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**	**221,545.8**	**232,709.7**	**242,455.7**	**252,182.6**	**262,244.7**
4	***Total Salaries***	**124,438.9**	**132,272.3**	**129,255.5**	**136,151.7**	**136,289.6**	**141,879.6**	**146,105.6**	**150,530.5**	**155,027.5**
5	***Administration***									
6	Reg Salaries	11,709.1	12,731.1	12,684.6	13,132.9	13,373.9	13,745.4	14,199.0	14,667.6	15,122.3
7	***Teachers***									
8	Reg Salaries	88,064.4	91,623.0	91,328.9	94,268.2	94,453.4	98,491.4	101,464.8	104,542.4	107,727.6
9	Extra Duty Pymnts	1,729.8	1,941.9	1,492.6	1,798.7	1,798.7	1,852.6	1,908.5	1,966.4	2,026.3
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	265.3	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	100,130.1	104,229.5	107,266.6	110,410.1	113,663.6
15	***Technical***									
16	Reg Salaries	5,530.9	5,935.6	5,852.4	6,288.3	6,232.3	6,624.8	6,843.2	7,068.8	7,287.7
17	***Office Clerical***									
18	Reg Salaries	7,530.4	8,854.5	7,479.9	9,187.7	9,039.3	9,210.5	9,514.4	9,828.4	10,133.1
19	***Crafts and Trades***									
20	Reg Salaries	6,342.7	7,554.1	6,663.9	7,597.9	7,513.9	8,069.5	8,282.4	8,555.7	8,820.9
21										
22	***Benefits***									
23	Medical	21,033.5	24,627.9	21,298.9	26,027.0	23,405.2	24,483.7	26,337.2	28,330.9	30,475.5
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	8,516.5	9,368.2	10,305.0	11,335.5
27	Social Security	9,011.9	10,154.8	9,382.5	10,440.5	10,451.1	10,745.6	11,177.1	11,515.6	11,859.6
28	Retirement	41,737.0	45,944.0	43,790.5	45,558.3	45,604.6	47,927.0	50,596.4	52,941.6	55,329.3
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	689.0	709.5	731.0	752.8
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**	**90,369.5**	**96,320.7**	**102,247.0**	**107,986.2**	**114,022.2**
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**	**85,256.2**	**90,830.1**	**96,350.1**	**101,652.1**	**107,217.2**
35										
36	***Prof. & Tech. Services***	**23,554.9**	**23,032.3**	**24,596.1**	**26,266.2**	**25,866.2**	**26,471.2**	**27,229.4**	**28,010.3**	**28,814.6**
37	Substitute Service	4,289.8	4,335.3	3,897.8	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	796.3	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	3,647.0	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	245.6	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	4,085.3	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	934.0	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	3,103.0	3,459.0	3,059.0	3,015.8	3,106.3	3,199.5	3,295.4
51										
52	***Purchased Property Services***	**4,551.9**	**5,148.4**	**4,948.2**	**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	1,167.6	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**	**33,542.7**	**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	8,070.7	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	5,172.5	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	2,827.6	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	262.7	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	352.0	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	476.0	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**	**9,064.6**	**12,745.2**	**14,018.1**	**12,945.5**	**13,423.9**	**13,920.3**	**14,435.3**
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	1,106.1	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	2,790.1	3,599.0	3,571.9	3,718.1	3,866.8	4,021.5	4,182.3
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**	**29,923.7**	**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	29,923.7	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**	**319,929.5**	**344,989.8**	**345,277.4**	**359,985.2**	**374,393.8**	**390,310.5**	**405,020.3**

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**	**256,261.4**	**254,949.3**	**260,249.6**	**284,947.3**	**315,454.8**	**330,089.1**	**343,545.7**
4	Real Estate	200,957.1	203,487.9	207,391.0	212,859.8	213,859.8	241,780.3	271,701.5	285,740.2	298,591.7
5	Current	198,699.1	202,502.3	206,347.4	211,873.1	212,873.1	240,581.4	270,502.6	284,541.3	297,392.8
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	31,422.8	31,894.2	32,372.6	32,858.2	33,351.0
8	Real Estate Transfer	6,342.0	5,183.4	6,668.5	5,287.1	5,537.1	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	4,999.5	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	1,503.7	1,389.7	1,440.0	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**	**53,198.7**	**54,888.2**	**56,059.6**	**57,342.0**	**58,595.1**
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	28,027.8	29,336.3	30,886.7	32,228.6	33,594.5
28	Social Security	4,351.6	5,077.4	4,657.2	5,220.3	5,225.5	5,372.8	5,588.5	5,757.8	5,929.8
29	Retirement	21,095.6	22,972.0	21,883.2	22,779.1	22,802.3	23,963.5	25,298.2	26,470.8	27,664.7
30	Other	727.4	-	315.7	732.0	332.0	-	-	-	-
31										
32	**Federal**	**4,877.0**	**4,015.7**	**4,375.4**	**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	262.5	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**	**312,198.6**	**312,181.0**	**317,357.7**	**343,215.0**	**374,893.8**	**390,810.5**	**405,520.3**
41										
42	**Beginning Fund Balance**	**94,036.2**	**75,855.9**	**86,270.4**	**69,658.3**	**78,539.6**	**50,619.8**	**33,849.6**	**34,349.6**	**34,849.6**
44	**Ending Fund Balance**	**86,270.4**	**41,891.9**	**78,539.6**	**36,849.5**	**50,619.8**	**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	4,159.909	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	45,889.933	6,000.0	18,270.2	-	-	-	-
49	Assigned Fund Balance for Alternative Education	2,000.0	2,000.0	1,500.000	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	1,000.000	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	3,500.000	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	17.401	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**	**7,730.9**	**32,808.8**	**27,919.8**	**16,770.2**	**(500.0)**	**(500.0)**	**(500.0)**

West Chester Area School District
Forecast Millage Calculation

	A	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	**240,581**		**270,503**	**284,541**	**297,393**
11	Gross tax to be levied	219,338	249,307		280,314	294,861	308,179
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	233,207		262,212	275,820	288,278
18	Delaware Cnty Levy	14,364	16,100		18,102	19,041	19,901
19		219,338	249,307		280,314	294,861	308,179
20							
21	Millage Calculation						
22	Chester Cnty tax levy	204,974	233,207		262,212	275,820	288,278
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**	**27.3268**		**30.6536**	**32.1693**	**33.5440**
26	**Previous Year Millage**	23.3845	24.1573		27.3268	30.6536	32.1693
27							
28	**Chester Cnty Mill Increase**	**0.77**	**3.17**		**3.33**	**1.52**	**1.37**
29	**% increase**	**3.3%**	**13.1%**		**12.2%**	**4.9%**	**4.3%**
30	Delaware Cnty Tax levy	14,364	16,100		18,102	19,041	19,901
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**	**13.8966**		**15.6249**	**16.4359**	**17.1782**
34	**Previous Yr Millage ***	11.3681	12.2210		13.8966	15.6249	16.4359
35							
36	**Delaware Cnty Mill Increase**	**0.85**	**1.68**		**1.73**	**0.81**	**0.74**
37	**% increase**	**7.5%**	**13.7%**		**12.4%**	**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**	**27.3268**				
45	**Chester County Millage Re-balanced**	**24.1807**					
46	**Chester Cnty Mill Increase**		**3.17**				
47	**% increase**		**13.01%**				
48	**Act 1 Millage**		**25.0512**				
49	**Millage from exceptions**		**2.2756**				
50							
51							
52	**Delaware County Millage**	**12.2210**	**13.8966**				
53	**Delaware County Millage Re-balanced**	**12.0514**					
54	**Delaware Cnty Mill Increase**		**1.85**				
55	**% increase**		**15.31%**				
56	**Act 1 Millage**		**12.6609**				
57	**Millage from exceptions**		**1.2357**				

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
2026-27 Projection Changes
November 2026

Expenses		
Medical Benefits	$	(250,000)
Other Professional Svcs- Teacher Stipend	$	(400,000)
Total Expenses	$	(650,000)

Revenues		
Current Real Estate	$	1,000,000
Investment Earnings	$	500,000
Other State Subsidy- Teacher Stipend	$	(400,000)
Total Revenues	$	1,100,000

Fund Balance Analysis		
Increase in Fund Balance Designation for Future Millage Increases	$	1,750,000
Increase (Decrease) in Ending Fund Balance 6/30/27	$	1,750,000

West Chester Area School District
Budget Forecast Model
2027-28 Projection Changes
November 2026

Expenses		
Salaries- Model assumptions vs. actual	$	1,005,729
Salaries- New Staffing Additions	$	407,920
Contracted Services- Offset to salary additions	$	(146,951)
Other Prof Svcs- Teacher Stipend	$	(400,000)
Supplies- Educational	$	(24,925)
Total Expenses	$	841,773

Revenues		
Total Revenues	$	-

Budget Gap		
Change in Budget Gap	$	841,773

Fund Balance Analysis		
Increase in Beginning Fund Balance Designation for Future Millage Increases	$	1,750,000
2027-28 Use of Designation for Future Millage Increases	$	(1,750,000)
Increase (Decrease) in Ending Fund Balance 6/30/28	$	-

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

Expenses		
Staffing Increase 2.4 FTE:		
Salaries	$	191,037
PSERS & SS	$	78,783
Medical Benefits	$	(500,000)
Supplies- Educational	$	(27,173)
Total Expenses	$	(257,353)

Revenues		
Investment Earnings	$	1,500,000
Other Local Income- PURTA	$	50,303
Subsidy PSERS & SS	$	39,392
Total Revenues	$	1,589,695

Fund Balance Analysis		
Increase in Fund Balance Designation for Future Millage Increases	$	1,847,048
Increase (Decrease) in Ending Fund Balance 6/30/27	$	1,847,048

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

Expenses		
Prof & Tech Svcs	$	(62)
Purchased Prop Svcs	$	2,101
Other Services	$	(5,333)
Supplies	$	(7,326)
Total Expenses	$	(10,620)

Revenues		
Local Revenues	$	25,113
Federal Revenues	$	789
Total Revenues	$	25,902

Fund Balance Analysis		
Increase in Fund Balance Designation for Future Millage Increases	$	36,522
Increase (Decrease) in Ending Fund Balance 6/30/26	$	36,522

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

Expenses		
Change in Average Teacher Salary:		
Budgeted teacher salary	$	86,979
Actual teacher salary	$	86,930
Decreased avg. teacher salary	$	(49)
Number of teachers		1,083.80
Increase in teacher attrition	$	(53,106)
Benefits- SS & PSERS	$	(21,901)
Variable Rate Debt	$	(30,000)
Total Expenses	$	(105,007)

Revenues		
Earned Income Tax	$	1,000,000
Transfer Tax	$	250,000
Investment Earnings	$	1,000,000
State Subsidies - SS & PSERS	$	(10,951)
Total Revenues	$	2,239,049

Fund Balance Analysis		
Increase in Beginning Fund Balance Designation for Future Millage Increases	$	36,522
Increase in Fund Balance Designation for Future Millage Increases	$	2,344,056
Increase (Decrease) in Ending Fund Balance 6/30/27	$	2,380,578

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 6/30/26	$	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 6/30/27	$	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	844	905	836	861	861
9		1st to 5th Grade	4,497	4,478	4,516	4,477	4,489
10		Grades 6-8	2,806	2,784	2,736	2,727	2,714
11		Grades 9-12	3,627	3,543	3,637	3,652	3,634
12		**Total**	11,774	11,710	11,725	11,717	11,698
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		3.60%	3.30%	3.30%	3.10%
31		Teachers		3.50%	3.50%	3.50%	3.50%
32		Non-Bargaining		3.60%	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		$167,831	$173,370	$179,091	$184,643
Additional Headcount	-		-	-	-	-
Additional Salary Expense	$0		$0	$0	$0	$0
Teacher						
Average New Hire Salary	$75,982	$70,099	$72,936	$75,138	$77,417	$79,776
Average Teacher Salary	$86,979	$86,718	90,677	$93,620	$96,459	$99,398
Headcount Change *(Enrollment)*	-		-	-	-	-
Headcount Change *(Curricular)*	(2.00)		3.00	-	-	-
Change Salary Expense	$87,008		$216,054	$0	$0	$0
Non-Bargaining						
Average New Hire Salary	$87,737		$90,896	$93,895	$96,994	$100,001
Additional Headcount	2.00		1.00	-	-	-
Additional Salary Expense	$215,193		$65,000	$0	$0	$0
Support Staff						
Average New Hire Salary	$33,054		$34,303	$35,435	$36,604	$37,739
Additional Headcount	3.00		1.00	-	-	-
Additional Salary Expense	$96,014		$35,804	$0	$0	$0
Crafts/Trades						
Average New Hire Salary	$53,971		$57,160	$58,641	$60,576	$62,454
Additional Headcount	3.00		2.00	-	-	-
Additional Salary Expense	$84,000		$91,062	$0	$0	$0

	2026-27 Budget	2026-27 Projected	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Teacher Staffing Changes Detail			3.50%	3.50%	3.50%	3.50%
Salary before Attrition	95,431,176		99,525,331	102,714,833	105,792,352	108,977,585
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		98,275,331	101,464,833	104,542,352	107,727,585
Increase with Attrition			4.05%	3.02%	3.03%	3.05%
Staffing changes	87,008		216,054	-	-	-
Teacher Salary (with attrition & staffing changes)	94,268,184	94,453,415	98,491,385	101,464,833	104,542,352	107,727,585
Increase with Attrition & Staffing Changes			4.28%	3.02%	3.03%	3.05%

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	13,373,939	13,745,395	14,198,993	14,667,560	15,122,254
Total Administration Salaries	***13,132,871***	***13,373,939***	***13,745,395***	***14,198,993***	***14,667,560***	***15,122,254***
Teacher Staff Salaries	94,268,184	94,453,415	98,491,385	101,464,833	104,542,352	107,727,585
Extra Duty Pymnts (123)	1,798,689	1,798,689	1,852,599	1,908,528	1,966,416	2,026,329
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	257,493	265,267	273,312	281,640
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***	***100,130,104***	***104,229,476***	***107,266,628***	***110,410,081***	***113,663,554***
Reg Salaries (141)	*6,282,046*	*6,226,046*	*6,618,475*	*6,836,884*	*7,062,502*	*7,281,439*
Overtime (143)	*6,300*	*6,300*	*6,300*	*6,300*	*6,300*	*6,300*
Technical	**6,288,346**	**6,232,346**	**6,624,775**	**6,843,184**	**7,068,802**	**7,287,739**
Reg Salaries (151)	*3,916,268*	*3,767,900*	*3,852,149*	*3,979,270*	*4,110,586*	*4,238,014*
Overtime (153) (152)	*65,500*	*65,500*	*67,976*	*70,219*	*72,536*	*74,785*
Library/Office Aides (154),(155)	*649,128*	*649,128*	*650,171*	*671,627*	*693,790*	*715,298*
Technology Aides (158)	*763,808*	*763,808*	*833,652*	*861,163*	*889,581*	*917,158*
Instructional Aides (191)	*3,725,866*	*3,725,866*	*3,736,880*	*3,860,197*	*3,987,583*	*4,111,198*
Instructional Aides OT (193)	*67,100*	*67,100*	*69,636*	*71,934*	*74,308*	*76,612*
Office Clerical	**9,187,670**	**9,039,302**	**9,210,464**	**9,514,409**	**9,828,385**	**10,133,065**
Reg Salaries Oper & Maint(161)	*6,661,162*	*6,577,162*	*7,182,578*	*7,368,606*	*7,611,770*	*7,847,735*
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*	*543,254*	*561,181*	*579,700*	*597,671*
Crafts and Trades	**7,597,910**	**7,513,910**	**8,069,510**	**8,282,367**	**8,555,685**	**8,820,911**
Total Salary Expense	**136,151,670**	**136,289,601**	**141,879,619**	**146,105,582**	**150,530,512**	**155,027,523**
% Increase		0.10%	4.10%	2.98%	3.03%	2.99%

POSITIONS	Func	Acct	Prog	2026-27 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2027-28 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2027-28 Budget 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**	-	-	-	-	-
Supervisor of Strategic Initiatives and District Partnerships	2360	111	52C	-	-	-	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	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
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**	-	-	-	-	-
Equity Supervisor	2260	111	52M	-	-	-	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**	-	-	-	-	-
Senior Manager of Staffing and Recruiting	2831	111	54	-	-	-	1.00	**1.00**	-	-	-	1.00	**1.00**	-	-	-	-	-
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**	**43.00**	**80.00**	**13.00**	**9.00**	**15.00**	**43.00**	**80.00**	-	-	-	-	-
Teachers																		
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	41.00	-	-	-	**41.00**	41.00	-	-	-	**41.00**	-	-	-	-	-
4th Grade	1110	121	09	38.00	-	-	-	**38.00**	38.00	-	-	-	**38.00**	-	-	-	-	-
5th Grade	1110	121	09	36.00	-	-	-	**36.00**	36.00	-	-	-	**36.00**	-	-	-	-	-
Art	1110	121	01	11.00	8.20	8.20	-	**27.40**	11.00	8.20	8.20	-	**27.40**	-	-	-	-	-
ELD	1110	121	02	14.00	5.40	6.00	-	**25.40**	14.00	5.40	6.00	-	**25.40**	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	37.60	32.00	-	**69.60**	-	37.60	32.00	-	**69.60**	-	-	-	-	-
World Language	1110	121	07	-	10.00	20.00	-	**30.00**	-	10.00	20.00	-	**30.00**	-	-	-	-	-
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	-	6.40	6.00	-	**12.40**	-	6.40	6.00	-	**12.40**	-	-	-	-	-
Math	1110	121	15	5.00	30.20	32.20	-	**67.40**	5.00	30.20	32.20	-	**67.40**	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	10.20	13.00	2.00	**36.20**	11.00	10.20	13.00	2.00	**36.20**	-	-	-	-	-
Science	1110	121	19	-	24.40	40.60	-	**65.00**	-	24.40	40.60	-	**65.00**	-	-	-	-	-
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	-	-	2.20	-	**2.20**	-	-	2.20	-	**2.20**	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	23.57	8.00	3.00	-	**34.57**	23.57	8.00	3.00	-	**34.57**	-	-	-	-	-
Music -Vocal	1110	121	16A	11.00	5.40	2.60	-	**19.00**	11.00	5.40	2.60	-	**19.00**	-	-	-	-	-
Music -Instrumental	1110	121	16B	11.00	6.20	4.80	-	**22.00**	11.00	6.20	4.80	-	**22.00**	-	-	-	-	-
Equity Coach	1110	121	52M	-	3.00	-	-	**3.00**	-	3.00	-	-	**3.00**	-	-	-	-	-
Cyber School	1110	121	05	-	0.40	4.20	-	**4.60**	-	0.40	4.20	-	**4.60**	-	-	-	-	-
TITLE 1 - Reading Specialist	1190	121	06A	4.43	-	-	-	**4.43**	4.43	-	-	-	**4.43**	-	-	-	-	-
TITLE 1 - Math Specialist	1190	121	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				**353.00**	**188.40**	**221.20**	**2.00**	**764.60**	**353.00**	**188.40**	**221.20**	**2.00**	**764.60**	-	-	-	-	-
Fam and Cons Science	1340	121	12	-	6.80	8.60	-	**15.40**	-	6.80	8.60	-	**15.40**	-	-	-	-	-
Industrial Arts	1350	121	13	-	7.00	5.00	-	**12.00**	-	7.00	5.00	-	**12.00**	-	-	-	-	-
Business Education	1360	121	03	-	-	10.70	-	**10.70**	-	-	10.70	-	**10.70**	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	-	1.10	-	**1.10**	-	-	1.10	-	**1.10**	-	-	-	-	-
Clock Tower - Alt Edu	1442	121	21W	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APT Program - Alt Edu	1442	121	21M	-	-	6.00	-	**6.00**	-	-	6.00	-	**6.00**	-	-	-	-	-
Total				**-**	**13.80**	**31.40**	**-**	**45.20**	**-**	**13.80**	**31.40**	**-**	**45.20**	-	-	-	-	-

POSITIONS	Func	Acct	Prog	2026-27 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2027-28 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2027-28 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	10.00	3.10	1.40	-	**14.50**	11.00	3.60	1.90	-	**16.50**	1.00	0.50	0.50	-	**2.00**
Emotional Support	1231	121	21C	5.00	3.00	4.50	-	**12.50**	5.00	3.00	4.50	-	**12.50**	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	2.00	-	**2.00**	-	-	2.00	-	**2.00**	-	-	-	-	-
Life Skills	1211	121	21F	3.00	2.00	2.00	-	**7.00**	3.00	2.00	2.00	-	**7.00**	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	38.00	20.50	25.50	-	**84.00**	38.00	21.50	25.50	-	**85.00**	-	1.00	-	-	**1.00**
Multiple Disabilities	1270	121	21J	2.00	2.00	2.00	-	**6.00**	2.00	2.00	2.00	-	**6.00**	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	16.00	**16.00**	-	-	-	16.00	**16.00**	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	5.60	4.20	3.00	-	**12.80**	5.60	4.20	3.00	-	**12.80**	-	-	-	-	-
Cyber Special Education	1200	121	05	-	-	-	-	**-**	-	-	-	-	**-**	-	-	-	-	-
			Total	**63.60**	**34.80**	**40.40**	**20.00**	**158.80**	**64.60**	**36.30**	**40.90**	**20.00**	**161.80**	**1.00**	**1.50**	**0.50**	**-**	**3.00**
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	3.20	**20.20**	11.00	3.00	3.00	3.20	**20.20**	-	-	-	-	-
Case Workers	2160	121	18F	-	-	-	10.00	**10.00**	-	-	-	10.00	**10.00**	-	-	-	-	-
Librarian	2250	121	14	11.00	3.00	3.00	-	**17.00**	11.00	3.00	3.00	-	**17.00**	-	-	-	-	-
Cyber Support Services	2000	121	05	-	-	-	-	**-**	-	-	-	-	**-**	-	-	-	-	-
			Total	**44.00**	**21.00**	**31.00**	**13.20**	**109.20**	**44.00**	**21.00**	**31.00**	**13.20**	**109.20**	**-**	**-**	**-**	**-**	**-**
Athletic Trainer	3200	121	30S	-	3.00	6.00	-	**9.00**	-	3.00	6.00	-	**9.00**	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	2.40	-	**2.40**	-	-	2.40	-	**2.40**	-	-	-	-	-
Cyber Audio Visual	2200	121	05	-	-	-	-	**-**	-	-	-	-	**-**	-	-	-	-	-
			Total	**-**	**3.00**	**8.40**	**-**	**11.40**	**-**	**3.00**	**8.40**	**-**	**11.40**	**-**	**-**	**-**	**-**	**-**
			Teacher Total	**460.60**	**261.00**	**332.40**	**35.20**	**1,089.20**	**461.60**	**262.50**	**332.90**	**35.20**	**1,092.20**	**1.00**	**1.50**	**0.50**	**-**	**3.00**
Secretarial Staff - Central Office and School Administration																		
Sec to Superintendent	2360	151	52	-	-	-	-	**-**	-	-	-	-	**-**	-	-	-	-	-
Sec to the Ass't and Deputy 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	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	-	**-**	-	-	-	-	**-**	-	-	-	-	-
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 Teaching and Learning and Equity	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**	**15.00**	**56.00**	**11.00**	**9.00**	**21.00**	**15.00**	**56.00**	**-**	**-**	**-**	**-**	**-**
Full Day KG	1110	191	08F	10.00	-	-	-	**10.00**	10.00	-	-	-	**10.00**	-	-	-	-	-
ELD	1110	191	02	8.00	1.40	3.60	-	**13.00**	8.00	1.40	3.60	-	**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	-	-	-	4.00	**4.00**	-	-	-	4.00	**4.00**	-	-	-	-	-
Behavior Technicians	1233	191	21R	-	-	-	13.00	**13.00**	-	-	-	14.00	**14.00**	-	-	-	1.00	**1.00**
Life Skills	1211	191	21F	-	-	-	7.00	**7.00**	-	-	-	7.00	**7.00**	-	-	-	-	-
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**	**1.40**	**3.60**	**113.00**	**136.00**	**18.00**	**1.40**	**3.60**	**114.00**	**137.00**	**-**	**-**	**-**	**1.00**	**1.00**
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	2026-27 Actual ELM Elem	MID Middle	HS High	OTH Other	Total	2027-28 Budget ELM Elem	MID Middle	HS High	OTH Other	Total	Addition/Reductions to 2027-28 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	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	2.00	**2.00**	-	-	-	2.00	**2.00**	-	-	-	-	-
			Total	-	-	-	**4.00**	**4.00**	-	-	-	**4.00**	**4.00**	-	-	-	-	-
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	-	-	-	7.00	**7.00**	-	-	-	7.00	**7.00**	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	17.00	**17.00**	-	-	-	17.00	**17.00**	-	-	-	-	-
			Total	-	-	-	**32.00**	**32.00**	-	-	-	**32.00**	**32.00**	-	-	-	-	-
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	26.50	15.50	31.00	6.00	**79.00**	27.50	15.50	31.00	7.00	**81.00**	1.00	-	-	1.00	**2.00**
Campus Security Officer	2660	141	71L	-	-	-	9.00	**9.00**	-	-	-	9.00	**9.00**	-	-	-	-	-
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	-	-	-	4.00	**4.00**	-	-	-	4.00	**4.00**	-	-	-	-	-
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	**37.50**	**18.50**	**34.00**	**58.00**	**148.00**	**38.50**	**18.50**	**34.00**	**59.00**	**150.00**	**1.00**	-	-	**1.00**	**2.00**
Secretarial Staff - Central Office and School Administration Total				**84.00**	**32.90**	**64.60**	**258.70**	**440.20**	**85.00**	**32.90**	**64.60**	**261.70**	**444.20**	**1.00**	-	-	**3.00**	**4.00**
			Grand Total	**557.60**	**302.90**	**412.00**	**336.90**	**1,609.40**	**559.60**	**304.40**	**412.50**	**339.90**	**1,616.40**	**2.00**	**1.50**	**0.50**	**3.00**	**7.00**

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	23,405,197	24,483,745	26,337,165	28,330,888	30,475,537
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	8,516,536	9,368,189	10,305,008	11,335,509
Social Security	9,382,536	10,440,509	10,451,060	10,745,647	11,177,077	11,515,584	11,859,606
Retirement	43,790,543	45,558,295	45,604,626	47,926,989	50,596,363	52,941,581	55,329,323
Tuition	540,591	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	623,233	667,536	667,536	688,957	709,478	730,965	752,803
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	90,369,458	96,320,692	102,246,992	107,986,240	114,022,220
% Increase			7.66%	3.44%	6.15%	5.61%	5.59%

* 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	18,824,981	19,556,807	21,037,257	22,629,778	24,342,852
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	8,261,480	9,087,628	9,996,391	10,996,030
Social Security	9,382,536	10,440,509	10,451,060	10,745,647	11,177,077	11,515,584	11,859,606
Retirement	43,790,543	45,558,295	45,604,626	47,926,989	50,596,363	52,941,581	55,329,323
Tuition	540,591	600,000	600,000	600,000	600,000	600,000	600,000
Life & Disability	456,100	550,684	550,684	572,105	592,626	614,113	635,951
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	85,256,172	90,830,062	96,350,144	101,652,070	107,217,214
% Increase			7.75%	6.54%	6.08%	5.50%	5.47%

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	5,083,773	$5,198,549	$5,198,549	$5,402,491	$5,614,591	$5,835,175	$6,064,582
Transfer for Cap Facilities	2,715,456	$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	
	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
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	$ -	$ -

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	$ 201,467	$ 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	$ 9,172,076	$ 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		$ 28,152,076		$ 23,816,935		$ 24,760,598		$ 27,089,012		$ 36,690,494
Total New Debt	$ 9,207,076	$ 18,975,000	$ 9,172,076	$ 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**	**$9,943,676**	**$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**		**$29,923,676**		**$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	111.3	-	8.2	124.5
Total	**4,223.9**	**111.3**	**-**	**8.2**	**124.5**

Index =		3.50%	3.60%	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	514,612	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	1,994,825	1,898,091	1,950,357	1,892,870
Total Exception		**4,223,882**	**111,280**	**-**	**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	$ 5,083,773	$ 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	$ 5,083,773	$ 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	$ 63,990	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Technology	3,264,256	4,852,451	3,837,650	5,098,549	6,989,518	5,302,491	5,514,591	5,735,175	5,964,582
Curriculum Equipment Purchases	90,418	-	40,904	274,000	274,000	-	-	-	-
Total Expenditures	$ 3,461,026	$ 4,952,451	$ 3,942,544	$ 5,472,549	$ 7,363,518	$ 5,402,491	$ 5,614,591	$ 5,835,175	$ 6,064,582
Excess of Revenues over Expenditures	$ 1,352,869	$ -	$ 1,141,229	$ (274,000)	$ (2,164,969)	$ -	$ -	$ -	$ -
Fund Balance at July 1	$ 144,796	$ 582,267	$ 1,497,665	$ 621,497	$ 2,638,894	$ 473,925	$ 473,925	$ 473,925	$ 473,925
Fund Balance at June 30	$ 1,497,665	$ 582,267	$ 2,638,894	$ 347,497	$ 473,925	$ 473,925	$ 473,925	$ 473,925	$ 473,925
FACILITIES CAPITAL SPENDING									
Revenues									
Contribution from General Fund	$ 7,425,503	$ 2,846,778	$ 2,715,456	$ 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	1,957,241	75,000	75,000	75,000	75,000	75,000	75,000
	$ 11,418,564	$ 4,358,556	$ 6,109,475	$ 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	$ 4,821,289	$ 3,265,367	$ 2,148,929	$ 3,678,635	$ 4,112,567	$ 4,568,195	$ 4,796,605
Elementary Construction	146,013	-	2,719,267	-	7,134,720	-	-	-	-
	$ 3,390,295	$ 4,572,580	$ 7,540,556	$ 3,265,367	$ 9,283,649	$ 3,678,635	$ 4,112,567	$ 4,568,195	$ 4,796,605
Excess of Revenues over Expenditures	$ 8,028,269	$ (214,024)	$ (1,431,081)	$ 1,482,516	$ (4,535,766)	$ 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	$ 39,698,389	$ 35,162,623	$ 35,445,122	$ 35,730,300	$ 36,013,158
Designated Fund Balance at June 30	$ 41,129,470	$ 29,918,186	$ 39,698,389	$ 33,411,704	$ 35,162,623	$ 35,445,122	$ 35,730,300	$ 36,013,158	$ 36,299,689

2025-2026 Capital Budget

	Budget 2025-2026	Actual Exp 2025-2026
Elementary Equipment		
Student iPad (K & 3rd)	848,400	756,144
Teacher Device	692,340	656,248
Teacher iPad Stand	4,320	
Teacher iPad (K & 1st/Lib)	56,100	48,600
	1,601,160	**1,460,992**
Secondary Equipment		
6th grade 1:1	660,000	730,450
9th grade 1:1	880,000	906,111
Teacher Device (Art, Music and Video)	55,960	90,159
Video	25,551	0
	1,621,511	**1,726,720**
District		
Digital Signage	20,000	9,168
Projector (EXE, WTE, SMS and RHS)	561,880	179,483
Staff (Central + Schools)	322,120	25,050
	904,000	**213,701**
Network		
Access Point/Switch	575,780	315,634
Server	150,000	120,603
	725,780	**436,237**
Technology Fund 22	**4,852,451**	**3,837,650**

2026-2027 Capital Budget

	Budget 2026-2027	Projected 2026-2027
Elementary Equipment		
Ipad Cart(Classroom)	17,000	17,000
Logitech Crayon	313,500	313,500
Student iPad (K & 3rd)	857,850	887,850
Teacher iPad (2 & 3)	68,628	83,628
	1,256,978	**1,301,978**
Secondary Equipment		
6th grade 1:1	790,000	1,150,000
9th grade 1:1	935,000	1,300,000
Art	180,000	230,000
Tech Ed	129,000	189,000
Video	67,200	87,200
	2,101,200	**2,956,200**
District		
Security Camera		300,000
Digital Signage	283,000	561,572
Projector/Display Panel	588,826	971,223
Staff Device	118,545	148,545
	990,371	**1,981,340**
Network		
Access Point/Switch	575,000	575,000
Server	175,000	175,000
	750,000	**750,000**
Technology Fund 22	**5,098,549**	**6,989,518**

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**	**312,199**	**312,181**	**317,358**	**315,239**	**317,463**	**319,808**	**322,132**
4	**Current RE Taxes (0% rate incr.)**	**198,699**	**202,502**	**206,347**	**211,873**	**212,873**	**212,606**	**213,072**	**213,538**	**214,005**
5	**Revenue (Excl Current R.E.T.)**	**106,984**	**97,413**	**105,851**	**100,308**	**104,485**	**102,634**	**104,391**	**106,269**	**108,128**
6	State (Other)	29,891	29,532	29,679	30,573	30,396	30,925	30,761	30,871	30,930
7	PSERS	21,096	22,972	21,883	22,779	22,802	23,963	25,298	26,471	27,665
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**	**49,914**	**43,076**	**47,376**	**44,366**	**44,952**	**45,548**	**46,153**
11										
12	**Expenses**	**313,449**	**333,879**	**319,929**	**344,990**	**345,277**	**359,985**	**374,394**	**390,311**	**405,020**
13	Salaries	124,439	132,272	129,256	136,152	136,290	141,880	146,106	150,531	155,028
14	Benefits (without PSERS)	34,336	38,495	35,330	40,391	39,652	42,903	45,754	48,710	51,888
15	PSERS	41,737	45,944	43,791	45,558	45,605	47,927	50,596	52,942	55,329
16	Debt Service	26,891	28,912	28,869	29,954	29,924	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	73,448	83,064	83,937	85,428	88,498	91,683	95,012
19										
20		**Net Gap calculation - No tax increase no exceptions**								
21		**Deficit**					**(44,746)**	**(56,931)**	**(70,503)**	**(82,888)**
22		Change in Fund Balance					16,770	(500)	(500)	(500)
23		**Cumulative Gap at No Incr. in R.E. Taxes**					**(27,976)**	**(57,431)**	**(71,003)**	**(83,388)**
24		Prior Year Gap Reduction					-	27,976	57,431	71,003
25		**Net Gap no Incr in R.E Taxes no Exceptions**					**(27,976)**	**(29,455)**	**(13,572)**	**(12,385)**
26										
27										
28		**Net Gap calculation - Act 1 Tax Increase - no exceptions**								
29		**Deficit**					**(44,746)**	**(56,931)**	**(70,503)**	**(82,888)**
30		Change in Fund Balance					16,770	(500)	(500)	(500)
31		**Cumulative Gap at No Incr. in R.E. Taxes**					**(27,976)**	**(57,431)**	**(71,003)**	**(83,388)**
32		Projected tax increase within Act 1					7,853	7,031	7,047	6,634
33		Prior Year Tax Increase not included above					-	7,853	14,885	21,931
34		**Cumulative Gap at Millage Index**					**(20,122)**	**(42,546)**	**(49,071)**	**(54,823)**
35		Prior Year Gap elimination					-	**20,122**	**42,546**	**49,071**
36		**Net Gap at Millage Index (no exceptions)**					**(20,122)**	**(22,424)**	**(6,526)**	**(5,751)**
37										
38										
39		**Net Gap calculation - Act 1 Tax Increase - with exceptions**								
40		**Deficit**					**(44,746)**	**(56,931)**	**(70,503)**	**(82,888)**
41		Change in Fund Balance					16,770	(500)	(500)	(500)
42		**Cumulative Gap at Millage Index**					**(27,976)**	**(57,431)**	**(71,003)**	**(83,388)**
43		Projected tax increase within Act 1					7,853	7,031	7,047	6,634
44		Prior Year Tax Increase not included above					-	7,853	14,885	21,931
45		**Cumulative Gap at Millage Index**					**(20,122)**	**(42,546)**	**(49,071)**	**(54,823)**
46		**Act 1 Exceptions**					**111**	**-**	**8**	**124**
47		**Addt'l Revenue from Prior Year exception allowance**					**-**	**111**	**111**	**120**
48		**Cumulative Gap at Millage Index and Exceptions**					**(20,011)**	**(42,435)**	**(48,952)**	**(54,579)**
49		Prior Year Gap elimination					-	**20,011**	**42,435**	**48,952**
50		**Net Gap at Millage Index - with exceptions**					**(20,011)**	**(22,424)**	**(6,517)**	**(5,627)**
51										
52										
53	**Expenses % Increase**									
54	Salaries	5.95%		3.87%		5.44%	4.10%	2.98%	3.03%	2.99%
55	Benefits (without PSERS)	7.75%		2.90%		12.23%	8.20%	6.64%	6.46%	6.52%
56	PSERS	4.82%		4.92%		4.14%	5.09%	5.57%	4.64%	4.51%
57	Debt Service	-0.96%		7.36%		3.65%	8.81%	2.90%	6.96%	2.39%
58	Other	9.67%		2.28%		14.28%	1.78%	3.59%	3.60%	3.63%
59										
60	**Debt Service % of Budget**	**8.6%**		**9.0%**		**8.7%**	**9.0%**	**8.9%**	**9.2%**	**9.1%**
61										
62	**Act 1 Exceptions**						**111**	**-**	**8**	**124**
64	PSERS						-	-	-	-
65	Special Ed						111	-	8	124
67										
68	**Fund Balance**									
69	**Beginning Fund Balance**	**94,036**		**86,270**			**50,620**	**33,850**	**34,350**	**34,850**
70	Transfer (to)/from Operating Budget	7,766		7,731			16,770	(500)	(500)	(500)
71	**Ending Fund Balance**	**86,270**		**78,540**			**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**		**45,889.9**			**-**	**-**	**-**	**-**
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**		**42,337**	**35,637**	**35,919**	**36,204**	**36,487**
88	Inflow	16,232		11,193		9,946	9,364	10,012	10,686	11,148
89	Outflow	6,851		11,483		16,647	9,081	9,727	10,403	10,861
90	**Year-end Fund Balance**	**42,627**		**42,337**		**35,637**	**35,919**	**36,204**	**36,487**	**36,774**
93										
94	Act 1 index Assumptions			3.5%			3.6%	3.3%	3.3%	3.1%