	A	AF	AG	AH	AI	AJ	AK	AL	AM	AN
1		**Actual**	**Budget**	**Actual**	**Budget**	**Projected**	**Estimated**	**Estimated**	**Estimated**	**Estimated**
2		**2020-21**	**2021-22**	**2021-22**	**2022-23**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
3	**Staff**	**160,538.7**	**178,386.8**	**171,700.6**	**187,196.0**	**186,301.4**	**198,716.8**	**206,359.1**	**214,060.7**	**221,869.7**
4	***Total Salaries***	**102,002.8**	**108,179.9**	**107,476.0**	**113,521.6**	**112,923.0**	**119,630.4**	**122,942.0**	**126,388.1**	**129,910.9**
5	***Administration***									
6	Reg Salaries	9,227.4	9,843.7	9,852.7	10,560.3	10,417.9	11,062.0	11,393.9	11,735.7	12,087.8
7	***Teachers***									
8	Reg Salaries	73,524.6	76,795.7	75,998.6	80,675.3	79,985.7	83,239.1	85,561.1	87,987.1	90,459.7
9	Extra Duty Pymnts	1,727.1	1,167.7	2,581.4	1,643.2	1,643.2	1,688.6	1,735.7	1,784.9	1,835.1
10	Sabbatical Pymnts	530.3	300.0	462.3	300.0	300.0	300.0	300.0	300.0	300.0
11	Subject Chair Pymnts	380.1	535.9	622.2	530.8	530.8	640.0	640.0	640.0	640.0
12	Severance Pymnts	192.3	392.0	194.6	392.0	392.0	402.8	414.1	425.8	437.8
13	Supplemental Contracts	2,085.1	2,167.0	2,223.0	2,167.0	2,167.0	2,275.0	2,275.0	2,275.0	2,275.0
14	**Total Teachers**	78,439.4	81,358.4	82,082.2	85,708.3	85,018.7	88,545.5	90,925.8	93,412.7	95,947.6
15	***Technical***									
16	Reg Salaries	3,589.1	3,868.6	3,689.9	4,188.7	4,474.3	5,066.5	5,218.5	5,374.9	5,536.1
17	***Office Clerical***									
18	Reg Salaries	5,495.4	6,704.8	6,246.8	6,776.8	6,829.7	8,226.6	8,473.4	8,727.6	8,989.5
19	***Crafts and Trades***									
20	Reg Salaries	5,251.4	6,404.4	5,604.4	6,287.5	6,182.5	6,729.7	6,930.4	7,137.1	7,350.1
21										
22	***Benefits***									
23	Medical	15,228.1	22,604.8	15,987.9	23,407.9	23,407.9	25,910.2	27,871.6	29,981.5	32,251.1
24	Dental	1,194.2	1,487.8	1,160.7	1,565.7	1,565.7	1,633.0	1,703.3	1,776.5	1,852.9
25	Vision	164.8	218.3	169.2	225.5	225.5	230.7	236.0	241.4	247.0
26	Prescription	3,438.3	5,205.0	5,176.1	5,725.5	5,725.4	6,298.0	6,927.8	7,620.6	8,382.6
27	Social Security	7,313.9	8,244.8	7,757.5	8,651.4	8,598.6	9,066.9	9,405.1	9,668.7	9,938.2
28	Retirement	34,674.3	37,630.2	37,059.7	39,844.7	39,601.6	42,300.5	44,283.7	46,106.4	47,781.2
29	Tuition Reimbursement	410.2	600.0	476.6	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	531.8	578.7	343.9	592.0	592.0	608.5	625.3	642.9	660.8
31	Workers Comp/Unemply/Other	1,114.6	1,309.1	1,151.4	1,328.8	1,328.8	1,348.7	1,368.9	1,389.5	1,410.3
32	**Total Benefits**	**64,070.3**	**77,878.6**	**69,283.0**	**81,941.4**	**81,645.5**	**87,996.4**	**93,021.7**	**98,027.4**	**103,124.1**
33	(Less) cost sharing	(5,534.4)	(7,671.6)	(5,058.4)	(8,267.0)	(8,267.0)	(8,910.0)	(9,604.6)	(10,354.8)	(11,165.3)
34	**Net Benefits**	**58,535.9**	**70,206.9**	**64,224.6**	**73,674.4**	**73,378.5**	**79,086.4**	**83,417.1**	**87,672.5**	**91,958.8**
35										
36	***Prof. & Tech. Services***	**14,079.1**	**19,994.0**	**19,979.3**	**20,756.1**	**20,436.1**	**20,154.8**	**20,723.4**	**21,309.1**	**21,912.4**
37	Substitute Service	1,708.6	2,741.2	2,731.5	2,783.1	2,783.1	2,866.6	2,952.6	3,041.2	3,132.5
38	Contracted Therapeutic Staff	1,502.3	1,708.2	1,792.0	1,608.2	1,608.2	621.8	640.5	659.7	679.5
39	Contracted Aides- Special Ed.	667.1	2,905.4	1,129.9	2,905.4	2,705.4	2,992.5	3,082.3	3,174.8	3,270.0
40	Contracted Aides- Other	117.0	325.0	193.5	325.0	325.0	334.8	344.8	355.1	365.8
41	Contracted Special Ed. Programs	2,519.0	3,443.5	3,234.5	3,462.3	3,462.3	3,566.1	3,673.1	3,783.3	3,896.8
42	Occupational/Physical Therapy	982.7	1,089.0	1,102.0	1,094.8	1,094.8	1,127.6	1,161.4	1,196.3	1,232.2
43	Due Process Hearings	809.6	1,000.0	1,080.6	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0
44	Early Intervention	356.8	284.1	158.1	293.7	293.7	302.6	311.6	321.0	330.6
45	Extended School Year	412.4	619.0	616.1	603.0	603.0	621.1	639.7	658.9	678.7
46	Alternative Education - IU	1,847.7	2,441.1	2,034.3	2,932.9	2,932.9	3,020.9	3,111.6	3,204.9	3,301.1
47	Alternative Education - APT	515.7	-	-	-	-	-	-	-	-
48	Tax Collection	732.4	703.1	915.4	720.5	720.5	742.1	764.4	787.3	810.9
49	Legal	309.7	573.0	335.5	543.0	543.0	559.3	576.1	593.4	611.2
50	Other	1,598.1	2,161.3	4,655.9	2,284.2	2,164.2	2,199.3	2,265.3	2,333.2	2,403.2
51										
52	***Purchased Property Services***	**3,096.2**	**4,324.3**	**3,643.8**	**4,356.3**	**4,356.3**	**4,487.0**	**4,621.6**	**4,760.3**	**4,903.1**
53	Electricity	1,487.3	1,931.0	1,752.8	2,148.3	2,148.3	2,212.7	2,279.1	2,347.5	2,417.9
54	Water/Sewer	538.4	655.3	640.4	662.2	662.2	682.0	702.5	723.6	745.3
55	Trash Removal	88.9	105.0	93.1	105.0	105.0	108.2	111.4	114.7	118.2
56	Space Rental	266.4	139.0	128.6	139.0	139.0	143.2	147.5	151.9	156.4
57	Other	715.2	1,494.0	1,028.8	1,301.9	1,301.9	1,340.9	1,381.1	1,422.6	1,465.2
58										
59	***Other Services***	**27,060.7**	**33,644.9**	**27,412.5**	**34,576.0**	**31,657.4**	**34,184.5**	**35,882.8**	**37,679.3**	**39,580.6**
60	Charter Schools	7,868.6	9,197.7	7,812.1	10,306.1	8,087.4	8,984.4	9,685.0	10,444.1	11,266.7
61	Tuition: Special Education	3,598.9	4,199.8	3,151.9	3,875.7	3,875.7	4,030.7	4,192.0	4,359.6	4,534.0
62	Tuition: Technical College	2,489.5	2,763.3	2,680.4	2,859.4	2,859.4	3,090.6	3,366.0	3,656.8	3,963.9
63	Tuition: Other Alt Ed Programs	151.8	293.0	156.0	268.0	268.0	281.4	295.5	310.2	325.8
64	Bussing: Public Schools	4,814.6	6,039.6	5,510.6	6,899.0	6,429.0	7,106.0	7,319.1	7,538.7	7,764.9
65	Bussing: Non-Public	3,860.0	4,949.8	3,011.5	4,253.0	4,023.0	4,380.6	4,512.0	4,647.4	4,786.8
66	Bussing: Special Ed	3,062.1	4,353.8	3,391.3	4,106.5	4,106.5	4,229.7	4,356.6	4,487.3	4,621.9
67	Bussing: Extracurricular	92.8	370.2	264.2	377.5	377.5	388.8	400.4	412.5	424.8
68	Insurance	519.0	559.8	553.9	623.8	623.8	655.0	687.7	722.1	758.2
69	Telephone/Postage	508.8	502.8	639.1	516.4	516.4	531.9	547.8	564.3	581.2
71	Other	94.4	415.1	241.5	490.8	490.8	505.5	520.7	536.3	552.4
72										
73	***Supplies***	**8,614.2**	**7,296.2**	**7,250.9**	**8,596.7**	**8,596.0**	**9,490.5**	**9,837.6**	**10,197.6**	**10,570.9**
74	Heating/ Motor Pool Fuel	804.6	810.0	894.0	1,108.5	1,108.5	1,141.8	1,176.0	1,211.3	1,247.6
75	Other Operations/Maint Supplies	1,214.5	938.3	972.1	1,055.0	1,055.0	1,097.2	1,141.1	1,186.7	1,234.2
76	Educational	3,274.6	2,812.6	2,639.3	2,787.7	2,787.0	2,899.2	3,015.1	3,135.7	3,261.2
77	Curriculum Proposals	843.3	871.0	700.4	1,492.4	1,492.4	2,113.2	2,176.6	2,241.9	2,309.1
78	Educational /Admin Software	2,421.4	1,722.9	1,926.6	2,010.8	2,010.8	2,091.2	2,174.9	2,261.9	2,352.3
79	Administration/Business	55.8	141.4	118.7	142.3	142.3	148.0	153.9	160.1	166.5
82	***Other Objects***	**337.3**	**499.3**	**1,057.1**	**491.7**	**491.7**	**506.4**	**521.6**	**537.3**	**553.4**
83	***Dues and Fees - Athletics***	**-**	**131.5**	**150.2**	**131.5**	**131.5**	**131.5**	**131.5**	**131.5**	**131.5**
84										
85	***Property***	**754.3**	**457.5**	**540.2**	**453.3**	**453.3**	**466.9**	**480.9**	**495.3**	**510.1**
88	Other Equipment	754.3	457.5	540.2	453.3	453.3	466.9	480.9	495.3	510.1
90	***Debt Service***	**25,412.9**	**28,505.0**	**27,537.2**	**27,956.9**	**27,856.9**	**27,236.6**	**27,358.6**	**27,858.0**	**28,678.5**
91	Bond payments	25,412.9	28,505.0	27,537.2	27,956.9	27,856.9	27,236.6	27,358.6	27,858.0	28,678.5
94	***Reserve***	**7,633.5**	**6,237.3**	**6,730.1**	**12,457.5**	**12,457.5**	**8,495.2**	**8,744.3**	**8,917.1**	**8,834.3**
95	Budgetary Reserve									
96	Transfer to other funds	**7,633.5**	**6,237.3**	**6,730.1**	**12,457.5**	**12,457.5**	**8,495.2**	**8,744.3**	**8,917.1**	**8,834.3**
98	***TOTAL EXPENSE***	**247,527.0**	**279,476.8**	**266,001.8**	**296,971.9**	**292,738.1**	**303,870.1**	**314,661.5**	**325,946.0**	**337,544.5**

West Chester Area School District
Revenue History and Forecast

	A	AI	AJ	AK	AL	AM	AN	AO	AP	AQ
1		**Actual**	**Budget**	**Actual**	**Budget**	**Projected**	**Estimated**	**Estimated**	**Estimated**	**Estimated**
2		**2020-21**	**2021-22**	**2021-22**	**2022-23**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
3	**Local**	**214,400.1**	**208,090.1**	**230,928.5**	**215,404.5**	**221,323.0**	**226,359.1**	**256,160.2**	**273,895.7**	**284,918.9**
4	Real Estate	179,828.5	180,059.1	187,742.0	184,508.2	185,908.2	192,826.0	222,160.6	239,422.2	249,963.9
5	Current	177,830.9	179,235.7	183,687.9	183,708.3	185,108.3	191,877.1	221,211.7	238,473.3	249,014.9
6	Interim	1,997.6	823.4	4,054.2	799.8	799.8	948.9	948.9	948.9	948.9
7	Earned Income	24,213.4	19,884.1	26,695.1	22,682.4	25,000.0	24,360.0	24,725.4	25,096.3	25,472.7
8	Real Estate Transfer	6,227.6	3,810.1	8,927.9	3,886.3	4,750.0	4,590.0	4,681.8	4,775.4	4,870.9
9	Delinquent Taxes	3,264.4	2,858.8	3,485.5	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	220.9	357.5	76.8	362.9	1,700.0	618.3	627.6	637.0	646.5
11	Gate Receipts	-	131.5	172.0	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	645.3	989.0	3,829.2	974.5	974.5	974.5	974.5	974.5	974.5
13										
14	**State**	**40,055.4**	**42,366.5**	**43,341.6**	**44,387.2**	**45,675.7**	**47,344.9**	**48,443.7**	**49,492.7**	**50,068.1**
15	Student Subsidies	18,775.2	19,429.0	20,848.7	20,139.1	21,575.7	21,661.2	21,599.3	21,605.2	21,208.3
16	Basic Instruction	8,810.2	8,421.9	9,575.7	9,575.8	10,937.3	10,937.3	10,937.3	10,937.3	10,937.3
18	Special Education	5,077.2	5,899.1	5,914.7	5,843.3	5,974.9	5,974.9	5,974.9	5,974.9	5,974.9
20	Tuition Private Home Place't	95.8	290.0	103.9	100.0	100.0	100.0	100.0	100.0	100.0
21	Transportation	3,087.6	3,087.6	3,008.3	3,087.6	2,950.0	2,950.0	2,950.0	2,950.0	2,950.0
22	Medical, Dental & Nurse	253.6	253.9	250.4	253.9	253.9	253.9	253.9	253.9	253.9
23	Rent	1,051.6	1,077.5	1,596.5	879.5	960.4	1,046.0	984.1	990.0	593.1
25	Accountability/Ready to Learn Block Grants	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1
27	Teacher Subsidies	20,951.8	22,937.5	22,474.6	24,248.0	24,100.1	25,683.7	26,844.4	27,887.5	28,859.7
28	Social Security	3,586.7	4,122.4	3,817.8	4,325.7	4,299.3	4,533.5	4,702.5	4,834.3	4,969.1
29	Retirement	17,365.1	18,815.1	18,656.8	19,922.4	19,800.8	21,150.2	22,141.9	23,053.2	23,890.6
30	Other	328.4	-	18.3	-	-	-	-	-	-
31										
32	**Federal**	**6,768.5**	**3,538.1**	**6,191.2**	**3,650.5**	**3,726.5**	**3,057.5**	**3,057.5**	**3,057.5**	**3,057.5**
33	Title I	574.7	574.7	555.2	555.2	555.2	555.2	555.2	555.2	555.2
34	Title II	313.2	246.4	259.0	236.3	236.3	236.3	236.3	236.3	236.3
35	IDEA	1,551.6	1,572.1	1,730.8	1,621.7	1,621.7	1,621.7	1,621.7	1,621.7	1,621.7
36	MA Direct Services/Time Study	1,030.3	1,000.0	1,156.7	992.0	1,068.0	500.0	500.0	500.0	500.0
37	Other	223.5	144.9	178.0	144.2	144.2	144.2	144.2	144.2	144.2
38	COVID Related Grants	3,075.3	-	2,311.4	101.0	101.0	-	-	-	-
39										
40	**Local Taxes & Subsidies**	**261,224.0**	**253,994.7**	**280,461.3**	**263,442.1**	**270,725.2**	**276,761.6**	**307,661.5**	**326,446.0**	**338,044.5**
41										
42	**Beginning Fund Balance**	**55,455.5**	**47,950.8**	**69,152.5**	**59,998.4**	**83,612.0**	**61,599.1**	**34,490.5**	**27,490.5**	**27,990.5**
43	FB Adjustment									
44	**Ending Fund Balance**	**69,152.5**	**22,468.6**	**83,612.0**	**26,468.7**	**61,599.1**	**34,490.5**	**27,490.5**	**27,990.5**	**28,490.5**
45										
47	Committed Fund Balance for Health Care	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
48	Assigned Fund Balance for Future millage	38,183.9	-	52,121.5	-	35,108.6	7,500.0	-	-	-
49	Assigned Fund Balance for Alternative Education	2,000.0	1,000.0	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
51	Assigned Fund Balance for Technology/Distance Learning	500.0	-	500.0	-	-	-	-	-	-
52	Assigned Fund Balance for Enrollment Growth	4,500.0	-	-	-	-	-	-	-	-
53	Assigned Fund Balance for Elementary Construction	-	-	5,000.0	-	-	-	-	-	-
54	Assigned Fund Balance for Athletic Fund	128.9	128.9	150.8	128.9	150.8	150.8	150.8	150.8	150.8
55	**Beginning Unassigned Fund Balance**	**17,179.8**	**17,179.8**	**18,679.8**	**17,179.8**	**18,679.8**	**19,179.8**	**19,679.8**	**20,179.8**	**20,679.8**
56	**Ending Unassigned Fund Balance**	**18,679.8**	**17,179.8**	**18,679.8**	**19,179.9**	**19,179.8**	**19,679.8**	**20,179.8**	**20,679.8**	**21,179.8**
57										
58	**Assumed use of FB**	**(13,697.0)**	**25,482.1**	**(14,459.5)**	**33,529.8**	**22,012.9**	**27,108.6**	**7,000.0**	**(500.0)**	**(500.0)**

West Chester Area School District
Forecast Millage Calculation

	A	E	F	G	H	I	J
1							
2		2022-23	2023-24		2024-25	2025-26	2026-27
3		Budget	Budget		Forecast	Forecast	Forecast
4	Market Values						
5	Chester County	14,129,979	14,229,894		14,229,894	14,229,894	14,229,894
6	Delaware County	895,234	895,234		895,234	895,234	895,234
7		15,025,213	15,125,128		15,125,128	15,125,128	15,125,128
8							
9							
10	Net amount to be raised from R/E taxes	183,559	**191,877**		**221,212**	**238,473**	**249,015**
11	Gross tax to be levied	190,217	198,836		229,235	247,123	258,047
12							
13	Equilization Between Counties						
14	Chester County %	94.04%	94.08%		94.08%	94.08%	94.08%
15	Delaware County %	5.96%	5.92%		5.92%	5.92%	5.92%
16							
17	Chester Cnty Levy	178,883	187,068		215,667	232,496	242,773
18	Delaware Cnty Levy	11,334	11,769		13,568	14,627	15,273
19		190,217	198,836		229,235	247,123	258,047
20							
21	Millage Calculation						
22	Chester Cnty tax levy	178,883	187,068		215,667	232,496	242,773
23	Chester Cnty assessed value	7,972,871	8,038,479		8,058,479	8,078,479	8,098,479
24							
25	**Chester County Millage**	**22.4364**	**23.2715**		**26.7627**	**28.7796**	**29.9776**
26	**Previous Year Millage**	22.0604	22.4364		23.2715	26.7627	28.7796
27							
28	**Chester Cnty Mill Increase**	**0.38**	**0.84**		**3.49**	**2.02**	**1.20**
29	**% increase**	**1.7%**	**3.7%**		**15.0%**	**7.5%**	**4.2%**
30	Delaware Cnty Tax levy	11,334	11,769		13,568	14,627	15,273
31	Delaware Cnty Assessed Value	1,140,844	1,141,219		1,141,594	1,141,969	1,142,344
32							
33	**Delaware County Millage**	**9.9343**	**10.3125**		**11.8851**	**12.8084**	**13.3702**
34	**Previous Yr Millage ***	9.5164	9.9343		10.3125	11.8851	12.8084
35							
36	**Delaware Cnty Mill Increase**	**0.42**	**0.38**		**1.57**	**0.92**	**0.56**
37	**% increase**	**4.4%**	**3.8%**		**15.2%**	**7.8%**	**4.4%**
38							
39	**Multi County Millage re-balancing**						
40	Chester Cty Levy Rebalanced	**178,957**					
41	Delaware Cty Levy Rebalanced	**11,259**					
42		**190,216**					
43							
44	**Chester County Millage**	**22.4364**	**23.2715**				
45	**Chester County Millage Re-balanced**	**22.4457**					
46	**Chester Cnty Mill Increase**		**0.84**				
47	**% increase**		**3.68%**				
48	**Act 1 Millage**		**23.2715**				
49	**Millage from exceptions**		**-**				
50							
51							
52	**Delaware County Millage**	**9.9343**	**10.3125**				
53	**Delaware County Millage Re-balanced**	**9.8686**					
54	**Delaware Cnty Mill Increase**		**0.44**				
55	**% increase**		**4.50%**				
56	**Act 1 Millage**		**10.3125**				
57	**Millage from exceptions**		**-**				

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

	CHESTER COUNTY MILL VAL	CHESTER COUNTY +/- AMOUNT	CHESTER COUNTY +/- PERCENT	DELAWARE COUNTY MILL VAL	DELAWARE COUNTY +/- AMOUNT	DELAWARE COUNTY +/- PERCENT
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	$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%
10 YEAR AVERAGE		$38,478	0.5%		$50,360	4.5%
5 YEAR AVERAGE		$55,985	0.7%		$98,614	8.7%
3 YEAR AVERAGE		$55,481	0.7%		$164,118	14.5%

COMMERCIAL

	CHESTER COUNTY MILL VAL	+/- AMOUNT	+/- PERCENT		DELAWARE COUNTY MILL VAL	+/- AMOUNT	+/- PERCENT
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	1,512,672	(38,605)	-2.55%	2021-22	26,710	17,553 *	65.71%
2022-23	1,512,672	-	0.00%	2022-23	26,710	-	0.00%
2023-24	1,512,672	-	0.00%	2023-24	26,710	-	0.00%
2024-25	1,512,672	-	0.00%	2024-25	26,710	-	0.00%
2025-26	1,512,672	-	0.00%	2025-26	26,710	-	0.00%
2026-27	1,512,672	-	0.00%	2026-27	26,710	-	0.00%
	Average increase		-0.11%		Average increase		7.17%

RESIDENTIAL

	CHESTER COUNTY MILL VAL	+/- AMOUNT	+/- PERCENT		DELAWARE COUNTY MILL VAL	+/- AMOUNT	+/- PERCENT
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	6,442,329	86,538	1.34%	2021-22	1,113,759	470,350 *	42.23%
2022-23	6,452,329	10,000	0.15%	2022-23	1,114,134	375	0.03%
2023-24	6,472,329	20,000	0.31%	2023-24	1,114,509	375	0.03%
2024-25	6,492,329	20,000	0.31%	2024-25	1,114,884	375	0.03%
2025-26	6,512,329	20,000	0.31%	2025-26	1,115,259	375	0.03%
2026-27	6,532,329	20,000	0.31%	2026-27	1,115,634	375	0.03%
	Average increase		0.59%		Average increase		4.31%

OTHER

	CHESTER COUNTY MILL VAL	+/- AMOUNT	+/- PERCENT		DELAWARE COUNTY MILL VAL	+/- AMOUNT	+/- PERCENT
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	53,478	(2,326)	-4.35%	2021-22	-	-	0.00%
2022-23	53,478	-	0.00%	2022-23	-	-	0.00%
2023-24	53,478	-	0.00%	2023-24	-	-	0.00%
2024-25	53,478	-	0.00%	2024-25	-	-	0.00%
2025-26	53,478	-	0.00%	2025-26	-	-	0.00%
2026-27	53,478	-	0.00%	2026-27	-	-	0.00%
	Average increase		1.57%		Average increase		0.00%

TOTAL

	CHESTER COUNTY MILL VAL	+/- AMOUNT	+/- PERCENT		DELAWARE COUNTY MILL VAL	+/- AMOUNT	+/- PERCENT
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	**8,008,479**	**45,607**	**0.57%**	**2021-22**	**1,140,469**	**487,902** *	**42.78%**
2022-23	**8,018,479**	**10,000**	**0.12%**	**2022-23**	**1,140,844**	**375**	**0.03%**
2023-24	**8,038,479**	**20,000**	**0.25%**	**2023-24**	**1,141,219**	**375**	**0.03%**
2024-25	**8,058,479**	**20,000**	**0.25%**	**2024-25**	**1,141,594**	**375**	**0.03%**
2025-26	**8,078,479**	**20,000**	**0.25%**	**2025-26**	**1,141,969**	**375**	**0.03%**
2026-27	**8,098,479**	**20,000**	**0.25%**	**2026-27**	**1,142,344**	**375**	**0.03%**
	Average increase		**0.47%**		**Average increase**		**4.37%**

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

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

Expenses		
Transportation Expense		(700,000)
Charter School Tuition		(250,000)
Total Expenses	$	(950,000)

Revenues		
Local Revenue:		
Current Real Estate	$	1,400,000
Earned Income Tax		500,000
Investment Income		500,000
Total Revenues	$	2,400,000

Fund Balance Analysis		
Increase in Fund Balance Designation for Future Millage Increases		3,350,000
Increase (Decrease) in Ending Fund Balance 6/30/23	$	3,350,000

West Chester Area School District
Budget Forecast Model
2023-24 Projection Changes
November 2022

Expenses		
Salaries- model assumptions vs. actual:		
Admin	$	92,900
Teacher	$	(208,447)
Technical	$	163,683
Office Clerical	$	881,617
Crafts & Trades	$	104,783
Subtotal	$	1,034,536
Salaries & Benefits- 2023-24 New Staff:		
Admin	$	92,000
Teacher	$	761,655
Technical	$	588,602
Clerical	$	366,912
Crafts & Trades	$	99,294
Benefits SS & PSERS- New Staff	$	795,058
Benefits- Health Benefits- New Staff	$	730,274
Subtotal	$	3,433,795
Prof & Tech Services:		
Contracted Therapeutic Staff	$	(1,034,645)
Other	$	(153,402)
Total Expenses	$	3,280,284

Revenues		
State Subsidy- SS & PSERS on additional staff	$	397,529
Total Revenues	$	397,529

Budget Gap		
Change in Budget Gap	$	2,882,755

Fund Balance Analysis		
Increase in Beginning Fund Balance Designation for Future Millage Increases	$	3,350,000
2023-24 Use of Designation of Future Millage Increases	$	(3,350,000)
Increase (Decrease) in Ending Fund Balance 6/30/24	$	(3,350,000)

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

Expenses		
Audit Adjustments:		
Salaries	$	(3,063)
Benefits	$	1,057
Prof & Tech Svcs	$	256,895
Prof & Tech Svcs	$	2,550,000
Purchased Property Svcs	$	(5,210)
Other Services	$	46,749
Supplies	$	26,539
Other Objects	$	4,940
Transfer to Other Funds	$	(2,550,000)
Total Expenses	$	327,907

Revenues		
Audit Adjustments:		
Local Revenue	$	19,125
Federal Revenue	$	351,302
Total Revenues	$	370,427

Fund Balance Analysis		
Increase in Fund Balance Designation for Future Millage Increases	$	42,520
Increase (Decrease) in Ending Fund Balance 6/30/22	$	42,520

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

Expenses		
Salaries:		
New Hires:		
Admin	$	85,716
Non Barg		285,607
Support		52,831
Admin - attritional savings		(228,154)
Professional Services - Contracted Security Services		(120,000)
Net Salary Increase - New Hires		76,000
Salaries Savings/Attrition (non -teacher):		
Custodial		(105,000)
Prof & Tech Services:		
Contracted Special Ed Aides		(200,000)
Supplies- PPA Adj		(635)
Total Expenses	$	(229,635)

Revenues		
Local Revenue:		
Earned Income Tax	$	250,000
Transfer Tax		250,000
Investment Income		587,137
Federal Revenue- MA		76,000
Total Revenues	$	1,163,137

Fund Balance Analysis		
Increase in Beginning Fund Balance Designation for Future Millage Increases	$	42,520
Increase in Fund Balance Designation for Future Millage Increases		1,392,772
Increase (Decrease) in Ending Fund Balance 6/30/23	$	1,435,292

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

Expenses		
Change in Average Teacher Salary		
Budgeted teacher salary	$	77,795
Actual teacher salary	$	77,130
Decreased avg. teacher salary	$	(665)
Number of teachers		1,037.02
Increase in teacher attrition	$	(689,618)
Benefits- SS & PSERS	$	(295,915)
Debt Service	$	(100,000)
Total Expenses	$	(1,085,533)

Revenues		
Earned Income Tax	$	250,000
Investment Income	$	250,000
State Revenue- SS & PSERS on Average Teacher Salary	$	(147,958)
Total Revenues	$	352,042

Fund Balance Analysis		
Increase in Fund Balance Designation for Future Millage Increases	$	1,437,575
Increase (Decrease) in Ending Fund Balance 6/30/23	$	1,437,575

West Chester Area School District
Budget Forecast Model
2023-24 Projection Changes
September 2022

Expenses		
Total Expenses	$	-

Revenues		
Investment Income	$	250,000
Total Revenues	$	250,000

Budget Gap		
Change in Budget Gap	$	(250,000)

Fund Balance Analysis		
Increase in Beginning Fund Balance Designation for Future Millage Increases	$	1,437,575
2023-24 Use of Designation of Future Millage Increases	$	(1,437,575)
Increase (Decrease) in Ending Fund Balance 6/30/24	$	-

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

Expenses		
Salaries	$	(492,450)
Benefits	$	(5,798,847)
Prof. & Tech Services	$	(2,821,598)
Purchased Property Services	$	(675,372)
Other Services	$	(4,589,083)
Supplies	$	155,960
Other Objects	$	160,316
Dues & Fees- Athletics	$	18,667
Property	$	82,726
Debt Service	$	(60,011)
Transfer to Other Funds	$	2,583,834
Total Expenses	$	(11,435,858)

Revenues		
Local Revenue		
Interim Revenue	$	2,858,260
Earned Income	$	2,691,830
Transfer	$	1,885,840
Sale of Asset	$	2,750,000
Other Local	$	791,923
State Revenue	$	(282,000)
Federal Revenue	$	1,439,310
Total Revenues	$	12,135,163

Fund Balance Analysis		
Increase in Fund Balance Designation for Future Millage Increases	$	23,549,168
Increase in Fund Balance Designation for Athletic Fund	$	21,853
Increase (Decrease) in Ending Fund Balance 6/30/22	$	23,571,021

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

Expenses		
Charter School Tuition	$	(1,968,630)
Total Expenses	$	(1,968,630)

Revenues		
EIT	$	1,317,633
Transfer Tax	$	613,740
Basic Ed Funding	$	1,361,573
Special Ed Funding	$	131,605
Transportation Subsidy	$	(137,583)
Rent Subsidy	$	80,931
Total Revenues	$	3,367,899

Fund Balance Analysis		
Increase in Beginning Fund Balance Designation for Future Millage Increases	$	23,549,168
Increase in Beginning Fund Balance Designation for Athletic Fund	$	21,853
Increase in Fund Balance Designation for Future Millage Increases	$	5,336,529
Increase (Decrease) in Ending Fund Balance 6/30/23	$	28,907,550

West Chester Area School District
Budget Forecast Model
2023-24 Projection Changes
November 2022

Expenses		
Salaries- model assumptions vs. actual:		
Admin	$	92,900
Teacher	$	(208,447)
Technical	$	237,683
Office Clerical	$	881,617
Crafts & Trades	$	104,783
Subtotal	$	1,108,536
Salaries & Benefits- 2023-24 New Staff:		
Admin	$	92,000
Teacher	$	761,655
Technical	$	588,602
Clerical	$	366,912
Crafts & Trades	$	99,294
Benefits SS & PSERS- New Staff	$	827,130
Benefits- Health Benefits- New Staff	$	751,380
Subtotal	$	3,486,973
Prof & Tech Services:		
Contracted Therapeutic Staff	$	(1,034,645)
Other	$	(153,402)
Total Expenses	$	3,407,462

Revenues		
State Subsidy- SS & PSERS on additional staff	$	413,565
Total Revenues	$	413,565

Budget Gap		
Change in Budget Gap	$	2,993,897

Fund Balance Analysis		
Increase in Beginning Fund Balance Designation for Future Millage Increases	$	3,350,000
2023-24 Use of Designation of Future Millage Increases	$	(3,350,000)
Increase (Decrease) in Ending Fund Balance 6/30/24	$	(3,350,000)

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			**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
8		KG	853	829	793	870	870
9		1st to 5th Grade	4,613	4,643	4,610	4,535	4,526
10		Grades 6-8	2,771	2,727	2,838	2,893	2,948
11		Grades 9-12	3,909	3,941	3,874	3,860	3,836
12		**Total**	12,146	12,140	12,115	12,158	12,180
13	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43
14	SecondaryStudent-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				**2023-24**	**2024-25**	**2025-26**	**2026-27**
30		Administration		3.00%	3.00%	3.00%	3.00%
31		Teachers		3.35%	3.36%	3.39%	3.35%
32		Non-Bargaining		3.00%	3.00%	3.00%	3.00%
33		Support Staff		2.97%	3.00%	3.00%	3.00%
34		Crafts/Trades		3.90%	3.00%	3.00%	3.00%
35							
36	Miscellaneous			**2023-24**	**2024-25**	**2025-26**	**2026-27**
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				**2023-24**	**2024-25**	**2025-26**	**2026-27**
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**		**35.69%**	**36.02%**	**36.48%**	**36.78%**
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		$1,351.77	$1,454.10	$1,564.17	$1,682.58
56		Dental		$99.99	$104.29	$108.78	$113.45
57		Vision		$15.18	$15.53	$15.89	$16.25
58		Prescription		$409.86	$450.85	$495.93	$545.52
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	***Professional and Technical Services - 300***				% Increase Assumptions		
66				**2023-24**	**2024-25**	**2025-26**	**2026-27**
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	***Purchased Property Services - 400***				% Increase Assumptions		
72				**2023-24**	**2024-25**	**2025-26**	**2026-27**
73		Electricity		3.00%	3.00%	3.00%	3.00%
74		Trash Collection		3.00%	3.00%	3.00%	3.00%
75		Other categories		3.00%	3.00%	3.00%	3.00%
76							
77	***Other Purchased Services - 500***				% Increase Assumptions		
78				**2023-24**	**2024-25**	**2025-26**	**2026-27**
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		367	378	389	401
86		Special Ed		101	106	111	116
87		Charter School Tuition Rate:					
88		Regular Ed		$14,439	$14,872	$15,318	$15,777
89		Special Ed		$36,674	$38,508	$40,433	$42,455
90		CAT Enrollment:					
91		Full Time		132	139	146	153
92		Academic		23	24	25	26
93		CAT Tuition Rate:					
94		Full Time		$21,549	22,303	$23,083	$23,891
95		Academic		$10,704	11,078	$11,466	$11,867
96							
97	***Supplies - 600***				% Increase Assumptions		
98				**2023-24**	**2024-25**	**2025-26**	**2026-27**
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**		**2,113,171**	**2,176,566**	**2,241,863**	**2,309,119**
103							
104	***Property - 700***				% Increase Assumptions		
105				**2023-24**	**2024-25**	**2025-26**	**2026-27**
106		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
107		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
108	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund						
109							
110							
111	***800 Other Object Dues and Fees***				% Increase Assumptions		
112				**2023-24**	**2024-25**	**2025-26**	**2026-27**
113				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1					
2	**West Chester Area School District Budget Forecast Model**				
3	***Revenue Assumptions***				
4					
5	***Local***	**2023-24**	**2024-25**	**2025-26**	**2026-27**
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	***State***	**2023-24**	**2024-25**	**2025-26**	**2026-27**
15	**Basic Education**	0.0%	0.0%	0.0%	0.0%
16	**Special Education**	0.0%	0.0%	0.0%	0.0%
17	**Special Ed Contingency**	$ -	$ -	$ -	$ -
18	**Transportation**	0.0%	0.0%	0.0%	0.0%
19	**Rent**	$ 1,046,019	$ 984,084	$ 989,979	$ 593,127
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	***Federal***	**2023-24**	**2024-25**	**2025-26**	**2026-27**
26	**Title I**	$ 555,223	$ 555,223	$ 555,223	$ 555,223
27	**Title II**	$ 236,327	$ 236,327	$ 236,327	$ 236,327
28	**IDEA**	$ 1,621,749	$ 1,621,749	$ 1,621,749	$ 1,621,749
29	**Medical Access**	$ 500,000	$ 500,000	$ 500,000	$ 500,000
30	**Other**	$ 144,247	$ 144,247	$ 144,247	$ 144,247
31					
32	***Other***	**2023-24**	**2024-25**	**2025-26**	**2026-27**
33	**To Cap Res**	4.0%	4.0%	4.0%	4.0%

West Chester Area School District
Assumptions for Salaries

Additional Headcount Expenses	**2022-23 Budget**	**2022-23 Projected**	**2023-24 Forecast**	**2024-25 Forecast**	**2025-26 Forecast**	**2026-27 Forecast**
Administrators						
Average New Hire Salary	$137,297		$141,416	$145,658	$150,028	$154,529
Additional Headcount	4.00		1.00	-	-	-
Additional Salary Expense	$432,000		$92,000	$0	$0	$0
Teacher						
Average New Hire Salary	$60,891	$62,276	$64,216	$66,007	$67,879	$69,786
Average Teacher Salary	$77,795	$77,709	80,268	$82,507	$84,846	$87,230
Headcount Change *(Enrollment)*	7.00		11.80	-	-	-
Headcount Change *(Curricular)*	-		-	-	-	-
Change Salary Expense	$377,592		$761,655	$0	$0	$0
Non-Bargaining						
Average New Hire Salary	$74,358		$76,589	$78,886	$81,253	$83,690
Additional Headcount	3.00		7.80	-	-	-
Additional Salary Expense	$140,000		$588,602	$0	$0	$0
Support Staff						
Average New Hire Salary	$28,820		$29,676	$30,566	$31,483	$32,427
Additional Headcount	-		12.00	-	-	-
Additional Salary Expense	$0		$366,912	$0	$0	$0
Crafts/Trades						
Average New Hire Salary	$45,830		$47,617	$49,046	$50,517	$52,032
Additional Headcount	-		2.00	-	-	-
Additional Salary Expense	$0		$99,294	$0	$0	$0

	2022-23 Budget	**2022-23 Projected**	**2023-24 Forecast**	**2024-25 Forecast**	**2025-26 Forecast**	**2026-27 Forecast**
Teacher Staffing Changes Detail			3.35%	3.36%	3.39%	3.35%
Salary before Attrition	81,547,731		83,727,417	86,811,104	89,237,051	91,709,742
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	80,297,731	79,985,705	82,477,417	85,561,104	87,987,051	90,459,742
Increase with Attrition			3.12%	2.79%	2.84%	2.81%
Staffing changes	377,592		761,655	-	-	-
Teacher Salary (with attrition & staffing changes)	80,675,323	79,985,705	83,239,072	85,561,104	87,987,051	90,459,742
Increase with Attrition & Staffing Changes			4.07%	2.79%	2.84%	2.81%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE	2022-23 Budget	2022-23 Projected	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Admin Staff	10,560,308	10,417,870	11,062,017	11,393,878	11,735,694	12,087,765
Total Administration Salaries	***10,560,308***	***10,417,870***	***11,062,017***	***11,393,878***	***11,735,694***	***12,087,765***
Teacher Staff Salaries	80,675,323	79,985,705	83,239,072	85,561,104	87,987,051	90,459,742
Extra Duty Pymnts (123)	1,643,200	1,643,200	1,688,575	1,735,679	1,784,892	1,835,052
Sabbatical Pymnts (124)	300,000	300,000	300,000	300,000	300,000	300,000
Subject Chair Pymnts (125)	530,792	530,792	640,000	640,000	640,000	640,000
Severance Pymnts (127)	392,000	392,000	402,825	414,062	425,802	437,769
Supplemental Contracts (135)	2,167,000	2,167,000	2,275,000	2,275,000	2,275,000	2,275,000
Total Teaching Salaries	***85,708,315***	***85,018,697***	***88,545,472***	***90,925,846***	***93,412,745***	***95,947,563***
Reg Salaries (141)	*4,185,980*	*4,471,587*	*5,063,844*	*5,215,759*	*5,372,232*	*5,533,399*
Overtime (143)	*2,700*	*2,700*	*2,700*	*2,700*	*2,700*	*2,700*
Technical	**4,188,680**	**4,474,287**	**5,066,544**	**5,218,459**	**5,374,932**	**5,536,099**
Reg Salaries (151)	*3,116,125*	*3,168,956*	*3,543,732*	*3,650,044*	*3,759,545*	*3,872,332*
Overtime (153)	*55,690*	*55,690*	*57,344*	*59,064*	*60,836*	*62,661*
Library/Office Aides (154),(155)	*588,596*	*588,596*	*584,501*	*602,036*	*620,097*	*638,700*
Technology Aides (158)	*626,763*	*626,763*	*690,729*	*711,451*	*732,794*	*754,778*
Instructional Aides (191)	*2,331,751*	*2,331,751*	*3,290,701*	*3,389,422*	*3,491,105*	*3,595,838*
Instructional Aides OT (193)	*57,900*	*57,900*	*59,620*	*61,408*	*63,250*	*65,148*
Office Clerical	**6,776,825**	**6,829,656**	**8,226,627**	**8,473,425**	**8,727,628**	**8,989,457**
Reg Salaries Oper & Maint(161)	*5,382,213*	*5,277,213*	*5,818,488*	*5,993,043*	*6,172,834*	*6,358,019*
Temporary salaries (162)	*85,000*	*85,000*	*88,315*	*90,964*	*93,693*	*96,504*
Overtime (163)	*194,000*	*194,000*	*201,566*	*207,613*	*213,841*	*220,257*
Severance (167)	*40,000*	*40,000*	*40,000*	*40,000*	*40,000*	*40,000*
Reg Salaries Technology (168)	*586,245*	*586,245*	*581,365*	*598,806*	*616,770*	*635,273*
Crafts and Trades	**6,287,458**	**6,182,458**	**6,729,734**	**6,930,426**	**7,137,139**	**7,350,053**
Total Salary Expense	**113,521,586**	**112,922,968**	**119,630,393**	**122,942,034**	**126,388,138**	**129,910,937**
% Increase		**-0.53%**	**5.94%**	**2.77%**	**2.80%**	**2.79%**

POSITIONS	Func	Acct	Prog	2022-23 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2023-24 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2023-24 Budget 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	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Mathematics Supervisor	2260	111	15	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Science / FCS / Tech Ed / Health & PE Supervisor	2260	111	19	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	5.00	**5.00**	-	-	-	6.00	**6.00**	-	-	-	1.00	**1.00**
Teaching and Learning Director / Asst. Director	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 / 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	10	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	**3.00**	-	-	3.00	-	**3.00**	-	-	-	-	-
Behavior Specialist Coordinator	1291	111	21R	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	3.00	**3.00**	-	-	-	3.00	**3.00**	-	-	-	-	-
School Administration Total				**11.00**	**9.00**	**15.00**	**36.00**	**71.00**	**11.00**	**9.00**	**15.00**	**37.00**	**72.00**	-	-	-	**1.00**	**1.00**
Teachers																		
Full Day KG	1110	121	08F	40.00	-	-	-	**40.00**	40.00	-	-	-	**40.00**	-	-	-	-	-
1st Grade	1110	121	09	43.00	-	-	-	**43.00**	43.00	-	-	-	**43.00**	-	-	-	-	-
2nd Grade	1110	121	09	43.00	-	-	-	**43.00**	43.00	-	-	-	**43.00**	-	-	-	-	-
3rd Grade	1110	121	09	40.00	-	-	-	**40.00**	40.00	-	-	-	**40.00**	-	-	-	-	-
4th Grade	1110	121	09	38.00	-	-	-	**38.00**	38.00	-	-	-	**38.00**	-	-	-	-	-
5th Grade	1110	121	09	39.00	-	-	-	**39.00**	39.00	-	-	-	**39.00**	-	-	-	-	-
Art	1110	121	01	11.00	7.35	7.60	-	**25.95**	11.00	7.35	7.60	-	**25.95**	-	-	-	-	-
ELD	1110	121	02	14.00	5.20	3.80	-	**23.00**	14.00	5.20	3.80	-	**23.00**	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	35.40	32.89	-	**68.29**	-	35.40	32.89	-	**68.29**	-	-	-	-	-
World Language	1110	121	07	-	10.40	22.00	-	**32.40**	-	10.40	22.00	-	**32.40**	-	-	-	-	-
Instructional Coaches	1110	121	09	11.00	-	-	-	**11.00**	11.00	-	-	3.00	**14.00**	-	-	-	3.00	**3.00**
Computer/Tech Ed	1110	121	10	-	4.95	-	-	**4.95**	-	4.95	-	-	**4.95**	-	-	-	-	-
Health	1110	121	11 - 11A	-	9.25	6.10	-	**15.35**	-	9.25	6.10	-	**15.35**	-	-	-	-	-
Math	1110	121	15	-	28.40	37.00	-	**65.40**	-	28.40	37.00	-	**65.40**	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	6.45	13.50	2.00	**32.95**	11.00	6.45	13.50	2.00	**32.95**	-	-	-	-	-
Science	1110	121	19	-	25.20	38.90	-	**64.10**	-	25.20	38.90	-	**64.10**	-	-	-	-	-
Social Studies	1110	121	20	-	24.80	40.00	-	**64.80**	-	24.80	40.00	-	**64.80**	-	-	-	-	-
AP Capstone	1110	121	25	-	-	0.88	-	**0.88**	-	-	0.88	-	**0.88**	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	24.70	8.40	2.80	-	**35.90**	24.70	8.40	2.80	-	**35.90**	-	-	-	-	-
Music -Vocal	1110	121	16A	11.00	4.00	3.00	-	**18.00**	11.00	4.00	3.00	-	**18.00**	-	-	-	-	-
Music -Instrumental	1110	121	16B	11.00	7.20	4.80	-	**23.00**	11.00	7.20	4.80	-	**23.00**	-	-	-	-	-
Cyber School	1110	121	05	-	1.20	6.80	-	**8.00**	-	1.20	6.80	-	**8.00**	-	-	-	-	-
TITLE 1 (federal prog)	1190	121	35	3.30	-	-	-	**3.30**	3.30	-	-	-	**3.30**	-	-	-	-	-
			Total	**340.00**	**178.21**	**220.07**	**2.00**	**740.28**	**340.00**	**178.21**	**220.07**	**5.00**	**743.28**	-	-	-	**3.00**	**3.00**
Fam and Cons Science	1340	121	12	-	7.05	7.40	-	**14.45**	-	7.05	7.40	-	**14.45**	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.20	4.00	-	**10.20**	-	6.20	4.00	-	**10.20**	-	-	-	-	-
Business Education	1360	121	03	-	-	6.30	-	**6.30**	-	-	6.30	-	**6.30**	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	0.05	0.65	-	**0.70**	-	0.05	0.65	-	**0.70**	-	-	-	-	-
APT Program - Alt Edu	1442	121	21M	-	-	4.20	-	**4.20**										
			Total	-	**13.30**	**22.55**	-	**35.85**	-	**13.30**	**18.35**	-	**31.65**	-	-	-	-	-

POSITIONS	Func	Acct	Prog	2022-23 Actual ELM Elem	2022-23 Actual MID Middle	2022-23 Actual HS High	2022-23 Actual OTH *Other*	2022-23 Actual Total	2023-24 Budget ELM Elem	2023-24 Budget MID Middle	2023-24 Budget HS High	2023-24 Budget OTH *Other*	2023-24 Budget Total	Addition/Reductions to 2023-24 Budget ELM Elem	Addition/Reductions to 2023-24 Budget MID Middle	Addition/Reductions to 2023-24 Budget HS High	Addition/Reductions to 2023-24 Budget OTH *Other*	Addition/Reductions to 2023-24 Budget Total
Special Education (general)	1291	121	21	-	-	-	6.00	**6.00**	-	-	-	6.00	**6.00**	-	-	-	-	-
Autistic	1233	121	21C	7.00	3.50	2.00	-	**12.50**	7.00	3.50	2.00	-	**12.50**	-	-	-	-	-
Emotional Support	1231	121	21C	2.00	2.00	4.00	-	**8.00**	2.00	4.00	4.00	-	**10.00**	-	2.00	-	-	**2.00**
Transitional Program	1231	121	21L	-	-	1.00	-	**1.00**	-	-	1.00	-	**1.00**	-	-	-	-	-
APT Program	1231	121	21M	-	-	3.00	-	**3.00**	-	-	3.00	-	**3.00**	-	-	-	-	-
Life Skills	1211	121	21F	2.50	1.50	1.50	-	**5.50**	2.50	1.50	1.50	-	**5.50**	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	34.50	22.50	25.00	-	**82.00**	34.50	22.50	26.00	-	**83.00**	-	-	1.00	-	**1.00**
Multiple Disabilities	1270	121	21J	2.00	2.00	1.00	-	**5.00**	2.00	2.00	1.00	-	**5.00**	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	14.80	**14.80**	-	-	-	15.80	**15.80**	-	-	-	1.00	**1.00**
Gifted Program Teachers	1243	121	21A	11.00	3.20	3.40	-	**17.60**	11.00	3.20	3.40	-	**17.60**	-	-	-	-	-
Cyber Special Education	1200	121	05	-	-	-	0.20	**0.20**	-	-	-	0.20	**0.20**	-	-	-	-	-
			Total	**59.00**	**34.70**	**40.90**	**21.00**	**155.60**	**59.00**	**36.70**	**41.90**	**22.00**	**159.60**	-	**2.00**	**1.00**	**1.00**	**4.00**
Guidance Counselors	2120	121	18B	11.00	9.00	21.00	-	**41.00**	11.00	9.00	21.00	3.00	**44.00**	-	-	-	3.00	**3.00**
Certified Nurses	2440	121	18D	11.00	3.00	3.00	-	**17.00**	11.00	3.00	3.00	-	**17.00**	-	-	-	-	-
Psychologists	2140	121	18C	10.80	3.20	3.00	-	**17.00**	10.80	3.20	3.00	0.80	**17.80**	-	-	-	0.80	**0.80**
Case Workers	2160	121	18F	-	-	-	9.00	**9.00**	-	-	-	10.00	**10.00**	-	-	-	1.00	**1.00**
Librarian	2250	121	14	11.00	3.00	3.00	-	**17.00**	11.00	3.00	3.00	-	**17.00**	-	-	-	-	-
Cyber Support Services	2000	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total	**43.80**	**18.20**	**30.00**	**9.00**	**101.00**	**43.80**	**18.20**	**30.00**	**13.80**	**105.80**	-	-	-	**4.80**	**4.80**
Athletic Trainer	3200	121	30S	-	-	3.00	-	**3.00**	-	-	3.00	-	**3.00**	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.30	-	**1.30**	-	-	1.30	-	**1.30**	-	-	-	-	-
Cyber Audio Visual	2200	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total	-	-	**4.30**	-	**4.30**	-	-	**4.30**	-	**4.30**	-	-	-	-	-
		Teacher Total		**442.80**	**244.41**	**317.82**	**32.00**	**1,037.03**	**442.80**	**246.41**	**314.62**	**40.80**	**1,044.63**	-	**2.00**	**1.00**	**8.80**	**11.80**
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	52E	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	11.00	6.00	9.00	-	**26.00**	11.00	6.00	9.00	-	**26.00**	-	-	-	-	-
Sec to Technology Director	2821	151	10	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	**6.00**	-	3.00	3.00	-	**6.00**	-	-	-	-	-
Sec for Guidance	2120	151	18B	-	-	6.00	-	**6.00**	-	-	6.00	-	**6.00**	-	-	-	-	-
Sec to Facilities & Operations Director	2611	151	71	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Sec to Ass't Director Teaching & Learning	2260	151	53	-	-	-	2.95	**2.95**	-	-	-	2.95	**2.95**	-	-	-	-	-
Sec to Teaching & Learning & Title I	2850	151	35	-	-	-	0.05	**0.05**	-	-	-	0.05	**0.05**	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	2.50	**2.50**	-	-	-	2.50	**2.50**	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	**0.50**	-	-	-	0.50	**0.50**	-	-	-	-	-
Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Assistant Director of Pupil Services	2119	151	18	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec Gifted	2119	151	18	-	-	-	-	-										
Sec to Director of Equity and Assessment	2260	151	52M	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	**3.00**	-	-	3.00	-	**3.00**	-	-	-	-	-
			Total	**11.00**	**9.00**	**21.00**	**17.00**	**58.00**	**11.00**	**9.00**	**21.00**	**17.00**	**58.00**	-	-	-	-	-
Full Day KG	1110	191	08F	10.00	-	-	-	**10.00**	10.00	-	-	-	**10.00**	-	-	-	-	-
ELD	1110	191	02	6.00	2.00	3.00	-	**11.00**	6.00	2.00	3.00	-	**11.00**	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	17.00	**17.00**	-	-	-	17.00	**17.00**	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	9.00	**9.00**	-	-	-	9.00	**9.00**	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	3.00	**3.00**	-	-	-	3.00	**3.00**	-	-	-	-	-
APT Program Support	1231	191	21M	-	-	-	3.00	**3.00**	-	-	-	3.00	**3.00**	-	-	-	-	-
Behavior Technicians	1231	191	21R	-	-	-	-	-	-	-	-	12.00	**12.00**	-	-	-	12.00	**12.00**
Life Skills	1211	191	21F	-	-	-	5.00	**5.00**	-	-	-	5.00	**5.00**	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	56.00	**56.00**	-	-	-	56.00	**56.00**	-	-	-	-	-
Multiple Disabilities	1270	191	21J	-	-	-	7.00	**7.00**	-	-	-	7.00	**7.00**	-	-	-	-	-
			Total	**16.00**	**2.00**	**3.00**	**100.00**	**121.00**	**16.00**	**2.00**	**3.00**	**112.00**	**133.00**	-	-	-	**12.00**	**12.00**
Library Assistant	2250	154	14	5.50	1.00	3.00	-	**9.50**	5.50	1.00	3.00	-	**9.50**	-	-	-	-	-
Security Greeter	2190	154	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	11.00	-	-	-	**11.00**	11.00	-	-	-	**11.00**	-	-	-	-	-
			Total	**16.50**	**1.00**	**3.00**	-	**20.50**	**16.50**	**1.00**	**3.00**	-	**20.50**	-	-	-	-	-

POSITIONS	Func	Acct	Prog	2022-23 Actual ELM Elem	2022-23 Actual MID Middle	2022-23 Actual HS High	2022-23 Actual OTH Other	2022-23 Actual Total	2023-24 Budget ELM Elem	2023-24 Budget MID Middle	2023-24 Budget HS High	2023-24 Budget OTH Other	2023-24 Budget Total	Addition/Reductions to 2023-24 Budget ELM Elem	Addition/Reductions MID Middle	Addition/Reductions HS High	Addition/Reductions OTH Other	Addition/Reductions Total
Athletic Trainer- Non Teacher	3200	141	30S	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	3.00
			Total	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	3.00
RN-LPN (non-public)	2450	141	18D	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
RN-LPN (District)	2440	141	18D	1.20	3.00	3.00	2.00	9.20	1.20	3.00	3.00	2.80	10.00	-	-	-	0.80	0.80
Pupil Service Coordinator	1291	141	21	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Behavior Specialists	1231	141	21R	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	3.00
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
			Total	1.20	3.00	3.00	8.00	15.20	1.20	3.00	3.00	11.80	19.00	-	-	-	3.80	3.80
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00					
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
			Total	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly 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	-	-	-	3.00	3.00	-	-	-	4.00	4.00	-	-	-	1.00	1.00
Technology Office (Hourly Support)	2829	168	10	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	18.00	18.00	-	-	-	18.00	18.00	-	-	-	-	-
			Total	-	-	-	32.00	32.00	-	-	-	33.00	33.00	-	-	-	1.00	1.00
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	11.00	3.00	3.00	5.00	22.00	11.00	3.00	3.00	5.00	22.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	27.00	15.50	30.00	4.50	77.00	27.00	15.50	30.00	5.50	78.00	-	-	-	1.00	1.00
Campus Security Officer	2660	141	71L	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	8.00	8.00	-	-	-	9.00	9.00	-	-	-	1.00	1.00
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
			Total	38.00	18.50	36.00	46.50	139.00	38.00	18.50	36.00	48.50	141.00	-	-	-	2.00	2.00
Secretarial Staff - Central Office and School Administration			Total	82.70	33.50	66.00	224.00	406.20	82.70	33.50	66.00	245.80	428.00	-	-	-	21.80	21.80
			Grand Total	536.50	286.91	398.82	292.00	1,514.23	536.50	288.91	395.62	323.60	1,544.63	-	2.00	1.00	31.60	34.60

West Chester Area School District
Assumptions for Benefits

	Gross Benefit Costs						
	2021-22 Actual	2022-23 Budget	2022-23 Projection	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Medical	15,987,915	23,407,943	23,407,943	25,910,199	27,871,601	29,981,481	32,251,079
Dental	1,160,743	1,565,705	1,565,705	1,633,030	1,703,250	1,776,490	1,852,879
Vision	169,246	225,481	225,481	230,667	235,972	241,400	246,952
Prescription	5,176,082	5,725,450	5,725,450	6,297,995	6,927,794	7,620,573	8,382,631
Social Security	7,757,450	8,651,356	8,598,600	9,066,924	9,405,066	9,668,693	9,938,187
Retirement	37,059,663	39,844,719	39,601,560	42,300,451	44,283,721	46,106,393	47,781,243
Tuition	476,577	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	343,911	591,983	591,983	608,492	625,336	642,865	660,783
W/C, Unemp & Other	1,151,415	1,328,761	1,328,761	1,348,693	1,368,923	1,389,457	1,410,299
Total Benefit Expense	69,283,001	81,941,398	81,645,483	87,996,449	93,021,663	98,027,351	103,124,052
% Increase			17.84%	7.39%	5.71%	5.38%	5.20%

* Assume increases in salary related benefits proportional to salary increase

	Benefit Cost Sharing and Cobra payments						
	2021-22 Actual	2022-23 Budget	2022-23 Projection	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Medical	4,212,330	6,815,550	6,815,550	7,331,488	7,886,481	8,483,488	9,125,688
Dental	162,885	96,778	96,778	100,939	105,280	109,807	114,529
Vision	25,991	11,167	11,167	11,424	11,687	11,956	12,231
Prescription	496,899	1,226,671	1,226,671	1,349,338	1,484,272	1,632,699	1,795,969
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	160,334	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other							
Total Cost Share	5,058,439	8,267,019	8,267,019	8,910,041	9,604,572	10,354,802	11,165,268

	Net Benefit Costs						
	2021-22 Actual	2022-23 Budget	2022-23 Projection	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Medical	11,775,585	16,592,393	16,592,393	18,578,711	19,985,119	21,497,993	23,125,391
Dental	997,858	1,468,927	1,468,927	1,532,091	1,597,971	1,666,683	1,738,351
Vision	143,255	214,314	214,314	219,243	224,285	229,444	234,721
Prescription	4,679,183	4,498,779	4,498,779	4,948,657	5,443,522	5,987,874	6,586,662
Social Security	7,757,450	8,651,356	8,598,600	9,066,924	9,405,066	9,668,693	9,938,187
Retirement	37,059,663	39,844,719	39,601,560	42,300,451	44,283,721	46,106,393	47,781,243
Tuition	476,577	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	183,577	475,131	475,131	491,640	508,484	526,013	543,931
W/C, Unemp & Other	1,151,415	1,328,761	1,328,761	1,348,693	1,368,923	1,389,457	1,410,299
Total Benefit Expense	64,224,562	73,674,379	73,378,464	79,086,408	83,417,091	87,672,549	91,958,784
% Increase			14.25%	7.35%	5.48%	5.10%	4.89%

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows: 3%

	2021-22 Actual	2022-23 Budget	2022-23 Projection	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
	$1,057,100	$ 491,678	$ 491,678	$ 506,428	$ 521,621	$ 537,270	$ 553,388

	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
DUES/FEES - Athletic Fund	$150,167	$131,500	$131,500	$ 131,500	$ 131,500	$ 131,500	$ 131,500

DEBT SERVICE

Debt Service Savings to Cap Reserve	$912,973	$711,650	$711,650	$1,502,726	$1,496,090	$1,403,552	$1,045,605
G/F Contribution to Cap Reserve	$721,797	$4,422,669	$4,422,669	$4,599,576	$4,783,559	$4,974,901	$5,173,897
G/F Contribution- Sale of Asset	$2,583,834	$0	$0	$0	$0	$0	$0
G/F Contribution- Elem. Construction	$0	$5,000,000	$5,000,000	$0	$0	$0	$0
Transfer for Cap Reserve Facilities	$2,511,500	$2,323,177	$2,323,177	$2,392,872	$2,464,658	$2,538,598	$2,614,756
	$6,730,104	$12,457,496	$12,457,496	$8,495,174	$8,744,307	$8,917,051	$8,834,258

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2022-23 Budget		2022-23 Projection		2023-24 Budget		2024-25 Budget		2025-26 Budget		2026-27 Budget	
PRINCIPAL AT 7/1/06	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL	INTEREST	900 PRINCIPAL
1/2014 GOB 2014 A	$ 1,165,750	$ 14,570,000	$ 1,165,750	$ 14,570,000	$ 437,250	$ 8,745,000	$ -	$ -	$ -	$ -	$ -	$ -
GOB 2014 AA	$ 2,161,800	$ 315,000	$ 2,161,800	$ 315,000	$ 2,152,350	$ 325,000	$ 2,142,600	$ 5,700,000	$ 1,857,600	$ 6,025,000	$ 1,676,850	$ 18,505,000
GOB 2016	$ 218,250	$ 2,130,000	$ 218,250	$ 2,130,000	$ 111,750	$ 2,235,000	$ -	$ -	$ -	$ -	$ -	$ -
GOB 2016A	$ 1,248,568	$ 5,000	$ 1,248,568	$ 5,000	$ 1,248,500	$ 5,875,000	$ 954,750	$ 12,270,000	$ 341,250	$ 12,850,000	$ 20,000	$ 1,000,000
TOTAL	$ 4,794,368	$ 17,020,000	$ 4,794,368	$ 17,020,000	$ 3,949,850	$ 17,180,000	$ 3,097,350	$ 17,970,000	$ 2,198,850	$ 18,875,000	$ 1,696,850	$ 19,505,000

	2022-23 Budget	2022-23 Projection	2023-24 Budget	2024-25 Budget	2025-26 Budget	2026-27 Budget
Total ACT 1 eligible Debt	$21,814,368	$21,814,368	$21,129,850	$21,067,350	$21,073,850	$21,201,850
Increase in ACT 1 eligible debt			($684,518)	($62,500)	$6,500	$128,000

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2022-23 Budget		2022-23 Projection		2023-24 Budget		2024-25 Budget		2025-26 Budget		2026-27 Budget	
Elementary Debt												
10/09 $10,000,000 Emmaus 2009	$ 332,133	$ 520,000	$ 232,133	$ 520,000	$ 308,000	$ 645,000	$ 281,400	$ 675,000	$ 253,733	$ 700,000	$ 231,467	$ 485,000
1/2014 $12,000,000 GOB 2014	$ 489,763	$ -	$ 489,763	$ -	$ 489,763	$ -	$ 489,763	$ 5,000	$ 489,575	$ 5,000	$ 489,388	$ 5,000
12/2017 $9,750,000 GOB 2017A	$ 237,300	$ 5,000	$ 237,300	$ 5,000	$ 237,212	$ 5,000	$ 237,100	$ 5,000	$ 236,988	$ 5,000	$ 236,875	$ 5,000
10/2018 $9,990,000 GOB 2018	$ 336,328	$ 5,000	$ 336,328	$ 5,000	$ 336,203	$ 5,000	$ 336,053	$ 5,000	$ 335,903	$ 5,000	$ 335,753	$ 5,000
8/2019 $35,000,000 GOB 2019	$ 1,389,600	$ 5,000	$ 1,389,600	$ 5,000	$ 1,389,400	$ 5,000	$ 1,389,200	$ 5,000	$ 1,389,000	$ 5,000	$ 1,388,800	$ 5,000
9/2020 $16,800,000 GOR 2020	$ 208,100	$ 50,000	$ 208,100	$ 50,000	$ 205,600	$ 55,000	$ 202,850	$ 55,000	$ 200,100	$ 60,000	$ 197,100	$ 60,000
6/2021 $29,250,000 GOB 2021	$ 1,168,925	$ 5,000	$ 1,168,925	$ 5,000	$ 1,168,850	$ 5,000	$ 1,168,775	$ 5,000	$ 1,168,700	$ 5,000	$ 1,168,625	$ 5,000
4/2022 $30,115,000 GOB 2022	$ 1,385,389	$ 5,000	$ 1,385,389	$ 5,000	$ 1,246,700	$ 5,000	$ 1,246,550	$ 5,000	$ 1,246,400	$ 100,000	$ 1,241,400	$ 200,000
12/2024 $10,000,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ 179,571	$ -	$ 394,181	$ 5,000	$ 394,045	$ 5,000
1/2026 $10,000,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 179,571	$ -	$ 526,264	$ 5,000
10/2026 $20,000,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 486,971	$ -
	$ 5,547,538	$ 595,000	$ 5,447,538	$ 595,000	$ 5,381,728	$ 725,000	$ 5,531,262	$ 760,000	$ 5,894,151	$ 890,000	$ 6,696,688	$ 780,000
Total Elementary Debt		$ 6,142,538		$ 6,042,538		$ 6,106,728		$ 6,291,262		$ 6,784,151		$ 7,476,688
Total New Debt	$ 5,547,538	$ 595,000	$ 5,447,538	$ 595,000	$ 5,381,728	$ 725,000	$ 5,531,262	$ 760,000	$ 5,894,151	$ 890,000	$ 6,696,688	$ 780,000

TOTAL DEBT SERVICE

YEAR	2022-23 Budget		2022-23 Projection		2023-24 Budget		2024-25 Budget		2025-26 Budget		2026-27 Budget	
	$10,341,906	**$17,615,000**	**$10,241,906**	**$17,615,000**	**$9,331,578**	**$17,905,000**	**$8,628,612**	**$18,730,000**	**$8,093,001**	**$19,765,000**	**$8,393,538**	**$20,285,000**
Total Debt Service		**$27,956,906**		**$27,856,906**		**$27,236,578**		**$27,358,612**		**$27,858,001**		**$28,678,538**

Back-End Referendum Exceptions

	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET 2026-27
			($000)		
Retirement (PSERS)	-	-	-	-	-
Special Education	-	-	-	-	-
Total	-	-	-	-	-

Index =		3.40%	4.10%	3.50%	3.50%	3.50%
Exception Calculations						
Grandfathered salaries (2011)		85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
Retirement		30,074,051	30,440,807	30,722,272	31,114,616	31,370,493
50%		15,037,025	15,220,404	15,361,136	15,557,308	15,685,246
	14,900,558	15,037,025	15,220,404	15,361,136	15,557,308	15,685,246
State Share of Retirement for Fed. Funded Salaries	(31,252)	(31,538)	(31,923)	(32,218)	(32,630)	(32,898)
Increase		136,181	182,993	140,437	195,761	127,670
Index		505,556	615,225	531,597	536,512	543,364
Total Exception		-	-	-	-	-
Special Education	2019-20	2020-21 AFR	2021-22 AFR Est. (1.03)	2022-23 AFR Est. (1.03)	2023-24 AFR Est. (1.03)	2024-25 AFR Est. (1.03)
Expenses	44,074,356	42,679,434	43,959,817	45,278,611	46,636,970	48,036,079
Subsidy	6,125,165	5,077,234	5,914,713	5,974,858	5,974,858	5,974,858
Net Expenses	37,949,192	37,602,200	38,045,104	39,303,753	40,662,112	42,061,221
Net Increase	(2,231,623)	(346,992)	442,904	1,258,649	1,358,358	1,399,109
Index	1,205,424	1,290,273	1,541,690	1,331,579	1,375,631	1,423,174
Total Exception		-	-	-	-	-

West Chester Area School District
Capital Reserve Fund
History and Projection

	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	PROJECTED 2022-23	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET 2026-27
FUND 22									
Revenues									
Contribution from General Fund	$ 3,626,728	$ 3,771,797	$ 721,797	$ 9,422,669	$ 9,422,669	$ 4,599,576	$ 4,783,559	$ 4,974,901	$ 5,173,897
Refunding Savings	1,911,236	453,967	912,973	711,650	711,650	1,502,726	1,496,090	1,403,552	1,045,605
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	2,583,834	-	-	-	-	-	-
Interest Income	41,911	75,000	(46,023)	75,000	75,000	75,000	75,000	75,000	75,000
Total Revenues	$ 5,579,875	$ 4,300,764	$ 4,172,581	$ 10,209,319	$ 10,209,319	$ 6,177,302	$ 6,354,649	$ 6,453,453	$ 6,294,502
Expenditures and Fund Transfers									
Furniture and Fixtures	15,960	60,000	39,931	100,000	100,000	80,000	80,000	80,000	80,000
Technology	4,341,281	3,434,867	3,994,585	4,083,261	2,787,932	4,557,591	4,713,895	4,902,450	5,098,548
Admin Building	60,372	-	47,704	-	-	-	-	-	-
Transition Program Building	-	-	-	-	-	-	-	-	-
Transfer to Fund 27	-	-	-	-	-	2,443,128	-	-	-
Elementary Construction	-	-	-	5,000,000	5,000,000	-	-	-	-
Total Expenditures	$ 4,417,613	$ 3,494,867	$ 4,082,220	$ 9,183,261	$ 7,887,932	$ 7,080,719	$ 4,793,895	$ 4,982,450	$ 5,178,548
Excess of Revenues over Expenditures	$ 1,162,262	$ 805,897	$ 90,361	$ 1,026,058	$ 2,321,387	$ (903,417)	$ 1,560,754	$ 1,471,003	$ 1,115,954
Fund Balance at July 1	$ 21,768,015	$ 25,654,309	$ 22,930,277	$ 25,730,791	$ 23,020,638	$ 25,342,025	$ 24,438,608	$ 25,999,362	$ 27,470,365
Fund Balance at June 30	$ 22,930,277	$ 26,460,206	$ 23,020,638	$ 26,756,849	$ 25,342,025	$ 24,438,608	$ 25,999,362	$ 27,470,365	$ 28,586,319
Fund Balance for variable rate debt stabilization	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416	931,416
Fund Balance for refunding savings	18,844,231	19,298,198	19,757,204	20,468,854	20,468,854	21,971,580	23,467,670	24,871,222	25,916,827
Undesignated Fund Balance at June 30	$ 3,154,630	$ 6,230,592	$ 2,332,018	$ 5,356,579	$ 3,941,755	$ 1,535,612	$ 1,600,276	$ 1,667,727	$ 1,738,076
FUND 27									
Revenues									
Contribution from General Fund	$ 2,095,558	$ 2,011,500	$ 2,511,500	$ 2,323,177	$ 2,323,177	2,392,872	$ 2,464,658	$ 2,538,598	$ 2,614,756
Contribution from fund 22	-	-	-	-	-	2,443,128	-	-	-
Expenditures									
Facilities Projects	$ 1,032,038	$ 2,011,500	$ 2,729,607	$ 2,323,177	$ 2,746,030	$ 4,836,000	$ 2,464,658	$ 2,538,598	$ 2,614,756
Undesignated Fund Balance at July 1	$ 640,960	$ -	$ 422,853	$ -	$ -	$ -	$ -	$ -	$ -

2021-2022 Capital Budget

	# of Devices	Budget 2021-22	Actual 2021-22
Elementary Equipment			
Elementary iPad	1,900	$ 796,404	$ 540,917
Elementary/Special Area Teacher Device	521	$ 561,000	$ 561,000
2022-2023 Prespend			$ 114,714
		$ 1,357,404	**$ 1,216,631**
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
2022-2023 Prespend			$ 760,615
		$ 1,537,270	**$ 1,513,005**
District			
Security Camera	30	$ 30,000	$ 30,000
Network Infrastructure Upgrade **			$ 639,000
		$ 30,000	**$ 669,000**
Network			
Networking		$ 425,000	$ 110,756
2022-2023 Prespend			$ 420,000
		$ 425,000	**$ 530,756**
Administration			
Staff (Central + Schools)	64	$ 85,193	$ 65,193
2022-2023 Prespend			
		$ 85,193	**$ 65,193**
Other			
Cost Sharing from Parents		$ (330,500)	
		$ (330,500)	
Total Fund 22		**$ 3,434,867**	**$ 3,994,585**

** - Project added and Board approved in September 2021

2022-2023 Capital Budget

	# of Devices	Budget 2022-2023	Projected 2022-2023
Elementary Equipment			
Classroom STEAM		$ 37,411	$ 37,411
Elementary iPad	2,270	$ 905,730	$ 791,016
		$ 943,141	**$ 828,427**
Secondary Equipment			
6th Grade 1:1	1,100	$ 687,500	$ 77,885
9th grade 1:1	1,100	$ 935,000	$ 935,000
Art	120	$ 158,400	$ 158,400
Classroom STEAM		$ 90,000	$ 43,000
Tech ED	156	$ 129,000	$ 25,000
Video	21	$ 52,500	$ 52,500
		$ 2,052,400	**$ 1,291,785**
District			
Security Camera		$ 225,000	$ 225,000
		$ 225,000	**$ 225,000**
Network			
Networking		$ 475,000	$ 55,000
		$ 475,000	**$ 55,000**
Administration			
DPP		$ 247,000	$ 247,000
Staff (Central + Schools)		$ 140,720	$ 140,720
		$ 387,720	**$ 387,720**
Total Fund 22		**$ 4,083,261**	**$ 2,787,932**

2023-2024 Capital Reserve Fund Projects
October 2022

Priority	Project #	Location	Project Description	Estimated Budget
1		District-wide	Emergency Repairs	60,000
2		District-wide	District-wide Concrete Sidewalk and Curb Replacement	75,000
3		District-wide	District-wide Playground	100,000
4		District-wide	Fencing Repairs/Replacement	75,000
5		District-wide	Flooring Replacement	75,000
6		District-wide	Exterior door security	125,000
7		East HS	Seal Paving and Re-Lining parking lots	115,000
8		Operations Building	Replace Garage Doors (2)	28,000
9		Rustin HS	Replace Back Flow Preventers at water meter pits	175,000
10		Rustin HS	Add motorized loading dock plate	12,500
11		Rustin HS	Interior Building Painting	55,000
12		Rustin HS	Install door from Library to Courtyard	16,000
13		Henderson HS	Replace heating and chilled water insulation in main gym	50,000
14		Henderson HS	Replace Clocktower Controls	15,000
15		Henderson HS	Interior Building Painting	130,000
16		Stetson MS	Upgrade PA/Intercom System	55,000
17		Peirce MS	Upgrade PA/Intercom System	55,000
18		Hillsdale ES	Shingle roof at kindergarten playground	42,500
19		East Bradford ES	Replace Shed with Sea Can storage	8,000
20		Penn Wood ES	Replace Music Room Carpets	34,000
21		Westtown Thornbur	Replace Head End unit for PA/Intercom	35,000
22		East HS	Install Two (2) Synthetic Turf Fields	3,500,000

2023-2024 Fund 27 Capital Projects Allowance	$	2,392,872
Total Estimated Costs of Fund 27 Projects	$	4,836,000
(over)/under budget	$	(2,443,128)

2023-2024 Capital Projects List
October 2022

Priority	Project #	Location	Project Description	Estimated Budget
1		Penn Wood ES	Re-roof Gymnasium and Seal Stone wall	315,500
2		Stetson MS	Paving replacement - Stetson Parking Lots	275,129
3		Stetson MS	Replace Boilers	280,000
4		Stetson MS	Replace Emergency Generator and Control Wiring	110,000
5		StetsonMS	Replace Auditorium Stage Lighting System to LEDs	85,250
6		Peirce MS	Replace Auditorium Stage Lighting System to LEDs	85,250
7		Fugett MS	Replace Emergency Generator and Control Wiring	135,000
8		East Bradford ES	Replace Emergency Generator and Control Wiring	105,000

2023-2024 Fund 30 Capital Projects Allowance	$	1,391,129
Total Estimated Costs of Fund 30 Projects	$	1,391,129
(over)/under budget	$	-

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

	A	O	P	Q	R	S	T	U	V	W
1		2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	2026-27
2		Actual	Budget	Projected	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3	**Total Revenue**	**261,224**	**253,995**	**280,461**	**263,442**	**270,725**	**269,867**	**271,869**	**273,828**	**275,322**
4	**Current RE Taxes (0% rate incr.)**	**177,831**	**179,236**	**183,688**	**183,708**	**185,108**	**184,983**	**185,419**	**185,856**	**186,292**
5	**Revenue (Excl Current R.E.T.)**	**83,393**	**74,759**	**96,773**	**79,734**	**85,617**	**84,885**	**86,450**	**87,973**	**89,030**
6	State (Other)	22,690	23,551	24,685	24,465	25,875	26,195	26,302	26,440	26,177
7	PSERS	17,365	18,815	18,657	19,922	19,801	21,150	22,142	23,053	23,891
8	Federal	6,769	3,538	6,191	3,651	3,727	3,058	3,058	3,058	3,058
9	**Local (Excl. Current R.E.T.)**	**36,569**	**28,854**	**47,241**	**31,696**	**36,215**	**34,482**	**34,949**	**35,422**	**35,904**
11										
12	**Expenses**	**247,527**	**279,477**	**266,002**	**296,972**	**292,738**	**303,870**	**314,661**	**325,946**	**337,544**
13	Salaries	102,003	108,180	107,476	113,522	112,923	119,630	122,942	126,388	129,911
14	Benefits (without PSERS)	23,862	32,577	27,165	33,830	33,777	36,786	39,133	41,566	44,178
15	PSERS	34,674	37,630	37,060	39,845	39,602	42,300	44,284	46,106	47,781
16		25,413	28,505	27,537	27,957	27,857	27,237	27,359	27,858	28,679
17	Transfer to Capital Reserve	7,634	6,237	6,730	12,457	12,457	8,495	8,744	8,917	8,834
18	Other	53,942	66,348	60,034	69,362	66,122	69,422	72,199	75,110	78,162
19										
20		**Net Gap calculation - No tax increase no exceptions**								
21		**Deficit**					**(34,003)**	**(42,793)**	**(52,118)**	**(62,223)**
22		Change in Fund Balance					27,109	7,000	(500)	(500)
23		**Cumulative Gap at No Incr. in R.E. Taxes**					**(6,895)**	**(35,793)**	**(52,618)**	**(62,723)**
24		Prior Year Gap Reduction					-	6,895	35,793	52,618
25		**Net Gap no Incr in R.E Taxes no Exceptions**					**(6,895)**	**(28,898)**	**(16,825)**	**(10,105)**
26										
27										
28		**Net Gap calculation - Act 1 Tax Increase - no exceptions**								
29		**Deficit**					**(34,003)**	**(42,793)**	**(52,118)**	**(62,223)**
30		Change in Fund Balance					27,109	7,000	(500)	(500)
31		**Cumulative Gap at No Incr. in R.E. Taxes**					**(6,895)**	**(35,793)**	**(52,618)**	**(62,723)**
32		Act 1 Increase					6,895	6,490	6,505	6,520
33		Prior Year Tax Increase not included above						6,895	13,385	19,890
34		**Cumulative Gap at Millage Index**					**0**	**(22,408)**	**(32,728)**	**(36,313)**
35		Prior Year Gap elimination					-	**(0)**	**22,408**	**32,728**
36		**Net Gap at Millage Index (no exceptions)**					**0**	**(22,408)**	**(10,320)**	**(3,585)**
37										
38										
39		**Net Gap calculation - Act 1 Tax Increase - with exceptions**								
40		**Deficit**					**(34,003)**	**(42,793)**	**(52,118)**	**(62,223)**
41		Change in Fund Balance					27,109	7,000	(500)	(500)
42		**Cumulative Gap at Millage Index**					**(6,895)**	**(35,793)**	**(52,618)**	**(62,723)**
43		Act 1 Increase					6,895	6,490	6,505	6,520
44		Prior Year Tax Increase not included above					-	6,895	13,385	19,890
45		**Cumulative Gap at Millage Index**					**0**	**(22,408)**	**(32,728)**	**(36,313)**
46		**Act 1 Exceptions**					-	-	-	-
47		**Addt'l Revenue from Prior Year exception allowance**					-	-	-	-
48		**Cumulative Gap at Millage Index and Exceptions**					**0**	**(22,408)**	**(32,728)**	**(36,313)**
49		Prior Year Gap elimination					-	**(0)**	**22,408**	**32,728**
50		**Net Gap at Millage Index - with exceptions**					**0**	**(22,408)**	**(10,320)**	**(3,585)**
51										
52										
53	**Expenses % Increase**									
54	Salaries	3.95%		5.37%		5.07%	5.94%	2.77%	2.80%	2.79%
55	Benefits (without PSERS)	8.33%		13.84%		24.34%	8.91%	6.38%	6.22%	6.28%
56	PSERS	4.38%		6.88%		6.86%	6.82%	4.69%	4.12%	3.63%
57	Debt Service	-4.25%		8.36%		1.16%	-2.23%	0.45%	1.83%	2.95%
58	Other	1.49%		11.29%		10.14%	4.99%	4.00%	4.03%	4.06%
59										
60	**Debt Service % of Budget**	**10.3%**		**10.4%**		**9.5%**	**9.0%**	**8.7%**	**8.5%**	**8.5%**
61										
62	**Act 1 Exceptions**						-	-	-	-
64	PSERS						-	-	-	-
65	Special Ed						-	-	-	-
67										
68	**Fund Balance**									
69	**Beginning Fund Balance**	**55,455**		**69,153**		**83,612**	**61,599**	**34,491**	**27,491**	**27,991**
70	Transfer (to)/from Operating Budget	(13,697)		(14,459)		22,013	27,109	7,000	(500)	(500)
71	**Ending Fund Balance**	**69,153**		**83,612**		**61,599**	**34,491**	**27,491**	**27,991**	**28,491**
72										
74	**Fund Balance - Designation - Health Care Stabilization**	**4,159.9**		**4,159.9**		**4,159.9**	**4,159.9**	**4,159.9**	**4,159.9**	**4,159.9**
75	**Fund Balance - Designation - Millage Rate Stabilization**	**38,183.9**		**52,121.5**		**35,108.6**	**7,500.0**	**-**	**-**	**-**
76	**Fund Balance - Designation- Alternative Education**	**2,000.0**		**2,000.0**		**2,000.0**	**2,000.0**	**2,000.0**	**2,000.0**	**2,000.0**
77	**Fund Balance - Designation- Property Assessment Fluctuations**	**1,000.0**		**1,000.0**		**1,000.0**	**1,000.0**	**1,000.0**	**1,000.0**	**1,000.0**
78	**Fund Balance - Designation- Technology/Distance Learning**	**500.0**		**500.0**		**-**	**-**	**-**	**-**	**-**
79	**Fund Balance - Designation- Enrollment Growth**	**4,500.0**		**-**		**-**	**-**	**-**	**-**	**-**
80	**Fund Balance - Designation- Elementary Construction**	**-**		**5,000.0**		**-**	**-**	**-**	**-**	**-**
81	**Fund Balance - Designation - Athletic Fund**	**128.9**		**150.8**		**150.8**	**150.8**	**150.8**	**150.8**	**150.8**
82										
83	**Year End Unassigned/Undesig. FB**	**18,680**		**18,680**		**19,180**	**19,680**	**20,180**	**20,680**	**21,180**
84	**% of Expenses**	**7.5%**		**7.0%**		**6.6%**	**6.5%**	**6.4%**	**6.3%**	**6.3%**
85										
86	**Capital Reserves**									
87	**Beginning Fund Balance**	**21,768**		**22,930**		**23,021**	**25,342**	**24,439**	**25,999**	**27,470**
88	Inflow	5,580		4,173		10,209	6,177	6,355	6,453	6,295
89	Outflow	4,418		4,082		7,888	7,081	4,794	4,982	5,179
90	**Year-end Fund Balance**	**22,930**		**23,021**		**25,342**	**24,439**	**25,999**	**27,470**	**28,586**
91	Year End Designated	19,776		20,689		21,400	22,903	24,399	25,803	26,848
92	**Year End Unassigned/Undesig. FB**	**3,155**		**2,332**		**3,942**	**1,536**	**1,600**	**1,668**	**1,738**
93										
94	Act 1 index Assumptions					3.4%	4.1%	3.5%	3.5%	3.5%