

West Chester Area School District
Operating Expense History and Forecast

5/6/2024

1

	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	193,115.2	207,872.9	217,039.3	226,035.6	234,985.8
4	Total Salaries	107,476.0	113,521.6	112,757.9	119,970.1	120,327.1	127,826.3	132,016.4	136,177.7	140,305.2
5	Administration									
6	Reg Salaries	9,852.7	10,560.3	10,404.3	11,062.0	11,062.0	11,882.5	12,357.8	12,802.7	13,212.4
7	Teachers									
8	Reg Salaries	75,998.6	80,675.3	79,812.6	83,239.1	83,427.6	88,756.2	91,594.8	94,502.3	97,336.1
9	Extra Duty Pymnts	2,581.4	1,643.2	2,371.2	1,987.8	2,506.3	2,619.7	2,703.5	2,789.3	2,873.0
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	95,077.9	98,009.6	101,012.5	103,939.3
15	Technical									
16	Reg Salaries	3,689.9	4,188.7	4,400.0	5,067.2	5,067.2	5,731.5	5,960.4	6,174.7	6,372.0
17	Office Clerical									
18	Reg Salaries	6,246.8	6,776.8	6,771.1	8,260.1	8,110.1	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	6,531.9	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	19,683.5	23,590.2	25,376.0	27,296.9	29,363.3
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	4,846.4	5,406.0	5,946.6	6,541.3	7,195.4
27	Social Security	7,757.5	8,651.4	8,139.9	9,066.9	9,069.7	9,752.5	10,099.3	10,417.6	10,733.3
28	Retirement	37,059.7	39,844.7	39,340.4	40,685.9	40,748.1	43,181.8	45,836.1	48,220.5	50,425.7
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/Unemploy/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	78,566.7	86,254.6	91,693.2	97,026.0	102,384.9
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	72,788.1	80,046.6	85,022.9	89,857.8	94,680.6
35										
36	Prof. & Tech. Services	19,979.3	20,756.1	19,479.3	20,361.6	20,943.7	21,281.3	21,883.7	22,504.2	23,143.4
37	Substitute Service	2,731.5	2,783.1	3,970.3	3,267.8	4,000.0	4,275.5	4,403.8	4,535.9	4,672.0
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	35,347.8	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	8,790.0	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	8,890.5	10,481.8	11,502.4	11,927.0	12,367.6
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	3,000.3	3,459.0	3,597.4	3,741.3	3,890.9
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	2,773.0	2,883.9	2,999.3	3,119.3
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	582.3	599.7	617.7	636.3
86	Other Equipment	540.2	453.3	2,804.6	591.4	591.4	582.3	599.7	617.7	636.3
87										
88	Debt Service	27,537.2	27,956.9	27,882.0	27,236.6	27,263.2	27,465.5	29,940.0	30,988.4	33,319.0
89	Bond payments	27,537.2	27,956.9	27,882.0	27,236.6	27,263.2	27,465.5	29,940.0	30,988.4	33,319.0
90										
91	Reserve	6,730.1	12,457.5	12,457.5	8,495.2	8,638.6	13,776.1	9,243.4	9,471.4	9,205.9
92	Transfer to other funds	6,730.1	12,457.5	12,457.5	8,495.2	8,638.6	13,776.1	9,243.4	9,471.4	9,205.9
93										
94	TOTAL EXPENSE	266,001.8	296,971.9	284,856.0	302,295.0	297,287.3	322,563.9	333,927.0	347,313.0	361,575.2

West Chester Area School District
Revenue History and Forecast

	A	AK	AL	AM	AN	AO	AP	AQ	AR	AS
1		Actual	Budget	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
2		2021-22	2022-23	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
3	Local	230,928.5	215,404.5	237,597.4	220,388.7	236,543.7	233,577.5	273,526.3	285,957.8	298,274.6
4	Real Estate	187,742.0	184,508.2	192,576.1	185,940.4	192,390.4	195,955.1	235,376.7	247,272.5	259,045.1
5	Current	183,687.9	183,708.3	190,642.6	184,991.5	191,441.5	195,006.2	234,427.7	246,323.6	258,096.2
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	7,318.3	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	48,384.0	49,936.0	51,442.4	52,397.0	54,342.4
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	26,467.2	27,967.7	29,319.1	30,579.5
28	Social Security	3,817.8	4,325.7	4,010.9	4,533.5	4,516.7	4,876.3	5,049.6	5,208.8	5,366.7
29	Retirement	18,656.8	19,922.4	19,381.7	20,343.0	20,268.4	21,590.9	22,918.0	24,110.3	25,212.8
30	Other	18.3	-	382.5	-	68.1	-	-	-	-
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	289,301.8	287,471.7	328,927.0	342,313.0	356,575.2
41										
42	Beginning Fund Balance	69,152.5	59,998.4	83,612.0	66,279.2	88,560.6	80,575.2	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	80,575.2	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	52,492.2	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	7,985.4	35,092.2	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	195,006		234,428	246,324	258,096
11	Gross tax to be levied				191,701	202,079		242,930	255,258	267,457
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	189,292		227,558	239,105	250,533
18	Delaware Cnty Levy				11,346	12,787		15,372	16,152	16,924
19					191,701	202,079		242,930	255,258	267,457
20										
21	Millage Calculation									
22	Chester Cnty tax levy				180,355	189,292		227,558	239,105	250,533
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	22.7319		27.2618	28.5767	29.8711
26	Previous Year Millage				22.4364	22.4364		22.7319	27.2618	28.5767
27										
28	Chester Cnty Mill Increase				0.00	0.30		4.53	1.31	1.29
29	% increase				0.0%	1.3%		19.9%	4.8%	4.5%
30										
31	Delaware Cnty Tax levy				11,346	12,787		15,372	16,152	16,924
32	Delaware Cnty Assessed Value				1,141,219	1,157,899		1,158,274	1,158,649	1,159,024
33										
34	Delaware County Millage				9.9424	11.0434		13.2716	13.9405	14.6021
35	Previous Yr Millage *				9.9343	9.9424		11.0434	13.2716	13.9405
36										
37	Delaware Cnty Mill Increase				0.01	1.10		2.23	0.67	0.66
38	% increase				0.1%	11.1%		20.2%	5.0%	4.7%
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	22.7319				
46	Chester County Millage Re-balanced				22.4364					
47	Chester Cnty Mill Increase					0.30				
48	% increase					1.32%				
49	Act 1 Millage					22.7319				
50	Millage from exceptions					-				
51										
52										
53	Delaware County Millage				9.9424	11.0434				
54	Delaware County Millage Re-balanced				10.6294					
55	Delaware Cnty Mill Increase					0.41				
56	% increase					3.89%				
57	Act 1 Millage					11.0434				
58	Millage from exceptions					-				

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

4

CHESTER COUNTY				DELAWARE COUNTY			
		+/-	+/-			+/-	+/-
	MILL VAL	AMOUNT	PERCENT		MILL VAL	AMOUNT	PERCENT
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	\$7,696,441	\$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			
COMMERCIAL				COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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%
RESIDENTIAL				RESIDENTIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	1,131,465	7,488	0.66%
2025-26	6,818,370	20,000	0.29%	2025-26	1,131,840	375	0.03%
2026-27	6,838,370	20,000	0.29%	2026-27	1,132,215	375	0.03%
2027-28	6,858,370	20,000	0.29%	2027-28	1,132,590	375	0.03%
Average increase			0.97%	Average increase			4.06%
OTHER				OTHER			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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%
TOTAL				TOTAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
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	1,157,899	7,488	0.65%
2025-26	8,347,125	20,000	0.24%	2025-26	1,158,274	375	0.03%
2026-27	8,367,125	20,000	0.24%	2026-27	1,158,649	375	0.03%
2027-28	8,387,125	20,000	0.24%	2027-28	1,159,024	375	0.03%
Average increase			0.74%	Average increase			4.11%

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

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

<u>Expenses</u>	
PPA Carryover	\$ (219,881)
Total Expenses	<u>\$ (219,881)</u>

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

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 219,881
Increase (Decrease) in Ending Fund Balance 6/30/24	<u>\$ 219,881</u>

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

<u>Expenses</u>		
PPA Carryover	\$	219,881
Total Expenses	\$	219,881

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

<u>Budget Gap</u>		

<u>Fund Balance Analysis</u>		
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$	219,881
2023-24 Use of Designation of Future Millage Increases	\$	(219,881)
Increase (Decrease) in Ending Fund Balance 6/30/25	\$	-

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

<u>Expenses</u>	
Salaries- Instructional Aides	\$ (150,000)
Salaries- Operations & Maintenance	\$ (200,000)
Benefits- Medical	\$ (1,000,000)
Benefits- RX	\$ (750,000)
Debt Service- Refunding Savings	\$ (123,403)
Transfer to Capital Reserve- Refunding Savings	\$ 123,403
Total Expenses	<u>\$ (2,100,000)</u>

<u>Revenues</u>	
Current Real Estate	\$ 2,750,000
Investment Earnings	\$ 400,000
Total Revenues	<u>\$ 3,150,000</u>

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 5,250,000
Increase (Decrease) in Ending Fund Balance 6/30/24	<u>\$ 5,250,000</u>

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

<u>Expenses</u>	
Salaries- Teachers Extra Duty	\$ 50,000
Prof & Tech- Substitutue Services	\$ 50,000
Supplies- Ed/Admin Software	\$ 62,866
Debt Service- New Debt	\$ 147,492
Debt Service- Refunding Savings	\$ (40,563)
Transfer to Capital Reserve- Refunding Savings	\$ 40,563
Transfer to Capital Reserve- Elementary Construction	\$ 5,000,000
Total Expenses	\$ 5,310,358

<u>Revenues</u>	
Current Real Estate- Delco Assessed Value	\$ 68,247
Total Revenues	\$ 68,247

<u>Budget Gap</u>	
Change in Budget Gap	\$ 5,242,111

<u>Fund Balance Analysis</u>	
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$ 5,250,000
2023-24 Use of Designation of Future Millage Increases	\$ (5,250,000)
Increase (Decrease) in Ending Fund Balance 6/30/25	\$ -

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

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

<u>Revenues</u>	
Investment earnings	\$ 200,000
Other State Subsidy	\$ 68,105
Total Revenues	\$ 268,105

<u>Fund Balance Analysis</u>	
Increase in Fund Balance Designation for Future Millage Increases	\$ 268,105
Increase (Decrease) in Ending Fund Balance 6/30/24	\$ 268,105

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

<u>Expenses</u>		
SS & PSERS	\$	(438,588)
Charter School Tuition	\$	(285,000)
Total Expenses	\$	(723,588)

<u>Revenues</u>		
SS & PSERS Subsidy	\$	(95,541)
Total Revenues	\$	(95,541)

<u>Budget Gap</u>		
Change in Budget Gap	\$	(628,047)

<u>Fund Balance Analysis</u>		
Increase in Beginning Fund Balance Designation for Future Millage Increases	\$	268,105
2023-24 Use of Designation of Future Millage Increases	\$	(268,105)
Increase (Decrease) in Ending Fund Balance 6/30/25	\$	-

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	\$ (573,066)

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

<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	\$ 3,273,066

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	\$ (500,000)

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

<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	\$ 2,750,000

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	<u>\$ 1,594,936</u>

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

<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	<u>\$ -</u>

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	\$	498,602

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

<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	\$	(152,874)

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
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		5.00%	5.00%	5.00%	5.00%
107		Technology Equipment *		3.00%	3.00%	3.00%	3.00%
108	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund						
109							
110							
111	<u>800 Other Object Dues and Fees</u>			% Increase Assumptions			
112				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

<u>Additional Headcount Expenses</u>	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		2.00	-	-	-
Additional Salary Expense	\$92,000		\$200,000	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$64,216	\$67,458	\$70,572	\$72,829	\$75,141	\$77,394
Average Teacher Salary	\$80,268	\$78,946	\$2,691	\$85,335	\$88,044	\$90,684
Headcount Change (Enrollment)	11.80		-	-	-	-
Headcount Change (Curricular)	-		21.00	-	-	-
Change Salary Expense	\$761,655		\$1,477,595	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$77,407		\$81,510	\$84,770	\$87,822	\$90,632
Additional Headcount	7.80		3.00	-	-	-
Additional Salary Expense	\$588,602		\$223,002	\$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	92,844,779	95,752,302	98,586,132
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	91,594,779	94,502,302	97,336,132
Increase with Attrition			4.62%	3.20%	3.17%	3.00%
Staffing changes	761,655		1,477,595	-	-	-
Teacher Salary (with attrition & staffing changes)	83,239,072	83,427,595	88,756,198	91,594,779	94,502,302	97,336,132
Increase with Attrition & Staffing Changes			6.39%	3.20%	3.17%	3.00%

West Chester Area School District
Assumptions for Salaries

	TOTAL SALARY EXPENSE					
	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	Budget	Projected	Forecast	Forecast	Forecast	Forecast
Admin Staff	11,062,017	11,062,017	11,882,547	12,357,849	12,802,731	13,212,419
Total Administration Salaries	11,062,017	11,062,017	11,882,547	12,357,849	12,802,731	13,212,419
Teacher Staff Salaries	83,239,072	83,427,595	88,756,198	91,594,779	94,502,302	97,336,132
Extra Duty Pymnts (123)	1,987,846	2,506,311	2,619,736	2,703,520	2,789,339	2,872,982
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	301,339	310,904	320,227
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	95,077,934	98,009,638	101,012,544	103,939,341
Reg Salaries (141)	5,063,844	5,063,844	5,723,071	5,951,994	6,166,266	6,363,586
Overtime (143)	3,400	3,400	8,400	8,400	8,400	8,400
Technical	5,067,244	5,067,244	5,731,471	5,960,394	6,174,666	6,371,986
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	3,140,701	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	8,110,063	8,469,920	8,789,236	9,050,276	9,392,377
Reg Salaries Oper & Maint(161)	5,818,488	5,618,488	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	6,531,853	6,664,426	6,899,246	7,137,532	7,389,079
Total Salary Expense	119,970,095	120,327,083	127,826,298	132,016,362	136,177,749	140,305,203
% Increase		0.30%	6.23%	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	-	-	-	-	-
Deputy Superintendent and Chief Academic Officer	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assistant Superintendent of Secondary Education	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Director / Asst. Director	2111	111	18	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Pupil Services Supervisors	2119	111	18	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	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 Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Director of Teaching and Learning and Equity	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
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	-	-	-	-	-
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	-	-	-	4.00	4.00	-	-	-	1.00	1.00
School Administration Total				11.00	9.00	15.00	37.00	72.00	11.00	9.00	15.00	39.00	74.00	-	-	-	2.00	2.00
<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	11 - 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	17 - 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	06A - 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	Func	Acct	Prog	2023-24 Actual					Total	2024-25 Budget					Addition/Reductions to 2024-25 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other	Total		
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	3.00	3.00	-	-	-	(3.00)	(3.00)	
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	20.00	164.60	3.00	1.00	1.00	(2.00)	3.00	
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	34.80	1,073.35	17.00	2.00	2.00	-	21.00	
Secretarial Staff - Central Office and School Administration																			
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	
Sec to the 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	-	-	-	-	-	

POSITIONS	Func	Acct	Prog	2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-26 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Library Assistant	2250	154	14	5.50	1.00	3.00	-	9.50	5.50	1.00	3.00	-	9.50	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-
Total				16.50	1.00	3.00	-	20.50	16.50	1.00	3.00	-	20.50	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	2.20	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 Support)	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	324.80	1,578.55	17.00	2.00	2.00	6.00	27.00

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs							
	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	15,645,507	23,262,203	19,683,492	23,590,205	25,375,984	27,296,946	29,363,325
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	4,846,403	5,406,043	5,946,648	6,541,312	7,195,444
Social Security	8,139,887	9,066,924	9,069,683	9,752,548	10,099,252	10,417,598	10,733,348
Retirement	39,340,441	40,685,926	40,748,075	43,181,752	45,836,081	48,220,541	50,425,690
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	646,402	666,777	686,987
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	78,566,655	86,254,555	91,693,204	97,025,961	102,384,885
% Increase			8.98%	4.23%	6.31%	5.82%	5.52%
* Assume increases in salary related benefits proportional to salary increase							

Benefit Cost Sharing and Cobra payments							
	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<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	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Medical	10,794,735	18,078,711	14,500,000	18,014,323	19,378,008	20,844,923	22,422,883
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	4,550,000	5,080,000	5,588,000	6,146,800	6,761,480
Social Security	8,139,887	9,066,924	9,069,683	9,752,548	10,099,252	10,417,598	10,733,348
Retirement	39,340,441	40,685,926	40,748,075	43,181,752	45,836,081	48,220,541	50,425,690
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	529,550	549,925	570,135
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	72,788,091	80,046,621	85,022,926	89,857,809	94,680,570
% Increase			9.23%	3.99%	6.22%	5.69%	5.37%

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	\$1,626,129	\$1,536,653	\$1,444,127	\$1,086,193	\$207,499
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	\$5,000,000	\$0	\$0	\$0
Transfer for Cap Facilities	\$3,857,914	\$2,354,857	\$2,354,857	\$2,425,503	\$2,796,778	\$3,186,617	\$3,595,948
	\$12,457,496	\$8,495,174	\$8,638,677	\$13,776,051	\$9,243,356	\$9,471,359	\$9,205,938

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
PRINCIPAL AT 7/1/06	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	\$ -	\$ 244,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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
2/2024 \$11,300,000 GOB 2024	\$ -	\$ -	\$ 51,478	\$ 70,000	\$ 449,200	\$ 5,000	\$ 449,000	\$ 5,000	\$ 448,800	\$ 5,000	\$ 448,600	\$ 1,870,000
8/2024 \$10,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ 327,063	\$ -	\$ 413,049	\$ -	\$ 412,857	\$ -	\$ 412,673	\$ -
2/2025 \$35,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,288,324	\$ -	\$ 1,780,424	\$ -	\$ 1,780,182	\$ -
3/2026 \$30,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574,436	\$ -	\$ 1,520,500	\$ -
3/2027 \$35,000,000 GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,124,268	\$ -
Total Elementary Debt	\$ 5,381,728	\$ 725,000	\$ 5,338,325	\$ 795,000	\$ 5,638,191	\$ 760,000	\$ 7,981,197	\$ 885,000	\$ 9,016,537	\$ 770,000	\$ 10,917,438	\$ 13,660,000

Total New Debt	\$ 5,381,728	\$ 725,000	\$ 5,338,325	\$ 795,000	\$ 5,638,191	\$ 760,000	\$ 7,981,197	\$ 885,000	\$ 9,016,537	\$ 770,000	\$ 10,917,438	\$ 13,660,000
-----------------------	---------------------	-------------------	---------------------	-------------------	---------------------	-------------------	---------------------	-------------------	---------------------	-------------------	----------------------	----------------------

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	\$9,288,175	\$17,975,000	\$8,735,541	\$18,730,000	\$10,180,047	\$19,760,000	\$10,713,387	\$20,275,000	\$11,669,038	\$21,650,000
Total Debt Service		\$27,236,578		\$27,263,175		\$27,465,541		\$29,940,047		\$30,988,387		\$33,319,038

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	28,914,076	29,613,472	30,201,989	30,654,038
	50%	14,499,684	14,457,038	14,806,736	15,100,994	15,327,019
	15,037,025	14,499,684	14,457,038	14,806,736	15,100,994	15,327,019
State Share of Retirement for Fed. Funded Salaries		(31,538)	(30,411)	(31,055)	(31,673)	(32,147)
Increase		(536,214)	(42,557)	348,965	293,641	225,550
Index		615,225	766,871	577,069	531,925	482,218
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	54,039,258
Subsidy	5,077,234	5,914,713	5,966,495	5,966,495	6,146,787	6,146,787
Net Expenses	37,602,200	42,098,469	43,487,082	44,970,689	46,318,512	47,892,471
Net Increase	(346,992)	4,496,269	1,388,613	1,483,607	1,347,823	1,573,959
Index	1,290,273	1,541,690	2,231,219	1,739,483	1,618,945	1,482,192
Total Exception		2,954,578	-	-	-	91,767

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

32

	<u>ACTUAL</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>ACTUAL</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>PROJECTED</u> <u>2023-24</u>	<u>BUDGET</u> <u>2024-25</u>	<u>BUDGET</u> <u>2025-26</u>	<u>BUDGET</u> <u>2026-27</u>	<u>BUDGET</u> <u>2027-28</u>
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	\$ 7,425,503	\$ 2,796,778	\$ 3,186,617	\$ 3,595,948
Refunding Savings	-	-	711,650	1,502,726	1,626,129	1,536,653	1,444,127	1,086,193	207,499
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	\$ 4,055,986	\$ 9,037,156	\$ 4,315,905	\$ 4,347,810	\$ 3,878,447
<u>Expenditures</u>									
Facilities Projects	\$ 2,729,607	\$ 2,323,177	\$ 1,794,102	\$ 4,836,000	\$ 4,836,000	\$ 2,425,503	\$ 2,796,778	\$ 3,186,617	\$ 3,595,948
Elementary Construction	-	-	-	-	5,000,000	5,000,000	-	-	-
	\$ 2,729,607	\$ 2,323,177	\$ 1,794,102	\$ 4,836,000	\$ 9,836,000	\$ 7,425,503	\$ 2,796,778	\$ 3,186,617	\$ 3,595,948
Excess of Revenues over Expenditures	\$ (218,107)	\$ -	\$ 8,694,908	\$ (903,417)	\$ (5,780,014)	\$ 1,611,653	\$ 1,519,127	\$ 1,161,193	\$ 282,499
Designated Fund Balance at July 1	\$ 640,960	\$ -	\$ 23,443,491	\$ 25,342,025	\$ 32,138,399	\$ 26,358,385	\$ 27,970,038	\$ 29,489,165	\$ 30,650,358
Designated Fund Balance at June 30	\$ 422,853	\$ -	\$ 32,138,399	\$ 24,438,608	\$ 26,358,385	\$ 27,970,038	\$ 29,489,165	\$ 30,650,358	\$ 30,932,857

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
G027	District-wide	Emergency Repairs	100,000
G143	District-wide	District-wide Concrete Sidewalk and Curb Replacement	75,000
G144	District-wide	District-wide Playground	100,000
G145	District-wide	Fencing Repairs/Replacement	75,000
G146	District-wide	Flooring Replacement	125,000
G165	District-wide	Secure Vestibules FMS, PMS, SMS	125,000
G166	District-wide	Stage Rigging	200,000
G167	District-wide	Door hardware upgrade - Nightlock	200,000
G168	East Bradford	EMS/Cell Booster	90,103
G169	East Bradford	Roof Replacement - Gym, Cafeteria & Kitchen	255,000
G170	East HS	Interior Building Painting	175,000
G171	Exton	EMS/Cell Booster	100,000
G172	Fugett	Interior Building Painting - 1st Floor Classrooms and Main O	50,000
G173	Henderson HS	Seal Paving and Re-Lining Parking Lots	85,000
G174	Henderson North	Seal Paving and Re-Lining parking lots	25,050
G175	Hillsdale	Stage Curtains	15,000
G176	Peirce	Hot Water Storage Tank Replacement	45,150
G177	Penn Wood	Burner Replacement	100,000
G178	Rustin HS	Electric Panel Replacement	350,000
G179	Rustin HS	Upgrade PA/Intercom System	75,000
G180	Rustin HS	Chiller Coil Repairs	25,200
G181	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
C079	District-wide	Access Control Replacement	1,100,000
C080	Stetson MS	Replace Auditorium Stage Lighting System to LEDs	166,431
C081	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	289,302	283,867	286,337	288,264	291,190
4	Current RE Taxes (0% rate incr.)	183,688	183,708	190,643	184,992	191,442	191,401	191,838	192,274	192,711
5	Revenue (Excl Current R.E.T.)	96,773	79,734	99,162	85,515	97,860	92,466	94,499	95,989	98,479
6	State (Other)	24,685	24,465	25,705	26,195	28,116	28,345	28,524	28,287	29,130
7	PSERS	18,657	19,922	19,382	20,343	20,268	21,591	22,918	24,110	25,213
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	45,102	38,571	39,099	39,634	40,178
10										
11										
12	Expenses	266,002	296,972	284,856	302,295	297,287	322,564	333,927	347,313	361,575
13	Salaries	107,476	113,522	112,798	119,970	120,327	127,826	132,016	136,178	140,305
14	Benefits (without PSERS)	27,165	33,830	27,296	36,286	32,040	36,865	39,187	41,637	44,255
15	PSERS	37,060	39,845	39,340	40,686	40,748	43,182	45,836	48,221	50,426
16	Debt Service	27,537	27,957	27,882	27,237	27,263	27,466	29,940	30,988	33,319
17	Transfer to Capital Reserve	6,730	12,457	12,457	8,495	8,639	13,776	9,243	9,471	9,206
18	Other	60,034	69,362	65,082	69,621	68,270	73,449	77,704	80,818	84,064
19										
20										
21	Net Gap calculation - No tax increase no exceptions									
22	Deficit						(38,697)	(47,590)	(59,049)	(70,385)
23	Change in Fund Balance						35,092	5,000	5,000	5,000
24	Cumulative Gap at No Incr. in R.E. Taxes						(3,605)	(42,590)	(54,049)	(65,385)
25	Prior Year Gap Reduction						-	3,605	42,590	54,049
26	Net Gap no Incr in R.E Taxes no Exceptions						(3,605)	(38,985)	(11,459)	(11,336)
27										
28										
29	Net Gap calculation - Act 1 Tax Increase - no exceptions									
30	Deficit						(38,697)	(47,590)	(59,049)	(70,385)
31	Change in Fund Balance						35,092	5,000	5,000	5,000
32	Cumulative Gap at No Incr. in R.E. Taxes						(3,605)	(42,590)	(54,049)	(65,385)
33	Projected tax increase within Act 1						3,605	7,674	6,922	6,167
34	Prior Year Tax Increase not included above						-	3,605	11,278	18,200
35	Cumulative Gap at Millage Index						(0)	(31,312)	(35,849)	(41,018)
36	Prior Year Gap elimination						-	0	31,312	35,849
37	Net Gap at Millage Index (no exceptions)						(0)	(31,311)	(4,537)	(5,169)
38										
39										
40	Net Gap calculation - Act 1 Tax Increase - with exceptions									
41	Deficit						(38,697)	(47,590)	(59,049)	(70,385)
42	Change in Fund Balance						35,092	5,000	5,000	5,000
43	Cumulative Gap at Millage Index						(3,605)	(42,590)	(54,049)	(65,385)
44	Projected tax increase within Act 1						3,605	7,674	6,922	6,167
45	Prior Year Tax Increase not included above						-	3,605	11,278	18,200
46	Cumulative Gap at Millage Index						(0)	(31,312)	(35,849)	(41,018)
47	Act 1 Exceptions						-	-	-	92
48	Add'l Revenue from Prior Year exception allowance						-	-	-	-
49	Cumulative Gap at Millage Index and Exceptions						(0)	(31,312)	(35,849)	(40,927)
50	Prior Year Gap elimination						-	0	31,312	35,849
51	Net Gap at Millage Index - with exceptions						(0)	(31,311)	(4,537)	(5,077)
52										
53	Expenses % Increase									
54	Salaries	5.37%		4.95%		6.67%	6.23%	3.28%	3.15%	3.03%
55	Benefits (without PSERS)	13.84%		0.48%		17.38%	15.06%	6.30%	6.25%	6.29%
56	PSERS	6.88%		6.15%		3.58%	5.97%	6.15%	5.20%	4.57%
57	Debt Service	8.36%		1.25%		-2.22%	0.74%	9.01%	3.50%	7.52%
58	Other	11.29%		8.41%		4.90%	7.59%	5.79%	4.01%	4.02%
59										
60	Debt Service % of Budget	10.3%		9.8%		9.2%	8.5%	9.0%	8.9%	9.2%
61										
62	Act 1 Exceptions						-	-	-	92
63	PSERS						-	-	-	-
64	Special Ed						-	-	-	92
65										
66	Fund Balance									
67	Beginning Fund Balance	69,153		83,612		88,561	80,575	45,483	40,483	35,483
68	Transfer (to)/from Operating Budget	(14,459)		(4,949)		7,985	35,092	5,000	5,000	5,000
69	Ending Fund Balance	83,612		88,561		80,575	45,483	40,483	35,483	30,483
70										
71										
72	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
73	Fund Balance - Designation - Millage Rate Stabilization	52,121.5		60,977.6		52,492.2	18,000.0	12,000.0	6,000.0	-
74	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
75	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
76	Fund Balance - Designation- Technology/Distance Learning	500.0		-		-	-	-	-	-
77	Fund Balance - Designation- Future Staffing Needs	-		1,100.0		1,100.0	-	-	-	-
78	Fund Balance - Designation- Elementary Construction	5,000.0		-		-	-	-	-	-
79	Fund Balance - Designation - Athletic Fund	150.8		143.2		143.2	150.8	150.8	150.8	150.8
80										
81										
82	Year End Unassigned/Undesig. FB	18,680		19,180		19,680	20,172	21,172	22,172	23,172
83	% of Expenses	7.0%		6.7%		6.6%	6.3%	6.3%	6.4%	6.4%
84										
85										
86	Capital Reserves									
87	Beginning Fund Balance	23,571		23,443		31,353	27,057	28,533	30,052	31,213
88	Inflow	6,684		14,066		8,714	13,851	9,318	9,546	9,281
89	Outflow	6,812		6,156		13,010	12,375	7,799	8,385	8,998
90	Year-end Fund Balance	23,443		31,353		27,057	28,533	30,052	31,213	31,495
91										
92										
93	Act 1 index Assumptions					4.1%	5.3%	4.0%	3.6%	3.2%