

West Chester Area School District
Operating Expense History and Forecast

12/7/2023

	A	AH	AI	AJ	AK	AL	AM	AN	AO	AP
	Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated	Estimated
	2021-22	2022-23	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	
1										
2										
3	Staff	171,700.6	187,196.0	179,434.3	196,942.0	195,215.2	208,261.5	217,999.7	227,006.1	235,995.9
4	Total Salaries	107,476.0	113,521.6	112,797.9	119,970.1	120,677.1	127,776.3	131,964.4	136,124.3	140,250.6
5	Administration									
6	Reg Salaries	9,852.7	10,560.3	10,404.3	11,062.0	11,062.0	11,682.5	12,149.8	12,587.2	12,990.0
7	Teachers									
8	Reg Salaries	75,998.6	80,675.3	79,812.6	83,239.1	83,427.6	88,881.9	91,725.1	94,637.5	97,476.0
9	Extra Duty Pymnts	2,581.4	1,643.2	2,371.2	1,987.8	2,506.3	2,569.7	2,651.9	2,736.1	2,818.2
10	Sabbatical Pymnts	462.3	300.0	311.8	300.0	300.0	450.0	450.0	450.0	450.0
11	Subject Chair Pymnts	622.2	530.8	625.5	640.0	640.0	640.0	640.0	640.0	640.0
12	Severance Pymnts	194.6	392.0	194.7	392.0	392.0	292.0	301.3	310.9	320.2
13	Supplemental Contracts	2,223.0	2,167.0	2,287.7	2,290.0	2,290.0	2,320.0	2,320.0	2,320.0	2,320.0
14	Total Teachers	82,082.2	85,708.3	85,603.5	88,848.9	89,555.9	95,153.6	98,088.4	101,094.5	104,024.5
15	Technical									
16	Reg Salaries	3,689.9	4,188.7	4,400.0	5,067.2	5,067.2	5,805.8	6,037.7	6,254.8	6,454.6
17	Office Clerical									
18	Reg Salaries	6,246.8	6,776.8	6,771.1	8,260.1	8,260.1	8,469.9	8,789.2	9,050.3	9,392.4
19	Crafts and Trades									
20	Reg Salaries	5,604.4	6,287.5	5,619.0	6,731.9	6,731.9	6,664.4	6,899.2	7,137.5	7,389.1
21										
22	Benefits									
23	Medical	15,987.9	23,407.9	15,645.5	23,262.2	20,683.5	22,840.2	24,569.2	26,429.1	28,429.8
24	Dental	1,160.7	1,565.7	1,297.3	1,690.0	1,457.9	1,520.6	1,586.0	1,654.2	1,725.3
25	Vision	169.2	225.5	141.6	243.1	203.9	208.6	213.4	218.3	223.3
26	Prescription	5,176.1	5,725.5	5,058.8	5,245.1	5,596.4	6,156.0	6,771.6	7,448.8	8,193.7
27	Social Security	7,757.5	8,651.4	8,139.9	9,066.9	9,069.7	9,625.9	10,095.3	10,413.5	10,729.2
28	Retirement	37,059.7	39,844.7	39,340.4	40,685.9	40,748.1	43,746.9	46,834.2	49,208.9	51,429.9
29	Tuition Reimbursement	476.6	600.0	554.2	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	343.9	592.0	532.5	608.5	608.5	625.9	646.4	666.8	687.0
31	Workers Comp/Unemply/Other	1,151.4	1,328.8	1,382.7	1,348.7	1,348.7	1,368.9	1,389.5	1,410.3	1,431.5
32	Total Benefits	69,283.0	81,941.4	72,092.8	82,750.4	80,316.7	86,693.1	92,705.6	98,049.9	103,449.6
33	(Less) cost sharing	(5,058.4)	(8,267.0)	(5,456.4)	(5,778.6)	(5,778.6)	(6,207.9)	(6,670.3)	(7,168.2)	(7,704.3)
34	Net Benefits	64,224.6	73,674.4	66,636.4	76,971.9	74,538.1	80,485.2	86,035.3	90,881.8	95,745.3
35										
36	Prof. & Tech. Services	19,979.3	20,756.1	19,479.3	20,361.6	20,943.7	21,231.3	21,832.2	22,451.2	23,088.7
37	Substitute Service	2,731.5	2,783.1	3,970.3	3,267.8	4,000.0	4,225.5	4,352.3	4,482.8	4,617.3
38	Contracted Therapeutic Staff	1,792.0	1,608.2	2,129.7	1,730.5	1,730.5	1,371.3	1,412.4	1,454.8	1,498.4
39	Contracted Aides- Special Ed.	1,129.9	2,905.4	822.9	1,588.2	1,438.2	1,554.5	1,601.1	1,649.1	1,698.6
40	Contracted Aides- Other	193.5	325.0	170.0	213.0	213.0	198.0	203.9	210.1	216.4
41	Contracted Special Ed. Programs	3,234.5	3,462.3	3,299.0	3,566.1	3,566.1	3,737.2	3,849.3	3,964.8	4,083.8
42	Occupational/Physical Therapy	1,102.0	1,094.8	1,254.7	1,120.0	1,120.0	1,305.6	1,344.8	1,385.1	1,426.7
43	Due Process Hearings	1,080.6	1,200.0	1,092.0	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0
44	Early Intervention	158.1	293.7	144.0	170.2	170.2	157.9	162.6	167.5	172.5
45	Extended School Year	616.1	603.0	510.6	604.0	604.0	600.6	618.6	637.1	656.3
46	Alternative Education - IU	2,034.3	2,932.9	2,433.4	3,012.7	3,012.7	2,760.9	2,843.8	2,929.1	3,017.0
47	Tax Collection	915.4	720.5	902.2	799.0	799.0	892.3	919.1	946.6	975.0
48	Legal	335.5	543.0	388.5	598.0	598.0	553.0	569.6	586.7	604.3
49	Other	4,655.9	2,284.2	2,361.9	2,491.9	2,491.9	2,674.5	2,754.7	2,837.4	2,922.5
50										
51										
52	Purchased Property Services	3,643.8	4,356.3	3,898.3	4,866.0	4,866.0	5,077.0	5,229.3	5,386.2	5,547.7
53	Electricity	1,752.8	2,148.3	1,949.6	2,502.9	2,502.9	2,468.9	2,543.0	2,619.3	2,697.8
54	Water/Sewer	640.4	662.2	685.2	688.9	688.9	754.5	777.2	800.5	824.5
55	Trash Removal	93.1	105.0	100.8	110.0	110.0	130.0	133.9	137.9	142.1
56	Space Rental	128.6	139.0	137.0	141.0	141.0	150.1	154.6	159.2	164.0
57	Other	1,028.8	1,301.9	1,025.7	1,423.2	1,423.2	1,573.4	1,620.6	1,669.3	1,719.3
58										
59	Other Services	27,412.5	34,576.0	29,909.5	34,056.5	32,356.5	35,742.8	37,793.3	39,669.8	41,639.4
60	Charter Schools	7,812.1	10,306.1	7,512.1	8,984.4	7,984.4	9,185.0	9,894.5	10,663.7	11,496.9
61	Tuition: Special Education	3,151.9	3,875.7	4,220.2	3,968.4	3,968.4	4,650.3	4,836.4	5,029.8	5,231.0
62	Tuition: Technical College	2,680.4	2,859.4	2,798.2	2,860.7	2,860.7	2,812.0	3,373.7	3,675.3	3,978.9
63	Tuition: Other Alt Ed Programs	156.0	268.0	386.8	275.0	275.0	297.5	312.4	328.0	344.4
64	Bussing: Public Schools	5,510.6	6,899.0	6,020.7	7,130.0	6,530.0	7,150.0	7,364.5	7,585.4	7,813.0
65	Bussing: Non-Public	3,011.5	4,253.0	3,290.8	4,014.0	3,414.0	3,720.0	3,831.6	3,946.5	4,064.9
66	Bussing: Special Ed	3,391.3	4,106.5	3,813.6	4,421.5	4,921.5	5,511.5	5,676.8	5,847.2	6,022.6
67	Bussing: Extracurricular	264.2	377.5	344.5	392.3	392.3	420.4	433.0	446.0	459.3
68	Insurance	553.9	623.8	592.9	660.9	660.9	728.2	764.6	802.9	843.0
69	Telephone/Postage	639.1	516.4	575.8	527.2	527.2	525.1	540.9	557.1	573.8
70	Other	241.5	490.8	353.9	822.0	822.0	742.7	765.0	787.9	811.6
71										
72										
73	Supplies	7,250.9	8,596.7	8,351.5	9,123.6	9,110.4	10,098.0	11,103.3	11,512.0	11,935.9
74	Heating/ Motor Pool Fuel	894.0	1,108.5	1,134.6	1,159.7	1,159.7	1,268.2	1,306.2	1,345.4	1,385.8
75	Other Operations/Maint Supplies	972.1	1,055.0	1,114.1	1,200.7	1,200.7	1,226.2	1,275.2	1,326.3	1,379.3
76	Educational	2,639.3	2,787.7	2,520.4	3,233.4	3,220.2	3,248.2	3,378.1	3,513.2	3,653.7
77	Curriculum Proposals	700.4	1,492.4	1,404.0	1,016.3	1,016.3	1,565.2	2,241.9	2,309.1	2,378.4
78	Educational /Admin Software	1,926.6	2,010.8	2,141.7	2,364.9	2,364.9	2,600.2	2,704.2	2,812.3	2,924.8
79	Administration/Business	118.7	142.3	36.7	148.7	148.7	190.2	197.8	205.7	213.9
80										
81	Other Objects	1,057.1	491.7	425.0	490.7	490.7	547.9	564.3	581.2	598.7
82	Dues and Fees - Athletics	150.2	131.5	213.9	131.5	131.5	131.5	131.5	131.5	131.5
83										
84										
85	Property	540.2	453.3	2,804.6	591.4	591.4	573.3	590.5	608.2	626.4
86	Other Equipment	540.2	453.3	2,804.6	591.4	591.4	573.3	590.5	608.2	626.4
87										
88										
89	Debt Service	27,537.2	27,956.9	27,882.0	27,236.6	27,386.6	27,358.6	27,678.4	28,678.5	29,825.7
90	Bond payments	27,537.2	27,956.9	27,882.0	27,236.6	27,386.6	27,358.6	27,678.4	28,678.5	29,825.7
91										
92										
93	Reserve	6,730.1	12,457.5	12,457.5	8,495.2	8,515.2	8,735.5	8,904.3	8,817.4	8,079.8
94	Transfer to other funds	6,730.1	12,457.5	12,457.5	8,495.2	8,515.2	8,735.5	8,904.3	8,817.4	8,079.8
95										
96										
97										
98	TOTAL EXPENSE	266,001.8	296,971.9	284,856.0	302,295.0	299,607.1	317,757.3	331,826.9	344,842.1	357,469.7

West Chester Area School District
Revenue History and Forecast

	A	AK	AL	AM	AN	AO	AP	AQ	AR	AS
		Actual 2021-22	Budget 2022-23	Actual 2022-23	Budget 2023-24	Projected 2023-24	Estimated 2024-25	Estimated 2025-26	Estimated 2026-27	Estimated 2027-28
1										
2										
3	Local	230,928.5	215,404.5	237,597.4	220,388.7	233,193.7	234,413.3	270,929.1	282,994.7	293,669.1
4	Real Estate	187,742.0	184,508.2	192,576.1	185,940.4	189,640.4	196,790.9	232,779.5	244,309.4	254,439.6
5	Current	183,687.9	183,708.3	190,642.6	184,991.5	188,691.5	195,842.0	231,830.5	243,360.4	253,490.6
6	Interim	4,054.2	799.8	1,933.5	948.9	948.9	948.9	948.9	948.9	948.9
7	Earned Income	26,695.1	22,682.4	27,623.0	25,110.0	28,115.0	28,283.0	28,707.2	29,137.8	29,574.9
8	Real Estate Transfer	8,927.9	3,886.3	6,173.5	4,590.0	4,590.0	4,681.8	4,775.4	4,870.9	4,968.4
9	Delinquent Taxes	3,485.5	2,858.8	2,920.5	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	76.8	362.9	6,556.4	618.3	6,718.3	627.6	637.0	646.5	656.2
11	Gate Receipts	172.0	131.5	206.4	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	3,829.2	974.5	1,541.5	1,139.7	1,139.7	1,039.7	1,039.7	1,039.7	1,039.7
13										
14	State	43,341.6	44,387.2	45,086.7	46,537.7	48,315.9	50,031.6	51,939.5	52,889.2	54,842.4
15	Student Subsidies	20,848.7	20,139.1	21,311.5	21,661.2	23,530.8	23,468.9	23,474.8	23,077.9	23,762.9
16	Basic Instruction	9,575.7	9,575.8	10,934.7	10,937.3	12,635.0	12,635.0	12,635.0	12,635.0	12,635.0
18	Special Education	5,914.7	5,843.3	5,966.5	5,974.9	6,146.8	6,146.8	6,146.8	6,146.8	6,146.8
20	Tuition Private Home Place't	103.9	100.0	89.5	100.0	100.0	100.0	100.0	100.0	100.0
21	Transportation	3,008.3	3,087.6	2,684.0	2,950.0	2,950.0	2,950.0	2,950.0	2,950.0	2,950.0
22	Medical, Dental & Nurse	250.4	253.9	251.8	253.9	253.9	253.9	253.9	253.9	253.9
23	Rent	1,596.5	879.5	986.0	1,046.0	1,046.0	984.1	990.0	593.1	1,278.1
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	22,474.6	24,248.0	23,392.7	24,876.4	24,785.1	26,562.7	28,464.7	29,811.2	31,079.5
28	Social Security	3,817.8	4,325.7	4,010.9	4,533.5	4,516.7	4,794.8	5,047.6	5,206.8	5,364.6
29	Retirement	18,656.8	19,922.4	19,381.7	20,343.0	20,268.4	21,767.9	23,417.1	24,604.5	25,714.9
30	Other	18.3	-	382.5	-	-	-	-	-	-
31										
32	Federal	6,191.2	3,650.5	7,120.5	3,579.9	4,374.0	3,958.3	3,958.3	3,958.3	3,958.3
33	Title I	555.2	555.2	522.0	547.7	1,313.7	1,313.7	1,313.7	1,313.7	1,313.7
34	Title II	259.0	236.3	171.6	232.7	251.1	251.1	251.1	251.1	251.1
35	IDEA	1,730.8	1,621.7	1,371.5	1,615.1	1,615.1	1,749.8	1,749.8	1,749.8	1,749.8
36	MA Direct Services/Time Study	1,156.7	992.0	1,094.6	1,050.6	1,050.6	500.0	500.0	500.0	500.0
37	Other	178.0	144.2	134.8	133.9	143.6	143.6	143.6	143.6	143.6
38	COVID Related Grants	2,311.4	101.0	3,826.1	-	-	-	-	-	-
39										
40	Local Taxes & Subsidies	280,461.3	263,442.1	289,804.6	270,506.3	285,883.7	288,403.1	326,826.9	339,842.1	352,469.7
41										
42	Beginning Fund Balance	69,152.5	59,998.4	83,612.0	66,279.2	88,560.6	74,837.2	45,483.0	40,483.0	35,483.0
44	Ending Fund Balance	83,612.0	26,468.7	88,560.6	34,490.5	74,837.2	45,483.0	40,483.0	35,483.0	30,483.0
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	52,121.5	-	60,977.6	7,500.0	46,754.2	18,000.0	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	500.0	-	-	-	-	-	-	-	-
53	Assigned Fund Balance for Elementary Construction	5,000.0	-	-	-	-	-	-	-	-
54	Assigned Fund Balance for Future Staffing Needs	-	-	1,100.0	-	1,100.0	-	-	-	-
55	Assigned Fund Balance for Athletic Fund	150.8	128.9	143.2	150.8	143.2	150.8	150.8	150.8	150.8
56	Beginning Unassigned Fund Balance	18,679.8	17,179.8	18,679.8	19,179.9	19,179.9	19,679.9	20,172.3	21,172.3	22,172.3
57	Ending Unassigned Fund Balance	18,679.8	19,179.9	19,179.9	19,679.8	19,679.9	20,172.3	21,172.3	22,172.3	23,172.3
58										
59	Assumed use of FB	(14,459.5)	33,529.8	(4,948.6)	31,788.7	13,723.4	29,354.2	5,000.0	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					2023-24	2024-25		2025-26	2026-27	2027-28
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				14,229,894	15,569,013		15,569,013	15,569,013	15,569,013
6	Delaware County				895,234	1,051,730		1,051,730	1,051,730	1,051,730
7					15,125,128	16,620,743		16,620,743	16,620,743	16,620,743
8										
9										
10	Net amount to be raised from R/E taxes				184,992	195,842		231,831	243,360	253,491
11	Gross tax to be levied				191,701	202,945		240,239	252,187	262,685
12										
13	Equilization Between Counties									
14	Chester County %				94.08%	93.67%		93.67%	93.67%	93.67%
15	Delaware County %				5.92%	6.33%		6.33%	6.33%	6.33%
16										
17	Chester Cnty Levy				180,355	190,103		225,037	236,229	246,062
18	Delaware Cnty Levy				11,346	12,842		15,202	15,958	16,622
19					191,701	202,945		240,239	252,187	262,685
20										
21	Millage Calculation									
22	Chester Cnty tax levy				180,355	190,103		225,037	236,229	246,062
23	Chester Cnty assessed value				8,038,479	8,327,125		8,347,125	8,367,125	8,387,125
24										
25	Chester County Millage				22.4364	22.8293		26.9598	28.2330	29.3381
26	Previous Year Millage				22.4364	22.4364		22.8293	26.9598	28.2330
27										
28	Chester Cnty Mill Increase				0.00	0.39		4.13	1.27	1.11
29	% increase				0.0%	1.8%		18.1%	4.7%	3.9%
30										
31	Delaware Cnty Tax levy				11,346	12,842		15,202	15,958	16,622
32	Delaware Cnty Assessed Value				1,141,219	1,150,785		1,151,160	1,151,535	1,151,910
33										
34	Delaware County Millage				9.9424	11.1593		13.2057	13.8579	14.4301
35	Previous Yr Millage *				9.9343	9.9424		11.1593	13.2057	13.8579
36										
37	Delaware Cnty Mill Increase				0.01	1.22		2.05	0.65	0.57
38	% increase				0.1%	12.2%		18.3%	4.9%	4.1%
39										
40	Multi County Millage re-balancing									
41	Chester Cty Levy Rebalanced				179,570					
42	Delaware Cty Levy Rebalanced				12,130					
43					191,701					
44										
45	Chester County Millage				22.4364	22.8293				
46	Chester County Millage Re-balanced				22.4364					
47	Chester Cnty Mill Increase					0.39				
48	% increase					1.75%				
49	Act 1 Millage					22.8293				
50	Millage from exceptions					-				
51										
52	Delaware County Millage				9.9424	11.1593				
53	Delaware County Millage Re-balanced				10.6294					
54										
55	Delaware Cnty Mill Increase					0.53				
56	% increase					4.99%				
57	Act 1 Millage					11.1593				
58	Millage from exceptions					-				

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

CHESTER COUNTY				DELAWARE COUNTY			
	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>		<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>
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%	
2022-23	\$8,232,042	\$223,564	2.7%	1,146,418	5,949	0.5%	
10 YEAR AVERAGE		\$60,016	0.8%		50,849	4.6%	
5 YEAR AVERAGE		\$81,711	1.0%		\$99,826	8.8%	
3 YEAR AVERAGE		\$103,493	1.3%		\$166,107	14.7%	

CHESTER COUNTY				DELAWARE COUNTY			
<u>COMMERCIAL</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	<u>COMMERCIAL</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>
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	1,479,994	(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	1,484,753	-	0.00%	2024-25	26,434	-	0.00%
2025-26	1,484,753	-	0.00%	2025-26	26,434	-	0.00%
2026-27	1,484,753	-	0.00%	2026-27	26,434	-	0.00%
2027-28	1,484,753	-	0.00%	2027-28	26,434	-	0.00%
Average increase			-0.27%	Average increase			6.42%
<u>RESIDENTIAL</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	<u>RESIDENTIAL</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>
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	6,708,275	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	6,798,370	20,000	0.29%	2024-25	1,124,352	375	0.03%
2025-26	6,818,370	20,000	0.29%	2025-26	1,124,727	375	0.03%
2026-27	6,838,370	20,000	0.29%	2026-27	1,125,102	375	0.03%
2027-28	6,858,370	20,000	0.29%	2027-28	1,125,477	375	0.03%
Average increase			0.97%	Average increase			4.00%
<u>OTHER</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	<u>OTHER</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>
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	43,773	(9,704)	-22.17%	2022-23	-	-	0.00%
2023-24	44,002	229	0.52%	2023-24	-	-	0.00%
2024-25	44,002	-	0.00%	2024-25	-	-	0.00%
2025-26	44,002	-	0.00%	2025-26	-	-	0.00%
2026-27	44,002	-	0.00%	2026-27	-	-	0.00%
2027-28	44,002	-	0.00%	2027-28	-	-	0.00%
Average increase			-0.54%	Average increase			0.00%
<u>TOTAL</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>	<u>TOTAL</u>	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>
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	8,232,042	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	8,327,125	20,000	0.24%	2024-25	1,150,785	375	0.03%
2025-26	8,347,125	20,000	0.24%	2025-26	1,151,160	375	0.03%
2026-27	8,367,125	20,000	0.24%	2026-27	1,151,535	375	0.03%
2027-28	8,387,125	20,000	0.24%	2027-28	1,151,910	375	0.03%
Average increase			0.74%	Average increase			4.05%

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

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

<u>Expenses</u>	
Salaries- Teacher Contract	\$ 626,934
Charter Schools	\$ (500,000)
Bussing:	
Public	\$ (600,000)
Non- Public	\$ (600,000)
Special Ed	\$ 500,000
Total Expenses	<u>\$ (573,066)</u>

<u>Revenues</u>	
Current RE Revenue	\$ 1,700,000
Investment earnings	\$ 1,000,000
Total Revenues	<u>\$ 2,700,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 3,273,066
Increase (Decrease) in Ending Fund Balance 6/30/24	<u>\$ 3,273,066</u>

West Chester Area School District
Budget Forecast Model
2024-25 Projection Changes
December 2023

<u>Expenses</u>	
Salaries- Teacher Contract	\$ 1,435,473
Budget Submissions- Projected vs. Submitted	
Salaries	\$ (77,050)
Prof & Tech Svcs	\$ (24,710)
Purchased Property Services	\$ 64,992
Other Services	\$ 522,600
Supplies	\$ (498,567)
Other Objects	\$ 42,418
Property	\$ (35,841)
Total Expenses	\$ 1,429,315

<u>Revenues</u>	
Budget Submissions- Projected vs. Submitted	
Rental Revenue	\$ (100,000)
IDEA Revenue	\$ 134,770
Total Revenues	\$ 34,770

<u>Budget Gap</u>	
Change in Budget Gap	\$ 1,394,545

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 3,273,066
2023-24 Use of Designation of Future Millage Increases	\$ (3,273,066)
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ -

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

<u>Expenses</u>	
Charter School Tuition	\$ (500,000)
Total Expenses	<u>\$ (500,000)</u>

<u>Revenues</u>	
Current RE Revenue	\$ 1,000,000
Earned Income Revenue	\$ 250,000
Investment earnings	\$ 1,000,000
Total Revenues	<u>\$ 2,250,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,750,000
Increase (Decrease) in Ending Fund Balance 6/30/24	<u>\$ 2,750,000</u>

West Chester Area School District
 Budget Forecast Model
 2024-25 Projection Changes
 November 2023

<u>Expenses</u>	
Salaries- model assumptions vs. actual	\$ 254,305
Salaries & Benefits- 2024-25 New Staff	\$ 2,275,161
Prof & Tech Services:	
Contracted Therapeutic Staff	\$ (356,530)
Other - Athletic Trainers	\$ (78,000)
Charter School Tuition	\$ (500,000)
Total Expenses	\$ 1,594,936

<u>Revenues</u>	
State Subsidy- SS & PSERS on additional staff	\$ 414,365
Total Revenues	\$ 414,365

<u>Budget Gap</u>	
Change in Budget Gap	\$ 1,180,571

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 2,750,000
2023-24 Use of Designation of Future Millage Increases	\$ (2,750,000)
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ -

West Chester Area School District
 Budget Forecast Model
 2022-23 Projection Changes
 October 2023

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

<u>Revenues</u>	
Federal revenue	\$ 19,022
Total Revenues	\$ 19,022

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 19,022
Increase (Decrease) in Ending Fund Balance 6/30/23	\$ 19,022

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

<u>Expenses</u>	
Contracted Special Ed Aides	\$ (150,000)
Educational Supplies- PPA Adj	\$ (13,213)
Total Expenses	<u>\$ (163,213)</u>

<u>Revenues</u>	
Current RE Revenue	\$ 1,000,000
Investment earnings	\$ 1,500,000
Total Revenues	<u>\$ 2,500,000</u>

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 19,022
Increase in Fund Balance Designation for Future Millage Increases	\$ 2,663,213
Increase (Decrease) in Ending Fund Balance 6/30/24	<u>\$ 2,682,235</u>

West Chester Area School District
 Budget Forecast Model
 2022-23 Projection Changes
 September 2023

<u>Expenses</u>	
Salaries	\$ (151,400)
Other services	\$ 48,000
Supplies	\$ 78,871
Other objects	\$ 3,600
Property	\$ 519,531
Total Expenses	<u>\$ 498,602</u>

<u>Revenues</u>	
State revenue	\$ 99,987
Federal revenue	\$ 245,741
Total Revenues	<u>\$ 345,728</u>

<u>Fund Balance Analysis</u>	
Decrease in Fund Balance Designation for Future Millage Increases	\$ (152,874)
Increase (Decrease) in Ending Fund Balance 6/30/23	<u>\$ (152,874)</u>

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

<u>Expenses</u>	
Change in Average Teacher Salary	
Budgeted teacher salary	\$ 79,364
Actual teacher salary	\$ 78,946
Decreased avg. teacher salary	\$ (418)
Number of teachers	1,048.83
Increase in teacher attrition	\$ (438,411)
Benefits- SS & PSERS	\$ (182,598)
Variable rate debt	\$ 150,000
Total Expenses	\$ (471,009)

<u>Revenues</u>	
EIT	\$ 250,000
Investment earnings	\$ 2,600,000
State revenue (SS&PSERS on Average Teacher Salary)	\$ (91,299)
Total Revenues	\$ 2,758,701

<u>Fund Balance Analysis</u>	
Decrease in Beginning Fund Balance Designation for Future Millage Increases	\$ (152,874)
Increase in Fund Balance Designation for Future Millage Increases	\$ 3,229,710
Increase (Decrease) in Ending Fund Balance 6/30/24	\$ 3,076,836

West Chester Area School District
Budget Forecast Model
2022-23 Projection Changes
August 2023

<u>Expenses</u>	
Salaries	\$ (283,665)
Benefits	\$ (6,742,064)
Prof. & Tech Services	\$ (981,794)
Purchased Property Services	\$ (458,033)
Other Services	\$ (1,795,919)
Supplies	\$ (158,216)
Other Objects	\$ (70,229)
Dues & Fees- Athletics	\$ 82,426
Property	\$ 1,831,850
Debt Service	\$ 25,080
Total Expenses	\$ (8,550,562)

<u>Revenues</u>	
Local Revenue	
Current & Interim Taxes	\$ 3,767,954
Earned Income	\$ 1,873,001
Transfer Taxes	\$ 1,423,489
Investment Earnings	\$ 3,956,409
Other Local	\$ 703,558
State Revenue	\$ (688,994)
Federal Revenue (CARES)	\$ 2,829,260
Total Revenues	\$ 13,864,677

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 21,322,798
Increase in Fund Balance Designation for Future Staffing Needs	\$ 1,100,000
Decrease in Fund Balance Designation for Athletic Fund	\$ (7,559)
Increase (Decrease) in Ending Fund Balance 6/30/23	\$ 22,415,239

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

<u>Expenses</u>		
Salaries	\$	518,465
Benefits	\$	(2,251,196)
Substitute Service	\$	732,162
Transfer to Other Funds	\$	20,000
Total Expenses	\$	(980,569)

<u>Revenues</u>		
EIT	\$	2,505,000
State Revenue	\$	1,869,578
Federal Revenue	\$	794,135
Total Revenues	\$	5,168,713

<u>Fund Balance Analysis</u>		
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$	21,322,798
Increase in Beginning Fund Balance Designation for Future Staffing Needs	\$	1,100,000
Decrease in Beginning Fund Balance Designation for Athletic Fund	\$	(7,559)
Increase in Fund Balance Designation for Future Millage Increases	\$	6,149,282
Increase (Decrease) in Ending Fund Balance 6/30/24	\$	28,564,521

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			2023-24	2024-25	2025-26	2026-27	2027-28
8		KG	857	825	906	906	906
9		1st to 5th Grade	4,602	4,598	4,556	4,607	4,672
10		Grades 6-8	2,698	2,799	2,843	2,889	2,873
11		Grades 9-12	3,906	3,834	3,822	3,783	3,785
12		Total	12,063	12,056	12,127	12,185	12,236
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			2024-25	2025-26	2026-27	2027-28	
30		Administration	5.30%	4.00%	3.60%	3.20%	
31		Teachers	4.59%	3.73%	3.69%	3.50%	
32		Non-Bargaining	5.30%	4.00%	3.60%	3.20%	
33		Support Staff	2.97%	3.77%	2.97%	3.78%	
34		Crafts/Trades	3.50%	3.50%	3.50%	3.50%	
35							
36	Miscellaneous		2024-25	2025-26	2026-27	2027-28	
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			2024-25	2025-26	2026-27	2027-28	
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	34.73%	35.49%	36.15%	36.67%	
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	\$1,344.33	\$1,446.10	\$1,555.57	\$1,673.33	
56		Dental	\$99.44	\$103.72	\$108.18	\$112.83	
57		Vision	\$15.10	\$15.45	\$15.80	\$16.17	
58		Prescription	\$407.61	\$448.37	\$493.20	\$542.52	
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				2024-25	2025-26	2026-27	2027-28
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				2024-25	2025-26	2026-27	2027-28
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				2024-25	2025-26	2026-27	2027-28
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	363	374	385	397	
86		Special Ed	95	100	105	110	
87		Charter School Tuition Rate:					
88		Regular Ed	\$15,291	\$15,750	\$16,222	\$16,709	
89		Special Ed	\$38,247	\$40,159	\$42,167	\$44,276	
90		CAT Enrollment:					
91		Full Time	129	135	142	149	
92		Academic	20	21	22	23	
93		CAT Tuition Rate:					
94		Full Time	\$22,290	23,182	\$24,016	\$24,785	
95		Academic	\$11,181	11,628	\$12,047	\$12,432	
96							
97	<u>Supplies - 600</u>			% Increase Assumptions			
98				2024-25	2025-26	2026-27	2027-28
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	2,176,566	2,241,863	2,309,119	2,378,392	
103							
104	<u>Property - 700</u>			% Increase Assumptions			
105				2024-25	2025-26	2026-27	2027-28
106		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
107		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
108							
108	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund						
109							
110							
111	<u>800 Other Object Dues and Fees</u>			% Increase Assumptions			
112				2024-25	2025-26	2026-27	2027-28
113				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1	West Chester Area School District Budget Forecast Model <u>Revenue Assumptions</u>				
2					
3					
4					
5	<u>Local</u>	2024-25	2025-26	2026-27	2027-28
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>	2024-25	2025-26	2026-27	2027-28
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	\$ 984,084	\$ 989,979	\$ 593,127	\$ 1,278,055
20	Charter School (Reimb Rate)	0.0%	0.0%	0.0%	0.0%
21	Social Security (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
22	Retirement (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
23	Other	0.0%	0.0%	0.0%	0.0%
24					
25	<u>Federal</u>	2024-25	2025-26	2026-27	2027-28
26	Title I	\$ 1,313,673	\$ 1,313,673	\$ 1,313,673	\$ 1,313,673
27	Title II	\$ 251,149	\$ 251,149	\$ 251,149	\$ 251,149
28	IDEA	\$ 1,749,835	\$ 1,749,835	\$ 1,749,835	\$ 1,749,835
29	Medical Access	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
30	Other	\$ 143,594	\$ 143,594	\$ 143,594	\$ 143,594

West Chester Area School District
Assumptions for Salaries

Additional Headcount Expenses	2023-24 Budget	2023-24 Projected	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Administrators						
Average New Hire Salary	\$142,926		\$150,501	\$156,521	\$162,156	\$167,345
Additional Headcount	1.00		-	-	-	-
Additional Salary Expense	\$92,000		\$0	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$64,216	\$67,458	\$70,572	\$72,829	\$75,142	\$77,395
Average Teacher Salary	\$80,268	\$78,946	84,744	\$87,455	\$90,231	\$92,938
Headcount Change (Enrollment)	11.80		-	-	-	-
Headcount Change (Curricular)	-		23.00	-	-	-
Change Salary Expense	\$761,655		\$1,603,261	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$77,407		\$81,510	\$84,770	\$87,822	\$90,632
Additional Headcount	7.80		4.00	-	-	-
Additional Salary Expense	\$588,602		\$297,336	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$30,042		\$30,934	\$32,100	\$33,054	\$34,303
Additional Headcount	12.00		-	-	-	-
Additional Salary Expense	\$366,912		\$0	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$47,617		\$49,284	\$51,009	\$52,794	\$54,642
Additional Headcount	2.00		1.00	-	-	-
Additional Salary Expense	\$99,294		\$54,865	\$0	\$0	\$0

	2023-24 Budget	2023-24 Projected	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
<u>Teacher Staffing Changes Detail</u>			4.59%	3.73%	3.69%	3.50%
Salary before Attrition	83,727,417		88,528,603	92,975,133	95,887,465	98,726,026
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	82,477,417		87,278,603	91,725,133	94,637,465	97,476,026
Increase with Attrition			4.62%	3.20%	3.18%	3.00%
Staffing changes	761,655		1,603,261	-	-	-
Teacher Salary (with attrition & staffing changes)	83,239,072	83,427,595	88,881,864	91,725,133	94,637,465	97,476,026
Increase with Attrition & Staffing Changes			6.54%	3.20%	3.18%	3.00%

West Chester Area School District
Assumptions for Salaries

	TOTAL SALARY EXPENSE					
	2023-24 Budget	2023-24 Projected	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Admin Staff	11,062,017	11,062,017	11,682,547	12,149,849	12,587,243	12,990,035
Total Administration Salaries	11,062,017	11,062,017	11,682,547	12,149,849	12,587,243	12,990,035
Teacher Staff Salaries	83,239,072	83,427,595	88,881,864	91,725,133	94,637,465	97,476,026
Extra Duty Pymnts (123)	1,987,846	2,506,311	2,569,736	2,651,940	2,736,141	2,818,209
Sabbatical Pymnts (124)	300,000	300,000	450,000	450,000	450,000	450,000
Subject Chair Pymnts (125)	640,000	640,000	640,000	640,000	640,000	640,000
Severance Pymnts (127)	392,000	392,000	292,000	301,341	310,909	320,234
Supplemental Contracts (135) (128)	2,290,000	2,290,000	2,320,000	2,320,000	2,320,000	2,320,000
Total Teaching Salaries	88,848,918	89,555,906	95,153,600	98,088,413	101,094,514	104,024,469
Reg Salaries (141)	5,063,844	5,063,844	5,797,405	6,029,301	6,246,356	6,446,239
Overtime (143)	3,400	3,400	8,400	8,400	8,400	8,400
Technical	5,067,244	5,067,244	5,805,805	6,037,701	6,254,756	6,454,639
Reg Salaries (151)	3,543,732	3,543,732	3,607,499	3,743,502	3,854,684	4,000,391
Overtime (153) (152)	73,200	73,200	62,400	64,752	66,676	69,196
Library/Office Aides (154),(155)	584,501	584,501	609,520	632,499	651,284	675,903
Technology Aides (158)	690,729	690,729	697,295	723,583	745,073	773,237
Instructional Aides (191)	3,290,701	3,290,701	3,408,106	3,536,592	3,641,628	3,779,282
Instructional Aides OT (193)	77,200	77,200	85,100	88,308	90,931	94,368
Office Clerical	8,260,063	8,260,063	8,469,920	8,789,236	9,050,276	9,392,377
Reg Salaries Oper & Maint(161)	5,818,488	5,818,488	5,894,313	6,100,614	6,314,135	6,535,130
Temporary salaries (162)	90,000	90,000	100,000	103,500	107,123	110,872
Overtime (163)	202,000	202,000	90,500	93,668	96,946	100,339
Severance (167)	40,000	40,000	-	-	-	-
Reg Salaries Technology (168)	581,365	581,365	579,613	601,464	619,328	642,738
Crafts and Trades	6,731,853	6,731,853	6,664,426	6,899,246	7,137,532	7,389,079
Total Salary Expense	119,970,095	120,677,083	127,776,298	131,964,445	136,124,322	140,250,600
% Increase		0.59%	5.88%	3.28%	3.15%	3.03%

				2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 Budget				
POSITIONS	Func	Acct	Prog	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
<u>School Administration</u>																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Asst Supt of Curriculum and Instruction	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 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	-	-	-	-	-
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 and Secondary Director of Education	2360	111	52E	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Teaching and Learning Asst. Director	2260	111	53	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
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	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	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
School Administration Total				11.00	9.00	15.00	37.00	72.00	11.00	9.00	15.00	37.00	72.00	-	-	-	-	-
<u>Teachers</u>																		
Full Day KG	1110	121	08F	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-
1st Grade	1110	121	09	44.00	-	-	-	44.00	44.00	-	-	-	44.00	-	-	-	-	-
2nd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
3rd Grade	1110	121	09	42.00	-	-	-	42.00	42.00	-	-	-	42.00	-	-	-	-	-
4th Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-
5th Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-
Art	1110	121	01	11.00	7.20	8.00	-	26.20	11.00	7.20	8.00	-	26.20	-	-	-	-	-
ELD	1110	121	02	14.00	4.80	5.60	-	24.40	14.00	4.80	5.60	-	24.40	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	35.00	33.70	-	68.70	-	35.00	33.70	-	68.70	-	-	-	-	-
World Language	1110	121	07	-	9.00	21.60	-	30.60	-	9.00	21.60	-	30.60	-	-	-	-	-
Instructional Coaches	1110	121	09	11.00	-	3.00	-	14.00	11.00	-	3.00	-	14.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.10	2.20	-	7.30	-	5.10	2.20	-	7.30	-	-	-	-	-
Health	1110	121	11A	-	7.70	6.30	-	14.00	-	7.70	6.30	-	14.00	-	-	-	-	-
Math	1110	121	15	-	28.20	35.00	-	63.20	-	28.20	35.00	-	63.20	-	-	-	-	-
Phys Ed	1110	121	17A	11.00	8.10	12.30	2.00	33.40	11.00	8.10	12.30	2.00	33.40	-	-	-	-	-
Science	1110	121	19	-	24.20	42.95	-	67.15	-	24.20	42.95	-	67.15	-	-	-	-	-
STEM	1110	121	19E	-	-	-	-	-	11.00	-	-	-	11.00	11.00	-	-	-	11.00
Social Studies	1110	121	20	-	22.80	40.90	-	63.70	-	22.80	40.90	-	63.70	-	-	-	-	-
AP Capstone	1110	121	25	-	-	1.70	-	1.70	-	-	1.70	-	1.70	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06B	24.70	9.00	2.80	-	36.50	24.70	9.00	2.80	-	36.50	-	-	-	-	-
Music -Vocal	1110	121	16A	9.00	3.00	3.00	-	15.00	9.00	3.00	3.00	-	15.00	-	-	-	-	-
Music -Instrumental	1110	121	16B	13.00	8.20	4.80	-	26.00	13.00	8.20	4.80	-	26.00	-	-	-	-	-
Cyber School	1110	121	05	-	-	3.70	-	3.70	-	-	3.70	-	3.70	-	-	-	-	-
Teacher on Assignment	1110	121	40	-	-	-	-	-	3.00	-	1.00	-	4.00	3.00	-	1.00	-	4.00
TITLE 1 (federal prog)	1190	121	35	3.30	-	-	-	3.30	3.30	-	-	-	3.30	-	-	-	-	-
Total				339.00	172.30	227.55	2.00	740.85	353.00	172.30	228.55	2.00	755.85	14.00	-	1.00	-	15.00
Fam and Cons Science	1340	121	12	-	6.80	7.60	-	14.40	-	6.80	7.60	-	14.40	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.00	4.40	-	10.40	-	6.00	4.40	-	10.40	-	-	-	-	-
Business Education	1360	121	03	-	-	7.20	-	7.20	-	-	7.20	-	7.20	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	-	0.60	-	0.60	-	-	0.60	-	0.60	-	-	-	-	-
Clock Tower - Alt Edu	1442	121	21W	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	2.00	2.00
APT Program - Alt Edu	1442	121	21M	-	-	4.20	-	4.20	-	-	4.20	-	4.20	-	-	-	-	-
Total				-	12.80	24.00	-	36.80	-	12.80	24.00	2.00	38.80	-	-	-	2.00	2.00

POSITIONS				2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 Budget				
	Func	Acct	Prog	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Library Assistant	2250	154	14	5.50	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	-	-	-	-	-
Athletic Trainer- Non Teacher	3200	141	30S	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	2.20	2.20	-	-	-	2.20	2.20	-	-	-	-	-
RN-LPN (District)	2440	141	18D	0.20	4.00	4.00	2.80	11.00	0.20	4.00	4.00	2.80	11.00	-	-	-	-	-
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	-	-	-	3.00	3.00	-	-	-	6.00	6.00	-	-	-	3.00	3.00
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				0.20	4.00	4.00	11.00	19.20	0.20	4.00	4.00	14.00	22.20	-	-	-	3.00	3.00
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	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	28.00	15.50	28.00	4.50	76.00	28.00	15.50	28.00	5.50	77.00	-	-	-	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	-	-	-	8.00	8.00	-	-	-	-	-
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				39.00	18.50	31.00	52.50	141.00	39.00	18.50	31.00	53.50	142.00	-	-	-	1.00	1.00
Secretarial Staff - Central Office and School Administration Total				83.70	34.50	62.00	247.00	427.20	83.70	34.50	62.00	251.00	431.20	-	-	-	4.00	4.00
Grand Total				539.50	285.10	408.15	318.80	1,551.55	556.50	287.10	410.15	325.80	1,579.55	17.00	2.00	2.00	7.00	28.00

POSITIONS				2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 Budget				
	Func	Acct	Prog	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	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Autistic	1233	121	21C	7.00	3.50	2.00	-	12.50	8.00	3.50	2.00	-	13.50	1.00	-	-	-	1.00
Emotional Support	1231	121	21C	4.00	3.00	5.00	-	12.00	6.00	3.00	5.00	-	14.00	2.00	-	-	-	2.00
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	1.50	1.50	-	5.50	2.50	2.50	1.50	-	6.50	-	1.00	-	-	1.00
Learn Supp/ Life Skills	1241	121	21F	35.50	21.50	26.00	-	83.00	35.50	21.50	26.00	-	83.00	-	-	-	-	-
Multiple Disabilities	1270	121	21J	2.00	2.00	1.00	-	5.00	2.00	2.00	2.00	-	6.00	-	-	1.00	-	1.00
Speech & Language Therapist	1225	121	21	-	-	-	16.00	16.00	-	-	-	16.00	16.00	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	11.00	3.60	3.00	-	17.60	11.00	3.60	3.00	-	17.60	-	-	-	-	-
Cyber Special Education	1200	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				62.00	35.10	42.50	22.00	161.60	65.00	36.10	43.50	23.00	167.60	3.00	1.00	1.00	1.00	6.00
Guidance Counselors	2120	121	18B	11.00	12.40	20.60	-	44.00	11.00	12.40	20.60	-	44.00	-	-	-	-	-
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	0.80	17.80	10.80	3.00	3.20	0.80	17.80	-	-	-	-	-
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	-	-	-	-	-
Cyber Support Services	2000	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				43.80	21.40	29.80	10.80	105.80	43.80	21.40	29.80	10.80	105.80	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	6.00	-	6.00	-	1.00	6.00	-	7.00	-	1.00	-	-	1.00
Audio Visual	2220	121	14A	-	-	1.30	-	1.30	-	-	1.30	-	1.30	-	-	-	-	-
Cyber Audio Visual	2200	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	-	7.30	-	7.30	-	1.00	7.30	-	8.30	-	1.00	-	-	1.00
Teacher Total				444.80	241.60	331.15	34.80	1,052.35	461.80	243.60	333.15	37.80	1,076.35	17.00	2.00	2.00	3.00	24.00
<u>Secretarial Staff - Central Office and School Administration</u>																		
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 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	7.00	2.00	3.00	-	12.00	7.00	2.00	3.00	-	12.00	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	13.00	13.00	-	-	-	13.00	13.00	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
APT Program Support	1231	191	21M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Behavior Technicians	1233	191	21R	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	61.00	61.00	-	-	-	61.00	61.00	-	-	-	-	-
Multiple Disabilities	1270	191	21J	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Total				17.00	2.00	3.00	111.00	133.00	17.00	2.00	3.00	111.00	133.00	-	-	-	-	-

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Projection</u>	2024-25 <u>Forecast</u>	2025-26 <u>Forecast</u>	2026-27 <u>Forecast</u>	2027-28 <u>Forecast</u>
Medical	15,645,507	23,262,203	20,683,492	22,840,205	24,569,209	26,429,098	28,429,781
Dental	1,297,282	1,690,022	1,457,931	1,520,622	1,586,009	1,654,207	1,725,338
Vision	141,572	243,129	203,886	208,575	213,373	218,280	223,301
Prescription	5,058,776	5,245,060	5,596,403	6,156,043	6,771,648	7,448,812	8,193,694
Social Security	8,139,887	9,066,924	9,069,683	9,625,943	10,095,280	10,413,511	10,729,171
Retirement	39,340,441	40,685,926	40,748,075	43,746,945	46,834,182	49,208,942	51,429,895
Tuition	554,200	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	532,463	608,492	608,492	625,885	646,400	666,776	686,988
W/C, Unemp & Other	1,382,653	1,348,693	1,348,693	1,368,923	1,389,457	1,410,299	1,431,454
Total Benefit Expense	72,092,780	82,750,449	80,316,655	86,693,143	92,705,557	98,049,926	103,449,621
% Increase			11.41%	4.76%	6.94%	5.76%	5.51%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Projection</u>	2024-25 <u>Forecast</u>	2025-26 <u>Forecast</u>	2026-27 <u>Forecast</u>	2027-28 <u>Forecast</u>
Medical	4,850,772	5,183,492	5,183,492	5,575,882	5,997,976	6,452,023	6,940,441
Dental	153,723	157,931	157,931	164,722	171,805	179,193	186,898
Vision	23,755	23,886	23,886	24,435	24,997	25,572	26,161
Prescription	271,523	296,403	296,403	326,043	358,647	394,512	433,963
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	156,606	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	5,456,379	5,778,564	5,778,564	6,207,935	6,670,278	7,168,152	7,704,315

Net Benefit Costs							
	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Projection</u>	2024-25 <u>Forecast</u>	2025-26 <u>Forecast</u>	2026-27 <u>Forecast</u>	2027-28 <u>Forecast</u>
Medical	10,794,735	18,078,711	15,500,000	17,264,323	18,571,233	19,977,075	21,489,339
Dental	1,143,559	1,532,091	1,300,000	1,355,900	1,414,204	1,475,014	1,538,440
Vision	117,817	219,243	180,000	184,140	188,375	192,708	197,140
Prescription	4,787,253	4,948,657	5,300,000	5,830,000	6,413,000	7,054,300	7,759,730
Social Security	8,139,887	9,066,924	9,069,683	9,625,943	10,095,280	10,413,511	10,729,171
Retirement	39,340,441	40,685,926	40,748,075	43,746,945	46,834,182	49,208,942	51,429,895
Tuition	554,200	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	375,857	491,640	491,640	509,033	529,548	549,924	570,136
W/C, Unemp & Other	1,382,653	1,348,693	1,348,693	1,368,923	1,389,457	1,410,299	1,431,454
Total Benefit Expense	66,636,401	76,971,885	74,538,091	80,485,209	86,035,279	90,881,774	95,745,306
% Increase			11.86%	4.56%	6.90%	5.63%	5.35%

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

	2022-23 Actual	2023-24 Budget	2023-24 Projection	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
	\$425,049	\$ 490,715	\$ 490,715	\$ 547,854	\$ 564,290	\$ 581,218	\$ 598,655
DUES/FEES - Athletic Fund	\$213,926	\$131,500	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

DEBT SERVICE

Debt Service Savings to Cap	\$711,650	\$1,502,726	\$1,502,726	\$1,496,090	\$1,403,552	\$1,045,605	\$26,899
G/F Contribution to Cap	\$2,887,932	\$4,637,591	\$4,657,591	\$4,813,895	\$5,002,451	\$5,198,549	\$5,402,491
G/F Contribution- Elem. Construction	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0
Transfer for Cap Facilities	\$3,857,914	\$2,354,857	\$2,354,857	\$2,425,503	\$2,498,268	\$2,573,216	\$2,650,412
	\$12,457,496	\$8,495,174	\$8,515,174	\$8,735,488	\$8,904,271	\$8,817,370	\$8,079,802

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2023-24 Budget		2023-24 Projection		2024-25 Budget		2025-26 Budget		2026-27 Budget		2027-28 Budget	
	800	900	800	900	800	900	800	900	800	900	800	900
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
1/2014 GOB 2014 A	\$ 437,250	\$ 8,745,000	\$ 437,250	\$ 8,745,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2014 AA	\$ 2,152,350	\$ 325,000	\$ 2,152,350	\$ 325,000	\$ 2,142,600	\$ 5,700,000	\$ 1,857,600	\$ 6,025,000	\$ 1,676,850	\$ 18,505,000	\$ 751,600	\$ 7,990,000
GOB 2016	\$ 111,750	\$ 2,235,000	\$ 111,750	\$ 2,235,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOB 2016A	\$ 1,248,500	\$ 5,875,000	\$ 1,248,500	\$ 5,875,000	\$ 954,750	\$ 12,270,000	\$ 341,250	\$ 12,850,000	\$ 20,000	\$ 1,000,000	\$ -	\$ -
TOTAL	\$ 3,949,850	\$ 17,180,000	\$ 3,949,850	\$ 17,180,000	\$ 3,097,350	\$ 17,970,000	\$ 2,198,850	\$ 18,875,000	\$ 1,696,850	\$ 19,505,000	\$ 751,600	\$ 7,990,000

Total ACT 1 eligible Debt	\$21,129,850	\$21,129,850	\$21,067,350	\$21,073,850	\$21,201,850	\$8,741,600
Increase in ACT 1 eligible debt			(\$62,500)	\$6,500	\$128,000	(\$12,460,250)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2023-24 Budget		2023-24 Projection		2024-25 Budget		2025-26 Budget		2026-27 Budget		2027-28 Budget	
Elementary Debt												
10/09 \$10,000,000 Emmaus 2009	\$ 308,000	\$ 645,000	\$ 458,000	\$ 645,000	\$ 281,400	\$ 675,000	\$ 253,733	\$ 700,000	\$ 231,467	\$ 485,000	\$ 75,000	\$ 5,625,000
1/2014 \$12,000,000 GOB 2014	\$ 489,763	\$ -	\$ 489,763	\$ -	\$ 489,763	\$ 5,000	\$ 489,575	\$ 5,000	\$ 489,388	\$ 5,000	\$ 489,200	\$ 2,010,000
12/2017 \$9,750,000 GOB 2017A	\$ 237,212	\$ 5,000	\$ 237,212	\$ 5,000	\$ 237,100	\$ 5,000	\$ 236,988	\$ 5,000	\$ 236,875	\$ 5,000	\$ 236,762	\$ 5,000
10/2018 \$9,990,000 GOB 2018	\$ 336,203	\$ 5,000	\$ 336,203	\$ 5,000	\$ 336,053	\$ 5,000	\$ 335,903	\$ 5,000	\$ 335,753	\$ 5,000	\$ 335,603	\$ 5,000
8/2019 \$35,000,000 GOB 2019	\$ 1,389,400	\$ 5,000	\$ 1,389,400	\$ 5,000	\$ 1,389,200	\$ 5,000	\$ 1,389,000	\$ 5,000	\$ 1,388,800	\$ 5,000	\$ 1,388,600	\$ 5,000
9/2020 \$16,800,000 GOR 2020	\$ 205,600	\$ 55,000	\$ 205,600	\$ 55,000	\$ 202,850	\$ 55,000	\$ 200,100	\$ 60,000	\$ 197,100	\$ 60,000	\$ 195,300	\$ 1,875,000
6/2021 \$29,250,000 GOB 2021	\$ 1,168,850	\$ 5,000	\$ 1,168,850	\$ 5,000	\$ 1,168,775	\$ 5,000	\$ 1,168,700	\$ 5,000	\$ 1,168,625	\$ 5,000	\$ 1,168,550	\$ 5,000
4/2022 \$30,115,000 GOB 2022	\$ 1,246,700	\$ 5,000	\$ 1,246,700	\$ 5,000	\$ 1,246,550	\$ 5,000	\$ 1,246,400	\$ 100,000	\$ 1,241,400	\$ 200,000	\$ 1,231,400	\$ 4,270,000
12/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 179,571	\$ -	\$ 394,181	\$ 5,000	\$ 394,045	\$ 5,000	\$ 393,902	\$ 5,000
1/2026 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,264	\$ 5,000	\$ 383,381	\$ 5,000
10/2026 \$20,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 486,971	\$ -	\$ 774,467	\$ 5,000
10/2027 \$25,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,890	\$ -
Total Elementary Debt	\$ 5,381,728	\$ 725,000	\$ 5,531,728	\$ 725,000	\$ 5,531,262	\$ 760,000	\$ 5,714,580	\$ 890,000	\$ 6,696,688	\$ 780,000	\$ 7,269,055	\$ 13,815,000
		\$ 6,106,728		\$ 6,256,728		\$ 6,291,262		\$ 6,604,580		\$ 7,476,688		\$ 21,084,055
Total New Debt	\$ 5,381,728	\$ 725,000	\$ 5,531,728	\$ 725,000	\$ 5,531,262	\$ 760,000	\$ 5,714,580	\$ 890,000	\$ 6,696,688	\$ 780,000	\$ 7,269,055	\$ 13,815,000

TOTAL DEBT SERVICE

YEAR	2023-24 Budget		2023-24 Projection		2024-25 Budget		2025-26 Budget		2026-27 Budget		2027-28 Budget	
	\$9,331,578	\$17,905,000	\$9,481,578	\$17,905,000	\$8,628,612	\$18,730,000	\$7,913,430	\$19,765,000	\$8,393,538	\$20,285,000	\$8,020,655	\$21,805,000
Total Debt Service		\$27,236,578		\$27,386,578		\$27,358,612		\$27,678,430		\$28,678,538		\$29,825,655

Back-End Referendum Exceptions

	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET 2026-27	BUDGET 2027-28
	(\$000)				
Retirement (PSERS)	-	-	-	-	-
Special Education	2,954.6	-	-	-	91.8
Total	2,954.6	-	-	-	91.8

Index =		4.10%	5.30%	4.00%	3.60%	3.20%
Exception Calculations						
Grandfathered salaries (2011)		85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
Retirement		28,999,368	29,622,002	30,270,223	30,833,152	31,276,671
	50%	14,499,684	14,811,001	15,135,111	15,416,576	15,638,336
	15,037,025	14,499,684	14,811,001	15,135,111	15,416,576	15,638,336
State Share of Retirement for Fed. Funded Salaries		(31,538)	(30,411)	(31,064)	(31,744)	(32,800)
Increase		(536,214)	310,663	323,431	280,874	221,295
Index		615,225	766,871	591,197	543,721	492,296
Total Exception		-	-	-	-	-
Special Education						
	2020-21	2021-22 AFR	2022-23 AFR Est. (1.03)	2023-24 AFR Est. (1.03)	2024-25 AFR Est. (1.03)	2025-26 AFR Est. (1.03)
Expenses		42,679,434	48,013,181	49,453,577	50,937,184	52,465,299
Subsidy		5,077,234	5,914,713	5,966,495	5,966,495	6,146,787
Net Expenses		37,602,200	42,098,469	43,487,082	44,970,689	46,318,512
Net Increase		(346,992)	4,496,269	1,388,613	1,483,607	1,347,823
Index		1,290,273	1,541,690	2,231,219	1,739,483	1,618,945
Total Exception		2,954,578	-	-	-	91,767

West Chester Area School District

Capital Spending

History and Projection

	ACTUAL <u>2021-22</u>	BUDGET <u>2022-23</u>	ACTUAL <u>2022-23</u>	BUDGET <u>2023-24</u>	PROJECTED <u>2023-24</u>	BUDGET <u>2024-25</u>	BUDGET <u>2025-26</u>	BUDGET <u>2026-27</u>	BUDGET <u>2027-28</u>
OTHER CAPITAL SPENDING									
<u>Revenues</u>									
Contribution from General Fund	\$ 721,797	\$ 9,422,669	\$ 3,576,779	\$ 4,637,591	\$ 4,657,591	\$ 4,813,895	\$ 5,002,451	\$ 5,198,549	\$ 5,402,491
Refunding Savings	912,973	711,650	-	-	-	-	-	-	-
Sale of Assets	2,583,834	-	-	-	-	-	-	-	-
Interest Income	(46,023)	75,000	-	-	-	-	-	-	-
Total Revenues	\$ 4,172,581	\$ 10,209,319	\$ 3,576,779	\$ 4,637,591	\$ 4,657,591	\$ 4,813,895	\$ 5,002,451	\$ 5,198,549	\$ 5,402,491
<u>Expenditures and Fund Transfers</u>									
Furniture and Fixtures	\$ 39,931	\$ 100,000	\$ 90,363	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Technology	3,994,585	4,083,261	4,271,793	4,557,591	3,073,730	4,713,895	4,902,451	5,098,549	5,302,491
Kilns & Risers	-	-	-	-	-	136,000	-	-	-
Admin Building	47,704	-	-	-	-	-	-	-	-
Elementary Construction	-	5,000,000	-	-	-	-	-	-	-
Total Expenditures	\$ 4,082,220	\$ 9,183,261	\$ 4,362,156	\$ 4,637,591	\$ 3,173,730	\$ 4,949,895	\$ 5,002,451	\$ 5,198,549	\$ 5,402,491
Excess of Revenues over Expenditures	\$ 90,361	\$ 1,026,058	\$ (785,377)	\$ -	\$ 1,483,861	\$ (136,000)	\$ -	\$ -	\$ -
Fund Balance at July 1	\$ 22,930,277	\$ 25,730,791	\$ -	\$ -	\$ (785,377)	\$ 698,484	\$ 562,484	\$ 562,484	\$ 562,484
Fund Balance at June 30	\$ 23,020,638	\$ 26,756,849	\$ (785,377)	\$ -	\$ 698,484	\$ 562,484	\$ 562,484	\$ 562,484	\$ 562,484
FACILITIES CAPITAL SPENDING									
<u>Revenues</u>									
Contribution from General Fund	\$ 2,511,500	\$ 2,323,177	\$ 8,169,067	2,354,857	2,354,857	\$ 2,425,503	\$ 2,498,268	\$ 2,573,216	\$ 2,650,412
Refunding Savings	-	-	\$ 711,650	1,502,726	1,502,726	\$ 1,496,090	\$ 1,403,552	\$ 1,045,605	\$ 26,899
Interest Income	-	-	1,608,293	75,000	75,000	75,000	75,000	75,000	75,000
	\$ 2,511,500	\$ 2,323,177	\$ 10,489,010	\$ 3,932,583	\$ 3,932,583	\$ 3,996,593	\$ 3,976,820	\$ 3,693,821	\$ 2,752,311
<u>Expenditures</u>									
Facilities Projects	\$ 2,729,607	\$ 2,323,177	\$ 1,794,102	\$ 4,836,000	\$ 4,836,000	\$ 2,425,503	\$ 2,498,268	\$ 2,573,216	\$ 2,650,412
Elementary Construction	-	-	-	-	5,000,000	-	-	-	-
	\$ 2,729,607	\$ 2,323,177	\$ 1,794,102	\$ 4,836,000	\$ 9,836,000	\$ 2,425,503	\$ 2,498,268	\$ 2,573,216	\$ 2,650,412
Excess of Revenues over Expenditures	\$ (218,107)	\$ -	\$ 8,694,908	\$ (903,417)	\$ (5,903,417)	\$ 1,571,090	\$ 1,478,552	\$ 1,120,605	\$ 101,899
Designated Fund Balance at July 1	\$ 640,960	\$ -	\$ 23,443,491	\$ 25,342,025	\$ 32,138,399	\$ 26,234,982	\$ 27,806,072	\$ 29,284,624	\$ 30,405,229
Designated Fund Balance at June 30	\$ 422,853	\$ -	\$ 32,138,399	\$ 24,438,608	\$ 26,234,982	\$ 27,806,072	\$ 29,284,624	\$ 30,405,229	\$ 30,507,128

2023-2024 Capital Budget

	# of Devices	Budget 2023-2024	Projected 2023-2024
Elementary Equipment			
iPad Cart (Classroom)	10	14,000.00	5,576.00
Teacher iPad (4th/ 5th/ Music/ Art/ Inst. Coach)	150	59,850.00	25,000.00
Student iPad (K/3rd)	2,150	857,850.00	304,000.00
iPad (Main Office -for Registration/Transalation)	11	4,389.00	4,389.00
Library (Logitech Crayon Digital Pencil)	750	66,000.00	66,000.00
Library (Circulation)	22	15,840.00	15,840.00
		1,017,929.00	420,805.00
Secondary Equipment			
6th Grade 1:1	1,100	687,500.00	687,500.00
9th grade 1:1	1,100	954,800.00	279,191.00
iPad (Main Office -for Registration/Transalation)	6	2,394.00	2,394.00
Library(Circulation)	12	8,640.00	8,640.00
Tech Ed (32 for each HS/1 for each MS)	99	99,000.00	99,000.00
TV Studio (1 for each MS/HS)	6	4,320.00	4,320.00
Video (6 for each HS)	18	57,600.00	57,600.00
		1,814,254.00	1,138,645.00
District			
Security Camera	30	63,680.00	63,680.00
		63,680.00	63,680.00
Network			
CK Hardware		60,000.00	60,000.00
Access Point/Switch	353 / 80	300,000.00	88,872.00
NVR	7	60,000.00	60,000.00
Servers		200,000.00	200,000.00
UPS		91,600.00	91,600.00
		711,600.00	500,472.00
Administration			
Digital Signage	14	18,000.00	18,000.00
DPP		50,500.00	50,500.00
Projector (Classroom - HHS, PMS/Auditorium - EHS, RHS, SMS)		798,468.00	798,468.00
Staff (Central + Schools)	85	83,160.00	83,160.00
		950,128.00	950,128.00
Total Fund 22		4,557,591.00	3,073,730.00

2024-2025 Capital Budget

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

2024-2025 Capital Reserve Fund Projects
November 2023

Project #	Location	Project Description	Estimated Budget
	District-wide	Emergency Repairs	100,000
	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	Secure Vestibules FMS, PMS, SMS	125,000
	District-wide	Stage Rigging	200,000
	District-wide	Door hardware upgrade - Nightlock	200,000
	East Bradford	EMS/Cell Booster	90,103
	East Bradford	Roof Replacement - Gym, Cafeteria & Kitchen	255,000
	East HS	Interior Building Painting	175,000
	Exton	EMS/Cell Booster	100,000
	Fugett	Interior Building Painting - 1st Floor Classrooms and Main Office	50,000
	Henderson HS	Seal Paving and Re-Lining Parking Lots	85,000
	Henderson North	Seal Paving and Re-Lining parking lots	25,050
	Hillsdale	Stage Curtains	15,000
	Peirce	Hot Water Storage Tank Replacement	45,150
	Penn Wood	Burner Replacement	100,000
	Rustin HS	Electric Panel Replacement	350,000
	Rustin HS	Upgrade PA/Intercom System	75,000
	Rustin HS	Chiller Coil Repairs	25,200
	Spellman	Seal Paving and Re-Lining parking lots	35,000
		2024-2025 Fund 27 Capital Projects Allowance	\$ 2,425,503
		Total Estimated Costs of Fund 27 Projects	\$ 2,425,503
		(over)/under budget	\$ -

2024-2025 Capital Projects List
November 2023

Project #	Location	Project Description	Estimated Budget
	District-wide	Access Control Replacement	1,100,000
	Stetson MS	Replace Auditorium Stage Lighting System to LEDs	166,431
	Peirce MS	Replace Auditorium Stage Lighting System to LEDs	166,432
		2024-2025 Fund 30 Capital Projects Allowance	\$ 1,432,863
		Total Estimated Costs of Fund 30 Projects	\$ 1,432,863
		(over)/under budget	\$ -

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

	A	O	P	Q	R	S	T	U	V	W
	2021-22	2022-23	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	
	Actual	Budget	Actual	Budget	Actual	Estimated	Estimated	Estimated	Estimated	
1										
2										
3	Total Revenue	280,461	263,442	289,805	270,506	285,884	283,894	286,766	288,688	291,622
4	Current RE Taxes (0% rate incr.)	183,688	183,708	190,643	184,992	188,692	191,333	191,769	192,206	192,643
5	Revenue (Excl Current R.E.T.)	96,773	79,734	99,162	85,515	97,192	92,561	94,996	96,482	98,979
6	State (Other)	24,685	24,465	25,705	26,195	28,048	28,264	28,522	28,285	29,127
7	PSERS	18,657	19,922	19,382	20,343	20,268	21,768	23,417	24,604	25,715
8	Federal	6,191	3,651	7,121	3,580	4,374	3,958	3,958	3,958	3,958
9	Local (Excl. Current R.E.T.)	47,241	31,696	46,955	35,397	44,502	38,571	39,099	39,634	40,178
11										
12	Expenses	266,002	296,972	284,856	302,295	299,607	317,757	331,827	344,842	357,470
13	Salaries	107,476	113,522	112,798	119,970	120,677	127,776	131,964	136,124	140,251
14	Benefits (without PSERS)	27,165	33,830	27,296	36,286	33,790	36,738	39,201	41,673	44,315
15	PSERS	37,060	39,845	39,340	40,686	40,748	43,747	46,834	49,209	51,430
16		27,537	27,957	27,882	27,237	27,387	27,359	27,678	28,679	29,826
17	Transfer to Capital Reserve	6,730	12,457	12,457	8,495	8,515	8,735	8,904	8,817	8,080
18	Other	60,034	69,362	65,082	69,621	68,490	73,402	77,244	80,340	83,568
19										
20	Net Gap calculation - No tax increase no exceptions									
21	Deficit						(33,863)	(45,061)	(56,154)	(65,848)
22	Change in Fund Balance						29,354	5,000	5,000	5,000
23	Cumulative Gap at No Incr. in R.E. Taxes						(4,509)	(40,061)	(51,154)	(60,848)
24	Prior Year Gap Reduction						-	4,509	40,061	51,154
25	Net Gap no Incr in R.E Taxes no Exceptions						(4,509)	(35,552)	(11,093)	(9,694)
26										
27										
28	Net Gap calculation - Act 1 Tax Increase - no exceptions									
29	Deficit						(33,863)	(45,061)	(56,154)	(65,848)
30	Change in Fund Balance						29,354	5,000	5,000	5,000
31	Cumulative Gap at No Incr. in R.E. Taxes						(4,509)	(40,061)	(51,154)	(60,848)
32	Projected tax increase within Act 1						4,509	7,671	6,919	6,165
33	Prior Year Tax Increase not included above						-	4,509	12,180	19,099
34	Cumulative Gap at Millage Index						(0)	(27,881)	(32,055)	(35,584)
35	Prior Year Gap elimination						-	0	27,881	32,055
36	Net Gap at Millage Index (no exceptions)						(0)	(27,881)	(4,174)	(3,529)
37										
38										
39	Net Gap calculation - Act 1 Tax Increase - with exceptions									
40	Deficit						(33,863)	(45,061)	(56,154)	(65,848)
41	Change in Fund Balance						29,354	5,000	5,000	5,000
42	Cumulative Gap at Millage Index						(4,509)	(40,061)	(51,154)	(60,848)
43	Projected tax increase within Act 1						4,509	7,671	6,919	6,165
44	Prior Year Tax Increase not included above						-	4,509	12,180	19,099
45	Cumulative Gap at Millage Index						(0)	(27,881)	(32,055)	(35,584)
46	Act 1 Exceptions						-	-	-	92
47	Add'l Revenue from Prior Year exception allowance						-	-	-	-
48	Cumulative Gap at Millage Index and Exceptions						(0)	(27,881)	(32,055)	(35,492)
49	Prior Year Gap elimination						-	0	27,881	32,055
50	Net Gap at Millage Index - with exceptions						(0)	(27,881)	(4,174)	(3,437)
51										
52										
53	Expenses % Increase									
54	Salaries	5.37%		4.95%		6.99%	5.88%	3.28%	3.15%	3.03%
55	Benefits (without PSERS)	13.84%		0.48%		23.79%	8.73%	6.70%	6.31%	6.34%
56	PSERS	6.88%		6.15%		3.58%	7.36%	7.06%	5.07%	4.51%
57	Debt Service	8.36%		1.25%		-1.78%	-0.10%	1.17%	3.61%	4.00%
58	Other	11.29%		8.41%		5.24%	7.17%	5.24%	4.01%	4.02%
59										
60	Debt Service % of Budget	10.3%		9.8%		9.1%	8.6%	8.3%	8.3%	8.3%
61										
62	Act 1 Exceptions						-	-	-	92
64	PSERS						-	-	-	-
65	Special Ed						-	-	-	92
67										
68	Fund Balance									
69	Beginning Fund Balance	69,153		83,612		88,561	74,837	45,483	40,483	35,483
70	Transfer (to)/from Operating Budget	(14,459)		(4,949)		13,723	29,354	5,000	5,000	5,000
71	Ending Fund Balance	83,612		88,561		74,837	45,483	40,483	35,483	30,483
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	52,121.5		60,977.6		46,754.2	18,000.0	12,000.0	6,000.0	-
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		-		-	-	-	-	-
79	Fund Balance - Designation- Enrollment Growth	-		-		-	-	-	-	-
80	Fund Balance - Designation- Elementary Construction	5,000.0		-		-	-	-	-	-
81	Fund Balance - Designation - Athletic Fund	150.8		143.2		143.2	150.8	150.8	150.8	150.8
82										
83	Year End Unassigned/Undesig. FB	18,680		20,280		20,780	20,172	21,172	22,172	23,172
84	% of Expenses	7.0%		7.1%		6.9%	6.3%	6.4%	6.4%	6.5%
85										
86	Capital Reserves									
87	Beginning Fund Balance	23,571		23,443		31,353	26,933	28,369	29,847	30,968
88	Inflow	6,684		14,066		8,590	8,810	8,979	8,892	8,155
89	Outflow	6,812		6,156		13,010	7,375	7,501	7,772	8,053
90	Year-end Fund Balance	23,443		31,353		26,933	28,369	29,847	30,968	31,070
93										
94	Act 1 index Assumptions					4.1%	5.3%	4.0%	3.6%	3.2%