

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – December 21, 2020
6:15 p.m.
ZOOM Meeting

AGENDA

- Approval of November 16, 2020 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of 2021-22 Budget Resolutions (see attached) Mr. Scully
- Review of 2020 Real Estate Property Assessment Appeals Impacting the 2021-22 Tax Base (see attached) Mr. Scully
- Approval of Capital Reserve Projects and Capital Fund Projects (see attached) Mr. Groves

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(Board & Public)

*Members of the public wishing to provide comments on committee agenda items may submit comments electronically using the google form link until 12 noon on the day of the meeting. The link is live once the committee packet has been posted publicly. Please limit your comments to two (2) minutes. Comments duly submitted will be noted and (as practical) read or summarized during the meeting.*

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 November 16, 2020 – Property & Finance Committee (via ZOOM)

Attending Committee Members: Mr. Gary Bevilacqua-Chair, Mr. Brian Gallen, Dr. Karen Herrmann, Mr. Randell Spackman

Other Board Members: Ms. Joyce Chester, Mr. Daryl Durnell, Dr. Kate Shaw, Mrs. Sue Tiernan

Administration: Mr. John Scully, Dr. James Scanlon, Mr. Kevin Campbell, Mr. Justin Matys

Also Present: Members of the public

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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                |
| The committee approved the October 19, 2020 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Mr. Bevilacqua |
| Mr. Scully reviewed the Budget Forecast Model and advised the Committee that this month's model includes updated budget salary figures for the 21-22 school year. The updates include actual budgeted salary amounts for existing employees as well as staffing additions for 2021-22. Mr. Scully reviewed the additional staffing requests and justifications for the 2021-22 budget year from each department. The total net addition to staff is 55.40 FTEs including staffing related to Greystone Elementary school, the APT program and Campus security officers. Mr. Scully continued with a review of the Budget Forecast Model and the changes from the previous model identified on page 5 & 6. Mr. Scully reviewed the changes to the 2020-21 expense projections that included decreases related to professional and tech services of \$500,000 and a reduction in variable rate debt of \$50,000. Changes to the 2020-21 revenues include an increase in EIT of \$500,000, an increase in transfer tax of \$250,000, an increase in basic ed funding of \$388,331, an increase in special ed funding of \$3,561, and a reduction of \$287,478 in other local revenue. The changes to the 2020-21 projection resulted in a net savings of \$1,404,414 which will increase the fund balance designation for future millage increases. Mr. Scully reviewed the changes to the 2021-22 expense projections that included a reduction in current salaries in the amount of \$147,419 offset by an increase in salaries for new staffing additions of 55.40 FTEs in the amount of \$654,712. There were reductions related to employee benefits of \$755,229 and contracted services of \$960,929 which was the result moving the APT program and security officers to the District salaried FTE positions. There were also decreases to Charter schools and Tuition for the CAT programs in the amounts of \$750,000 and \$201,429, respectively. The total net decrease to the 2021-22 expense totaled \$2,160,294. Changes to the 2021-22 revenue projections include an increase in State subsidy revenue of \$99,865 related to social security and PSERs and an increase in Medical Access revenue of \$500,000. The net of all changes in November resulted in a 2021-22 budget gap reduction of \$2,760,159. The summary of all funds, page 29, shows the budget gap after an ACT 1 tax increase to be \$10,423,000. This is an informational item and no Board action is required. | Mr. Scully     |
| Mr. Scully presented information for a name change at the Penn Wood Library. A request was made by Linda Mangold, a teacher at Penn Wood,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Mr. Scully     |

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| <p>and the request was to rename the library after longtime District employee and Penn Wood Elementary School Principal, Dr. Ellen Gacomis. In accordance with School Board policy 701AG1, once the request is received and verified, it is submitted to the Chairperson of the Property and Finance Committee for consideration. If two members of the Committee support the request, they shall direct the Administration to complete a cost analysis of the name change. The Committee recommended directing the Administration to complete a cost analysis of the Penn Wood Library name change.</p> |  |
| <p>MEMO items for board agenda November 23, 2020:</p> <ul style="list-style-type: none"> <li>• Approval to Exonerate 2020-21 Property Taxes East Bradford Township – Open Space</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                               |  |
| <p>Items to discuss at a later date:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
| <ul style="list-style-type: none"> <li>• Cost analysis of the Penn Wood Library name change.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
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Next Meeting Date: **December 21, 2020**

West Chester Area School District  
Operating Expense History and Forecast

|                                       | A                | AB               | AC               | AD               | AE               | AF               | AG               | AH               | AI               | AJ        |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|
|                                       | Actual           | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        | Estimated |
|                                       | 2018-19          | 2019-20          | 2019-20          | 2020-21          | 2020-21          | 2021-22          | 2021-22          | 2022-23          | 2023-24          | 2024-25   |
| <b>3 Staff</b>                        | <b>153,661.8</b> | <b>165,080.4</b> | <b>153,376.6</b> | <b>169,698.1</b> | <b>169,496.6</b> | <b>179,401.2</b> | <b>185,693.8</b> | <b>191,638.1</b> | <b>197,671.9</b> |           |
| <b>4 Total Salaries</b>               | <b>95,606.4</b>  | <b>99,526.9</b>  | <b>98,130.0</b>  | <b>103,129.2</b> | <b>102,987.4</b> | <b>108,744.7</b> | <b>111,252.6</b> | <b>113,684.2</b> | <b>116,073.6</b> |           |
| <b>5 Administration</b>               |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 6 Reg Salaries                        | 8,541.5          | 8,700.4          | 9,042.3          | 9,237.3          | 9,378.9          | 9,855.5          | 10,111.8         | 10,374.7         | 10,644.4         |           |
| <b>7 Teachers</b>                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 8 Reg Salaries                        | 68,446.8         | 70,435.2         | 70,120.6         | 72,910.5         | 72,576.9         | 77,373.9         | 78,905.2         | 80,476.2         | 82,088.1         |           |
| 9 Extra Duty Pymnts                   | 878.6            | 1,000.5          | 896.7            | 1,090.6          | 1,140.9          | 1,167.7          | 1,190.9          | 1,214.6          | 1,238.9          |           |
| 10 Sabbatical Pymnts                  | 255.9            | 200.0            | 294.7            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            |           |
| 11 Subject Chair Pymnts               | 367.5            | 421.5            | 358.3            | 421.5            | 421.5            | 421.5            | 421.5            | 421.5            | 421.5            |           |
| 12 Severance Pymnts                   | 205.6            | 392.0            | 220.1            | 392.0            | 392.0            | 392.0            | 399.8            | 407.7            | 415.9            |           |
| 13 Supplemental Contracts             | 2,110.8          | 2,167.0          | 1,993.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          |           |
| <b>14 Total Teachers</b>              | <b>72,265.2</b>  | <b>74,616.1</b>  | <b>73,883.5</b>  | <b>77,281.7</b>  | <b>76,998.3</b>  | <b>81,822.2</b>  | <b>83,384.3</b>  | <b>84,987.0</b>  | <b>86,631.4</b>  |           |
| <b>15 Technical</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 16 Reg Salaries                       | 3,659.6          | 3,804.2          | 3,783.4          | 4,056.9          | 4,056.9          | 3,957.8          | 4,060.7          | 4,166.2          | 4,274.4          |           |
| <b>17 Office Clerical</b>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 18 Reg Salaries                       | 5,778.3          | 6,248.9          | 5,958.6          | 6,311.2          | 6,311.2          | 6,704.8          | 7,081.6          | 7,291.9          | 7,481.5          |           |
| <b>19 Crafts and Trades</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 20 Reg Salaries                       | 5,361.8          | 6,157.4          | 5,462.2          | 6,242.2          | 6,242.2          | 6,404.4          | 6,614.3          | 6,864.5          | 7,041.9          |           |
| <b>22 Benefits</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 23 Medical                            | 17,224.8         | 20,826.1         | 13,444.7         | 21,265.8         | 21,265.8         | 22,807.9         | 24,534.5         | 26,391.7         | 28,389.6         |           |
| 24 Dental                             | 1,180.5          | 1,424.4          | 978.2            | 1,428.1          | 1,428.1          | 1,498.9          | 1,563.4          | 1,630.6          | 1,700.7          |           |
| 25 Vision                             | 195.0            | 209.0            | 149.4            | 209.2            | 209.2            | 220.0            | 225.1            | 230.3            | 235.6            |           |
| 26 Prescription                       | 4,076.1          | 5,781.4          | 3,459.6          | 5,103.6          | 5,103.6          | 5,205.0          | 5,725.4          | 6,298.0          | 6,927.8          |           |
| 27 Social Security                    | 6,891.7          | 7,580.8          | 7,057.1          | 7,849.4          | 7,838.6          | 8,286.7          | 8,510.8          | 8,696.8          | 8,879.6          |           |
| 28 Retirement                         | 31,584.7         | 33,950.9         | 33,218.9         | 35,390.4         | 35,341.5         | 37,821.8         | 39,628.2         | 41,062.7         | 42,483.0         |           |
| 29 Tuition Reimbursement              | 427.9            | 600.0            | 370.6            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            |           |
| 30 Life & Disability                  | 540.4            | 540.0            | 550.0            | 552.9            | 552.9            | 578.7            | 592.0            | 604.9            | 617.7            |           |
| 31 Workers Comp/Unemply/Other         | 1,079.2          | 1,270.7          | 965.8            | 1,289.8          | 1,289.8          | 1,309.1          | 1,328.8          | 1,348.7          | 1,368.9          |           |
| <b>32 Total Benefits</b>              | <b>63,200.4</b>  | <b>72,163.2</b>  | <b>60,194.3</b>  | <b>73,689.2</b>  | <b>73,629.4</b>  | <b>78,328.1</b>  | <b>82,708.2</b>  | <b>86,863.9</b>  | <b>91,202.9</b>  |           |
| 33 (Less) cost sharing                | (5,145.1)        | (6,609.7)        | (4,947.7)        | (7,120.3)        | (7,120.3)        | (7,671.6)        | (8,267.0)        | (8,910.0)        | (9,604.6)        |           |
| <b>34 Net Benefits</b>                | <b>58,055.4</b>  | <b>65,553.5</b>  | <b>55,246.6</b>  | <b>66,568.9</b>  | <b>66,509.1</b>  | <b>70,656.5</b>  | <b>74,441.2</b>  | <b>77,953.8</b>  | <b>81,598.3</b>  |           |
| <b>36 Prof. &amp; Tech. Services</b>  | <b>17,678.1</b>  | <b>21,757.9</b>  | <b>15,768.5</b>  | <b>21,101.9</b>  | <b>20,403.7</b>  | <b>19,939.0</b>  | <b>20,675.3</b>  | <b>21,439.3</b>  | <b>22,231.9</b>  |           |
| 37 Substitute Service                 | 2,219.1          | 2,464.4          | 1,953.2          | 2,843.5          | 2,843.5          | 2,741.2          | 2,823.5          | 2,908.2          | 2,995.4          |           |
| 38 Contracted Therapeutic Staff       | 1,668.8          | 2,054.7          | 1,328.2          | 2,121.0          | 1,756.0          | 1,708.2          | 1,776.5          | 1,847.6          | 1,921.5          |           |
| 39 Contracted Aides- Special Ed.      | 2,046.5          | 2,756.7          | 1,228.8          | 2,900.0          | 2,525.0          | 2,905.4          | 3,021.6          | 3,142.4          | 3,268.1          |           |
| 40 Contracted Aides- Other            | 315.9            | 394.2            | 136.8            | 295.0            | 235.0            | 325.0            | 338.0            | 351.5            | 365.6            |           |
| 41 Contracted Special Ed. Programs    | 3,319.0          | 3,967.6          | 2,825.6          | 3,399.6          | 3,399.6          | 3,443.5          | 3,581.3          | 3,724.5          | 3,873.5          |           |
| 42 Occupational/Physical Therapy      | 1,050.1          | 1,201.1          | 979.0            | 1,109.4          | 1,109.4          | 1,089.0          | 1,132.6          | 1,177.9          | 1,225.0          |           |
| 43 Due Process Hearings               | 645.2            | 1,000.0          | 915.5            | 1,000.0          | 1,000.0          | 1,000.0          | 1,040.0          | 1,081.6          | 1,124.9          |           |
| 44 Early Intervention                 | 267.3            | 244.9            | 231.4            | 275.5            | 275.5            | 284.1            | 295.4            | 307.3            | 319.6            |           |
| 45 Extended School Year               | 774.0            | 710.0            | 605.9            | 693.0            | 693.0            | 619.0            | 643.8            | 669.5            | 696.3            |           |
| 46 Alternative Education - IU         | 1,790.5          | 2,037.4          | 2,004.6          | 2,007.4          | 2,007.4          | 2,441.1          | 2,538.7          | 2,640.3          | 2,745.9          |           |
| 47 Alternative Education - APT        | 1,120.7          | 1,437.8          | 1,093.1          | 990.3            | 990.3            | -                | -                | -                | -                |           |
| 48 Tax Collection                     | 593.9            | 722.2            | 683.8            | 692.9            | 692.9            | 703.1            | 724.2            | 746.0            | 768.3            |           |
| 49 Legal                              | 303.6            | 593.0            | 246.1            | 493.0            | 493.0            | 543.0            | 559.3            | 576.1            | 593.4            |           |
| 50 Other                              | 1,563.5          | 2,173.9          | 1,536.6          | 2,281.3          | 2,383.1          | 2,136.3          | 2,200.4          | 2,266.4          | 2,334.4          |           |
| <b>52 Purchased Property Services</b> | <b>3,558.8</b>   | <b>4,056.8</b>   | <b>3,600.2</b>   | <b>4,272.1</b>   | <b>4,272.1</b>   | <b>4,324.3</b>   | <b>4,454.1</b>   | <b>4,587.7</b>   | <b>4,725.3</b>   |           |
| 53 Electricity                        | 1,571.0          | 1,788.0          | 1,573.9          | 1,739.0          | 1,739.0          | 1,931.0          | 1,988.9          | 2,048.6          | 2,110.1          |           |
| 54 Water/Sewer                        | 581.9            | 573.1            | 587.2            | 621.9            | 621.9            | 655.3            | 675.0            | 695.2            | 716.1            |           |
| 55 Trash Removal                      | 82.9             | 100.0            | 78.0             | 100.0            | 100.0            | 105.0            | 108.2            | 111.4            | 114.7            |           |
| 56 Space Rental                       | 187.4            | 200.3            | 267.8            | 281.8            | 281.8            | 139.0            | 143.2            | 147.5            | 151.9            |           |
| 57 Other                              | 1,135.6          | 1,395.4          | 1,093.3          | 1,529.4          | 1,529.4          | 1,494.0          | 1,538.9          | 1,585.0          | 1,632.6          |           |
| <b>59 Other Services</b>              | <b>30,128.1</b>  | <b>31,540.8</b>  | <b>27,847.9</b>  | <b>32,265.2</b>  | <b>32,265.2</b>  | <b>34,079.9</b>  | <b>35,716.7</b>  | <b>37,678.3</b>  | <b>39,844.7</b>  |           |
| 60 Charter Schools                    | 8,277.9          | 9,475.6          | 7,775.7          | 8,228.6          | 8,228.6          | 9,597.7          | 10,306.1         | 11,313.2         | 12,468.5         |           |
| 61 Tuition: Special Education         | 4,317.8          | 3,845.0          | 3,828.3          | 4,646.2          | 4,646.2          | 4,199.8          | 4,367.8          | 4,542.5          | 4,724.2          |           |
| 62 Tuition: CAT                       | 2,738.8          | 2,559.0          | 2,557.8          | 2,562.5          | 2,562.5          | 2,763.3          | 2,981.2          | 3,201.2          | 3,453.2          |           |
| 63 Tuition: Other Alt Ed Programs     | 294.1            | 188.0            | 144.3            | 303.0            | 303.0            | 293.0            | 307.7            | 323.0            | 339.2            |           |
| 64 Bussing: Public Schools            | 5,071.3          | 5,081.7          | 4,825.6          | 5,638.0          | 5,638.0          | 6,074.6          | 6,256.8          | 6,444.5          | 6,637.8          |           |
| 65 Bussing: Non-Public                | 4,116.7          | 4,452.5          | 3,727.9          | 4,445.8          | 4,445.8          | 4,949.8          | 5,098.3          | 5,251.2          | 5,408.8          |           |
| 66 Bussing: Special Ed                | 3,867.3          | 4,184.1          | 3,503.4          | 4,450.0          | 4,450.0          | 4,353.8          | 4,484.4          | 4,618.9          | 4,757.5          |           |
| 67 Bussing: Extracurricular           | 297.0            | 382.5            | 216.2            | 420.4            | 420.4            | 370.2            | 381.3            | 392.7            | 404.5            |           |
| 68 Insurance                          | 500.5            | 530.9            | 519.2            | 548.0            | 548.0            | 559.8            | 587.8            | 617.2            | 648.1            |           |
| 69 Telephone/Postage                  | 374.8            | 452.0            | 495.9            | 474.5            | 474.5            | 502.8            | 517.8            | 533.4            | 549.4            |           |
| 71 Other                              | 272.0            | 389.6            | 253.5            | 548.1            | 548.1            | 415.1            | 427.5            | 440.4            | 453.6            |           |
| <b>73 Supplies</b>                    | <b>5,889.2</b>   | <b>6,366.0</b>   | <b>5,209.7</b>   | <b>7,875.4</b>   | <b>7,451.6</b>   | <b>7,202.6</b>   | <b>8,628.4</b>   | <b>8,944.6</b>   | <b>9,272.7</b>   |           |
| 74 Heating/ Motor Pool Fuel           | 756.0            | 734.0            | 568.2            | 810.0            | 810.0            | 810.0            | 834.3            | 859.3            | 885.1            |           |
| 75 Other Operations/Maint Supplies    | 845.5            | 913.8            | 701.4            | 901.8            | 1,082.9          | 938.3            | 975.8            | 1,014.9          | 1,055.5          |           |
| 76 Educational                        | 2,046.1          | 2,308.0          | 2,024.9          | 3,049.9          | 2,444.9          | 2,719.0          | 2,827.8          | 2,940.9          | 3,058.5          |           |
| 77 Curriculum Proposals               | 1,062.3          | 1,101.8          | 777.0            | 1,244.2          | 1,244.2          | 871.0            | 2,051.6          | 2,113.2          | 2,176.6          |           |
| 78 Educational /Admin Software        | 1,082.5          | 1,140.9          | 1,115.4          | 1,706.7          | 1,706.7          | 1,722.9          | 1,791.8          | 1,863.4          | 1,938.0          |           |
| 79 Administration/Business            | 96.8             | 167.6            | 22.7             | 162.9            | 162.9            | 141.4            | 147.1            | 152.9            | 159.1            |           |
| <b>82 Other Objects</b>               | <b>403.7</b>     | <b>476.7</b>     | <b>337.3</b>     | <b>558.6</b>     | <b>558.6</b>     | <b>499.3</b>     | <b>514.3</b>     | <b>529.7</b>     | <b>545.6</b>     |           |
| <b>83 Dues and Fees - Athletics</b>   | <b>148.9</b>     | <b>131.5</b>     | <b>116.6</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     |           |
| <b>85 Property</b>                    | <b>261.0</b>     | <b>447.1</b>     | <b>271.8</b>     | <b>510.1</b>     | <b>510.1</b>     | <b>436.6</b>     | <b>449.7</b>     | <b>463.2</b>     | <b>477.1</b>     |           |
| 88 Other Equipment                    | 261.0            | 447.1            | 271.8            | 510.1            | 510.1            | 436.6            | 449.7            | 463.2            | 477.1            |           |
| <b>90 Debt Service</b>                | <b>25,571.8</b>  | <b>26,500.5</b>  | <b>26,541.7</b>  | <b>27,235.2</b>  | <b>25,453.2</b>  | <b>27,468.3</b>  | <b>27,574.3</b>  | <b>27,432.8</b>  | <b>27,772.7</b>  |           |
| 91 Bond payments                      | 25,571.8         | 26,500.5         | 26,541.7         | 27,235.2         | 25,453.2         | 27,468.3         | 27,574.3         | 27,432.8         | 27,772.7         |           |
| <b>94 Reserve</b>                     | <b>5,257.7</b>   | <b>5,451.6</b>   | <b>5,451.6</b>   | <b>6,167.5</b>   | <b>7,633.5</b>   | <b>6,384.2</b>   | <b>6,594.4</b>   | <b>7,473.8</b>   | <b>7,702.5</b>   |           |
| 95 Budgetary Reserve                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 96 Transfer to other funds            | 5,257.7          | 5,451.6          | 5,451.6          | 6,167.5          | 7,633.5          | 6,384.2          | 6,594.4          | 7,473.8          | 7,702.5          |           |
| <b>98 TOTAL EXPENSE</b>               | <b>242,559.2</b> | <b>261,809.4</b> | <b>238,521.8</b> | <b>269,815.7</b> | <b>268,176.0</b> | <b>279,866.9</b> | <b>290,432.5</b> | <b>300,319.0</b> | <b>310,376.0</b> |           |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                 | AE               | AF               | AG                | AH               | AI               | AJ               | AK               | AL               | AM               |
|----|-------------------------------------------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  |                                                                   | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>     | <b>Budget</b>    | <b>Projected</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
| 2  |                                                                   | <b>2018-19</b>   | <b>2019-20</b>   | <b>2019-20</b>    | <b>2020-21</b>   | <b>2020-21</b>   | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
| 3  | <b>Local</b>                                                      | <b>206,641.9</b> | <b>208,113.5</b> | <b>211,001.1</b>  | <b>204,779.1</b> | <b>205,891.6</b> | <b>218,124.9</b> | <b>243,000.2</b> | <b>251,990.1</b> | <b>261,307.8</b> |
| 4  | Real Estate                                                       | 174,152.7        | 176,656.1        | 178,219.1         | 176,963.2        | 176,963.2        | 189,944.0        | 214,437.1        | 223,038.9        | 231,962.2        |
| 5  | Current                                                           | 173,060.7        | 175,469.9        | 177,235.0         | 176,138.5        | 176,138.5        | 188,995.0        | 213,488.2        | 222,090.0        | 231,013.2        |
| 6  | Interim                                                           | 1,092.0          | 1,186.2          | 984.1             | 824.7            | 824.7            | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                                     | 21,510.4         | 21,766.9         | 21,583.6          | 19,590.3         | 20,590.3         | 19,884.1         | 20,182.4         | 20,485.1         | 20,792.4         |
| 8  | Real Estate Transfer                                              | 4,420.7          | 4,394.5          | 4,657.3           | 3,735.4          | 4,135.4          | 3,810.1          | 3,886.3          | 3,964.0          | 4,043.3          |
| 9  | Delinquent Taxes                                                  | 2,477.2          | 2,858.8          | 3,160.2           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                               | 2,657.0          | 1,000.0          | 2,179.0           | 500.0            | 500.0            | 507.5            | 515.1            | 522.8            | 530.7            |
| 11 | Gate Receipts                                                     | 162.8            | 131.5            | 161.9             | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                             | 1,261.2          | 1,305.6          | 1,040.0           | 1,000.0          | 712.5            | 989.0            | 989.0            | 989.0            | 989.0            |
| 13 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                                      | <b>39,211.0</b>  | <b>41,514.4</b>  | <b>40,490.8</b>   | <b>40,297.6</b>  | <b>40,684.7</b>  | <b>42,655.8</b>  | <b>44,384.1</b>  | <b>45,280.7</b>  | <b>46,019.9</b>  |
| 15 | Student Subsidies                                                 | 19,913.9         | 20,348.6         | 20,142.0          | 18,677.7         | 19,003.5         | 19,601.6         | 20,314.6         | 20,400.9         | 20,338.6         |
| 16 | Basic Instruction                                                 | 8,421.6          | 8,421.9          | 8,810.2           | 8,421.9          | 8,810.2          | 8,421.9          | 8,421.9          | 8,421.9          | 8,421.9          |
| 18 | Special Education                                                 | 6,128.9          | 6,202.9          | 6,125.2           | 5,899.1          | 5,902.7          | 5,899.1          | 5,899.1          | 5,899.1          | 5,899.1          |
| 20 | Tuition Private Home Place't                                      | 231.1            | 290.0            | 173.8             | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            |
| 21 | Transportation                                                    | 3,313.9          | 3,674.1          | 3,260.1           | 2,321.8          | 2,321.8          | 3,260.1          | 4,198.4          | 4,198.4          | 4,198.4          |
| 22 | Medical, Dental & Nurse                                           | 255.3            | 250.3            | 252.5             | 252.5            | 252.5            | 253.9            | 253.9            | 253.9            | 253.9            |
| 23 | Rent                                                              | 1,163.8          | 1,110.3          | 1,121.1           | 1,093.2          | 1,027.2          | 1,077.5          | 852.2            | 938.5            | 876.3            |
| 25 | Accountability/Ready to Learn Block Grants                        | 399.1            | 399.1            | 399.1             | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            |
| 27 | Teacher Subsidies                                                 | 19,243.0         | 20,765.8         | 20,100.6          | 21,619.9         | 21,579.4         | 23,054.2         | 24,069.5         | 24,879.8         | 25,681.3         |
| 28 | Social Security                                                   | 3,415.4          | 3,790.4          | 3,497.6           | 3,924.7          | 3,917.4          | 4,143.3          | 4,255.4          | 4,348.4          | 4,439.8          |
| 29 | Retirement                                                        | 15,827.6         | 16,975.4         | 16,602.9          | 17,695.2         | 17,662.1         | 18,910.9         | 19,814.1         | 20,531.4         | 21,241.5         |
| 30 | Other                                                             | 54.2             | 400.1            | 248.3             | -                | 101.8            | -                | -                | -                | -                |
| 31 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                    | <b>3,668.7</b>   | <b>2,967.0</b>   | <b>3,616.5</b>    | <b>3,411.3</b>   | <b>4,150.8</b>   | <b>3,548.2</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   |
| 33 | Title I                                                           | 704.5            | 704.5            | 598.8             | 598.8            | 598.8            | 587.3            | 587.3            | 587.3            | 587.3            |
| 34 | Title II                                                          | 207.9            | 260.3            | 267.5             | 236.9            | 236.9            | 246.4            | 246.4            | 246.4            | 246.4            |
| 35 | IDEA                                                              | 1,331.4          | 1,333.4          | 1,341.0           | 1,431.5          | 1,431.5          | 1,572.1          | 1,572.1          | 1,572.1          | 1,572.1          |
| 36 | MA Direct Services/Time Study                                     | 1,251.2          | 500.0            | 1,021.7           | 1,000.0          | 1,000.0          | 1,000.0          | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                             | 173.8            | 168.9            | 387.6             | 144.1            | 883.5            | 142.4            | 142.4            | 142.4            | 142.4            |
| 38 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 39 | <b>Local Taxes &amp; Subsidies</b>                                | <b>249,521.6</b> | <b>252,595.0</b> | <b>255,108.4</b>  | <b>248,488.0</b> | <b>250,727.1</b> | <b>264,328.9</b> | <b>290,432.5</b> | <b>300,319.0</b> | <b>310,376.0</b> |
| 40 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 41 | <b>Beginning Fund Balance</b>                                     | <b>31,906.4</b>  | <b>31,816.7</b>  | <b>38,868.8</b>   | <b>48,250.9</b>  | <b>55,455.5</b>  | <b>38,006.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  |
| 42 | FB Adjustment                                                     |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 43 | <b>Ending Fund Balance</b>                                        | <b>38,868.8</b>  | <b>22,602.2</b>  | <b>55,455.5</b>   | <b>26,923.3</b>  | <b>38,006.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  |
| 44 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 45 | Designated/Committed Fund Balance for PSERS Increases (ending FB) | -                | -                | -                 | -                | -                | -                | -                | -                | -                |
| 46 | Designated/Committed Fund Balance for Health Care (ending FB)     | 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          |
| 47 | Designated/Committed Fund Balance for Future millage              | 13,945.5         | -                | 29,486.8          | -                | 11,038.0         | -                | -                | -                | -                |
| 48 | Designated/Committed Fund Balance for Alternative Education       | 1,000.0          | 676.0            | 1,000.0           | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 49 | Designated/Committed Fund Balance for Enrollment Growth           | 2,500.0          | 2,000.0          | 3,500.0           | 4,500.0          | 4,500.0          | -                | -                | -                | -                |
| 50 | Designated/Committed Fund Balance for Athletic Fund               | 83.6             | 69.8             | 128.9             | 83.6             | 128.9            | 128.9            | 128.9            | 128.9            | 128.9            |
| 51 | <b>Beginning Unassigned Fund Balance</b>                          | <b>15,696.6</b>  | <b>15,196.6</b>  | <b>15,696.6</b>   | <b>15,696.6</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  |
| 52 | <b>Ending Unassigned Fund Balance</b>                             | <b>17,179.8</b>  | <b>16,696.6</b>  | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  |
| 53 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 54 | <b>Assumed use of FB</b>                                          | <b>(6,962.4)</b> | <b>9,214.4</b>   | <b>(16,586.7)</b> | <b>21,327.6</b>  | <b>17,448.9</b>  | <b>15,538.0</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         |

West Chester Area School District  
Forecast Millage Calculation

|    | A                                      | B | C | D | E          | F          | G | H          | I          | J          |
|----|----------------------------------------|---|---|---|------------|------------|---|------------|------------|------------|
| 1  |                                        |   |   |   |            |            |   |            |            |            |
| 2  |                                        |   |   |   | 2020-21    | 2021-22    |   | 2022-23    | 2023-24    | 2024-25    |
| 3  |                                        |   |   |   | Budget     | Budget     |   | Forecast   | Forecast   | Forecast   |
| 4  | Market Values                          |   |   |   |            |            |   |            |            |            |
| 5  | Chester County                         |   |   |   | 13,366,030 | 13,526,032 |   | 13,526,032 | 13,526,032 | 13,526,032 |
| 6  | Delaware County                        |   |   |   | 841,146    | 840,051    |   | 840,051    | 840,051    | 840,051    |
| 7  |                                        |   |   |   | 14,207,176 | 14,366,084 |   | 14,366,084 | 14,366,084 | 14,366,084 |
| 8  |                                        |   |   |   |            |            |   |            |            |            |
| 9  |                                        |   |   |   |            |            |   |            |            |            |
| 10 | Net amount to be raised from R/E taxes |   |   |   | 176,014    | 188,995    |   | 213,488    | 222,090    | 231,013    |
| 11 | Gross tax to be levied                 |   |   |   | 182,398    | 195,850    |   | 221,231    | 230,145    | 239,392    |
| 12 |                                        |   |   |   |            |            |   |            |            |            |
| 13 | Equilization Between Counties          |   |   |   |            |            |   |            |            |            |
| 14 | Chester County %                       |   |   |   | 94.08%     | 94.15%     |   | 94.15%     | 94.15%     | 94.15%     |
| 15 | Delaware County %                      |   |   |   | 5.92%      | 5.85%      |   | 5.85%      | 5.85%      | 5.85%      |
| 16 |                                        |   |   |   |            |            |   |            |            |            |
| 17 | Chester Cnty Levy                      |   |   |   | 171,599    | 184,398    |   | 208,295    | 216,687    | 225,394    |
| 18 | Delaware Cnty Levy                     |   |   |   | 10,799     | 11,452     |   | 12,936     | 13,458     | 13,998     |
| 19 |                                        |   |   |   | 182,398    | 195,850    |   | 221,231    | 230,145    | 239,392    |
| 20 |                                        |   |   |   |            |            |   |            |            |            |
| 21 | Millage Calculation                    |   |   |   |            |            |   |            |            |            |
| 22 | Chester Cnty tax levy                  |   |   |   | 171,599    | 184,398    |   | 208,295    | 216,687    | 225,394    |
| 23 | Chester Cnty assessed value            |   |   |   | 7,921,563  | 7,921,563  |   | 7,961,563  | 8,001,563  | 8,041,563  |
| 24 |                                        |   |   |   |            |            |   |            |            |            |
| 25 | Chester County Millage                 |   |   |   | 21.6622    | 23.2779    |   | 26.1625    | 27.0806    | 28.0285    |
| 26 | Previous Year Millage                  |   |   |   | 21.6622    | 21.6622    |   | 23.2779    | 26.1625    | 27.0806    |
| 27 |                                        |   |   |   |            |            |   |            |            |            |
| 28 | Chester Cnty Mill Increase             |   |   |   | 0.00       | 1.62       |   | 2.88       | 0.92       | 0.95       |
| 29 | % increase                             |   |   |   | 0.0%       | 7.5%       |   | 12.4%      | 3.5%       | 3.5%       |
| 30 | Delaware Cnty Tax levy                 |   |   |   | 10,799     | 11,452     |   | 12,936     | 13,458     | 13,998     |
| 31 | Delaware Cnty Assessed Value           |   |   |   | 648,096    | 648,596    |   | 649,096    | 649,596    | 650,096    |
| 32 |                                        |   |   |   |            |            |   |            |            |            |
| 33 | Delaware County Millage                |   |   |   | 16.6626    | 17.6569    |   | 19.9298    | 20.7169    | 21.5327    |
| 34 | Previous Yr Millage                    |   |   |   | 16.2597    | 16.6626    |   | 17.6569    | 19.9298    | 20.7169    |
| 35 |                                        |   |   |   |            |            |   |            |            |            |
| 36 | Delaware Cnty Mill Increase            |   |   |   | 0.40       | 0.99       |   | 2.27       | 0.79       | 0.82       |
| 37 | % increase                             |   |   |   | 2.5%       | 6.0%       |   | 12.9%      | 3.9%       | 3.9%       |
| 38 |                                        |   |   |   |            |            |   |            |            |            |
| 39 | Multi County Millage re-balancing      |   |   |   |            |            |   |            |            |            |
| 40 | Chester Cty Levy Rebalanced            |   |   |   | 171,732    |            |   |            |            |            |
| 41 | Delaware Cty Levy Rebalanced           |   |   |   | 10,666     |            |   |            |            |            |
| 42 |                                        |   |   |   | 182,397    |            |   |            |            |            |
| 43 |                                        |   |   |   |            |            |   |            |            |            |
| 44 | Chester County Millage                 |   |   |   | 21.6622    | 23.2779    |   |            |            |            |
| 45 | Chester County Millage Re-balanced     |   |   |   | 21.6790    |            |   |            |            |            |
| 46 | Chester Cnty Mill Increase             |   |   |   |            | 1.62       |   |            |            |            |
| 47 | % increase                             |   |   |   |            | 7.38%      |   |            |            |            |
| 48 | Act 1 Millage                          |   |   |   |            | 22.3293    |   |            |            |            |
| 49 | Millage from exceptions                |   |   |   |            | 0.9486     |   |            |            |            |
| 50 |                                        |   |   |   |            |            |   |            |            |            |
| 51 |                                        |   |   |   |            |            |   |            |            |            |
| 52 | Delaware County Millage                |   |   |   | 16.6626    | 17.6569    |   |            |            |            |
| 53 | Delaware County Millage Re-balanced    |   |   |   | 16.4568    |            |   |            |            |            |
| 54 | Delaware Cnty Mill Increase            |   |   |   |            | 1.20       |   |            |            |            |
| 55 | % increase                             |   |   |   |            | 7.29%      |   |            |            |            |
| 56 | Act 1 Millage                          |   |   |   |            | 17.1624    |   |            |            |            |
| 57 | Millage from exceptions                |   |   |   |            | 0.4945     |   |            |            |            |

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

|                        | CHESTER COUNTY |                  |                | DELAWARE COUNTY |                |                |
|------------------------|----------------|------------------|----------------|-----------------|----------------|----------------|
|                        | MILL VAL       | +/-<br>AMOUNT    | +/-<br>PERCENT | MILL VAL        | +/-<br>AMOUNT  | +/-<br>PERCENT |
| 2010-11                | \$7,629,110    | (\$32,300)       | -0.4%          | \$637,594       | (\$8,839)      | -1.4%          |
| 2011-12                | \$7,623,696    | (\$5,414)        | -0.1%          | \$636,866       | (\$729)        | -0.1%          |
| 2012-13                | \$7,631,886    | \$8,190          | 0.1%           | \$637,926       | \$1,061        | 0.2%           |
| 2013-14                | \$7,633,607    | \$1,721          | 0.0%           | \$637,639       | (\$287)        | 0.0%           |
| 2014-15                | \$7,646,298    | \$12,691         | 0.2%           | \$642,425       | \$4,786        | 0.7%           |
| 2015-16                | \$7,698,441    | \$52,143         | 0.7%           | \$647,335       | \$4,910        | 0.8%           |
| 2016-17                | \$7,728,556    | \$30,115         | 0.4%           | \$647,399       | \$64           | 0.0%           |
| 2017-18                | \$7,823,487    | \$94,931         | 1.2%           | \$647,287       | (\$112)        | 0.0%           |
| 2018-19                | \$7,842,035    | \$113,480        | 1.4%           | 648,116         | \$717          | 0.1%           |
| 2019-20                | \$7,921,563    | \$98,076         | 1.2%           | 648,096         | \$809          | 0.1%           |
| <b>10 YEAR AVERAGE</b> |                | <b>\$37,363</b>  | <b>0.5%</b>    |                 | <b>\$238</b>   | <b>0.0%</b>    |
| <b>5 YEAR AVERAGE</b>  |                | <b>\$77,749</b>  | <b>1.0%</b>    |                 | <b>\$1,278</b> | <b>0.2%</b>    |
| <b>3 YEAR AVERAGE</b>  |                | <b>\$102,162</b> | <b>1.3%</b>    |                 | <b>\$471</b>   | <b>0.1%</b>    |

| CHESTER COUNTY     |           |               |                | DELAWARE COUNTY    |          |               |                |
|--------------------|-----------|---------------|----------------|--------------------|----------|---------------|----------------|
|                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL | +/-<br>AMOUNT | +/-<br>PERCENT |
| <b>COMMERCIAL</b>  |           |               |                | <b>COMMERCIAL</b>  |          |               |                |
| 2015-16            | 1,513,147 | 1,498         | 0.10%          | 2015-16            | 8,533    | -             | 0.00%          |
| 2016-17            | 1,528,020 | 14,873        | 0.97%          | 2016-17            | 8,533    | -             | 0.00%          |
| 2017-18            | 1,539,233 | 11,213        | 0.73%          | 2017-18            | 8,009    | (525)         | -6.55%         |
| 2018-19            | 1,531,640 | (7,593)       | -0.50%         | 2018-19            | 8,009    | -             | 0.00%          |
| 2019-20            | 1,565,346 | 33,706        | 2.15%          | 2019-20            | 8,009    | -             | 0.00%          |
| 2020-21            | 1,565,346 | -             | 0.00%          | 2020-21            | 8,009    | -             | 0.00%          |
| 2021-22            | 1,565,346 | -             | 0.00%          | 2021-22            | 8,009    | -             | 0.00%          |
| 2022-23            | 1,595,346 | 30,000        | 1.88%          | 2022-23            | 8,009    | -             | 0.00%          |
| 2023-24            | 1,625,346 | 30,000        | 1.85%          | 2023-24            | 8,009    | -             | 0.00%          |
| 2024-25            | 1,655,346 | 30,000        | 1.81%          | 2024-25            | 8,009    | -             | 0.00%          |
| Average increase   |           |               | 0.79%          | Average increase   |          |               | -0.60%         |
| <b>RESIDENTIAL</b> |           |               |                | <b>RESIDENTIAL</b> |          |               |                |
| 2015-16            | 6,137,752 | 52,423        | 0.85%          | 2015-16            | 638,801  | 4,910         | 0.77%          |
| 2016-17            | 6,155,529 | 17,777        | 0.29%          | 2016-17            | 638,866  | 64            | 0.01%          |
| 2017-18            | 6,236,907 | 81,378        | 1.30%          | 2017-18            | 639,278  | 413           | 0.06%          |
| 2018-19            | 6,263,481 | 26,574        | 0.42%          | 2018-19            | 640,107  | 829           | 0.13%          |
| 2019-20            | 6,308,846 | 45,366        | 0.72%          | 2019-20            | 640,087  | (20)          | 0.00%          |
| 2020-21            | 6,308,846 | -             | 0.00%          | 2020-21            | 640,087  | -             | 0.00%          |
| 2021-22            | 6,308,846 | -             | 0.00%          | 2021-22            | 640,587  | 500           | 0.08%          |
| 2022-23            | 6,318,846 | 10,000        | 0.16%          | 2022-23            | 641,087  | 500           | 0.08%          |
| 2023-24            | 6,328,846 | 10,000        | 0.16%          | 2023-24            | 641,587  | 500           | 0.08%          |
| 2024-25            | 6,338,846 | 10,000        | 0.16%          | 2024-25            | 642,087  | 500           | 0.08%          |
| Average increase   |           |               | 0.40%          | Average increase   |          |               | 0.19%          |
| <b>OTHER</b>       |           |               |                | <b>OTHER</b>       |          |               |                |
| 2015-16            | 47,541    | (1,778)       | -3.74%         | 2015-16            | -        | -             | 0.00%          |
| 2016-17            | 45,006    | (2,535)       | -5.63%         | 2016-17            | -        | -             | 0.00%          |
| 2017-18            | 47,347    | 2,341         | 4.94%          | 2017-18            | -        | -             | 0.00%          |
| 2018-19            | 46,915    | (432)         | -0.92%         | 2018-19            | -        | -             | 0.00%          |
| 2019-20            | 47,371    | 456           | 0.96%          | 2019-20            | -        | -             | 0.00%          |
| 2020-21            | 47,371    | -             | 0.00%          | 2020-21            | -        | -             | 0.00%          |
| 2021-22            | 47,371    | -             | 0.00%          | 2021-22            | -        | -             | 0.00%          |
| 2022-23            | 47,371    | -             | 0.00%          | 2022-23            | -        | -             | 0.00%          |
| 2023-24            | 47,371    | -             | 0.00%          | 2023-24            | -        | -             | 0.00%          |
| 2024-25            | 47,371    | -             | 0.00%          | 2024-25            | -        | -             | 0.00%          |
| Average increase   |           |               | -0.66%         | Average increase   |          |               | 0.00%          |
| <b>TOTAL</b>       |           |               |                | <b>TOTAL</b>       |          |               |                |
| 2015-16            | 7,698,441 | 52,143        | 0.68%          | 2015-16            | 647,335  | 4,910         | 0.76%          |
| 2016-17            | 7,728,556 | 30,115        | 0.39%          | 2016-17            | 647,399  | 64            | 0.01%          |
| 2017-18            | 7,823,487 | 94,931        | 1.21%          | 2017-18            | 647,287  | (112)         | -0.02%         |
| 2018-19            | 7,842,035 | 18,548        | 0.24%          | 2018-19            | 648,116  | 829           | 0.13%          |
| 2019-20            | 7,921,563 | 79,528        | 1.00%          | 2019-20            | 648,096  | (20)          | 0.00%          |
| 2020-21            | 7,921,563 | -             | 0.00%          | 2020-21            | 648,096  | -             | 0.00%          |
| 2021-22            | 7,921,563 | -             | 0.00%          | 2021-22            | 648,596  | 500           | 0.08%          |
| 2022-23            | 7,961,563 | 40,000        | 0.50%          | 2022-23            | 649,096  | 500           | 0.08%          |
| 2023-24            | 8,001,563 | 40,000        | 0.50%          | 2023-24            | 649,596  | 500           | 0.08%          |
| 2024-25            | 8,041,563 | 40,000        | 0.50%          | 2024-25            | 650,096  | 500           | 0.08%          |
| Average increase   |           |               | 0.47%          | Average increase   |          |               | 0.18%          |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 December 2020

| <u>Expenses</u>          |                     |
|--------------------------|---------------------|
| Professional & Tech Svcs | \$ (300,000)        |
| Variable Rate Debt       | \$ (50,000)         |
| <b>Total Expenses</b>    | <b>\$ (350,000)</b> |

| <u>Revenues</u>       |                   |
|-----------------------|-------------------|
| Earned Income Tax     | \$ 500,000        |
| Transfer Tax          | \$ 150,000        |
| <b>Total Revenues</b> | <b>\$ 650,000</b> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,000,000        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>         | <b>\$ 1,000,000</b> |



West Chester Area School District  
 Budget Forecast Model  
 2021-22 Projection Changes  
 December 2020

| <u>Expenses</u>                            |                       |
|--------------------------------------------|-----------------------|
| Changes Resulting From Budget Submissions: |                       |
| Salaries                                   | \$ 131,320            |
| Benefits- SS & PSERS                       | \$ (143,553)          |
| Prof & Tech Svcs                           | \$ (850,365)          |
| Purchased Prop. Svcs                       | \$ (43,462)           |
| Other Svcs                                 | \$ (595,500)          |
| Supplies                                   | \$ (1,066,635)        |
| Other Objects                              | \$ (43,870)           |
| Property                                   | \$ (56,661)           |
| <b>Total Expenses</b>                      | <b>\$ (2,668,726)</b> |

| <u>Revenues</u>                                                            |                     |
|----------------------------------------------------------------------------|---------------------|
| Current Real Estate- Reduction in Assessed Values Based on Pending Appeals | \$ (861,911)        |
| Changes Resulting From Budget Submissions:                                 |                     |
| Local Revenues                                                             | \$ (11,000)         |
| State Revenues                                                             | \$ (70,391)         |
| Federal Revenues                                                           | \$ 136,878          |
| <b>Total Revenues</b>                                                      | <b>\$ (806,424)</b> |

| <u>Budget Gap</u>    |                |
|----------------------|----------------|
| Change in Budget Gap | \$ (1,862,302) |

| <u>Fund Balance Analysis</u>                                      |                |
|-------------------------------------------------------------------|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,000,000   |
| 2021-22 Use of Designation for Future Millage Increases           | \$ (1,000,000) |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>         | <b>\$ -</b>    |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 November 2020

| <u>Expenses</u>          |                     |
|--------------------------|---------------------|
| Professional & Tech Svcs | \$ (500,000)        |
| Variable Rate Debt       | \$ (50,000)         |
| <b>Total Expenses</b>    | <b>\$ (550,000)</b> |

| <u>Revenues</u>       |                   |
|-----------------------|-------------------|
| Earned Income Tax     | \$ 500,000        |
| Transfer Tax          | \$ 250,000        |
| Other Local Revenue   | \$ (287,478)      |
| Basic Ed Funding      | \$ 388,331        |
| Special Ed Funding    | \$ 3,561          |
| <b>Total Revenues</b> | <b>\$ 854,414</b> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,404,414        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>         | <b>\$ 1,404,414</b> |

West Chester Area School District  
 Budget Forecast Model  
 2021-22 Projection Changes  
 November 2020

| <u>Expenses</u>             |                       |
|-----------------------------|-----------------------|
| Salaries- Staffing Cost Out | \$ (147,419)          |
| Salaries- Headcount Changes | \$ 654,712            |
| Benefits                    | \$ (755,229)          |
| Contracted Services         | \$ (960,929)          |
| Tuition- Charter Schools    | \$ (750,000)          |
| Tuition- CAT                | \$ (201,429)          |
| <b>Total Expenses</b>       | <b>\$ (2,160,294)</b> |

| <u>Revenues</u>           |                   |
|---------------------------|-------------------|
| State Subsidy- SS & PSERS | \$ 99,865         |
| MA Revenue                | \$ 500,000        |
| <b>Total Revenues</b>     | <b>\$ 599,865</b> |

| <u>Budget Gap</u>    |                |
|----------------------|----------------|
| Change in Budget Gap | \$ (2,760,159) |

| <u>Fund Balance Analysis</u>                                      |                |
|-------------------------------------------------------------------|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,404,414   |
| 2021-22 Use of Designation for Future Millage Increases           | \$ (1,404,414) |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>         | <b>\$ -</b>    |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 October 2020

| <u>Expenses</u>                            |                |
|--------------------------------------------|----------------|
| Change in Average Teacher Salary           |                |
| Budgeted teacher salary                    | \$ 74,851      |
| Actual teacher salary                      | \$ 73,927      |
| Decreased avg. teacher salary              | \$ (925)       |
| Number of teachers                         | 980.40         |
| Increase in teacher attrition              | \$ (906,598)   |
| Benefits- SS & PSERS                       | \$ (382,222)   |
| Staffing Changes                           |                |
| Admin- 2 FTE                               | \$ 141,583     |
| Teacher- 7.75 FTE                          | \$ 572,931     |
| Benefits- SS & PSERS                       | \$ 301,238     |
| Supplies- Carryover forfeiture Buildings   | \$ (712,162)   |
| Supplies- Carryover forfeiture Departments | \$ (343,669)   |
| Supplies- PPA Adj.                         | \$ (35,942)    |
| Debt Service                               | \$ (150,000)   |
| Total Expenses                             | \$ (1,514,841) |

| <u>Revenues</u>           |             |
|---------------------------|-------------|
| State Subsidy- SS & PSERS | \$ (40,492) |
| Total Revenues            | \$ (40,492) |

| <u>Fund Balance Analysis</u>                                                |              |
|-----------------------------------------------------------------------------|--------------|
| Decrease in Beginning Fund Balance Designation for Future Millage Increases | \$ (71,585)  |
| Increase in Fund Balance Designation for Future Millage Increases           | \$ 1,474,349 |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | \$ 1,402,764 |

West Chester Area School District  
 Budget Forecast Model  
 2021-22 Projection Changes  
 October 2020

| <u>Expenses</u>       |                   |
|-----------------------|-------------------|
| Salaries- Admin       | \$ 213,000        |
| Benefits- SS & PSERS  | \$ 89,801         |
| <b>Total Expenses</b> | <b>\$ 302,801</b> |

| <u>Revenues</u>                                 |                   |
|-------------------------------------------------|-------------------|
| Current Real Estate- Effect of Act 1 % Increase | \$ 707,793        |
| State Subsidy- SS & PSERS                       | \$ 44,900         |
| <b>Total Revenues</b>                           | <b>\$ 752,693</b> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (449,892) |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,402,764   |
| 2021-22 Use of Designation for Future Millage Increases                     | \$ (1,402,764) |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                   | <b>\$ -</b>    |

West Chester Area School District  
 Budget Forecast Model  
 2019-20 Projection Changes  
 October 2020

| <u>Expenses</u>       |                  |
|-----------------------|------------------|
| Salaries              | \$ (90,540)      |
| Prof. & Tech Services | \$ 143,619       |
| Supplies              | \$ 18,506        |
| <b>Total Expenses</b> | <b>\$ 71,585</b> |

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

| <u>Fund Balance Analysis</u>                                      |                    |
|-------------------------------------------------------------------|--------------------|
| Decrease in Fund Balance Designation for Future Millage Increases | \$ (71,585)        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/20</b>         | <b>\$ (71,585)</b> |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 September 2020

| <u>Expenses</u>                 |                   |
|---------------------------------|-------------------|
| CARES Grant Expenses:           |                   |
| Salaries                        | \$ 50,295         |
| Benefits                        | \$ 21,205         |
| Supplies                        | \$ 136,919        |
| GEER Special Ed Grant Expenses: |                   |
| Prof & Tech Svcs                | \$ 101,799        |
| PCCD Federal Grant:             |                   |
| Supplies                        | \$ 531,013        |
| <b>Total Expenses</b>           | <b>\$ 841,231</b> |

| <u>Revenues</u>       |                   |
|-----------------------|-------------------|
| State Revenue:        |                   |
| CARES Grant           | \$ 208,419        |
| GEER Special Ed Grant | \$ 101,799        |
| Federal Revenue:      |                   |
| PCCD Federal Grant    | \$ 531,013        |
| <b>Total Revenues</b> | <b>\$ 841,231</b> |

| <u>Fund Balance Analysis</u>                                                |                    |
|-----------------------------------------------------------------------------|--------------------|
| Decrease in Beginning Fund Balance Designation for Future Millage Increases | \$ (23,033)        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                   | <b>\$ (23,033)</b> |

West Chester Area School District  
 Budget Forecast Model  
 2019-20 Projection Changes  
 September 2020

| <u>Expenses</u>       |    |          |
|-----------------------|----|----------|
| Salaries              | \$ | 25,550   |
| Benefits              | \$ | 24,457   |
| Prof. & Tech Services | \$ | 62,670   |
| Other Services        | \$ | (45,566) |
| Supplies              | \$ | (12,619) |
| Other Objects         | \$ | (403)    |
| Property              | \$ | (3,687)  |
| Total Expenses        | \$ | 50,402   |

| <u>Revenues</u> |    |        |
|-----------------|----|--------|
| Local Revenue   | \$ | (403)  |
| Federal Revenue | \$ | 27,772 |
| Total Revenues  | \$ | 27,369 |

| <u>Fund Balance Analysis</u>                                      |    |          |
|-------------------------------------------------------------------|----|----------|
| Decrease in Fund Balance Designation for Future Millage Increases | \$ | (23,033) |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | \$ | (23,033) |



West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 August 2020

| <u>Expenses</u>             |                    |
|-----------------------------|--------------------|
| Debt Service                | \$ (1,532,020)     |
| Transfer to Capital Reserve | \$ 1,465,981       |
| <b>Total Expenses</b>       | <b>\$ (66,039)</b> |

| <u>Revenues</u>       |                    |
|-----------------------|--------------------|
| Rent Subsidy          | \$ (66,039)        |
| <b>Total Revenues</b> | <b>\$ (66,039)</b> |

| <u>Fund Balance Analysis</u>                                                |                     |
|-----------------------------------------------------------------------------|---------------------|
| Increase in Beginning Fund Balance Designation for Athletic Fund            | \$ 45,327           |
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 7,253,813        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                   | <b>\$ 7,299,140</b> |

West Chester Area School District  
 Budget Forecast Model  
 2019-20 Projection Changes  
 August 2020

| <u>Expenses</u>             |                       |
|-----------------------------|-----------------------|
| Salaries                    | \$ (239,963)          |
| Benefits                    | \$ (2,861,381)        |
| Prof. & Tech Services       | \$ (2,185,548)        |
| Purchased Property Services | \$ (298,394)          |
| Other Services              | \$ 448,218            |
| Supplies                    | \$ (130,023)          |
| Other Objects               | \$ (107,802)          |
| Dues & Fees- Athletics      | \$ (14,919)           |
| Property                    | \$ (140,206)          |
| Debt Service                | \$ 7,602              |
| Total Expenses              | <u>\$ (5,522,416)</u> |

| <u>Revenues</u> |                     |
|-----------------|---------------------|
| Local Revenue   | \$ 2,338,188        |
| State Revenue   | \$ (477,130)        |
| Federal Revenue | \$ (84,334)         |
| Total Revenues  | <u>\$ 1,776,724</u> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Athletic Fund            | \$ 45,327           |
| Increase in Fund Balance Designation for Future Millage Increases | \$ 7,253,813        |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | <u>\$ 7,299,140</u> |

## West Chester Area School District Budget Forecast Model Key Expense Assumptions

|    | A                                                                             | B | C              | D                             | E                             | F              | G              |
|----|-------------------------------------------------------------------------------|---|----------------|-------------------------------|-------------------------------|----------------|----------------|
| 5  | <b><u>Staff Changes / Student Enrollment</u></b>                              |   |                |                               |                               |                |                |
| 6  |                                                                               |   |                |                               | <b>Enrollment Assumptions</b> |                |                |
| 7  |                                                                               |   | <b>2020-21</b> | <b>2021-22</b>                | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b> |
| 8  | KG                                                                            |   | 808            | 807                           | 886                           | 860            | 860            |
| 9  | 1st to 5th Grade                                                              |   | 4,417          | 4,446                         | 4,435                         | 4,471          | 4,446          |
| 10 | Grades 6-8                                                                    |   | 2,843          | 2,788                         | 2,739                         | 2,718          | 2,826          |
| 11 | Grades 9-12                                                                   |   | 3,900          | 3,860                         | 3,874                         | 3,903          | 3,861          |
| 12 | <b>Total</b>                                                                  |   | <b>11,968</b>  | <b>11,901</b>                 | <b>11,934</b>                 | <b>11,952</b>  | <b>11,993</b>  |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43          | 24.43                         | 24.43                         | 24.43          | 24.43          |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5           | 17.5                          | 17.5                          | 17.5           | 17.5           |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                                               |   |                |                               |                               |                |                |
| 27 |                                                                               |   |                |                               |                               |                |                |
| 28 | <b><u>Salary Increases (based on Act 1 Index)</u></b>                         |   |                |                               |                               |                |                |
| 29 |                                                                               |   |                | <b>% Increase Assumptions</b> |                               |                |                |
| 30 |                                                                               |   |                | <b>2021-22</b>                | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b> |
| 31 | Administration                                                                |   |                | 3.00%                         | 2.60%                         | 2.60%          | 2.60%          |
| 32 | Teachers                                                                      |   |                | 2.85%                         | 2.60%                         | 2.60%          | 2.60%          |
| 33 | Non-Bargaining                                                                |   |                | 3.00%                         | 2.60%                         | 2.60%          | 2.60%          |
| 34 | Support Staff                                                                 |   |                | 1.75%                         | 5.62%                         | 2.97%          | 2.60%          |
| 35 | Crafts/Trades                                                                 |   |                | 3.72%                         | 3.04%                         | 3.90%          | 2.60%          |
| 36 | <b><u>Miscellaneous</u></b>                                                   |   |                |                               |                               |                |                |
| 37 |                                                                               |   |                | <b>2021-22</b>                | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b> |
| 38 | Teacher Attrition (vacancies)                                                 |   |                | 750,000                       | 750,000                       | 750,000        | 750,000        |
| 39 | Teacher Attrition (turnover)                                                  |   |                | 500,000                       | 500,000                       | 500,000        | 500,000        |
| 40 |                                                                               |   |                |                               |                               |                |                |
| 41 | <b><u>Benefits - 200</u></b>                                                  |   |                |                               |                               |                |                |
| 42 |                                                                               |   |                | <b>% Increase Assumptions</b> |                               |                |                |
| 43 |                                                                               |   |                | <b>2021-22</b>                | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b> |
| 44 | Medical                                                                       |   |                | 7.57%                         | 7.57%                         | 7.57%          | 7.57%          |
| 45 | Dental                                                                        |   |                | 4.30%                         | 4.30%                         | 4.30%          | 4.30%          |
| 46 | Vision                                                                        |   |                | 2.30%                         | 2.30%                         | 2.30%          | 2.30%          |
| 47 | Prescription                                                                  |   |                | 10.00%                        | 10.00%                        | 10.00%         | 10.00%         |
| 48 | Social Security                                                               |   |                | 7.65%                         | 7.65%                         | 7.65%          | 7.65%          |
| 49 | <b>PSERS</b>                                                                  |   |                | <b>34.94%</b>                 | <b>35.62%</b>                 | <b>36.12%</b>  | <b>36.60%</b>  |
| 50 | Tuition- Teachers                                                             |   |                | \$500,000                     | \$500,000                     | \$500,000      | \$500,000      |
| 51 | Tuition- Non Teachers                                                         |   |                | \$100,000                     | \$100,000                     | \$100,000      | \$100,000      |
| 52 | Life & Disability                                                             |   |                | 0.00%                         | 0.00%                         | 0.00%          | 0.00%          |
| 53 | W/C, Unemp & Other                                                            |   |                | 1.50%                         | 1.50%                         | 1.50%          | 1.50%          |
| 54 | <b><u>Monthly Board Premium Costs</u></b>                                     |   |                |                               |                               |                |                |
| 55 | Medical                                                                       |   |                | \$1,463.77                    | \$1,574.58                    | \$1,693.77     | \$1,821.99     |
| 56 | Dental                                                                        |   |                | \$90.60                       | \$94.50                       | \$98.56        | \$102.80       |
| 57 | Vision                                                                        |   |                | \$14.03                       | \$14.35                       | \$14.68        | \$15.02        |
| 58 | Prescription                                                                  |   |                | \$352.13                      | \$387.34                      | \$426.08       | \$468.69       |
| 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  | <b><u>Professional and Technical Services - 300</u></b>                                                                                            |                                     |                | <b>% Increase Assumptions</b> |                  |                  |                |
| 66  |                                                                                                                                                    |                                     |                | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 67  |                                                                                                                                                    | Special Education Services          |                | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 68  |                                                                                                                                                    | Other categories                    |                | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 69  |                                                                                                                                                    |                                     |                |                               |                  |                  |                |
| 70  |                                                                                                                                                    |                                     |                |                               |                  |                  |                |
| 71  | <b><u>Purchased Property Services - 400</u></b>                                                                                                    |                                     |                | <b>% Increase Assumptions</b> |                  |                  |                |
| 72  |                                                                                                                                                    |                                     |                | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 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  | <b><u>Other Purchased Services - 500</u></b>                                                                                                       |                                     |                | <b>% Increase Assumptions</b> |                  |                  |                |
| 78  |                                                                                                                                                    |                                     |                | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 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                          | 409            | 421                           | 434              | 447              |                |
| 86  |                                                                                                                                                    | Special Ed                          | 100            | 105                           | 110              | 116              |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                |                               |                  |                  |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,343       | \$14,773                      | \$15,216         | \$15,673         |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$35,381       | \$38,919                      | \$42,811         | \$47,092         |                |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |                |                               |                  |                  |                |
| 91  |                                                                                                                                                    | Full Time                           | 122            | 128                           | 134              | 141              |                |
| 92  |                                                                                                                                                    | Academic                            | 22             | 23                            | 24               | 25               |                |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |                |                               |                  |                  |                |
| 94  |                                                                                                                                                    | Full Time                           | \$20,840       | 21,382                        | \$21,938         | \$22,508         |                |
| 95  |                                                                                                                                                    | Academic                            | \$10,353       | 10,622                        | \$10,898         | \$11,182         |                |
| 96  |                                                                                                                                                    |                                     |                |                               |                  |                  |                |
| 97  | <b><u>Supplies - 600</u></b>                                                                                                                       |                                     |                | <b>% Increase Assumptions</b> |                  |                  |                |
| 98  |                                                                                                                                                    |                                     |                | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 99  |                                                                                                                                                    | Educational/Admin Supplies&Software |                | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 100 |                                                                                                                                                    | Gas and Oil                         |                | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 101 |                                                                                                                                                    | Admin and Other Categories          |                | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 102 |                                                                                                                                                    | <b>Curriculum Proposal Amount</b>   | <b>871,000</b> | <b>2,051,622</b>              | <b>2,113,171</b> | <b>2,176,566</b> |                |
| 103 |                                                                                                                                                    |                                     |                |                               |                  |                  |                |
| 104 | <b><u>Property - 700</u></b>                                                                                                                       |                                     |                | <b>% Increase Assumptions</b> |                  |                  |                |
| 105 |                                                                                                                                                    |                                     |                | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 106 |                                                                                                                                                    | Equipment Purchases                 |                | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 107 |                                                                                                                                                    | Technology Equipment *              |                | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |                |                               |                  |                  |                |
| 109 |                                                                                                                                                    |                                     |                |                               |                  |                  |                |
| 110 |                                                                                                                                                    |                                     |                |                               |                  |                  |                |
| 111 | <b><u>800 Other Object Dues and Fees</u></b>                                                                                                       |                                     |                | <b>% Increase Assumptions</b> |                  |                  |                |
| 112 |                                                                                                                                                    |                                     |                | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 113 |                                                                                                                                                    |                                     |                | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |

|    | A                                                                                                   | B              | C              | D              | E              |
|----|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1  | <b>West Chester Area School District Budget Forecast Model</b><br><b><u>Revenue Assumptions</u></b> |                |                |                |                |
| 2  |                                                                                                     |                |                |                |                |
| 3  |                                                                                                     |                |                |                |                |
| 4  |                                                                                                     |                |                |                |                |
| 5  | <b><u>Local</u></b>                                                                                 | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 6  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 13 |                                                                                                     |                |                |                |                |
| 14 | <b><u>State</u></b>                                                                                 | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 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                                                                                                | \$ 1,077,468   | \$ 852,206     | \$ 938,548     | \$ 876,286     |
| 20 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 24 |                                                                                                     |                |                |                |                |
| 25 | <b><u>Federal</u></b>                                                                               | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 26 | Title I                                                                                             | \$ 587,326     | \$ 587,326     | \$ 587,326     | \$ 587,326     |
| 27 | Title II                                                                                            | \$ 246,367     | \$ 246,367     | \$ 246,367     | \$ 246,367     |
| 28 | IDEA                                                                                                | \$ 1,572,087   | \$ 1,572,087   | \$ 1,572,087   | \$ 1,572,087   |
| 29 | Medical Access                                                                                      | \$ 1,000,000   | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 142,439     | \$ 142,439     | \$ 142,439     | \$ 142,439     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 33 | To Cap Res                                                                                          | 4.0%           | 4.0%           | 4.0%           | 4.0%           |

West Chester Area School District  
Assumptions for Salaries

| <b>Additional Headcount Expenses</b> | <b>2020-21<br/>Budget</b> | <b>2020-21<br/>Projected</b> | <b>2021-22<br/>Forecast</b> | <b>2022-23<br/>Forecast</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> |
|--------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Administrators</b>                |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$128,915                 |                              | \$132,782                   | \$136,235                   | \$139,777                   | \$143,411                   |
| Additional Headcount                 | -                         |                              | 1.00                        | -                           | -                           | -                           |
| Additional Salary Expense            | \$0                       |                              | \$135,977                   | \$0                         | \$0                         | \$0                         |
| <b>Teacher</b>                       |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$57,882                  | \$54,822                     | \$56,441                    | \$57,558                    | \$58,704                    | \$59,880                    |
| Average Teacher Salary               | \$74,851                  | \$73,927                     | \$74,646                    | \$76,123                    | \$77,639                    | \$79,194                    |
| Headcount Change (Enrollment)        | 8.40                      |                              | 48.40                       | -                           | -                           | -                           |
| Headcount Change (Curricular)        | 11.60                     |                              | -                           | -                           | -                           | -                           |
| Change Salary Expense                | \$1,187,035               |                              | \$2,653,384                 | \$0                         | \$0                         | \$0                         |
| <b>Non-Bargaining</b>                |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$69,818                  |                              | \$71,913                    | \$73,783                    | \$75,701                    | \$77,669                    |
| Additional Headcount                 | 2.00                      |                              | 4.00                        | -                           | -                           | -                           |
| Additional Salary Expense            | \$72,600                  |                              | \$231,060                   | \$0                         | \$0                         | \$0                         |
| <b>Support Staff</b>                 |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$26,817                  |                              | \$27,286                    | \$28,820                    | \$29,676                    | \$30,447                    |
| Additional Headcount                 | 1.00                      |                              | 5.50                        | -                           | -                           | -                           |
| Additional Salary Expense            | \$19,500                  |                              | \$141,950                   | \$0                         | \$0                         | \$0                         |
| <b>Crafts/Trades</b>                 |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$42,882                  |                              | \$44,478                    | \$45,830                    | \$47,617                    | \$48,855                    |
| Additional Headcount                 | -                         |                              | 0.50                        | -                           | -                           | -                           |
| Additional Salary Expense            | \$0                       |                              | \$15,500                    | \$0                         | \$0                         | \$0                         |

|                                                    | <b>2020-21<br/>Budget</b> | <b>2020-21<br/>Projected</b> | <b>2021-22<br/>Forecast</b> | <b>2022-23<br/>Forecast</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> |
|----------------------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b><u>Teacher Staffing Changes Detail</u></b>      |                           |                              | 2.85%                       | 2.60%                       | 2.60%                       | 2.60%                       |
| Salary before Attrition                            | 72,973,487                |                              | 75,970,565                  | 80,155,172                  | 81,726,206                  | 83,338,088                  |
| 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                            | 71,723,487                | 72,576,855                   | 74,720,565                  | 78,905,172                  | 80,476,206                  | 82,088,088                  |
| Increase with Attrition                            |                           |                              | 2.95%                       | 1.98%                       | 1.99%                       | 2.00%                       |
| Staffing changes                                   | 1,187,035                 | -                            | 2,653,384                   | -                           | -                           | -                           |
| Teacher Salary (with attrition & staffing changes) | 72,910,522                | 72,576,855                   | 77,373,949                  | 78,905,172                  | 80,476,206                  | 82,088,088                  |
| Increase with Attrition & Staffing Changes         |                           |                              | 6.61%                       | 1.98%                       | 1.99%                       | 2.00%                       |

West Chester Area School District  
Assumptions for Salaries

|                                      | <b>TOTAL SALARY EXPENSE</b> |                    |                    |                    |                    |                    |
|--------------------------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | <b>2020-21</b>              | <b>2020-21</b>     | <b>2021-22</b>     | <b>2022-23</b>     | <b>2023-24</b>     | <b>2024-25</b>     |
|                                      | <b>Budget</b>               | <b>Projected</b>   | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    |
| Admin Staff                          | 9,237,294                   | 9,378,877          | 9,855,528          | 10,111,772         | 10,374,678         | 10,644,419         |
| <b>Total Administration Salaries</b> | <b>9,237,294</b>            | <b>9,378,877</b>   | <b>9,855,528</b>   | <b>10,111,772</b>  | <b>10,374,678</b>  | <b>10,644,419</b>  |
| Teacher Staff Salaries               | 72,910,522                  | 72,576,855         | 77,373,949         | 78,905,172         | 80,476,206         | 82,088,088         |
| Extra Duty Pymnts (123)              | 1,090,649                   | 1,140,944          | 1,167,749          | 1,190,859          | 1,214,569          | 1,238,896          |
| Sabbatical Pymnts (124)              | 300,000                     | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            |
| Subject Chair Pymnts (125)           | 421,496                     | 421,496            | 421,496            | 421,496            | 421,496            | 421,496            |
| Severance Pymnts (127)               | 392,000                     | 392,000            | 392,000            | 399,758            | 407,717            | 415,883            |
| Supplemental Contracts (135)         | 2,167,000                   | 2,167,000          | 2,167,000          | 2,167,000          | 2,167,000          | 2,167,000          |
| <b>Total Teaching Salaries</b>       | <b>77,281,667</b>           | <b>76,998,295</b>  | <b>81,822,194</b>  | <b>83,384,284</b>  | <b>84,986,989</b>  | <b>86,631,363</b>  |
| Reg Salaries (141)                   | 4,054,914                   | 4,054,914          | 3,955,602          | 4,058,448          | 4,163,967          | 4,272,230          |
| Overtime (143)                       | 2,000                       | 2,000              | 2,208              | 2,208              | 2,208              | 2,208              |
| <b>Technical</b>                     | <b>4,056,914</b>            | <b>4,056,914</b>   | <b>3,957,810</b>   | <b>4,060,656</b>   | <b>4,166,175</b>   | <b>4,274,438</b>   |
| Reg Salaries (151)                   | 2,911,088                   | 2,911,088          | 3,053,321          | 3,224,918          | 3,320,698          | 3,407,036          |
| Overtime (153)                       | 60,830                      | 60,830             | 56,659             | 59,843             | 61,621             | 63,223             |
| Library/Office Aides (154),(155)     | 503,231                     | 503,231            | 560,438            | 591,935            | 609,515            | 625,362            |
| Technology Aides (158)               | 434,855                     | 434,855            | 556,180            | 587,437            | 604,884            | 620,611            |
| Instructional Aides (191)            | 2,341,711                   | 2,341,711          | 2,420,461          | 2,556,491          | 2,632,419          | 2,700,862          |
| Instructional Aides OT (193)         | 59,450                      | 59,450             | 57,750             | 60,996             | 62,807             | 64,440             |
| <b>Office Clerical</b>               | <b>6,311,165</b>            | <b>6,311,165</b>   | <b>6,704,809</b>   | <b>7,081,619</b>   | <b>7,291,943</b>   | <b>7,481,534</b>   |
| Reg Salaries Oper & Maint(161)       | 5,266,503                   | 5,266,503          | 5,460,515          | 5,626,515          | 5,845,949          | 5,997,943          |
| Temporary salaries (162)             | 75,000                      | 75,000             | 75,000             | 77,280             | 80,294             | 82,382             |
| Overtime (163)                       | 180,000                     | 180,000            | 192,000            | 197,837            | 205,552            | 210,897            |
| Severance (167)                      | 40,000                      | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             |
| Reg Salaries Technology (168)        | 680,689                     | 680,689            | 636,892            | 672,685            | 692,664            | 710,673            |
| <b>Crafts and Trades</b>             | <b>6,242,192</b>            | <b>6,242,192</b>   | <b>6,404,407</b>   | <b>6,614,317</b>   | <b>6,864,459</b>   | <b>7,041,895</b>   |
| <b>Total Salary Expense</b>          | <b>103,129,232</b>          | <b>102,987,443</b> | <b>108,744,748</b> | <b>111,252,648</b> | <b>113,684,244</b> | <b>116,073,650</b> |
| <b>% Increase</b>                    |                             | <b>-0.14%</b>      | <b>5.59%</b>       | <b>2.31%</b>       | <b>2.19%</b>       | <b>2.10%</b>       |

| POSITIONS                                         | Func | Acct | Prog | 2020-21 Actual |               |               |              | Total         | 2021-22 Budget |               |               |              | Total         | Addition/Reductions to 2021-22 Budget |               |            |              |       |
|---------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|------------|--------------|-------|
|                                                   |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem                           | MID<br>Middle | HS<br>High | OTH<br>Other | Total |
| <b>School Administration</b>                      |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |       |
| Superintendent                                    | 2360 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Asst Supt of Curriculum and Secondary Ec          | 2260 | 111  | 53   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Pupil Services Director                           | 2111 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Pupil Services Supervisor                         | 2119 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Social Studies/ Fine Arts Supervisor              | 2260 | 111  | 20   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Social Work Coordinator                           | 2160 | 111  | 18F  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Equity / ELD / World Language 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 Supervisor                            | 2260 | 111  | 15   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Science / FCS / Tech Ed / Health & PE Supervisor  | 2260 | 111  | 19   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Assessment / Re-evaluation Supervisor             | 2260 | 111  | 50E  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Instructional Technology Coordinator              | 2270 | 111  | 10   | -              | -             | -             | 4.00         | 4.00          | -              | -             | -             | 4.00         | 4.00          | -                                     | -             | -          | -            |       |
| Director of Teaching and Learning                 | 2360 | 111  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Elementary Director of Education                  | 2360 | 111  | 52E  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Communications Program Director                   | 2370 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Director of Equity & Assessment                   | 2260 | 111  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Principals and Asst. Principals                   | 2380 | 111  | 40   | 10.00          | 9.00          | 12.00         | -            | 31.00         | 11.00          | 9.00          | 12.00         | -            | 32.00         | 1.00                                  | -             | -          | 1.00         |       |
| 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   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Technology Director                               | 2821 | 111  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Human Resources Director / Asst. Director         | 2831 | 111  | 54   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            |       |
| IT Services Coordinator                           | 2840 | 111  | 50Z  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |       |
| Athletic Director                                 | 3200 | 111  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -          | -            |       |
| Special Education Supervisors                     | 1291 | 111  | 21   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -          | -            |       |
| <b>School Administration Total</b>                |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>64.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>65.00</b>  | <b>1.00</b>                           | -             | -          | <b>1.00</b>  |       |
| <b>Teachers</b>                                   |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |       |
| Full Day KG                                       | 1110 | 121  | 08F  | 32.00          | -             | -             | -            | 32.00         | 36.00          | -             | -             | -            | 36.00         | 4.00                                  | -             | -          | 4.00         |       |
| 1st Grade                                         | 1110 | 121  | 09   | 34.00          | -             | -             | -            | 34.00         | 38.00          | -             | -             | -            | 38.00         | 4.00                                  | -             | -          | 4.00         |       |
| 2nd Grade                                         | 1110 | 121  | 09   | 34.00          | -             | -             | -            | 34.00         | 38.00          | -             | -             | -            | 38.00         | 4.00                                  | -             | -          | 4.00         |       |
| 3rd Grade                                         | 1110 | 121  | 09   | 32.00          | -             | -             | -            | 32.00         | 36.00          | -             | -             | -            | 36.00         | 4.00                                  | -             | -          | 4.00         |       |
| 4th Grade                                         | 1110 | 121  | 09   | 30.00          | -             | -             | -            | 30.00         | 34.00          | -             | -             | -            | 34.00         | 4.00                                  | -             | -          | 4.00         |       |
| 5th Grade                                         | 1110 | 121  | 09   | 31.00          | -             | -             | -            | 31.00         | 35.00          | -             | -             | -            | 35.00         | 4.00                                  | -             | -          | 4.00         |       |
| Art                                               | 1110 | 121  | 01   | 8.17           | 7.14          | 7.40          | -            | 22.71         | 9.17           | 7.14          | 7.40          | -            | 23.71         | 1.00                                  | -             | -          | 1.00         |       |
| ELD                                               | 1110 | 121  | 02   | 12.50          | 4.80          | 3.60          | -            | 20.90         | 13.50          | 4.80          | 3.60          | -            | 21.90         | 1.00                                  | -             | -          | 1.00         |       |
| Engl/Lang Arts                                    | 1110 | 121  | 06   | -              | 23.60         | 32.40         | -            | 56.00         | -              | 23.60         | 32.40         | -            | 56.00         | -                                     | -             | -          | -            |       |
| World Language                                    | 1110 | 121  | 07   | -              | 9.60          | 20.20         | -            | 29.80         | -              | 9.60          | 20.20         | -            | 29.80         | -                                     | -             | -          | -            |       |
| Instructional Coaches                             | 1110 | 121  | 09   | 10.00          | -             | -             | -            | 10.00         | 11.00          | -             | -             | -            | 11.00         | 1.00                                  | -             | -          | 1.00         |       |
| Computer/Tech Ed                                  | 1110 | 121  | 10   | -              | 4.80          | -             | -            | 4.80          | -              | 4.80          | -             | -            | 4.80          | -                                     | -             | -          | -            |       |
| 11 -                                              |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |       |
| Health                                            | 1110 | 121  | 11A  | -              | 8.28          | 6.45          | -            | 14.73         | -              | 8.28          | 6.45          | -            | 14.73         | -                                     | -             | -          | -            |       |
| Math                                              | 1110 | 121  | 15   | -              | 25.40         | 36.40         | -            | 61.80         | -              | 25.40         | 36.40         | -            | 61.80         | -                                     | -             | -          | -            |       |
| 17 -                                              |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |       |
| Phys Ed                                           | 1110 | 121  | 17A  | 8.30           | 6.32          | 12.45         | 1.40         | 28.47         | 9.30           | 6.32          | 12.45         | 1.40         | 29.47         | 1.00                                  | -             | -          | 1.00         |       |
| Science                                           | 1110 | 121  | 19   | -              | 20.40         | 39.10         | -            | 59.50         | -              | 20.40         | 39.10         | -            | 59.50         | -                                     | -             | -          | -            |       |
| Social Studies                                    | 1110 | 121  | 20   | -              | 20.00         | 36.90         | -            | 56.90         | -              | 20.00         | 36.90         | -            | 56.90         | -                                     | -             | -          | -            |       |
| AP Capstone                                       | 1110 | 121  | 25   | -              | -             | 0.25          | -            | 0.25          | -              | -             | 0.25          | -            | 0.25          | -                                     | -             | -          | -            |       |
| 06A -                                             |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |       |
| Reading Specialist/Teacher                        | 1110 | 121  | 06B  | 21.00          | 12.60         | 3.00          | -            | 36.60         | 23.00          | 12.60         | 3.00          | -            | 38.60         | 2.00                                  | -             | -          | 2.00         |       |
| Music -Vocal                                      | 1110 | 121  | 16A  | 8.20           | 3.05          | 2.60          | -            | 13.85         | 9.20           | 3.05          | 2.60          | -            | 14.85         | 1.00                                  | -             | -          | 1.00         |       |
| Music -Instrumenta                                | 1110 | 121  | 16B  | 10.00          | 8.15          | 3.80          | -            | 21.95         | 11.00          | 8.15          | 3.80          | -            | 22.95         | 1.00                                  | -             | -          | 1.00         |       |
| Cyber School                                      | 1110 | 121  | 25   | 48.03          | 19.71         | 16.80         | -            | 84.54         | 48.03          | 19.71         | 16.80         | -            | 84.54         | -                                     | -             | -          | -            |       |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35   | 3.40           | -             | -             | 0.60         | 4.00          | 3.40           | -             | -             | 0.60         | 4.00          | -                                     | -             | -          | -            |       |
| <b>Total</b>                                      |      |      |      | <b>322.60</b>  | <b>173.85</b> | <b>221.35</b> | <b>2.00</b>  | <b>719.80</b> | <b>354.60</b>  | <b>173.85</b> | <b>221.35</b> | <b>2.00</b>  | <b>751.80</b> | <b>32.00</b>                          | -             | -          | <b>32.00</b> |       |



| POSITIONS                                                           | Func | Acct | Prog | 2020-21 Actual |               |               |              | Total         | 2021-22 Budget |               |               |               | Total           | Addition/Reductions to 2021-22 Budget |               |             |              |          |              |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|----------|--------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  |                 | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total    |              |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 6.65          | 6.40          | -            | 13.05         | -              | 6.65          | 6.40          | -             | 13.05           | -                                     | -             | -           | -            | -        | -            |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 6.60          | 3.60          | -            | 10.20         | -              | 6.60          | 3.60          | -             | 10.20           | -                                     | -             | -           | -            | -        | -            |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 5.60          | -            | 5.60          | -              | -             | 5.60          | -             | 5.60            | -                                     | -             | -           | -            | -        | -            |
| Cyber Vocational Education                                          | 1300 | 121  | 05   | -              | 1.00          | 1.20          | -            | 2.20          | -              | 1.00          | 1.20          | -             | 2.20            | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | -              | <b>14.25</b>  | <b>16.80</b>  | -            | <b>31.05</b>  | -              | <b>14.25</b>  | <b>16.80</b>  | -             | <b>31.05</b>    | -                                     | -             | -           | -            | -        | -            |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00         | 6.00          | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -            | -        | -            |
| Autistic                                                            | 1233 | 121  | 21C  | 7.00           | 3.00          | 2.00          | -            | 12.00         | 7.00           | 3.00          | 2.00          | -             | 12.00           | -                                     | -             | -           | -            | -        | -            |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 1.50          | 4.50          | -            | 8.00          | 2.00           | 1.50          | 4.50          | -             | 8.00            | -                                     | -             | -           | -            | -        | -            |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | 1.00          | -            | 1.00          | -              | -             | 1.00          | -             | 1.00            | -                                     | -             | -           | -            | -        | -            |
| APT Program                                                         | 1231 | 121  | 21L  | -              | -             | -             | -            | -             | -              | -             | 7.20          | -             | 7.20            | -                                     | -             | 7.20        | -            | -        | -            |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 2.00          | -             | -            | 4.50          | 2.50           | 2.00          | -             | -             | 4.50            | -                                     | -             | -           | -            | -        | -            |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 26.50          | 19.50         | 20.30         | -            | 66.30         | 28.50          | 19.50         | 20.30         | -             | 68.30           | 2.00                                  | -             | -           | -            | -        | 2.00         |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 1.00          | -             | -            | 3.00          | 2.00           | 1.00          | -             | -             | 3.00            | -                                     | -             | -           | -            | -        | -            |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 13.00        | 13.00         | -              | -             | -             | 14.00         | 14.00           | -                                     | -             | -           | 1.00         | -        | 1.00         |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 8.00           | 3.50          | 3.60          | -            | 15.10         | 9.00           | 3.50          | 3.60          | -             | 16.10           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Cyber Special Education                                             | 1200 | 121  | 05   | 6.00           | 2.40          | 2.60          | 1.00         | 12.00         | 6.00           | 2.40          | 2.60          | 1.00          | 12.00           | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>54.00</b>   | <b>32.90</b>  | <b>34.00</b>  | <b>20.00</b> | <b>140.90</b> | <b>57.00</b>   | <b>32.90</b>  | <b>41.20</b>  | <b>21.00</b>  | <b>152.10</b>   | <b>3.00</b>                           | <b>-</b>      | <b>7.20</b> | <b>1.00</b>  | <b>-</b> | <b>11.20</b> |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 8.00           | 9.50          | 18.50         | -            | 36.00         | 9.00           | 9.50          | 18.50         | -             | 37.00           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Certified Nurses                                                    | 2440 | 121  | 18D  | 8.00           | 3.00          | 3.00          | -            | 14.00         | 9.00           | 3.00          | 3.00          | -             | 15.00           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Psychologists                                                       | 2140 | 121  | 18C  | 9.80           | 3.00          | 3.00          | -            | 15.80         | 10.80          | 3.20          | 3.00          | -             | 17.00           | 1.00                                  | 0.20          | -           | -            | -        | 1.20         |
| Case Workers                                                        | 2160 | 121  | 18F  | -              | -             | -             | 8.00         | 8.00          | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | 1.00         | -        | 1.00         |
| Librarian                                                           | 2250 | 121  | 14   | 8.30           | 3.00          | 3.00          | -            | 14.30         | 9.30           | 3.00          | 3.00          | -             | 15.30           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Cyber Support Services                                              | 2000 | 121  | 05   | 3.70           | -             | -             | -            | 3.70          | 3.70           | -             | -             | -             | 3.70            | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>37.80</b>   | <b>18.50</b>  | <b>27.50</b>  | <b>8.00</b>  | <b>91.80</b>  | <b>41.80</b>   | <b>18.70</b>  | <b>27.50</b>  | <b>9.00</b>   | <b>97.00</b>    | <b>4.00</b>                           | <b>0.20</b>   | <b>-</b>    | <b>1.00</b>  | <b>-</b> | <b>5.20</b>  |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -        | -            |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.40          | -            | 1.40          | -              | -             | 1.40          | -             | 1.40            | -                                     | -             | -           | -            | -        | -            |
| Cyber Audio Visual                                                  | 2200 | 121  | 05   | -              | -             | 0.20          | -            | 0.20          | -              | -             | 0.20          | -             | 0.20            | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>-</b>       | <b>-</b>      | <b>4.60</b>   | <b>-</b>     | <b>4.60</b>   | <b>-</b>       | <b>-</b>      | <b>4.60</b>   | <b>-</b>      | <b>4.60</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>-</b>     |
| <b>Teacher Total</b>                                                |      |      |      | <b>414.40</b>  | <b>239.50</b> | <b>304.25</b> | <b>30.00</b> | <b>988.15</b> | <b>453.40</b>  | <b>239.70</b> | <b>311.45</b> | <b>32.00</b>  | <b>1,036.55</b> | <b>39.00</b>                          | <b>0.20</b>   | <b>7.20</b> | <b>2.00</b>  | <b>-</b> | <b>48.40</b> |
| <u>Secretarial Staff - Central Office and School Administration</u> |      |      |      |                |               |               |              |               |                |               |               |               |                 |                                       |               |             |              |          |              |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -        | -            |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -        | -            |
| Sec to Elementary Dir of Educator                                   | 2360 | 151  | 52E  | -              | -             | -             | 0.95         | 0.95          | -              | -             | -             | 0.95          | 0.95            | -                                     | -             | -           | -            | -        | -            |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 10.00          | 6.00          | 9.00          | -            | 25.00         | 11.00          | 6.00          | 9.00          | -             | 26.00           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Sec to Technology Dir                                               | 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 Dir                                  | 2611 | 151  | 71   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -        | -            |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -        | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 3.50         | 3.50          | -              | -             | -             | 3.50          | 3.50            | -                                     | -             | -           | -            | -        | -            |
| 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 Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -        | -            |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -        | -            |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -             | 0.05         | 0.05          | -              | -             | -             | 0.05          | 0.05            | -                                     | -             | -           | -            | -        | -            |
| Sec to ELD & Equity Supervisor                                      | 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            | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b>  | <b>57.00</b>    | <b>1.00</b>                           | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>1.00</b>  |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -            | 8.00          | 8.00           | -             | -             | -             | 8.00            | -                                     | -             | -           | -            | -        | -            |
| ELD                                                                 | 1110 | 191  | 02   | 8.00           | 2.00          | 3.00          | -            | 13.00         | 8.00           | 2.00          | 3.00          | -             | 13.00           | -                                     | -             | -           | -            | -        | -            |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00        | 17.00         | -              | -             | -             | 17.00         | 17.00           | -                                     | -             | -           | -            | -        | -            |
| 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            | -                                     | -             | -           | -            | -        | -            |
| APT Program Support                                                 | 1231 | 191  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | 3.00     | 3.00         |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 9.00         | 9.00          | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | -            | -        | -            |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 63.00        | 63.00         | -              | -             | -             | 63.00         | 63.00           | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>97.00</b> | <b>118.00</b> | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>3.00</b>  | <b>-</b> | <b>3.00</b>  |

| POSITIONS                                                                 | Func | Acct | Prog | 2020-21 Actual |               |               |               |                 | 2021-22 Budget |               |               |               |                 | Addition/Reductions to 2021-22 Budget |               |             |               |               |
|---------------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|---------------|---------------|
|                                                                           |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other  | Total         |
| Library Assistant                                                         | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.50           | 1.00          | 3.00          | -             | 9.50            | 0.50                                  | -             | -           | -             | 0.50          |
| Security Greeter                                                          | 2190 | 154  | 18   | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -             | -             |
| Office Assistant (Dis)                                                    | 2380 | 154  | 40   | 10.00          | -             | -             | -             | 10.00           | 11.00          | -             | -             | -             | 11.00           | 1.00                                  | -             | -           | -             | 1.00          |
| <b>Total</b>                                                              |      |      |      | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>16.50</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>23.50</b>    | <b>1.50</b>                           | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>1.50</b>   |
| RN-LPN (non-public)                                                       | 2450 | 141  | 18D  | -              | -             | -             | 3.20          | 3.20            | -              | -             | -             | 3.20          | 3.20            | -                                     | -             | -           | -             | -             |
| RN-LPN (District)                                                         | 2440 | 141  | 18D  | 4.20           | 1.00          | 3.00          | 1.80          | 10.00           | 4.20           | 1.00          | 3.00          | 2.80          | 11.00           | -                                     | -             | -           | 1.00          | 1.00          |
| APT Program Coordinator                                                   | 1231 | 121  | 21L  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -             | -             |
| Pupil Service Specialist                                                  | 1291 | 141  | 21   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -             | -           | -             | -             |
| Pupil Service Specialist                                                  | 1291 | 141  | 35   | -              | -             | -             | 0.40          | 0.40            | -              | -             | -             | 0.40          | 0.40            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>4.20</b>    | <b>1.00</b>   | <b>3.00</b>   | <b>6.00</b>   | <b>14.20</b>    | <b>4.20</b>    | <b>1.00</b>   | <b>3.00</b>   | <b>7.00</b>   | <b>15.20</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>1.00</b>   | <b>1.00</b>   |
| 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            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Communications Office (Professional)                                      | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Communications Office (Hourly Support)                                    | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| 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            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Human Resources Office (Professional)                                     | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| HR Office (Hourly Support)                                                | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -             | -             |
| Technology Office (Professional)                                          | 2818 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Technology Office (Hourly Support)                                        | 2829 | 168  | 10   | -              | -             | -             | 11.00         | 11.00           | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | (2.00)        | (2.00)        |
| Technology Associate                                                      | 1110 | 158  | 10   | -              | -             | -             | 19.00         | 19.00           | -              | -             | -             | 17.00         | 17.00           | -                                     | -             | -           | (2.00)        | (2.00)        |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>34.00</b>  | <b>34.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>30.00</b>  | <b>30.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>(4.00)</b> | <b>(4.00)</b> |
| Head Custodians/ Supervisors/ Quality Contro                              | 2610 | 141  | 71A  | 10.00          | 3.00          | 3.00          | 5.00          | 21.00           | 11.00          | 3.00          | 3.00          | 5.00          | 22.00           | 1.00                                  | -             | -           | -             | 1.00          |
| Custodians (Hourly Support)                                               | 2620 | 161  | 71A  | 24.00          | 15.50         | 31.00         | 7.00          | 77.50           | 24.50          | 15.50         | 31.00         | 7.00          | 78.00           | 0.50                                  | -             | -           | -             | 0.50          |
| Security Services Coordinator                                             | 2660 | 141  | 71L  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Campus Security Officer                                                   | 2660 | 141  | 71L  | -              | -             | -             | -             | -               | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | 2.00          | 2.00          |
| Maintenance                                                               | 2620 | 141  | 70   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Custodial & Maint Dept (Hourly Support)                                   | 2620 | 161  | 70   | -              | -             | -             | 6.00          | 6.00            | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -             | -             |
| 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   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| Facilities Apprentice                                                     | 2620 | 161  | 71   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Automotive Pool                                                           | 2650 | 161  | 71G  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Grounds Supervisor / Athletic Turf Coordinator                            | 2630 | 141  | 70F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Grounds/Warehouse (Hourly Support)                                        | 2630 | 161  | 70F  | -              | -             | -             | 10.00         | 10.00           | -              | -             | -             | 10.00         | 10.00           | -                                     | -             | -           | -             | -             |
| Mailroom (Hourly Support)                                                 | 2530 | 161  | 71F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>34.00</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>44.00</b>  | <b>130.50</b>   | <b>35.50</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>46.00</b>  | <b>134.00</b>   | <b>1.50</b>                           | <b>-</b>      | <b>-</b>    | <b>2.00</b>   | <b>3.50</b>   |
| <b>Secretarial Staff - Central Office and School Administration Total</b> |      |      |      | <b>79.20</b>   | <b>31.50</b>  | <b>67.00</b>  | <b>217.50</b> | <b>395.20</b>   | <b>83.20</b>   | <b>31.50</b>  | <b>67.00</b>  | <b>219.50</b> | <b>401.20</b>   | <b>4.00</b>                           | <b>-</b>      | <b>-</b>    | <b>2.00</b>   | <b>6.00</b>   |
| <b>Grand Total</b>                                                        |      |      |      | <b>503.60</b>  | <b>280.00</b> | <b>386.25</b> | <b>277.50</b> | <b>1,447.35</b> | <b>547.60</b>  | <b>280.20</b> | <b>393.45</b> | <b>281.50</b> | <b>1,502.75</b> | <b>44.00</b>                          | <b>0.20</b>   | <b>7.20</b> | <b>4.00</b>   | <b>55.40</b>  |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs   |               |               |                   |                 |                 |                 |                 |
|-----------------------|---------------|---------------|-------------------|-----------------|-----------------|-----------------|-----------------|
|                       | 2019-20       | 2020-21       | 2020-21           | 2021-22         | 2022-23         | 2023-24         | 2024-25         |
|                       | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical               | 13,444,708    | 21,265,797    | 21,265,797        | 22,807,923      | 24,534,482      | 26,391,743      | 28,389,598      |
| Dental                | 978,154       | 1,428,060     | 1,428,060         | 1,498,939       | 1,563,394       | 1,630,620       | 1,700,736       |
| Vision                | 149,383       | 209,230       | 209,230           | 220,028         | 225,089         | 230,266         | 235,562         |
| Prescription          | 3,459,632     | 5,103,577     | 5,103,577         | 5,204,954       | 5,725,450       | 6,297,995       | 6,927,794       |
| Social Security       | 7,057,077     | 7,849,447     | 7,838,600         | 8,286,691       | 8,510,828       | 8,696,845       | 8,879,634       |
| Retirement            | 33,218,932    | 35,390,415    | 35,341,483        | 37,821,763      | 39,628,193      | 41,062,749      | 42,482,956      |
| Tuition               | 370,641       | 600,000       | 600,000           | 600,000         | 600,000         | 600,000         | 600,000         |
| Life & Disability     | 549,979       | 552,899       | 552,899           | 578,663         | 592,008         | 604,948         | 617,662         |
| W/C, Unemp & Other    | 965,754       | 1,289,778     | 1,289,778         | 1,309,124       | 1,328,761       | 1,348,693       | 1,368,923       |
| Total Benefit Expense | 60,194,260    | 73,689,202    | 73,629,423        | 78,328,086      | 82,708,205      | 86,863,857      | 91,202,865      |
| % Increase            |               |               | 22.32%            | 6.30%           | 5.59%           | 5.02%           | 5.00%           |

\* Assume increases in salary related benefits proportional to salary increase

| Benefit Cost Sharing and Cobra payments |               |               |                   |                 |                 |                 |                 |
|-----------------------------------------|---------------|---------------|-------------------|-----------------|-----------------|-----------------|-----------------|
|                                         | 2019-20       | 2020-21       | 2020-21           | 2021-22         | 2022-23         | 2023-24         | 2024-25         |
|                                         | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical                                 | 4,025,370     | 5,890,045     | 5,890,045         | 6,335,921       | 6,815,550       | 7,331,488       | 7,886,481       |
| Dental                                  | 161,885       | 88,963        | 88,963            | 92,788          | 96,778          | 100,939         | 105,280         |
| Vision                                  | 26,332        | 10,671        | 10,671            | 10,916          | 11,167          | 11,424          | 11,687          |
| Prescription                            | 560,011       | 1,013,778     | 1,013,778         | 1,115,155       | 1,226,671       | 1,349,338       | 1,484,272       |
| Social Security                         | -             | -             | -                 | -               | -               | -               | -               |
| Retirement                              | -             | -             | -                 | -               | -               | -               | -               |
| Tuition                                 | -             | -             | -                 | -               | -               | -               | -               |
| Life & Disability                       | 174,063       | 116,852       | 116,852           | 116,852         | 116,852         | 116,852         | 116,852         |
| W/C, Unemp & Other                      | -             | -             | -                 | -               | -               | -               | -               |
| Total Cost Share                        | 4,947,661     | 7,120,308     | 7,120,308         | 7,671,633       | 8,267,019       | 8,910,041       | 9,604,572       |

| Net Benefit Costs     |               |               |                   |                 |                 |                 |                 |
|-----------------------|---------------|---------------|-------------------|-----------------|-----------------|-----------------|-----------------|
|                       | 2019-20       | 2020-21       | 2020-21           | 2021-22         | 2022-23         | 2023-24         | 2024-25         |
|                       | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical               | 9,419,338     | 15,375,752    | 15,375,752        | 16,472,001      | 17,718,932      | 19,060,255      | 20,503,116      |
| Dental                | 816,269       | 1,339,097     | 1,339,097         | 1,406,151       | 1,466,616       | 1,529,680       | 1,595,457       |
| Vision                | 123,051       | 198,559       | 198,559           | 209,112         | 213,921         | 218,841         | 223,875         |
| Prescription          | 2,899,621     | 4,089,799     | 4,089,799         | 4,089,799       | 4,498,779       | 4,948,657       | 5,443,522       |
| Social Security       | 7,057,077     | 7,849,447     | 7,838,600         | 8,286,691       | 8,510,828       | 8,696,845       | 8,879,634       |
| Retirement            | 33,218,932    | 35,390,415    | 35,341,483        | 37,821,763      | 39,628,193      | 41,062,749      | 42,482,956      |
| Tuition               | 370,641       | 600,000       | 600,000           | 600,000         | 600,000         | 600,000         | 600,000         |
| Life & Disability     | 375,916       | 436,047       | 436,047           | 461,811         | 475,156         | 488,096         | 500,810         |
| W/C, Unemp & Other    | 965,754       | 1,289,778     | 1,289,778         | 1,309,124       | 1,328,761       | 1,348,693       | 1,368,923       |
| Total Benefit Expense | 55,246,599    | 66,568,894    | 66,509,115        | 70,656,453      | 74,441,186      | 77,953,815      | 81,598,294      |
| % Increase            |               |               | 20.39%            | 6.14%           | 5.36%           | 4.72%           | 4.68%           |

West Chester Area School District  
Assumptions for Other Objects and Debt Service

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

|  | 2019-20   | 2020-21    | 2020-21    | 2021-22    | 2022-23    | 2023-24    | 2024-25    |
|--|-----------|------------|------------|------------|------------|------------|------------|
|  | Actual    | Budget     | Projection | Forecast   | Forecast   | Forecast   | Forecast   |
|  | \$337,329 | \$ 558,585 | \$ 558,585 | \$ 499,322 | \$ 514,302 | \$ 529,731 | \$ 545,623 |

DUES/FEES - Athletic Fund

|  | 2019-20   | 2020-21   | 2020-21   | 2021-22    | 2022-23    | 2023-24    | 2024-25    |
|--|-----------|-----------|-----------|------------|------------|------------|------------|
|  |           |           |           |            |            |            |            |
|  | \$116,581 | \$131,500 | \$131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

DEBT SERVICE

|                                     |             |             |             |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve | \$453,890   | \$445,255   | \$1,911,236 | \$453,967   | \$448,506   | \$1,104,357 | \$1,101,147 |
| G/F Contribution to Cap Reserve     | \$3,463,200 | \$3,626,728 | \$3,626,728 | \$3,771,797 | \$3,922,669 | \$4,079,576 | \$4,242,759 |
| Transfer for Cap Reserve Facilities | \$1,534,522 | \$2,095,558 | \$2,095,558 | \$2,158,424 | \$2,223,177 | \$2,289,872 | \$2,358,569 |
|                                     | \$5,451,612 | \$6,167,541 | \$7,633,522 | \$6,384,189 | \$6,594,352 | \$7,473,805 | \$7,702,474 |

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

|                   | 2020-21 Budget |               | 2020-21 Projection |               | 2021-22 Budget |               | 2022-23 Budget |               | 2023-24 Budget |               | 2024-25 Budget |               |
|-------------------|----------------|---------------|--------------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|
|                   | INTEREST       | PRINCIPAL     | INTEREST           | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     |
| 12/10 GOR 2010AA  | \$ 391,500     | \$ 3,420,000  | \$ -               | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| 7/2012 GOR 2012AA | \$ 599,200     | \$ 7,360,000  | \$ 599,200         | \$ 7,360,000  | \$ 304,800     | \$ 7,620,000  | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2014 A        | \$ 1,279,250   | \$ 1,085,000  | \$ 1,279,250       | \$ 1,085,000  | \$ 1,225,000   | \$ 1,185,000  | \$ 1,165,750   | \$ 14,570,000 | \$ 437,250     | \$ 8,745,000  | \$ -           | \$ -          |
| GOB 2014 AA       | \$ 2,179,800   | \$ 295,000    | \$ 2,179,800       | \$ 295,000    | \$ 2,170,950   | \$ 305,000    | \$ 2,161,800   | \$ 315,000    | \$ 2,152,350   | \$ 325,000    | \$ 2,142,600   | \$ 5,700,000  |
| GOB 2015 AA       | \$ 22,950      | \$ 755,000    | \$ 22,950          | \$ 755,000    | \$ 7,700       | \$ 770,000    | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2016          | \$ 416,750     | \$ 1,935,000  | \$ 416,750         | \$ 1,935,000  | \$ 320,000     | \$ 2,035,000  | \$ 218,250     | \$ 2,130,000  | \$ 111,750     | \$ 2,235,000  | \$ -           | \$ -          |
| GOB 2016A         | \$ 1,248,703   | \$ 5,000      | \$ 1,248,703       | \$ 5,000      | \$ 1,248,635   | \$ 5,000      | \$ 1,248,568   | \$ 5,000      | \$ 1,248,500   | \$ 5,875,000  | \$ 954,750     | \$ 12,270,000 |
| GOB 2017          | \$ 117,115     | \$ 615,000    | \$ 117,115         | \$ 615,000    | \$ 104,715     | \$ 625,000    | \$ 92,065      | \$ 640,000    | \$ 79,065      | \$ 660,000    | \$ 65,765      | \$ 670,000    |
| TOTAL             | \$ 6,255,268   | \$ 15,470,000 | \$ 5,863,768       | \$ 12,050,000 | \$ 5,381,800   | \$ 12,545,000 | \$ 4,886,433   | \$ 17,660,000 | \$ 4,028,915   | \$ 17,840,000 | \$ 3,163,115   | \$ 18,640,000 |

|                                 |              |              |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total ACT 1 eligible Debt       | \$21,725,268 | \$17,913,768 | \$17,926,800 | \$22,546,433 | \$21,868,915 | \$21,803,115 |
| Increase in ACT 1 eligible debt |              |              | \$13,032     | \$4,619,633  | (\$677,518)  | (\$65,800)   |

DEBT SERVICE - INCURRED AFTER ACT 1

| FINANCING AMOUNT & YEAR        | 2020-21 Budget |              | 2020-21 Projection |              | 2021-22 Budget |              | 2022-23 Budget |            | 2023-24 Budget |            | 2024-25 Budget |            |
|--------------------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|------------|----------------|------------|----------------|------------|
| <b>Elementary Debt</b>         |                |              |                    |              |                |              |                |            |                |            |                |            |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 380,667     | \$ 650,000   | \$ 130,667         | \$ 650,000   | \$ 354,667     | \$ 650,000   | \$ 332,133     | \$ 520,000 | \$ 308,000     | \$ 645,000 | \$ 281,400     | \$ 675,000 |
| 8/2012 \$21,000,000 GOB 2012A  | \$ 630,000     | \$ -         | \$ 630,000         | \$ -         | \$ 630,000     | \$ -         | \$ 630,000     | \$ 5,000   | \$ 629,850     | \$ 5,000   | \$ 629,700     | \$ 5,000   |
| 2013 \$10,000,000 GOB          | \$ 8,500       | \$ 850,000   | \$ 8,500           | \$ 850,000   | \$ -           | \$ -         | \$ -           | \$ -       | \$ -           | \$ -       | \$ -           | \$ -       |
| \$12,000,000 GOB 2014          | \$ 489,763     | \$ -         | \$ 489,763         | \$ -         | \$ 489,763     | \$ -         | \$ 489,763     | \$ -       | \$ 489,763     | \$ -       | \$ 489,763     | \$ 5,000   |
| 9/2015 \$10,000,000 GOB- 2015A | \$ 257,543     | \$ 5,000     | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -       | \$ -           | \$ -       | \$ -           | \$ -       |
| GOB 2016AA                     | \$ 254,412     | \$ 5,000     | \$ 254,412         | \$ 5,000     | \$ 254,312     | \$ 5,000     | \$ 254,175     | \$ 5,000   | \$ 254,038     | \$ 5,000   | \$ 253,900     | \$ 5,000   |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,475     | \$ 5,000     | \$ 237,475         | \$ 5,000     | \$ 237,388     | \$ 5,000     | \$ 237,300     | \$ 5,000   | \$ 237,212     | \$ 5,000   | \$ 237,100     | \$ 5,000   |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,578     | \$ 5,000     | \$ 336,578         | \$ 5,000     | \$ 336,452     | \$ 5,000     | \$ 336,328     | \$ 5,000   | \$ 336,203     | \$ 5,000   | \$ 336,053     | \$ 5,000   |
| 8/2019 \$35,000,000 GOB 2019   | \$ 1,390,000   | \$ 5,000     | \$ 1,390,000       | \$ 5,000     | \$ 1,389,800   | \$ 5,000     | \$ 1,389,600   | \$ 5,000   | \$ 1,389,400   | \$ 5,000   | \$ 1,389,200   | \$ 5,000   |
| 9/2020 \$16,800,000 GOR 2020   | \$ -           | \$ -         | \$ 282,023         | \$ 2,260,000 | \$ 432,850     | \$ 4,495,000 | \$ 208,100     | \$ 50,000  | \$ 205,600     | \$ 55,000  | \$ 202,850     | \$ 55,000  |
| 10/2021 \$10,000,000 GOB       | \$ -           | \$ -         | \$ -               | \$ -         | \$ 251,220     | \$ -         | \$ 403,746     | \$ 5,000   | \$ 403,610     | \$ 5,000   | \$ 403,467     | \$ 5,000   |
| 1/2023 \$10,000,000 GOB        | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ 146,721     | \$ -       | \$ 394,175     | \$ 5,000   | \$ 394,046     | \$ 5,000   |
| 12/2023 \$10,000,000 GOB       | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -       | \$ 181,082     | \$ -       | \$ 397,497     | \$ 5,000   |
| 12/2024 \$10,000,000 GOB       | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -       | \$ -           | \$ -       | \$ 179,571     | \$ -       |
| <b>Total Elementary Debt</b>   | \$ 3,984,938   | \$ 1,525,000 | \$ 3,759,418       | \$ 3,780,000 | \$ 4,376,452   | \$ 5,165,000 | \$ 4,427,866   | \$ 600,000 | \$ 4,828,933   | \$ 735,000 | \$ 5,194,547   | \$ 775,000 |
|                                | \$ 5,509,938   |              | \$ 7,539,418       |              | \$ 9,541,452   |              | \$ 5,027,866   |            | \$ 5,563,933   |            | \$ 5,969,547   |            |

|                       |              |              |              |              |              |              |              |            |              |            |              |            |
|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|------------|--------------|------------|
| <b>Total New Debt</b> | \$ 3,984,938 | \$ 1,525,000 | \$ 3,759,418 | \$ 3,780,000 | \$ 4,376,452 | \$ 5,165,000 | \$ 4,427,866 | \$ 600,000 | \$ 4,828,933 | \$ 735,000 | \$ 5,194,547 | \$ 775,000 |
|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|------------|--------------|------------|

TOTAL DEBT SERVICE

| YEAR               | 2020-21 Budget |              | 2020-21 Projection |              | 2021-22 Budget |              | 2022-23 Budget |              | 2023-24 Budget |              | 2024-25 Budget |              |
|--------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                    | \$10,240,206   | \$16,995,000 | \$9,623,186        | \$15,830,000 | \$9,758,252    | \$17,710,000 | \$9,314,299    | \$18,280,000 | \$8,857,848    | \$18,575,000 | \$8,357,662    | \$19,415,000 |
| Total Debt Service |                | \$27,235,206 |                    | \$25,463,186 |                | \$27,468,252 |                | \$27,574,299 |                | \$27,432,848 |                | \$27,772,662 |

**Back-End Referendum Exceptions**

|                    | <u>BUDGET</u><br><u>2020-21</u> | <u>BUDGET</u><br><u>2021-22</u> | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> | <u>BUDGET</u><br><u>2024-25</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | -                               | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | 558.1                           | 338.6                           | 340.4                           |
| <b>Total</b>       | -                               | -                               | <b>558.1</b>                    | <b>338.6</b>                    | <b>340.4</b>                    |

| <i>Index =</i>                                     | 2.60%                  | 3.00%                  | 2.60%                  | 2.60%                      | 2.60%                      |                            |
|----------------------------------------------------|------------------------|------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| <b>Exception Calculations</b>                      |                        |                        |                        |                            |                            |                            |
| Grandfathered salaries (2011)                      | 85,292,259             | 85,292,259             | 85,292,259             | 85,292,259                 | 85,292,259                 |                            |
| <b>Retirement</b>                                  |                        |                        |                        |                            |                            |                            |
|                                                    | 29,434,359             | 29,809,645             | 30,381,103             | 30,807,564                 | 31,216,967                 |                            |
| 50%                                                | 14,717,179             | 14,904,822             | 15,190,551             | 15,403,782                 | 15,608,483                 |                            |
| State Share of Retirement for Fed. Funded Salaries | 14,623,358<br>(30,671) | 14,717,179<br>(30,868) | 14,904,822<br>(31,261) | 15,190,551<br>(31,860)     | 15,608,483<br>(32,737)     |                            |
| Increase                                           | 93,624                 | 187,250                | 285,130                | 212,783                    | 204,272                    |                            |
| Index                                              | 379,410                | 440,589                | 386,713                | 394,126                    | 399,658                    |                            |
| <b>Total Exception</b>                             | <b>(285,786)</b>       | <b>(253,340)</b>       | <b>(101,583)</b>       | <b>(181,343)</b>           | <b>(195,386)</b>           |                            |
| <b>Special Education</b>                           |                        |                        |                        |                            |                            |                            |
|                                                    | 2017-18 AFR            | 2018-19 AFR            | 2019-20 AFR            | 2020-21 AFR Est.<br>(1.03) | 2021-22 AFR Est.<br>(1.03) | 2022-23 AFR<br>Est. (1.03) |
| Expenses                                           | 46,461,210             | 46,309,762             | 44,074,356             | 45,396,587                 | 46,758,485                 | 48,161,239                 |
| Subsidy                                            | 6,454,135              | 6,128,947              | 6,125,165              | 5,902,650                  | 5,899,089                  | 5,899,089                  |
| Net Expenses                                       | 40,007,075             | 40,180,815             | 37,949,192             | 39,493,937                 | 40,859,396                 | 42,262,150                 |
| Net Increase                                       | (1,224,227)            | 173,739                | (2,231,623)            | 1,544,745                  | 1,365,459                  | 1,402,755                  |
| Index                                              | 854,313                | 1,040,184              | 1,205,424              | 986,679                    | 1,026,842                  | 1,062,344                  |
| <b>Total Exception</b>                             | -                      | -                      | <b>558,066</b>         | <b>338,616</b>             | <b>340,410</b>             |                            |



## 2020-2021 Capital Budget

|                                      | # of Devices | Budget<br>2020-2021        | Projected<br>2020-2021     |
|--------------------------------------|--------------|----------------------------|----------------------------|
| <b>Elementary Equipment</b>          |              |                            |                            |
| Studnet/Teacher iPad                 | 1,900        | \$ 133,250                 | \$ 162,878                 |
|                                      |              | <u>\$ 133,250</u>          | <u>\$ 162,878</u>          |
| <b>Secondary Equipment</b>           |              |                            |                            |
| 6th Grade 1:1                        | 950          | \$ 593,750                 | \$ 532,748                 |
| 9th grade 1:1                        | 1,010        | \$ 858,500                 | -                          |
| Video                                | 9            | \$ 15,293                  | \$ 15,293                  |
| TV Studio                            | 6            | \$ 3,720                   | \$ 3,720                   |
| Teacher Laptop                       | 533          | \$ 703,560                 | \$ 623,560                 |
|                                      |              | <u>\$ 2,174,823</u>        | <u>\$ 1,175,321</u>        |
| <b>District</b>                      |              |                            |                            |
| Projectors - Hardware & Installation |              | \$ 1,128,763               | \$ 978,891                 |
| Security Camera                      | 30           | \$ 55,000                  | \$ 55,000                  |
|                                      |              | <u>\$ 1,183,763</u>        | <u>\$ 1,033,891</u>        |
| <b>Network</b>                       |              |                            |                            |
| Network Equipment                    |              | \$ 725,000                 | \$ 725,000                 |
|                                      |              | <u>\$ 725,000</u>          | <u>\$ 725,000</u>          |
| <b>Administration</b>                |              |                            |                            |
| Staff (Central + Schools)            | 320          | \$ 280,700                 | \$ 169,580                 |
|                                      |              | <u>\$ 280,700</u>          | <u>\$ 169,580</u>          |
| <b>Other</b>                         |              |                            |                            |
| Cost Sharing from Parents            |              | \$ (300,000)               | \$ (300,000)               |
|                                      |              | <u>\$ (300,000)</u>        | <u>\$ (300,000)</u>        |
| <b>Total Fund 22</b>                 |              | <u><u>\$ 4,197,536</u></u> | <u><u>\$ 2,966,670</u></u> |

## 2021-2022 Capital Budget

|                                        | <u># of Devices</u> | <u>Budget<br/>21-22</u>    |
|----------------------------------------|---------------------|----------------------------|
| <b>Elementary Equipment</b>            |                     |                            |
| Elementary iPad                        | 1,890               | 754,110.00                 |
| Elementary/Special Area Teacher Device | 457                 | 595,320.00                 |
|                                        |                     | <u>1,349,430.00</u>        |
| <b>Secondary Equipment</b>             |                     |                            |
| 6th Grade 1:1                          | 950                 | 588,750.00                 |
| 9th grade 1:1                          | 1,010               | 853,500.00                 |
| Music                                  | 36                  | 47,520.00                  |
| Art                                    | 12                  | 15,840.00                  |
|                                        |                     | <u>1,505,610.00</u>        |
| <b>District</b>                        |                     |                            |
| Security Camera                        | 30                  | 30,000.00                  |
|                                        |                     | <u>30,000.00</u>           |
| <b>Network</b>                         |                     |                            |
| Networking                             |                     | 435,000.00                 |
|                                        |                     | <u>435,000.00</u>          |
| <b>Administration</b>                  |                     |                            |
| Staff (Central + Schools)              | 117                 | 114,827.00                 |
|                                        |                     | <u>114,827.00</u>          |
| <b>Other</b>                           |                     |                            |
| Cost Sharing from Parents              |                     | (300,000.00)               |
|                                        |                     | <u>(300,000.00)</u>        |
| <b>Total Fund 22</b>                   |                     | <u><u>3,434,867.00</u></u> |



**2020-21 Capital Reserve Fund Project List**  
**October 2019**

| Priority | Project # | Location      | Project                                             | Budget  |
|----------|-----------|---------------|-----------------------------------------------------|---------|
| 1        | G093      | Henderson     | Design crosswalk systems for Montgomery Avenue      | 104,808 |
| 2        | G094      | Henderson     | Tennis Court - resurface                            | 70,000  |
| 3        | G095      | Henderson     | Repair track and replace wearing surface            | 330,000 |
| 4        | G096      | Rustin        | Replace track wearing surface                       | 330,000 |
| 5        | G097      | Pierce        | Replace freezer                                     | 125,000 |
| 6        | G098      | East Goshen   | Repair folding door                                 | 30,000  |
| 7        | G099      | East Goshen   | Replace 2 units air conditioning and heating on MPR | 275,000 |
| 8        | G100      | East Goshen   | Mill and resurface front parking lot                | 140,000 |
| 9        | G101      | Mary C Howse  | Replace generator                                   | 90,000  |
| 10       | G102      | Facilities    | Mill, Repair and Resurface entire lot               | 140,000 |
| 11       | G027      | District Wide | Emergency Repairs                                   | 60,000  |

|                                               |                  |
|-----------------------------------------------|------------------|
| <b>Total Estimated Projects Costs Fund 27</b> | <b>1,694,808</b> |
| <b>2020-21 Approved Budget</b>                | <b>1,694,808</b> |
| <b>Difference</b>                             | <b>-</b>         |

**2020-21 Capital Projects List**  
**October 2019**

| Priority | Project # | School    | Project                                                           | Budget  |
|----------|-----------|-----------|-------------------------------------------------------------------|---------|
| 1        | C064      | East      | Fire panel replacement                                            | 110,000 |
| 2        | C065      | Henderson | Redesign front entrance of Henderson to create security vestibule | 53,080  |
| 3        | C066      | Rustin    | Design and replacement of shingled roof sections                  | 700,000 |
| 4        | C067      | Rustin    | Replace 1 chiller                                                 | 300,000 |
| 5        | C068      | Fugett    | Fire panel replacement                                            | 110,000 |

|                                               |                  |
|-----------------------------------------------|------------------|
| <b>Total Estimated Projects Costs Fund 30</b> | <b>1,273,080</b> |
| <b>2020-21 Approved Budget</b>                | <b>1,273,080</b> |
| <b>Difference</b>                             | <b>-</b>         |

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

| A  | O                                                                 | P              | Q              | R              | S              | T              | U               | V               | W               |                 |
|----|-------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|
|    | 2018-19                                                           | 2019-20        | 2019-20        | 2020-21        | 2020-21        | 2021-22        | 2022-23         | 2023-24         | 2024-25         |                 |
|    | Actual                                                            | Budget         | Actual         | Budget         | Projected      | Estimated      | Estimated       | Estimated       | Estimated       |                 |
| 1  |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 2  |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 3  | <b>Total Revenue</b>                                              | <b>249,522</b> | <b>252,595</b> | <b>255,108</b> | <b>248,488</b> | <b>250,727</b> | <b>251,355</b>  | <b>253,810</b>  | <b>255,939</b>  | <b>257,917</b>  |
| 4  | Current RE Taxes (0% rate incr.)                                  | 173,061        | 175,470        | 177,235        | 176,138        | 176,138        | 176,022         | 176,866         | 177,710         | 178,554         |
| 5  | Revenue (Excl Current R.E.T.)                                     | 76,461         | 77,125         | 77,873         | 72,350         | 74,589         | 75,334          | 76,944          | 78,229          | 79,363          |
| 6  | State (Other)                                                     | 23,383         | 24,539         | 23,888         | 22,602         | 23,023         | 23,745          | 24,570          | 24,749          | 24,778          |
| 7  | PSERS                                                             | 15,828         | 16,975         | 16,603         | 17,695         | 17,662         | 18,911          | 19,814          | 20,531          | 21,241          |
| 8  | Federal                                                           | 3,669          | 2,967          | 3,617          | 3,411          | 4,151          | 3,548           | 3,048           | 3,048           | 3,048           |
| 9  | Local (Excl. Current R.E.T.)                                      | 33,581         | 32,644         | 33,766         | 28,641         | 29,753         | 29,130          | 29,512          | 29,900          | 30,295          |
| 11 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 12 | <b>Expenses</b>                                                   | <b>242,559</b> | <b>261,809</b> | <b>238,522</b> | <b>269,816</b> | <b>268,176</b> | <b>279,867</b>  | <b>290,432</b>  | <b>300,319</b>  | <b>310,376</b>  |
| 13 | Salaries                                                          | 95,606         | 99,527         | 98,130         | 103,129        | 102,987        | 108,745         | 111,253         | 113,684         | 116,074         |
| 14 | Benefits (without PSERS)                                          | 26,471         | 31,603         | 22,028         | 31,178         | 31,168         | 32,835          | 34,813          | 36,891          | 39,115          |
| 15 | PSERS                                                             | 31,585         | 33,951         | 33,219         | 35,390         | 35,341         | 37,822          | 39,628          | 41,063          | 42,483          |
| 16 | Debt Service                                                      | 25,572         | 26,501         | 26,542         | 27,235         | 25,453         | 27,468          | 27,574          | 27,433          | 27,773          |
| 17 | Transfer to Capital Reserve                                       | 5,258          | 5,452          | 5,452          | 6,168          | 7,634          | 6,384           | 6,594           | 7,474           | 7,702           |
| 18 | Other                                                             | 58,068         | 64,777         | 53,152         | 66,715         | 65,593         | 66,613          | 70,570          | 73,774          | 77,229          |
| 19 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |                |                |                |                |                |                 |                 |                 |                 |
| 21 | Deficit                                                           |                |                |                |                |                | (28,511)        | (36,622)        | (44,380)        | (52,459)        |
| 22 | Change in Fund Balance                                            |                |                |                |                |                | 15,538          | -               | -               | -               |
| 23 | <b>Cumulative Gap at No Incr. in R.E. Taxes</b>                   |                |                |                |                |                | <b>(12,973)</b> | <b>(36,622)</b> | <b>(44,380)</b> | <b>(52,459)</b> |
| 24 | Prior Year Gap Reduction                                          |                |                |                |                |                | -               | 12,973          | 36,622          | 44,380          |
| 25 | <b>Net Gap no Incr in R.E Taxes no Exceptions</b>                 |                |                |                |                |                | <b>(12,973)</b> | <b>(23,649)</b> | <b>(7,758)</b>  | <b>(8,079)</b>  |
| 26 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 27 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                 |                 |                 |                 |
| 29 | Deficit                                                           |                |                |                |                |                | (28,511)        | (36,622)        | (44,380)        | (52,459)        |
| 30 | Change in Fund Balance                                            |                |                |                |                |                | 15,538          | -               | -               | -               |
| 31 | <b>Cumulative Gap at No Incr. in R.E. Taxes</b>                   |                |                |                |                |                | <b>(12,973)</b> | <b>(36,622)</b> | <b>(44,380)</b> | <b>(52,459)</b> |
| 32 | Act 1 Increase                                                    |                |                |                |                |                | 5,412           | 4,599           | 4,620           | 4,642           |
| 33 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -               | 5,412           | 10,011          | 14,631          |
| 34 | <b>Cumulative Gap at Millage Index</b>                            |                |                |                |                |                | <b>(7,561)</b>  | <b>(26,612)</b> | <b>(29,749)</b> | <b>(33,185)</b> |
| 35 | Prior Year Gap elimination                                        |                |                |                |                |                | -               | 7,561           | 26,612          | 29,749          |
| 36 | <b>Net Gap at Millage Index (no exceptions)</b>                   |                |                |                |                |                | <b>(7,561)</b>  | <b>(19,050)</b> | <b>(3,137)</b>  | <b>(3,437)</b>  |
| 37 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 38 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                 |                 |                 |                 |
| 40 | Deficit                                                           |                |                |                |                |                | (28,511)        | (36,622)        | (44,380)        | (52,459)        |
| 41 | Change in Fund Balance                                            |                |                |                |                |                | 15,538          | -               | -               | -               |
| 42 | <b>Cumulative Gap at Millage Index</b>                            |                |                |                |                |                | <b>(12,973)</b> | <b>(36,622)</b> | <b>(44,380)</b> | <b>(52,459)</b> |
| 43 | Act 1 Increase                                                    |                |                |                |                |                | 5,412           | 4,599           | 4,620           | 4,642           |
| 44 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -               | 5,412           | 10,011          | 14,631          |
| 45 | <b>Cumulative Gap at Millage Index</b>                            |                |                |                |                |                | <b>(7,561)</b>  | <b>(26,612)</b> | <b>(29,749)</b> | <b>(33,185)</b> |
| 46 | Act 1 Exceptions                                                  |                |                |                |                |                | -               | 558             | 339             | 340             |
| 47 | Add'l Revenue from Prior Year exception allowance                 |                |                |                |                |                | -               | -               | 558             | 897             |
| 48 | <b>Cumulative Gap at Millage Index and Exceptions</b>             |                |                |                |                |                | <b>(7,561)</b>  | <b>(26,053)</b> | <b>(28,852)</b> | <b>(31,948)</b> |
| 49 | Prior Year Gap elimination                                        |                |                |                |                |                | -               | 7,561           | 26,053          | 28,852          |
| 50 | <b>Net Gap at Millage Index - with exceptions</b>                 |                |                |                |                |                | <b>(7,561)</b>  | <b>(18,492)</b> | <b>(2,799)</b>  | <b>(3,096)</b>  |
| 51 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 52 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 53 | <b>Expenses % Increase</b>                                        |                |                |                |                |                |                 |                 |                 |                 |
| 54 | Salaries                                                          | 2.19%          |                | 2.64%          |                | 4.95%          | 5.59%           | 2.31%           | 2.19%           | 2.10%           |
| 55 | Benefits (without PSERS)                                          | 0.99%          |                | -16.78%        |                | 41.49%         | 5.35%           | 6.03%           | 5.97%           | 6.03%           |
| 56 | PSERS                                                             | 5.08%          |                | 5.17%          |                | 6.39%          | 7.02%           | 4.78%           | 3.62%           | 3.46%           |
| 57 | Debt Service                                                      | 2.88%          |                | 3.79%          |                | -4.10%         | 7.92%           | 0.39%           | -0.51%          | 1.24%           |
| 58 | Other                                                             | -1.97%         |                | -8.47%         |                | 23.41%         | 1.56%           | 5.94%           | 4.54%           | 4.68%           |
| 59 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 60 | <b>Debt Service % of Budget</b>                                   | <b>10.5%</b>   |                | <b>11.1%</b>   |                | <b>9.5%</b>    | <b>9.8%</b>     | <b>9.5%</b>     | <b>9.1%</b>     | <b>8.9%</b>     |
| 61 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 62 | <b>Act 1 Exceptions</b>                                           |                |                |                |                |                | -               | 558             | 339             | 340             |
| 64 | PSERS                                                             |                |                |                |                |                | -               | -               | -               | -               |
| 65 | Special Ed                                                        |                |                |                |                |                | -               | 558             | 339             | 340             |
| 67 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 68 | <b>Fund Balance</b>                                               |                |                |                |                |                |                 |                 |                 |                 |
| 69 | Beginning Fund Balance                                            | 31,906         |                | 38,869         |                | 55,455         | 38,007          | 22,469          | 22,469          | 22,469          |
| 70 | Transfer (to)/from Operating Budget                               | (6,962)        |                | (16,587)       |                | 17,449         | 15,538          | -               | -               | -               |
| 71 | <b>Ending Fund Balance</b>                                        | <b>38,869</b>  |                | <b>55,455</b>  |                | <b>38,007</b>  | <b>22,469</b>   | <b>22,469</b>   | <b>22,469</b>   | <b>22,469</b>   |
| 72 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 73 | Fund Balance - Designation PSERS                                  | -              |                | -              |                | -              | -               | -               | -               | -               |
| 74 | Fund Balance - Designation - Health Care Stabilization            | 4,159.9        |                | 4,159.9        |                | 4,159.9        | 4,159.9         | 4,159.9         | 4,159.9         | 4,159.9         |
| 75 | Fund Balance - Designation - Millage Rate Stabilization           | 13,945.5       |                | 29,488.8       |                | 11,038.0       | -               | -               | -               | -               |
| 76 | Fund Balance - Designation- Alternative Education                 | 1,000.0        |                | 1,000.0        |                | 1,000.0        | 1,000.0         | 1,000.0         | 1,000.0         | 1,000.0         |
| 77 | Fund Balance - Designation- Enrollment Growth                     | 2,500.0        |                | 3,500.0        |                | 4,500.0        | -               | -               | -               | -               |
| 78 | Fund Balance - Designation - Athletic Fund                        | 83.6           |                | 128.9          |                | 128.9          | 128.9           | 128.9           | 128.9           | 128.9           |
| 79 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 80 | <b>Year End Unassigned/Undesig. FB</b>                            | <b>17,180</b>  |                | <b>17,180</b>  |                | <b>17,180</b>  | <b>17,180</b>   | <b>17,180</b>   | <b>17,180</b>   | <b>17,180</b>   |
| 81 | <b>% of Expenses</b>                                              | <b>7.1%</b>    |                | <b>7.2%</b>    |                | <b>6.4%</b>    | <b>6.1%</b>     | <b>5.9%</b>     | <b>5.7%</b>     | <b>5.5%</b>     |
| 82 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 83 | <b>Capital Reserves</b>                                           |                |                |                |                |                |                 |                 |                 |                 |
| 84 | Beginning Fund Balance                                            | 22,108         |                | 20,813         |                | 21,768         | 25,654          | 26,460          | 27,263          | 28,424          |
| 85 | Inflow                                                            | 4,529          |                | 4,687          |                | 6,913          | 4,301           | 4,446           | 5,259           | 5,419           |
| 86 | Outflow                                                           | 5,824          |                | 3,732          |                | 3,027          | 3,495           | 3,643           | 4,098           | 4,233           |
| 87 | <b>Year-end Fund Balance</b>                                      | <b>20,813</b>  |                | <b>21,768</b>  |                | <b>25,654</b>  | <b>26,460</b>   | <b>27,263</b>   | <b>28,424</b>   | <b>29,610</b>   |
| 88 | Year End Designated                                               | 17,411         |                | 17,864         |                | 19,776         | 18,764          | 19,212          | 20,316          | 21,418          |
| 89 | <b>Year End Unassigned/Undesig. FB</b>                            | <b>3,403</b>   |                | <b>3,904</b>   |                | <b>5,879</b>   | <b>7,697</b>    | <b>8,051</b>    | <b>8,108</b>    | <b>8,193</b>    |
| 90 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 91 | Act 1 Index Assumptions                                           |                |                |                |                | 2.6%           | 3.0%            | 2.6%            | 2.6%            | 2.6%            |

**West Chester Area School District**  
**Property and Finance Committee**  
**December 21, 2020**  
**2021-22 BUDGET RESOLUTIONS**

Act 1 requires the Board to adopt resolutions at the December School Board meeting. The resolutions are as follows depending on the Board's decision concerning the 2021-22 Tax Increase:

Option 1: File for Exceptions for a 2021-22 Tax Increase over the Act 1 Index

1. Resolution to Publicize the District's Intent to Obtain the Pennsylvania Department of Education's Approval of Exceptions for the 2021-22 Budget
2. Resolution to Acknowledge the Release of the 2021-22 Preliminary Budget & Approval to Advertise Intent to Adopt the 2021-22 Preliminary Budget at Least Ten (10) Days Prior to Adoption

Option 2: Commit to 2021-22 Tax Increase no higher than Act 1 Index

1. Resolution for Act 1 Inflation Index Budget Limit

The resolutions are attached for your review. Per our attached budget calendar, if the Board chooses Option 1, we are scheduled to display the 2021-22 Preliminary Budget in PDE format on or before January 5<sup>th</sup> and to adopt it on January 25<sup>th</sup> at the January Board meeting. If the Board chooses Option 2, the 2021-22 Budget will be displayed and adopted in May.

Mr. John T. Scully  
Director of Business Affairs  
December 4, 2020

# WEST CHESTER AREA SCHOOL DISTRICT

## Resolution

### To Publicize the District's Intent to Obtain the Pennsylvania Department of Education's Approval of Exceptions for the 2021-2022 Budget

**Whereas**, 53 P.S. § 6926.333 requires a referendum to increase certain taxes; and

**Whereas**, 53 P.S. § 6926.333(f) provides exceptions to the referendum requirement; and

**Whereas**, a school district that seeks to increase the rate of tax based on an exception set forth in 53 P.S. § 6926.333(f) is required to obtain the approval of the Pennsylvania Department of Education ("Department") before imposing the tax increase; and

**Whereas**, 53 P.S. § 6926.333(j) requires that a school district seeking to increase the rate of tax based on an exception set forth in 53 P.S. § 6926.333(f) shall publish in a newspaper of general circulation and on the district's publicly accessible Internet site, if one is maintained, notice of its intent to seek Department approval at least one week prior to submitting its request to the Department; and

**Whereas**, the West Chester Area School District ("District") will seek to increase the rate of tax based on an exception or exceptions set forth in 53 P.S. § 6926.333(f); and

**Whereas**, the deadline for the District to seek approval from the Department to increase the rate of tax based on an exception or exceptions set forth in 53 P.S. § 6926.333(f) is March 4, 2021; and

**Whereas**, the deadline for the District to publish notice of its intent to seek approval from the Department to increase the rate of tax based on an exception or exceptions set forth in 53 P.S. § 6926.333(f) is February 25, 2021; and

**Now Therefore be it RESOLVED**, this 21st day of December, 2020 by the West Chester Area School District School Board, that it approves the publication, in a newspaper of general circulation and on the District's publicly accessible Internet site, notice of the District's intent to seek Department approval to increase the rate of tax based on an exception or exceptions set forth in 53 P.S. § 6926.333(f), at least one week prior to seeking such approval, but not later than February 25, 2021.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

By: \_\_\_\_\_

Secretary

President

# WEST CHESTER AREA SCHOOL DISTRICT

## Resolution

### To Acknowledge Release of the 2021-22 Preliminary Budget and to Advertise The District's Intent to Adopt the 2021-22 Preliminary Budget at Least Ten (10) Days Prior to Adoption

**Whereas**, the deadline for the West Chester Area School District to adopt the 2021-22 preliminary budget pursuant to 53 P.S. § 6926.311(a), is February 17, 2021; and

**Whereas**, 53 P.S. § 6926.311(c) requires that the West Chester Area School District School Board print its 2021-22 proposed preliminary budget and make it available for public inspection at least twenty (20) days prior to its adoption; and

**Whereas**, 53 P.S. § 6926.311(c) requires that the West Chester Area School District School Board provide public notice of its intent to adopt the 2021-22 preliminary budget at least ten (10) days prior to adoption; and

**Now Therefore be it RESOLVED**, this 21st day of December, 2020 by the West Chester Area School District School Board, that:

1. The School Board will print its 2021-22 proposed preliminary budget and make it available for public inspection prior to or on January 5, 2021.
2. The School Board approves the advertisement of public notice of its intent to adopt the 2021-22 preliminary budget at least ten (10) days prior to adoption.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_

\_\_\_\_\_  
President

# **WEST CHESTER AREA SCHOOL DISTRICT**

## **Resolution for Act 1 Inflation Index Budget Limit**

WHEREAS, The "Taxpayer Relief Act", Act 1 of 2006, 53 P.S. §6926.101 *et seq.*, as amended, requires school districts to limit tax increases to the level set by an inflation index unless the tax increase is approved by voters in a referendum or the school district obtains from the Department of Education certain referendum exceptions;

WHEREAS, Act 1 permits a board of school directors to elect to adopt a resolution, as set forth in 53 P.S. § 6926.311(d), indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than its index, provided this resolution must be adopted no later than January 28, 2021;

WHEREAS, the West Chester Area School District index for the 2021-2022 fiscal year is 3.0%;

WHEREAS, the West Chester Area School District Board of School Directors has made the decision that it shall not raise the rate of any tax for the support of the West Chester Area School District for the 2021-2022 fiscal year by more than its index.

AND NOW, on this 21st day of December 2020, it is hereby RESOLVED by the West Chester Area School District ("District") Board of School Directors ("Board") that:

1. The Board certifies that it will not increase any school district tax for the 2021-2022 school year at a rate that exceeds the index as calculated by the Pennsylvania Department of Education.
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code ("School Code"), 24 P.S. §6-687, for the adoption of its proposed and final budgets.
3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget for the 2021-2022 fiscal year.
4. The Administration of the District will submit the District's information on a proposed increase in the rate of a tax levied for the support of the

District to the Pennsylvania Department of Education on the uniform form prepared by the Pennsylvania Department of Education no later than five (5) days after the Board's adoption of this Resolution.

5. The Administration of the District will send a copy of this Resolution to the Pennsylvania Department of Education no later than five (5) days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under 53 P.S. § 6926.333(f) and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2021-2022 fiscal year.
7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of 53 P.S. § 6926.311. Provided, however:
  - a. The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in paragraphs 4 and 5 above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
  - b. Within ten (10) days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.
  - c. If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of 53 P.S. § 6926.311.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
President

**West Chester Area School District School**

**Property and Finance Committee**

**December 21, 2020**

**2020 Real Estate Property Assessment Appeals Impacting the 2021-22 Tax Base**

As of August, property owners in the West Chester Area School District filed assessment reduction appeals on properties in Chester County totaling \$271 million in assessed value. Of this amount, \$129.0 million are commercial/industrial appeals and \$142.0 million are residential appeals. The larger of the residential appeals includes for 18 properties in East Goshen Township's Hershey's Mill development totaling \$3.4 million and 2 properties in East Goshen's "Wellington at Hershey Mill" totaling \$41.0 million. Delaware County homeowners filed appeals on property assessed at \$29.0 million.

In most cases, the assessment appeal decision is fairly simple. Based upon the documentation provided by the property owner, the County Board of Assessments will determine a fair market value for the property. The Board will then by statute, apply the appropriate Common Level Ratio (CLR) to the fair market value to arrive at the new assessed value. Per the State Tax Equalization Website, the latest CLR is 47.0% (last year was 49.3%) and it is the same for all types of properties, i.e. commercial, residential, and industrial. The reduction in the CLR will actually benefit the property owners in lowering their assessments. For the residential appeals, homeowners will provide sale prices of comparable properties and the County applies the CLR to determine the newly assessed values. Establishing the market value for the commercial and industrial properties and apartments is more complex than the residential properties. Based on this complexity and the large number of commercial appeals, we are recommending that the District continue to work with Coyle, Lynch & Company Appraisers to represent the District on any commercial/industrial appeal that has a value exceeding \$1 million.

I have attached our analysis of appeals for the Board's information. From our experience with last year's appeals, the 2021-22 assessments for the appealed properties could be lowered by 27.76% or \$83.2 million and the reduction of real estate taxes could be \$1,802,000.

Attachments to this memo are:

History of Appeals and Tax Reductions 2013-14 to 2019-20

John T. Scully  
December 1, 2020



**West Chester Area School District**  
**History of Appeals: 2013-14 to 2019-20**

| (\$000)   |                                   |                                  |               |          |                              |          |                                  |                                          |
|-----------|-----------------------------------|----------------------------------|---------------|----------|------------------------------|----------|----------------------------------|------------------------------------------|
| Year      | Chesco<br>Assessment<br>Reduction | Delco<br>Assessment<br>Reduction | Millage Rates |          | Property Owner Tax Reduction |          | Total<br>Assessment<br>Reduction | Total Property<br>Owner Tax<br>Reduction |
|           |                                   |                                  | Chester       | Delaware | Chester                      | Delaware |                                  |                                          |
| 2013-14   | \$57,409                          | \$3,464                          | 18.67         | 13.62    | \$1,072                      | \$47     | \$60,873                         | \$1,119                                  |
| 2014-15   | \$27,202                          | \$2,503                          | 19.21         | 13.65    | \$523                        | \$34     | \$29,705                         | \$557                                    |
| 2015-16   | \$14,626                          | \$2,279                          | 19.5779       | 13.9059  | \$286                        | \$32     | \$16,905                         | \$318                                    |
| 2016-17   | \$21,955                          | \$1,178                          | 20.0982       | 14.7113  | \$441                        | \$17     | \$23,133                         | \$459                                    |
| 2017-18   | \$12,813                          | \$482                            | 20.6841       | 15.2086  | \$265                        | \$7      | \$13,295                         | \$272                                    |
| 2018-19   | \$22,904                          | \$1,125                          | 21.2723       | 16.0761  | \$487                        | \$18     | \$24,029                         | \$505                                    |
| 2019-20   | \$57,277                          | \$1,784                          | 21.6622       | 16.2597  | \$1,241                      | \$29     | \$59,061                         | \$1,270                                  |
| 2013-2020 | \$214,186                         | \$12,815                         | 21.6622       | 16.2597  | \$4,640                      | \$208    | \$227,001                        | \$4,848                                  |

West Chester Area School District

Property and Finance Committee

December 21, 2020

The Facilities and Operations Department is seeking approval for the attached list of Capital Reserve and Capital Fund Projects for the 2021-2022 budget.

These projects have been vetted by the Facilities and Operations Management Team and Cabinet

If you have any questions feel free to contact me.

Kevin H. Campbell  
*Director of Facilities and Operations*  
West Chester Area School District  
December 10, 2020

2021-2022 CAPITAL PROJECTS

December 2020

2021-22 Capital Projects List

| Location                  | Project Description                          | Estimated    |
|---------------------------|----------------------------------------------|--------------|
| Bayard Rustin High School | Phase 2 - sloped roof replacement            | \$ 1,400,000 |
|                           | 2021-2022 Fund 30 Capital Projects Allowance | \$ 1,311,272 |
|                           | Total Estimated Costs of Fund 30 Projects    | \$ 1,400,000 |
|                           | (over)/under budget                          | \$ (88,728)  |

2021-22 Capital Reserve Fund Project List

| Location        | Project Description                                         | Estimated    |
|-----------------|-------------------------------------------------------------|--------------|
| District-wide   | Emergency Repairs                                           | \$ 110,000   |
| District-wide   | District-wide Roof Survey                                   | \$ 50,000    |
| Faciltites      | Install Automatic Loading Dock Plate                        | \$ 13,000    |
| Faciltites      | Install new Gas & Diesel Tanks with Containment Dike        | \$ 95,000    |
| East HS         | Upgrading Stadium Lights to LED                             | \$ 200,000   |
| Henderson HS    | Replace 2 Chillers                                          | \$ 680,000   |
| Henderson HS    | LED fixtures in Gymnasium (material only - staff installed) | \$ 75,000    |
| Rustin HS       | Gymnasium Curtain Replacement                               | \$ 48,500    |
| Rustin HS       | Library Carpet Replacement                                  | \$ 52,000    |
| Rustin HS       | Concrete Paving Replacement at Loading Dock                 | \$ 56,000    |
| Peirce MS       | Flooring Replacement (Computer, Music, Choir Rooms)         | \$ 60,000    |
| Peirce MS       | Select Paving Replacement (Bus Lane alligating)             | \$ 125,000   |
| Stetson MS      | Flooring Replacement (Computer, Music, Choir Rooms)         | \$ 60,000    |
| Exton ES        | Replace Shingles on Roof of old Gym wing and Cafeteria      | \$ 250,000   |
| Hillsdale ES    | Replace Drain and Piping from Kindergarten Playground A     | \$ 42,000    |
| Starkweather ES | Emergency Generator Replacement                             | \$ 95,000    |
|                 | 2021-2022 Fund 27 Capital Projects Allowance                | \$ 2,158,424 |
|                 | Total Estimated Costs of Fund 27 Projects                   | \$ 2,011,500 |
|                 | (over)/under budget                                         | \$ 146,924   |