West Chester Area School District
Operating Expense History and Forecast

	A	AN	AO	AP	AQ	AR	AS	AT	AU	AV
1		**Actual**	**Budget**	**Projected**	**Budget**	**Projected**	**Estimated**	**Estimated**	**Estimated**	**Estimated**
2		**2024-25**	**2025-26**	**2025-26**	**2026-27**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
3	**Staff**	**200,511.5**	**216,711.5**	**208,376.1**	**222,101.0**	**222,101.0**	**231,263.5**	**240,304.9**	**249,906.5**	**259,833.3**
4	***Total Salaries***	**124,438.9**	**132,272.3**	**129,255.5**	**136,151.7**	**136,151.7**	**140,443.3**	**144,619.8**	**148,992.7**	**153,435.9**
5	***Administration***									
6	Reg Salaries	11,709.1	12,731.1	12,684.6	13,132.9	13,132.9	13,553.1	14,000.4	14,462.4	14,910.7
7	***Teachers***									
8	Reg Salaries	88,064.4	91,623.0	91,328.9	94,268.2	94,268.2	97,093.8	100,018.4	103,045.2	106,178.1
9	Extra Duty Pymnts	1,729.8	1,941.9	1,492.6	1,798.7	1,798.7	1,852.6	1,908.4	1,966.2	2,025.9
10	Sabbatical Pymnts	273.2	350.0	457.6	250.0	250.0	250.0	250.0	250.0	250.0
11	Subject Chair Pymnts	694.7	640.0	695.3	752.0	752.0	752.0	752.0	752.0	752.0
12	Severance Pymnts	165.5	292.0	118.7	250.0	250.0	257.5	265.2	273.3	281.6
13	Supplemental Contracts	2,398.2	2,350.0	2,481.7	2,626.0	2,626.0	2,626.0	2,626.0	2,626.0	2,626.0
14	**Total Teachers**	93,325.9	97,196.9	96,574.8	99,944.9	99,944.9	102,831.9	105,820.0	108,912.7	112,113.6
15	***Technical***									
16	Reg Salaries	5,530.9	5,935.6	5,852.4	6,288.3	6,288.3	6,489.4	6,703.3	6,924.3	7,138.8
17	***Office Clerical***									
18	Reg Salaries	7,530.4	8,854.5	7,479.9	9,187.7	9,187.7	9,535.0	9,849.6	10,174.7	10,490.1
19	***Crafts and Trades***									
20	Reg Salaries	6,342.7	7,554.1	6,663.9	7,597.9	7,597.9	8,033.9	8,246.5	8,518.6	8,782.7
21										
22	***Benefits***									
23	Medical	21,033.5	24,627.9	21,298.9	26,027.0	24,155.2	25,983.7	27,950.7	30,066.6	32,342.6
24	Dental	1,449.5	1,586.0	1,378.1	1,654.2	1,634.7	1,705.0	1,778.4	1,854.8	1,934.6
25	Vision	161.6	213.4	141.9	218.3	217.3	222.3	227.4	232.7	238.0
26	Prescription	5,898.9	5,946.6	5,849.2	6,541.3	6,378.7	7,016.5	7,718.2	8,490.0	9,339.0
27	Social Security	9,011.9	10,154.8	9,382.5	10,440.5	10,440.5	10,743.9	11,063.4	11,397.9	11,737.8
28	Retirement	41,737.0	45,944.0	43,790.5	45,558.3	45,558.3	47,919.2	50,081.8	52,400.7	54,761.3
29	Tuition Reimbursement	542.5	600.0	540.6	600.0	600.0	600.0	600.0	600.0	600.0
30	Life & Disability	577.3	647.4	623.2	667.5	667.5	688.6	709.1	730.5	752.3
31	Workers Comp/Unemply/Other	826.7	1,389.5	931.4	1,410.3	1,410.3	1,431.5	1,452.9	1,474.7	1,496.8
32	**Total Benefits**	**81,239.0**	**91,109.5**	**83,936.3**	**93,117.4**	**91,062.6**	**96,310.8**	**101,581.9**	**107,248.0**	**113,202.5**
33	(Less) cost sharing	(5,166.4)	(6,670.3)	(4,815.8)	(7,168.2)	(5,113.3)	(5,490.6)	(5,896.8)	(6,334.2)	(6,805.0)
34	**Net Benefits**	**76,072.6**	**84,439.3**	**79,120.5**	**85,949.3**	**85,949.3**	**90,820.2**	**95,685.1**	**100,913.8**	**106,397.5**
35										
36	***Prof. & Tech. Services***	**23,554.9**	**23,032.3**	**24,596.2**	**26,266.2**	**26,266.2**	**27,018.2**	**27,792.7**	**28,590.5**	**29,412.2**
37	Substitute Service	4,289.8	4,335.3	3,898.0	4,883.6	4,883.6	5,030.2	5,181.1	5,336.5	5,496.6
38	Contracted Therapeutic Staff	1,591.7	1,026.2	819.9	1,038.7	1,038.7	1,069.9	1,102.0	1,135.1	1,169.1
39	Contracted Aides- Special Ed.	2,726.6	2,997.6	3,992.6	3,341.3	3,341.3	3,441.5	3,544.8	3,651.1	3,760.7
40	Contracted Aides- Other	114.7	157.5	144.3	173.1	173.1	178.3	183.7	189.2	194.9
41	Contracted Special Ed. Programs	3,354.0	3,428.8	4,264.7	3,918.8	3,918.8	4,036.4	4,157.5	4,282.2	4,410.6
42	Occupational/Physical Therapy	1,521.5	1,472.5	1,505.2	1,570.0	1,570.0	1,617.1	1,665.6	1,715.6	1,767.0
43	Due Process Hearings	1,151.6	1,200.0	685.6	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0	1,200.0
44	Early Intervention	326.3	232.0	176.1	351.3	351.3	361.8	372.7	383.8	395.4
45	Extended School Year	801.0	759.5	1,251.0	916.0	916.0	943.5	971.8	1,000.9	1,031.0
46	Alternative Education - IU	3,259.5	3,091.3	3,517.4	4,019.3	4,019.3	4,139.9	4,264.1	4,392.0	4,523.8
48	Tax Collection	950.9	929.5	933.5	941.8	941.8	970.0	999.1	1,029.1	1,060.0
49	Legal	365.4	453.0	308.4	453.3	453.3	466.9	480.9	495.3	510.2
50	Other	3,101.8	2,949.1	3,099.5	3,459.0	3,459.0	3,562.7	3,669.6	3,779.7	3,893.1
51										
52	***Purchased Property Services***	**4,551.9**	**5,148.4**	**4,946.1**	**5,222.5**	**5,222.5**	**5,379.2**	**5,540.6**	**5,706.8**	**5,878.0**
53	Electricity	2,371.0	2,762.4	2,748.1	2,810.0	2,810.0	2,894.3	2,981.2	3,070.6	3,162.7
54	Water/Sewer	723.4	786.8	754.0	825.1	825.1	849.8	875.3	901.6	928.6
55	Trash Removal	125.3	130.0	126.4	140.0	140.0	144.2	148.5	153.0	157.6
56	Space Rental	151.0	158.0	152.1	131.8	131.8	135.8	139.8	144.0	148.3
57	Other	1,181.1	1,311.2	1,165.5	1,315.6	1,315.6	1,355.1	1,395.7	1,437.6	1,480.7
58										
59	***Other Services***	**33,368.9**	**37,496.3**	**33,548.1**	**37,293.0**	**37,293.0**	**39,053.6**	**40,682.1**	**42,378.4**	**44,171.4**
60	Charter Schools	8,275.8	8,339.5	8,089.5	8,642.2	8,642.2	9,124.2	9,580.4	10,059.4	10,562.4
61	Tuition: Special Education	5,549.0	6,043.3	5,171.8	6,053.6	6,053.6	6,295.7	6,547.5	6,809.4	7,081.8
62	Tuition: Technical College	2,758.2	2,922.9	2,815.5	3,020.7	3,020.7	3,447.2	3,738.3	4,044.1	4,391.6
63	Tuition: Other Alt Ed Programs	122.6	280.0	262.5	212.6	212.6	223.2	234.4	246.1	258.4
64	Bussing: Public Schools	6,491.9	7,500.0	6,575.7	6,800.3	6,800.3	7,004.3	7,214.4	7,430.8	7,653.8
65	Bussing: Non-Public	3,222.5	3,900.0	3,389.1	3,470.3	3,470.3	3,574.4	3,681.6	3,792.1	3,905.8
66	Bussing: Special Ed	4,883.7	5,690.0	4,940.1	5,682.0	5,682.0	5,852.5	6,028.0	6,208.9	6,395.1
67	Bussing: Extracurricular	351.3	428.0	351.9	456.8	456.8	470.5	484.6	499.1	514.1
68	Insurance	704.7	783.0	812.6	919.6	919.6	965.6	1,013.9	1,064.6	1,117.8
69	Telephone/Postage	479.0	557.7	475.6	804.5	804.5	828.6	853.5	879.1	905.5
71	Other	530.5	1,051.8	663.9	1,230.6	1,230.6	1,267.5	1,305.5	1,344.7	1,385.1
72										
73	***Supplies***	**9,062.3**	**11,840.2**	**9,071.9**	**12,745.2**	**14,045.2**	**12,970.4**	**13,449.8**	**13,947.2**	**14,463.3**
74	Heating/ Motor Pool Fuel	1,228.9	1,117.2	1,024.7	1,194.2	1,194.2	1,230.0	1,266.9	1,304.9	1,344.0
75	Other Operations/Maint Supplies	1,161.9	1,441.5	1,107.8	1,441.5	1,441.5	1,499.2	1,559.1	1,621.5	1,686.4
76	Educational	2,884.1	3,274.7	2,795.7	3,599.0	3,599.0	3,743.0	3,892.7	4,048.4	4,210.4
77	Curriculum Proposals	1,184.4	1,997.8	495.8	2,866.5	4,166.5	2,708.5	2,789.7	2,873.4	2,959.6
78	Educational /Admin Software	2,549.2	3,829.3	3,586.5	3,400.6	3,400.6	3,536.6	3,678.0	3,825.2	3,978.2
79	Administration/Business	53.6	179.7	61.4	243.5	243.5	253.2	263.3	273.8	284.8
81										
82	***Other Objects***	**533.1**	**618.2**	**498.4**	**683.2**	**683.2**	**703.7**	**724.8**	**746.6**	**769.0**
83	***Dues and Fees - Athletics***	**203.8**	**131.5**	**165.0**	**131.5**	**131.5**	**131.5**	**131.5**	**131.5**	**131.5**
84										
85	***Property***	**539.1**	**753.0**	**633.5**	**722.0**	**722.0**	**743.7**	**766.0**	**788.9**	**812.6**
88	Other Equipment	539.1	753.0	633.5	722.0	722.0	743.7	766.0	788.9	812.6
89										
90	***Debt Service***	**26,890.6**	**28,912.0**	**28,869.0**	**29,953.7**	**29,953.7**	**32,558.5**	**33,502.5**	**35,834.0**	**36,690.5**
91	Bond payments	26,890.6	28,912.0	28,869.0	29,953.7	29,953.7	32,558.5	33,502.5	35,834.0	36,690.5
93										
94	***Reserve***	**14,232.7**	**9,236.0**	**9,236.0**	**9,871.4**	**9,871.4**	**9,288.6**	**9,937.3**	**10,611.2**	**11,072.7**
96	Transfer to other funds	14,232.7	9,236.0	9,236.0	9,871.4	9,871.4	9,288.6	9,937.3	10,611.2	11,072.7
97										
98		**313,448.9**	**333,879.5**	**319,940.1**	**344,989.8**	**346,289.8**	**359,110.9**	**372,832.3**	**388,641.6**	**403,234.6**

West Chester Area School District
Revenue History and Forecast

	A	AQ	AR	AS	AT	AU	AV	AW	AX	AY
1		**Actual**	**Budget**	**Projected**	**Budget**	**Projected**	**Estimated**	**Estimated**	**Estimated**	**Estimated**
2		**2024-25**	**2025-26**	**2025-26**	**2026-27**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
3	**Local**	**249,820.0**	**243,395.5**	**256,236.3**	**254,949.3**	**254,949.3**	**290,055.4**	**314,207.3**	**328,749.4**	**342,104.9**
4	Real Estate	200,957.1	203,487.9	207,391.0	212,859.8	212,859.8	247,903.4	271,484.3	285,446.2	298,212.3
5	Current	198,699.1	202,502.3	206,347.4	211,873.1	211,873.1	246,704.4	270,285.3	284,247.3	297,013.3
6	Interim	2,258.0	985.6	1,043.5	986.7	986.7	1,198.9	1,198.9	1,198.9	1,198.9
7	Earned Income	29,728.5	29,707.2	31,044.3	30,422.8	30,422.8	30,879.2	31,342.4	31,812.5	32,289.7
8	Real Estate Transfer	6,342.0	5,183.4	6,644.9	5,287.1	5,287.1	5,392.8	5,500.7	5,610.7	5,722.9
9	Delinquent Taxes	3,003.8	2,858.8	2,830.0	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8	2,858.8
10	Investment Earnings	8,136.6	637.0	6,658.8	1,999.5	1,999.5	1,500.0	1,500.0	1,500.0	1,500.0
11	Gate Receipts	168.9	131.5	165.1	131.5	131.5	131.5	131.5	131.5	131.5
12	Other	1,483.1	1,389.7	1,502.1	1,389.7	1,389.7	1,389.7	1,389.7	1,389.7	1,389.7
13										
14	**State**	**50,986.2**	**52,504.3**	**51,561.8**	**53,352.0**	**53,570.2**	**54,883.5**	**55,745.5**	**57,012.7**	**58,250.2**
15	Student Subsidies	24,811.6	24,454.9	24,705.7	24,620.6	24,838.8	25,551.9	25,172.9	25,113.4	25,000.7
16	Basic Instruction	13,685.6	13,685.9	13,950.9	13,950.2	14,060.2	14,060.2	14,060.2	14,060.2	14,060.2
18	Special Education	6,126.6	6,069.4	5,866.6	6,126.1	6,184.3	6,184.3	6,184.3	6,184.3	6,184.3
20	Tuition Private Home Place't	29.4	100.0	29.3	100.0	100.0	100.0	100.0	100.0	100.0
21	Transportation	3,010.4	2,950.0	3,135.8	3,145.8	3,145.8	3,145.8	3,145.8	3,145.8	3,145.8
22	Medical, Dental & Nurse	250.7	253.9	252.9	253.9	253.9	253.9	253.9	253.9	253.9
23	Rent	1,012.7	996.6	1,021.0	595.5	595.5	1,308.6	929.6	870.1	757.4
24	Charter Schools	297.1	-	-	-	-	-	-	-	-
25	Accountability/Ready to Learn Block Grants	399.1	399.1	449.1	449.1	499.1	499.1	499.1	499.1	499.1
27	Teacher Subsidies	25,447.2	28,049.4	26,540.4	27,999.4	27,999.4	29,331.6	30,572.6	31,899.3	33,249.6
28	Social Security	4,351.6	5,077.4	4,657.2	5,220.3	5,220.3	5,372.0	5,531.7	5,699.0	5,868.9
29	Retirement	21,095.6	22,972.0	21,883.2	22,779.1	22,779.1	23,959.6	25,040.9	26,200.4	27,380.6
30	Other	727.4	-	315.7	732.0	732.0	-	-	-	-
31										
32	**Federal**	**4,877.0**	**4,015.7**	**4,374.6**	**3,879.7**	**3,909.5**	**3,379.5**	**3,379.5**	**3,379.5**	**3,379.5**
33	Title I	1,361.4	1,116.8	1,120.1	806.9	806.9	806.9	806.9	806.9	806.9
34	Title II	255.2	212.6	261.7	218.5	218.5	218.5	218.5	218.5	218.5
35	IDEA	1,683.8	1,683.8	1,641.4	1,641.4	1,671.2	1,671.2	1,671.2	1,671.2	1,671.2
36	MA Direct Services/Time Study	1,092.7	800.0	1,170.5	1,030.0	1,030.0	500.0	500.0	500.0	500.0
37	Other	454.9	202.5	180.9	182.9	182.9	182.9	182.9	182.9	182.9
38	COVID Related Grants	29.0	-	-	-	-	-	-	-	-
39										
40	**Local Taxes & Subsidies**	**305,683.2**	**299,915.5**	**312,172.7**	**312,181.0**	**312,428.9**	**348,318.3**	**373,332.3**	**389,141.6**	**403,734.6**
41										
42	**Beginning Fund Balance**	**94,036.2**	**75,855.9**	**86,270.4**	**69,658.3**	**78,503.0**	**44,642.2**	**33,849.6**	**34,349.6**	**34,849.6**
44	**Ending Fund Balance**	**86,270.4**	**41,891.9**	**78,503.0**	**36,849.5**	**44,642.2**	**33,849.6**	**34,349.6**	**34,849.6**	**35,349.6**
45										
47	Committed Fund Balance for Health Care	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
48	Committed Fund Balance for Future millage	57,421.0	12,000.0	45,853.4	6,000.0	12,292.6	-	-	-	-
49	Assigned Fund Balance for Alternative Education	2,000.0	2,000.0	1,500.0	2,000.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
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
54	Assigned Fund Balance for Future Staffing Needs	1,500.0	1,500.0	3,500.0	1,500.0	3,500.0	3,500.0	3,500.0	3,500.0	3,500.0
55	Assigned Fund Balance for Athletic Fund	17.2	59.7	17.4	17.2	17.4	17.4	17.4	17.4	17.4
56	**Beginning Unassigned Fund Balance**	**19,679.9**	**20,172.3**	**20,172.3**	**21,172.3**	**22,472.3**	**22,172.3**	**23,672.3**	**24,172.3**	**24,672.3**
57	**Ending Unassigned Fund Balance**	**20,172.3**	**21,172.3**	**22,472.3**	**22,172.3**	**22,172.3**	**23,672.3**	**24,172.3**	**24,672.3**	**25,172.3**
58										
59	**Assumed use of FB**	**7,765.7**	**33,964.0**	**7,767.4**	**32,808.8**	**33,860.9**	**10,792.6**	**(500.0)**	**(500.0)**	**(500.0)**

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2026-27	2027-28		2028-29	2029-30	2030-31
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				17,027,945	17,288,951		17,288,951	17,288,951	17,288,951
6	Delaware County				1,193,230	1,193,554		1,193,554	1,193,554	1,193,554
7					18,221,175	18,482,505		18,482,505	18,482,505	18,482,505
8										
9										
10	Net amount to be raised from R/E taxes				211,661	**246,704**		**270,285**	**284,247**	**297,013**
11	Gross tax to be levied				219,338	255,652		280,088	294,557	307,786
12										
13	Equilization Between Counties									
14	Chester County %				93.45%	93.54%		93.54%	93.54%	93.54%
15	Delaware County %				6.55%	6.46%		6.46%	6.46%	6.46%
16										
17	Chester Cnty Levy				204,974	239,143		262,001	275,535	287,910
18	Delaware Cnty Levy				14,364	16,509		18,087	19,022	19,876
19					219,338	255,652		280,088	294,557	307,786
20										
21	Millage Calculation									
22	Chester Cnty tax levy				204,974	239,143		262,001	275,535	287,910
23	Chester Cnty assessed value				8,484,968	8,534,007		8,554,007	8,574,007	8,594,007
24										
25	**Chester County Millage**				**24.1573**	**28.0223**		**30.6290**	**32.1360**	**33.5012**
26	**Previous Year Millage**				23.3845	24.1573		28.0223	30.6290	32.1360
27										
28	**Chester Cnty Mill Increase**				**0.77**	**3.87**		**2.61**	**1.51**	**1.37**
29	**% increase**				**3.3%**	**16.0%**		**9.3%**	**4.9%**	**4.2%**
30	Delaware Cnty Tax levy				14,364	16,509		18,087	19,022	19,876
31	Delaware Cnty Assessed Value				1,175,315	1,158,525		1,158,525	1,158,525	1,158,525
32										
33	**Delaware County Millage**				**12.2210**	**14.2503**		**15.6124**	**16.4189**	**17.1563**
34	**Previous Yr Millage ***				11.3681	12.2210		14.2503	15.6124	16.4189
35										
36	**Delaware Cnty Mill Increase**				**0.85**	**2.03**		**1.36**	**0.81**	**0.74**
37	**% increase**				**7.5%**	**16.6%**		**9.6%**	**5.2%**	**4.5%**
38										
39	**Multi County Millage re-balancing**									
40	Chester Cty Levy Rebalanced				**205,173**					
41	Delaware Cty Levy Rebalanced				**14,164**					
42					**219,337**					
43										
44	**Chester County Millage**				**24.1573**	**28.0223**				
45	**Chester County Millage Re-balanced**				**24.1807**					
46	**Chester Cnty Mill Increase**					**3.87**				
47	**% increase**					**15.89%**				
48	**Act 1 Millage**					**24.9544**				
49	**Millage from exceptions**					**3.0679**				
50										
51										
52	**Delaware County Millage**				**12.2210**	**14.2503**				
53	**Delaware County Millage Re-balanced**				**12.0514**					
54	**Delaware Cnty Mill Increase**					**2.20**				
55	**% increase**					**18.25%**				
56	**Act 1 Millage**					**12.6120**				
57	**Millage from exceptions**					**1.6383**				

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

	CHESTER COUNTY			DELAWARE COUNTY		
	MILL VAL	+/- AMOUNT	+/- PERCENT	MILL VAL	+/- AMOUNT	+/- PERCENT
2016-17	$7,728,556	$30,115	0.4%	647,399	64	0.0%
2017-18	$7,823,487	$94,931	1.2%	647,287	(112)	0.0%
2018-19	$7,842,035	$18,548	0.2%	648,116	829	0.1%
2019-20	$7,921,563	$79,528	1.0%	648,096	(20)	0.0%
2020-21	$7,962,871	$41,309	0.5%	652,566	4,470	0.7%
2021-22	$8,008,479	$45,607	0.6%	1,140,469	487,902	42.8%
2022-23	$8,232,042	$223,564	2.7%	1,146,418	5,949	0.5%
2023-24	$8,307,125	$75,083	0.9%	1,150,410	3,992	0.3%
2024-25	$8,307,125	$75,083	0.9%	1,150,410	3,992	0.3%
2025-26	$8,360,184	$53,059	0.6%	1,157,899	7,488	0.6%
10 YEAR AVERAGE		$73,683	0.9%		51,456	4.5%
5 YEAR AVERAGE		$94,479	1.1%		$101,865	8.9%
3 YEAR AVERAGE		$67,742	0.8%		$5,157	0.4%

CHESTER COUNTY / DELAWARE COUNTY

COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	COMMERCIAL	MILL VAL	+/- AMOUNT	+/- PERCENT
2021-22	1,512,672	(38,605)	-2.55%	2021-22	26,710	17,553 *	65.71%
2022-23	1,479,994	(32,678)	-2.21%	2022-23	26,434	(277)	-1.05%
2023-24	1,484,753	4,759	0.32%	2023-24	26,434	-	0.00%
2024-25	1,484,839	86	0.01%	2024-25	26,434	-	0.00%
2025-26	1,499,644	14,804	0.99%	2025-26	28,745	2,311	8.04%
2026-27	1,484,354	(15,289)	-1.03%	2026-27	28,357	(388)	-1.37%
2027-28	1,484,354	-	0.00%	2027-28	28,357	-	0.00%
2028-29	1,484,354	-	0.00%	2028-29	28,357	-	0.00%
2029-30	1,484,354	-	0.00%	2029-30	28,357	-	0.00%
2030-31	1,484,354	-	0.00%	2030-31	28,357	-	0.00%
	Average increase		-0.45%		Average increase		7.13%

RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT
2021-22	6,442,329	86,538	1.34%	2021-22	1,113,759	470,350 *	42.23%
2022-23	6,708,275	265,946	3.96%	2022-23	1,119,985	6,226	0.56%
2023-24	6,778,370	70,094	1.03%	2023-24	1,123,977	3,992	0.36%
2024-25	6,835,158	56,788	0.83%	2024-25	1,131,465	7,488	0.66%
2025-26	6,926,758	91,600	1.32%	2025-26	1,129,351	(2,114)	-0.19%
2026-27	6,995,332	68,574	0.98%	2026-27	1,130,169	818	0.07%
2027-28	7,015,332	20,000	0.29%	2027-28	1,130,169	-	0.00%
2028-29	7,035,332	20,000	0.28%	2028-29	1,130,169	-	0.00%
2029-30	7,055,332	20,000	0.28%	2029-30	1,130,169	-	0.00%
2030-31	7,075,332	20,000	0.28%	2030-31	1,130,169	-	0.00%
	Average increase		1.06%		Average increase		4.37%

OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT	OTHER	MILL VAL	+/- AMOUNT	+/- PERCENT
2021-22	53,478	(2,326)	-4.35%	2021-22	-	-	0.00%
2022-23	43,773	(9,704)	-22.17%	2022-23	-	-	0.00%
2023-24	44,002	229	0.52%	2023-24	-	-	0.00%
2024-25	40,187	(3,815)	-9.49%	2024-25	-	-	0.00%
2025-26	38,567	(1,621)	-4.20%	2025-26	-	-	0.00%
2026-27	34,321	(4,246)	-12.37%	2026-27	-	-	0.00%
2027-28	34,321	-	0.00%	2027-28	-	-	0.00%
2028-29	34,321	-	0.00%	2028-29	-	-	0.00%
2029-30	34,321	-	0.00%	2029-30	-	-	0.00%
2030-31	34,321	-	0.00%	2030-31	-	-	0.00%
	Average increase		-5.21%		Average increase		0.00%

TOTAL	MILL VAL	+/- AMOUNT	+/- PERCENT	TOTAL	MILL VAL	+/- AMOUNT	+/- PERCENT
2021-22	**8,008,479**	**45,607**	**0.57%**	**2021-22**	**1,140,469**	**487,902 ***	**42.78%**
2022-23	**8,232,042**	**223,564**	**2.72%**	**2022-23**	**1,146,418**	**5,949**	**0.52%**
2023-24	**8,307,125**	**75,083**	**0.90%**	**2023-24**	**1,150,410**	**3,992**	**0.35%**
2024-25	**8,360,184**	**53,059**	**0.63%**	**2024-25**	**1,157,899**	**7,488**	**0.65%**
2025-26	**8,464,968**	**104,784**	**1.24%**	**2025-26**	**1,158,096**	**197**	**0.02%**
2026-27	**8,514,007**	**49,039**	**0.58%**	**2026-27**	**1,158,525**	**430**	**0.04%**
2027-28	**8,534,007**	**20,000**	**0.23%**	**2027-28**	**1,158,525**	**-**	**0.00%**
2028-29	**8,554,007**	**20,000**	**0.23%**	**2028-29**	**1,158,525**	**-**	**0.00%**
2029-30	**8,574,007**	**20,000**	**0.23%**	**2029-30**	**1,158,525**	**-**	**0.00%**
2030-31	**8,594,007**	**20,000**	**0.23%**	**2030-31**	**1,158,525**	**-**	**0.00%**
	Average increase		**0.76%**		**Average increase**		**4.43%**

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

West Chester Area School District
Budget Forecast Model
2025-26 Projection Changes
August 2026

Expenses		
Salaries	$	(1,038,944)
Benefits	$	(1,268,801)
Prof. & Tech Services	$	368,943
Purchased Property Services	$	(153,333)
Other Services	$	(2,403,411)
Supplies	$	(2,048,932)
Other Objects	$	(119,829)
Dues & Fees- Athletics	$	33,487
Property	$	(119,457)
Debt Service	$	(18,064)
Total Expenses	$	(6,768,341)

Revenues		
Local Revenue		
Current & Interim Taxes	$	1,903,088
Earned Income	$	637,048
Transfer Taxes	$	136,509
Delinquents Taxes	$	(28,756)
Investment Earnings	$	21,835
Other Local	$	146,091
State Revenue	$	(1,021,933)
Federal Revenue	$	282,511
Total Revenues	$	2,076,393

Fund Balance Analysis		
Increase in Fund Balance Designation for Future Millage Increases	$	6,044,581
Use of Fund Balance Designation for Alternative Education	$	(500,000)
Increase in Fund Balance Designation for Future Staffing Needs	$	2,000,000
Increase in Unassigned Fund Balance	$	1,300,000
Increase in Fund Balance Designation for Athletic Fund	$	153
Increase (Decrease) in Ending Fund Balance 6/30/25	$	8,844,734

West Chester Area School District
Budget Forecast Model
2026-27 Projection Changes
August 2026

Expenses		
Curriculum Proposals	$	1,300,000
Total Expenses	$	1,300,000

Revenues		
State Revenue	$	218,184
Federal Revnue	$	29,790
Total Revenues	$	247,974

Fund Balance Analysis		
Increase in Beginning Fund Balance Designation for Future Millage Increases	$	6,044,581
Decrease in Beginning Fund Balance Designation for Alternaive Education	$	(500,000)
Increase in Beginning Fund Balance Designation for Future Staffing Needs	$	2,000,000
Increase in Beginning Fund Balance Designation for Athletic Fund	$	153
Increase in Beginning Unreserved Fund Balance	$	1,300,000
Use of Unreserved Fund Balance	$	(1,300,000)
Increase in Fund Balance Designation for Future Millage Increases	$	247,974
Increase (Decrease) in Ending Fund Balance 6/30/26	$	7,792,708

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		**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
8	KG	865	930	859	859	859
9	1st to 5th Grade	4,562	4,609	4,709	4,726	4,757
10	Grades 6-8	2,822	2,807	2,791	2,799	2,812
11	Grades 9-12	3,672	3,633	3,749	3,792	3,790
12	**Total**	11,921	11,979	12,108	12,176	12,218
13	Elementary Student-Teacher Ratio	24.43	24.43	24.43	24.43	24.43
14	SecondaryStudent-Teacher Ratio	17.5	17.5	17.5	17.5	17.5
15	**Staff Change / Student Enrollment**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
26						
27						
28	***Salary Increases** (based on Act 1 Index)*			**% Increase Assumptions**		
29			**2027-28**	**2028-29**	**2029-30**	**2030-31**
30	Administration		3.20%	3.30%	3.30%	3.10%
31	Teachers		3.50%	3.50%	3.50%	3.50%
32	Non-Bargaining		3.20%	3.30%	3.30%	3.10%
33	Support Staff		3.78%	3.30%	3.30%	3.10%
34	Crafts/Trades		5.91%	2.59%	3.30%	3.10%
35						
36	Miscellaneous		**2027-28**	**2028-29**	**2029-30**	**2030-31**
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			**2027-28**	**2028-29**	**2029-30**	**2030-31**
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**		**34.12%**	**34.63%**	**35.17%**	**35.69%**
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		$1,388.16	$1,493.24	$1,606.28	$1,727.88
56	Dental		$97.79	$102.00	$106.38	$110.96
57	Vision		$14.85	$15.20	$15.55	$15.90
58	Prescription		$420.89	$462.98	$509.28	$560.21
59	Life/AD&D (cost per $1,000)		$0.12	$0.12	$0.12	$0.12
60						
61	Assumes increases in salary related benefits proportional to salary increases					

West Chester Area School District
Budget Forecast Model
Key Expense Assumptions

	A	B	C	D	E	F	G
62							
63							
64							
65	***Professional and Technical Services - 300***				**% Increase Assumptions**		
66				**2027-28**	**2028-29**	**2029-30**	**2030-31**
67		Special Education Services		3.00%	3.00%	3.00%	3.00%
68		Other categories		3.00%	3.00%	3.00%	3.00%
69							
70							
71	***Purchased Property Services - 400***				**% Increase Assumptions**		
72				**2027-28**	**2028-29**	**2029-30**	**2030-31**
73		Electricity		3.00%	3.00%	3.00%	3.00%
74		Trash Collection		3.00%	3.00%	3.00%	3.00%
75		Other categories		3.00%	3.00%	3.00%	3.00%
76							
77	***Other Purchased Services - 500***				**% Increase Assumptions**		
78				**2027-28**	**2028-29**	**2029-30**	**2030-31**
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		126	126	126	126
86		Special Ed		57	57	57	57
87		Cyber Regular Ed		149	149	149	149
88		Cyber Special Ed		58	58	58	58
89		Charter School Tuition Rate:					
90		Regular Ed		$18,171	$19,080	$20,034	$21,036
91		Special Ed		$44,448	$46,670	$49,004	$51,454
92		Cyber Regular Ed		$16,565	$17,393	$18,263	$19,176
93		Cyber Special Ed		$31,308	$32,874	$34,517	$36,243
94		CAT Enrollment:					
95		Full Time		137	144	151	159
96		Academic		15	16	17	18
97		CAT Tuition Rate:					
98		Full Time		$23,947	24,689	$25,455	$26,244
99		Academic		$11,096	11,440	$11,794	$12,160
100							
101	***Supplies - 600***				**% Increase Assumptions**		
102				**2027-28**	**2028-29**	**2029-30**	**2030-31**
103		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%
104		Gas and Oil		3.00%	3.00%	3.00%	3.00%
105		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%
106		**Curriculum Proposal Amount**		**2,708,469**	**2,789,723**	**2,873,415**	**2,959,617**
107							
108	***Property - 700***				**% Increase Assumptions**		
109				**2027-28**	**2028-29**	**2029-30**	**2030-31**
110		Equipment Purchases		3.00%	3.00%	3.00%	3.00%
111							
112	***Other Object Dues and Fees - 800***				**% Increase Assumptions**		
113				**2027-28**	**2028-29**	**2029-30**	**2030-31**
114				3.00%	3.00%	3.00%	3.00%

	A	B	C	D	E
1					
2	**West Chester Area School District Budget Forecast Model**				
3	***Revenue Assumptions***				
4					
5	***Local***	**2027-28**	**2028-29**	**2029-30**	**2030-31**
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**	0.00%	0.00%	0.00%	0.00%
12	**Other**	0.00%	0.00%	0.00%	0.00%
13					
14	***State***	**2027-28**	**2028-29**	**2029-30**	**2030-31**
15	**Basic Education**	0.0%	0.0%	0.0%	0.0%
16	**Special Education**	0.0%	0.0%	0.0%	0.0%
17	**Special Ed Contingency**	$ -	$ -	$ -	$ -
18	**Transportation**	0.0%	0.0%	0.0%	0.0%
19	**Rent**	$ 1,308,619	$ 929,576	$ 870,094	$ 757,366
21	**Social Security (Reimb Rate)**	50.0%	50.0%	50.0%	50.0%
22	**Retirement (Reimb Rate)**	50.0%	50.0%	50.0%	50.0%
23	**Other**	0.0%	0.0%	0.0%	0.0%
24					
25	***Federal***	**2027-28**	**2028-29**	**2029-30**	**2030-31**
26	**Title I**	$ 806,873	$ 806,873	$ 806,873	$ 806,873
27	**Title II**	$ 218,483	$ 218,483	$ 218,483	$ 218,483
28	**IDEA**	$ 1,671,226	$ 1,671,226	$ 1,671,226	$ 1,671,226
29	**Medical Access**	$ 500,000	$ 500,000	$ 500,000	$ 500,000
30	**Other**	$ 182,882	$ 182,882	$ 182,882	$ 182,882

West Chester Area School District
Assumptions for Salaries

Additional Headcount Expenses	2026-27 Budget	2026-27 Projected	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Administrators						
Average New Hire Salary	$161,999		$167,183	$172,700	$178,399	$183,930
Additional Headcount	-		-	-	-	-
Additional Salary Expense	$0		$0	$0	$0	$0
Teacher						
Average New Hire Salary	$75,982	$75,982	$78,260	$80,617	$83,057	$85,582
Average Teacher Salary	$86,979	$86,979	89,586	$92,285	$95,078	$97,968
Headcount Change *(Enrollment)*	-		-	-	-	-
Headcount Change *(Curricular)*	(2.00)		-	-	-	-
Change Salary Expense	$87,008		$0	$0	$0	$0
Non-Bargaining						
Average New Hire Salary	$87,737		$90,545	$93,533	$96,620	$99,615
Additional Headcount	2.00		-	-	-	-
Additional Salary Expense	$215,193		$0	$0	$0	$0
Support Staff						
Average New Hire Salary	$33,054		$34,303	$35,435	$36,604	$37,739
Additional Headcount	3.00		-	-	-	-
Additional Salary Expense	$96,014		$0	$0	$0	$0
Crafts/Trades						
Average New Hire Salary	$53,971		$57,160	$58,641	$60,576	$62,454
Additional Headcount	3.00		-	-	-	-
Additional Salary Expense	$84,000		$0	$0	$0	$0

Teacher Staffing Changes Detail	2026-27 Budget	2026-27 Projected	2027-28 Forecast 3.50%	2028-29 Forecast 3.50%	2029-30 Forecast 3.50%	2030-31 Forecast 3.50%
Salary before Attrition	95,431,176		98,343,820	101,268,354	104,295,247	107,428,080
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	94,181,176		97,093,820	100,018,354	103,045,247	106,178,080
Increase with Attrition			3.00%	3.01%	3.03%	3.04%
Staffing changes	87,008		-	-	-	-
Teacher Salary (with attrition & staffing changes)	94,268,184	94,268,184	97,093,820	100,018,354	103,045,247	106,178,080
Increase with Attrition & Staffing Changes			3.00%	3.01%	3.03%	3.04%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE	2026-27 Budget	2026-27 Projected	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Admin Staff	13,132,871	13,132,871	13,553,123	14,000,376	14,462,388	14,910,722
Total Administration Salaries	***13,132,871***	***13,132,871***	***13,553,123***	***14,000,376***	***14,462,388***	***14,910,722***
Teacher Staff Salaries	94,268,184	94,268,184	97,093,820	100,018,354	103,045,247	106,178,080
Extra Duty Pymnts (123)	1,798,689	1,798,689	1,852,604	1,908,405	1,966,160	2,025,936
Sabbatical Pymnts (124)	250,000	250,000	250,000	250,000	250,000	250,000
Subject Chair Pymnts (125)	752,000	752,000	752,000	752,000	752,000	752,000
Severance Pymnts (127)	250,000	250,000	257,494	265,249	273,277	281,585
Supplemental Contracts (135) (128)	2,626,000	2,626,000	2,626,000	2,626,000	2,626,000	2,626,000
Total Teaching Salaries	***99,944,873***	***99,944,873***	***102,831,918***	***105,820,009***	***108,912,684***	***112,113,602***
Reg Salaries (141)	*6,282,046*	*6,282,046*	*6,483,071*	*6,697,013*	*6,918,014*	*7,132,473*
Overtime (143)	*6,300*	*6,300*	*6,300*	*6,300*	*6,300*	*6,300*
Technical	**6,288,346**	**6,288,346**	**6,489,371**	**6,703,313**	**6,924,314**	**7,138,773**
Reg Salaries (151)	*3,916,268*	*3,916,268*	*4,064,303*	*4,198,425*	*4,336,973*	*4,471,419*
Overtime (153) (152)	*65,500*	*65,500*	*67,976*	*70,219*	*72,536*	*74,785*
Library/Office Aides (154),(155)	*649,128*	*649,128*	*673,665*	*695,896*	*718,861*	*741,145*
Technology Aides (158)	*763,808*	*763,808*	*792,680*	*818,838*	*845,860*	*872,082*
Instructional Aides (191)	*3,725,866*	*3,725,866*	*3,866,704*	*3,994,305*	*4,126,117*	*4,254,027*
Instructional Aides OT (193)	*67,100*	*67,100*	*69,636*	*71,934*	*74,308*	*76,612*
Office Clerical	**9,187,670**	**9,187,670**	**9,534,964**	**9,849,618**	**10,174,655**	**10,490,069**
Reg Salaries Oper & Maint(161)	*6,661,162*	*6,661,162*	*7,054,837*	*7,237,557*	*7,476,396*	*7,708,165*
Temporary salaries (162)	*150,000*	*150,000*	*158,865*	*162,980*	*168,358*	*173,577*
Overtime (163)	*174,500*	*174,500*	*184,813*	*189,600*	*195,856*	*201,928*
Reg Salaries Technology (168)	*612,248*	*612,248*	*635,391*	*656,359*	*678,019*	*699,037*
Crafts and Trades	**7,597,910**	**7,597,910**	**8,033,906**	**8,246,495**	**8,518,629**	**8,782,707**
Total Salary Expense	**136,151,670**	**136,151,670**	**140,443,282**	**144,619,811**	**148,992,671**	**153,435,873**
% Increase		**0.00%**	**3.15%**	**2.97%**	**3.02%**	**2.98%**

POSITIONS	Func	Acct	Prog	2025-26 Actual					2026-27 Budget					Addition/Reductions to 2026-27 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
School Administration																		
Superintendent	2360	111	52	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Deputy Superintendent and Chief Academic Officer	2360	111	53D	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Assistant Superintendent of Secondary Education	2360	111	52B	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Pupil Services Director / Asst. Director	2111	111	18	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Pupil Services Supervisors	2119	111	18	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
ELL and Gifted Supervisor	2260	111	02	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Mathematics / Science / Business Supervisor	2260	111	15	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Mathematics / Science / FCS / Tech Ed Supervisor	2260	111	19	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Social Studies/Art/Wld Lang/PE Supervisor	2260	111	20	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Visual and Performing Arts / Health & PE Supervisor	2260	111	01	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Assessment/Reevaluation Supervisor	2260	111	50E	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	5.00	**5.00**	-	-	-	5.00	**5.00**	-	-	-	-	-
Elementary Director of Education	2360	111	52A	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Director of Teaching and Learning and Equity / Asst. Director	2260	111	53	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Manager of District Communications	2370	111	52	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Principals and Asst. Principals	2380	111	40	13.00	9.00	12.00	-	**34.00**	13.00	9.00	12.00	-	**34.00**	-	-	-	-	-
Coordinator of Nursing Services	2440	111	18D	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Business Affairs Director / Asst. Director	2511	111	55	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Facilities & Operations Director / Asst. Director	2611	111	71	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Public Safety Supervisor	2660	111	71L	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Technology Director / Asst. Director	2821	111	10	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Network Operation & Security Mgr.	2829	111	50N	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	**3.00**	-	-	3.00	-	**3.00**	-	-	-	-	-
Behavior Specialist Coordinator	1291	111	21R	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	4.00	**4.00**	-	-	-	4.00	**4.00**	-	-	-	-	-
School Administration Total				**13.00**	**9.00**	**15.00**	**41.00**	**78.00**	**13.00**	**9.00**	**15.00**	**41.00**	**78.00**	**-**	**-**	**-**	**-**	**-**
Teachers																		
Full Day KG	1110	121	08F	41.00	-	-	-	**41.00**	41.00	-	-	-	**41.00**	-	-	-	-	-
1st Grade	1110	121	09	42.00	-	-	-	**42.00**	42.00	-	-	-	**42.00**	-	-	-	-	-
2nd Grade	1110	121	09	40.00	-	-	-	**40.00**	40.00	-	-	-	**40.00**	-	-	-	-	-
3rd Grade	1110	121	09	40.00	-	-	-	**40.00**	40.00	-	-	-	**40.00**	-	-	-	-	-
4th Grade	1110	121	09	37.00	-	-	-	**37.00**	37.00	-	-	-	**37.00**	-	-	-	-	-
5th Grade	1110	121	09	39.00	-	-	-	**39.00**	39.00	-	-	-	**39.00**	-	-	-	-	-
Art	1110	121	01	11.00	7.60	8.20	-	**26.80**	11.00	7.60	8.20	-	**26.80**	-	-	-	-	-
ELD	1110	121	02	15.00	4.80	5.60	-	**25.40**	15.00	4.80	5.60	-	**25.40**	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	38.00	30.80	-	**68.80**	-	38.00	30.80	-	**68.80**	-	-	-	-	-
World Language	1110	121	07	-	9.80	21.00	-	**30.80**	-	9.80	21.00	-	**30.80**	-	-	-	-	-
Instructional Coaches	1110	121	23	11.00	3.00	3.00	-	**17.00**	11.00	3.00	3.00	-	**17.00**	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	6.00	2.60	-	**8.60**	-	6.00	2.60	-	**8.60**	-	-	-	-	-
Health	1110	121	11 - 11A	-	6.10	5.80	-	**11.90**	-	6.10	5.80	-	**11.90**	-	-	-	-	-
Math	1110	121	15	5.50	29.00	32.80	-	**67.30**	5.50	29.00	32.80	-	**67.30**	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	10.10	12.80	2.00	**35.90**	11.00	10.10	12.80	2.00	**35.90**	-	-	-	-	-
Science	1110	121	19	-	24.40	41.00	-	**65.40**	-	24.40	41.00	-	**65.40**	-	-	-	-	-
Design Labs	1110	121	19L	11.00	-	-	-	**11.00**	11.00	-	-	-	**11.00**	-	-	-	-	-
Social Studies	1110	121	20	-	24.00	40.80	-	**64.80**	-	24.00	40.80	-	**64.80**	-	-	-	-	-
AP Capstone	1110	121	25	-	-	3.80	-	**3.80**	-	-	3.80	-	**3.80**	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	23.63	7.60	3.00	-	**34.23**	23.63	7.60	3.00	-	**34.23**	-	-	-	-	-
Music -Vocal	1110	121	16A	11.00	3.40	2.60	-	**17.00**	11.00	3.40	2.60	-	**17.00**	-	-	-	-	-
Music -Instrumental	1110	121	16B	11.00	8.20	4.80	-	**24.00**	11.00	8.20	4.80	-	**24.00**	-	-	-	-	-
Equity Coach	1110	121	52M	-	3.00	-	-	**3.00**	-	3.00	-	-	**3.00**	-	-	-	-	-
Cyber School	1110	121	05	-	0.40	4.00	-	**4.40**	-	0.40	4.00	-	**4.40**	-	-	-	-	-
TITLE 1 - Reading Specialist	1190	121	06A	4.37	-	-	-	**4.37**	4.37	-	-	-	**4.37**	-	-	-	-	-
TITLE 1 - Math Specialist	1190	121	15	3.00	-	-	-	**3.00**	-	-	-	-	**-**	(3.00)	-	-	-	**(3.00)**
Total				**356.50**	**185.40**	**222.60**	**2.00**	**766.50**	**353.50**	**185.40**	**222.60**	**2.00**	**763.50**	**(3.00)**	**-**	**-**	**-**	**(3.00)**
Fam and Cons Science	1340	121	12	-	6.80	8.60	-	**15.40**	-	6.80	8.60	-	**15.40**	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.40	4.60	-	**11.00**	-	6.40	4.60	-	**11.00**	-	-	-	-	-
Business Education	1360	121	03	-	-	8.00	-	**8.00**	-	-	9.00	-	**9.00**	-	-	1.00	-	**1.00**
Cyber Vocational Education	1300	121	05	-	-	1.00	-	**1.00**	-	-	1.00	-	**1.00**	-	-	-	-	-
Clock Tower - Alt Edu	1442	121	21W	-	-	-	2.00	**2.00**	-	-	-	1.00	**1.00**	-	-	-	(1.00)	**(1.00)**
APT Program - Alt Edu	1442	121	21M	-	-	6.00	-	**6.00**	-	-	6.00	-	**6.00**	-	-	-	-	-
Total				**-**	**13.20**	**28.20**	**2.00**	**43.40**	**-**	**13.20**	**29.20**	**1.00**	**43.40**	**-**	**-**	**1.00**	**(1.00)**	**-**

POSITIONS	Func	Acct	Prog	2025-26 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2026-27 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2026-27 Budget ELM Elem	MID Middle	HS High	OTH Other	Total
Special Education (general)	1291	121	21	-	-	-	4.00	**4.00**	-	-	-	4.00	**4.00**	-	-	-	-	-
Autistic	1233	121	21C	9.00	3.50	2.00	-	**14.50**	9.00	3.50	2.00	-	**14.50**	-	-	-	-	-
Emotional Support	1231	121	21C	5.00	2.00	3.50	-	**10.50**	5.00	2.00	3.50	-	**10.50**	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	1.00	-	**1.00**	-	-	2.00	-	**2.00**	-	-	1.00	-	**1.00**
Clock Tower Program	1231	121	21W	-	-	-	1.00	**1.00**	-	-	-	-	-	-	-	-	(1.00)	**(1.00)**
Life Skills	1211	121	21F	3.00	2.00	1.00	-	**6.00**	3.00	2.00	1.00	-	**6.00**	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	39.00	21.50	26.50	-	**87.00**	39.00	21.50	26.50	-	**87.00**	-	-	-	-	-
Multiple Disabilities	1270	121	21J	1.00	2.00	2.00	-	**5.00**	1.00	2.00	2.00	-	**5.00**	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	16.00	**16.00**	-	-	-	16.00	**16.00**	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	5.50	3.40	2.80	-	**11.70**	5.50	3.40	2.80	-	**11.70**	-	-	-	-	-
			Total	**62.50**	**34.40**	**38.80**	**21.00**	**156.70**	**62.50**	**34.40**	**39.80**	**20.00**	**156.70**	-	-	**1.00**	**(1.00)**	-
Guidance Counselors	2120	121	18B	11.00	12.00	22.00	-	**45.00**	11.00	12.00	22.00	-	**45.00**	-	-	-	-	-
Certified Nurses	2440	121	18D	11.00	3.00	3.00	-	**17.00**	11.00	3.00	3.00	-	**17.00**	-	-	-	-	-
Psychologists	2140	121	18C	11.00	3.00	3.00	3.00	**20.00**	11.00	3.00	3.00	3.00	**20.00**	-	-	-	-	-
Case Workers	2160	121	18F	-	-	-	10.00	**10.00**	-	-	-	10.00	**10.00**	-	-	-	-	-
Librarian	2250	121	14	11.00	3.00	3.00	-	**17.00**	11.00	3.00	3.00	-	**17.00**	-	-	-	-	-
			Total	**44.00**	**21.00**	**31.00**	**13.00**	**109.00**	**44.00**	**21.00**	**31.00**	**13.00**	**109.00**	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	2.00	6.00	-	**8.00**	-	3.00	6.00	-	**9.00**	-	1.00	-	-	**1.00**
Audio Visual	2220	121	14A	-	-	2.20	-	**2.20**	-	-	2.20	-	**2.20**	-	-	-	-	-
			Total	-	**2.00**	**8.20**	-	**10.20**	-	**3.00**	**8.20**	-	**11.20**	-	**1.00**	-	-	**1.00**
			Teacher Total	**463.00**	**256.00**	**328.80**	**38.00**	**1,085.80**	**460.00**	**257.00**	**330.80**	**36.00**	**1,083.80**	**(3.00)**	**1.00**	**2.00**	**(2.00)**	**(2.00)**
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	52A	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	11.00	6.00	9.00	-	**26.00**	11.00	6.00	9.00	-	**26.00**	-	-	-	-	-
Sec to Technology Director	2821	151	10	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	**6.00**	-	3.00	3.00	-	**6.00**	-	-	-	-	-
Sec for Guidance	2120	151	18B	-	-	6.00	-	**6.00**	-	-	6.00	-	**6.00**	-	-	-	-	-
Sec to Facilities & Operations Director	2611	151	71	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Sec to Ass't Director Teaching & Learning	2260	151	53	-	-	-	2.95	**2.95**	-	-	-	2.95	**2.95**	-	-	-	-	-
Sec to Teaching & Learning & Title I	2850	151	35	-	-	-	0.05	**0.05**	-	-	-	0.05	**0.05**	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	2.50	**2.50**	-	-	-	2.50	**2.50**	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	**0.50**	-	-	-	0.50	**0.50**	-	-	-	-	-
Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Assistant Director of Pupil Services	2119	151	18	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Director of Equity and Assessment	2260	151	52M	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	**3.00**	-	-	3.00	-	**3.00**	-	-	-	-	-
			Total	**11.00**	**9.00**	**21.00**	**17.00**	**58.00**	**11.00**	**9.00**	**21.00**	**17.00**	**58.00**	-	-	-	-	-
Full Day KG	1110	191	08F	10.00	-	-	-	**10.00**	10.00	-	-	-	**10.00**	-	-	-	-	-
ELD	1110	191	02	8.00	1.00	4.00	-	**13.00**	8.00	1.00	4.00	-	**13.00**	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	14.00	**14.00**	-	-	-	14.00	**14.00**	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	7.00	**7.00**	-	-	-	7.00	**7.00**	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Behavior Technicians	1233	191	21R	-	-	-	13.00	**13.00**	-	-	-	13.00	**13.00**	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	7.00	**7.00**	-	-	-	10.00	**10.00**	-	-	-	3.00	**3.00**
Learn Supp/ Life Skills	1241	191	21F	-	-	-	62.00	**62.00**	-	-	-	62.00	**62.00**	-	-	-	-	-
Multiple Disabilities	1270	191	21J	-	-	-	6.00	**6.00**	-	-	-	6.00	**6.00**	-	-	-	-	-
			Total	**18.00**	**1.00**	**4.00**	**110.00**	**133.00**	**18.00**	**1.00**	**4.00**	**113.00**	**136.00**	-	-	-	**3.00**	**3.00**
Library Assistant	2250	154	14	5.50	1.00	3.00	-	**9.50**	5.50	1.00	3.00	-	**9.50**	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	11.00	-	-	-	**11.00**	11.00	-	-	-	**11.00**	-	-	-	-	-
			Total	**16.50**	**1.00**	**3.00**	-	**20.50**	**16.50**	**1.00**	**3.00**	-	**20.50**	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	3.20	**3.20**	-	-	-	3.20	**3.20**	-	-	-	-	-
RN-LPN (District)	2440	141	18D	1.00	3.00	3.00	3.00	**10.00**	1.00	3.00	3.00	3.00	**10.00**	-	-	-	-	-
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	-	-	-	6.00	**6.00**	-	-	-	6.00	**6.00**	-	-	-	-	-
Community Engagement Specialist	1110	141	02	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Translation Support (Hourly Support)	1110	151	02	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Student Enrollment Specialist	2190	141	18A	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Central Registrar (Hourly Support)	2190	151	18A	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
			Total	**1.00**	**3.00**	**3.00**	**18.20**	**25.20**	**1.00**	**3.00**	**3.00**	**18.20**	**25.20**	-	-	-	-	-

POSITIONS	Func	Acct	Prog	2025-26 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2026-27 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2026-27 Budget ELM Elem	MID Middle	HS High	OTH Other	Total
Business Office (Professional)	2500	141	55	-	-	-	5.00	**5.00**	-	-	-	5.00	**5.00**	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	**5.00**	-	-	-	5.00	**5.00**	-	-	-	-	-
Total				-	-	-	**11.00**	**11.00**	-	-	-	**11.00**	**11.00**	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	**1.00**	-	-	-	2.00	**2.00**	-	-	-	1.00	**1.00**
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Total				-	-	-	**3.00**	**3.00**	-	-	-	**4.00**	**4.00**	-	-	-	**1.00**	**1.00**
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**	-	-	-	4.00	**4.00**	-	-	-	1.00	**1.00**
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Total				-	-	-	**4.00**	**4.00**	-	-	-	**5.00**	**5.00**	-	-	-	**1.00**	**1.00**
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	**3.00**	-	-	-	3.00	**3.00**	-	-	-	-	-
Technology Office (Professional)	2829	141	10	-	-	-	5.00	**5.00**	-	-	-	5.00	**5.00**	-	-	-	-	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	8.00	**8.00**	-	-	-	8.00	**8.00**	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	18.00	**18.00**	-	-	-	18.00	**18.00**	-	-	-	-	-
Total				-	-	-	**34.00**	**34.00**	-	-	-	**34.00**	**34.00**	-	-	-	-	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	11.00	3.00	3.00	5.00	**22.00**	11.00	3.00	3.00	5.00	**22.00**	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	27.00	15.50	30.00	6.50	**79.00**	27.00	15.50	30.00	6.50	**79.00**	-	-	-	-	-
Campus Security Officer	2660	141	71L	-	-	-	6.00	**6.00**	-	-	-	6.00	**6.00**	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	3.00	**3.00**	-	-	-	6.00	**6.00**	-	-	-	3.00	**3.00**
Maintenance	2620	141	70	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	9.00	**9.00**	-	-	-	9.00	**9.00**	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	7.00	**7.00**	-	-	-	7.00	**7.00**	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	3.00	**3.00**	-	-	-	3.00	**3.00**	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	10.00	**10.00**	-	-	-	10.00	**10.00**	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
Total				**38.00**	**18.50**	**33.00**	**55.50**	**145.00**	**38.00**	**18.50**	**33.00**	**58.50**	**148.00**	-	-	-	**3.00**	**3.00**
Secretarial Staff - Central Office and School Administration Total				**84.50**	**32.50**	**64.00**	**256.20**	**437.20**	**84.50**	**32.50**	**64.00**	**264.20**	**445.20**	-	-	-	**8.00**	**8.00**
Grand Total				**560.50**	**297.50**	**407.80**	**335.20**	**1,601.00**	**557.50**	**298.50**	**409.80**	**341.20**	**1,607.00**	**(3.00)**	**1.00**	**2.00**	**6.00**	**6.00**

West Chester Area School District
Assumptions for Benefits

Gross Benefit Costs

	2025-26 Actual	2026-27 Budget	2026-27 Projection	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Medical	21,298,858	26,027,003	24,155,197	25,983,745	27,950,715	30,066,584	32,342,624
Dental	1,378,067	1,654,208	1,634,745	1,705,039	1,778,356	1,854,825	1,934,582
Vision	141,932	218,281	217,326	222,324	227,438	232,669	238,020
Prescription	5,849,153	6,541,313	6,378,669	7,016,536	7,718,189	8,490,008	9,339,009
Social Security	9,382,536	10,440,509	10,440,509	10,743,911	11,063,416	11,397,939	11,737,844
Retirement	43,790,543	45,558,295	45,558,295	47,919,248	50,081,840	52,400,722	54,761,263
Tuition	540,591	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	623,233	667,536	667,536	688,577	709,054	730,494	752,278
W/C, Unemp & Other	931,407	1,410,299	1,410,299	1,431,453	1,452,925	1,474,719	1,496,840
Total Benefit Expense	83,936,320	93,117,444	91,062,576	96,310,834	101,581,934	107,247,961	113,202,462
% Increase			8.49%	3.43%	5.47%	5.58%	5.55%

* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments

	2025-26 Actual	2026-27 Budget	2026-27 Projection	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Medical	4,260,666	6,452,023	4,580,216	4,926,938	5,299,908	5,701,111	6,132,685
Dental	153,145	179,193	159,730	166,599	173,762	181,234	189,027
Vision	24,065	25,573	24,618	25,185	25,764	26,357	26,963
Prescription	210,790	394,513	231,869	255,056	280,561	308,618	339,479
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	167,133	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other							
Total Cost Share	4,815,799	7,168,154	5,113,286	5,490,630	5,896,847	6,334,171	6,805,006

Net Benefit Costs

	2025-26 Actual	2026-27 Budget	2026-27 Projection	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Medical	17,038,192	19,574,980	19,574,981	21,056,807	22,650,807	24,365,474	26,209,940
Dental	1,224,922	1,475,015	1,475,015	1,538,440	1,604,593	1,673,591	1,745,555
Vision	117,867	192,708	192,708	197,140	201,674	206,312	211,058
Prescription	5,638,363	6,146,800	6,146,800	6,761,480	7,437,628	8,181,391	8,999,530
Social Security	9,382,536	10,440,509	10,440,509	10,743,911	11,063,416	11,397,939	11,737,844
Retirement	43,790,543	45,558,295	45,558,295	47,919,248	50,081,840	52,400,722	54,761,263
Tuition	540,591	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	456,100	550,684	550,684	571,725	592,202	613,642	635,426
W/C, Unemp & Other	931,407	1,410,299	1,410,299	1,431,453	1,452,925	1,474,719	1,496,840
Total Benefit Expense	79,120,521	85,949,290	85,949,290	90,820,205	95,685,086	100,913,790	106,397,457
% Increase			8.63%	5.67%	5.36%	5.46%	5.43%

800 OTHER OBJECTS AND OTHER FINANCING USES
900

DUES AND FEES & PRIOR YEAR REFUNDS

	2025-26 Actual	2026-27 Budget	2026-27 Projection	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
	$498,419	$ 683,236	$ 683,236	$ 703,733	$ 724,845	$ 746,590	$ 768,988
	2025-26	2026-27	2026-27	2027-28	2028-29	2029-30	2030-31
DUES/FEES - Athletic Fund	$164,987	$131,500	$131,500	$ 131,500	$ 131,500	$ 131,500	$ 131,500
DEBT SERVICE							
Debt Service Savings to Cap	1,436,778	$1,407,516	$1,407,516	$207,499	$210,178	$207,858	$211,531
G/F Contribution to Cap	4,952,451	$5,198,549	$5,198,549	$5,402,491	$5,614,591	$5,835,175	$6,064,582
Transfer for Cap Facilities	2,846,778	$3,265,367	$3,265,367	$3,678,635	$4,112,567	$4,568,195	$4,796,605
	$9,236,007	$9,871,432	$9,871,432	$9,288,625	$9,937,336	$10,611,228	$11,072,718

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

	2026-27 Budget		2026-27 Projection		2027-28 Budget		2028-29 Budget		2029-30 Budget		2030-31 Budget	
PRINCIPAL AT 7/1/06	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL	800 INTEREST	900 PRINCIPAL
GOB 2014 AA	$ 751,600	$ -	$ 751,600	$ -	$ 751,600	$ 7,990,000	$ 511,900	$ 8,230,000	$ 265,000	$ 8,480,000	$ -	$ -
GOB 2016A	$ 20,000	$ 1,000,000	$ 20,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 771,600	$ 1,000,000	$ 771,600	$ 1,000,000	$ 751,600	$ 7,990,000	$ 511,900	$ 8,230,000	$ 265,000	$ 8,480,000	$ -	$ -

	2026-27 Budget	2026-27 Projection	2027-28 Budget	2028-29 Budget	2029-30 Budget	2030-31 Budget
Total ACT 1 eligible Debt	$1,771,600	$1,771,600	$8,741,600	$8,741,900	$8,745,000	$0
Increase in ACT 1 eligible debt			$6,970,000	$300	$3,100	($8,745,000)

DEBT SERVICE - INCURRED AFTER ACT 1

FINANCING AMOUNT & YEAR	2026-27 Budget		2026-27 Projection		2027-28 Budget		2028-29 Budget		2029-30 Budget		2030-31 Budget	
Elementary Debt												
10/09 $10,000,000 Emmaus 2009	$ 231,467	$ 485,000	$ 231,467	$ 485,000	$ 75,000	$ 5,625,000	$ -	$ -	$ -	$ -	$ -	$ -
12/2017 $9,750,000 GOB 2017A	$ 236,875	$ 5,000	$ 236,875	$ 5,000	$ 236,762	$ 5,000	$ 236,650	$ 2,340,000	$ 184,000	$ 2,395,000	$ 124,125	$ 2,450,000
10/2018 $9,990,000 GOB 2018	$ 335,753	$ 5,000	$ 335,753	$ 5,000	$ 335,603	$ 5,000	$ 335,453	$ 5,000	$ 335,303	$ 5,000	$ 335,153	$ 970,000
8/2019 $35,000,000 GOB 2019	$ 1,388,800	$ 5,000	$ 1,388,800	$ 5,000	$ 1,388,600	$ 5,000	$ 1,388,400	$ 5,000	$ 1,388,200	$ 5,000	$ 1,388,000	$ 5,000
9/2020 $16,800,000 GOR 2020	$ 197,100	$ 60,000	$ 197,100	$ 60,000	$ 195,300	$ 1,875,000	$ 157,800	$ 1,915,000	$ 119,500	$ 1,955,000	$ 80,400	$ 1,990,000
6/2021 $29,250,000 GOB 2021	$ 1,168,625	$ 5,000	$ 1,168,625	$ 5,000	$ 1,168,550	$ 5,000	$ 1,168,475	$ 5,000	$ 1,168,400	$ 5,000	$ 1,168,200	$ 2,165,000
4/2022 $30,115,000 GOB 2022	$ 1,241,400	$ 200,000	$ 1,241,400	$ 200,000	$ 1,231,400	$ 4,270,000	$ 1,017,900	$ 6,530,000	$ 691,400	$ 6,070,000	$ 387,900	$ 6,370,000
2/2024 $11,300,000 GOB 2024	$ 448,800	$ 5,000	$ 448,800	$ 5,000	$ 448,600	$ 1,870,000	$ 373,800	$ 2,200,000	$ 285,800	$ 2,285,000	$ 194,400	$ 2,380,000
9/2024 $9,995,000 GOB 2024A	$ 399,400	$ 5,000	$ 399,400	$ 5,000	$ 399,200	$ 5,000	$ 399,000	$ 5,000	$ 398,800	$ 5,000	$ 398,600	$ 5,000
5/2025 $30,305,000 GOB 2025	$ 1,232,094	$ 5,000	$ 1,232,094	$ 5,000	$ 1,231,844	$ 5,000	$ 1,231,594	$ 5,000	$ 1,231,344	$ 5,000	$ 1,231,094	$ 5,000
5/2025 $18,200,000 GOR 2025A	$ 909,750	$ 18,195,000	$ 909,750	$ 18,195,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4/2026 $32,705,000 GOB 2026	$ 1,417,012	$ -	$ 1,412,012	$ 5,000	$ 1,355,281	$ 5,000	$ 1,355,031	$ 5,000	$ 1,354,781	$ 5,000	$ 1,354,531	$ 5,000
5/2027 $37,500,000 GOB	$ -	$ -	$ -	$ -	$ 2,075,795	$ -	$ 1,998,041	$ -	$ 1,997,806	$ -	$ 3,452,573	$ -
4/2028 $35,000,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,083,454	$ -	$ 1,856,849	$ -	$ 3,106,614	$ -
3/2029 $52,500,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,341,829	$ -	$ 4,507,638	$ -
5/2030 $47,500,000 GOB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,616,266	$ -
	$ 9,207,076	$ 18,975,000	$ 9,202,076	$ 18,980,000	$ 10,141,935	$ 13,675,000	$ 11,745,598	$ 13,015,000	$ 14,354,012	$ 12,735,000	$ 20,345,494	$ 16,345,000
Total Elementary Debt		$ 28,182,076		$ 28,182,076		$ 23,816,935		$ 24,760,598		$ 27,089,012		$ 36,690,494

Total New Debt	$ 9,207,076	$ 18,975,000	$ 9,202,076	$ 18,980,000	$ 10,141,935	$ 13,675,000	$ 11,745,598	$ 13,015,000	$ 14,354,012	$ 12,735,000	$ 20,345,494	$ 16,345,000

TOTAL DEBT SERVICE

YEAR	2026-27 Budget		2026-27 Projection		2027-28 Budget		2028-29 Budget		2029-30 Budget		2030-31 Budget	
	$9,978,676	**$19,975,000**	**$9,973,676**	**$19,980,000**	**$10,893,535**	**$21,665,000**	**$12,257,498**	**$21,245,000**	**$14,619,012**	**$21,215,000**	**$20,345,494**	**$16,345,000**
Total Debt Service		**$29,953,676**		**$29,953,676**		**$32,558,535**		**$33,502,498**		**$35,834,012**		**$36,690,494**

Back-End Referendum Exceptions

	BUDGET 2026-27	BUDGET 2027-28	BUDGET 2028-29	BUDGET 2029-30	BUDGET 2030-31
			($000)		
Retirement (PSERS)	-	-	-	-	-
Special Education	4,223.9	332.9	-	8.2	124.5
Total	**4,223.9**	**332.9**	**-**	**8.2**	**124.5**

Index =			3.50%	3.20%	3.30%	3.30%	3.10%
Exception Calculations							
Grandfathered salaries (2011)			85,292,259	85,292,259	85,292,259	85,292,259	85,292,259
Retirement			28,649,670	29,101,719	29,536,709	29,997,287	30,440,807
	50%		14,324,835	14,550,859	14,768,355	14,998,644	15,220,404
		14,499,684	14,324,835	14,550,859	14,768,355	14,998,644	15,220,404
	State Share of Retirement for Fed. Funded Salaries	(30,411)	(30,045)	(30,519)	(30,975)	(31,458)	(31,923)
Increase			(174,483)	225,551	217,039	229,806	221,295
Index			506,425	457,433	479,171	486,334	463,983
Total Exception			-	-	-	-	-
Special Education		2023-24 AFR	2024-25 AFR	2025-26 AFR Est. (1.03)	2026-27 AFR Est. (1.03)	2027-28 AFR Est. (1.03)	2028-29 AFR Est. (1.03)
Expenses		55,420,675	61,538,390	63,384,542	65,286,078	67,244,660	69,262,000
Subsidy		5,963,733	6,126,574	5,866,620	6,184,343	6,184,343	6,184,343
Net Expenses		49,456,941	55,411,816	57,517,922	59,101,735	61,060,317	63,077,657
Net Increase		4,207,559	5,954,875	2,106,105	1,583,813	1,958,582	2,017,340
Index		1,809,975	1,730,993	1,773,178	1,898,091	1,950,357	1,892,870
Total Exception			**4,223,882**	**332,927**	**-**	**8,225**	**124,470**

West Chester Area School District
Capital Spending
History and Projection

	ACTUAL 2024-25	BUDGET 2025-26	PROJECTED 2025-26	BUDGET 2026-27	PROJECTED 2026-27	BUDGET 2027-28	BUDGET 2028-29	BUDGET 2029-30	BUDGET 2030-31
OTHER CAPITAL SPENDING									
Revenues									
Contribution from General Fund	$ 4,813,895	$ 4,952,451	$ 4,952,451	$ 5,198,549	$ 5,198,549	$ 5,402,491	$ 5,614,591	$ 5,835,175	$ 6,064,582
Total Revenues	$ 4,813,895	$ 4,952,451	$ 4,952,451	$ 5,198,549	$ 5,198,549	$ 5,402,491	$ 5,614,591	$ 5,835,175	$ 6,064,582
Expenditures and Fund Transfers									
Furniture and Fixtures	$ 106,352	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Technology	3,264,256	4,852,451	5,728,619	5,098,549	5,098,549	5,302,491	5,514,591	5,735,175	5,964,582
Curriculum Equipment Purchases	90,418	-	-	274,000	274,000	-	-	-	-
Total Expenditures	$ 3,461,026	$ 4,952,451	$ 5,828,619	$ 5,472,549	$ 5,472,549	$ 5,402,491	$ 5,614,591	$ 5,835,175	$ 6,064,582
Excess of Revenues over Expenditures	$ 1,352,869	$ -	$ (876,168)	$ (274,000)	$ (274,000)	$ -	$ -	$ -	$ -
Fund Balance at July 1	$ 144,796	$ 582,267	$ 1,497,665	$ 621,497	$ 621,497	$ 347,497	$ 347,497	$ 347,497	$ 347,497
Fund Balance at June 30	$ 1,497,665	$ 582,267	$ 621,497	$ 347,497	$ 347,497	$ 347,497	$ 347,497	$ 347,497	$ 347,497
FACILITIES CAPITAL SPENDING									
Revenues									
Contribution from General Fund	$ 7,425,503	$ 2,846,778	$ 2,846,778	$ 3,265,367	$ 3,265,367	$ 3,678,635	$ 4,112,567	$ 4,568,195	$ 4,796,605
Refunding Savings	1,993,341	1,436,778	1,436,778	1,407,516	1,407,516	207,499	210,178	207,858	211,531
Interest Income	1,999,720	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
	$ 11,418,564	$ 4,358,556	$ 4,358,556	$ 4,747,883	$ 4,747,883	$ 3,961,134	$ 4,397,745	$ 4,851,053	$ 5,083,136
Expenditures									
Facilities Projects	$ 3,244,283	$ 4,572,580	$ 3,704,851	$ 3,265,367	$ 3,265,367	$ 3,678,635	$ 4,112,567	$ 4,568,195	$ 4,796,605
Elementary Construction	146,013	-	9,853,987	-	-	-	-	-	-
	$ 3,390,295	$ 4,572,580	$ 13,558,838	$ 3,265,367	$ 3,265,367	$ 3,678,635	$ 4,112,567	$ 4,568,195	$ 4,796,605
Excess of Revenues over Expenditures	$ 8,028,269	$ (214,024)	$ (9,200,282)	$ 1,482,516	$ 1,482,516	$ 282,499	$ 285,178	$ 282,858	$ 286,531
Designated Fund Balance at July 1	$ 33,101,202	$ 30,132,210	$ 41,129,470	$ 31,929,188	$ 31,929,188	$ 33,411,704	$ 33,694,203	$ 33,979,381	$ 34,262,239
Designated Fund Balance at June 30	$ 41,129,470	$ 29,918,186	$ 31,929,188	$ 33,411,704	$ 33,411,704	$ 33,694,203	$ 33,979,381	$ 34,262,239	$ 34,548,770

2026-2027 Capital Budget

	Budget 2026-2027
Elementary Equipment	
Ipad Cart(Classroom)	17,000
Logitech Crayon	313,500
Student iPad (K & 3rd)	857,850
Teacher iPad (2 & 3)	68,628
	1,256,978
Secondary Equipment	
6th grade 1:1	790,000
9th grade 1:1	935,000
Art	180,000
Tech Ed	129,000
Video	67,200
	2,101,200
District	
Digital Signage	283,000
Projector/Display Panel	588,826
Staff Device	118,545
	990,371
Network	
Access Point/Switch	575,000
Server	175,000
	750,000
Technology Fund 22	**5,098,549**

2025-2026 Capital Budget

	Budget 2025-2026	Projected 2025-2026
Elementary Equipment		
Student iPad (K & 3rd)	848,400	848,400
Teacher Device	692,340	692,340
Teacher iPad Stand	4,320	4,320
Teacher iPad (K & 1st/Lib)	56,100	56,100
	1,601,160	**1,601,160**
Secondary Equipment		
6th grade 1:1	660,000	660,000
9th grade 1:1	880,000	880,000
Teacher Device (Art, Music and Video)	55,960	55,960
Video	25,551	25,551
	1,621,511	**1,621,511**
District		
Digital Signage	20,000	20,000
Projector (EXE, WTE, SMS and RHS)	561,880	561,880
Staff (Central + Schools)	322,120	322,120
2024-2025 Carryover	0	876,168
	904,000	**1,780,168**
Network		
Access Point/Switch	575,780	575,780
Server	150,000	150,000
	725,780	**725,780**
Technology Fund 22	**4,852,451**	**5,728,619**

West Chester Area School District

2026-2027 CAPITAL PROJECTS

Location	Project Description	Estimated Budget
Fugett MS	Partial Roof Refurbishment / Replacement (RA 4AGym)	$ 242,662
East HS	Partial Roof Refurbishment / Replacement (RA 3 -Gym and Aux Gym)	$ 615,110
East HS	Exterior Masonry Restoration - Aux Gym RisingWalls	$ 53,352
	2026-2027 Fund 30 Capital Projects Allowance	$ 911,124
	Total Estimated Costs of Fund 30 Projects	$ 911,124
	(over)/under budget	$ -

2026-2027 CAPITAL RESERVE PROJECTS

Location	Project Description	Estimated Budget
District-wide	Emergency Repairs	$ 60,000
District-wide	Concrete Sidewalk and Curb Replacement	$ 50,000
District-wide	Playground	$ 100,000
District-wide	Fencing Repairs/Replacement	$ 50,000
District-wide	Flooring Replacement	$ 125,000
District-wide	Camera Installation & Replacement	$ 475,000
District-wide	Inlet Repairs	$ 15,000
East GoshenES	Driveline Improvements	$ 50,000
East HS	Elevator Refurbishment	$ 325,000
FOC	Parking Lot Asphalt Sealcoating	$ 14,151
Fugett MS	Classroom unit-ventilator replacement	$ 175,000
Henderson HS	Auditorium Dressing Room Roofs	$ 91,312
Peirce MS	Chain Link Fence Repair	$ 44,634
Rustin HS	Exterior Masonry Restoration - Aud Rising Walls	$ 19,163
Rustin HS	Parking Lot Asphalt Sealcoating (Stadium)	$ 30,106
Rustin HS	Partial Roof Refurbishment / Replacement (RA 1A,RA 4, RA 5)	$ 558,245
Rustin FieldHouse	Mechanical Upgrade	$ 250,000
Rustin HS Stadium	Stadium Lighting LED Upgrade	$ 450,000
Stetson MS	Boiler #2 Replacement	$ 133,459
Stetson MS	HVAC Pump VFD Replacement	$ 134,740
Stetson MS	Interior Painting Phase 1	$ 75,000
Stetson MS	Restore headwall and drainage at field 274	$ 39,457
	Total Estimated Costs of Fund 27 Projects	$ 3,265,267
	2026-2027 Fund 27 Capital Reserve Projects Allowance	$ 3,265,267
	(over)/under budget	$ -

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

	A	U	V	W	X	Y	Z	AA	AB	AC
1		2024-25	2025-26	2025-26	2026-27	2026-27	2027-28	2028-29	2029-30	2030-31
2		Actual	Budget	Actual	Budget	Estimated	Estimated	Estimated	Estimated	Estimated
3	**Total Revenue**	**305,683**	**299,916**	**312,173**	**312,181**	**312,429**	**314,220**	**316,119**	**318,433**	**320,726**
4	**Current RE Taxes (0% rate incr.)**	**198,699**	**202,502**	**206,347**	**211,873**	**211,873**	**212,606**	**213,072**	**213,538**	**214,005**
5	**Revenue (Excl Current R.E.T.)**	**106,984**	**97,413**	**105,825**	**100,308**	**100,556**	**101,614**	**103,047**	**104,894**	**106,721**
6	State (Other)	29,891	29,532	29,679	30,573	30,791	30,924	30,705	30,812	30,870
7	PSERS	21,096	22,972	21,883	22,779	22,779	23,960	25,041	26,200	27,381
8	Federal	4,877	4,016	4,375	3,880	3,909	3,379	3,379	3,379	3,379
9	**Local (Excl. Current R.E.T.)**	**51,121**	**40,893**	**49,889**	**43,076**	**43,076**	**43,351**	**43,922**	**44,502**	**45,092**
11										
12	**Expenses**	**313,449**	**333,879**	**319,940**	**344,990**	**346,290**	**359,111**	**372,832**	**388,642**	**403,235**
13	Salaries	124,439	132,272	129,256	136,152	136,152	140,443	144,620	148,993	153,436
14	Benefits (without PSERS)	34,336	38,495	35,330	40,391	40,391	42,901	45,603	48,513	51,636
15	PSERS	41,737	45,944	43,791	45,558	45,558	47,919	50,082	52,401	54,761
16	Debt Service	26,891	28,912	28,869	29,954	29,954	32,559	33,502	35,834	36,690
17	Transfer to Capital Reserve	14,233	9,236	9,236	9,871	9,871	9,289	9,937	10,611	11,073
18	Other	71,814	79,020	73,459	83,064	84,364	86,000	89,088	92,290	95,638
19										
20		**Net Gap calculation - No tax increase no exceptions**								
21		**Deficit**					**(44,891)**	**(56,713)**	**(70,209)**	**(82,509)**
22		Change in Fund Balance					10,793	(500)	(500)	(500)
23		**Cumulative Gap at No Incr. in R.E. Taxes**					**(34,099)**	**(57,213)**	**(70,709)**	**(83,009)**
24		Prior Year Gap Reduction					-	34,099	57,213	70,709
25		**Net Gap no Incr in R.E Taxes no Exceptions**					**(34,099)**	**(23,115)**	**(13,496)**	**(12,300)**
26										
27										
28		**Net Gap calculation - Act 1 Tax Increase - no exceptions**								
29		**Deficit**					**(44,891)**	**(56,713)**	**(70,209)**	**(82,509)**
30		Change in Fund Balance					10,793	(500)	(500)	(500)
31		**Cumulative Gap at No Incr. in R.E. Taxes**					**(34,099)**	**(57,213)**	**(70,709)**	**(83,009)**
32		Projected tax increase within Act 1					7,001	7,031	7,047	6,634
33		Prior Year Tax Increase not included above					-	7,001	14,033	21,080
34		**Cumulative Gap at Millage Index**					**(27,097)**	**(43,180)**	**(49,629)**	**(55,295)**
35		Prior Year Gap elimination					-	**27,097**	**43,180**	**49,629**
36		**Net Gap at Millage Index (no exceptions)**					**(27,097)**	**(16,083)**	**(6,449)**	**(5,666)**
37										
38										
39		**Net Gap calculation - Act 1 Tax Increase - with exceptions**								
40		**Deficit**					**(44,891)**	**(56,713)**	**(70,209)**	**(82,509)**
41		Change in Fund Balance					10,793	(500)	(500)	(500)
42		**Cumulative Gap at Millage Index**					**(34,099)**	**(57,213)**	**(70,709)**	**(83,009)**
43		Projected tax increase within Act 1					7,001	7,031	7,047	6,634
44		Prior Year Tax Increase not included above					-	7,001	14,033	21,080
45		**Cumulative Gap at Millage Index**					**(27,097)**	**(43,180)**	**(49,629)**	**(55,295)**
46		**Act 1 Exceptions**					**333**	**-**	**8**	**124**
47		**Addt'l Revenue from Prior Year exception allowance**					**-**	**333**	**333**	**341**
48		**Cumulative Gap at Millage Index and Exceptions**					**(26,764)**	**(42,847)**	**(49,288)**	**(54,829)**
49		Prior Year Gap elimination					**-**	**26,764**	**42,847**	**49,288**
50		**Net Gap at Millage Index - with exceptions**					**(26,764)**	**(16,083)**	**(6,441)**	**(5,541)**
51										
52										
53	**Expenses % Increase**									
54	Salaries	5.95%		3.87%		5.34%	3.15%	2.97%	3.02%	2.98%
55	Benefits (without PSERS)	7.75%		2.90%		14.32%	6.21%	6.30%	6.38%	6.44%
56	PSERS	4.82%		4.92%		4.04%	5.18%	4.51%	4.63%	4.50%
57	Debt Service	-0.96%		7.36%		3.76%	8.70%	2.90%	6.96%	2.39%
58	Other	9.67%		2.29%		14.84%	1.94%	3.59%	3.59%	3.63%
59										
60	**Debt Service % of Budget**	**8.6%**		**9.0%**		**8.6%**	**9.1%**	**9.0%**	**9.2%**	**9.1%**
61										
62	**Act 1 Exceptions**						333	-	8	124
64	PSERS						-	-	-	-
65	Special Ed						333	-	8	124
67										
68	**Fund Balance**									
69	**Beginning Fund Balance**	**94,036**		**86,270**			**44,642**	**33,850**	**34,350**	**34,850**
70	Transfer (to)/from Operating Budget	7,766		7,767			10,793	(500)	(500)	(500)
71	**Ending Fund Balance**	**86,270**		**78,503**			**33,850**	**34,350**	**34,850**	**35,350**
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**
75	**Fund Balance - Designation - Millage Rate Stabilization**	**57,421.0**		**45,853.4**			**-**	**-**	**-**	**-**
76	**Fund Balance - Designation- Alternative Education**	**2,000.0**		**1,500.0**			**1,500.0**	**1,500.0**	**1,500.0**	**1,500.0**
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**
78	**Fund Balance - Designation- Technology/Distance Learning**	**-**		**-**			**-**	**-**	**-**	**-**
79	**Fund Balance - Designation- Future Staffing Needs**	**1,500.0**		**3,500.0**			**3,500.0**	**3,500.0**	**3,500.0**	**3,500.0**
80	**Fund Balance - Designation- Elementary Construction**	**-**		**-**			**-**	**-**	**-**	**-**
81	**Fund Balance - Designation - Athletic Fund**	**17.2**		**17.4**			**17.4**	**17.4**	**17.4**	**17.4**
82										
83	**Year End Unassigned/Undesig. FB**	**20,172**		**22,472**			**23,672**	**24,172**	**24,672**	**25,172**
84	**% of Expenses**	**6.4%**		**7.0%**			**6.6%**	**6.5%**	**6.3%**	**6.2%**
85										
86	**Capital Reserves**									
87	**Beginning Fund Balance**	**33,246**		**42,627**		**32,551**	**33,759**	**34,042**	**34,327**	**34,610**
88	Inflow	16,232		9,311		9,946	9,364	10,012	10,686	11,148
89	Outflow	6,851		19,387		8,738	9,081	9,727	10,403	10,861
90	**Year-end Fund Balance**	**42,627**		**32,551**		**33,759**	**34,042**	**34,327**	**34,610**	**34,896**
93										
94	Act 1 index Assumptions			3.5%			3.2%	3.3%	3.3%	3.1%