

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – September 16, 2019
6:30 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341

AGENDA

- Approval of August 26, 2019 P&FC Minutes (see attached) Mr. Bevilacqua
- Approval of Substitute Placement Agreement with Insight Workforce Solutions (memo attachment) Dr. Ulmer
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of 2020-2021 Budget Calendar (see attached) Mr. Scully
- Approval of Bids for Greystone Elementary School Construction (see attached) Mr. Campbell
- Approval of Contract – Roofing Materials and Services for Greystone Elementary School Construction (see attached) Mr. Campbell

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(Board & Public)

*Committee Protocol for Responding to Comments from the Public*

1. *A community member will be called upon by the Committee Chair.*
2. *If the comment can be answered quickly, or can be answered in order to clarify information, someone will respond.*
3. *If a community member has a more detailed question about a topic, the committee chair may refer the person to the superintendent or appropriate administrator to make an appointment so the question can be answered in more detail.*

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 August 26, 2019  
 Combined Personnel and Property & Finance Committee Meeting

Attending Committee Members: **PFC:** Mr. Gary Bevilacqua-Chair, Mr. Brian Gallen, Dr. Karen Herrmann, Dr. Kate Shaw (arrived at 6:10 p.m.); **Personnel:** Dr. Shaw-Chair, Mr. Gary Bevilacqua, Mr. Gallen, Dr. Karen Herrmann

Other Board Members: Ms. Joyce Chester, Mr. Chris McCune, Mr. Randell Spackman, Mr. Chris Tabakin, Mrs. Sue Tiernan

Administration: Dr. Jeffrey Ulmer, Mr. John Scully, Dr. James Scanlon, Mr. Kevin Campbell, Dr. Sokolowski, Mrs. Redden, Dr. Wagman

Also Present: Members of the public

| <b>Property and Finance Committee</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                |
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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
| The committee approved the July 22, 2019 Property & Finance Committee Minutes. Approved 3-0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Mr. Bevilacqua |
| Mr. Scully mentioned that the bond market is favorable and the timing appears good for the District's new bond issue of approximately \$40,000,000 to continue to fund the Elementary renovation master plan. Mr. Scully recommended that the Committee approve a parameters resolution authorizing the financing team to proceed with a bond issuance for approximately \$45,000,000 to fund the elementary school renovation and building plan. The Committee recommended approval of a parameters resolution in the amount of \$45,000,000 to fund the elementary school renovation and building plan. Approved 3-0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Mr. Scully     |
| Mr. Scully reviewed the August budget forecast model. The focus of the review was on the 2018-19 year end projected amounts for both revenues and expenses and the model's pages 5 & 6, which explain changes from the May 2019 model. Reductions in expenses totaling \$7,093,614 were a result of underspending in several areas including salaries, benefits, and property and professional services. Increases in revenues totaling \$227,464 were made up by increases in local and federal revenue. Mr. Scully advised the committee that based on the proposed final expense/revenue projections for 2018-19, the District will see an increased ending fund balance in the amount of \$7,321,078. The Administration recommends the following fund balance management: an increase in the designated fund balance for alternative education by \$324,000; an increase in the designated fund balance for the athletic fund by \$13,821; an increase in the designated fund balance for enrollment growth by \$1,500,000; an increase in the designated fund balance for future millage increases by \$4,000,000; and an increase in the designated fund balance for unassigned fund balance by \$1,483,257. Mr. Scully advised the committee that the 2019-20 revenue projections were adjusted to reflect additional state and special education funding in the amount of \$473,655. With the incorporation of the above changes the summary of all funds analysis shows a net gap in 2020-21 of \$7.2 million assuming a tax increase up to the ACT 1 limit. | Mr. Scully     |
| Mr. Scully provided the committee with information about reverse assessment appeals. In accordance with PA taxation code as well as School                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Mr. Scully     |

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| <p>Board Policy 606.2, the district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure, and with like effect as if the appeal were taken by a taxable person with respect to the assessment. The Board authorizes the Director of Business Affairs to review records of real estate transactions of properties within the district to identify recent sales in which the current assessed value of the property sold is at least \$1,000,000 less than the assessment suggested by the sales price of such property (CLR x sales price). In accordance with Board Policy, the Administration recommends that the District file an appeal on the assessment of eight identified properties for the 2019-20 school year.</p> <p>The committee recommended approval to proceed with the reverse assessment appeals.</p>                                              |                         |
| <p>Mr. Campbell reviewed the Deed which conveys to RLD Greystone, LLC two vacant parcels along Pottstown Pike necessary for road widening to install a right-hand turn lane and installation of development signs. The road work is to be performed by RLD Greystone, LLC. The right turn lane was a building requirement of both the developer and District.</p> <p>The committee recommended approval of the Deed conveyance to RLD Greystone, LLC.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Mr.<br/>Campbell</p> |
| <p>Mr. Campbell reviewed a proposal from Charles A. Higgins &amp; Son, Inc. in the amount of \$47,601.00 for new school signals for East Goshen Elementary School. This price was less than the Costars price of Signal Service Inc. so it can be awarded without further quotations. This work will expand the school zone at East Goshen Elementary School.</p> <p>The committee recommended approval of a contract to Charles A. Higgins &amp; Sons, Inc. in the amount of \$47,601.00 for new school signals at East Goshen Elementary School.</p>                                                                                                                                                                                                                                                                                                                                                                                 | <p>Mr.<br/>Campbell</p> |
| <p>Mr. Campbell reviewed a proposal from Keystone Construction LLC in the amount of \$400,749.63 for emergency repairs to the tennis courts at Rustin High School. In June 2019, the tennis courts were cracked, but the cracks did not present a trip hazard. In the Fall of 2019, after summer rains, the tennis courts were assessed and deemed unplayable. Beginning work promptly would make possible a November 15 completion date and allow the Rustin boys tennis team to utilize the courts in the Spring. This project was slated to be included in the 2020-21 capital reserve projects. The funding for this project will come from the capital reserve fund balance and the 2020-21 project list will be reduced by this amount.</p> <p>The committee recommended approval of a contract to Keystone Construction LLC in the amount of \$400,749.63 for emergency repairs to the tennis courts at Rustin High School.</p> | <p>Mr.<br/>Campbell</p> |
| <p><b>Personnel Committee</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |
| <p>The committee approved the February 19, 2019 Personnel Committee Minutes.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Dr. Shaw</p>         |
| <p>Dr. Ulmer reviewed the hiring process and provided a new hires update.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>Dr. Ulmer</p>        |
| <p>Dr. Ulmer presented a minority hiring update. The Board will continue this discussion.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>Dr. Ulmer</p>        |
| <p>Dr. Ulmer reviewed the reorganization of the Communications Department. The committee recommended changing the position of Digital Communications Coordinator to Communications Specialist.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Dr. Ulmer</p>        |

**Items to be placed on board consent agenda August 26, 2019:**

- Approval of 2019-20 Transportation Schedules
- Approval of 2019 Tax Appeals
- Approval of Deed Conveyance to RLD Greystone, LLC
- Approval of Contract Award for School Signals at East Goshen Elementary School
- Approval to Change the position of Digital Communications Coordinator to Communications Specialist

**Items to be placed on board non-consent agenda August 26, 2019:**

- Approval of the Parameters Resolution in the Amount of \$45,000,000 to fund the Elementary School Renovation and Building Plan
- Approval of Contract Award for Emergency Repairs to Tennis Courts at Rustin High School


Items to discuss at a later date:

Next Meeting Date: **September 16, 2019**

**WEST CHESTER AREA SCHOOL DISTRICT**  
**Human Resources Department**

TO: Board of School Directors

Cc: Dr. Jim Scanlon, Superintendent

FROM: Dr. Jeffrey G. Ulmer, Director of Human Resources 

DATE: September 11, 2019

RE: Insight Workforce Solutions Contract for September Board Approval

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The District is recommending the implementation of a 5-year contract with Insight Workforce Solutions to handle our substitute staff in the West Chester Area School District. We have worked with Insight since July, 2015 and have had positive results in an increasingly difficult substitute market. Committing to Insight will guarantee a partnership that will benefit the students, faculty, and administration of the District while remaining fiscally responsible to our taxpayers.

- The Contract specifies a .5% increase annually. In the past years, we have agreed to a 1.0% annual increase, but because of this negotiated 5-year deal, Insight has agreed to a lower .5% increase. The District will still retain all rights to setting rates for our substitute positions.
- I have worked with Insight on identifying our most highly utilized absentee days. Fridays are without a doubt our highest rate of absence across the board for our labor groups. Neighboring districts have increased substitute pay on Fridays. This contract addresses that issue by increasing Friday pay from \$100.00/day to \$110.00/day.
- The District has worked with Insight to identify approximately 40 days during the school year that historically have high rates of absence. We will enact “surge pricing” on these days that will guarantee substitutes by placing Insight employees in positions in advance at \$150.00/day. Insight has agreed to take care of the costs for the “surge pricing days” if the identified days do not yield the expected absentee rates.

Due to the success the District has had with Insight Workforce Solutions and our commitment to attracting and retaining excellent substitute teachers, I am excited and hopeful about our continuing relationship with Insight’s capabilities. Unless I hear otherwise, this item will be included under Property & Finance recommendations in the September board report. I will be in attendance at the Property & Finance for discussion and look forward to the opportunity to provide quality substitute service to the District.

West Chester Area School District  
Operating Expense History and Forecast

9/6/2019

|                                       | A                | Z                | AA               | AB               | AC               | AD               | AE               | AF               | AG               | AH        |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|
|                                       | Actual           | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        | Estimated |
|                                       | 2017-18          | 2018-19          | 2018-19          | 2019-20          | 2019-20          | 2020-21          | 2021-22          | 2022-23          | 2023-24          |           |
| <b>3 Staff</b>                        | <b>149,824.5</b> | <b>159,270.1</b> | <b>153,661.8</b> | <b>165,080.4</b> | <b>164,641.6</b> | <b>168,898.6</b> | <b>181,896.4</b> | <b>185,131.3</b> | <b>190,721.8</b> |           |
| <b>4 Total Salaries</b>               | <b>93,554.7</b>  | <b>96,936.7</b>  | <b>95,606.4</b>  | <b>99,526.9</b>  | <b>99,225.0</b>  | <b>101,907.5</b> | <b>106,679.2</b> | <b>108,680.4</b> | <b>110,729.5</b> |           |
| <b>5 Administration</b>               |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 6 Reg Salaries                        | 8,235.3          | 8,422.3          | 8,541.5          | 8,700.4          | 8,905.3          | 8,909.2          | 9,259.0          | 9,481.2          | 9,708.7          |           |
| 7 Teachers                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 8 Reg Salaries                        | 66,792.4         | 68,393.4         | 68,446.8         | 70,435.2         | 70,029.4         | 72,184.2         | 75,871.8         | 77,210.7         | 78,581.8         |           |
| 9 Extra Duty Pymnts                   | 979.6            | 1,089.4          | 878.6            | 1,000.5          | 1,000.5          | 1,025.3          | 1,047.8          | 1,066.2          | 1,085.2          |           |
| 10 Sabbatical Pymnts                  | 181.9            | 250.0            | 255.9            | 200.0            | 200.0            | 200.0            | 200.0            | 200.0            | 200.0            |           |
| 11 Subject Chair Pymnts               | 355.5            | 421.5            | 367.5            | 421.5            | 421.5            | 421.5            | 421.5            | 421.5            | 421.5            |           |
| 12 Severance Pymnts                   | 353.1            | 392.0            | 205.6            | 392.0            | 392.0            | 401.7            | 410.5            | 417.8            | 425.2            |           |
| 13 Supplemental Contracts             | 2,019.0          | 2,167.0          | 2,110.8          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          |           |
| 14 Total Teachers                     | 70,681.6         | 72,713.3         | 72,265.2         | 74,616.1         | 74,210.4         | 76,399.8         | 80,118.6         | 81,483.2         | 82,880.7         |           |
| <b>15 Technical</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 16 Reg Salaries                       | 3,569.3          | 3,501.3          | 3,659.6          | 3,804.2          | 3,703.1          | 3,895.5          | 3,989.0          | 4,084.7          | 4,182.7          |           |
| 17 Office Clerical                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 18 Reg Salaries                       | 5,745.7          | 6,162.4          | 5,778.3          | 6,248.9          | 6,248.9          | 6,398.8          | 6,679.5          | 6,839.8          | 7,004.0          |           |
| <b>19 Crafts and Trades</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 20 Reg Salaries                       | 5,322.9          | 6,137.5          | 5,361.8          | 6,157.4          | 6,157.4          | 6,304.2          | 6,633.2          | 6,791.4          | 6,953.4          |           |
| <b>22 Benefits</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 23 Medical                            | 16,627.9         | 20,249.2         | 17,224.8         | 20,826.1         | 20,826.1         | 20,902.6         | 24,775.5         | 25,684.6         | 27,628.9         |           |
| 24 Dental                             | 1,184.1          | 1,352.2          | 1,180.5          | 1,424.4          | 1,424.4          | 1,485.6          | 1,657.4          | 1,672.4          | 1,744.3          |           |
| 25 Vision                             | 178.1            | 202.0            | 195.0            | 209.0            | 209.0            | 213.8            | 235.1            | 232.1            | 237.5            |           |
| 26 Prescription                       | 4,476.0          | 5,486.1          | 4,076.1          | 5,761.4          | 5,761.4          | 5,837.6          | 6,863.3          | 7,306.5          | 8,037.2          |           |
| 27 Social Security                    | 6,733.9          | 7,334.9          | 6,891.7          | 7,580.8          | 7,555.8          | 7,795.9          | 8,355.9          | 8,314.0          | 8,470.8          |           |
| 28 Retirement                         | 30,058.2         | 32,019.5         | 31,584.7         | 33,950.9         | 33,838.9         | 35,433.2         | 38,437.3         | 38,951.0         | 40,194.8         |           |
| 29 Tuition Reimbursement              | 443.2            | 600.0            | 427.9            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            |           |
| 30 Life & Disability                  | 361.6            | 474.5            | 540.4            | 540.0            | 540.0            | 552.9            | 578.8            | 589.6            | 600.8            |           |
| 31 Workers Comp/Unemply/Other         | 1,344.7          | 751.9            | 1,079.2          | 1,270.7          | 1,270.7          | 1,289.8          | 1,385.6          | 1,367.6          | 1,388.1          |           |
| 32 Total Benefits                     | <b>61,407.8</b>  | <b>68,470.3</b>  | <b>63,200.4</b>  | <b>72,163.2</b>  | <b>72,026.3</b>  | <b>74,111.4</b>  | <b>82,888.8</b>  | <b>84,717.9</b>  | <b>88,902.3</b>  |           |
| 33 (Less) cost sharing                | (5,138.0)        | (6,136.9)        | (5,145.1)        | (6,609.7)        | (6,609.7)        | (7,120.3)        | (7,671.6)        | (8,267.0)        | (8,910.0)        |           |
| 34 Net Benefits                       | <b>56,269.8</b>  | <b>62,333.5</b>  | <b>58,055.4</b>  | <b>65,553.5</b>  | <b>65,416.6</b>  | <b>66,991.1</b>  | <b>75,217.2</b>  | <b>76,450.9</b>  | <b>79,992.3</b>  |           |
| <b>36 Prof. &amp; Tech. Services</b>  | <b>18,183.6</b>  | <b>20,546.8</b>  | <b>17,678.1</b>  | <b>21,757.9</b>  | <b>21,971.5</b>  | <b>22,554.3</b>  | <b>23,503.6</b>  | <b>24,364.1</b>  | <b>25,256.6</b>  |           |
| 37 Substitute Service                 | 2,034.1          | 2,244.2          | 2,219.1          | 2,464.4          | 2,464.4          | 2,538.4          | 2,737.7          | 2,819.8          | 2,904.4          |           |
| 38 Contracted Therapeutic Staff       | 1,850.3          | 2,225.0          | 1,668.8          | 2,054.7          | 2,054.7          | 2,136.9          | 2,222.4          | 2,311.3          | 2,403.7          |           |
| 39 Contracted Aides- Special Ed.      | 2,194.2          | 2,630.2          | 2,046.5          | 2,756.7          | 2,756.7          | 2,867.0          | 2,981.7          | 3,100.9          | 3,225.0          |           |
| 40 Contracted Aides- Other            | 392.3            | 325.0            | 315.9            | 394.2            | 394.2            | 409.9            | 426.3            | 443.4            | 461.1            |           |
| 41 Contracted Special Ed. Programs    | 3,787.5          | 3,777.8          | 3,319.0          | 3,967.6          | 3,967.6          | 4,126.3          | 4,291.3          | 4,463.0          | 4,641.5          |           |
| 42 Occupational/Physical Therapy      | 1,178.4          | 1,187.9          | 1,051.0          | 1,201.1          | 1,201.1          | 1,249.1          | 1,299.1          | 1,351.0          | 1,405.1          |           |
| 43 Due Process Hearings               | 823.3            | 1,000.0          | 645.2            | 1,000.0          | 1,000.0          | 1,040.0          | 1,081.6          | 1,124.9          | 1,169.9          |           |
| 44 Early Intervention                 | 242.5            | 267.8            | 267.3            | 244.9            | 244.9            | 254.7            | 264.9            | 275.5            | 286.6            |           |
| 45 Extended School Year               | 695.2            | 710.0            | 774.0            | 710.0            | 710.0            | 738.4            | 767.9            | 798.7            | 830.6            |           |
| 46 Alternative Education - IU         | 1,744.3          | 2,060.3          | 1,790.5          | 2,037.4          | 2,037.4          | 2,118.9          | 2,203.6          | 2,291.8          | 2,383.4          |           |
| 47 Alternative Education - APT        | 830.4            | 1,140.8          | 1,120.7          | 1,437.8          | 1,437.8          | 1,481.0          | 1,525.4          | 1,571.2          | 1,618.3          |           |
| 48 Tax Collection                     | 624.8            | 725.6            | 593.9            | 722.2            | 722.2            | 743.9            | 766.2            | 789.2            | 812.9            |           |
| 49 Legal                              | 311.8            | 523.0            | 303.6            | 593.0            | 593.0            | 610.8            | 629.1            | 648.0            | 667.4            |           |
| 50 Other                              | 1,474.4          | 1,729.2          | 1,563.5          | 2,173.9          | 2,387.4          | 2,239.1          | 2,306.3          | 2,375.5          | 2,446.7          |           |
| <b>52 Purchased Property Services</b> | <b>3,675.1</b>   | <b>4,005.1</b>   | <b>3,558.8</b>   | <b>4,056.8</b>   | <b>4,056.8</b>   | <b>4,178.5</b>   | <b>4,382.8</b>   | <b>4,514.3</b>   | <b>4,649.7</b>   |           |
| 53 Electricity                        | 1,671.6          | 1,743.0          | 1,571.0          | 1,788.0          | 1,788.0          | 1,841.6          | 1,943.9          | 2,002.2          | 2,062.3          |           |
| 54 Water/Sewer                        | 517.0            | 552.0            | 581.9            | 573.1            | 573.1            | 590.3            | 632.0            | 651.0            | 670.5            |           |
| 55 Trash Removal                      | 81.7             | 100.0            | 82.9             | 100.0            | 100.0            | 103.0            | 114.1            | 117.5            | 121.0            |           |
| 56 Space Rental                       | 185.1            | 193.3            | 187.4            | 200.3            | 200.3            | 206.3            | 212.5            | 218.9            | 225.4            |           |
| 57 Other                              | 1,219.7          | 1,416.8          | 1,135.6          | 1,395.4          | 1,395.4          | 1,437.3          | 1,480.4          | 1,524.8          | 1,570.5          |           |
| <b>59 Other Services</b>              | <b>30,751.7</b>  | <b>31,595.4</b>  | <b>30,128.1</b>  | <b>31,540.8</b>  | <b>31,540.8</b>  | <b>32,639.2</b>  | <b>34,689.6</b>  | <b>36,610.1</b>  | <b>38,702.1</b>  |           |
| 60 Charter Schools                    | 9,574.3          | 9,801.3          | 8,277.9          | 9,475.6          | 9,475.6          | 9,741.4          | 10,667.3         | 11,684.7         | 12,819.4         |           |
| 61 Tuition: Special Education         | 3,674.9          | 3,570.7          | 4,317.8          | 3,845.0          | 3,845.0          | 3,998.8          | 4,158.8          | 4,325.1          | 4,498.1          |           |
| 62 Tuition: CAT                       | 2,755.7          | 2,795.5          | 2,738.8          | 2,559.0          | 2,559.0          | 2,753.5          | 2,959.0          | 3,172.7          | 3,417.6          |           |
| 63 Tuition: Other Alt Ed Programs     | 172.3            | 135.6            | 294.1            | 188.0            | 188.0            | 197.4            | 207.3            | 217.6            | 228.5            |           |
| 64 Bussing: Public Schools            | 4,700.3          | 4,956.5          | 5,071.3          | 5,081.7          | 5,081.7          | 5,234.1          | 5,650.8          | 5,820.3          | 5,994.9          |           |
| 65 Bussing: Non-Public                | 4,409.5          | 4,699.3          | 4,116.7          | 4,452.5          | 4,452.5          | 4,586.1          | 4,723.7          | 4,865.4          | 5,011.3          |           |
| 66 Bussing: Special Ed                | 3,855.9          | 3,885.5          | 3,867.3          | 4,184.1          | 4,184.1          | 4,309.6          | 4,438.9          | 4,572.0          | 4,709.2          |           |
| 67 Bussing: Extracurricular           | 318.0            | 373.0            | 297.0            | 382.5            | 382.5            | 394.0            | 405.8            | 418.0            | 430.5            |           |
| 68 Insurance                          | 497.4            | 534.1            | 500.5            | 530.9            | 530.9            | 557.4            | 585.3            | 614.5            | 645.3            |           |
| 69 Telephone/Postage                  | 517.2            | 452.7            | 374.8            | 452.0            | 452.0            | 465.6            | 479.6            | 494.0            | 508.8            |           |
| 71 Other                              | 276.2            | 391.1            | 272.0            | 389.6            | 389.6            | 401.2            | 413.3            | 425.7            | 438.4            |           |
| <b>73 Supplies</b>                    | <b>5,393.6</b>   | <b>6,042.5</b>   | <b>5,889.2</b>   | <b>6,366.0</b>   | <b>6,366.0</b>   | <b>7,401.3</b>   | <b>7,873.4</b>   | <b>8,160.4</b>   | <b>8,458.0</b>   |           |
| 74 Heating/ Motor Pool Fuel           | 646.7            | 737.0            | 756.0            | 734.0            | 734.0            | 756.0            | 803.7            | 827.8            | 852.6            |           |
| 75 Other Operations/Maint Supplies    | 696.2            | 871.1            | 845.5            | 913.8            | 913.8            | 950.4            | 988.4            | 1,027.9          | 1,069.0          |           |
| 76 Educational                        | 1,870.3          | 2,145.6          | 2,046.1          | 2,308.0          | 2,308.0          | 2,400.3          | 2,674.2          | 2,781.2          | 2,892.4          |           |
| 77 Curriculum Proposals               | 1,123.1          | 1,172.2          | 1,062.3          | 1,101.8          | 1,101.8          | 1,933.9          | 1,991.9          | 2,051.6          | 2,113.2          |           |
| 78 Educational /Admin Software        | 1,006.0          | 970.3            | 1,082.5          | 1,140.9          | 1,140.9          | 1,186.5          | 1,234.0          | 1,283.3          | 1,334.7          |           |
| 79 Administration/Business            | 51.3             | 146.3            | 96.8             | 167.6            | 167.6            | 174.3            | 181.3            | 188.5            | 196.1            |           |
| <b>82 Other Objects</b>               | <b>773.7</b>     | <b>465.5</b>     | <b>403.7</b>     | <b>476.7</b>     | <b>476.7</b>     | <b>491.1</b>     | <b>505.8</b>     | <b>521.0</b>     | <b>536.6</b>     |           |
| <b>83 Dues and Fees - Athletics</b>   | <b>160.5</b>     | <b>131.5</b>     | <b>148.9</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>294.8</b>     | <b>313.3</b>     | <b>261.0</b>     | <b>447.1</b>     | <b>447.1</b>     | <b>460.5</b>     | <b>474.3</b>     | <b>488.6</b>     | <b>503.2</b>     |           |
| 88 Other Equipment                    | 294.8            | 313.3            | 261.0            | 447.1            | 447.1            | 460.5            | 474.3            | 488.6            | 503.2            |           |
| <b>90 Debt Service</b>                | <b>24,855.9</b>  | <b>25,773.4</b>  | <b>25,571.8</b>  | <b>26,500.5</b>  | <b>26,624.1</b>  | <b>27,235.2</b>  | <b>27,433.3</b>  | <b>27,578.5</b>  | <b>27,434.5</b>  |           |
| 91 Bond payments                      | 24,855.9         | 25,773.4         | 25,571.8         | 26,500.5         | 26,624.1         | 27,235.2         | 27,433.3         | 27,578.5         | 27,434.5         |           |
| <b>94 Reserve</b>                     | <b>5,135.4</b>   | <b>5,257.7</b>   | <b>5,257.7</b>   | <b>5,451.6</b>   | <b>5,451.6</b>   | <b>6,142.5</b>   | <b>6,355.0</b>   | <b>6,564.8</b>   | <b>7,445.6</b>   |           |
| 95 Budgetary Reserve                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| 96 Transfer to other funds            | 5,135.4          | 5,257.7          | 5,257.7          | 5,451.6          | 5,451.6          | 6,142.5          | 6,355.0          | 6,564.8          | 7,445.6          |           |
| <b>98 TOTAL EXPENSE</b>               | <b>239,048.8</b> | <b>253,401.3</b> | <b>242,559.2</b> | <b>261,809.4</b> | <b>261,707.7</b> | <b>270,132.7</b> | <b>287,245.8</b> | <b>294,064.5</b> | <b>303,839.6</b> |           |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                 | AC               | AD               | AE               | AF               | AG               | AH               | AI               | AJ               | AK               |
|----|-------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                                                   | Actual           | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
|    |                                                                   | 2017-18          | 2018-19          | 2018-19          | 2019-20          | 2019-20          | 2020-21          | 2021-22          | 2022-23          | 2023-24          |
| 3  | <b>Local</b>                                                      | <b>199,598.7</b> | <b>203,745.4</b> | <b>206,641.9</b> | <b>208,113.5</b> | <b>208,413.5</b> | <b>221,142.9</b> | <b>235,664.0</b> | <b>246,932.2</b> | <b>255,920.8</b> |
| 4  | Real Estate                                                       | 167,778.9        | 172,785.5        | 174,152.7        | 176,656.1        | 176,656.1        | 189,256.1        | 203,340.9        | 214,165.8        | 222,704.1        |
| 5  | Current                                                           | 166,713.0        | 171,594.4        | 173,060.7        | 175,469.9        | 175,469.9        | 187,944.4        | 202,029.2        | 212,854.1        | 221,392.4        |
| 6  | Interim                                                           | 1,065.9          | 1,191.1          | 1,092.0          | 1,186.2          | 1,186.2          | 1,311.7          | 1,311.7          | 1,311.7          | 1,311.7          |
| 7  | Earned Income                                                     | 21,121.8         | 21,695.3         | 21,510.4         | 21,766.9         | 21,766.9         | 22,093.4         | 22,424.9         | 22,761.2         | 23,102.6         |
| 8  | Real Estate Transfer                                              | 4,983.5          | 4,308.4          | 4,420.7          | 4,394.5          | 4,394.5          | 4,482.4          | 4,572.1          | 4,663.5          | 4,756.8          |
| 9  | Delinquent Taxes                                                  | 2,708.7          | 3,008.8          | 2,477.2          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                               | 1,402.3          | 500.0            | 2,657.0          | 1,000.0          | 1,300.0          | 1,015.0          | 1,030.2          | 1,045.7          | 1,061.4          |
| 11 | Gate Receipts                                                     | 150.9            | 131.5            | 162.8            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                             | 1,452.7          | 1,316.0          | 1,261.2          | 1,305.6          | 1,305.6          | 1,305.6          | 1,305.6          | 1,305.6          | 1,305.6          |
| 13 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                                      | <b>39,204.6</b>  | <b>39,815.0</b>  | <b>39,211.0</b>  | <b>41,514.4</b>  | <b>41,919.6</b>  | <b>42,419.7</b>  | <b>44,147.9</b>  | <b>44,198.4</b>  | <b>44,984.8</b>  |
| 15 | Student Subsidies                                                 | 20,788.7         | 20,137.8         | 19,913.9         | 20,348.6         | 20,822.2         | 20,805.2         | 20,751.3         | 20,565.9         | 20,652.0         |
| 16 | Basic Instruction                                                 | 8,202.4          | 8,208.6          | 8,421.6          | 8,421.9          | 8,810.3          | 8,810.3          | 8,810.3          | 8,810.3          | 8,810.3          |
| 18 | Special Education                                                 | 6,454.1          | 6,202.9          | 6,128.9          | 6,202.9          | 6,288.1          | 6,288.1          | 6,288.1          | 6,288.1          | 6,288.1          |
| 20 | Tuition Private Home Place't                                      | 191.4            | 290.0            | 231.1            | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            |
| 21 | Transportation                                                    | 3,736.8          | 3,674.1          | 3,313.9          | 3,674.1          | 3,674.1          | 3,674.1          | 3,674.1          | 3,674.1          | 3,674.1          |
| 22 | Medical, Dental & Nurse                                           | 250.3            | 250.3            | 255.3            | 250.3            | 250.3            | 250.3            | 250.3            | 250.3            | 250.3            |
| 23 | Rent                                                              | 1,554.5          | 1,112.8          | 1,163.8          | 1,110.3          | 1,110.3          | 1,093.2          | 1,039.4          | 853.9            | 940.1            |
| 25 | Accountability/Ready to Learn Block Grants                        | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            |
| 27 | Teacher Subsidies                                                 | 18,415.8         | 19,677.2         | 19,243.0         | 20,765.8         | 20,697.4         | 21,614.6         | 23,396.6         | 23,632.5         | 24,332.8         |
| 28 | Social Security                                                   | 3,337.5          | 3,667.4          | 3,415.4          | 3,790.4          | 3,777.9          | 3,898.0          | 4,178.0          | 4,157.0          | 4,235.4          |
| 29 | Retirement                                                        | 15,078.3         | 16,009.7         | 15,827.6         | 16,975.4         | 16,919.5         | 17,716.6         | 19,218.7         | 19,475.5         | 20,097.4         |
| 30 | Other                                                             | -                | -                | 54.2             | 400.1            | 400.1            | -                | -                | -                | -                |
| 31 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                    | <b>3,371.7</b>   | <b>3,212.2</b>   | <b>3,668.7</b>   | <b>2,967.0</b>   | <b>3,065.2</b>   | <b>2,933.9</b>   | <b>2,933.9</b>   | <b>2,933.9</b>   | <b>2,933.9</b>   |
| 33 | Title I                                                           | 867.6            | 835.3            | 704.5            | 704.5            | 704.5            | 704.5            | 704.5            | 704.5            | 704.5            |
| 34 | Title II                                                          | 247.2            | 262.3            | 207.9            | 260.3            | 260.3            | 260.3            | 260.3            | 260.3            | 260.3            |
| 35 | IDEA                                                              | 1,318.1          | 1,315.6          | 1,331.4          | 1,333.4          | 1,431.5          | 1,305.6          | 1,305.6          | 1,305.6          | 1,305.6          |
| 36 | MA Direct Services/Time Study                                     | 803.0            | 690.0            | 1,251.2          | 500.0            | 500.0            | 500.0            | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                             | 135.8            | 109.0            | 173.8            | 168.9            | 168.9            | 163.6            | 163.6            | 163.6            | 163.6            |
| 38 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 39 | <b>Local Taxes &amp; Subsidies</b>                                | <b>242,175.0</b> | <b>246,772.6</b> | <b>249,521.6</b> | <b>252,595.0</b> | <b>253,398.3</b> | <b>266,496.6</b> | <b>282,745.8</b> | <b>294,064.5</b> | <b>303,839.6</b> |
| 40 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 41 | <b>Beginning Fund Balance</b>                                     | <b>28,780.2</b>  | <b>28,064.5</b>  | <b>31,906.4</b>  | <b>31,816.7</b>  | <b>38,868.8</b>  | <b>30,559.5</b>  | <b>26,923.3</b>  | <b>22,423.3</b>  | <b>22,423.3</b>  |
| 42 | FB Adjustment                                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 43 | <b>Ending Fund Balance</b>                                        | <b>31,906.4</b>  | <b>21,435.8</b>  | <b>38,868.8</b>  | <b>22,602.2</b>  | <b>30,559.5</b>  | <b>26,923.3</b>  | <b>22,423.3</b>  | <b>22,423.3</b>  | <b>22,423.3</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              | 11,304.1         | -                | 13,945.5         | -                | 4,636.2          | -                | -                | -                | -                |
| 48 | Designated/Committed Fund Balance for Alternative Education       | 676.0            | 500.0            | 1,000.0          | 676.0            | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 49 | Designated/Committed Fund Balance for Enrollment Growth           | -                | 1,000.0          | 2,500.0          | 2,000.0          | 3,500.0          | 4,500.0          | -                | -                | -                |
| 50 | Designated/Committed Fund Balance for Athletic Fund               | 69.8             | 79.3             | 83.6             | 69.8             | 83.6             | 83.6             | 83.6             | 83.6             | 83.6             |
| 51 | <b>Beginning Unassigned Fund Balance</b>                          | <b>15,696.6</b>  | <b>15,196.6</b>  | <b>15,696.6</b>  | <b>15,196.6</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>15,696.6</b>  | <b>15,696.6</b>  | <b>17,179.8</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>  |
| 53 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 54 | <b>Assumed use of FB</b>                                          | <b>(3,126.2)</b> | <b>6,628.7</b>   | <b>(6,962.4)</b> | <b>9,214.4</b>   | <b>8,309.3</b>   | <b>3,636.2</b>   | <b>4,500.0</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  |                                            |   |   |   | 2019-20        | 2020-21        |   | 2021-22        | 2022-23        | 2023-24        |
| 3  |                                            |   |   |   | Budget         | Budget         |   | Forecast       | Forecast       | Forecast       |
| 4  | Market Values                              |   |   |   |                |                |   |                |                |                |
| 5  | Chester County                             |   |   |   | 13,366,030     | 13,366,030     |   | 13,366,030     | 13,366,030     | 13,366,030     |
| 6  | Delaware County                            |   |   |   | 841,146        | 841,146        |   | 841,146        | 841,146        | 841,146        |
| 7  |                                            |   |   |   | 14,207,176     | 14,207,176     |   | 14,207,176     | 14,207,176     | 14,207,176     |
| 8  |                                            |   |   |   |                |                |   |                |                |                |
| 9  |                                            |   |   |   |                |                |   |                |                |                |
| 10 | Net amount to be raised from R/E taxes     |   |   |   | 175,344        | 187,944        |   | 202,029        | 212,854        | 221,392        |
| 11 | Gross tax to be levied                     |   |   |   | 181,704        | 194,761        |   | 209,357        | 220,574        | 229,422        |
| 12 |                                            |   |   |   |                |                |   |                |                |                |
| 13 | Equilization Between Counties              |   |   |   |                |                |   |                |                |                |
| 14 | Chester County %                           |   |   |   | 94.08%         | 94.08%         |   | 94.08%         | 94.08%         | 94.08%         |
| 15 | Delaware County %                          |   |   |   | 5.92%          | 5.92%          |   | 5.92%          | 5.92%          | 5.92%          |
| 16 |                                            |   |   |   |                |                |   |                |                |                |
| 17 | Chester Cnty Levy                          |   |   |   | 171,175        | 183,230        |   | 196,962        | 207,515        | 215,839        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,529         | 11,531         |   | 12,395         | 13,059         | 13,583         |
| 19 |                                            |   |   |   | 181,704        | 194,761        |   | 209,357        | 220,574        | 229,422        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 171,175        | 183,230        |   | 196,962        | 207,515        | 215,839        |
| 23 | Chester Cnty assessed value                |   |   |   | 7,902,002      | 7,942,002      |   | 7,982,002      | 8,022,002      | 8,062,002      |
| 24 |                                            |   |   |   |                |                |   |                |                |                |
| 25 | <b>Chester County Millage</b>              |   |   |   | <b>21.6622</b> | <b>23.0710</b> |   | <b>24.6757</b> | <b>25.8682</b> | <b>26.7723</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.2723</b> | <b>21.6622</b> |   | <b>23.07</b>   | <b>24.68</b>   | <b>25.87</b>   |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.39</b>    | <b>1.41</b>    |   | <b>1.60</b>    | <b>1.19</b>    | <b>0.90</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>6.5%</b>    |   | <b>7.0%</b>    | <b>4.8%</b>    | <b>3.5%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 10,529         | 11,531         |   | 12,395         | 13,059         | 13,583         |
| 31 | Delaware Cnty Assessed Value               |   |   |   | 647,545        | 648,045        |   | 648,545        | 649,045        | 649,545        |
| 32 |                                            |   |   |   |                |                |   |                |                |                |
| 33 | <b>Delaware County Millage</b>             |   |   |   | <b>16.2597</b> | <b>17.7934</b> |   | <b>19.1121</b> | <b>20.1207</b> | <b>20.9117</b> |
| 34 | <b>Previous Yr Millage</b>                 |   |   |   | <b>16.0761</b> | <b>16.2597</b> |   | <b>17.79</b>   | <b>19.11</b>   | <b>20.12</b>   |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.18</b>    | <b>1.53</b>    |   | <b>1.32</b>    | <b>1.01</b>    | <b>0.79</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>1.1%</b>    | <b>9.4%</b>    |   | <b>7.4%</b>    | <b>5.3%</b>    | <b>3.9%</b>    |
| 38 |                                            |   |   |   |                |                |   |                |                |                |
| 39 | <b>Multi County Millage re-balancing</b>   |   |   |   |                |                |   |                |                |                |
| 40 | Chester Cty Levy Rebalanced                |   |   |   | 170,946        |                |   |                |                |                |
| 41 | Delaware Cty Levy Rebalanced               |   |   |   | 10,758         |                |   |                |                |                |
| 42 |                                            |   |   |   | 181,704        |                |   |                |                |                |
| 43 |                                            |   |   |   |                |                |   |                |                |                |
| 44 | <b>Chester County Millage</b>              |   |   |   | <b>21.6622</b> | <b>23.0710</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>21.6332</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>1.41</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>6.65%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>22.1820</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.8890</b>  |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>16.2597</b> | <b>17.7934</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>16.6133</b> |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>1.18</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>7.10%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>17.0120</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.7814</b>  |   |                |                |                |



# 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 |
| 2009-10         | \$7,661,410    | \$60,759      | 0.8%           | \$646,433       | \$4,369       | 0.7%           |
| 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    | \$18,548      | 0.2%           | \$648,116       | \$829         | 0.1%           |
| 10 YEAR AVERAGE |                | \$24,138      | 0.3%           |                 | \$605         | 0.1%           |
| 5 YEAR AVERAGE  |                | \$41,686      | 0.5%           |                 | \$2,095       | 0.3%           |
| 3 YEAR AVERAGE  |                | \$47,865      | 0.6%           |                 | \$260         | 0.0%           |

| CHESTER COUNTY     |           |               |                | DELAWARE COUNTY    |          |               |                |
|--------------------|-----------|---------------|----------------|--------------------|----------|---------------|----------------|
|                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL | +/-<br>AMOUNT | +/-<br>PERCENT |
| <b>COMMERCIAL</b>  |           |               |                | <b>COMMERCIAL</b>  |          |               |                |
| 2014-15            | 1,511,650 | (4,325)       | -0.29%         | 2014-15            | 8,533    | -             | 0.00%          |
| 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            | 1,581,606 | 49,967        | 3.16%          | 2019-20            | 6,938    | (1,071)       | -15.43%        |
| 2020-21            | 1,611,606 | 30,000        | 1.86%          | 2020-21            | 6,938    | -             | 0.00%          |
| 2021-22            | 1,641,606 | 30,000        | 1.83%          | 2021-22            | 6,938    | -             | 0.00%          |
| 2022-23            | 1,671,606 | 30,000        | 1.79%          | 2022-23            | 6,938    | -             | 0.00%          |
| 2023-24            | 1,701,606 | 30,000        | 1.76%          | 2023-24            | 6,938    | -             | 0.00%          |
| Average increase   |           |               | 1.14%          | Average increase   |          |               | -2.20%         |
| <b>RESIDENTIAL</b> |           |               |                | <b>RESIDENTIAL</b> |          |               |                |
| 2014-15            | 6,085,329 | 18,453        | 0.30%          | 2014-15            | 633,892  | 4,786         | 0.75%          |
| 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            | 6,273,481 | 10,000        | 0.16%          | 2019-20            | 640,607  | 500           | 0.08%          |
| 2020-21            | 6,283,481 | 10,000        | 0.16%          | 2020-21            | 641,107  | 500           | 0.08%          |
| 2021-22            | 6,293,481 | 10,000        | 0.16%          | 2021-22            | 641,607  | 500           | 0.08%          |
| 2022-23            | 6,303,481 | 10,000        | 0.16%          | 2022-23            | 642,107  | 500           | 0.08%          |
| 2023-24            | 6,313,481 | 10,000        | 0.16%          | 2023-24            | 642,607  | 500           | 0.08%          |
| Average increase   |           |               | 0.40%          | Average increase   |          |               | 0.21%          |
| <b>OTHER</b>       |           |               |                | <b>OTHER</b>       |          |               |                |
| 2014-15            | 49,319    | (1,437)       | -2.91%         | 2014-15            | -        | -             | 0.00%          |
| 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            | 46,915    | -             | 0.00%          | 2019-20            | -        | -             | 0.00%          |
| 2020-21            | 46,915    | -             | 0.00%          | 2020-21            | -        | -             | 0.00%          |
| 2021-22            | 46,915    | -             | 0.00%          | 2021-22            | -        | -             | 0.00%          |
| 2022-23            | 46,915    | -             | 0.00%          | 2022-23            | -        | -             | 0.00%          |
| 2023-24            | 46,915    | -             | 0.00%          | 2023-24            | -        | -             | 0.00%          |
| Average increase   |           |               | -0.83%         | Average increase   |          |               | 0.00%          |
| <b>TOTAL</b>       |           |               |                | <b>TOTAL</b>       |          |               |                |
| 2014-15            | 7,646,298 | 12,691        | 0.17%          | 2014-15            | 642,425  | 4,786         | 0.74%          |
| 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            | 7,902,002 | 59,967        | 0.76%          | 2019-20            | 647,545  | (571)         | -0.09%         |
| 2020-21            | 7,942,002 | 40,000        | 0.50%          | 2020-21            | 648,045  | 500           | 0.08%          |
| 2021-22            | 7,982,002 | 40,000        | 0.50%          | 2021-22            | 648,545  | 500           | 0.08%          |
| 2022-23            | 8,022,002 | 40,000        | 0.50%          | 2022-23            | 649,045  | 500           | 0.08%          |
| 2023-24            | 8,062,002 | 40,000        | 0.50%          | 2023-24            | 649,545  | 500           | 0.08%          |
| Average increase   |           |               | 0.54%          | Average increase   |          |               | 0.18%          |

West Chester Area School District  
 Budget Forecast Model  
 2018-19 Projection Changes  
 September 2019

| <u>Expenses</u>             |                   |
|-----------------------------|-------------------|
| Benefits                    | \$ 119,676        |
| Prof. & Tech Services       | \$ 102,046        |
| Purchased Property Services | \$ 7,051          |
| Other Services              | \$ 35,802         |
| Supplies                    | \$ 3,961          |
| Other Objects               | \$ 536            |
| Total Expenses              | <u>\$ 269,072</u> |

| <u>Revenues</u> |               |
|-----------------|---------------|
| Federal Revenue | \$ 131        |
| Total Revenues  | <u>\$ 131</u> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Decrease in Fund Balance Designation for Future Millage Increases | \$ (268,941)        |
| Increase (Decrease) in Ending Fund Balance 6/30/19                | <u>\$ (268,941)</u> |

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

| <u>Expenses</u>                  |              |
|----------------------------------|--------------|
| Change in Average Teacher Salary |              |
| Budgeted teacher salary          | \$ 73,703    |
| Actual teacher salary            | \$ 73,361    |
| Decreased avg. teacher salary    | \$ (342)     |
| Number of teachers               | 954.40       |
| Increase in teacher attrition    | \$ (326,405) |
| Benefits- SS & PSERS             | \$ (136,894) |
| Staffing Changes                 | \$ 24,500    |
| Prof. & Tech Services            | \$ 213,515   |
| Debt Service                     | \$ 123,548   |
| Total Expenses                   | \$ (101,736) |

| <u>Revenues</u>           |             |
|---------------------------|-------------|
| Interest Income           | \$ 300,000  |
| State Subsidy- SS & PSERS | \$ (68,447) |
| IDEA Revenue              | \$ 98,166   |
| Total Revenues            | \$ 329,719  |

| <u>Fund Balance Analysis</u>                                                |              |
|-----------------------------------------------------------------------------|--------------|
| Decrease in Beginning Fund Balance Designation for Future Millage Increases | \$ (268,941) |
| Increase in Fund Balance Designation for Future Millage Increases           | \$ 431,455   |
| Increase (Decrease) in Ending Fund Balance 6/30/19                          | \$ 162,514   |

West Chester Area School District  
 Budget Forecast Model  
 2018-19 Projection Changes  
 August 2019

| <u>Expenses</u>             |                       |
|-----------------------------|-----------------------|
| Salaries                    | \$ (781,714)          |
| Benefits                    | \$ (3,547,775)        |
| Prof. & Tech Services       | \$ (2,570,787)        |
| Purchased Property Services | \$ (453,356)          |
| Other Services              | \$ 321,960            |
| Supplies                    | \$ 69,303             |
| Other Objects               | \$ (62,390)           |
| Dues & Fees- Athletics      | \$ 17,447             |
| Property                    | \$ (52,272)           |
| Debt Service                | \$ (34,030)           |
| <b>Total Expenses</b>       | <b>\$ (7,093,614)</b> |

| <u>Revenues</u>       |                   |
|-----------------------|-------------------|
| Local Revenue         | \$ 871,519        |
| State Revenue         | \$ (868,726)      |
| Federal Revenue       | \$ 224,671        |
| <b>Total Revenues</b> | <b>\$ 227,464</b> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Alternative Education    | \$ 324,000          |
| Increase in Fund Balance Designation for Athletic Fund            | \$ 13,821           |
| Increase in Fund Balance Designation for Enrollment Growth        | \$ 1,500,000        |
| Increase in Fund Balance Designation for Future Millage Increases | \$ 4,000,000        |
| Increase in Unassigned Fund Balance                               | \$ 1,483,257        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/19</b>         | <b>\$ 7,321,078</b> |

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

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

| <u>Revenues</u>     |            |
|---------------------|------------|
| Basic Ed. Subsidy   | \$ 388,418 |
| Special Ed. Subsidy | \$ 85,237  |
| Total Revenues      | \$ 473,655 |

| <u>Fund Balance Analysis</u>                                                |              |
|-----------------------------------------------------------------------------|--------------|
| Increase in Beginning Fund Balance Designation for Alternative Education    | \$ 324,000   |
| Increase in Beginning Fund Balance Designation for Athletic Fund            | \$ 13,821    |
| Increase in Beginning Fund Balance Designation for Enrollment Growth        | \$ 1,500,000 |
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 4,000,000 |
| Increase in Beginning Unassigned Fund Balance                               | \$ 1,483,257 |
| Increase in Fund Balance Designation for Future Millage Increases           | \$ 473,655   |
| Increase (Decrease) in Ending Fund Balance 6/30/19                          | \$ 7,794,733 |

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

|    | A                                                                             | B | C              | D              | E                             | F              | G              |
|----|-------------------------------------------------------------------------------|---|----------------|----------------|-------------------------------|----------------|----------------|
| 5  | <b>Staff Changes / Student Enrollment</b>                                     |   |                |                |                               |                |                |
| 6  |                                                                               |   |                |                | <b>Enrollment Assumptions</b> |                |                |
| 7  |                                                                               |   | <b>2019-20</b> | <b>2020-21</b> | <b>2021-22</b>                | <b>2022-23</b> | <b>2023-24</b> |
| 8  | KG                                                                            |   | 852            | 916            | 804                           | 888            | 888            |
| 9  | 1st to 5th Grade                                                              |   | 4,513          | 4,530          | 4,698                         | 4,700          | 4,695          |
| 10 | Grades 6-8                                                                    |   | 2,832          | 2,895          | 2,845                         | 2,809          | 2,869          |
| 11 | Grades 9-12                                                                   |   | 3,839          | 3,850          | 3,812                         | 3,846          | 3,912          |
| 12 | <b>Total</b>                                                                  |   | 12,036         | 12,191         | 12,159                        | 12,243         | 12,364         |
| 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>Salary Increases (based on Act 1 Index)</b>                                |   |                |                |                               |                |                |
| 29 |                                                                               |   |                | <b>2020-21</b> | <b>2021-22</b>                | <b>2022-23</b> | <b>2023-24</b> |
| 30 | Administration                                                                |   |                | 2.40%          | 2.40%                         | 2.40%          | 2.40%          |
| 31 | Teachers                                                                      |   |                | 3.16%          | 2.85%                         | 2.40%          | 2.40%          |
| 32 | Non-Bargaining                                                                |   |                | 2.40%          | 2.40%                         | 2.40%          | 2.40%          |
| 33 | Support Staff                                                                 |   |                | 2.40%          | 2.40%                         | 2.40%          | 2.40%          |
| 34 | Crafts/Trades                                                                 |   |                | 2.40%          | 2.40%                         | 2.40%          | 2.40%          |
| 35 |                                                                               |   |                |                |                               |                |                |
| 36 | Miscellaneous                                                                 |   |                | <b>2020-21</b> | <b>2021-22</b>                | <b>2022-23</b> | <b>2023-24</b> |
| 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 | <b>Benefits - 200</b>                                                         |   |                |                |                               |                |                |
| 42 |                                                                               |   |                | <b>2020-21</b> | <b>2021-22</b>                | <b>2022-23</b> | <b>2023-24</b> |
| 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 | <b>PSERS</b>                                                                  |   |                | <b>34.77%</b>  | <b>35.19%</b>                 | <b>35.84%</b>  | <b>36.30%</b>  |
| 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                                                                       |   |                | \$1,480.79     | \$1,592.89                    | \$1,713.47     | \$1,843.18     |
| 56 | Dental                                                                        |   |                | \$91.65        | \$95.59                       | \$99.70        | \$103.99       |
| 57 | Vision                                                                        |   |                | \$14.19        | \$14.52                       | \$14.85        | \$15.19        |
| 58 | Prescription                                                                  |   |                | \$356.22       | \$391.84                      | \$431.03       | \$474.13       |
| 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>Professional and Technical Services - 300</b>                                                                                                   |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 66  |                                                                                                                                                    |                                     |                  | <b>2020-21</b>                | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</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>Purchased Property Services - 400</b>                                                                                                           |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 72  |                                                                                                                                                    |                                     |                  | <b>2020-21</b>                | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</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>Other Purchased Services - 500</b>                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 78  |                                                                                                                                                    |                                     |                  | <b>2020-21</b>                | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</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                          | 436              | 449                           | 462              | 476              |                |
| 86  |                                                                                                                                                    | Special Ed                          | 98               | 103                           | 108              | 113              |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                  |                               |                  |                  |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,302         | \$14,731                      | \$15,173         | \$15,628         |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$35,774         | \$39,351                      | \$43,287         | \$47,615         |                |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |                  |                               |                  |                  |                |
| 91  |                                                                                                                                                    | Full Time                           | 121              | 127                           | 133              | 140              |                |
| 92  |                                                                                                                                                    | Academic                            | 21               | 22                            | 23               | 24               |                |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |                  |                               |                  |                  |                |
| 94  |                                                                                                                                                    | Full Time                           | \$20,993         | \$21,497                      | \$22,013         | \$22,541         |                |
| 95  |                                                                                                                                                    | Academic                            | \$10,160         | \$10,404                      | \$10,654         | \$10,909         |                |
| 96  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 97  | <b>Supplies - 600</b>                                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 98  |                                                                                                                                                    |                                     |                  | <b>2020-21</b>                | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</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>1,933,850</b> | <b>1,991,866</b>              | <b>2,051,621</b> | <b>2,113,170</b> |                |
| 103 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 104 | <b>Property - 700</b>                                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 105 |                                                                                                                                                    |                                     |                  | <b>2020-21</b>                | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</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>800 Other Object Dues and Fees</b>                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 112 |                                                                                                                                                    |                                     |                  | <b>2020-21</b>                | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</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>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</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>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</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                                                                                                | \$ 1,093,234   | \$ 1,039,356   | \$ 853,928     | \$ 940,107     |
| 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>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 26 | Title I                                                                                             | \$ 704,467     | \$ 704,467     | \$ 704,467     | \$ 704,467     |
| 27 | Title II                                                                                            | \$ 260,260     | \$ 260,260     | \$ 260,260     | \$ 260,260     |
| 28 | IDEA                                                                                                | \$ 1,305,640   | \$ 1,305,640   | \$ 1,305,640   | \$ 1,305,640   |
| 29 | Medical Access                                                                                      | \$ 500,000     | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 163,552     | \$ 163,552     | \$ 163,552     | \$ 163,552     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 |                |                |                |                |
|    |                                                                                                     | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 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> | 2019-20<br>Budget | 2019-20<br>Projected | 2020-21<br>Forecast | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast |
|--------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Administrators</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$125,648         |                      | \$128,664           | \$131,751           | \$134,914           | \$138,151           |
| Additional Headcount                 | 1.00              |                      | -                   | 1.00                | -                   | -                   |
| Additional Salary Expense            | \$280,000         |                      | \$0                 | \$135,977           | \$0                 | \$0                 |
| <b>Teacher</b>                       |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$56,515          | \$54,195             | \$58,254            | \$59,530            | \$60,580            | \$61,656            |
| Average Teacher Salary               | \$73,703          | \$74,148             | \$76,499            | \$78,174            | \$81,826            | \$83,279            |
| Headcount Change (Enrollment)        | 10.80             |                      | -                   | 38.00               | -                   | -                   |
| Headcount Change (Curricular)        | -                 |                      | -                   | -                   | -                   | -                   |
| Change Salary Expense                | \$889,060         |                      | \$0                 | \$2,106,987         | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$68,049          |                      | \$69,682            | \$71,355            | \$73,067            | \$74,821            |
| Additional Headcount                 | 1.00              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$24,200          |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Support Staff</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$26,583          |                      | \$27,221            | \$27,874            | \$28,543            | \$29,228            |
| Additional Headcount                 | 1.00              |                      | -                   | 3.50                | -                   | -                   |
| Additional Salary Expense            | \$51,888          |                      | \$0                 | \$127,130           | \$0                 | \$0                 |
| <b>Crafts/Trades</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$41,686          |                      | \$42,686            | \$43,711            | \$44,760            | \$45,834            |
| Additional Headcount                 | 5.50              |                      | -                   | 4.50                | -                   | -                   |
| Additional Salary Expense            | \$130,223         |                      | \$0                 | \$178,620           | \$0                 | \$0                 |

|                                                    | 2019-20<br>Budget | 2019-20<br>Projected | 2020-21<br>Forecast | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast |
|----------------------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Teacher Staffing Changes Detail</u></b>      |                   |                      | 3.16%               | 2.85%               | 2.40%               | 2.40%               |
| Salary before Attrition                            | 70,796,091        |                      | 73,434,229          | 75,014,819          | 78,460,729          | 79,831,787          |
| 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                            | 69,546,091        | 70,029,446           | 72,184,229          | 73,764,819          | 77,210,729          | 78,581,787          |
| Increase with Attrition                            |                   |                      | 3.08%               | 2.19%               | 1.76%               | 1.78%               |
| Staffing changes                                   | 889,060           | -                    | -                   | 2,106,987           | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 70,435,151        | 70,029,446           | 72,184,229          | 75,871,806          | 77,210,729          | 78,581,787          |
| Increase with Attrition & Staffing Changes         |                   |                      | 3.08%               | 5.11%               | 1.76%               | 1.78%               |

West Chester Area School District  
Assumptions for Salaries

| <b>TOTAL SALARY EXPENSE</b>          |                   |                   |                    |                    |                    |                    |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | 2019-20           | 2019-20           | 2020-21            | 2021-22            | 2022-23            | 2023-24            |
|                                      | Budget            | Projected         | Forecast           | Forecast           | Forecast           | Forecast           |
| Admin Staff                          | 8,700,364         | 8,905,319         | 8,909,173          | 9,258,970          | 9,481,185          | 9,708,734          |
| <b>Total Administration Salaries</b> | <b>8,700,364</b>  | <b>8,905,319</b>  | <b>8,909,173</b>   | <b>9,258,970</b>   | <b>9,481,185</b>   | <b>9,708,734</b>   |
| Teacher Staff Salaries               | 70,435,151        | 70,029,446        | 72,184,229         | 75,871,806         | 77,210,729         | 78,581,787         |
| Extra Duty Pymnts (123)              | 1,000,456         | 1,000,456         | 1,025,300          | 1,047,751          | 1,066,240          | 1,085,174          |
| Sabbatical Pymnts (124)              | 200,000           | 200,000           | 200,000            | 200,000            | 200,000            | 200,000            |
| Subject Chair Pymnts (125)           | 421,496           | 421,496           | 421,496            | 421,496            | 421,496            | 421,496            |
| Severance Pymnts (127)               | 392,000           | 392,000           | 401,734            | 410,531            | 417,775            | 425,194            |
| 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>74,616,103</b> | <b>74,210,398</b> | <b>76,399,759</b>  | <b>80,118,583</b>  | <b>81,483,241</b>  | <b>82,880,651</b>  |
| Reg Salaries (141)                   | 3,803,212         | 3,702,057         | 3,894,489          | 3,987,957          | 4,083,668          | 4,181,676          |
| Overtime (143)                       | 1,000             | 1,000             | 1,000              | 1,000              | 1,000              | 1,000              |
| <b>Technical</b>                     | <b>3,804,212</b>  | <b>3,703,057</b>  | <b>3,895,489</b>   | <b>3,988,957</b>   | <b>4,084,668</b>   | <b>4,182,676</b>   |
| Reg Salaries (151)                   | 2,944,642         | 2,944,642         | 3,015,313          | 3,164,101          | 3,240,039          | 3,317,800          |
| Overtime (153)                       | 58,636            | 58,636            | 60,043             | 61,484             | 62,960             | 64,471             |
| Library/Office Aides (154),(155)     | 491,684           | 491,684           | 503,484            | 528,068            | 540,742            | 553,719            |
| Technology Aides (158)               | 422,300           | 422,300           | 432,435            | 481,024            | 492,568            | 504,390            |
| Instructional Aides (191)            | 2,274,981         | 2,274,981         | 2,329,581          | 2,385,490          | 2,442,742          | 2,501,368          |
| Instructional Aides OT (193)         | 56,620            | 56,620            | 57,979             | 59,370             | 60,795             | 62,254             |
| <b>Office Clerical</b>               | <b>6,248,863</b>  | <b>6,248,863</b>  | <b>6,398,836</b>   | <b>6,679,538</b>   | <b>6,839,847</b>   | <b>7,004,003</b>   |
| Reg Salaries Oper & Maint(161)       | 5,193,306         | 5,193,306         | 5,317,945          | 5,624,196          | 5,759,177          | 5,897,397          |
| Temporary salaries (162)             | 75,000            | 75,000            | 76,800             | 78,643             | 80,531             | 82,463             |
| Overtime (163)                       | 185,500           | 185,500           | 189,952            | 194,511            | 199,179            | 203,959            |
| Severance (167)                      | 40,000            | 40,000            | 40,000             | 40,000             | 40,000             | 40,000             |
| Reg Salaries Technology (168)        | 663,589           | 663,589           | 679,515            | 695,823            | 712,523            | 729,624            |
| <b>Crafts and Trades</b>             | <b>6,157,395</b>  | <b>6,157,395</b>  | <b>6,304,212</b>   | <b>6,633,174</b>   | <b>6,791,410</b>   | <b>6,953,444</b>   |
| <b>Total Salary Expense</b>          | <b>99,526,937</b> | <b>99,225,032</b> | <b>101,907,469</b> | <b>106,679,221</b> | <b>108,680,350</b> | <b>110,729,507</b> |
| <b>% Increase</b>                    |                   | -0.30%            | 2.70%              | 4.68%              | 1.88%              | 1.89%              |

| POSITIONS                                         | Func | Acct | Prog | 2018-19 Actual |               |               |              | Total         | 2019-20 Budget |               |               |              | Total         | Addition/Reductions to 2019-20 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 Instruction           | 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   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | 1.00        | 1.00         |             |
| Secondary Director of Education                   | 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          | -                                     | -             | -           | -            |             |
| Principals and Asst. Principals                   | 2380 | 111  | 40   | 10.00          | 9.00          | 12.00         | -            | 31.00         | 10.00          | 9.00          | 12.00         | -            | 31.00         | -                                     | -             | -           | -            |             |
| 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          | -                                     | -             | -           | -            |             |
| APT Coordinator                                   | 1291 | 111  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            |             |
| <b>School Administration Total</b>                |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>25.00</b> | <b>59.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>26.00</b> | <b>60.00</b>  |                                       |               |             | <b>1.00</b>  | <b>1.00</b> |
| <b>Teachers</b>                                   |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |
| Full Day KG                                       | 1110 | 121  | 08F  | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -           | -            | -           |
| 1st Grade                                         | 1110 | 121  | 09   | 43.00          | -             | -             | -            | 43.00         | 44.00          | -             | -             | -            | 44.00         | 1.00                                  | -             | -           | -            | 1.00        |
| 2nd Grade                                         | 1110 | 121  | 09   | 38.00          | -             | -             | -            | 38.00         | 39.00          | -             | -             | -            | 39.00         | 1.00                                  | -             | -           | -            | 1.00        |
| 3rd Grade                                         | 1110 | 121  | 09   | 37.00          | -             | -             | -            | 37.00         | 38.00          | -             | -             | -            | 38.00         | 1.00                                  | -             | -           | -            | 1.00        |
| 4th Grade                                         | 1110 | 121  | 09   | 36.00          | -             | -             | -            | 36.00         | 37.00          | -             | -             | -            | 37.00         | 1.00                                  | -             | -           | -            | 1.00        |
| 5th Grade                                         | 1110 | 121  | 09   | 36.00          | -             | -             | -            | 36.00         | 36.00          | -             | -             | -            | 36.00         | -                                     | -             | -           | -            | -           |
| Art                                               | 1110 | 121  | 01   | 9.70           | 7.10          | 7.60          | -            | 24.40         | 9.70           | 7.10          | 7.60          | -            | 24.40         | -                                     | -             | -           | -            | -           |
| ELD                                               | 1110 | 121  | 02   | 12.50          | 3.40          | 3.20          | -            | 19.10         | 12.50          | 3.40          | 3.20          | -            | 19.10         | -                                     | -             | -           | -            | -           |
| Engl/Lang Arts                                    | 1110 | 121  | 06   | -              | 25.20         | 34.30         | -            | 59.50         | -              | 26.20         | 35.30         | -            | 61.50         | -                                     | 1.00          | 1.00        | -            | 2.00        |
| World Language                                    | 1110 | 121  | 07   | -              | 9.30          | 25.30         | -            | 34.60         | -              | 9.30          | 25.30         | -            | 34.60         | -                                     | -             | -           | -            | -           |
| Instructional Coaches                             | 1110 | 121  | 09   | 10.00          | -             | -             | -            | 10.00         | 10.00          | -             | -             | -            | 10.00         | -                                     | -             | -           | -            | -           |
| Computer/Tech Ed                                  | 1110 | 121  | 10   | -              | 5.00          | -             | -            | 5.00          | -              | 5.00          | -             | -            | 5.00          | -                                     | -             | -           | -            | -           |
| 11 -                                              |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |
| Health                                            | 1110 | 121  | 11A  | -              | 9.43          | 6.85          | -            | 16.28         | -              | 9.43          | 6.85          | -            | 16.28         | -                                     | -             | -           | -            | -           |
| Math                                              | 1110 | 121  | 15   | -              | 28.80         | 38.10         | -            | 66.90         | -              | 29.80         | 38.10         | -            | 67.90         | -                                     | 1.00          | -           | -            | 1.00        |
| 17 -                                              |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |
| Phys Ed                                           | 1110 | 121  | 17A  | 10.62          | 6.77          | 13.15         | 1.00         | 31.54         | 10.62          | 6.77          | 13.15         | 1.50         | 32.04         | -                                     | -             | -           | 0.50         | 0.50        |
| Science                                           | 1110 | 121  | 19   | -              | 22.00         | 41.85         | -            | 63.85         | -              | 23.00         | 41.85         | -            | 64.85         | -                                     | 1.00          | -           | -            | 1.00        |
| Social Studies                                    | 1110 | 121  | 20   | -              | 21.80         | 37.30         | -            | 59.10         | -              | 21.80         | 37.30         | -            | 59.10         | -                                     | -             | -           | -            | -           |
| 06A -                                             |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |
| Reading Specialist/Teacher                        | 1110 | 121  | 06B  | 22.10          | 14.13         | 3.00          | -            | 39.23         | 22.10          | 14.13         | 3.00          | -            | 39.23         | -                                     | -             | -           | -            | -           |
| Music -Vocal                                      | 1110 | 121  | 16A  | 9.80           | 3.40          | 2.60          | -            | 15.80         | 9.80           | 3.40          | 2.60          | -            | 15.80         | -                                     | -             | -           | -            | -           |
| Music -Instrumental                               | 1110 | 121  | 16B  | 10.00          | 8.00          | 4.20          | -            | 22.20         | 10.00          | 8.00          | 4.20          | -            | 22.20         | -                                     | -             | -           | -            | -           |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35   | 3.90           | -             | -             | -            | 3.90          | 3.90           | -             | -             | -            | 3.90          | -                                     | -             | -           | -            | -           |
| <b>Total</b>                                      |      |      |      | <b>318.62</b>  | <b>164.33</b> | <b>217.45</b> | <b>1.00</b>  | <b>701.40</b> | <b>322.62</b>  | <b>167.33</b> | <b>218.45</b> | <b>1.50</b>  | <b>709.90</b> | <b>4.00</b>                           | <b>3.00</b>   | <b>1.00</b> | <b>0.50</b>  | <b>8.50</b> |
| Fam and Cons Science                              | 1340 | 121  | 12   | -              | 7.20          | 6.00          | -            | 13.20         | -              | 7.20          | 6.00          | -            | 13.20         | -                                     | -             | -           | -            | -           |
| Industrial Arts                                   | 1350 | 121  | 13   | -              | 6.00          | 3.80          | -            | 9.80          | -              | 6.00          | 3.80          | -            | 9.80          | -                                     | -             | -           | -            | -           |
| Business Education                                | 1360 | 121  | 03   | -              | -             | 5.80          | -            | 5.80          | -              | -             | 5.80          | -            | 5.80          | -                                     | -             | -           | -            | -           |
| Marketing                                         | 1320 | 121  | 04   | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -           |
| <b>Total</b>                                      |      |      |      | <b>-</b>       | <b>13.20</b>  | <b>15.60</b>  | <b>-</b>     | <b>28.80</b>  | <b>-</b>       | <b>13.20</b>  | <b>15.60</b>  | <b>-</b>     | <b>28.80</b>  | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>    |

| POSITIONS                                                           | Func | Acct | Prog | 2018-19 Actual |               |               |              |               | 2019-20 Budget |               |               |              |               | Addition/Reductions to 2019-20 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    |              |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00         | 6.00          | -              | -             | -             | 6.00         | 6.00          | -                                     | -             | -           | -            | -        | -            |
| Autistic                                                            | 1233 | 121  | 21C  | 6.50           | 3.00          | 2.50          | -            | 12.00         | 7.50           | 4.00          | 2.50          | -            | 14.00         | 1.00                                  | 1.00          | -           | -            | -        | 2.00         |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 1.00          | 3.50          | -            | 6.50          | 2.00           | 1.00          | 3.50          | -            | 6.50          | -                                     | -             | -           | -            | -        | -            |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -        | -            |
| APT Program                                                         | 1231 | 121  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -        | -            |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 2.00          | 1.00          | -            | 5.50          | 2.50           | 2.00          | 1.00          | -            | 5.50          | -                                     | -             | -           | -            | -        | -            |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 26.00          | 17.70         | 21.00         | -            | 64.70         | 26.00          | 18.00         | 21.00         | -            | 65.00         | -                                     | 0.30          | -           | -            | -        | 0.30         |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | -             | -             | -            | 2.00          | 2.00           | -             | -             | -            | 2.00          | -                                     | -             | -           | -            | -        | -            |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 13.00        | 13.00         | -              | -             | -             | 13.00        | 13.00         | -                                     | -             | -           | -            | -        | -            |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 7.00           | 3.70          | 4.80          | 0.50         | 16.00         | 7.00           | 3.70          | 4.80          | 0.50         | 16.00         | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>46.00</b>   | <b>27.40</b>  | <b>32.80</b>  | <b>19.50</b> | <b>125.70</b> | <b>47.00</b>   | <b>28.70</b>  | <b>32.80</b>  | <b>19.50</b> | <b>128.00</b> | <b>1.00</b>                           | <b>1.30</b>   | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>2.30</b>  |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 10.00          | 9.00          | 18.00         | -            | 37.00         | 10.00          | 9.00          | 18.00         | -            | 37.00         | -                                     | -             | -           | -            | -        | -            |
| Certified Nurses                                                    | 2440 | 121  | 18D  | 7.80           | 3.00          | 3.00          | 1.00         | 14.80         | 7.80           | 3.00          | 3.00          | 1.00         | 14.80         | -                                     | -             | -           | -            | -        | -            |
| Psychologists                                                       | 2140 | 121  | 18C  | 9.60           | 3.00          | 3.00          | -            | 15.60         | 9.60           | 3.00          | 3.00          | -            | 15.60         | -                                     | -             | -           | -            | -        | -            |
| Librarian                                                           | 2250 | 121  | 14   | 10.00          | 3.00          | 3.00          | -            | 16.00         | 10.00          | 3.00          | 3.00          | -            | 16.00         | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>37.40</b>   | <b>18.00</b>  | <b>27.00</b>  | <b>1.00</b>  | <b>83.40</b>  | <b>37.40</b>   | <b>18.00</b>  | <b>27.00</b>  | <b>1.00</b>  | <b>83.40</b>  | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>-</b>     |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -        | -            |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.30          | -            | 1.30          | -              | -             | 1.30          | -            | 1.30          | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>-</b>       | <b>-</b>      | <b>4.30</b>   | <b>-</b>     | <b>4.30</b>   | <b>-</b>       | <b>-</b>      | <b>4.30</b>   | <b>-</b>     | <b>4.30</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>-</b>     |
| <b>Teacher Total</b>                                                |      |      |      | <b>402.02</b>  | <b>222.93</b> | <b>297.15</b> | <b>21.50</b> | <b>943.60</b> | <b>407.02</b>  | <b>227.23</b> | <b>298.15</b> | <b>22.00</b> | <b>954.40</b> | <b>5.00</b>                           | <b>4.30</b>   | <b>1.00</b> | <b>0.50</b>  | <b>-</b> | <b>10.80</b> |
| <b>Secretarial Staff - Central Office and School Administration</b> |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |          |              |
| 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 Education                                  | 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         | 10.00          | 6.00          | 9.00          | -            | 25.00         | -                                     | -             | -           | -            | -        | -            |
| 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>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>-</b>     |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -            | 8.00          | 8.00           | -             | -             | -            | 8.00          | -                                     | -             | -           | -            | -        | -            |
| Grades 1-5                                                          | 1110 | 191  | 09   | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -        | -            |
| ELD                                                                 | 1110 | 191  | 02   | 8.00           | 4.00          | 1.00          | -            | 13.00         | 8.00           | 4.00          | 1.00          | -            | 13.00         | -                                     | -             | -           | -            | -        | -            |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.50        | 17.50         | -              | -             | -             | 17.50        | 17.50         | -                                     | -             | -           | -            | -        | -            |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 7.50         | 7.50          | -              | -             | -             | 7.50         | 7.50          | -                                     | -             | -           | -            | -        | -            |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -        | -            |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 7.00         | 7.00          | -              | -             | -             | 7.00         | 7.00          | -                                     | -             | -           | -            | -        | -            |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 64.00        | 64.00         | -              | -             | -             | 64.00        | 64.00         | -                                     | -             | -           | -            | -        | -            |
| Special Ed Multi Hand Support                                       | 1270 | 191  | 21J  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>16.00</b>   | <b>4.00</b>   | <b>1.00</b>   | <b>96.00</b> | <b>117.00</b> | <b>16.00</b>   | <b>4.00</b>   | <b>1.00</b>   | <b>96.00</b> | <b>117.00</b> | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>-</b>     |
| Library Assistant                                                   | 2250 | 154  | 14   | 5.00           | -             | 3.00          | -            | 8.00          | 5.00           | 1.00          | 3.00          | -            | 9.00          | -                                     | 1.00          | -           | -            | -        | 1.00         |
| Security Greeter                                                    | 2190 | 154  | 18   | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -        | -            |
| Office Assistant (Dis)                                              | 2380 | 154  | 40   | 10.00          | -             | -             | -            | 10.00         | 10.00          | -             | -             | -            | 10.00         | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>15.00</b>   | <b>-</b>      | <b>6.00</b>   | <b>-</b>     | <b>21.00</b>  | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>     | <b>22.00</b>  | <b>-</b>                              | <b>1.00</b>   | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>1.00</b>  |
| Case Workers                                                        | 2160 | 141  | 18F  | -              | -             | -             | 7.00         | 7.00          | -              | -             | -             | 7.00         | 7.00          | -                                     | -             | -           | -            | -        | -            |
| RN-LPN (non-public)                                                 | 2450 | 141  | 18D  | -              | -             | -             | 4.20         | 4.20          | -              | -             | -             | 4.20         | 4.20          | -                                     | -             | -           | -            | -        | -            |
| RN-LPN (District)                                                   | 2440 | 141  | 18D  | 3.00           | -             | 3.00          | 1.00         | 7.00          | 4.00           | -             | 3.00          | 1.00         | 8.00          | 1.00                                  | -             | -           | -            | -        | 1.00         |
| 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>3.00</b>    | <b>-</b>      | <b>3.00</b>   | <b>13.20</b> | <b>19.20</b>  | <b>4.00</b>    | <b>-</b>      | <b>3.00</b>   | <b>13.20</b> | <b>20.20</b>  | <b>1.00</b>                           | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</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          | -                                     | -             | -           | -            | -        | -            |

| POSITIONS                                                                 | Func | Acct | Prog         | 2018-19 Actual |               |            |              | Total    | 2019-20 Budget |               |            |              | Total    | Addition/Reductions to 2019-20 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>Total</b> | -              | -             | -          | 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 Suppt)                                      | 2370 | 151  | 52           | -              | -             | -          | 2.00         | 2.00     | -              | -             | -          | 2.00         | 2.00     | -                                     | -             | -          | -            | -     |
|                                                                           |      |      | <b>Total</b> | -              | -             | -          | 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     | -                                     | -             | -          | -            | -     |
|                                                                           |      |      | <b>Total</b> | -              | -             | -          | 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     | -                                     | -             | -          | -            | -     |
|                                                                           |      |      | <b>Total</b> | -              | -             | -          | 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    | -              | -             | -          | 11.00        | 11.00    | -                                     | -             | -          | -            | -     |
| Technology Associate                                                      | 1110 | 158  | 10           | -              | -             | -          | 19.00        | 19.00    | -              | -             | -          | 19.00        | 19.00    | -                                     | -             | -          | -            | -     |
|                                                                           |      |      | <b>Total</b> | -              | -             | -          | 34.00        | 34.00    | -              | -             | -          | 34.00        | 34.00    | -                                     | -             | -          | -            | -     |
| Head Custodians/ Supervisors/ Quality Control                             | 2610 | 141  | 71A          | 10.00          | 3.00          | 3.00       | 5.00         | 21.00    | 10.00          | 3.00          | 3.00       | 5.00         | 21.00    | -                                     | -             | -          | -            | -     |
| Custodians (Hourly Support)                                               | 2620 | 161  | 71A          | 21.00          | 15.00         | 30.00      | 8.00         | 74.00    | 21.00          | 15.00         | 30.00      | 11.50        | 77.50    | -                                     | -             | -          | 3.50         | 3.50  |
| Security Services Coordinator                                             | 2660 | 141  | 71L          | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -     |
| Security (Hourly Support)                                                 | 2660 | 161  | 71L          | -              | -             | -          | -            | -        | -              | -             | -          | -            | -        | -                                     | -             | -          | -            | -     |
| 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          | -              | -             | -          | 6.00         | 6.00     | -              | -             | -          | 7.00         | 7.00     | -                                     | -             | -          | 1.00         | 1.00  |
| 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          | -              | -             | -          | 9.00         | 9.00     | -              | -             | -          | 10.00        | 10.00    | -                                     | -             | -          | 1.00         | 1.00  |
| Mailroom (Hourly Support)                                                 | 2530 | 161  | 71F          | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -     |
|                                                                           |      |      | <b>Total</b> | 31.00          | 18.00         | 33.00      | 43.00        | 126.00   | 31.00          | 18.00         | 33.00      | 48.50        | 130.50   | -                                     | -             | -          | 5.50         | 5.50  |
| <b>Secretarial Staff - Central Office and School Administration Total</b> |      |      | <b>Total</b> | 75.00          | 31.00         | 64.00      | 222.70       | 392.70   | 76.00          | 32.00         | 64.00      | 228.20       | 400.20   | 1.00                                  | 1.00          | -          | 5.50         | 7.50  |
| <b>Grand Total</b>                                                        |      |      | <b>Total</b> | 487.02         | 262.93        | 376.15     | 269.20       | 1,395.30 | 493.02         | 268.23        | 377.15     | 276.20       | 1,414.60 | 6.00                                  | 5.30          | 1.00       | 7.00         | 19.30 |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs          |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2018-19           | 2019-20           | 2019-20           | 2020-21           | 2021-22           | 2022-23           | 2023-24           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 17,224,829        | 20,826,088        | 20,826,088        | 20,902,623        | 23,877,082        | 25,684,577        | 27,628,900        |
| Dental                       | 1,180,517         | 1,424,392         | 1,424,392         | 1,485,641         | 1,603,437         | 1,672,384         | 1,744,297         |
| Vision                       | 195,033           | 208,990           | 208,990           | 213,797           | 226,901           | 232,120           | 237,459           |
| Prescription                 | 4,076,142         | 5,761,415         | 5,761,415         | 5,837,557         | 6,642,311         | 7,306,542         | 8,037,196         |
| Social Security              | 6,891,711         | 7,580,765         | 7,555,795         | 7,795,921         | 8,160,960         | 8,314,047         | 8,470,807         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 35,433,227        | 37,540,418        | 38,951,038        | 40,194,811        |
| Tuition                      | 427,943           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 540,439           | 539,983           | 539,983           | 552,899           | 578,788           | 589,645           | 600,763           |
| W/C, Unemp & Other           | 1,079,162         | 1,270,717         | 1,270,717         | 1,289,778         | 1,347,355         | 1,367,565         | 1,388,079         |
| <b>Total Benefit Expense</b> | <b>63,200,444</b> | <b>72,163,210</b> | <b>72,026,316</b> | <b>74,111,442</b> | <b>80,577,253</b> | <b>84,717,919</b> | <b>88,902,312</b> |
| % Increase                   |                   |                   | 13.96%            | 2.70%             | 8.72%             | 5.14%             | 4.94%             |

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

| Benefit Cost Sharing and Cobra payments |                  |                  |                   |                  |                  |                  |                  |
|-----------------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
|                                         | 2018-19          | 2019-20          | 2019-20           | 2020-21          | 2021-22          | 2022-23          | 2023-24          |
|                                         | <u>Actual</u>    | <u>Budget</u>    | <u>Projection</u> | <u>Forecast</u>  | <u>Forecast</u>  | <u>Forecast</u>  | <u>Forecast</u>  |
| Medical                                 | 4,185,417        | 5,475,546        | 5,475,546         | 5,890,045        | 6,335,921        | 6,815,550        | 7,331,488        |
| Dental                                  | 181,719          | 85,295           | 85,295            | 88,963           | 92,788           | 96,778           | 100,939          |
| Vision                                  | 28,704           | 10,431           | 10,431            | 10,671           | 10,916           | 11,167           | 11,424           |
| Prescription                            | 658,728          | 921,616          | 921,616           | 1,013,778        | 1,115,155        | 1,226,671        | 1,349,338        |
| Social Security                         | -                | -                | -                 | -                | -                | -                | -                |
| Retirement                              | -                | -                | -                 | -                | -                | -                | -                |
| Tuition                                 | -                | -                | -                 | -                | -                | -                | -                |
| Life & Disability                       | 90,515           | 116,852          | 116,852           | 116,852          | 116,852          | 116,852          | 116,852          |
| W/C, Unemp & Other                      | -                | -                | -                 | -                | -                | -                | -                |
| <b>Total Cost Share</b>                 | <b>5,145,083</b> | <b>6,609,740</b> | <b>6,609,740</b>  | <b>7,120,308</b> | <b>7,671,633</b> | <b>8,267,019</b> | <b>8,910,041</b> |

| Net Benefit Costs            |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2018-19           | 2019-20           | 2019-20           | 2020-21           | 2021-22           | 2022-23           | 2023-24           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 13,039,413        | 15,350,542        | 15,350,542        | 15,012,578        | 17,541,161        | 18,869,027        | 20,297,412        |
| Dental                       | 998,797           | 1,339,097         | 1,339,097         | 1,396,678         | 1,510,649         | 1,575,607         | 1,643,358         |
| Vision                       | 166,329           | 198,559           | 198,559           | 203,126           | 215,985           | 220,953           | 226,035           |
| Prescription                 | 3,417,414         | 4,839,799         | 4,839,799         | 4,823,779         | 5,527,156         | 6,079,871         | 6,687,858         |
| Social Security              | 6,891,711         | 7,580,765         | 7,555,795         | 7,795,921         | 8,160,960         | 8,314,047         | 8,470,807         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 35,433,227        | 37,540,418        | 38,951,038        | 40,194,811        |
| Tuition                      | 427,943           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 449,924           | 423,131           | 423,131           | 436,047           | 461,936           | 472,793           | 483,911           |
| W/C, Unemp & Other           | 1,079,162         | 1,270,717         | 1,270,717         | 1,289,778         | 1,347,355         | 1,367,565         | 1,388,079         |
| <b>Total Benefit Expense</b> | <b>58,055,361</b> | <b>65,553,470</b> | <b>65,416,576</b> | <b>66,991,134</b> | <b>72,905,620</b> | <b>76,450,900</b> | <b>79,992,271</b> |
| % Increase                   |                   |                   | 12.68%            | 2.19%             | 8.83%             | 4.86%             | 4.63%             |

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%

|  | 2018-19<br>Actual | 2019-20<br>Budget | 2019-20<br>Projection | 2020-21<br>Forecast | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast |
|--|-------------------|-------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
|  | \$403,658         | \$476,748         | \$476,748             | \$ 491,050          | \$ 505,782          | \$ 520,955          | \$ 536,584          |

|                                  | 2018-19   | 2019-20   | 2019-20   | 2020-21    | 2021-22    | 2022-23    | 2023-24    |
|----------------------------------|-----------|-----------|-----------|------------|------------|------------|------------|
| <b>DUES/FEES - Athletic Fund</b> | \$148,947 | \$131,500 | \$131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

**DEBT SERVICE**

|                                     |             |             |             |             |             |             |              |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Debt Service Savings to Cap Reserve | \$452,458   | \$453,890   | \$453,890   | \$445,255   | \$450,762   | \$445,985   | \$ 1,104,273 |
| G/F Contribution to Cap Reserve     | \$3,330,000 | \$3,463,200 | \$3,463,200 | \$3,601,728 | \$3,745,797 | \$3,895,629 | \$4,051,454  |
| Transfer for Cap Reserve Facilities | \$1,475,264 | \$1,534,522 | \$1,534,522 | \$2,095,558 | \$2,158,424 | \$2,223,177 | \$2,289,872  |
|                                     | \$5,257,722 | \$5,451,612 | \$5,451,612 | \$6,142,541 | \$6,354,984 | \$6,564,791 | \$7,445,600  |

**EXISTING DEBT SERVICE (PRIOR TO ACT 1)**

|                   | 2019-20 Budget      |                      | 2019-20 Projection  |                      | 2020-21 Budget      |                      | 2021-22 Budget      |                      | 2022-23 Budget      |                      | 2023-24 Budget      |                      |
|-------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
|                   | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            |
| 12/10 GOR 2010AA  | \$ 523,100          | \$ 3,290,000         | \$ 523,100          | \$ 3,290,000         | \$ 391,500          | \$ 3,420,000         | \$ 220,500          | \$ 4,410,000         | \$ -                | \$ -                 | \$ -                | \$ -                 |
| 7/2012 GOR 2012AA | \$ 992,950          | \$ 7,875,000         | \$ 992,950          | \$ 7,875,000         | \$ 599,200          | \$ 7,360,000         | \$ 304,800          | \$ 7,620,000         | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 A        | \$ 1,299,250        | \$ 800,000           | \$ 1,299,250        | \$ 800,000           | \$ 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       | \$ 2,188,500        | \$ 290,000           | \$ 2,188,500        | \$ 290,000           | \$ 2,179,800        | \$ 295,000           | \$ 2,170,950        | \$ 305,000           | \$ 2,161,800        | \$ 315,000           | \$ 2,152,350        | \$ 325,000           |
| GOB 2015 AA       | \$ 45,200           | \$ 735,000           | \$ 45,200           | \$ 735,000           | \$ 22,950           | \$ 755,000           | \$ 7,700            | \$ 770,000           | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016          | \$ 508,750          | \$ 1,840,000         | \$ 508,750          | \$ 1,840,000         | \$ 416,750          | \$ 1,935,000         | \$ 320,000          | \$ 2,035,000         | \$ 218,250          | \$ 2,130,000         | \$ 111,750          | \$ 2,235,000         |
| GOB 2016A         | \$ 1,248,770        | \$ 5,000             | \$ 1,248,770        | \$ 5,000             | \$ 1,248,703        | \$ 5,000             | \$ 1,248,335        | \$ 5,000             | \$ 1,248,568        | \$ 5,000             | \$ 1,248,500        | \$ 5,875,000         |
| GOB 2017          | \$ 129,315          | \$ 605,000           | \$ 129,315          | \$ 605,000           | \$ 117,115          | \$ 615,000           | \$ 104,715          | \$ 625,000           | \$ 92,065           | \$ 640,000           | \$ 79,065           | \$ 660,000           |
| <b>TOTAL</b>      | <b>\$ 6,935,835</b> | <b>\$ 15,440,000</b> | <b>\$ 6,935,835</b> | <b>\$ 15,440,000</b> | <b>\$ 6,255,268</b> | <b>\$ 15,470,000</b> | <b>\$ 5,602,300</b> | <b>\$ 16,955,000</b> | <b>\$ 4,886,433</b> | <b>\$ 17,660,000</b> | <b>\$ 4,028,915</b> | <b>\$ 17,840,000</b> |

|                                 |              |              |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total ACT 1 eligible Debt       | \$22,375,835 | \$22,375,835 | \$21,725,268 | \$22,557,300 | \$22,546,433 | \$21,868,915 |
| Increase in ACT 1 eligible debt |              |              | (\$650,567)  | \$832,032    | (\$10,867)   | (\$677,518)  |

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT & YEAR        | 2019-20 Budget      |             | 2019-20 Projection  |             | 2020-21 Budget      |              | 2021-22 Budget      |             | 2022-23 Budget      |             | 2023-24 Budget      |             |
|--------------------------------|---------------------|-------------|---------------------|-------------|---------------------|--------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| <b>Elementary Debt</b>         |                     |             |                     |             |                     |              |                     |             |                     |             |                     |             |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 398,067          | \$ 5,000    | \$ 298,067          | \$ 5,000    | \$ 380,667          | \$ 650,000   | \$ 354,667          | \$ 650,000  | \$ 332,133          | \$ 520,000  | \$ 308,000          | \$ 645,000  |
| 8/2012 \$21,000,000 GOB 2012A  | \$ 630,000          | \$ -        | \$ 630,000          | \$ -        | \$ 630,000          | \$ -         | \$ 630,000          | \$ -        | \$ 630,000          | \$ 5,000    | \$ 629,850          | \$ 5,000    |
| 2013 \$10,000,000 GOB          | \$ 25,250           | \$ 825,000  | \$ 25,250           | \$ 825,000  | \$ 8,500            | \$ 850,000   | \$ -                | \$ -        | \$ -                | \$ -        | \$ -                | \$ -        |
| \$12,000,000 GOB 2014          | \$ 489,763          | \$ -        | \$ 489,763          | \$ -        | \$ 489,763          | \$ -         | \$ 489,763          | \$ -        | \$ 489,763          | \$ -        | \$ 489,763          | \$ -        |
| 9/2015 \$10,000,000 GOB- 2015A | \$ 257,608          | \$ 5,000    | \$ 257,608          | \$ 5,000    | \$ 257,543          | \$ 5,000     | \$ 257,443          | \$ 5,000    | \$ 257,343          | \$ 5,000    | \$ 257,243          | \$ 5,000    |
| GOB 2016AA                     | \$ 254,513          | \$ 5,000    | \$ 254,513          | \$ 5,000    | \$ 254,412          | \$ 5,000     | \$ 254,312          | \$ 5,000    | \$ 254,175          | \$ 5,000    | \$ 254,038          | \$ 5,000    |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,563          | \$ 5,000    | \$ 237,563          | \$ 5,000    | \$ 237,475          | \$ 5,000     | \$ 237,388          | \$ 5,000    | \$ 237,300          | \$ 5,000    | \$ 237,212          | \$ 5,000    |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,702          | \$ 5,000    | \$ 336,702          | \$ 5,000    | \$ 336,578          | \$ 5,000     | \$ 336,452          | \$ 5,000    | \$ 336,328          | \$ 5,000    | \$ 336,203          | \$ 5,000    |
| 8/2019 \$35,000,000 GOB        | \$ 645,202          | \$ -        | \$ 868,750          | \$ -        | \$ 1,390,000        | \$ 5,000     | \$ 1,389,800        | \$ 5,000    | \$ 1,389,600        | \$ 5,000    | \$ 1,389,400        | \$ 5,000    |
| 10/2021 \$10,000,000 GOB       | \$ -                | \$ -        | \$ -                | \$ -        | \$ -                | \$ -         | \$ 251,220          | \$ -        | \$ 403,746          | \$ 5,000    | \$ 403,610          | \$ 5,000    |
| 1/2023 \$10,000,000 GOB        | \$ -                | \$ -        | \$ -                | \$ -        | \$ -                | \$ -         | \$ -                | \$ -        | \$ 146,721          | \$ -        | \$ 394,175          | \$ 5,000    |
| 12/2023 \$10,000,000 GOB       | \$ -                | \$ -        | \$ -                | \$ -        | \$ -                | \$ -         | \$ -                | \$ -        | \$ -                | \$ -        | \$ 181,082          | \$ -        |
|                                | \$ 3,274,667        | \$ 850,000  | \$ 3,398,215        | \$ 850,000  | \$ 3,984,938        | \$ 1,525,000 | \$ 4,201,045        | \$ 675,000  | \$ 4,477,109        | \$ 555,000  | \$ 4,880,576        | \$ 685,000  |
| <b>Total Elementary Debt</b>   | <b>\$ 4,124,667</b> | <b>\$ -</b> | <b>\$ 4,248,215</b> | <b>\$ -</b> | <b>\$ 5,509,938</b> | <b>\$ -</b>  | <b>\$ 4,876,045</b> | <b>\$ -</b> | <b>\$ 5,032,109</b> | <b>\$ -</b> | <b>\$ 5,565,576</b> | <b>\$ -</b> |

|                       |                     |                   |                     |                   |                     |                     |                     |                   |                     |                   |                     |                   |
|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Total New Debt</b> | <b>\$ 3,274,667</b> | <b>\$ 850,000</b> | <b>\$ 3,398,215</b> | <b>\$ 850,000</b> | <b>\$ 3,984,938</b> | <b>\$ 1,525,000</b> | <b>\$ 4,201,045</b> | <b>\$ 675,000</b> | <b>\$ 4,477,109</b> | <b>\$ 555,000</b> | <b>\$ 4,880,576</b> | <b>\$ 685,000</b> |
|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|

**TOTAL DEBT SERVICE**

| YEAR                      | 2019-20 Budget      |                     | 2019-20 Projection  |                     | 2020-21 Budget      |                     | 2021-22 Budget |              | 2022-23 Budget |              | 2023-24 Budget |              |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                           | \$10,210,502        | \$16,290,000        | \$10,334,050        | \$16,290,000        | \$10,240,206        | \$16,995,000        | \$9,803,345    | \$17,630,000 | \$9,363,542    | \$18,215,000 | \$8,909,491    | \$18,525,000 |
| <b>Total Debt Service</b> | <b>\$26,500,502</b> | <b>\$26,624,050</b> | <b>\$27,236,206</b> | <b>\$27,433,345</b> | <b>\$27,678,542</b> | <b>\$27,434,491</b> |                |              |                |              |                |              |

## Back-End Referendum Exceptions

|                    | <u>BUDGET</u><br><u>2019-20</u> | <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> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | 38.8                            | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | 270.5                           | 442.0                           | 450.7                           |
| <b>Total</b>       | <b>38.8</b>                     | <b>-</b>                        | <b>270.5</b>                    | <b>442.0</b>                    | <b>450.7</b>                    |

| <i>Index =</i>                                     | 2.30%                  | 2.40%                  | 2.40%                      | 2.40%                      | 2.40%                      |                            |
|----------------------------------------------------|------------------------|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <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>                                  | 29,246,716             | 29,656,118             | 30,014,346                 | 30,568,746                 | 30,961,090                 |                            |
| 50%                                                | 14,623,358             | 14,828,059             | 15,007,173                 | 15,284,373                 | 15,480,545                 |                            |
| State Share of Retirement for Fed. Funded Salaries | 14,256,601<br>(29,902) | 14,623,358<br>(30,671) | 14,828,059<br>(31,100)     | 15,007,173<br>(31,476)     | 15,284,373<br>(32,057)     |                            |
| Increase                                           | 365,988                | 204,272                | 178,738                    | 276,618                    | 195,761                    |                            |
| Index                                              | 327,214                | 350,224                | 355,127                    | 359,417                    | 366,056                    |                            |
| <b>Total Exception</b>                             | <b>38,774</b>          | <b>(145,952)</b>       | <b>(176,389)</b>           | <b>(82,798)</b>            | <b>(170,295)</b>           |                            |
| <b>Special Education</b>                           |                        |                        |                            |                            |                            |                            |
|                                                    | 2016-17 AFR            | 2017-18 AFR            | 2018-19 AFR Est.<br>(1.03) | 2019-20 AFR Est.<br>(1.03) | 2020-21 AFR Est.<br>(1.03) | 2021-22 AFR<br>Est. (1.03) |
| Expenses                                           | 47,134,237             | 46,461,210             | 47,096,192                 | 48,509,078                 | 49,964,350                 | 51,463,281                 |
| Subsidy                                            | 5,902,935              | 6,454,135              | 6,128,947                  | 6,288,087                  | 6,288,087                  | 6,288,087                  |
| Net Expenses                                       | 41,231,302             | 40,007,075             | 40,967,245                 | 42,220,991                 | 43,676,263                 | 45,175,194                 |
| Net Increase                                       | 4,087,272              | (1,224,227)            | 960,170                    | 1,253,746                  | 1,455,272                  | 1,498,931                  |
| Index                                              | 854,313                | 948,320                | 960,170                    | 983,214                    | 1,013,304                  | 1,048,230                  |
| <b>Total Exception</b>                             | -                      | -                      | -                          | <b>270,532</b>             | <b>441,969</b>             | <b>450,700</b>             |



**West Chester Area School District  
Capital Reserve Fund  
History and Projection**

|                                                   | <u>ACTUAL</u><br><u>2017-18</u> | <u>BUDGET</u><br><u>2018-19</u> | <u>PROJECTED</u><br><u>2018-19</u> | <u>BUDGET</u><br><u>2019-20</u> | <u>PROJECTED</u><br><u>2019-20</u> | <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> |
|---------------------------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>FUND 22</b>                                    |                                 |                                 |                                    |                                 |                                    |                                 |                                 |                                 |                                 |
| <b>Revenues</b>                                   |                                 |                                 |                                    |                                 |                                    |                                 |                                 |                                 |                                 |
| Contribution from General Fund                    | \$ 2,467,750                    | \$ 3,330,000                    | \$ 3,330,000                       | \$ 3,463,200                    | \$ 3,463,200                       | \$ 3,601,728                    | \$ 3,745,797                    | \$ 3,895,629                    | \$ 4,051,454                    |
| Refunding Savings                                 | 749,903                         | 452,458                         | 452,458                            | 453,890                         | 453,890                            | 445,255                         | 450,762                         | 445,985                         | 1,104,273                       |
| Variable Rate Debt Savings                        | -                               | -                               | -                                  | -                               | -                                  | -                               | -                               | -                               | -                               |
| Miscellaneous Revenue                             | 139,081                         | 125,000                         | 126,000                            | -                               | -                                  | -                               | -                               | -                               | -                               |
| Sale of Assets                                    | -                               | 1,300,000                       | -                                  | 1,300,000                       | 1,300,000                          | -                               | -                               | -                               | -                               |
| Interest Income                                   | 267,190                         | 75,000                          | 620,540                            | 75,000                          | 75,000                             | 75,000                          | 75,000                          | 75,000                          | 75,000                          |
| <b>Total Revenues</b>                             | <b>\$ 3,623,924</b>             | <b>\$ 5,282,458</b>             | <b>\$ 4,528,998</b>                | <b>\$ 5,292,090</b>             | <b>\$ 5,292,090</b>                | <b>\$ 4,121,983</b>             | <b>\$ 4,271,559</b>             | <b>\$ 4,416,614</b>             | <b>\$ 5,230,727</b>             |
| <b>Expenditures and Fund Transfers</b>            |                                 |                                 |                                    |                                 |                                    |                                 |                                 |                                 |                                 |
| Furniture and Fixtures                            | 62,614                          | 60,000                          | 44,236                             | 60,000                          | 60,000                             | 60,000                          | 60,000                          | 60,000                          | 60,000                          |
| Technology                                        | 2,864,723                       | 3,298,058                       | 5,326,754                          | 4,035,336                       | 2,006,639                          | 4,172,536                       | 3,409,867                       | 3,558,261                       | 4,012,591                       |
| Admin Building                                    | 97,947                          | 132,000                         | 205,245                            | -                               | -                                  | -                               | -                               | -                               | -                               |
| Modular Classrooms- MCH                           | 29,661                          | -                               | -                                  | -                               | -                                  | -                               | -                               | -                               | -                               |
| High School Security Cameras                      | 905                             | -                               | -                                  | -                               | -                                  | -                               | -                               | -                               | -                               |
| Telephone System                                  | 274,637                         | -                               | 247,296                            | -                               | -                                  | -                               | -                               | -                               | -                               |
| Facility and Other Projects                       | 275,485                         | -                               | -                                  | -                               | -                                  | -                               | -                               | -                               | -                               |
| <b>Total Expenditures</b>                         | <b>\$ 3,605,972</b>             | <b>\$ 3,490,058</b>             | <b>\$ 5,823,531</b>                | <b>\$ 4,095,336</b>             | <b>\$ 2,066,639</b>                | <b>\$ 4,232,536</b>             | <b>\$ 3,469,867</b>             | <b>\$ 3,618,261</b>             | <b>\$ 4,072,591</b>             |
| <b>Excess of Revenues over Expenditures</b>       | <b>\$ 17,952</b>                | <b>\$ 1,792,400</b>             | <b>\$ (1,294,533)</b>              | <b>\$ 1,196,754</b>             | <b>\$ 3,225,451</b>                | <b>\$ (110,553)</b>             | <b>\$ 801,692</b>               | <b>\$ 798,353</b>               | <b>\$ 1,158,136</b>             |
| <b>Fund Balance at July 1</b>                     | <b>\$ 22,089,889</b>            | <b>\$ 22,321,074</b>            | <b>\$ 22,107,841</b>               | <b>\$ 22,963,230</b>            | <b>\$ 20,813,308</b>               | <b>\$ 24,038,759</b>            | <b>\$ 23,928,206</b>            | <b>\$ 24,729,899</b>            | <b>\$ 25,528,252</b>            |
| <b>Fund Balance at June 30</b>                    | <b>\$ 22,107,841</b>            | <b>\$ 24,113,474</b>            | <b>\$ 20,813,308</b>               | <b>\$ 24,159,984</b>            | <b>\$ 24,038,759</b>               | <b>\$ 23,928,206</b>            | <b>\$ 24,729,899</b>            | <b>\$ 25,528,252</b>            | <b>\$ 26,686,388</b>            |
| Fund Balance for variable rate debt stabilization | 931,416                         | 931,416                         | 931,416                            | 931,416                         | 931,416                            | 931,416                         | 931,416                         | 931,416                         | 931,416                         |
| Fund Balance for refunding savings                | 16,026,647                      | 16,479,105                      | 16,479,105                         | 16,932,995                      | 16,932,995                         | 17,378,250                      | 17,829,012                      | 18,274,997                      | 19,379,270                      |
| <b>Undesignated Fund Balance at June 30</b>       | <b>\$ 5,149,778</b>             | <b>\$ 6,702,953</b>             | <b>\$ 3,402,787</b>                | <b>\$ 6,295,573</b>             | <b>\$ 6,174,348</b>                | <b>\$ 5,618,540</b>             | <b>\$ 5,969,471</b>             | <b>\$ 6,321,839</b>             | <b>\$ 6,375,702</b>             |
| <b>FUND 27</b>                                    |                                 |                                 |                                    |                                 |                                    |                                 |                                 |                                 |                                 |
| <b>Revenues</b>                                   |                                 |                                 |                                    |                                 |                                    |                                 |                                 |                                 |                                 |
| Contribution from General Fund                    | \$ 1,917,732                    | \$ 1,475,264                    | \$ 1,475,264                       | \$ 1,534,522                    | \$ 1,534,522                       | \$ 2,095,558                    | \$ 2,158,424                    | \$ 2,223,177                    | \$ 2,289,872                    |
| Contribution from fund 22                         | -                               | -                               | -                                  | -                               | -                                  | -                               | -                               | -                               | -                               |
| Miscellaneous Revenue                             | -                               | -                               | -                                  | -                               | -                                  | -                               | -                               | -                               | -                               |
| <b>Expenditures</b>                               |                                 |                                 |                                    |                                 |                                    |                                 |                                 |                                 |                                 |
| Facilities Projects                               | \$ 1,918,294                    | \$ 1,855,264                    | \$ 2,084,816                       | \$ 1,534,522                    | \$ 1,679,357                       | \$ 1,694,808                    | \$ 2,158,424                    | \$ 2,223,177                    | \$ 2,289,872                    |
| <b>Undesignated Fund Balance at July 1</b>        | <b>\$ 353,637</b>               | <b>\$ -</b>                     | <b>\$ (255,915)</b>                | <b>\$ -</b>                     | <b>\$ (400,750)</b>                | <b>\$ 0</b>                     | <b>\$ 0</b>                     | <b>\$ 0</b>                     | <b>\$ 0</b>                     |

## 2018-2019 Capital Budget

|                                           | Budget<br>18-19     | Projected<br>18-19  |
|-------------------------------------------|---------------------|---------------------|
| <b>Elementary Equipment</b>               |                     |                     |
| IPad Cabinet                              | \$ 27,435           | \$ 23,857           |
| IPad Tablet                               | \$ 358,400          | \$ 332,800          |
| 2019-2020 Prespend-Classroom/Teacher iPad |                     | \$ 673,020          |
|                                           | <b>\$ 385,835</b>   | <b>\$ 1,029,677</b> |
| <b>Secondary Equipment</b>                |                     |                     |
| 6th Grade Cluster                         | \$ 198,400          | \$ 192,600          |
| 7th Grade 1:1                             | \$ -                | \$ 472,517          |
| 8th Grade 1:1                             | \$ 599,400          | \$ 465,565          |
| 9th Grade 1:1                             | \$ 900,010          | \$ 584,360          |
| Achievement Center                        | \$ -                | \$ -                |
| Art                                       | \$ 144,000          | \$ 144,000          |
| Lighting Grid                             | \$ -                | \$ 70,000           |
| PC Cart                                   | \$ 16,900           | \$ 10,900           |
| Projector                                 | \$ 300,000          | \$ 69,830           |
| Security Camera- High School              | \$ 30,000           | \$ 30,000           |
| Security Camera- Middle School            | \$ 60,000           | \$ 60,000           |
| Tech Ed                                   | \$ 101,400          | \$ 101,400          |
| Video                                     | \$ 35,700           | \$ 35,700           |
| 2019-20 Prespend-1:1/Classroom Device     | \$ -                | \$ 876,161          |
|                                           | <b>\$ 2,385,810</b> | <b>\$ 3,113,033</b> |
| <b>District</b>                           |                     |                     |
| 2019-20 Prespend - Projector              | \$ -                | \$ 718,035          |
|                                           | <b>\$ -</b>         | <b>\$ 718,035</b>   |
| <b>Network</b>                            |                     |                     |
| LAN Upgrade                               | \$ 64,000           | \$ 64,000           |
| Server Upgrade                            | \$ 16,000           | \$ 16,000           |
| Storage                                   | \$ 110,000          | \$ 110,000          |
| Wireless LAN Upgrade                      | \$ 235,000          | \$ 235,000          |
|                                           | <b>\$ 425,000</b>   | <b>\$ 425,000</b>   |
| <b>Administration</b>                     |                     |                     |
| Technology Equipment                      | \$ 18,451           | \$ 18,451           |
| Staffing Adjustment                       | \$ 43,312           | \$ 25,000           |
| Support Staff (Central + Schools)         | \$ 39,650           | \$ 29,000           |
| 2019-20 Prespend                          | \$ -                | \$ 30,000           |
|                                           | <b>\$ 101,413</b>   | <b>\$ 102,451</b>   |
| <b>Other</b>                              |                     |                     |
| Cost Sharing from Parents                 | \$ (259,000)        | \$ (230,676)        |
| Insurance Cost from Purchase              | \$ 302,800          | \$ 302,800          |
| Funding Free & Reduced Tech Fees          | \$ (53,800)         | \$ (140,852)        |
| Payforit Fees                             | \$ 10,000           | \$ 7,286            |
|                                           | <b>\$ -</b>         | <b>\$ (61,442)</b>  |
| <b>Total Fund 22</b>                      | <b>\$ 3,298,058</b> | <b>\$ 5,326,754</b> |

## 2019-2020 Capital Budget

|                                      | Budget<br>19-20  | Projected<br>19-20 |
|--------------------------------------|------------------|--------------------|
| <b>Elementary Equipment</b>          |                  |                    |
| 4th/5th Teacher iPad                 | 29,250           | 17,849             |
| 4th/5th Classroom Laptop             | 450,000          | 35,000             |
| Laptop Cart                          | 12,000           | 0                  |
| Registration                         | 6,200            | 0                  |
|                                      | <b>497,450</b>   | <b>52,849</b>      |
| <b>Secondary Equipment</b>           |                  |                    |
| 6th Grade 1:1                        | 593,750          | 393,750            |
| 9th grade 1:1 Computers              | 858,500          | 358,500            |
| Video                                | 30,582           | 0                  |
| TV Studio                            | 22,940           | 0                  |
| Registration                         | 3,720            | 0                  |
| Tech Ed - High                       | 18,600           | 0                  |
|                                      | <b>1,528,092</b> | <b>752,250</b>     |
| <b>District</b>                      |                  |                    |
| Projectors - Hardware & Installation | 1,410,894        | 692,859            |
| Security Camera                      | 30,000           | 30,000             |
|                                      | <b>1,440,894</b> | <b>722,859</b>     |
| <b>Network</b>                       |                  |                    |
| LAN Upgrade                          | 64,000           | 64,000             |
| Server Upgrade                       | 16,000           | 16,000             |
| Storage                              | 110,000          | 110,000            |
| Wireless Upgrades                    | 235,000          | 235,000            |
|                                      | <b>425,000</b>   | <b>425,000</b>     |
| <b>Administration</b>                |                  |                    |
| Support Staff (Central + Schools)    | 83,900           | 33,681             |
| Timeclock                            | 60,000           | 20,000             |
|                                      | <b>143,900</b>   | <b>53,681</b>      |
| <b>Other</b>                         |                  |                    |
| Cost Sharing from Parents            | \$ (231,050)     | \$ (231,050)       |
| Insurance Cost from Purchase         | \$ 274,850       | \$ 274,850         |
| Funding Free & Reduced Tech Fees     | \$ (53,800)      | \$ (53,800)        |
| Payforit Fees                        | \$ 10,000        | \$ 10,000          |
|                                      | <b>\$ -</b>      | <b>\$ -</b>        |
| <b>Total Fund 22</b>                 | <b>4,035,336</b> | <b>2,006,639</b>   |

2018-19 Capital Reserve Fund Project List

January 2018

| Priority | Project # | Location            | Project                            | Budget<br>01/2018 |
|----------|-----------|---------------------|------------------------------------|-------------------|
| 1        | G027      | Various             | Emergency Repairs District-Wide    | 100,000           |
| 2        | G086      | Peirce              | Replace roof Phase II              | 1,750,000         |
| 3        | G087      | East Goshen Friends | Renovation for Kindergarten Center | 60,000            |

|                                         |                  |
|-----------------------------------------|------------------|
| Total Estimated Projects Costs 2018-19: | 1,910,000        |
| Carry over from 15-16 & 16-17 Projects  | 380,000          |
| Budget 2018-19                          | 1,475,264        |
| 2018-19 Approved Budget Maximum         | <u>1,855,264</u> |
| Difference                              | (54,736)         |

2019-20 Capital Reserve Fund Projects List

December 2018

| Priority | Project # | School        | Project                                                                        | Budget  |
|----------|-----------|---------------|--------------------------------------------------------------------------------|---------|
| 1        |           | High Schools  | Replace fire panels - front panels                                             | 100,000 |
| 2        |           | District Wide | Accommodate increase in enrollment (pierce modulars)                           | 500,000 |
| 3        |           | Starkweather  | Replace pneumatic controls and actuators on Air Handling Units and ventilators | 450,000 |
| 4        |           | Henderson     | Replace synthetic turf (PENNDOT)                                               | 500,000 |

|                                        |           |
|----------------------------------------|-----------|
| Total Estimated Project Costs 2019-20: | 1,550,000 |
| 2019-20 Approved Budget Maximum        | 1,534,522 |
| Difference                             | (15,478)  |

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

| A  | N                                                                 | O              | P              | Q              | R              | S              | T               | U               | V               |                 |
|----|-------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|
|    | 2017-18                                                           | 2018-19        | 2018-19        | 2019-20        | 2019-20        | 2020-21        | 2021-22         | 2022-23         | 2023-24         |                 |
|    | Actual                                                            | Budget         | Actual         | Budget         | Projected      | Estimated      | Estimated       | Estimated       | Estimated       |                 |
| 1  |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 2  |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 3  | <b>Total Revenue</b>                                              | 242,175        | 246,773        | 249,522        | 252,595        | 253,398        | 254,740         | 257,749         | 259,086         | 261,167         |
| 4  | Current RE Taxes (0% rate incr.)                                  | 166,713        | 171,594        | 173,061        | 175,470        | 175,470        | 176,188         | 177,032         | 177,876         | 178,720         |
| 5  | Revenue (Excl Current R.E.T.)                                     | 75,462         | 75,178         | 76,461         | 77,125         | 77,928         | 78,552          | 80,717          | 81,210          | 82,447          |
| 6  | State (Other)                                                     | 24,126         | 23,805         | 23,383         | 24,539         | 25,000         | 24,703          | 24,929          | 24,723          | 24,887          |
| 7  | PSERS                                                             | 15,078         | 16,010         | 15,828         | 16,975         | 16,919         | 17,717          | 19,219          | 19,476          | 20,097          |
| 8  | Federal                                                           | 3,372          | 3,212          | 3,669          | 2,967          | 3,065          | 2,934           | 2,934           | 2,934           | 2,934           |
| 9  | <b>Local (Excl. Current R.E.T.)</b>                               | <b>32,886</b>  | <b>32,151</b>  | <b>33,581</b>  | <b>32,644</b>  | <b>32,944</b>  | <b>33,199</b>   | <b>33,635</b>   | <b>34,078</b>   | <b>34,528</b>   |
| 10 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 11 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 12 | <b>Expenses</b>                                                   | <b>239,049</b> | <b>253,401</b> | <b>242,559</b> | <b>261,809</b> | <b>261,708</b> | <b>270,133</b>  | <b>287,246</b>  | <b>294,064</b>  | <b>303,840</b>  |
| 13 | Salaries                                                          | 93,555         | 96,937         | 95,606         | 99,527         | 99,225         | 101,907         | 106,679         | 108,680         | 110,730         |
| 14 | Benefits (without PSERS)                                          | 26,212         | 30,314         | 26,471         | 31,603         | 31,578         | 31,558          | 36,780          | 37,500          | 39,797          |
| 15 | PSERS                                                             | 30,058         | 32,019         | 31,585         | 33,951         | 33,839         | 35,433          | 38,437          | 38,951          | 40,195          |
| 16 | Debt Service                                                      | 24,856         | 25,773         | 25,572         | 26,501         | 26,624         | 27,235          | 27,433          | 27,579          | 27,434          |
| 17 | Transfer to Capital Reserve                                       | 5,135          | 5,258          | 5,258          | 5,452          | 5,452          | 6,143           | 6,355           | 6,565           | 7,446           |
| 18 | Other                                                             | 59,233         | 63,100         | 58,068         | 64,777         | 64,990         | 67,856          | 71,561          | 74,790          | 78,238          |
| 19 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |                |                |                |                |                |                 |                 |                 |                 |
| 21 | Deficit                                                           |                |                |                |                |                | (15,393)        | (29,497)        | (34,978)        | (42,672)        |
| 22 | Change in Fund Balance                                            |                |                |                |                |                | 3,636           | 4,500           | -               | -               |
| 23 | <b>Cumulative Gap at No Incr. in R.E. Taxes</b>                   |                |                |                |                |                | <b>(11,756)</b> | <b>(24,997)</b> | <b>(34,978)</b> | <b>(42,672)</b> |
| 24 | Prior Year Gap Reduction                                          |                |                |                |                |                |                 | 11,756          | 24,997          | 34,978          |
| 25 | <b>Net Gap no Incr in R.E Taxes no Exceptions</b>                 |                |                |                |                |                | <b>(11,756)</b> | <b>(13,241)</b> | <b>(9,981)</b>  | <b>(7,694)</b>  |
| 26 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 27 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                 |                 |                 |                 |
| 29 | Deficit                                                           |                |                |                |                |                | (15,393)        | (29,497)        | (34,978)        | (42,672)        |
| 30 | Change in Fund Balance                                            |                |                |                |                |                | 3,636           | 4,500           | -               | -               |
| 31 | <b>Cumulative Gap at No Incr. in R.E. Taxes</b>                   |                |                |                |                |                | <b>(11,756)</b> | <b>(24,997)</b> | <b>(34,978)</b> | <b>(42,672)</b> |
| 32 | Act 1 Increase                                                    |                |                |                |                |                | 4,454           | 4,249           | 4,269           | 4,289           |
| 33 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -               | 4,454           | 8,703           | 12,972          |
| 34 | <b>Cumulative Gap at Millage Index</b>                            |                |                |                |                |                | <b>(7,302)</b>  | <b>(16,294)</b> | <b>(22,006)</b> | <b>(25,411)</b> |
| 35 | Prior Year Gap elimination                                        |                |                |                |                |                | -               | 7,302           | 16,294          | 22,006          |
| 36 | <b>Net Gap at Millage Index (no exceptions)</b>                   |                |                |                |                |                | <b>(7,302)</b>  | <b>(8,992)</b>  | <b>(5,712)</b>  | <b>(3,405)</b>  |
| 37 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 38 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                 |                 |                 |                 |
| 40 | Deficit                                                           |                |                |                |                |                | (15,393)        | (29,497)        | (34,978)        | (42,672)        |
| 41 | Change in Fund Balance                                            |                |                |                |                |                | 3,636           | 4,500           | -               | -               |
| 42 | <b>Cumulative Gap at Millage Index</b>                            |                |                |                |                |                | <b>(11,756)</b> | <b>(24,997)</b> | <b>(34,978)</b> | <b>(42,672)</b> |
| 43 | Act 1 Increase                                                    |                |                |                |                |                | 4,454           | 4,249           | 4,269           | 4,289           |
| 44 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -               | 4,454           | 8,703           | 12,972          |
| 45 | <b>Cumulative Gap at Millage Index</b>                            |                |                |                |                |                | <b>(7,302)</b>  | <b>(16,294)</b> | <b>(22,006)</b> | <b>(25,411)</b> |
| 46 | Act 1 Exceptions                                                  |                |                |                |                |                | -               | 271             | 442             | 451             |
| 47 | Add'l Revenue from Prior Year exception allowance                 |                |                |                |                |                | -               | -               | 271             | 713             |
| 48 | <b>Cumulative Gap at Millage Index and Exceptions</b>             |                |                |                |                |                | <b>(7,302)</b>  | <b>(16,024)</b> | <b>(21,294)</b> | <b>(24,248)</b> |
| 49 | Prior Year Gap elimination                                        |                |                |                |                |                | -               | 7,302           | 16,024          | 21,294          |
| 50 | <b>Net Gap at Millage Index - with exceptions</b>                 |                |                |                |                |                | <b>(7,302)</b>  | <b>(8,722)</b>  | <b>(5,270)</b>  | <b>(2,954)</b>  |
| 51 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 52 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 53 | <b>Expenses % Increase</b>                                        |                |                |                |                |                |                 |                 |                 |                 |
| 54 | Salaries                                                          | 2.63%          |                | 2.19%          |                | 3.78%          | 2.70%           | 4.68%           | 1.88%           | 1.89%           |
| 55 | Benefits (without PSERS)                                          | -2.66%         |                | 0.99%          |                | 19.29%         | -0.06%          | 16.55%          | 1.96%           | 6.13%           |
| 56 | PSERS                                                             | 11.04%         |                | 5.08%          |                | 7.14%          | 4.71%           | 8.48%           | 1.34%           | 3.19%           |
| 57 | Debt Service                                                      | 3.20%          |                | 2.88%          |                | 4.11%          | 3.20%           | 0.73%           | 0.53%           | -0.52%          |
| 58 | Other                                                             | -1.20%         |                | -1.97%         |                | 11.92%         | 4.41%           | 5.46%           | 4.51%           | 4.61%           |
| 59 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 60 | <b>Debt Service % of Budget</b>                                   | <b>10.4%</b>   |                | <b>10.5%</b>   |                | <b>10.2%</b>   | <b>10.1%</b>    | <b>9.6%</b>     | <b>9.4%</b>     | <b>9.0%</b>     |
| 61 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 62 | Act 1 Exceptions                                                  |                |                |                |                |                | -               | 271             | 442             | 451             |
| 63 | PSERS                                                             |                |                |                |                |                | -               | -               | -               | -               |
| 64 | Special Ed                                                        |                |                |                |                |                | -               | 271             | 442             | 451             |
| 65 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 66 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 67 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 68 | <b>Fund Balance</b>                                               |                |                |                |                |                |                 |                 |                 |                 |
| 69 | Beginning Fund Balance                                            | 28,780         |                | 31,906         |                | 38,869         | 30,559          | 26,923          | 22,423          | 22,423          |
| 70 | Transfer (to)/from Operating Budget                               | (3,126)        |                | (6,962)        |                | 8,309          | 3,636           | 4,500           | -               | -               |
| 71 | <b>Ending Fund Balance</b>                                        | <b>31,906</b>  |                | <b>38,869</b>  |                | <b>30,559</b>  | <b>26,923</b>   | <b>22,423</b>   | <b>22,423</b>   | <b>22,423</b>   |
| 72 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 73 | <b>Fund Balance - Designation PSERS</b>                           |                |                |                |                |                |                 |                 |                 |                 |
| 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           | 11,304.1       |                | 13,945.5       |                | 4,636.2        | -               | -               | -               | -               |
| 76 | Fund Balance - Designation - Alternative Education                | 676.0          |                | 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                        | 69.8           |                | 83.6           |                | 83.6           | 83.6            | 83.6            | 83.6            | 83.6            |
| 79 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 80 | <b>Year End Unassigned/Undesig. FB</b>                            | <b>15,697</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>6.6%</b>    |                | <b>7.1%</b>    |                | <b>6.6%</b>    | <b>6.4%</b>     | <b>6.0%</b>     | <b>5.8%</b>     | <b>5.7%</b>     |
| 82 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 83 | <b>Capital Reserves</b>                                           |                |                |                |                |                |                 |                 |                 |                 |
| 84 | Beginning Fund Balance                                            | 22,090         |                | 22,108         |                | 20,813         | 24,039          | 23,928          | 24,730          | 25,528          |
| 85 | Inflow                                                            | 3,624          |                | 4,529          |                | 5,292          | 4,122           | 4,272           | 4,417           | 5,231           |
| 86 | Outflow                                                           | 3,606          |                | 5,824          |                | 2,067          | 4,233           | 3,470           | 3,618           | 4,073           |
| 87 | <b>Year-end Fund Balance</b>                                      | <b>22,108</b>  |                | <b>20,813</b>  |                | <b>24,039</b>  | <b>23,928</b>   | <b>24,730</b>   | <b>25,528</b>   | <b>26,686</b>   |
| 88 | Year End Designated                                               | 16,958         |                | 17,411         |                | 17,864         | 18,310          | 18,760          | 19,206          | 20,311          |
| 89 | <b>Year End Unassigned/Undesig. FB</b>                            | <b>5,150</b>   |                | <b>3,403</b>   |                | <b>6,174</b>   | <b>5,619</b>    | <b>5,969</b>    | <b>6,322</b>    | <b>6,376</b>    |
| 90 |                                                                   |                |                |                |                |                |                 |                 |                 |                 |
| 91 | Act 1 index Assumptions                                           |                |                |                |                | 2.3%           | 2.4%            | 2.4%            | 2.4%            | 2.4%            |

# WEST CHESTER AREA SCHOOL DISTRICT

## 2020-21 BUDGET CALENDAR

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                            |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Review of Budget Calendar</li> <li>• Budget Forecast Model Review</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p style="text-align: center;">September 16,<br/>2019 P&amp;FC</p>         | <p style="text-align: center;">* If Board adopts Resolution of intent to not raise rate of tax by more than its index, use alternative calendar:</p>                                                                                                                                                                                                                             |                                                                        |
| <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> <li>• 2020-21 Enrollment Projection (Info Item)</li> <li>• 2020-21 Per Pupil Allocation Recommendation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p style="text-align: center;">October 21, 2019<br/>P&amp;FC</p>           |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                        |
| <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> <li>• Staffing/Employee Benefits/Teacher Substitutes</li> <li>• Debt Service &amp; Capital Reserve</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p style="text-align: center;">November 18,<br/>2019 P&amp;FC</p>          |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                        |
| <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> <li>• Review of Draft Resolutions for: (1) Authorizing Display &amp; Advertising of 2020-21 Proposed Preliminary Budget &amp; (2) <u>Notice of Intent</u> to File for Budget Exceptions (Act 1 Mandate 2/6/20)</li> <li>• Board Approval of <u>Resolution</u> Authorizing the Display of 2020-21 Proposed Preliminary Budget in PDE format (by 1/9/20) &amp; Advertising our Intent to Adopt 10 Days Prior (by 1/19/20) to Adoption Date (adoption deadline 1/29/20)</li> <li>* Board Approval of <u>Resolution</u> to Publicize the District's Intent to <u>Request</u> Approval of 2020-21 Budget Exceptions 1 week prior to Filing Exceptions by 2/6/20</li> </ul> | <p style="text-align: center;">December 16,<br/>2019 P&amp;FC</p>          | <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> </ul>                                                                                                                                                                                                                                                                                                 | <p style="text-align: center;">December 16, 2019<br/>P&amp;FC</p>      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p style="text-align: center;">December 16,<br/>2019<br/>Board Meeting</p> | <ul style="list-style-type: none"> <li>• Board Approval of Resolution (Accelerated Budget Opt Out Resolution) indicating the District will NOT raise taxes above the state's index (by 1/09/20). No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 1/14/20).</li> </ul> | <p style="text-align: center;">December 16, 2019<br/>Board Meeting</p> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Display (1/07/20) &amp; Advertise (1/17/20) the Proposed Preliminary Budget in PDE Format &amp; Publish Notice of Intent to Obtain PDE Approval of 2020-21 Budget Exceptions at least 7 days (one week) prior to filing (ACT 1 Mandate for Exceptions publication by 2/6/20; also must post on website)</li> <li>• Budget Forecast Model Review</li> <li>• Capital &amp; Capital Reserve Fund Projects for 2020-21</li> <li>• Technology Projects in Capital Reserve Fund for 2020-21</li> <li>• Special Board Work Session</li> <li>• Adoption of Preliminary Budget (deadline 1/29/20)</li> <li>• File for Budget Exceptions by 2/13/20</li> </ul> | <p>January 2020</p> <p>(Tuesday)<br/>January 21, 2020<br/>P&amp;FC</p> <p>January 27, 2020<br/>Board Meeting</p> | <ul style="list-style-type: none"> <li>• Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                          | <p>(Tuesday)<br/>January 21, 2020<br/>P&amp;FC</p>                         |
| <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> <li>• Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>(Tuesday)<br/>February 18, 2020<br/>P&amp;FC<br/>Board Work Session</p>                                       | <ul style="list-style-type: none"> <li>• Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                          | <p>(Tuesday)<br/>February 18, 2020<br/>P&amp;FC</p>                        |
| <ul style="list-style-type: none"> <li>• Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>March 16, 2020<br/>P&amp;FC</p>                                                                               | <ul style="list-style-type: none"> <li>• Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                          | <p>March 16, 2020<br/>P&amp;FC</p>                                         |
| <ul style="list-style-type: none"> <li>• Budget Work Session &amp; Public Hearing</li> <li>• Board Approval of <u>Resolution</u> authorizing the Display of 2020-21 Proposed Final Budget in PDE Format &amp; Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption – no later than 4/27/20)</li> <li>• Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/7/20.</li> </ul>                                                                                                                                                                                                                        | <p>April 20, 2020<br/>P&amp;FC</p> <p>April 27, 2020<br/>Board Meeting</p>                                       | <ul style="list-style-type: none"> <li>• Budget Work Session &amp; Public Hearing</li> <li>• Board approval of <u>Resolution</u> authorizing the Display of 2020-21 Proposed Budget in PDE format &amp; Advertising Intent to Adopt (by 4/27/20)-must be at least 30 days before final budget adoption on 5/27/20 &amp; be available for public inspection in PDE format at least 20 days prior to adoption (by 5/7/20).</li> </ul> | <p>April 20, 2020<br/>P&amp;FC</p> <p>April 27, 2020<br/>Board Meeting</p> |

|                                                                                                                                                                                                                            |                                                                                                      |                                                                                                                                                                                                         |                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Publish Legal Notice of Intent to Adopt the Final Budget (ACT 1 Mandate: 10 days prior to adoption) no later than 5/17/20.</li> <li>• ADOPTION of FINAL 2020-21 BUDGET</li> </ul> | <p><i>Must Publish by</i><br/>May 17, 2020</p> <p>(Wednesday)<br/>May 27, 2020<br/>Board Meeting</p> | <ul style="list-style-type: none"> <li>• Publish Legal Notice of Intent to Adopt Final Budget (10 days prior to adoption) no later than 5/17/20.</li> <li>• ADOPTION of FINAL 2020-21 BUDGET</li> </ul> | <p><i>Must Publish by</i><br/>May 17, 2020</p> <p>(Wednesday)<br/>May 27, 2020<br/>Board Meeting</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|



West Chester Area School District

Property and Finance Committee

September 16, 2019

Approval of Bids for Greystone Elementary School Construction

The Facilities and Operations Department is recommending award of the contracts to the lowest responsible bidders as follows:

| Contract                | Contractor           | Amount       |
|-------------------------|----------------------|--------------|
| General Construction    | Sha-Nic, Inc.        | \$10,490,000 |
| Mechanical Construction | JBM Mechanical       | \$ 3,388,000 |
| Plumbing Construction   | Vision Mechanical    | \$ 963,282   |
| Electrical Construction | The Farfield Company | \$ 2,838,000 |
| Sprinkler Construction  | Guy M. Cooper        | \$ 449,500   |
| Site Construction       | Watts Services       | \$ 3,500,000 |
| Total                   |                      | \$21,628,782 |

Attached for your reference are the bid tabulations.

If you have any questions feel free to contact me.

Kevin H. Campbell  
*Director of Facilities and Operations*  
September 10, 2019

## West Chester Area School District

**PROJECT NAME: Greystone Elementary School**

**BID OPENING: Friday, September 6, 2019, 12:30pm**

**RECORDED BY: Mark A. Groves, Capital Program Manager**

| <b>General Construction</b>    | <b>TOTAL<br/>Base Bid</b> | <b>GC<br/>Alternate #1<br/>Quartz Floor Tile in lieu of LVT</b> |
|--------------------------------|---------------------------|-----------------------------------------------------------------|
| <b>Sha-Nic , Inc.</b>          | <b>\$ 10,490,000</b>      | <b>No Change</b>                                                |
| Boro Construction              | \$ 12,488,000             | No Change                                                       |
|                                |                           |                                                                 |
|                                |                           |                                                                 |
| <b>Mechanical Construction</b> | <b>TOTAL<br/>Base Bid</b> |                                                                 |
| Myco Mechanical                | \$ 2,653,000              | WITHDRAWN BID                                                   |
| <b>JBM Mechanical</b>          | <b>\$ 3,388,000</b>       |                                                                 |
| North Bay Mechanical           | \$ 3,390,000              |                                                                 |
| Guy M Cooper                   | \$ 3,425,000              |                                                                 |
| Boro Construction              | \$ 3,430,000              |                                                                 |
| Dolan Mechanical               | \$ 3,520,000              |                                                                 |
| Five Star Mechanical           | \$ 3,546,000              |                                                                 |
| Gem Mechanical                 | \$ 3,924,000              |                                                                 |
| <b>Plumbing Construction</b>   | <b>TOTAL<br/>Base Bid</b> |                                                                 |
| <b>Vision Mechanical</b>       | <b>\$ 963,282</b>         |                                                                 |
| JBM Mechanical                 | \$ 987,000                |                                                                 |
| Guy M Cooper                   | \$ 1,019,000              |                                                                 |
| Myco Mechanical                | \$ 1,050,000              |                                                                 |
| J R Reynolds, Inc.             | \$ 1,063,000              |                                                                 |
|                                |                           |                                                                 |
|                                |                           |                                                                 |

| <b>Electrical Construction</b> | <b>TOTAL<br/>Base Bid</b>                                          |  |
|--------------------------------|--------------------------------------------------------------------|--|
| <b>The Farfield Company</b>    | <b>\$ 2,838,000</b>                                                |  |
| Philips Bros.                  | \$ 2,899,000                                                       |  |
| Boro Construction              | \$ 2,988,000                                                       |  |
| Hobbs & Company                | \$ 2,997,150                                                       |  |
| BSI Electrical                 | \$ 3,049,000                                                       |  |
| Cedar Electric                 | \$ 3,274,000                                                       |  |
|                                |                                                                    |  |
|                                |                                                                    |  |
| <b>Sprinkler Construction</b>  | <b>TOTAL<br/>Base Bid</b>                                          |  |
| <b>Guy M Cooper</b>            | <b>\$ 449,500</b>                                                  |  |
| VFP Fire Systems               | Bid not opened as company did not attend Mandatory Pre-Bid meeting |  |
|                                |                                                                    |  |
|                                |                                                                    |  |
| <b>Site Construction</b>       | <b>TOTAL<br/>Base Bid</b>                                          |  |
| <b>Watts Services</b>          | <b>\$ 3,500,000</b>                                                |  |
| Meco Constructors              | \$ 4,385,000                                                       |  |
| DiRocco Bros., Inc.            | \$ 4,888,881.75                                                    |  |
|                                |                                                                    |  |

\* Recommended Vendors are in Bold

**Total Contract Values \$ 21,628,782.00**

West Chester Area School District

Property and Finance Committee

September 16, 2019

Approval of Contract - Roofing Materials and Services for  
Greystone Elementary School Construction

The Facilities and Operations Department is recommending a contract with Garland/DBS, Inc. in the amount of \$1,966,988 for roofing materials and services at Greystone Elementary School construction.

The Contract is being awarded under the U.S. Communities Joint Purchasing Cooperative. The District is a member of the cooperative.

Attached for your reference is the proposal.

If you have any questions feel free to contact me.

Kevin H. Campbell  
*Director of Facilities and Operations*  
September 10, 2019



Garland/DBS, Inc.  
3800 East 91<sup>st</sup> Street  
Cleveland, OH 44105  
Phone: (800) 762-8225  
Fax: (216) 883-2055



## ROOFING MATERIAL AND SERVICES PROPOSAL

**Greystone Elementary  
Whest Chester Area School District  
1195 Aram Avenue  
West Chester, PA 19380**

**Date Submitted: 09/09/2019  
Proposal #: 25-PA-190929  
MICPA # 14-5903**

Purchase orders to be made out to: Garland/DBS, Inc.

**Please Note:** The following budget/estimate is being provided according to the pricing established under the Master Intergovernmental Cooperative Purchasing Agreement (MICPA) with Cobb County, GA and U.S. Communities. This budget/estimate should be viewed as the maximum price an agency will be charged under the agreement. Garland/DBS, Inc. administered a competitive bid process for the project with the hopes of providing a lower market adjusted price whenever possible.

All work described on Blackney Hayes Bid Plans and Specifications dated 08-05-2019 is included in this proposal

### **Scope of Work: Low Sloped Roofing**

1. Mechanically attached fire rated gypsum board to metal deck.
2. Install a Tri-base vapor barrier in specified adhesive. All walls are to be covered with vapor barrier and insulated.
3. Install R 30.8 insulation. Attached to the metal deck in specified pattern using Factory Mutual Global approved plates and screws.
4. Install subsequent layers of insulation and 5/8" cover board in cold insulation adhesive.
5. Install one layer of Flex base 80 in cold applied Weather-king membrane adhesive
6. Install one layer of Flex base 80 on all walls and curbs in cold applied Weather-king flashing adhesive.
7. Install one layer of Stress-ply Plus FR Mineral in cold applied Weather-king membrane adhesive. Heat weld all seams
8. Install one layer of Stress-ply Plus FR Mineral on all walls and curbs in cold applied Weather-king flashing adhesive. Cement and fabric all vertical seam with Silver Flash
9. Provide all metal specified for edge metal and coping.
10. Provide specified warranty.

**Scope of Work: Steep Sloped Shingle Roofing**

1. Install ½" gypsum board mechanically attached to the steel deck.
2. Install specified vapor barriers.
3. Install R 30.8 insulation.
4. Nail base roof panel.
5. Install ice and water shield.
6. Install asphalt shingle roof system as specified.
7. Provide all trim to match

**Garland/DBS Price Based Upon Local Market Competition:**

|                                   |                     |
|-----------------------------------|---------------------|
| <b>Jottan, Inc.</b>               | <b>\$ 1,966,828</b> |
| Pro Com Roofing Corporation       | \$ 2,005,587        |
| Munn Roofing Corp                 | \$ 2,074,511        |
| Garvey Roark, LLC                 | \$ 2,085,031        |
| United States Roofing Corporation | \$ 2,497,079        |

Potential issues that could arise during the construction phase of the project will be addressed via unit pricing for additional work beyond the scope of the specifications. Proposal pricing valid 60 days from proposal date listed above.

**Clarifications/Exclusions:**

1. Sales and use taxes are included. Please issue a Tax Exempt Certificate.
2. Permits are excluded. Permits to be paid for by owner.
3. Bonds are included.
4. Plumbing, Mechanical, Electrical work is excluded.
5. Masonry work is excluded.
6. Prevailing Wages are included.
7. Any work not exclusively described in the above proposal scope of work is excluded.

If you have any questions regarding this proposal, please do not hesitate to call me at my number listed below.

Respectfully Submitted,

*Steve Rojek*

Steve Rojek  
Garland/DBS, Inc.  
(216) 430-3613

|                               |                                     |                                    |                          |                          |                                          |
|-------------------------------|-------------------------------------|------------------------------------|--------------------------|--------------------------|------------------------------------------|
| Date:<br>9/10/2019            | Project Name: <b>Greystone</b>      |                                    |                          |                          | Garland Rep: <b>Bill Pancoast</b>        |
|                               | Project Number: <b>25-PA-190929</b> |                                    |                          |                          |                                          |
|                               | Square Footage                      |                                    | 45,000                   |                          |                                          |
|                               | <b>Jottan, Inc.</b>                 | <b>Pro Com Roofing Corporation</b> | <b>Munn Roofing Corp</b> | <b>Garvey Roark, LLC</b> | <b>United States Roofing Corporation</b> |
| Non-Garland Materials & Labor | \$ 1,241,216.00                     | \$ 1,305,744.00                    | \$ 1,321,000.00          | \$ 1,298,775.00          | \$ 1,676,153.00                          |
| <b>Subcontractor-Total</b>    | <b>\$ 1,241,216.00</b>              | <b>\$ 1,305,744.00</b>             | <b>\$ 1,321,000.00</b>   | <b>\$ 1,298,775.00</b>   | <b>\$ 1,676,153.00</b>                   |
| Profit                        | 3% \$ 37,236.48                     | \$ 39,172.32                       | \$ 39,630.00             | \$ 38,963.25             | \$ 50,284.59                             |
| Overhead / General Conditions | 8% \$ 99,297.28                     | \$ 104,459.52                      | \$ 105,680.00            | \$ 103,902.00            | \$ 134,092.24                            |
| USC Administrative Fee        | 2% \$ 29,426.08                     | \$ 31,049.49                       | \$ 31,402.71             | \$ 30,930.22             | \$ 39,626.44                             |
| <b>Garland Materials</b>      | <b>\$ 490,618.00</b>                | <b>\$ 448,627.00</b>               | <b>\$ 499,382.00</b>     | <b>\$ 533,189.00</b>     | <b>\$ 510,651.00</b>                     |
| 1% Material Discount          | \$ (4,906.18)                       | \$ (4,486.27)                      | \$ (4,993.82)            | \$ (5,331.89)            | \$ (5,106.51)                            |
| Viking Material               | \$ 2,458.00                         | \$ 6,255.00                        | \$ 3,668.00              | \$ 3,668.00              | \$ 5,213.00                              |
| Material Tax                  | 6% \$ 29,584.56                     | \$ 27,292.92                       | \$ 30,183.00             | \$ 32,211.42             | \$ 30,951.84                             |
| <b>Sub-Total</b>              | <b>\$ 1,924,930.22</b>              | <b>\$ 1,958,113.98</b>             | <b>\$ 2,025,951.89</b>   | <b>\$ 2,036,307.00</b>   | <b>\$ 2,441,865.60</b>                   |
| Freight                       | \$ 11,000.00                        | \$ 16,000.00                       | \$ 16,000.00             | \$ 16,000.00             | \$ 16,000.00                             |
| <b>Sub-Total</b>              | <b>\$ 1,935,930.22</b>              | <b>\$ 1,974,113.98</b>             | <b>\$ 2,041,951.89</b>   | <b>\$ 2,052,307.00</b>   | <b>\$ 2,457,865.60</b>                   |
| Insurance                     | 0.007 \$ 13,474.51                  | \$ 13,706.80                       | \$ 14,181.66             | \$ 14,254.15             | \$ 17,093.06                             |
| Bond                          | 0.009 \$ 17,423.37                  | \$ 17,767.03                       | \$ 18,377.57             | \$ 18,470.76             | \$ 22,120.79                             |
| <b>Sub-Total Bid</b>          | <b>\$ 1,966,828.10</b>              | <b>\$ 2,005,587.80</b>             | <b>\$ 2,074,511.12</b>   | <b>\$ 2,085,031.91</b>   | <b>\$ 2,497,079.45</b>                   |
| <b>Permits</b>                | \$ -                                | \$ -                               | \$ -                     | \$ -                     | \$ -                                     |
| <b>Total</b>                  | <b>\$ 1,966,828.10</b>              | <b>\$ 2,005,587.80</b>             | <b>\$ 2,074,511.12</b>   | <b>\$ 2,085,031.91</b>   | <b>\$ 2,497,079.45</b>                   |
| <b>Sq. Ft Price</b>           | \$ 43.71                            | \$ 44.57                           | \$ 46.10                 | \$ 46.33                 | \$ 55.49                                 |