Labs	1110	121	19L	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-
Social Studies	1110	121	20	-	23.60	38.80	-	62.40	-	23.60	38.80	-	62.40	-	-	-	-	-
AP Capstone	1110	121	25	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	23.50	10.20	3.00	-	36.70	23.50	10.20	3.00	-	36.70	-	-	-	-	-
Music -Vocal	1110	121	16A	9.00	3.40	2.60	-	15.00	9.00	3.40	2.60	-	15.00	-	-	-	-	-
Music -Instrumental	1110	121	16B	13.00	8.20	4.80	-	26.00	13.00	8.20	4.80	-	26.00	-	-	-	-	-
Equity Coach	1110	121	52M	-	3.00	-	-	3.00	-	3.00	-	-	3.00	-	-	-	-	-
Cyber School	1110	121	05	-	0.20	4.20	-	4.40	-	0.20	4.20	-	4.40	-	-	-	-	-
Teacher on Assignment	1110	121	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TITLE 1 - Reading Specialist	1190	121	06A	4.50	-	-	-	4.50	4.50	-	-	-	4.50	-	-	-	-	-
TITLE 1 - Math Specialist	1190	121	15	3.00	-	-	-	3.00	3.00	-	-	-	3.00	-	-	-	-	-
Total				356.50	180.80	226.20	2.00	765.50	356.50	180.80	226.20	2.00	765.50	-	-	-	-	-
Fam and Cons Science	1340	121	12	-	6.60	8.80	-	15.40	-	6.60	8.80	-	15.40	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.40	4.60	-	11.00	-	6.40	4.60	-	11.00	-	-	-	-	-
Business Education	1360	121	03	-	-	7.70	-	7.70	-	-	7.70	-	7.70	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	-	0.70	-	0.70	-	-	0.70	-	0.70	-	-	-	-	-
Clock Tower - Alt Edu	1442	121	21W	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
APT Program - Alt Edu	1442	121	21M	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Total				-	13.00	24.80	2.00	39.80	-	13.00	24.80	2.00	39.80	-	-	-	-	-

POSITIONS	Func	Acct	Prog	2024-25 Actual					2025-26 Budget					Addition/Reductions to 2025-26 Budget						
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total		
Special Education (general)	1291	121	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	-
Autistic	1233	121	21C	9.00	2.50	2.50	-	14.00	9.00	2.50	2.50	-	14.00	-	-	-	-	-	-	-
Emotional Support	1231	121	21C	5.00	2.00	4.00	-	11.00	5.00	2.00	4.00	-	11.00	-	-	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-	-
Clock Tower Program	1231	121	21W	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
APT Program	1231	121	21M	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-	-
Life Skills	1211	121	21F	2.50	2.00	2.00	-	6.50	2.50	2.00	2.00	-	6.50	-	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	36.50	23.50	25.50	-	85.50	36.50	23.50	25.50	-	85.50	-	-	-	-	-	-	-
Multiple Disabilities	1270	121	21J	2.00	2.00	2.00	-	6.00	2.00	2.00	2.00	-	6.00	-	-	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	16.00	16.00	-	-	-	16.00	16.00	-	-	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	5.50	3.60	2.70	-	11.80	5.50	3.60	2.70	-	11.80	-	-	-	-	-	-	-
Total				60.50	35.60	42.70	20.00	158.80	60.50	35.60	42.70	20.00	158.80	-	-	-	-	-	-	-
Guidance Counselors	2120	121	18B	11.00	12.40	20.60	-	44.00	11.00	12.40	20.60	1.00	45.00	-	-	-	-	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	10.80	3.00	3.20	1.80	18.80	11.00	3.00	3.20	2.80	20.00	0.20	-	-	-	1.00	1.20	-
Case Workers	2160	121	18F	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-	-	-
Librarian	2250	121	14	11.00	3.00	3.00	-	17.00	11.00	3.00	3.00	-	17.00	-	-	-	-	-	-	-
Total				43.80	21.40	29.80	11.80	106.80	44.00	21.40	29.80	13.80	109.00	0.20	-	-	-	2.00	2.20	-
Athletic Trainer	3200	121	30S	-	2.00	6.00	-	8.00	-	2.00	6.00	-	8.00	-	-	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	2.00	-	2.00	-	-	2.00	-	2.00	-	-	-	-	-	-	-
Total				-	2.00	8.00	-	10.00	-	2.00	8.00	-	10.00	-	-	-	-	-	-	-
Teacher Total				460.80	252.80	331.50	35.80	1,080.90	461.00	252.80	331.50	37.80	1,083.10	0.20	-	-	-	2.00	2.20	-
Secretarial Staff - Central Office and School Administration																				
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec to the Ass't Superintendent	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec to Dir of Teaching and Learning	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec to Elementary Director of Education	2360	151	52A	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	11.00	6.00	9.00	-	26.00	11.00	6.00	9.00	-	26.00	-	-	-	-	-	-	-
Sec to Technology Director	2821	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	6.00	-	3.00	3.00	-	6.00	-	-	-	-	-	-	-
Sec for Guidance	2120	151	18B	-	-	6.00	-	6.00	-	-	6.00	-	6.00	-	-	-	-	-	-	-
Sec to Facilities & Operations Director	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-
Sec to Ass't Director Teaching & Learning	2260	151	53	-	-	-	2.95	2.95	-	-	-	2.95	2.95	-	-	-	-	-	-	-
Sec to Teaching & Learning & Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	2.50	2.50	-	-	-	2.50	2.50	-	-	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-	-	-
Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec to Assistant Director of Pupil Services	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec to Director of Equity and Assessment	2260	151	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-	-
Total				11.00	9.00	21.00	17.00	58.00	11.00	9.00	21.00	17.00	58.00	-	-	-	-	-	-	-
Full Day KG	1110	191	08F	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-	-
ELD	1110	191	02	8.00	1.00	3.00	-	12.00	8.00	1.00	3.00	-	12.00	-	-	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	14.00	14.00	-	-	-	14.00	14.00	-	-	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Behavior Technicians	1233	191	21R	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	59.00	59.00	-	-	-	59.00	59.00	-	-	-	-	-	-	-
Multiple Disabilities	1270	191	21J	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-	-
Total				18.00	1.00	3.00	111.00	133.00	18.00	1.00	3.00	111.00	133.00	-	-	-	-	-	-	-
Library Assistant	2250	154	14	5.50	1.00	3.00	-	9.50	5.50	1.00	3.00	-	9.50	-	-	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-	-	-
Total				16.50	1.00	3.00	-	20.50	16.50	1.00	3.00	-	20.50	-	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	2.40	2.40	-	-	-	2.40	2.40	-	-	-	-	-	-	-
RN-LPN (District)	2440	141	18D	1.00	3.00	3.00	3.80	10.80	1.00	3.00	3.00	3.80	10.80	-	-	-	-	-	-	-
Pupil Service Coordinator	1291	141	21	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Behavior Specialists	1291	141	21R	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-	-
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Translation Support (Hourly Support)	1110	151	02	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00	-
Student Enrollment Specialist	2190	141	18A	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00	-
Central Registrar (Hourly Support)	2190	151	18A	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00	-
Total				1.00	3.00	3.00	15.20	22.20	1.00	3.00	3.00	18.20	25.20	-	-	-	-	3.00	3.00	-

POSITIONS	Func	Acct	Prog	2024-25 Actual					2025-26 Budget					Addition/Reductions to 2025-26 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
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	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Professional)	2829	141	10	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
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				-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	11.00	3.00	3.00	5.00	22.00	11.00	3.00	3.00	5.00	22.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	27.00	15.50	30.00	4.50	77.00	27.00	15.50	30.00	6.50	79.00	-	-	-	2.00	2.00
Campus Security Officer	2660	141	71L	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	8.00	8.00	-	-	-	9.00	9.00	-	-	-	1.00	1.00
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				38.00	18.50	33.00	52.50	142.00	38.00	18.50	33.00	55.50	145.00	-	-	-	3.00	3.00
Secretarial Staff - Central Office and School Administration Total				84.50	32.50	63.00	251.20	431.20	84.50	32.50	63.00	257.20	437.20	-	-	-	6.00	6.00
Grand Total				556.30	294.30	409.50	326.00	1,586.10	558.50	294.30	409.50	336.00	1,598.30	2.20	-	-	10.00	12.20

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	20,444,289	23,590,205	22,590,205	24,627,877	26,492,207	28,497,667	30,654,941
Dental	1,357,685	1,520,622	1,520,622	1,586,009	1,654,207	1,725,338	1,799,528
Vision	144,577	208,575	208,575	213,373	218,281	223,301	228,437
Prescription	3,951,737	5,406,043	5,406,043	5,946,648	6,541,313	7,195,444	7,914,988
Social Security	8,529,924	9,752,548	9,754,506	10,154,796	10,434,043	10,763,969	11,080,153
Retirement	39,817,743	43,181,752	43,190,428	45,944,000	47,355,550	49,612,749	51,924,637
Tuition	663,042	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	567,684	625,885	625,885	647,370	667,536	688,644	708,872
W/C, Unemp & Other	1,288,789	1,368,923	1,368,923	1,389,457	1,410,299	1,431,453	1,452,925
Total Benefit Expense	76,765,470	86,254,555	85,265,189	91,109,530	95,373,436	100,738,566	106,364,481
% Increase			11.07%	5.63%	4.68%	5.63%	5.58%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	4,511,003	5,575,882	5,575,882	5,997,976	6,452,023	6,940,441	7,465,832
Dental	153,504	164,722	164,722	171,805	179,193	186,898	194,935
Vision	23,790	24,435	24,435	24,998	25,573	26,161	26,763
Prescription	235,359	326,043	326,043	358,648	394,513	433,964	477,360
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	159,140	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	5,082,796	6,207,935	6,207,935	6,670,279	7,168,153	7,704,316	8,281,742

Net Benefit Costs							
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	15,933,286	18,014,323	17,014,323	18,629,901	20,040,185	21,557,226	23,189,109
Dental	1,204,181	1,355,900	1,355,900	1,414,204	1,475,015	1,538,440	1,604,593
Vision	120,787	184,140	184,140	188,375	192,708	197,140	201,674
Prescription	3,716,378	5,080,000	5,080,000	5,588,000	6,146,800	6,761,480	7,437,628
Social Security	8,529,924	9,752,548	9,754,506	10,154,796	10,434,043	10,763,969	11,080,153
Retirement	39,817,743	43,181,752	43,190,428	45,944,000	47,355,550	49,612,749	51,924,637
Tuition	663,042	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	408,544	509,033	509,033	530,518	550,684	571,792	592,020
W/C, Unemp & Other	1,288,789	1,368,923	1,368,923	1,389,457	1,410,299	1,431,453	1,452,925
Total Benefit Expense	71,682,674	80,046,621	79,057,255	84,439,251	88,205,283	93,034,250	98,082,739
% Increase			10.29%	6.81%	4.46%	5.47%	5.43%

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

800 OTHER OBJECTS AND OTHER FINANCING USES
900

DUES AND FEES & PRIOR YEAR REFUNDS

	2023-24 Actual	2024-25 Budget	2024-25 Projection	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
	\$441,212	\$ 547,854	\$ 547,854	\$ 618,248	\$ 636,795	\$ 655,899	\$ 675,576
DUES/FEES - Athletic Fund	\$286,792	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap	\$1,626,129	\$1,536,653	\$1,536,653	\$1,444,127	\$1,086,193	\$207,499	\$210,178
G/F Contribution to Cap	\$4,657,591	\$4,813,895	\$4,813,895	\$4,952,451	\$5,198,549	\$5,402,491	\$5,614,591
G/F Contribution- Elem. Construction	\$0	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0
Transfer for Cap Facilities	\$2,354,857	\$2,425,503	\$2,425,503	\$2,846,778	\$3,265,367	\$3,678,635	\$4,112,567
	\$8,638,577	\$13,776,051	\$13,776,051	\$9,243,356	\$9,550,109	\$9,288,625	\$9,937,336

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2024-25 Budget		2024-25 Projection		2025-26 Budget		2026-27 Budget		2027-28 Budget		2028-29 Budget	
	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL
PRINCIPAL AT 7/1/06												
GOB 2014 AA	\$ 2,142,600	\$ 5,700,000	\$ 2,142,600	\$ 5,700,000	\$ 1,857,600	\$ 6,025,000	\$ 1,676,850	\$ 18,505,000	\$ 751,600	\$ 7,990,000	\$ 511,900	\$ 8,230,000
GOB 2016A	\$ 954,750	\$ 12,270,000	\$ 954,750	\$ 12,270,000	\$ 341,250	\$ 12,850,000	\$ 20,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,097,350	\$ 17,970,000	\$ 3,097,350	\$ 17,970,000	\$ 2,198,850	\$ 18,875,000	\$ 1,696,850	\$ 19,505,000	\$ 751,600	\$ 7,990,000	\$ 511,900	\$ 8,230,000

Total ACT 1 eligible Debt	\$21,067,350	\$21,067,350	\$21,073,850	\$21,201,850	\$8,741,600	\$8,741,900
Increase in ACT 1 eligible debt			\$6,500	\$128,000	(\$12,460,250)	\$300

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2024-25 Budget		2024-25 Projection		2025-26 Budget		2026-27 Budget		2027-28 Budget		2028-29 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 281,400	\$ 675,000	\$ 281,400	\$ 675,000	\$ 253,733	\$ 700,000	\$ 231,467	\$ 485,000	\$ 75,000	\$ 5,625,000	\$ -	\$ -
12/2017 \$9,750,000 GOB 2017A	\$ 237,100	\$ 5,000	\$ 237,100	\$ 5,000	\$ 236,988	\$ 5,000	\$ 236,875	\$ 5,000	\$ 236,762	\$ 5,000	\$ 236,650	\$ 2,340,000
10/2018 \$9,990,000 GOB 2018	\$ 336,053	\$ 5,000	\$ 336,053	\$ 5,000	\$ 335,903	\$ 5,000	\$ 335,753	\$ 5,000	\$ 335,603	\$ 5,000	\$ 335,453	\$ 5,000
8/2019 \$35,000,000 GOB 2019	\$ 1,389,200	\$ 5,000	\$ 1,389,200	\$ 5,000	\$ 1,389,000	\$ 5,000	\$ 1,388,800	\$ 5,000	\$ 1,388,600	\$ 5,000	\$ 1,388,400	\$ 5,000
9/2020 \$16,800,000 GOR 2020	\$ 202,850	\$ 55,000	\$ 202,850	\$ 55,000	\$ 200,100	\$ 60,000	\$ 197,100	\$ 60,000	\$ 195,300	\$ 1,875,000	\$ 157,800	\$ 1,915,000
6/2021 \$29,250,000 GOB 2021	\$ 1,168,775	\$ 5,000	\$ 1,168,775	\$ 5,000	\$ 1,168,700	\$ 5,000	\$ 1,168,625	\$ 5,000	\$ 1,168,550	\$ 5,000	\$ 1,168,475	\$ 5,000
4/2022 \$30,115,000 GOB 2022	\$ 1,246,550	\$ 5,000	\$ 1,246,550	\$ 5,000	\$ 1,246,400	\$ 100,000	\$ 1,241,400	\$ 200,000	\$ 1,231,400	\$ 4,270,000	\$ 1,017,900	\$ 6,530,000
2/2024 \$11,300,000 GOB 2024	\$ 449,200	\$ 5,000	\$ 449,200	\$ 5,000	\$ 449,000	\$ 5,000	\$ 448,800	\$ 5,000	\$ 448,600	\$ 1,870,000	\$ 373,800	\$ 2,200,000
9/2024 \$9,995,000 GOB 2024A	\$ 327,063	\$ -	\$ 208,784	\$ 5,000	\$ 399,600	\$ 5,000	\$ 399,400	\$ 5,000	\$ 399,200	\$ 5,000	\$ 399,000	\$ 5,000
2/2025 \$30,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 1,793,498	\$ -	\$ 1,392,378	\$ -	\$ 1,392,136	\$ -	\$ 1,391,901	\$ -
5/2026 \$30,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,491,033	\$ -	\$ 1,435,157	\$ -	\$ 1,434,915	\$ -
3/2027 \$37,500,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,254,746	\$ -	\$ 1,870,899	\$ -
4/2028 \$35,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,998,278	\$ -
Total Elementary Debt	\$ 5,638,191	\$ 760,000	\$ 5,519,912	\$ 765,000	\$ 7,472,922	\$ 890,000	\$ 8,531,631	\$ 775,000	\$ 10,561,054	\$ 13,665,000	\$ 11,773,471	\$ 13,005,000
		\$ 6,398,191		\$ 6,284,912		\$ 8,362,922		\$ 9,306,631		\$ 24,226,054		\$ 24,778,471

Total New Debt	\$ 5,638,191	\$ 760,000	\$ 5,519,912	\$ 765,000	\$ 7,472,922	\$ 890,000	\$ 8,531,631	\$ 775,000	\$ 10,561,054	\$ 13,665,000	\$ 11,773,471	\$ 13,005,000
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TOTAL DEBT SERVICE

YEAR	2024-25 Budget		2024-25 Projection		2025-26 Budget		2026-27 Budget		2027-28 Budget		2028-29 Budget	
	\$8,735,541	\$18,730,000	\$8,617,262	\$18,735,000	\$9,671,772	\$19,765,000	\$10,228,481	\$20,280,000	\$11,312,654	\$21,655,000	\$12,285,371	\$21,235,000
Total Debt Service		\$27,465,541		\$27,352,262		\$29,436,772		\$30,508,481		\$32,967,654		\$33,520,371

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2024-25</u>	<u>BUDGET</u> <u>2025-26</u>	<u>BUDGET</u> <u>2026-27</u>	<u>BUDGET</u> <u>2027-28</u>	<u>BUDGET</u> <u>2028-29</u>
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	919.7	2,397.6	-	80.1	129.4
Total	919.7	2,397.6	-	80.1	129.4

<i>Index =</i>	5.30%	4.00%	3.60%	3.20%	3.10%	
Exception Calculations						
Grandfathered salaries (2011)	85,292,259	85,292,259	85,292,259	85,292,259	85,292,259	
Retirement						
	28,914,076	28,999,368	29,613,472	30,074,051	30,577,275	
50%	14,457,038	14,499,684	14,806,736	15,037,025	15,288,637	
14,499,684	14,457,038	14,499,684	14,806,736	15,037,025	15,288,637	
State Share of Retirement for Fed. Funded Salaries	(30,411)	(30,322)	(30,411)	(31,538)	(32,066)	
Increase	(42,557)	42,557	306,408	229,806	251,084	
Index	766,871	577,069	520,894	472,822	465,170	
Total Exception	-	-	-	-	-	
Special Education						
	2021-22 AFR	2022-23 AFR	2023-24 AFR	2024-25 AFR Est. (1.03)	2025-26 AFR Est. (1.03)	2026-27 AFR Est. (1.03)
Expenses	48,013,181	51,215,877	55,420,675	57,083,295	58,795,794	60,559,668
Subsidy	5,914,713	5,966,495	5,963,733	6,069,438	6,069,438	6,069,438
Net Expenses	42,098,469	45,249,382	49,456,941	51,013,857	52,726,356	54,490,230
Net Increase	4,496,269	3,150,913	4,207,559	1,556,916	1,712,499	1,763,874
Index	1,992,917	2,231,219	1,809,975	1,780,450	1,632,443	1,634,517
Total Exception	919,694	2,397,584	-	80,055	129,357	

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

	<u>ACTUAL</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>ACTUAL</u> <u>2023-24</u>	<u>BUDGET</u> <u>2024-25</u>	<u>PROJECTED</u> <u>2024-25</u>	<u>BUDGET</u> <u>2025-26</u>	<u>BUDGET</u> <u>2026-27</u>	<u>BUDGET</u> <u>2027-28</u>	<u>BUDGET</u> <u>2028-29</u>
OTHER CAPITAL SPENDING									
Revenues									
Contribution from General Fund	\$ 3,576,779	\$ 4,637,591	\$ 4,657,591	\$ 4,813,895	\$ 4,813,895	\$ 4,952,451	\$ 5,198,549	\$ 5,402,491	\$ 5,614,591
Refunding Savings	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 3,576,779	\$ 4,637,591	\$ 4,657,591	\$ 4,813,895	\$ 4,813,895	\$ 4,952,451	\$ 5,198,549	\$ 5,402,491	\$ 5,614,591
Expenditures and Fund Transfers									
Furniture and Fixtures	\$ 90,363	\$ 80,000	\$ 80,216	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Technology	4,271,793	4,557,591	3,647,201	4,713,895	4,140,424	4,852,451	5,098,549	5,302,491	5,514,591
Kilns & Risers	-	-	-	136,000	136,000	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Elementary Construction	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 4,362,156	\$ 4,637,591	\$ 3,727,418	\$ 4,949,895	\$ 4,376,424	\$ 4,952,451	\$ 5,198,549	\$ 5,402,491	\$ 5,614,591
Excess of Revenues over Expenditures	\$ (785,377)	\$ -	\$ 930,173	\$ (136,000)	\$ 437,471	\$ -	\$ -	\$ -	\$ -
Fund Balance at July 1	\$ -	\$ -	\$ (785,377)	\$ 698,484	\$ 144,796	\$ 582,267	\$ 582,267	\$ 582,267	\$ 582,267
Fund Balance at June 30	\$ (785,377)	\$ -	\$ 144,796	\$ 562,484	\$ 582,267	\$ 582,267	\$ 582,267	\$ 582,267	\$ 582,267
FACILITIES CAPITAL SPENDING									
Revenues									
Contribution from General Fund	\$ 8,169,067	\$ 2,354,857	\$ 2,354,857	\$ 7,425,503	\$ 7,425,503	\$ 2,846,778	\$ 3,265,367	\$ 3,678,635	\$ 4,112,567
Refunding Savings	711,650	1,502,726	1,626,129	1,536,653	1,536,653	1,444,127	1,086,193	207,499	210,178
Interest Income	1,608,293	75,000	1,780,484	75,000	75,000	75,000	75,000	75,000	75,000
	\$ 10,489,010	\$ 3,932,583	\$ 5,761,470	\$ 9,037,156	\$ 9,037,156	\$ 4,365,905	\$ 4,426,560	\$ 3,961,134	\$ 4,397,745
Expenditures									
Facilities Projects	\$ 1,794,102	\$ 4,836,000	\$ 4,439,524	\$ 2,425,503	\$ 2,821,979	\$ 4,572,580	\$ 3,265,367	\$ 3,678,635	\$ 4,112,567
Elementary Construction	-	-	-	5,000,000	10,000,000	-	-	-	-
	\$ 1,794,102	\$ 4,836,000	\$ 4,439,524	\$ 7,425,503	\$ 12,821,979	\$ 4,572,580	\$ 3,265,367	\$ 3,678,635	\$ 4,112,567
Excess of Revenues over Expenditures	\$ 8,694,908	\$ (903,417)	\$ 1,321,946	\$ 1,611,653	\$ (3,784,823)	\$ (206,675)	\$ 1,161,193	\$ 282,499	\$ 285,178
Designated Fund Balance at July 1	\$ 23,443,491	\$ 25,342,025	\$ 32,138,399	\$ 26,358,385	\$ 33,460,345	\$ 29,675,522	\$ 29,468,847	\$ 30,630,040	\$ 30,912,539
Designated Fund Balance at June 30	\$ 32,138,399	\$ 24,438,608	\$ 33,460,345	\$ 27,970,038	\$ 29,675,522	\$ 29,468,847	\$ 30,630,040	\$ 30,912,539	\$ 31,197,717

2025-2026 Capital Budget

	# of Devices	Budget 2025-2026
Elementary Equipment		
Student iPad (K & 3rd)	2,100	848,400
Teacher Device	489	692,340
Teacher iPad Stand	60	4,320
Teacher iPad (K & 1st/Lib)	150	56,100
		1,601,160
 Secondary Equipment		
6th grade 1:1	1,100	660,000
9th grade 1:1	1,100	880,000
Teacher Device (Art, Music and Video)	40	55,960
Video	9	25,551
		1,621,511
 District		
Digital Signage		20,000
Projector (EXE, WTE, SMS and RHS)	220	561,880
Staff (Central + Schools)	225	322,120
		904,000
 Network		
Access Point/Switch	153	575,780
Server	4	150,000
		725,780
 Total Fund 22		4,852,451

2024-2025 Capital Budget

	# of Devices	Budget 2024-2025	Projected 2024-2025
Elementary Equipment			
iPad Cart (Classroom)	10	\$ 14,029	\$ 14,029
Student iPad (K/3rd)	2,150	804,100	804,100
Teacher iPad (Art /ELL/ Reading/Gifted/Sped/Psy/PE)	150	59,850	59,850
		\$ 877,979	\$ 877,979
Secondary Equipment			
6th Grade 1:1	1,100	\$ 660,000	\$ 86,529
9th grade 1:1	1,100	880,000	880,000
Secondary Teacher Device	648	731,592	731,592
		\$ 2,271,592	\$ 1,698,121
District			
Digital Signage		\$ 28,800	\$ 28,800
Projector (Classroom - EHS/FHE/FMS)	190	484,500	484,500
Security Camera		50,000	50,000
Staff (Central + Schools)	256	289,024	289,024
		\$ 852,324	\$ 852,324
Network			
Access Point/Switch		\$ 430,000	\$ 430,000
Firewall		82,000	82,000
Servers		200,000	200,000
		\$ 712,000	\$ 712,000
Total Fund 22		\$ 4,713,895	\$ 4,140,424

West Chester Area School District 2025-2026 CAPITAL PROJECTS

Location	Project Description	Estimated Budget
East Bradford	Paving replacement	\$ 150,149
East HS	Partial Roof Refurbishment / Replacement	\$ 679,750
Fugett MS	Partial Roof Refurbishment / Replacement	\$ 345,950
	2025-2026 Fund 30 Capital Projects Allowance	\$ 1,175,849
	Total Estimated Costs of Fund 30 Projects	\$ 1,175,849
	(over)/under budget	\$ -

Location	Project Description	Estimated Budget
District-wide	Emergency Repairs	\$ 60,000
District-wide	District-wide Concrete Sidewalk and Curb Replacement	\$ 75,000
District-wide	District-wide Playground	\$ 100,000
District-wide	Fencing Repairs/Replacement	\$ 75,000
District-wide	Flooring Replacement	\$ 125,000
District-wide	Access Control / Camera Installation & Replacement	\$ 500,000
District-wide	Switch Gear Cleaning	\$ 100,000
District-wide	Inlet Repairs	\$ 20,000
District-wide	Facility Condition Assessment	\$ 100,000
East HS	Practice Track Repairs	\$ 24,500
East HS	HVAC Pump VFD Drive Replacement	\$ 53,950
East HS	Interior Painting 2nd & 3rd fls	\$ 243,900
Exton ES	Sealcoating - Parking lot & Driveway	\$ 23,450
Henderson HS	HVAC Pump VFD Drive Replacement	\$ 22,900
Penn Wood ES	Partial Roof Replacement - Boiler Room Roof	\$ 81,200
Penn Wood ES	Sealcoating - Playground	\$ 12,100
Rustin Field House	Roof Replacement	\$ 91,655
Rustin HS	Partial Roof Refurbishment / Replacement	\$ 163,925
Rustin HS	New Turf Field	\$ 2,700,000
	Total Estimated Costs of Fund 27 Projects	\$ 4,572,580
	2025-2026 Fund 27 Capital Projects Allowance	\$ 2,871,778
	Use of Fund 27 Fund Balance	\$ 1,700,802
	(over)/under budget	\$ -

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

A	Q	R	S	T	U	V	W	X	Y	
	2022-23	2023-24	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	
	Actual	Budget	Actual	Budget	Actual	Estimated	Estimated	Estimated	Estimated	
1										
2										
3	Total Revenue	289,805	270,506	295,885	287,472	300,435	294,262	295,412	298,425	300,379
4	Current RE Taxes (0% rate incr.)	190,643	184,992	193,129	195,195	197,129	196,635	197,078	197,520	197,963
5	Revenue (Excl Current R.E.T.)	99,162	85,515	102,756	92,277	103,306	97,626	98,334	100,904	102,416
6	State (Other)	25,705	26,195	27,838	28,345	29,950	29,532	29,275	30,149	29,928
7	PSERS	19,382	20,343	20,249	21,591	21,595	22,972	23,678	24,806	25,962
8	Federal	7,121	3,580	4,352	3,958	4,278	4,016	3,716	3,716	3,716
9	Local (Excl. Current R.E.T.)	46,955	35,397	50,317	38,382	47,482	41,107	41,665	42,233	42,810
11	Expenses	284,856	302,295	290,410	322,564	320,830	333,492	346,450	361,012	374,764
12	Salaries	112,798	119,970	117,453	127,826	126,919	132,272	136,393	140,705	144,839
13	Benefits (without PSERS)	27,296	36,286	31,865	36,865	35,867	38,495	40,850	43,422	46,158
14	PSERS	39,340	40,686	39,818	43,182	43,190	45,944	47,356	49,613	51,925
15	Debt Service	27,882	27,237	27,151	27,466	27,352	29,437	30,508	32,968	33,520
16	Transfer to Capital Reserve	12,457	8,495	8,639	13,776	13,776	9,243	9,550	9,289	9,937
17	Other	65,082	69,621	65,484	73,449	73,725	78,100	81,794	85,016	88,385
18										
19										
20	Net Gap calculation - No tax increase no exceptions									
21	Deficit						(39,230)	(51,039)	(62,587)	(74,385)
22	Change in Fund Balance						31,749	5,000	5,000	-
23	Cumulative Gap at No Incr. in R.E. Taxes						(7,481)	(46,039)	(57,587)	(74,385)
24	Prior Year Gap Reduction						-	7,481	46,039	57,587
25	Net Gap no Incr in R.E Taxes no Exceptions						(7,481)	(38,558)	(11,549)	(16,798)
26										
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29	Deficit						(39,230)	(51,039)	(62,587)	(74,385)
30	Change in Fund Balance						31,749	5,000	5,000	-
31	Cumulative Gap at No Incr. in R.E. Taxes						(7,481)	(46,039)	(57,587)	(74,385)
32	Projected tax increase within Act 1						7,481	7,095	6,321	6,137
33	Prior Year Tax Increase not included above						-	7,481	14,576	20,896
34	Cumulative Gap at Millage Index						(0)	(31,463)	(36,691)	(47,352)
35	Prior Year Gap elimination						-	0	31,463	36,691
36	Net Gap at Millage Index (no exceptions)						(0)	(31,463)	(5,228)	(10,661)
37										
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40	Deficit						(39,230)	(51,039)	(62,587)	(74,385)
41	Change in Fund Balance						31,749	5,000	5,000	-
42	Cumulative Gap at Millage Index						(7,481)	(46,039)	(57,587)	(74,385)
43	Projected tax increase within Act 1						7,481	7,095	6,321	6,137
44	Prior Year Tax Increase not included above						-	7,481	14,576	20,896
45	Cumulative Gap at Millage Index						(0)	(31,463)	(36,691)	(47,352)
46	Act 1 Exceptions						-	-	80	129
47	Add'l Revenue from Prior Year exception allowance						-	-	-	80
48	Cumulative Gap at Millage Index and Exceptions						-	(31,463)	(36,611)	(47,143)
49	Prior Year Gap elimination						-	-	31,463	36,611
50	Net Gap at Millage Index - with exceptions						-	(31,463)	(5,148)	(10,531)
51										
52										
53	Expenses % Increase									
54	Salaries	4.95%		4.13%		8.06%	4.22%	3.12%	3.16%	2.94%
55	Benefits (without PSERS)	0.48%		16.74%		12.56%	7.33%	6.12%	6.30%	6.30%
56	PSERS	6.15%		1.21%		8.47%	6.38%	3.07%	4.77%	4.66%
57	Debt Service	1.25%		-2.62%		0.74%	7.62%	3.64%	8.06%	1.68%
58	Other	8.41%		0.62%		12.58%	5.93%	4.73%	3.94%	3.96%
59										
60	Debt Service % of Budget	9.8%		9.3%		8.5%	8.8%	8.8%	9.1%	8.9%
61										
62	Act 1 Exceptions						2,398	-	80	129
63	PSERS						-	-	-	-
64	Special Ed						2,398	-	80	129
65										
66										
67	Fund Balance									
68	Beginning Fund Balance	83,612		88,561		94,036	73,641	41,892	36,892	31,892
69	Transfer (to)/from Operating Budget	(4,949)		(5,476)		20,395	31,749	5,000	5,000	-
70	Ending Fund Balance	88,561		94,036		73,641	41,892	36,892	31,892	31,892
71										
72										
73	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
74	Fund Balance - Designation - Millage Rate Stabilization	60,977.6		66,044.2		44,749.1	12,000.0	6,000.0	-	-
75	Fund Balance - Designation - Alternative Education	2,000.0		2,000.0		2,000.0	2,000.0	2,000.0	2,000.0	2,000.0
76	Fund Balance - Designation - Property Assessment Fluctuations	1,000.0		1,000.0		1,000.0	1,000.0	1,000.0	1,000.0	1,000.0
77	Fund Balance - Designation - Technology/Distance Learning	-		-		-	-	-	-	-
78	Fund Balance - Designation - Future Staffing Needs	1,100.0		1,100.0		1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
79	Fund Balance - Designation - Elementary Construction	-		-		-	-	-	-	-
80	Fund Balance - Designation - Athletic Fund	143.2		52.1		59.7	59.7	59.7	59.7	59.7
81										
82										
83	Year End Unassigned/Undesig. FB	19,180		19,680		20,172	21,172	22,172	23,172	23,172
84	% of Expenses	6.7%		6.8%		6.3%	6.3%	6.4%	6.4%	6.2%
85										
86	Capital Reserves									
87	Beginning Fund Balance	23,443		31,353		33,605	30,258	30,051	31,212	31,495
88	Inflow	14,066		10,419		13,851	9,318	9,625	9,364	10,012
89	Outflow	6,156		8,167		17,198	9,525	8,464	9,081	9,727
90	Year-end Fund Balance	31,353		33,605		30,258	30,051	31,212	31,495	31,780
91										
92										
93										
94	Act 1 index Assumptions					5.3%	4.0%	3.6%	3.2%	3.1%