

West Chester Area School District
Revenue History and Forecast

| | A | AE | AF | AG | AH | AI | AJ | AK | AL | AM |
|----|---|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 | | Actual | Budget | Actual | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| 2 | | 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 3 | Local | 206,641.9 | 208,113.5 | 211,001.1 | 204,779.1 | 208,692.8 | 211,328.8 | 242,499.0 | 251,462.7 | 260,752.9 |
| 4 | Real Estate | 174,152.7 | 176,656.1 | 178,219.1 | 176,963.2 | 178,805.6 | 183,297.8 | 214,088.3 | 222,666.0 | 231,564.1 |
| 5 | Current | 173,060.7 | 175,469.9 | 177,235.0 | 176,138.5 | 177,345.6 | 182,348.9 | 213,139.3 | 221,717.1 | 230,615.2 |
| 6 | Interim | 1,092.0 | 1,186.2 | 984.1 | 824.7 | 1,460.0 | 948.9 | 948.9 | 948.9 | 948.9 |
| 7 | Earned Income | 21,510.4 | 21,766.9 | 21,583.6 | 19,590.3 | 21,090.3 | 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 | 5,035.4 | 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 | 200.0 | 357.5 | 362.9 | 368.3 | 373.8 |
| 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 | 571.3 | 989.0 | 989.0 | 989.0 | 989.0 |
| 13 | | | | | | | | | | |
| 14 | State | 39,211.0 | 41,514.4 | 40,490.8 | 40,297.6 | 41,516.5 | 42,401.5 | 44,126.4 | 45,019.8 | 45,755.7 |
| 15 | Student Subsidies | 19,913.9 | 20,348.6 | 20,142.0 | 18,677.7 | 19,835.3 | 19,429.0 | 20,142.1 | 20,228.4 | 20,166.1 |
| 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 | 3,087.6 | 3,087.6 | 4,025.9 | 4,025.9 | 4,025.9 |
| 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 | 1,093.2 | 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 | 22,972.5 | 23,984.3 | 24,791.4 | 25,589.6 |
| 28 | Social Security | 3,415.4 | 3,790.4 | 3,497.6 | 3,924.7 | 3,917.4 | 4,128.7 | 4,240.4 | 4,333.0 | 4,424.0 |
| 29 | Retirement | 15,827.6 | 16,975.4 | 16,602.9 | 17,695.2 | 17,662.1 | 18,843.8 | 19,744.0 | 20,458.4 | 21,165.6 |
| 30 | Other | 54.2 | 400.1 | 248.3 | - | 101.8 | - | - | - | - |
| 31 | | | | | | | | | | |
| 32 | Federal | 3,668.7 | 2,967.0 | 3,616.5 | 3,411.3 | 5,159.2 | 3,548.2 | 3,048.2 | 3,048.2 | 3,048.2 |
| 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 | 1,572.1 | 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 | 144.1 | 142.4 | 142.4 | 142.4 | 142.4 |
| 38 | COVID Related Grants | - | - | - | - | 1,607.4 | - | - | - | - |
| 39 | | | | | | | | | | |
| 40 | Local Taxes & Subsidies | 249,521.6 | 252,595.0 | 255,108.4 | 248,488.0 | 255,368.6 | 257,278.5 | 289,673.6 | 299,530.7 | 309,556.8 |
| 41 | | | | | | | | | | |
| 42 | Beginning Fund Balance | 31,906.4 | 31,816.7 | 38,868.8 | 48,250.9 | 55,455.5 | 43,780.1 | 22,468.6 | 22,468.6 | 22,468.6 |
| 43 | FB Adjustment | | | | | | | | | |
| 44 | Ending Fund Balance | 38,868.8 | 22,602.2 | 55,455.5 | 26,923.3 | 43,780.1 | 22,468.6 | 22,468.6 | 22,468.6 | 22,468.6 |
| 45 | | | | | | | | | | |
| 46 | Designated/Committed Fund Balance for PSERS Increases (ending FB) | - | - | - | - | - | - | - | - | - |
| 47 | 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 |
| 48 | Designated/Committed Fund Balance for Future millage | 13,945.5 | - | 29,486.8 | - | 16,811.5 | - | - | - | - |
| 49 | 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 |
| 50 | Designated/Committed Fund Balance for Enrollment Growth | 2,500.0 | 2,000.0 | 3,500.0 | 4,500.0 | 4,500.0 | - | - | - | - |
| 51 | 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 |
| 52 | Beginning Unassigned Fund Balance | 15,696.6 | 15,196.6 | 15,696.6 | 15,696.6 | 17,179.8 | 17,179.8 | 17,179.8 | 17,179.8 | 17,179.8 |
| 53 | Ending Unassigned Fund Balance | 17,179.8 | 15,696.6 | 17,179.8 | 17,179.8 | 17,179.8 | 17,179.8 | 17,179.8 | 17,179.8 | 17,179.8 |
| 54 | | | | | | | | | | |
| 55 | Assumed use of FB | (6,962.4) | 9,214.4 | (16,586.7) | 21,327.6 | 11,675.4 | 21,311.5 | - | - | - |

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 | | | | | | | | | | |
| 5 | Market Values | | | | | | | | | |
| 6 | Chester County | | | | 13,366,030 | 13,526,032 | | 13,526,032 | 13,526,032 | 13,526,032 |
| 7 | Delaware County | | | | 841,146 | 840,051 | | 840,051 | 840,051 | 840,051 |
| 8 | | | | | 14,207,176 | 14,366,084 | | 14,366,084 | 14,366,084 | 14,366,084 |
| 9 | | | | | | | | | | |
| 10 | Net amount to be raised from R/E taxes | | | | 176,014 | 182,349 | | 213,139 | 221,717 | 230,615 |
| 11 | Gross tax to be levied | | | | 182,398 | 188,963 | | 220,870 | 229,759 | 238,979 |
| 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 | 177,913 | | 207,954 | 216,324 | 225,005 |
| 18 | Delaware Cnty Levy | | | | 10,799 | 11,050 | | 12,915 | 13,435 | 13,974 |
| 19 | | | | | 182,398 | 188,963 | | 220,870 | 229,759 | 238,979 |
| 20 | | | | | | | | | | |
| 21 | Millage Calculation | | | | | | | | | |
| 22 | Chester Cnty tax levy | | | | 171,599 | 177,913 | | 207,954 | 216,324 | 225,005 |
| 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 | 22.4593 | | 26.1198 | 27.0351 | 27.9802 |
| 26 | Previous Year Millage | | | | <u>21.6622</u> | <u>21.6622</u> | | <u>22.4593</u> | <u>26.1198</u> | <u>27.0351</u> |
| 27 | | | | | | | | | | |
| 28 | Chester Cnty Mill Increase | | | | 0.00 | 0.80 | | 3.66 | 0.92 | 0.95 |
| 29 | % increase | | | | 0.0% | 3.7% | | 16.3% | 3.5% | 3.5% |
| 30 | | | | | | | | | | |
| 31 | Delaware Cnty Tax levy | | | | 10,799 | 11,050 | | 12,915 | 13,435 | 13,974 |
| 32 | Delaware Cnty Assessed Value | | | | 648,096 | 648,596 | | 649,096 | 649,596 | 650,096 |
| 33 | | | | | | | | | | |
| 34 | Delaware County Millage | | | | 16.6626 | 17.0360 | | 19.8973 | 20.6821 | 21.4956 |
| 35 | Previous Yr Millage | | | | <u>16.2597</u> | <u>16.6626</u> | | <u>17.0360</u> | <u>19.8973</u> | <u>20.6821</u> |
| 36 | | | | | | | | | | |
| 37 | Delaware Cnty Mill Increase | | | | 0.40 | 0.37 | | 2.86 | 0.78 | 0.81 |
| 38 | % increase | | | | 2.5% | 2.2% | | 16.8% | 3.9% | 3.9% |
| 39 | | | | | | | | | | |
| 40 | Multi County Millage re-balancing | | | | | | | | | |
| 41 | Chester Cty Levy Rebalanced | | | | 171,732 | | | | | |
| 42 | Delaware Cty Levy Rebalanced | | | | 10,666 | | | | | |
| 43 | | | | | 182,397 | | | | | |
| 44 | | | | | | | | | | |
| 45 | Chester County Millage | | | | 21.6622 | 22.4593 | | | | |
| 46 | Chester County Millage Re-balanced | | | | 21.6790 | | | | | |
| 47 | Chester Cnty Mill Increase | | | | | 0.80 | | | | |
| 48 | % increase | | | | | 3.60% | | | | |
| 49 | Act 1 Millage | | | | | 22.3293 | | | | |
| 50 | Millage from exceptions | | | | | 0.1300 | | | | |
| 51 | | | | | | | | | | |
| 52 | Delaware County Millage | | | | 16.6626 | 17.0360 | | | | |
| 53 | Delaware County Millage Re-balanced | | | | 16.4568 | | | | | |
| 54 | Delaware Cnty Mill Increase | | | | | 0.58 | | | | |
| 55 | % increase | | | | | 3.52% | | | | |
| 56 | Act 1 Millage | | | | | 17.0360 | | | | |
| 57 | Millage from exceptions | | | | | - | | | | |

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

| | CHESTER COUNTY | | | DELAWARE COUNTY | | |
|-----------------|----------------|---------------|----------------|-----------------|---------------|----------------|
| | MILL VAL | +/- AMOUNT | +/- PERCENT | MILL VAL | +/- AMOUNT | +/- 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% |
| 10 YEAR AVERAGE | | \$37,363 | 0.5% | | \$238 | 0.0% |
| 5 YEAR AVERAGE | | \$77,749 | 1.0% | | \$1,278 | 0.2% |
| 3 YEAR AVERAGE | | \$102,162 | 1.3% | | \$471 | 0.1% |

| CHESTER COUNTY | | | | | DELAWARE COUNTY | | | | | | |
|------------------|-----------|---------------|----------------|---------|------------------|---------------|----------------|--|----------|---------------|----------------|
| COMMERCIAL | | | | | COMMERCIAL | | | | | | |
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 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% | | |
| RESIDENTIAL | | | | | RESIDENTIAL | | | | | | |
| 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% | | |
| OTHER | | | | | OTHER | | | | | | |
| 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% | | |
| TOTAL | | | | | TOTAL | | | | | | |
| 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 | 7,961,563 | 40,000 | 0.50% | 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
 March 2021

| <u>Expenses</u> | |
|------------------------|----------------|
| Transportation Expense | \$ (1,000,000) |
| Total Expenses | \$ (1,000,000) |

| <u>Revenues</u> | |
|------------------------|--------------|
| Interim Real Estate | \$ 635,281 |
| Earned Income Tax | \$ 200,000 |
| Transfer Tax | \$ 250,000 |
| Investment Earnings | \$ (150,000) |
| Transportation Subsidy | \$ 765,767 |
| Total Revenues | \$ 1,701,048 |

| <u>Fund Balance Analysis</u> | |
|---|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 2,701,048 |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | \$ 2,701,048 |

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

| <u>Expenses</u> | |
|-------------------------|---------------------|
| Salaries | \$ (383,754) |
| Benefits - SS&PSERS | \$ (163,479) |
| Benefits- Healthcare | \$ (147,743) |
| Transportation Expenses | \$ (35,000) |
| Total Expenses | <u>\$ (729,976)</u> |

| <u>Revenues</u> | |
|------------------------|---------------------|
| Investment Earnings | \$ (150,000) |
| Transportation Subsidy | \$ (172,506) |
| Subsidies - SS&PSERS | \$ (81,740) |
| Total Revenues | <u>\$ (404,246)</u> |

| <u>Budget Gap</u> | |
|----------------------|--------------|
| Change in Budget Gap | \$ (325,730) |

| <u>Fund Balance Analysis</u> | |
|---|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 2,701,048 |
| 2021-22 Use of Designation for Future Millage Increases | \$ (2,701,048) |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | <u>\$ -</u> |

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 February 2021

| <u>Expenses</u> | |
|-----------------------|-------------------|
| Contracted Special Ed | \$ (250,000) |
| Alt Ed- IU | \$ 400,000 |
| Alt Ed- APT | \$ (600,000) |
| Charter Schools | \$ (150,000) |
| CCIU Federal Grant: | |
| Salaries | \$ 143,894 |
| Benefits | \$ 60,596 |
| Supplies | \$ 663,428 |
| Total Expenses | <u>\$ 267,918</u> |

| <u>Revenues</u> | |
|----------------------|---------------------|
| Current Real Estate | \$ 1,000,000 |
| Transfer Tax | \$ 350,000 |
| Interest Income | \$ (150,000) |
| Other Local Revenue | \$ (141,254) |
| State Rental Subsidy | \$ 66,029 |
| CCIU Federal Grant | \$ 867,918 |
| Total Revenues | <u>\$ 1,992,693</u> |

| <u>Fund Balance Analysis</u> | |
|---|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,724,775 |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | <u>\$ 1,724,775</u> |

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

| <u>Expenses</u> | |
|-----------------|--------------|
| Charter Schools | \$ (400,000) |
| Total Expenses | \$ (400,000) |

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

| <u>Budget Gap</u> | |
|----------------------|--------------|
| Change in Budget Gap | \$ (400,000) |

| <u>Fund Balance Analysis</u> | |
|---|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,724,775 |
| 2021-22 Use of Designation for Future Millage Increases | \$ (1,724,775) |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | \$ - |

West Chester Area School District
 Budget Forecast Model
 2020-21 Projection Changes
 January 2021

| <u>Expenses</u> | |
|---------------------|--------------|
| Salaries- Aides | \$ (150,000) |
| Salaries- Custodial | \$ (250,000) |
| Total Expenses | \$ (400,000) |

| <u>Revenues</u> | |
|---------------------|------------|
| Current Real Estate | \$ 207,142 |
| Earned Income Tax | \$ 300,000 |
| Transfer Tax | \$ 300,000 |
| IDEA Revenue | \$ 140,551 |
| Total Revenues | \$ 947,693 |

| <u>Fund Balance Analysis</u> | |
|---|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,347,693 |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | \$ 1,347,693 |

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

| <u>Expenses</u> | |
|-------------------------|--------------|
| Transfer to Other Funds | \$ (146,924) |
| Total Expenses | \$ (146,924) |

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

| <u>Budget Gap</u> | |
|----------------------|--------------|
| Change in Budget Gap | \$ (146,924) |

| <u>Fund Balance Analysis</u> | |
|---|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,347,693 |
| 2021-22 Use of Designation for Future Millage Increases | \$ (1,347,693) |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | \$ - |

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) |
| Total Expenses | \$ (350,000) |

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

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

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) |
| Total Expenses | \$ (2,668,726) |

| <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 |
| Total Revenues | \$ (806,424) |

| <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) |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | \$ - |

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) |
| Total Expenses | \$ (550,000) |

| <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 |
| Total Revenues | \$ 854,414 |

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

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) |
| Total Expenses | <u>\$ (2,160,294)</u> |

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

| <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) |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | <u>\$ -</u> |

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 |
| Total Expenses | \$ | 302,801 |

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

| <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) |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | \$ | - |

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 |
| Total Expenses | <u>\$ 71,585</u> |

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

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

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 |
| Total Expenses | <u>\$ 841,231</u> |

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

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

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 |
| Total Expenses | \$ (66,039) |

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

| <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 |
| Increase (Decrease) in Ending Fund Balance 6/30/21 | \$ 7,299,140 |

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 | \$ (5,522,416) |

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

| <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 | \$ 7,299,140 |

West Chester Area School District Budget Forecast Model Key Expense Assumptions

| | A | B | C | D | E | F | G |
|----|---|---|---------------|---------------|-------------------------------|---------------|-------------|
| 5 | Staff Changes / Student Enrollment | | | | | | |
| 6 | | | | | Enrollment Assumptions | | |
| 7 | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 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 | Total | | 11,968 | 11,901 | 11,934 | 11,952 | 11,993 |
| 13 | Elementary Student-Teacher Ratio | | 24.43 | 24.43 | 24.43 | 24.43 | 24.43 |
| 14 | Secondary Student-Teacher Ratio | | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 |
| 15 | Staff Change / Student Enrollment | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | Salary Increases (based on Act 1 Index) | | | | % Increase Assumptions | | |
| 29 | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | |
| 30 | Administration | | 3.00% | 2.60% | 2.60% | 2.60% | 2.60% |
| 31 | Teachers | | 2.85% | 2.60% | 2.60% | 2.60% | 2.60% |
| 32 | Non-Bargaining | | 3.00% | 2.60% | 2.60% | 2.60% | 2.60% |
| 33 | Support Staff | | 1.75% | 5.62% | 2.97% | 2.60% | 2.60% |
| 34 | Crafts/Trades | | 3.72% | 3.04% | 3.90% | 2.60% | 2.60% |
| 35 | | | | | | | |
| 36 | Miscellaneous | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | |
| 37 | Teacher Attrition (vacancies) | | 750,000 | 750,000 | 750,000 | 750,000 | |
| 38 | Teacher Attrition (turnover) | | 500,000 | 500,000 | 500,000 | 500,000 | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | Benefits - 200 | | | | % Increase Assumptions | | |
| 42 | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | |
| 43 | Medical | | 7.57% | 7.57% | 7.57% | 7.57% | |
| 44 | Dental | | 4.30% | 4.30% | 4.30% | 4.30% | |
| 45 | Vision | | 2.30% | 2.30% | 2.30% | 2.30% | |
| 46 | Prescription | | 10.00% | 10.00% | 10.00% | 10.00% | |
| 47 | Social Security | | 7.65% | 7.65% | 7.65% | 7.65% | |
| 48 | PSERS | | 34.94% | 35.62% | 36.12% | 36.60% | |
| 49 | Tuition- Teachers | | \$500,000 | \$500,000 | \$500,000 | \$500,000 | |
| 50 | Tuition- Non Teachers | | \$100,000 | \$100,000 | \$100,000 | \$100,000 | |
| 51 | Life & Disability | | 0.00% | 0.00% | 0.00% | 0.00% | |
| 52 | W/C, Unemp & Other | | 1.50% | 1.50% | 1.50% | 1.50% | |
| 53 | | | | | | | |
| 54 | Monthly Board Premium Costs | | | | | | |
| 55 | Medical | | \$1,463.77 | \$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 | Professional and Technical Services - 300 | | | % Increase Assumptions | | | |
| 66 | | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 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 | Purchased Property Services - 400 | | | % Increase Assumptions | | | |
| 72 | | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 73 | | Electricity | | 3.00% | 3.00% | 3.00% | 3.00% |
| 74 | | Trash Collection | | 3.00% | 3.00% | 3.00% | 3.00% |
| 75 | | Other categories | | 3.00% | 3.00% | 3.00% | 3.00% |
| 76 | | | | | | | |
| 77 | Other Purchased Services - 500 | | | % Increase Assumptions | | | |
| 78 | | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 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 | Supplies - 600 | | | % Increase Assumptions | | | |
| 98 | | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 99 | | Educational/Admin Supplies&Software | | 4.00% | 4.00% | 4.00% | 4.00% |
| 100 | | Gas and Oil | | 3.00% | 3.00% | 3.00% | 3.00% |
| 101 | | Admin and Other Categories | | 4.00% | 4.00% | 4.00% | 4.00% |
| 102 | | Curriculum Proposal Amount | 871,000 | 2,051,622 | 2,113,171 | 2,176,566 | |
| 103 | | | | | | | |
| 104 | Property - 700 | | | % Increase Assumptions | | | |
| 105 | | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 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 | 800 Other Object Dues and Fees | | | % Increase Assumptions | | | |
| 112 | | | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 113 | | | | 3.00% | 3.00% | 3.00% | 3.00% |

| | A | B | C | D | E |
|----|--|--------------|--------------|--------------|--------------|
| 1 | West Chester Area School District Budget Forecast Model | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | <u>Local</u> | | | | |
| 6 | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 6 | Collection Factor | 96.50% | 96.50% | 96.50% | 96.50% |
| 7 | Interim Taxes | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | Earned Income tax | 1.50% | 1.50% | 1.50% | 1.50% |
| 9 | Transfer Tax | 2.00% | 2.00% | 2.00% | 2.00% |
| 10 | Delinquent Taxes | 0.00% | 0.00% | 0.00% | 0.00% |
| 11 | Investment Earnings | 1.50% | 1.50% | 1.50% | 1.50% |
| 12 | Other | 0.00% | 0.00% | 0.00% | 0.00% |
| 13 | | | | | |
| 14 | <u>State</u> | | | | |
| 15 | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 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 | <u>Federal</u> | | | | |
| 26 | | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| 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 | <u>Other</u> | | | | |
| 33 | To Cap Res | 4.0% | 4.0% | 4.0% | 4.0% |

West Chester Area School District
Assumptions for Salaries

| <u>Additional Headcount Expenses</u> | 2020-21 Budget | 2020-21 Projected | 2021-22 Forecast | 2022-23 Forecast | 2023-24 Forecast | 2024-25 Forecast |
|--------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| Administrators | | | | | | |
| 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 |
| Teacher | | | | | | |
| Average New Hire Salary | \$57,882 | \$54,822 | \$56,441 | \$57,557 | \$58,701 | \$59,875 |
| Average Teacher Salary | \$74,851 | \$73,927 | \$74,780 | \$76,258 | \$77,774 | \$79,329 |
| Headcount Change (Enrollment) | 8.40 | | 41.40 | - | - | - |
| Headcount Change (Curricular) | 11.60 | | - | - | - | - |
| Change Salary Expense | \$1,187,035 | | \$2,269,630 | \$0 | \$0 | \$0 |
| Non-Bargaining | | | | | | |
| 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 |
| Support Staff | | | | | | |
| 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 |
| Crafts/Trades | | | | | | |
| 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 |

| | 2020-21 Budget | 2020-21 Projected | 2021-22 Forecast | 2022-23 Forecast | 2023-24 Forecast | 2024-25 Forecast |
|--|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Teacher Staffing Changes Detail</u> | | | 2.85% | 2.60% | 2.60% | 2.60% |
| Salary before Attrition | 72,973,487 | | 75,970,565 | 79,761,440 | 81,322,238 | 82,923,616 |
| 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 | 78,511,440 | 80,072,238 | 81,673,616 |
| Increase with Attrition | | | 2.95% | 1.98% | 1.99% | 2.00% |
| Staffing changes | 1,187,035 | - | 2,269,630 | - | - | - |
| Teacher Salary (with attrition & staffing changes) | 72,910,522 | 72,576,855 | 76,990,195 | 78,511,440 | 80,072,238 | 81,673,616 |
| Increase with Attrition & Staffing Changes | | | 6.08% | 1.98% | 1.99% | 2.00% |

West Chester Area School District
Assumptions for Salaries

| TOTAL SALARY EXPENSE | | | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2020-21 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| | Budget | Projected | Forecast | Forecast | Forecast | Forecast |
| Admin Staff | 9,237,294 | 9,378,877 | 9,855,528 | 10,111,772 | 10,374,678 | 10,644,419 |
| Total Administration Salaries | 9,237,294 | 9,378,877 | 9,855,528 | 10,111,772 | 10,374,678 | 10,644,419 |
| Teacher Staff Salaries | 72,910,522 | 72,576,855 | 76,990,195 | 78,511,440 | 80,072,238 | 81,673,616 |
| Extra Duty Pymnts (123) | 1,090,649 | 1,284,838 | 1,167,749 | 1,190,822 | 1,214,496 | 1,238,785 |
| 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 | 399,746 | 407,692 | 415,846 |
| Supplemental Contracts (135) | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 | 2,167,000 |
| Total Teaching Salaries | 77,281,667 | 77,142,189 | 81,438,440 | 82,990,504 | 84,582,922 | 86,216,743 |
| 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 |
| Technical | 4,056,914 | 4,056,914 | 3,957,810 | 4,060,656 | 4,166,175 | 4,274,438 |
| 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 | 2,191,711 | 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 |
| Office Clerical | 6,311,165 | 6,161,165 | 6,704,809 | 7,081,619 | 7,291,943 | 7,481,534 |
| Reg Salaries Oper & Maint(161) | 5,266,503 | 5,016,503 | 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 |
| Crafts and Trades | 6,242,192 | 5,992,192 | 6,404,407 | 6,614,317 | 6,864,459 | 7,041,895 |
| Total Salary Expense | 103,129,232 | 102,731,337 | 108,360,994 | 110,858,868 | 113,280,178 | 115,659,030 |
| % Increase | | -0.39% | 5.48% | 2.31% | 2.18% | 2.10% |

| POSITIONS | Func | Acct | Prog | 2020-21 Actual | | | | Total | 2021-22 Budget | | | | Total | Addition/Reductions to 2021-22 Budget | | | | |
|---|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|------------|--------------|-------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | | ELM Elem | MID Middle | HS High | OTH Other | | ELM Elem | MID Middle | HS High | OTH Other | Total |
| School Administration | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | - | |
| School Administration Total | | | | 10.00 | 9.00 | 15.00 | 30.00 | 64.00 | 11.00 | 9.00 | 15.00 | 30.00 | 65.00 | 1.00 | - | - | 1.00 | |
| Teachers | | | | | | | | | | | | | | | | | | |
| Full Day KG | 1110 | 121 | 08F | 32.00 | - | - | - | 32.00 | 35.00 | - | - | - | 35.00 | 3.00 | - | - | 3.00 | |
| 1st Grade | 1110 | 121 | 09 | 34.00 | - | - | - | 34.00 | 37.00 | - | - | - | 37.00 | 3.00 | - | - | 3.00 | |
| 2nd Grade | 1110 | 121 | 09 | 34.00 | - | - | - | 34.00 | 37.00 | - | - | - | 37.00 | 3.00 | - | - | 3.00 | |
| 3rd Grade | 1110 | 121 | 09 | 32.00 | - | - | - | 32.00 | 35.00 | - | - | - | 35.00 | 3.00 | - | - | 3.00 | |
| 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 | 34.00 | - | - | - | 34.00 | 3.00 | - | - | 3.00 | |
| 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 | - | - | - | - | |
| 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 | - | - | - | - | |
| 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 | - | - | - | - | |
| Reading Specialist/Teacher | 1110 | 121 | 06A | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Music -Vocal | 1110 | 121 | 06B | 21.00 | 12.60 | 3.00 | - | 36.60 | 23.00 | 12.60 | 3.00 | - | 38.60 | 2.00 | - | - | 2.00 | |
| Music -Instrumental | 1110 | 121 | 16A | 8.20 | 3.05 | 2.60 | - | 13.85 | 9.20 | 3.05 | 2.60 | - | 14.85 | 1.00 | - | - | 1.00 | |
| Cyber School | 1110 | 121 | 16B | 10.00 | 8.15 | 3.80 | - | 21.95 | 11.00 | 8.15 | 3.80 | - | 22.95 | 1.00 | - | - | 1.00 | |
| TITLE 1 (federal prog) | 1190 | 121 | 35 | 48.03 | 19.71 | 16.80 | - | 84.54 | 48.03 | 19.71 | 16.80 | - | 84.54 | - | - | - | - | |
| Total | | | | 322.60 | 173.85 | 221.35 | 2.00 | 719.80 | 349.60 | 173.85 | 221.35 | 2.00 | 746.80 | 27.00 | - | - | 27.00 | |

| POSITIONS | Func | Acct | Prog | 2020-21 Actual | | | | Total | 2021-22 Budget | | | | Total | Addition/Reductions to 2021-22 Budget | | | | | |
|---|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|----------|--------------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | | ELM Elem | MID Middle | HS High | OTH Other | | ELM Elem | MID Middle | HS High | OTH Other | Total | |
| 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 | - | - | - | - | - | - |
| Total | | | | - | 14.25 | 16.80 | - | 31.05 | - | 14.25 | 16.80 | - | 31.05 | - | - | - | - | - | - |
| 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 | - | - | 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 | 26.50 | 19.50 | 20.30 | - | 66.30 | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - |
| Total | | | | 54.00 | 32.90 | 34.00 | 20.00 | 140.90 | 55.00 | 32.90 | 41.20 | 21.00 | 150.10 | 1.00 | - | 7.20 | 1.00 | - | 9.20 |
| 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 | 9.60 | 3.00 | 3.00 | - | 15.60 | 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 | - | - | - | - | - | - |
| Total | | | | 37.80 | 18.50 | 27.50 | 8.00 | 91.80 | 41.80 | 18.70 | 27.50 | 9.00 | 97.00 | 4.00 | 0.20 | - | 1.00 | - | 5.20 |
| 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 | - | - | - | - | - | - |
| Total | | | | - | - | 4.60 | - | 4.60 | - | - | 4.60 | - | 4.60 | - | - | - | - | - | - |
| Teacher Total | | | | 414.40 | 239.50 | 304.25 | 30.00 | 988.15 | 446.40 | 239.70 | 311.45 | 32.00 | 1,029.55 | 32.00 | 0.20 | 7.20 | 2.00 | - | 41.40 |
| <i>Secretarial Staff - Central Office and School Administration</i> | | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | - | - | - |
| Total | | | | 10.00 | 9.00 | 21.00 | 16.00 | 56.00 | 11.00 | 9.00 | 21.00 | 16.00 | 57.00 | 1.00 | - | - | - | - | 1.00 |
| 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 | - | - | - | - | - | - |
| Total | | | | 16.00 | 2.00 | 3.00 | 97.00 | 118.00 | 16.00 | 2.00 | 3.00 | 100.00 | 121.00 | - | - | - | 3.00 | - | 3.00 |

| POSITIONS | Func | Acct | Prog | 2020-21 Actual | | | | Total | 2021-22 Budget | | | | Total | Addition/Reductions to 2021-22 Budget | | | | Total | |
|---|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|---------------|---------------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | | ELM Elem | MID Middle | HS High | OTH Other | | ELM Elem | MID Middle | HS High | OTH Other | | |
| 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 |
| Total | | | | 15.00 | 1.00 | 6.00 | - | 22.00 | 16.50 | 1.00 | 6.00 | - | 23.50 | 1.50 | - | - | - | - | 1.50 |
| 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 | - | - | - | - | - | - |
| Total | | | | 4.20 | 1.00 | 3.00 | 6.00 | 14.20 | 4.20 | 1.00 | 3.00 | 7.00 | 15.20 | - | - | - | - | 1.00 | 1.00 |
| Business Office (Professional) | 2500 | 141 | 55 | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | - | - | - |
| Business Office Benefits (Professional) | 2835 | 141 | 55 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Business Office (Hourly Support) | 2500 | 151 | 55 | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | - | - | - |
| Total | | | | - | - | - | 11.00 | 11.00 | - | - | - | 11.00 | 11.00 | - | - | - | - | - | - |
| Communications Office (Professional) | 2370 | 141 | 52 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Communications Office (Hourly Support) | 2370 | 151 | 52 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - | - |
| Total | | | | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - | - |
| Transportation Office (Professional) | 2719 | 141 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Transportation Office (Hourly Support) | 2719 | 151 | 75 | - | - | - | 0.60 | 0.60 | - | - | - | 0.60 | 0.60 | - | - | - | - | - | - |
| Transportation Office-NP (Professional) | 2750 | 141 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Transportation Office-NP (Hourly Support) | 2750 | 151 | 75 | - | - | - | 0.90 | 0.90 | - | - | - | 0.90 | 0.90 | - | - | - | - | - | - |
| Total | | | | - | - | - | 3.50 | 3.50 | - | - | - | 3.50 | 3.50 | - | - | - | - | - | - |
| Human Resources Office (Professional) | 2839 | 141 | 54 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - | - |
| HR Office (Hourly Support) | 2839 | 151 | 54 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - |
| Total | | | | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - | - |
| 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) |
| Total | | | | - | - | - | 34.00 | 34.00 | - | - | - | 30.00 | 30.00 | - | - | - | - | (4.00) | (4.00) |
| 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 | - | - | - | - | - | - |
| Total | | | | 34.00 | 18.50 | 34.00 | 44.00 | 130.50 | 35.50 | 18.50 | 34.00 | 46.00 | 134.00 | 1.50 | - | - | - | 2.00 | 3.50 |
| Secretarial Staff - Central Office and School Administration Total | | | | 79.20 | 31.50 | 67.00 | 217.50 | 395.20 | 83.20 | 31.50 | 67.00 | 219.50 | 401.20 | 4.00 | - | - | - | 2.00 | 6.00 |
| Grand Total | | | | 503.60 | 280.00 | 386.25 | 277.50 | 1,447.35 | 540.60 | 280.20 | 393.45 | 281.50 | 1,495.75 | 37.00 | 0.20 | 7.20 | 4.00 | 4.00 | 48.40 |

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 | 22,669,582 | 24,385,669 | 26,231,664 | 28,217,401 |
| Dental | 978,154 | 1,428,060 | 1,428,060 | 1,490,798 | 1,554,903 | 1,621,764 | 1,691,499 |
| Vision | 149,383 | 209,230 | 209,230 | 218,767 | 223,799 | 228,946 | 234,212 |
| 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 | 7,849,538 | 8,257,334 | 8,480,703 | 8,665,934 | 8,847,916 |
| Retirement | 33,218,932 | 35,390,415 | 35,391,141 | 37,687,641 | 39,487,929 | 40,916,800 | 42,331,205 |
| 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 | 592,002 | 604,932 | 617,636 |
| 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 | 73,690,019 | 78,016,864 | 82,379,215 | 86,516,727 | 90,836,586 |
| % Increase | | | 22.42% | 5.87% | 5.59% | 5.02% | 4.99% |

* 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 | 16,333,660 | 17,570,119 | 18,900,177 | 20,330,920 |
| Dental | 816,269 | 1,339,097 | 1,339,097 | 1,398,010 | 1,458,125 | 1,520,824 | 1,586,220 |
| Vision | 123,051 | 198,559 | 198,559 | 207,851 | 212,631 | 217,522 | 222,525 |
| 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 | 7,849,538 | 8,257,334 | 8,480,703 | 8,665,934 | 8,847,916 |
| Retirement | 33,218,932 | 35,390,415 | 35,391,141 | 37,687,641 | 39,487,929 | 40,916,800 | 42,331,205 |
| 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 | 475,150 | 488,080 | 500,784 |
| 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 | 66,569,711 | 70,345,231 | 74,112,197 | 77,606,686 | 81,232,014 |
| % Increase | | | 20.50% | 5.67% | 5.35% | 4.72% | 4.67% |

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 |

| 2019-20 | 2020-21 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|-----------|-----------|------------|------------|------------|------------|------------|
| Actual | Budget | Projection | Forecast | Forecast | Forecast | Forecast |
| \$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 | \$2,011,500 | \$2,223,177 | \$2,289,872 | \$2,358,568 |
| | \$5,451,612 | \$6,167,541 | \$7,633,522 | \$6,237,264 | \$6,594,352 | \$7,473,805 | \$7,702,474 |

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

| PRINCIPAL AT 7/1/06 | 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 | |
|--------------------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Elementary Debt | | | | | | | | | | | | |
| 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 |
| 12/2023 \$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 | \$ - |
| | \$ 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 Elementary Debt | \$ 3,984,938 | \$ 5,509,938 | \$ 3,759,418 | \$ 7,539,418 | \$ 9,541,452 | \$ 9,541,452 | \$ 5,027,866 | \$ 5,027,866 | \$ 5,563,933 | \$ 5,563,933 | \$ 5,969,547 | \$ 5,969,547 |

| | | | | | | | | | | | | |
|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|------------|--------------|------------|
| Total New Debt | \$ 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 | |
|--------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Total Debt Service | \$10,240,206 | \$16,995,000 | \$9,623,186 | \$15,830,000 | \$9,758,252 | \$17,710,000 | \$9,314,299 | \$18,260,000 | \$8,857,848 | \$18,575,000 | \$8,357,662 | \$19,415,000 |
| | \$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> <u>2020-21</u> | <u>BUDGET</u> <u>2021-22</u> | <u>BUDGET</u> <u>2022-23</u> | <u>BUDGET</u> <u>2023-24</u> | <u>BUDGET</u> <u>2024-25</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | (\$000) | | | | |
| Retirement (PSERS) | - | - | - | - | - |
| Special Education | - | - | 558.1 | 338.6 | 340.4 |
| Total | - | - | 558.1 | 338.6 | 340.4 |

| Index = | 2.60% | 3.00% | 2.60% | 2.60% | 2.60% | |
|--|------------------------|------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| Exception Calculations | | | | | | |
| Grandfathered salaries (2011) | 85,292,259 | 85,292,259 | 85,292,259 | 85,292,259 | 85,292,259 | |
| Retirement | 29,434,359 | 29,801,115 | 30,381,103 | 30,807,564 | 31,216,967 | |
| 50% | 14,717,179 | 14,900,558 | 15,190,551 | 15,403,782 | 15,608,483 | |
| State Share of Retirement for Fed. Funded Salaries | 14,623,358 (30,671) | 14,717,179 (30,868) | 14,900,558 (31,252) | 15,190,551 (31,860) | 15,403,782 (32,308) | |
| Increase | 93,624 | 182,994 | 289,385 | 212,783 | 204,272 | |
| Index | 379,410 | 440,589 | 386,602 | 394,126 | 399,658 | |
| Total Exception | (285,786) | (257,595) | (97,216) | (181,343) | (195,386) | |
| Special Education | | | | | | |
| | 2017-18 AFR | 2018-19 AFR | 2019-20 AFR | 2020-21 AFR Est. (1.03) | 2021-22 AFR Est. (1.03) | 2022-23 AFR 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 |
| Total Exception | - | - | - | 558,066 | 338,616 | 340,410 |

2020-2021 Capital Budget

| | # of Devices | Budget 2020-2021 | Projected 2020-2021 |
|--------------------------------------|--------------|---------------------|------------------------|
| Elementary Equipment | | | |
| Studnet/Teacher iPad | 1,900 | \$ 133,250 | \$ 162,878 |
| | | \$ 133,250 | \$ 162,878 |
| Secondary Equipment | | | |
| 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 |
| | | \$ 2,174,823 | \$ 1,175,321 |
| District | | | |
| Projectors - Hardware & Installation | | \$ 1,128,763 | \$ 978,891 |
| Security Camera | 30 | \$ 55,000 | \$ 55,000 |
| | | \$ 1,183,763 | \$ 1,033,891 |
| Network | | | |
| Network Equipment | | \$ 725,000 | \$ 725,000 |
| | | \$ 725,000 | \$ 725,000 |
| Administration | | | |
| Staff (Central + Schools) | 320 | \$ 280,700 | \$ 169,580 |
| | | \$ 280,700 | \$ 169,580 |
| Other | | | |
| Cost Sharing from Parents | | \$ (300,000) | \$ (300,000) |
| | | \$ (300,000) | \$ (300,000) |
| Total Fund 22 | | \$ 4,197,536 | \$ 2,966,670 |

2021-2022 Capital Budget

| | <u># of Devices</u> | <u>Budget 21-22</u> |
|--|---------------------|----------------------------|
| Elementary Equipment | | |
| Elementary iPad | 1,900 | 796,404.00 |
| Elementary/Special Area Teacher Device | 521 | 561,000.00 |
| | | <u>1,357,404.00</u> |
| Secondary Equipment | | |
| 6th Grade 1:1 | 1,010 | 631,250.00 |
| 9th grade 1:1 | 1,010 | 858,500.00 |
| Music | 36 | 47,520.00 |
| | | <u>1,537,270.00</u> |
| District | | |
| Security Camera | 30 | 30,000.00 |
| | | <u>30,000.00</u> |
| Network | | |
| Networking | | 425,000.00 |
| | | <u>425,000.00</u> |
| Administration | | |
| Staff (Central + Schools) | 64 | 85,193.00 |
| | | <u>85,193.00</u> |
| Other | | |
| Cost Sharing from Parents | | (330,500.00) |
| | | <u>(330,500.00)</u> |
| Total Fund 22 | | <u><u>3,434,867.00</u></u> |

2021-22 Capital Reserve Fund Project List
December 2020

| Priority | Project # | Location | Project | Budget |
|----------|-----------|-----------------|---|---------|
| 1 | G027 | District-wide | Emergency Repairs | 110,000 |
| 2 | G109 | District-wide | District-wide Roof Survey | 50,000 |
| 3 | G110 | Faciltites | Install Automatic Loading Dock Plate | 13,000 |
| 4 | G111 | Faciltites | Install new Gas & Diesel Tanks with Containment Dike | 95,000 |
| 5 | G112 | East HS | Upgrading Stadium Lights to LED | 200,000 |
| 6 | G113 | Henderson HS | Replace 2 Chillers | 680,000 |
| 7 | G114 | Henderson HS | LED fixtures in Gymnasium (material only - staff installed) | 75,000 |
| 8 | G115 | Rustin HS | Gymnasium Curtain Replacement | 48,500 |
| 9 | G116 | Rustin HS | Library Carpet Replacement | 52,000 |
| 10 | G117 | Rustin HS | Concrete Paving Replacement at Loading Dock | 56,000 |
| 11 | G118 | Peirce MS | Flooring Replacement (Computer, Music, Choir Rooms) | 60,000 |
| 12 | G119 | Peirce MS | Select Paving Replacement (Bus Lane alligating) | 125,000 |
| 13 | G120 | Stetson MS | Flooring Replacement (Computer, Music, Choir Rooms) | 60,000 |
| 14 | G121 | Exton ES | Replace Shingles on Roof of old Gym wing and Cafeteria | 250,000 |
| 15 | G122 | Hillsdale ES | Replace Drain and Piping from Kindergarten Playground Area | 42,000 |
| 16 | G123 | Starkweather ES | Emergency Generator Replacement | 95,000 |

Total Estimated Projects Costs Fund 27 2,011,500

2021-22 Approved Budget 2,011,500

Difference -

2021-22 Capital Projects List
December 2020

| Priority | Project # | School | Project | Budget |
|----------|-----------|-----------|-----------------------------------|-----------|
| 1 | C069 | Rustin HS | Phase 2 - sloped roof replacement | 1,311,272 |

Total Estimated Projects Costs Fund 30 1,311,272

2021-22 Approved Budget 1,311,272

Difference -

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

| | A | C | 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 | Total Revenue | 249,522 | 252,595 | 255,108 | 248,488 | 255,369 | 250,951 | 253,400 | 255,524 | 257,496 | |
| 4 | Current RE Taxes (0% rate incr.) | 173,061 | 175,470 | 177,235 | 176,138 | 177,346 | 176,022 | 176,866 | 177,710 | 178,554 | |
| 5 | Revenue (Excl Current R.E.T.) | 76,461 | 77,125 | 77,873 | 72,350 | 78,023 | 74,930 | 76,534 | 77,814 | 78,942 | |
| 6 | State (Other) | 23,383 | 24,539 | 23,888 | 22,602 | 23,854 | 23,558 | 24,382 | 24,561 | 24,590 | |
| 7 | PSERS | 15,828 | 16,975 | 16,603 | 17,695 | 17,662 | 18,844 | 19,744 | 20,458 | 21,166 | |
| 8 | Federal | 3,669 | 2,967 | 3,617 | 3,411 | 5,159 | 3,548 | 3,048 | 3,048 | 3,048 | |
| 9 | Local (Excl. Current R.E.T.) | 33,581 | 32,644 | 33,766 | 28,641 | 31,347 | 28,980 | 29,360 | 29,746 | 30,138 | |
| 11 | | | | | | | | | | | |
| 12 | Expenses | 242,559 | 261,809 | 238,522 | 269,816 | 267,044 | 278,590 | 289,674 | 299,531 | 309,557 | |
| 13 | Salaries | 95,606 | 99,527 | 98,130 | 103,129 | 102,731 | 108,361 | 110,859 | 113,280 | 115,659 | |
| 14 | Benefits (without PSERS) | 26,471 | 31,603 | 22,028 | 31,178 | 31,179 | 32,658 | 34,624 | 36,690 | 38,901 | |
| 15 | PSERS | 31,585 | 33,951 | 33,219 | 35,390 | 35,391 | 37,688 | 39,488 | 40,917 | 42,331 | |
| 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 | 6,237 | 6,594 | 7,474 | 7,702 | |
| 18 | Other | 58,068 | 64,777 | 53,152 | 66,715 | 64,656 | 66,178 | 70,534 | 73,737 | 77,191 | |
| 19 | | | | | | | | | | | |
| 20 | Net Gap calculation - No tax increase no exceptions | | | | | | | | | | |
| 21 | Deficit | | | | | | (27,639) | (36,274) | (44,007) | (52,061) | |
| 22 | Change in Fund Balance | | | | | | 21,311 | - | - | - | |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes | | | | | | (6,327) | (36,274) | (44,007) | (52,061) | |
| 24 | Prior Year Gap Reduction | | | | | | - | 6,327 | 36,274 | 44,007 | |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions | | | | | | (6,327) | (29,946) | (7,734) | (8,054) | |
| 26 | | | | | | | | | | | |
| 27 | | | | | | | | | | | |
| 28 | Net Gap calculation - Act 1 Tax Increase - no exceptions | | | | | | | | | | |
| 29 | Deficit | | | | | | (27,639) | (36,274) | (44,007) | (52,061) | |
| 30 | Change in Fund Balance | | | | | | 21,311 | - | - | - | |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes | | | | | | (6,327) | (36,274) | (44,007) | (52,061) | |
| 32 | Act 1 Increase | | | | | | 5,333 | 4,599 | 4,620 | 4,642 | |
| 33 | Prior Year Tax Increase not included above | | | | | | - | 5,333 | 9,932 | 14,552 | |
| 34 | Cumulative Gap at Millage Index | | | | | | (994) | (26,342) | (29,455) | (32,866) | |
| 35 | Prior Year Gap elimination | | | | | | - | 994 | 26,342 | 29,455 | |
| 36 | Net Gap at Millage Index (no exceptions) | | | | | | (994) | (25,348) | (3,113) | (3,411) | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 39 | Net Gap calculation - Act 1 Tax Increase - with exceptions | | | | | | | | | | |
| 40 | Deficit | | | | | | (27,639) | (36,274) | (44,007) | (52,061) | |
| 41 | Change in Fund Balance | | | | | | 21,311 | - | - | - | |
| 42 | Cumulative Gap at Millage Index | | | | | | (6,327) | (36,274) | (44,007) | (52,061) | |
| 43 | Act 1 Increase | | | | | | 5,333 | 4,599 | 4,620 | 4,642 | |
| 44 | Prior Year Tax Increase not included above | | | | | | - | 5,333 | 9,932 | 14,552 | |
| 45 | Cumulative Gap at Millage Index | | | | | | (994) | (26,342) | (29,455) | (32,866) | |
| 46 | Act 1 Exceptions | | | | | | - | 558 | 339 | 340 | |
| 47 | Add'l Revenue from Prior Year exception allowance | | | | | | - | - | 558 | 897 | |
| 48 | Cumulative Gap at Millage Index and Exceptions | | | | | | (994) | (25,784) | (28,558) | (31,629) | |
| 49 | Prior Year Gap elimination | | | | | | - | 994 | 25,784 | 28,558 | |
| 50 | Net Gap at Millage Index - with exceptions | | | | | | (994) | (24,790) | (2,775) | (3,071) | |
| 51 | | | | | | | | | | | |
| 52 | | | | | | | | | | | |
| 53 | Expenses % Increase | | | | | | | | | | |
| 54 | Salaries | 2.19% | | 2.64% | | 4.69% | 5.48% | 2.31% | 2.18% | 2.10% | |
| 55 | Benefits (without PSERS) | 0.99% | | -16.78% | | 41.54% | 4.74% | 6.02% | 5.97% | 6.03% | |
| 56 | PSERS | 5.08% | | 5.17% | | 6.54% | 6.49% | 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% | | 21.64% | 2.35% | 6.58% | 4.54% | 4.68% | |
| 59 | | | | | | | | | | | |
| 60 | Debt Service % of Budget | 10.5% | | 11.1% | | 9.5% | 9.9% | 9.5% | 9.2% | 9.0% | |
| 61 | | | | | | | | | | | |
| 62 | Act 1 Exceptions | | | | | | - | 558 | 339 | 340 | |
| 64 | PSERS | | | | | | - | - | - | - | |
| 65 | Special Ed | | | | | | - | 558 | 339 | 340 | |
| 67 | | | | | | | | | | | |
| 68 | Fund Balance | | | | | | | | | | |
| 69 | Beginning Fund Balance | 31,906 | | 38,869 | | 55,455 | 43,780 | 22,469 | 22,469 | 22,469 | |
| 70 | Transfer (to)/from Operating Budget | (6,962) | | (16,587) | | 11,675 | 21,311 | - | - | - | |
| 71 | Ending Fund Balance | 38,869 | | 55,455 | | 43,780 | 22,469 | 22,469 | 22,469 | 22,469 | |
| 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 | | 29,486.8 | | 16,811.5 | - | - | - | - | |
| 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 | Year End Unassigned/Undesig. FB | 17,180 | | 17,180 | | 17,180 | 17,180 | 17,180 | 17,180 | 17,180 | |
| 81 | % of Expenses | 7.1% | | 7.2% | | 6.4% | 6.2% | 5.9% | 5.7% | 5.5% | |
| 82 | | | | | | | | | | | |
| 83 | Capital Reserves | | | | | | | | | | |
| 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 | Year-end Fund Balance | 20,813 | | 21,768 | | 25,654 | 26,460 | 27,263 | 28,424 | 29,610 | |
| 88 | Year End Designated | 17,411 | | 17,864 | | 19,776 | 18,764 | 19,212 | 20,316 | 21,418 | |
| 89 | Year End Unassigned/Undesig. FB | 3,403 | | 3,904 | | 5,879 | 7,697 | 8,051 | 8,108 | 8,193 | |
| 90 | | | | | | | | | | | |
| 91 | Act 1 index Assumptions | | | | | 2.6% | 3.0% | 2.6% | 2.6% | 2.6% | |