

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

AGENDA

- Approval of November 18, 2019 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of 2019-20 Budget Resolutions (see attached) Mr. Scully
- Discussion of 2019 Real Estate Property Assessment Appeals Impacting the 2020-21 Tax Base (see attached) Mr. Scully
- Approval of Capital Reserve Projects (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  
 November 18, 2019 – Property & Finance Committee

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

Other Board Members: Mr. Chris McCune, Mr. Randell Spackman, Mrs. Sue Tiernan

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

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                |
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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                |
| The committee approved the October 28, 2019 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Mr. Bevilacqua |
| Mr. Scully reviewed the Budget Forecast Model and advised the Committee that this month's model includes updated budget salary figures for the 20-21 school year. The updates include actual budgeted salary amounts for existing employees as well as staffing additions for 2020-21. Mr. Scully reviewed the additional staffing requests and justifications for next year from each department. Mr. Scully continued with a review of the Budget Forecast Model and the changes from the previous model identified on page 5 & 6. The change to 2019-20 revenue projections was a reduction in federal revenue of \$153,855. Mr. Scully reviewed the changes to the 2020-21 expense projections that included decreases related to existing staffing for salaries and benefits of \$360,406 and \$152,884, respectively. Also included in 2020-21 expense projections are new staffing additions of 35.50 FTEs that resulted in an increases in salary and benefits of \$1,908,175 and \$1,607,933, respectively. Included in the staffing additions were staff related to a District operated transition (18-20 yr. old) program, which will result in a reduction in 2020-21 contracted special education costs in the amount of \$362,764. Also included in the 2020-21 staffing additions were 4.0 FTEs related to a District operated cyber school program, which resulted in a reduction in 2020-21 charter school tuition expense projection of \$375,696. Changes to the 2020-21 revenue projections include an increase in State subsidy revenue of \$324,384 related to staffing changes and a decrease in federal revenues of \$148,474. The net of all changes in November resulted in a 2020-21 budget gap increase of \$2,223,838. The summary of all funds, page 28, shows the budget gap after an ACT 1 tax increase to be \$7,920,000. This is an informational item and no Board action is required. | Mr. Scully     |
| Mr. Campbell reviewed the amendment to the 20-year Capital Plan. The changes are as follows:<br>1) Eliminate the two classroom addition at Penn Wood Elementary School.<br>2) Increase the classroom addition at Westtown-Thornbury Elementary School from 2 to 6 classrooms.<br>All other projects will remain the same in scope and schedule. The change in overall budget is an increase of \$500,000.<br>The reasons for the recommendation are:<br>1) Eliminates the need for two projects and creates more capacity with one.<br>2) Classrooms will be constructed at the school with larger student population growth potential.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Mr. Campbell   |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |
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| <p>3) Work begins sooner addressing need for student capacity relief at Westtown-Thornbury Elementary School.</p> <p>Mr. Scully noted that the capital budget increase of \$500,000 was not included in the figures used in the July financing update or for the 2019 bond borrowing; however, the increase will be included in the next financing update.</p> <p>The committee approved the amendment to the 20-year Capital Plan.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |
| <p>Mr. Campbell reviewed new and revised Board Policies:</p> <p><b>Approval of Revised Policy 705 – Safety, First Reading</b><br/> The policy was revised to clarify that it addresses safety of the physical buildings and facilities of the school entity, as well as addressing the requirements for Certified Workplace Safety Committees.</p> <p><b>Approval of Revised Policy 709 – Building Security, First Reading</b><br/> The policy was revised to reflect the role of the School Safety and Security Coordinator and responsibility of the Superintendent for designating authorized access to school buildings and facilities.</p> <p><b>Approval of Revised Policy 805 – Emergency Preparedness, First Reading</b><br/> Policy 805 was revised to address aspects of both emergency preparedness and response, including required emergency and security drills, school safety and security assessments, emergency planning, continuity of operations, and education and training. Training must address any combination of one or more of the following areas:<br/> Situational awareness.<br/> Trauma-informed approaches.<br/> Behavioral health awareness.<br/> Suicide and bullying awareness.<br/> Substance use awareness.</p> <p>The procedures for the Safe2Say Something program that were issued in December 2018 have been revised to reflect changes in the program made for the beginning of this school year. The procedures were previously issued as a stand-alone document, but now have been made as an attachment to Policy 805.</p> <p><b>Approval of Revised Policy 805.1 – Relations with Law Enforcement Agencies, First Reading</b><br/> The policy received minor revisions to reflect terminology and policy references to other school safety and security policies. An optional section on training was added to prompt coordination and invitation of law enforcement officials to attend training offered by the school entity that may enhance the understanding of schools and build positive relationships with students.</p> <p><b>Approval of New Policy 805.2 – School Security Personnel, First Reading</b><br/> This is a new policy that reflects the requirements of new PA Public School Code sections and revisions under Act 44 of 2018 and Act 67 of 2019. It includes definitions, roles and responsibilities for the School Safety and Security Coordinator and school security personnel.</p> <p>The committee approved the new and revised Board Policies, First Reading.</p> | <p>Mr. Campbell</p> |

Items to be placed on board agenda November 25, 2019:

- Approval of Amendment to 20-Year Capital Plan
- Approval of Revised Policy 705 – Safety, First Reading
- Approval of Revised Policy 709 – Building Security, First Reading
- Approval of Revised Policy 805 – Emergency Preparedness, First Reading
- Approval of Revised Policy 805.1 – Relations with Law Enforcement Agencies, First Reading
- Approval of New Policy 805.2 – School Security Personnel, First Reading

Items to discuss at a later date:

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



West Chester Area School District  
Revenue History and Forecast

|    | A                                                                 | AC               | AD               | AE               | AF               | AG               | AH               | AI               | AJ               | AK               |
|----|-------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  |                                                                   | <b>Actual</b>    | <b>Budget</b>    | <b>Actual</b>    | <b>Budget</b>    | <b>Projected</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> | <b>Estimated</b> |
| 2  |                                                                   | <b>2017-18</b>   | <b>2018-19</b>   | <b>2018-19</b>   | <b>2019-20</b>   | <b>2019-20</b>   | <b>2020-21</b>   | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   |
| 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>208,963.5</b> | <b>220,659.3</b> | <b>235,887.6</b> | <b>248,984.5</b> | <b>258,128.2</b> |
| 4  | Real Estate                                                       | 167,778.9        | 172,785.5        | 174,152.7        | 176,656.1        | 176,656.1        | 188,842.6        | 203,634.6        | 216,288.3        | 224,981.6        |
| 5  | Current                                                           | 166,713.0        | 171,594.4        | 173,060.7        | 175,469.9        | 175,469.9        | 187,530.9        | 202,322.9        | 214,976.6        | 223,669.9        |
| 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          | 1,850.0          | 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          | 1,235.5          | 1,235.5          | 1,235.5          | 1,235.5          |
| 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>42,605.5</b>  | <b>43,832.5</b>  | <b>44,452.6</b>  | <b>45,273.5</b>  |
| 15 | Student Subsidies                                                 | 20,788.7         | 20,137.8         | 19,913.9         | 20,348.6         | 20,822.2         | 20,633.3         | 20,579.4         | 20,394.0         | 20,480.1         |
| 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          | 3,500.0          | 3,500.0          | 3,500.0          | 3,500.0          |
| 22 | Medical, Dental & Nurse                                           | 250.3            | 250.3            | 255.3            | 250.3            | 250.3            | 252.5            | 252.5            | 252.5            | 252.5            |
| 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         | 21,972.3         | 23,253.1         | 24,058.6         | 24,793.3         |
| 28 | Social Security                                                   | 3,337.5          | 3,667.4          | 3,415.4          | 3,790.4          | 3,777.9          | 3,963.2          | 4,152.3          | 4,232.0          | 4,315.6          |
| 29 | Retirement                                                        | 15,078.3         | 16,009.7         | 15,827.6         | 16,975.4         | 16,919.5         | 18,009.1         | 19,100.8         | 19,826.7         | 20,477.8         |
| 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>2,911.3</b>   | <b>3,411.3</b>   | <b>2,911.3</b>   | <b>2,911.3</b>   | <b>2,911.3</b>   |
| 33 | Title I                                                           | 867.6            | 835.3            | 704.5            | 704.5            | 598.8            | 598.8            | 598.8            | 598.8            | 598.8            |
| 34 | Title II                                                          | 247.2            | 262.3            | 207.9            | 260.3            | 236.9            | 236.9            | 236.9            | 236.9            | 236.9            |
| 35 | IDEA                                                              | 1,318.1          | 1,315.6          | 1,331.4          | 1,333.4          | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          |
| 36 | MA Direct Services/Time Study                                     | 803.0            | 690.0            | 1,251.2          | 500.0            | 500.0            | 1,000.0          | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                             | 135.8            | 109.0            | 173.8            | 168.9            | 144.1            | 144.1            | 144.1            | 144.1            | 144.1            |
| 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>253,794.5</b> | <b>266,676.2</b> | <b>282,631.4</b> | <b>296,348.5</b> | <b>306,313.1</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>32,023.6</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>32,023.6</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         | -                | 6,100.3          | -                | -                | -                | -                |
| 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>6,845.2</b>   | <b>5,100.3</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                             |   |   |   | 12,774,059     | 13,366,030     |   | 13,366,030     | 13,366,030     | 13,366,030     |
| 6  | Delaware County                            |   |   |   | 785,727        | 841,146        |   | 841,146        | 841,146        | 841,146        |
| 7  |                                            |   |   |   | 13,559,785     | 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        | 187,531        |   | 202,323        | 214,977        | 223,670        |
| 11 | Gross tax to be levied                     |   |   |   | 181,704        | 194,333        |   | 209,661        | 222,774        | 231,782        |
| 12 |                                            |   |   |   |                |                |   |                |                |                |
| 13 | Equilization Between Counties              |   |   |   |                |                |   |                |                |                |
| 14 | Chester County %                           |   |   |   | 94.21%         | 94.08%         |   | 94.08%         | 94.08%         | 94.08%         |
| 15 | Delaware County %                          |   |   |   | 5.79%          | 5.92%          |   | 5.92%          | 5.92%          | 5.92%          |
| 16 |                                            |   |   |   |                |                |   |                |                |                |
| 17 | Chester Cnty Levy                          |   |   |   | 171,175        | 182,827        |   | 197,248        | 209,584        | 218,059        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,529         | 11,506         |   | 12,413         | 13,189         | 13,723         |
| 19 |                                            |   |   |   | 181,704        | 194,333        |   | 209,661        | 222,774        | 231,782        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 171,175        | 182,827        |   | 197,248        | 209,584        | 218,059        |
| 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>23.0202</b> |   | <b>24.7115</b> | <b>26.1261</b> | <b>27.0478</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.2723</b> | <b>21.6622</b> |   | <b>23.02</b>   | <b>24.71</b>   | <b>26.13</b>   |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.39</b>    | <b>1.36</b>    |   | <b>1.69</b>    | <b>1.41</b>    | <b>0.92</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>6.3%</b>    |   | <b>7.3%</b>    | <b>5.7%</b>    | <b>3.5%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 10,529         | 11,506         |   | 12,413         | 13,189         | 13,723         |
| 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>17.7543</b> |   | <b>19.1399</b> | <b>20.3213</b> | <b>21.1268</b> |
| 34 | <b>Previous Yr Millage</b>                 |   |   |   | <b>16.0761</b> | <b>16.2597</b> |   | <b>17.75</b>   | <b>19.14</b>   | <b>20.32</b>   |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.18</b>    | <b>1.49</b>    |   | <b>1.39</b>    | <b>1.18</b>    | <b>0.81</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>1.1%</b>    | <b>9.2%</b>    |   | <b>7.8%</b>    | <b>6.2%</b>    | <b>4.0%</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>23.0202</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>21.6332</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>1.36</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>6.41%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>22.2254</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.7948</b>  |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>16.2597</b> | <b>17.7543</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>16.6133</b> |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>1.14</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>6.87%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>17.0452</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.7091</b>  |   |                |                |                |

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

|                 | CHESTER COUNTY  |                      |                       | DELAWARE COUNTY |                      |                       |
|-----------------|-----------------|----------------------|-----------------------|-----------------|----------------------|-----------------------|
|                 | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> |
| 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    |                 |                      |                       |
|--------------------|-----------------|----------------------|-----------------------|--------------------|-----------------|----------------------|-----------------------|
| <u>COMMERCIAL</u>  | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> | <u>COMMERCIAL</u>  | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> |
| 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%                |
| <u>RESIDENTIAL</u> | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> | <u>RESIDENTIAL</u> | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> |
| 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%                 |
| <u>OTHER</u>       | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> | <u>OTHER</u>       | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> |
| 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%                 |
| <u>TOTAL</u>       | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> | <u>TOTAL</u>       | <u>MILL VAL</u> | +/-<br><u>AMOUNT</u> | +/-<br><u>PERCENT</u> |
| 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  
 2019-20 Projection Changes  
 December 2019

| <u>Expenses</u>                  |                     |
|----------------------------------|---------------------|
| Salaries- Teacher Extra Duty Pay | \$ (75,000)         |
| Charter School Tuition           | \$ (350,000)        |
| Variable Rate Debt               | \$ (50,000)         |
| Total Expenses                   | <u>\$ (475,000)</u> |

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

| <u>Fund Balance Analysis</u>                                      |                   |
|-------------------------------------------------------------------|-------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 475,000        |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | <u>\$ 475,000</u> |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 December 2019

| <u>Expenses</u>         |    |             |
|-------------------------|----|-------------|
| Salaries                | \$ | 55,802      |
| Prof & Tech Svcs        | \$ | (1,315,452) |
| Purchased Property Svcs | \$ | 135,410     |
| Other Services          | \$ | 1,065,412   |
| Supplies                | \$ | (546,653)   |
| Other Objects           | \$ | 36,320      |
| Property                | \$ | 18,184      |
| Transfer to Other Funds | \$ | 25,000      |
| Total Expenses          | \$ | (525,977)   |

| <u>Revenues</u>  |    |           |
|------------------|----|-----------|
| Local Revenue    | \$ | (70,115)  |
| State Revenue    | \$ | (171,900) |
| Federal Programs | \$ | 625,896   |
| Total Revenues   | \$ | 383,881   |

| <u>Budget Gap</u>    |    |           |
|----------------------|----|-----------|
| Change in Budget Gap | \$ | (909,858) |

| <u>Fund Balance Analysis</u>                                                |    |           |
|-----------------------------------------------------------------------------|----|-----------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ | 475,000   |
| 2020-21 Increase Use of Designation for Future Millage Increases            | \$ | (475,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | \$ | -         |

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

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

| <u>Revenues</u>  |              |
|------------------|--------------|
| Federal Programs | \$ (153,855) |
| Total Revenues   | \$ (153,855) |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Decrease in Fund Balance Designation for Future Millage Increases | \$ (153,855) |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | \$ (153,855) |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 November 2019

| <u>Expenses</u>                |                     |
|--------------------------------|---------------------|
| Salaries- Staffing Cost Out    | \$ (360,406)        |
| Benefits- Staffing Cost Out    | \$ (152,884)        |
| Salaries- Headcount Changes    | \$ 1,908,175        |
| Benefits- Headcount Changes    | \$ 1,607,933        |
| Contracted Special Ed Programs | \$ (375,696)        |
| Charter School Tuitions        | \$ (362,764)        |
| Supplies- Educational          | \$ (18,465)         |
| <b>Total Expenses</b>          | <b>\$ 2,245,893</b> |

| <u>Revenues</u>                  |                   |
|----------------------------------|-------------------|
| State Subsidy- Staffing Cost Out | \$ (76,442)       |
| State Subsidy- Headcount Changes | \$ 400,826        |
| Federal Programs                 | \$ (148,474)      |
| <b>Total Revenues</b>            | <b>\$ 175,910</b> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ 2,069,983 |

| <u>Fund Balance Analysis</u>                                                |              |
|-----------------------------------------------------------------------------|--------------|
| Decrease in Beginning Fund Balance Designation for Future Millage Increases | \$ (153,855) |
| 2020-21 Decrease Use of Designation for Future Millage Increases            | \$ 153,855   |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                   | <b>\$ -</b>  |

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

| <u>Expenses</u>       |                     |
|-----------------------|---------------------|
| Charter Schools       | \$ (600,000)        |
| Supplies- PPA Adj.    | \$ 7,021            |
| <b>Total Expenses</b> | <b>\$ (592,979)</b> |

| <u>Revenues</u>       |                   |
|-----------------------|-------------------|
| Interest Income       | \$ 550,000        |
| <b>Total Revenues</b> | <b>\$ 550,000</b> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,142,979        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/20</b>         | <b>\$ 1,142,979</b> |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 October 2019

| <u>Expenses</u>                  |                    |
|----------------------------------|--------------------|
| Salaries- Tied to Act 1 Increase | \$ 223,797         |
| Charter Schools                  | \$ (300,000)       |
| <b>Total Expenses</b>            | <b>\$ (76,203)</b> |

| <u>Revenues</u>                             |                   |
|---------------------------------------------|-------------------|
| Current Real Estate Revenue- Act 1 Increase | \$ 353,381        |
| State Revenue- Act 1 Increase               | \$ 33,329         |
| <b>Total Revenues</b>                       | <b>\$ 386,710</b> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (462,913) |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,142,979   |
| 2020-21 Use of Designation for Future Millage Increases                     | \$ (1,142,979) |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                   | <b>\$ -</b>    |

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 6/30/20                          | \$ 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 6/30/20                          | \$ 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                                                                            |   | 887            | 919            | 807                           | 886            | 886            |
| 9  | 1st to 5th Grade                                                              |   | 4,501          | 4,523          | 4,661                         | 4,651          | 4,674          |
| 10 | Grades 6-8                                                                    |   | 2,824          | 2,887          | 2,862                         | 2,818          | 2,822          |
| 11 | Grades 9-12                                                                   |   | 3,866          | 3,903          | 3,845                         | 3,873          | 3,926          |
| 12 | <b>Total</b>                                                                  |   | <b>12,078</b>  | <b>12,232</b>  | <b>12,175</b>                 | <b>12,228</b>  | <b>12,308</b>  |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43          | 24.43          | 24.43                         | 24.43          | 24.43          |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5           | 17.5           | 17.5                          | 17.5           | 17.5           |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                                               |   |                |                |                               |                |                |
| 27 |                                                                               |   |                |                |                               |                |                |
| 28 | <b>Salary Increases (based on Act 1 Index)</b>                                |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 29 |                                                                               |   | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>                | <b>2023-24</b> |                |
| 30 | Administration                                                                |   | 2.60%          | 2.40%          | 2.40%                         | 2.40%          | 2.40%          |
| 31 | Teachers                                                                      |   | 3.16%          | 2.85%          | 2.40%                         | 2.40%          | 2.40%          |
| 32 | Non-Bargaining                                                                |   | 2.60%          | 2.40%          | 2.40%                         | 2.40%          | 2.40%          |
| 33 | Support Staff                                                                 |   | 2.40%          | 2.40%          | 2.40%                         | 2.40%          | 2.40%          |
| 34 | Crafts/Trades                                                                 |   | 2.87%          | 3.72%          | 3.04%                         | 3.90%          |                |
| 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>                                                         |   |                |                | <b>% Increase Assumptions</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                          | 420              | 433                           | 446              | 459              |                |
| 86  |                                                                                                                                                    | Special Ed                          | 104              | 109                           | 114              | 120              |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                  |                               |                  |                  |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,020         | \$14,441                      | \$14,874         | \$15,320         |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$34,153         | \$37,568                      | \$41,325         | \$45,458         |                |
| 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> |                |                |                |                |
| 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  | <b>Collection Factor</b>                                       | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | <b>Interim Taxes</b>                                           | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | <b>Earned Income tax</b>                                       | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | <b>Transfer Tax</b>                                            | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | <b>Delinquent Taxes</b>                                        | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | <b>Investment Earnings</b>                                     | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | <b>Other</b>                                                   | 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 | <b>Basic Education</b>                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | <b>Special Education</b>                                       | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | <b>Special Ed Contingency</b>                                  | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | <b>Transportation</b>                                          | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | <b>Rent</b>                                                    | \$ 1,093,234   | \$ 1,039,356   | \$ 853,928     | \$ 940,107     |
| 20 | <b>Charter School (Reimb Rate)</b>                             | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | <b>Social Security (Reimb Rate)</b>                            | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | <b>Retirement (Reimb Rate)</b>                                 | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | <b>Other</b>                                                   | 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 | <b>Title I</b>                                                 | \$ 598,796     | \$ 598,796     | \$ 598,796     | \$ 598,796     |
| 27 | <b>Title II</b>                                                | \$ 236,948     | \$ 236,948     | \$ 236,948     | \$ 236,948     |
| 28 | <b>IDEA</b>                                                    | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   |
| 29 | <b>Medical Access</b>                                          | \$ 1,000,000   | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | <b>Other</b>                                                   | \$ 144,061     | \$ 144,061     | \$ 144,061     | \$ 144,061     |
| 31 |                                                                |                |                |                |                |
| 32 | <b><u>Other</u></b>                                            |                |                |                |                |
|    |                                                                | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 33 | <b>To Cap Res</b>                                              | 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         |                      | \$128,915           | \$132,009           | \$135,177           | \$138,421           |
| Additional Headcount                 | 1.00              |                      | 1.00                | 1.00                | -                   | -                   |
| Additional Salary Expense            | \$280,000         |                      | \$90,000            | \$135,977           | \$0                 | \$0                 |
| <b>Teacher</b>                       |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$56,515          | \$54,195             | \$57,882            | \$59,155            | \$60,205            | \$61,280            |
| Average Teacher Salary               | \$73,703          | \$73,361             | \$76,010            | \$79,411            | \$83,093            | \$84,576            |
| Headcount Change (Enrollment)        | 10.80             |                      | 8.40                | 38.00               | -                   | -                   |
| Headcount Change (Curricular)        | -                 |                      | 19.00               | -                   | -                   | -                   |
| Change Salary Expense                | \$889,060         |                      | \$1,596,161         | \$2,106,987         | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$68,049          |                      | \$69,818            | \$71,494            | \$73,210            | \$74,967            |
| Additional Headcount                 | 1.00              |                      | 3.50                | -                   | -                   | -                   |
| Additional Salary Expense            | \$24,200          |                      | \$143,809           | \$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              |                      | 3.60                | 3.50                | -                   | -                   |
| Additional Salary Expense            | \$51,888          |                      | \$78,205            | \$127,130           | \$0                 | \$0                 |
| <b>Crafts/Trades</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$41,686          |                      | \$42,882            | \$44,478            | \$45,830            | \$47,617            |
| 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        |                      | 72,973,487          | 76,182,628          | 79,656,565          | 81,056,323          |
| 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           | 71,723,487          | 74,932,628          | 78,406,565          | 79,806,323          |
| Increase with Attrition                            |                   |                      | 2.42%               | 2.20%               | 1.77%               | 1.79%               |
| Staffing changes                                   | 889,060           | -                    | 1,596,161           | 2,106,987           | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 70,435,151        | 70,029,446           | 73,319,648          | 77,039,615          | 78,406,565          | 79,806,323          |
| Increase with Attrition & Staffing Changes         |                   |                      | 4.70%               | 5.07%               | 1.77%               | 1.79%               |

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         | 9,327,294          | 9,687,126          | 9,919,617          | 10,157,688         |
| <b>Total Administration Salaries</b> | <b>8,700,364</b>  | <b>8,905,319</b>  | <b>9,327,294</b>   | <b>9,687,126</b>   | <b>9,919,617</b>   | <b>10,157,688</b>  |
| Teacher Staff Salaries               | 70,435,151        | 70,029,446        | 73,319,648         | 77,039,615         | 78,406,565         | 79,806,323         |
| Extra Duty Pymnts (123)              | 1,000,456         | 925,456           | 1,008,952          | 1,031,148          | 1,049,444          | 1,068,180          |
| Sabbatical Pymnts (124)              | 200,000           | 200,000           | 300,000            | 300,000            | 300,000            | 300,000            |
| Subject Chair Pymnts (125)           | 421,496           | 421,496           | 421,496            | 421,496            | 421,496            | 421,496            |
| Severance Pymnts (127)               | 392,000           | 392,000           | 392,000            | 400,624            | 407,732            | 415,011            |
| 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>74,135,398</b> | <b>77,609,096</b>  | <b>81,359,883</b>  | <b>82,752,238</b>  | <b>84,178,010</b>  |
| Reg Salaries (141)                   | 3,803,212         | 3,702,057         | 4,126,123          | 4,225,150          | 4,326,554          | 4,430,391          |
| Overtime (143)                       | 1,000             | 1,000             | 2,000              | 2,000              | 2,000              | 2,000              |
| <b>Technical</b>                     | <b>3,804,212</b>  | <b>3,703,057</b>  | <b>4,128,123</b>   | <b>4,227,150</b>   | <b>4,328,554</b>   | <b>4,432,391</b>   |
| Reg Salaries (151)                   | 2,944,642         | 2,944,642         | 2,933,563          | 3,080,389          | 3,154,318          | 3,230,021          |
| Overtime (153)                       | 58,636            | 58,636            | 52,433             | 53,691             | 54,980             | 56,300             |
| Library/Office Aides (154),(155)     | 491,684           | 491,684           | 539,461            | 564,908            | 578,466            | 592,349            |
| Technology Aides (158)               | 422,300           | 422,300           | 434,855            | 483,502            | 495,106            | 506,988            |
| Instructional Aides (191)            | 2,274,981         | 2,274,981         | 2,341,711          | 2,397,912          | 2,455,462          | 2,514,393          |
| Instructional Aides OT (193)         | 56,620            | 56,620            | 59,450             | 60,877             | 62,338             | 63,834             |
| <b>Office Clerical</b>               | <b>6,248,863</b>  | <b>6,248,863</b>  | <b>6,361,473</b>   | <b>6,641,278</b>   | <b>6,800,669</b>   | <b>6,963,885</b>   |
| Reg Salaries Oper & Maint(161)       | 5,193,306         | 5,193,306         | 5,266,503          | 5,641,037          | 5,812,524          | 6,039,213          |
| Temporary salaries (162)             | 75,000            | 75,000            | 75,000             | 77,790             | 80,155             | 83,281             |
| Overtime (163)                       | 185,500           | 185,500           | 180,000            | 186,696            | 192,372            | 199,874            |
| Severance (167)                      | 40,000            | 40,000            | 40,000             | 40,000             | 40,000             | 40,000             |
| Reg Salaries Technology (168)        | 663,589           | 663,589           | 680,689            | 697,026            | 713,754            | 730,884            |
| <b>Crafts and Trades</b>             | <b>6,157,395</b>  | <b>6,157,395</b>  | <b>6,242,192</b>   | <b>6,642,548</b>   | <b>6,838,805</b>   | <b>7,093,252</b>   |
| <b>Total Salary Expense</b>          | <b>99,526,937</b> | <b>99,150,032</b> | <b>103,668,178</b> | <b>108,557,985</b> | <b>110,639,883</b> | <b>112,825,226</b> |
| <b>% Increase</b>                    |                   | -0.38%            | 4.56%              | 4.72%              | 1.92%              | 1.98%              |

| POSITIONS                                         | Func | Acct | Prog | 2019-20 Actual |               |               |              |               | 2020-21 Budget |               |               |              |               | Addition/Reductions to 2020-21 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        |
| <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   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 4.00         | 4.00          | -                                     | -             | -           | 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          | -                                     | -             | -           | -            | -            |
| Communications Program Director                   | 2370 | 111  | 52   | -              | -             | -             | 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         | -                                     | -             | -           | -            | -            |
| Coordinator of Nursing Services                   | 2440 | 111  | 18D  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |
| Business Affairs Director / Asst. Director        | 2511 | 111  | 55   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            |
| Facilities & Operations Director / Asst. Director | 2611 | 111  | 71   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |
| Technology Director                               | 2821 | 111  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |
| Human Resources Director / Asst. Director         | 2831 | 111  | 54   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            |
| IT Services Coordinator                           | 2840 | 111  | 50Z  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |
| Athletic Director                                 | 3200 | 111  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            |
| Special Education Supervisors                     | 1291 | 111  | 21   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            | -            |
| <b>School Administration Total</b>                |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>28.00</b> | <b>62.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>29.00</b> | <b>63.00</b>  | -                                     | -             | -           | <b>1.00</b>  | <b>1.00</b>  |
| <b>Teachers</b>                                   |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |              |
| Full Day KG                                       | 1110 | 121  | 08F  | 41.00          | -             | -             | -            | 41.00         | 42.00          | -             | -             | -            | 42.00         | 1.00                                  | -             | -           | -            | 1.00         |
| 1st Grade                                         | 1110 | 121  | 09   | 40.00          | -             | -             | -            | 40.00         | 41.00          | -             | -             | -            | 41.00         | 1.00                                  | -             | -           | -            | 1.00         |
| 2nd Grade                                         | 1110 | 121  | 09   | 39.00          | -             | -             | -            | 39.00         | 40.00          | -             | -             | -            | 40.00         | 1.00                                  | -             | -           | -            | 1.00         |
| 3rd Grade                                         | 1110 | 121  | 09   | 38.00          | -             | -             | -            | 38.00         | 39.00          | -             | -             | -            | 39.00         | 1.00                                  | -             | -           | -            | 1.00         |
| 4th Grade                                         | 1110 | 121  | 09   | 33.00          | -             | -             | -            | 33.00         | 33.00          | -             | -             | -            | 33.00         | -                                     | -             | -           | -            | -            |
| 5th Grade                                         | 1110 | 121  | 09   | 37.00          | -             | -             | -            | 37.00         | 37.00          | -             | -             | -            | 37.00         | -                                     | -             | -           | -            | -            |
| Art                                               | 1110 | 121  | 01   | 9.80           | 7.40          | 7.80          | -            | 25.00         | 9.80           | 7.70          | 7.80          | -            | 25.30         | -                                     | 0.30          | -           | -            | 0.30         |
| ELD                                               | 1110 | 121  | 02   | 12.50          | 4.40          | 3.60          | -            | 20.50         | 14.00          | 4.60          | 3.60          | -            | 22.20         | 1.50                                  | 0.20          | -           | -            | 1.70         |
| Engl/Lang Arts                                    | 1110 | 121  | 06   | -              | 26.20         | 33.05         | -            | 59.25         | -              | 27.40         | 33.05         | -            | 60.45         | -                                     | 1.20          | -           | -            | 1.20         |
| World Language                                    | 1110 | 121  | 07   | -              | 9.60          | 23.40         | -            | 33.00         | -              | 9.60          | 23.40         | -            | 33.00         | -                                     | -             | -           | -            | -            |
| Instructional Coaches                             | 1110 | 121  | 09   | 10.00          | -             | -             | -            | 10.00         | 10.00          | -             | -             | -            | 10.00         | -                                     | -             | -           | -            | -            |
| Computer/Tech Ed                                  | 1110 | 121  | 10   | -              | 5.20          | -             | -            | 5.20          | -              | 5.50          | -             | -            | 5.50          | -                                     | 0.30          | -           | -            | 0.30         |
|                                                   |      |      | 11-  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            |
| Health                                            | 1110 | 121  | 11A  | -              | 9.53          | 6.80          | -            | 16.33         | -              | 9.53          | 6.80          | -            | 16.33         | -                                     | -             | -           | -            | -            |
| Math                                              | 1110 | 121  | 15   | -              | 29.00         | 38.00         | -            | 67.00         | -              | 29.00         | 39.20         | -            | 68.20         | -                                     | -             | 1.20        | -            | 1.20         |
|                                                   |      |      | 17-  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            |
| Phys Ed                                           | 1110 | 121  | 17A  | 10.00          | 7.07          | 13.20         | 1.50         | 31.77         | 10.00          | 7.07          | 13.20         | 1.50         | 31.77         | -                                     | -             | -           | -            | -            |
| Science                                           | 1110 | 121  | 19   | -              | 23.60         | 41.85         | -            | 65.45         | -              | 23.60         | 42.85         | -            | 66.45         | -                                     | -             | 1.00        | -            | 1.00         |
| Social Studies                                    | 1110 | 121  | 20   | -              | 21.80         | 39.00         | -            | 60.80         | -              | 22.80         | 39.00         | -            | 61.80         | -                                     | 1.00          | -           | -            | 1.00         |
| AP Capstone                                       | 1110 | 121  | 25   | -              | -             | 0.40          | -            | 0.40          | -              | -             | 0.40          | -            | 0.40          | -                                     | -             | -           | -            | -            |
|                                                   |      |      | 06A- | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            |
| Reading Specialist/Teacher                        | 1110 | 121  | 06B  | 21.20          | 14.80         | 3.00          | -            | 39.00         | 21.20          | 14.80         | 3.00          | -            | 39.00         | -                                     | -             | -           | -            | -            |
| Music -Vocal                                      | 1110 | 121  | 16A  | 9.75           | 3.25          | 2.80          | -            | 15.80         | 9.75           | 3.55          | 2.80          | -            | 16.10         | -                                     | 0.30          | -           | -            | 0.30         |
| Music -Instrumental                               | 1110 | 121  | 16B  | 10.00          | 8.00          | 4.00          | -            | 22.00         | 10.00          | 8.00          | 4.00          | -            | 22.00         | -                                     | -             | -           | -            | -            |
| Cyber School                                      | 1110 | 121  | 25   | -              | -             | -             | -            | -             | -              | -             | -             | 4.00         | 4.00          | -                                     | -             | -           | 4.00         | 4.00         |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35   | 3.80           | -             | -             | -            | 3.80          | 3.80           | -             | -             | -            | 3.80          | -                                     | -             | -           | -            | -            |
| Teacher Attrition                                 | 1110 | 121  |      | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                      |      |      |      | <b>315.05</b>  | <b>169.85</b> | <b>216.90</b> | <b>1.50</b>  | <b>703.30</b> | <b>320.55</b>  | <b>173.15</b> | <b>219.10</b> | <b>5.50</b>  | <b>718.30</b> | <b>5.50</b>                           | <b>3.30</b>   | <b>2.20</b> | <b>4.00</b>  | <b>15.00</b> |



| POSITIONS                                                           | Func | Acct | Prog | 2019-20 Actual |               |            |              |        | 2020-21 Budget |               |            |              |        | Addition/Reductions to 2020-21 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 |       |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 7.20          | 6.40       | -            | 13.60  | -              | 7.20          | 6.40       | -            | 13.60  | -                                     | -             | -          | -            | -     | -     |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 7.40          | 3.80       | -            | 11.20  | -              | 7.70          | 3.80       | -            | 11.50  | -                                     | 0.30          | -          | -            | -     | 0.30  |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 5.70       | -            | 5.70   | -              | -             | 5.70       | -            | 5.70   | -                                     | -             | -          | -            | -     | -     |
| Marketing                                                           | 1320 | 121  | 04   | -              | -             | -          | -            | -      | -              | -             | -          | -            | -      | -                                     | -             | -          | -            | -     | -     |
| <b>Total</b>                                                        |      |      |      | -              | 14.60         | 15.90      | -            | 30.50  | -              | 14.90         | 15.90      | -            | 30.80  | -                                     | 0.30          | -          | -            | -     | 0.30  |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -          | 6.00         | 6.00   | -              | -             | -          | 8.00         | 8.00   | -                                     | -             | -          | 2.00         | -     | 2.00  |
| Autistic                                                            | 1233 | 121  | 21C  | 6.50           | 3.00          | 1.50       | -            | 11.00  | 6.50           | 3.00          | 2.50       | -            | 12.00  | -                                     | -             | 1.00       | -            | -     | 1.00  |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 1.50          | 3.50       | -            | 7.00   | 2.00           | 1.50          | 3.50       | -            | 7.00   | -                                     | -             | -          | -            | -     | -     |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | -          | -            | -      | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | 1.00         | -     | 1.00  |
| APT Program                                                         | 1231 | 121  | 21L  | -              | -             | -          | -            | -      | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | 2.00         | -     | 2.00  |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 1.00          | 1.50       | -            | 5.00   | 2.50           | 1.00          | 1.50       | -            | 5.00   | -                                     | -             | -          | -            | -     | -     |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 29.00          | 20.00         | 22.50      | -            | 71.50  | 29.50          | 20.50         | 24.50      | -            | 74.50  | 0.50                                  | 0.50          | 2.00       | -            | -     | 3.00  |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 1.00          | -          | -            | 3.00   | 2.00           | 1.00          | -          | -            | 3.00   | -                                     | -             | -          | -            | -     | -     |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -          | 13.00        | 13.00  | -              | 0.30          | 0.70       | 13.00        | 14.00  | -                                     | 0.30          | 0.70       | -            | -     | 1.00  |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 7.00           | 3.70          | 3.70       | -            | 14.40  | 7.00           | 3.70          | 3.70       | -            | 14.40  | -                                     | -             | -          | -            | -     | -     |
| <b>Total</b>                                                        |      |      |      | 49.00          | 30.20         | 32.70      | 19.00        | 130.90 | 49.50          | 31.00         | 36.40      | 24.00        | 140.90 | 0.50                                  | 0.80          | 3.70       | 5.00         | -     | 10.00 |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 10.00          | 10.00         | 18.00      | -            | 38.00  | 10.00          | 10.00         | 18.50      | -            | 38.50  | -                                     | -             | 0.50       | -            | -     | 0.50  |
| Career and Equity                                                   | 2120 | 121  | 18B  | -              | -             | -          | -            | -      | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | 1.00         | -     | 1.00  |
| Certified Nurses                                                    | 2440 | 121  | 18D  | 7.80           | 3.00          | 3.00       | -            | 13.80  | 8.00           | 3.00          | 3.00       | -            | 14.00  | 0.20                                  | -             | -          | -            | -     | 0.20  |
| Psychologists                                                       | 2140 | 121  | 18C  | 9.60           | 3.00          | 3.00       | -            | 15.60  | 9.80           | 3.20          | 3.00       | -            | 16.00  | 0.20                                  | 0.20          | -          | -            | -     | 0.40  |
| Librarian                                                           | 2250 | 121  | 14   | 10.00          | 3.00          | 3.00       | -            | 16.00  | 10.00          | 3.00          | 3.00       | -            | 16.00  | -                                     | -             | -          | -            | -     | -     |
| <b>Total</b>                                                        |      |      |      | 37.40          | 19.00         | 27.00      | -            | 83.40  | 37.80          | 19.20         | 27.50      | 1.00         | 85.50  | 0.40                                  | 0.20          | 0.50       | 1.00         | -     | 2.10  |
| 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>                                                        |      |      |      | -              | -             | 4.30       | -            | 4.30   | -              | -             | 4.30       | -            | 4.30   | -                                     | -             | -          | -            | -     | -     |
| <b>Teacher Total</b>                                                |      |      |      | 401.45         | 233.65        | 296.80     | 20.50        | 952.40 | 407.85         | 238.25        | 303.20     | 30.50        | 979.80 | 6.40                                  | 4.60          | 6.40       | 10.00        | -     | 27.40 |
| <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 Acclt                                      | 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>                                                        |      |      |      | 10.00          | 9.00          | 21.00      | 16.00        | 56.00  | 10.00          | 9.00          | 21.00      | 16.00        | 56.00  | -                                     | -             | -          | -            | -     | -     |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -          | -            | 8.00   | 8.00           | -             | -          | -            | 8.00   | -                                     | -             | -          | -            | -     | -     |
| ELD                                                                 | 1110 | 191  | 02   | 9.00           | 1.00          | 3.00       | -            | 13.00  | 9.00           | 1.00          | 3.00       | -            | 13.00  | -                                     | -             | -          | -            | -     | -     |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -          | 17.00        | 17.00  | -              | -             | -          | 17.00        | 17.00  | -                                     | -             | -          | -            | -     | -     |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -          | 7.00         | 7.00   | -              | -             | -          | 7.00         | 7.00   | -                                     | -             | -          | -            | -     | -     |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -          | -            | -      | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | 1.00  | 1.00  |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -          | 9.00         | 9.00   | -              | -             | -          | 9.00         | 9.00   | -                                     | -             | -          | -            | -     | -     |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -          | 63.00        | 63.00  | -              | -             | -          | 63.00        | 63.00  | -                                     | -             | -          | -            | -     | -     |
| <b>Total</b>                                                        |      |      |      | 17.00          | 1.00          | 3.00       | 96.00        | 117.00 | 17.00          | 1.00          | 3.00       | 97.00        | 118.00 | -                                     | -             | -          | -            | 1.00  | 1.00  |

| POSITIONS                                                                 | Func | Acct | Prog | 2019-20 Actual |               |               |               |                 | 2020-21 Budget |               |               |               |                 | Addition/Reductions to 2020-21 Budget |             |             |              |              |
|---------------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|-------------|-------------|--------------|--------------|
|                                                                           |      |      |      | ELM            | MID           | HS            | OTH           | Total           | ELM            | MID           | HS            | OTH           | Total           | ELM                                   | MID         | HS          | OTH          | Total        |
|                                                                           |      |      |      | Elem           | Middle        | High          | Other         |                 | Elem           | Middle        | High          | Other         |                 | Elem                                  | Middle      | High        | Other        |              |
| Library Assistant                                                         | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.00           | 3.00          | 3.00          | -             | 11.00           | -                                     | 2.00        | -           | -            | 2.00         |
| 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>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>15.00</b>   | <b>3.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>24.00</b>    | <b>-</b>                              | <b>2.60</b> | <b>-</b>    | <b>-</b>     | <b>2.60</b>  |
| Case Workers                                                              | 2160 | 141  | 18F  | -              | -             | -             | 7.00          | 7.00            | -              | -             | -             | 8.00          | 8.00            | -                                     | -           | -           | 1.00         | 1.00         |
| RN-LPN (non-public)                                                       | 2450 | 141  | 18D  | -              | -             | -             | 4.20          | 4.20            | -              | -             | -             | 4.20          | 4.20            | -                                     | -           | -           | -            | -            |
| RN-LPN (District)                                                         | 2440 | 141  | 18D  | 4.00           | -             | 3.00          | 1.00          | 8.00            | 4.00           | 2.00          | 3.00          | 1.00          | 10.00           | -                                     | 2.00        | -           | -            | 2.00         |
| APT Program Coordinator                                                   | 1231 | 121  | 21L  | -              | -             | -             | -             | -               | -              | -             | -             | 0.50          | 0.50            | -                                     | -           | -           | 0.50         | 0.50         |
| Pupil Service Specialist                                                  | 1291 | 141  | 21   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -           | -           | -            | -            |
| Pupil Service Specialist                                                  | 1291 | 141  | 35   | -              | -             | -             | 0.40          | 0.40            | -              | -             | -             | 0.40          | 0.40            | -                                     | -           | -           | -            | -            |
| <b>Total</b>                                                              |      |      |      | <b>4.00</b>    | <b>-</b>      | <b>3.00</b>   | <b>13.20</b>  | <b>20.20</b>    | <b>4.00</b>    | <b>2.00</b>   | <b>3.00</b>   | <b>14.70</b>  | <b>23.70</b>    | <b>-</b>                              | <b>2.00</b> | <b>-</b>    | <b>1.50</b>  | <b>3.50</b>  |
| Business Office (Professional)                                            | 2500 | 141  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -           | -           | -            | -            |
| Business Office Benefits (Professional)                                   | 2835 | 141  | 55   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| Business Office (Hourly Support)                                          | 2500 | 151  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -           | -           | -            | -            |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| Communications Office (Professional)                                      | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| Communications Office (Hourly Support)                                    | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -            | -            |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| Transportation Office (Professional)                                      | 2719 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| Transportation Office (Hourly Support)                                    | 2719 | 151  | 75   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -           | -           | -            | -            |
| Transportation Office-NP (Professional)                                   | 2750 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| Transportation Office-NP (Hourly Support)                                 | 2750 | 151  | 75   | -              | -             | -             | 0.90          | 0.90            | -              | -             | -             | 0.90          | 0.90            | -                                     | -           | -           | -            | -            |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| Human Resources Office (Professional)                                     | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -            | -            |
| HR Office (Hourly Support)                                                | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.60          | 1.60            | -                                     | -           | -           | 0.60         | 0.60         |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.60</b>   | <b>3.60</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>0.60</b>  | <b>0.60</b>  |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -           | -           | -            | -            |
| Technology Office (Professional)                                          | 2818 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| Technology Office (Hourly Support)                                        | 2829 | 168  | 10   | -              | -             | -             | 11.00         | 11.00           | -              | -             | -             | 11.00         | 11.00           | -                                     | -           | -           | -            | -            |
| Technology Associate                                                      | 1110 | 158  | 10   | -              | -             | -             | 19.00         | 19.00           | -              | -             | -             | 19.00         | 19.00           | -                                     | -           | -           | -            | -            |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>34.00</b>  | <b>34.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>34.00</b>  | <b>34.00</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| 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  | 24.50          | 15.50         | 30.00         | 7.50          | 77.50           | 24.50          | 15.50         | 30.00         | 7.50          | 77.50           | -                                     | -           | -           | -            | -            |
| 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  | -              | -             | -             | 7.00          | 7.00            | -              | -             | -             | 7.00          | 7.00            | -                                     | -           | -           | -            | -            |
| Operations (Professional)                                                 | 2610 | 141  | 71   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -            | -            |
| Facilities Apprentice                                                     | 2620 | 161  | 71   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| Automotive Pool                                                           | 2650 | 161  | 71G  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| Grounds Supervisor / Athletic Turf Coordinator                            | 2630 | 141  | 70F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| Grounds/Warehouse (Hourly Support)                                        | 2630 | 161  | 70F  | -              | -             | -             | 10.00         | 10.00           | -              | -             | -             | 10.00         | 10.00           | -                                     | -           | -           | -            | -            |
| Mailroom (Hourly Support)                                                 | 2530 | 161  | 71F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -            | -            |
| <b>Total</b>                                                              |      |      |      | <b>34.50</b>   | <b>18.50</b>  | <b>33.00</b>  | <b>44.50</b>  | <b>130.50</b>   | <b>34.50</b>   | <b>18.50</b>  | <b>33.00</b>  | <b>44.50</b>  | <b>130.50</b>   | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| <b>Secretarial Staff - Central Office and School Administration Total</b> |      |      |      | <b>80.50</b>   | <b>29.50</b>  | <b>66.00</b>  | <b>224.20</b> | <b>400.20</b>   | <b>80.50</b>   | <b>33.50</b>  | <b>66.00</b>  | <b>227.30</b> | <b>407.30</b>   | <b>-</b>                              | <b>4.00</b> | <b>-</b>    | <b>3.10</b>  | <b>7.10</b>  |
| <b>Grand Total</b>                                                        |      |      |      | <b>491.95</b>  | <b>272.15</b> | <b>377.80</b> | <b>272.70</b> | <b>1,414.60</b> | <b>498.35</b>  | <b>280.75</b> | <b>384.20</b> | <b>286.80</b> | <b>1,450.10</b> | <b>6.40</b>                           | <b>8.60</b> | <b>6.40</b> | <b>14.10</b> | <b>35.50</b> |

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           |
|                              | Actual            | Budget            | Projection        | Forecast          | Forecast          | Forecast          | Forecast          |
| Medical                      | 17,224,829        | 20,826,088        | 20,826,088        | 21,708,925        | 23,846,033        | 25,651,178        | 27,592,972        |
| Dental                       | 1,180,517         | 1,424,392         | 1,424,392         | 1,485,641         | 1,549,523         | 1,616,153         | 1,685,647         |
| Vision                       | 195,033           | 208,990           | 208,990           | 213,797           | 218,714           | 223,745           | 228,891           |
| Prescription                 | 4,076,142         | 5,761,415         | 5,761,415         | 5,837,557         | 6,421,312         | 7,063,443         | 7,769,788         |
| Social Security              | 6,891,711         | 7,580,765         | 7,555,795         | 7,926,345         | 8,304,686         | 8,463,951         | 8,631,130         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 36,018,209        | 38,201,555        | 39,653,334        | 40,955,557        |
| 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           | 578,978           | 590,082           | 601,737           |
| W/C, Unemp & Other           | 1,079,162         | 1,270,717         | 1,270,717         | 1,289,778         | 1,309,124         | 1,328,761         | 1,348,693         |
| <b>Total Benefit Expense</b> | <b>63,200,444</b> | <b>72,163,210</b> | <b>72,026,316</b> | <b>75,633,150</b> | <b>81,029,927</b> | <b>85,190,647</b> | <b>89,414,414</b> |
| % Increase                   |                   |                   | 13.96%            | 4.81%             | 7.14%             | 5.13%             | 4.96%             |

\* 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          |
|                                         | Actual           | Budget           | Projection       | Forecast         | Forecast         | Forecast         | Forecast         |
| 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           |
|                              | Actual            | Budget            | Projection        | Forecast          | Forecast          | Forecast          | Forecast          |
| Medical                      | 13,039,413        | 15,350,542        | 15,350,542        | 15,818,880        | 17,510,112        | 18,835,628        | 20,261,485        |
| Dental                       | 998,797           | 1,339,097         | 1,339,097         | 1,396,678         | 1,456,735         | 1,519,375         | 1,584,708         |
| Vision                       | 166,329           | 198,559           | 198,559           | 203,126           | 207,798           | 212,577           | 217,466           |
| Prescription                 | 3,417,414         | 4,839,799         | 4,839,799         | 4,823,779         | 5,306,157         | 5,836,772         | 6,420,450         |
| Social Security              | 6,891,711         | 7,580,765         | 7,555,795         | 7,926,345         | 8,304,686         | 8,463,951         | 8,631,130         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 36,018,209        | 38,201,555        | 39,653,334        | 40,955,557        |
| 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           | 462,126           | 473,230           | 484,885           |
| W/C, Unemp & Other           | 1,079,162         | 1,270,717         | 1,270,717         | 1,289,778         | 1,309,124         | 1,328,761         | 1,348,693         |
| <b>Total Benefit Expense</b> | <b>58,055,361</b> | <b>65,553,470</b> | <b>65,416,576</b> | <b>68,512,842</b> | <b>73,358,294</b> | <b>76,923,628</b> | <b>80,504,373</b> |
| % Increase                   |                   |                   | 12.68%            | 4.51%             | 7.07%             | 4.86%             | 4.65%             |

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   | 2019-20   | 2019-20    | 2020-21    | 2021-22    | 2022-23    | 2023-24    |
|----------------------------------|-----------|-----------|------------|------------|------------|------------|------------|
|                                  | Actual    | Budget    | Projection | Forecast   | Forecast   | Forecast   | Forecast   |
|                                  | \$403,658 | \$476,748 | \$476,748  | \$ 527,370 | \$ 543,191 | \$ 559,487 | \$ 576,271 |
|                                  | 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 | \$3,626,728 | \$3,771,797 | \$3,922,669 | \$4,079,576 |
| 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 | \$6,167,541 | \$6,380,984 | \$6,591,831 | \$7,473,721 |

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

| PRINCIPAL AT 7/1/06 | 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             | \$ 1,248,635        | \$ 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>\$ 17,860,000</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          | \$ 248,067          | \$ 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          | \$ -              |
| <b>Total Elementary Debt</b>   | <b>\$ 3,274,667</b> | <b>\$ 850,000</b> | <b>\$ 3,348,215</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> |
| <b>Total New Debt</b>          | <b>\$ 3,274,667</b> | <b>\$ 850,000</b> | <b>\$ 3,348,215</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 |              |
|--------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Total Debt Service | \$10,210,502   | \$16,290,000 | \$10,284,060       | \$16,290,000 | \$10,240,206   | \$16,996,000 | \$9,803,345    | \$17,630,000 | \$9,363,542    | \$16,216,000 | \$8,909,491    | \$18,626,000 |
|                    |                | \$26,500,502 |                    | \$26,574,060 |                | \$27,236,206 |                | \$27,433,345 |                | \$27,578,542 |                | \$27,434,491 |

## 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  | -                               | -                               | 265.8                           | 437.1                           | 445.7                           |
| <b>Total</b>       | <b>38.8</b>                     | <b>-</b>                        | <b>265.8</b>                    | <b>437.1</b>                    | <b>445.7</b>                    |

| <i>Index =</i>                                     | 2.30%                  | 2.60%                  | 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                | 379,410                | 355,127                | 359,417                    | 366,056                    |                            |
| <b>Total Exception</b>                             | <b>38,774</b>          | <b>(175,138)</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            | 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             | 46,309,762             | 47,699,055                 | 49,130,026                 | 50,603,927                 |
| 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             | 40,180,815             | 41,410,968                 | 42,841,939                 | 44,315,840                 |
| Net Increase                                       | 4,087,272              | (1,224,227)            | 173,739                | 1,230,153                  | 1,430,972                  | 1,473,901                  |
| Index                                              | 854,313                | 948,320                | 1,040,184              | 964,340                    | 993,863                    | 1,028,207                  |
| <b>Total Exception</b>                             | -                      | -                      | 265,813                | 437,108                    | 445,694                    |                            |

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

|                                                   | ACTUAL<br><u>2017-18</u>    | BUDGET<br><u>2018-19</u>    | PROJECTED<br><u>2018-19</u>  | BUDGET<br><u>2019-20</u>    | PROJECTED<br><u>2019-20</u> | BUDGET<br><u>2020-21</u>    | BUDGET<br><u>2021-22</u>    | BUDGET<br><u>2022-23</u>    | BUDGET<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                | \$ 3,626,728                | \$ 3,771,797                | \$ 3,922,669                | \$ 4,079,576                |
| 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                                   | <u>267,190</u>              | <u>75,000</u>               | <u>620,540</u>               | <u>75,000</u>               | <u>75,000</u>               | <u>75,000</u>               | <u>75,000</u>               | <u>75,000</u>               | <u>75,000</u>               |
| <b>Total Revenues</b>                             | <b><u>\$ 3,623,924</u></b>  | <b><u>\$ 5,282,458</u></b>  | <b><u>\$ 4,528,998</u></b>   | <b><u>\$ 5,292,090</u></b>  | <b><u>\$ 5,292,090</u></b>  | <b><u>\$ 4,146,983</u></b>  | <b><u>\$ 4,297,559</u></b>  | <b><u>\$ 4,443,654</u></b>  | <b><u>\$ 5,258,849</u></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                   | 4,197,536                   | 3,434,867                   | 3,583,261                   | 4,037,591                   |
| 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><u>\$ 3,605,972</u></b>  | <b><u>\$ 3,490,058</u></b>  | <b><u>\$ 5,823,531</u></b>   | <b><u>\$ 4,095,336</u></b>  | <b><u>\$ 2,066,639</u></b>  | <b><u>\$ 4,257,536</u></b>  | <b><u>\$ 3,494,867</u></b>  | <b><u>\$ 3,643,261</u></b>  | <b><u>\$ 4,097,591</u></b>  |
| <b>Excess of Revenues over Expenditures</b>       | <b><u>\$ 17,952</u></b>     | <b><u>\$ 1,792,400</u></b>  | <b><u>\$ (1,294,533)</u></b> | <b><u>\$ 1,196,754</u></b>  | <b><u>\$ 3,225,451</u></b>  | <b><u>\$ (110,553)</u></b>  | <b><u>\$ 802,692</u></b>    | <b><u>\$ 800,393</u></b>    | <b><u>\$ 1,161,258</u></b>  |
| <b>Fund Balance at July 1</b>                     | <b><u>\$ 22,089,889</u></b> | <b><u>\$ 22,321,074</u></b> | <b><u>\$ 22,107,841</u></b>  | <b><u>\$ 22,963,230</u></b> | <b><u>\$ 20,813,308</u></b> | <b><u>\$ 24,038,759</u></b> | <b><u>\$ 23,928,206</u></b> | <b><u>\$ 24,730,899</u></b> | <b><u>\$ 25,531,292</u></b> |
| <b>Fund Balance at June 30</b>                    | <b><u>\$ 22,107,841</u></b> | <b><u>\$ 24,113,474</u></b> | <b><u>\$ 20,813,308</u></b>  | <b><u>\$ 24,159,984</u></b> | <b><u>\$ 24,038,759</u></b> | <b><u>\$ 23,928,206</u></b> | <b><u>\$ 24,730,899</u></b> | <b><u>\$ 25,531,292</u></b> | <b><u>\$ 26,692,549</u></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><u>\$ 5,149,778</u></b>  | <b><u>\$ 6,702,953</u></b>  | <b><u>\$ 3,402,787</u></b>   | <b><u>\$ 6,295,573</u></b>  | <b><u>\$ 6,174,348</u></b>  | <b><u>\$ 5,618,540</u></b>  | <b><u>\$ 5,970,471</u></b>  | <b><u>\$ 6,324,879</u></b>  | <b><u>\$ 6,381,863</u></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><u>\$ 353,637</u></b>    | <b><u>\$ -</u></b>          | <b><u>\$ (255,915)</u></b>   | <b><u>\$ -</u></b>          | <b><u>\$ (400,750)</u></b>  | <b><u>\$ 0</u></b>          | <b><u>\$ 0</u></b>          | <b><u>\$ 0</u></b>          | <b><u>\$ 0</u></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>   |



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

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

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

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

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

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

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

| A                                                                 | 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      |
| <b>3 Total Revenue</b>                                            | <b>242,175</b>                                          | <b>246,773</b> | <b>249,522</b> | <b>252,595</b> | <b>253,794</b> | <b>255,333</b> | <b>257,341</b> | <b>259,248</b> | <b>261,363</b> |
| 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         | 78,325         | 79,145         | 80,309         | 81,372         | 82,643         |
| 6 State (Other)                                                   | 24,126                                                  | 23,805         | 23,383         | 24,539         | 25,000         | 24,596         | 24,732         | 24,626         | 24,796         |
| 7 PSERS                                                           | 15,078                                                  | 16,010         | 15,828         | 16,975         | 16,919         | 18,009         | 19,101         | 19,827         | 20,478         |
| 8 Federal                                                         | 3,372                                                   | 3,212          | 3,669          | 2,967          | 2,911          | 3,411          | 2,911          | 2,911          | 2,911          |
| 9 Local (Excl. Current R.E.T.)                                    | 32,886                                                  | 32,151         | 33,581         | 32,644         | 33,494         | 33,128         | 33,565         | 34,008         | 34,458         |
| <b>12 Expenses</b>                                                | <b>239,049</b>                                          | <b>253,401</b> | <b>242,559</b> | <b>261,809</b> | <b>260,640</b> | <b>271,776</b> | <b>287,131</b> | <b>296,348</b> | <b>306,313</b> |
| 13 Salaries                                                       | 93,555                                                  | 96,937         | 95,606         | 99,527         | 99,150         | 103,668        | 108,558        | 110,640        | 112,825        |
| 14 Benefits (without PSERS)                                       | 26,212                                                  | 30,314         | 26,471         | 31,603         | 31,578         | 32,495         | 35,157         | 37,270         | 39,549         |
| 15 PSERS                                                          | 30,058                                                  | 32,019         | 31,585         | 33,951         | 33,839         | 36,018         | 38,202         | 39,653         | 40,956         |
| 16 Debt Service                                                   | 24,856                                                  | 25,773         | 25,572         | 26,501         | 26,574         | 27,235         | 27,433         | 27,579         | 27,434         |
| 17 Transfer to Capital Reserve                                    | 5,135                                                   | 5,258          | 5,258          | 5,452          | 5,452          | 6,168          | 6,381          | 6,592          | 7,474          |
| 18 Other                                                          | 59,233                                                  | 63,100         | 58,068         | 64,777         | 64,047         | 66,193         | 71,401         | 74,615         | 78,075         |
| <b>Net Gap calculation - No tax increase no exceptions</b>        |                                                         |                |                |                |                |                |                |                |                |
| 21                                                                | Deficit                                                 |                |                |                |                | (16,443)       | (29,791)       | (37,101)       | (44,950)       |
| 22                                                                | Change in Fund Balance                                  |                |                |                |                | 5,100          | 4,500          | -              | -              |
| 23                                                                | Cumulative Gap at No Incr. in R.E. Taxes                |                |                |                |                | (11,343)       | (25,291)       | (37,101)       | (44,950)       |
| 24                                                                | Prior Year Gap Reduction                                |                |                |                |                | -              | 11,343         | 25,291         | 37,101         |
| 25                                                                | Net Gap no Incr in R.E Taxes no Exceptions              |                |                |                |                | (11,343)       | (13,948)       | (11,810)       | (7,849)        |
| <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                                                         |                |                |                |                |                |                |                |                |
| 29                                                                | Deficit                                                 |                |                |                |                | (16,443)       | (29,791)       | (37,101)       | (44,950)       |
| 30                                                                | Change in Fund Balance                                  |                |                |                |                | 5,100          | 4,500          | -              | -              |
| 31                                                                | Cumulative Gap at No Incr. in R.E. Taxes                |                |                |                |                | (11,343)       | (25,291)       | (37,101)       | (44,950)       |
| 32                                                                | Act 1 Increase                                          |                |                |                |                | 4,808          | 4,249          | 4,269          | 4,289          |
| 33                                                                | Prior Year Tax Increase not included above              |                |                |                |                | -              | 4,808          | 9,056          | 13,325         |
| 34                                                                | Cumulative Gap at Millage Index                         |                |                |                |                | (6,535)        | (16,235)       | (23,775)       | (27,335)       |
| 35                                                                | Prior Year Gap elimination                              |                |                |                |                | -              | 6,535          | 16,235         | 23,775         |
| 36                                                                | Net Gap at Millage Index (no exceptions)                |                |                |                |                | (6,535)        | (9,699)        | (7,541)        | (3,560)        |
| <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                                                         |                |                |                |                |                |                |                |                |
| 40                                                                | Deficit                                                 |                |                |                |                | (16,443)       | (29,791)       | (37,101)       | (44,950)       |
| 41                                                                | Change in Fund Balance                                  |                |                |                |                | 5,100          | 4,500          | -              | -              |
| 42                                                                | Cumulative Gap at Millage Index                         |                |                |                |                | (11,343)       | (25,291)       | (37,101)       | (44,950)       |
| 43                                                                | Act 1 Increase                                          |                |                |                |                | 4,808          | 4,249          | 4,269          | 4,289          |
| 44                                                                | Prior Year Tax Increase not included above              |                |                |                |                | -              | 4,808          | 9,056          | 13,325         |
| 45                                                                | Cumulative Gap at Millage Index                         |                |                |                |                | (6,535)        | (16,235)       | (23,775)       | (27,335)       |
| 46                                                                | Act 1 Exceptions                                        |                |                |                |                | -              | 266            | 437            | 446            |
| 47                                                                | Add'l Revenue from Prior Year exception allowance       |                |                |                |                | -              | -              | 266            | 703            |
| 48                                                                | Cumulative Gap at Millage Index and Exceptions          |                |                |                |                | (6,535)        | (15,969)       | (23,072)       | (26,187)       |
| 49                                                                | Prior Year Gap elimination                              |                |                |                |                | -              | 6,535          | 15,969         | 23,072         |
| 50                                                                | Net Gap at Millage Index - with exceptions              |                |                |                |                | (6,535)        | (9,434)        | (7,104)        | (3,114)        |
| <b>Expenses % Increase</b>                                        |                                                         |                |                |                |                |                |                |                |                |
| 54                                                                | Salaries                                                |                | 2.63%          | 2.19%          | 3.71%          | 4.56%          | 4.72%          | 1.92%          | 1.98%          |
| 55                                                                | Benefits (without PSERS)                                |                | -2.66%         | 0.99%          | 19.29%         | 2.90%          | 8.19%          | 6.01%          | 6.11%          |
| 56                                                                | PSERS                                                   |                | 11.04%         | 5.08%          | 7.14%          | 6.44%          | 6.06%          | 3.80%          | 3.28%          |
| 57                                                                | Debt Service                                            |                | 3.20%          | 2.88%          | 3.92%          | 2.49%          | 0.73%          | 0.53%          | -0.52%         |
| 58                                                                | Other                                                   |                | -1.20%         | -1.97%         | 10.30%         | 3.35%          | 7.87%          | 4.50%          | 4.64%          |
| 60                                                                | Debt Service % of Budget                                |                | 10.4%          | 10.5%          | 10.2%          | 10.0%          | 9.6%           | 9.3%           | 9.0%           |
| <b>Act 1 Exceptions</b>                                           |                                                         |                |                |                |                |                |                |                |                |
| 64                                                                | PSERS                                                   |                | -              | -              | -              | -              | 266            | 437            | 446            |
| 65                                                                | Special Ed                                              |                | -              | -              | -              | -              | 266            | 437            | 446            |
| <b>Fund Balance</b>                                               |                                                         |                |                |                |                |                |                |                |                |
| 69                                                                | Beginning Fund Balance                                  |                | 28,780         | 31,906         | 38,869         | 32,024         | 26,923         | 22,423         | 22,423         |
| 70                                                                | Transfer (to)/from Operating Budget                     |                | (3,126)        | (6,962)        | 6,845          | 5,100          | 4,500          | -              | -              |
| 71                                                                | Ending Fund Balance                                     |                | 31,906         | 38,869         | 32,024         | 26,923         | 22,423         | 22,423         | 22,423         |
| <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       | 6,100.3        | -              | -              | -              | -              |
| 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           |
| <b>Year End Unassigned/Undesig. FB</b>                            |                                                         |                |                |                |                |                |                |                |                |
| 80                                                                | Year End Unassigned/Undesig. FB                         |                | 15,697         | 17,180         | 17,180         | 17,180         | 17,180         | 17,180         | 17,180         |
| 81                                                                | % of Expenses                                           |                | 6.6%           | 7.1%           | 6.6%           | 6.3%           | 6.0%           | 5.8%           | 5.6%           |
| <b>Capital Reserves</b>                                           |                                                         |                |                |                |                |                |                |                |                |
| 84                                                                | Beginning Fund Balance                                  |                | 22,090         | 22,108         | 20,813         | 24,039         | 23,928         | 24,731         | 25,531         |
| 85                                                                | Inflow                                                  |                | 3,624          | 4,529          | 5,292          | 4,147          | 4,298          | 4,444          | 5,259          |
| 86                                                                | Outflow                                                 |                | 3,606          | 5,824          | 2,067          | 4,258          | 3,495          | 3,643          | 4,098          |
| 87                                                                | Year-end Fund Balance                                   |                | 22,108         | 20,813         | 24,039         | 23,928         | 24,731         | 25,531         | 26,693         |
| 88                                                                | Year End Designated                                     |                | 16,958         | 17,411         | 17,864         | 18,310         | 18,760         | 19,206         | 20,311         |
| 89                                                                | Year End Unassigned/Undesig. FB                         |                | 5,150          | 3,403          | 6,174          | 5,619          | 5,970          | 6,325          | 6,382          |
| <b>Act 1 index Assumptions</b>                                    |                                                         |                |                |                |                |                |                |                |                |
| 91                                                                | Act 1 index Assumptions                                 |                | -              | -              | 2.3%           | 2.6%           | 2.4%           | 2.4%           | 2.4%           |

**West Chester Area School District**  
**Property and Finance Committee**  
**December 16, 2019**  
**2020-21 BUDGET RESOLUTIONS**

Act 1 requires the Board to adopt resolutions at the December School Board meeting. The resolutions are as follows depending on the Board's decision concerning the 2020-21 Tax Increase:

Option 1: File for Exceptions for a 2020-21 Tax Increase over the Act 1 Index

1. Resolution to Publicize the District's Intent to Obtain the Pennsylvania Department of Education's Approval of Exceptions for the 2020-21 Budget
2. Resolution to Acknowledge the Release of the 2020-21 Preliminary Budget & Approval to Advertise Intent to Adopt the 2020-21 Preliminary Budget at Least Ten (10) Days Prior to Adoption

Option 2: Commit to 2020-21 Tax Increase no higher than Act 1 Index

1. Resolution for Act 1 Inflation Index Budget Limit

The resolutions are attached for your review. Per our attached budget calendar, if the Board chooses Option 1, we are scheduled to display the 2020-21 Preliminary Budget in PDE format on or before January 7<sup>th</sup> and to adopt it on January 27<sup>th</sup> at the January Board meeting. If the Board chooses Option 2, the 2020-21 Budget will be displayed and adopted in May.

Mr. John T. Scully  
Director of Business Affairs  
December 5, 2019

# WEST CHESTER AREA SCHOOL DISTRICT

## Resolution

### To Publicize the District's Intent to Obtain the Pennsylvania Department of Education's Approval of Exceptions for the 2020-2021 Budget

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

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

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

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

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

**Whereas,** the deadline for the District to seek approval from the Department to increase the rate of tax based on an exception or exceptions set forth in 53 P.S. § 6926.333(f) is February 13, 2020; and

**Whereas,** the deadline for the District to publish notice of its intent to seek approval from the Department to increase the rate of tax based on an exception or exceptions set forth in 53 P.S. § 6926.333(f) is February 6, 2020; and

**Now Therefore be it RESOLVED,** this 16th day of December, 2019 by the West Chester Area School District School Board, that it approves the publication, in a newspaper of general circulation and on the District's publicly accessible Internet site, notice of the District's intent to seek Department approval to increase the rate of tax based on an exception or exceptions set forth in 53 P.S. § 6926.333(f), at least one week prior to seeking such approval, but not later than February 6, 2020.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

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

Secretary

President

# WEST CHESTER AREA SCHOOL DISTRICT

## Resolution

### To Acknowledge Release of the 2020-21 Preliminary Budget and to Advertise The District's Intent to Adopt the 2020-21 Preliminary Budget at Least Ten (10) Days Prior to Adoption

**Whereas**, the deadline for the West Chester Area School District to adopt the 2020-21 preliminary budget pursuant to 53 P.S. § 6926.311(a), is January 29, 2019; and

**Whereas**, 53 P.S. § 6926.311(c) requires that the West Chester Area School District School Board print its 2020-21 proposed preliminary budget and make it available for public inspection at least twenty (20) days prior to its adoption; and

**Whereas**, 53 P.S. § 6926.311(c) requires that the West Chester Area School District School Board provide public notice of its intent to adopt the 2020-21 preliminary budget at least ten (10) days prior to adoption; and

**Now Therefore be it RESOLVED**, this 16th day of December, 2019 by the West Chester Area School District School Board, that:

1. The School Board will print its 2020-21 proposed preliminary budget and make it available for public inspection prior to or on January 6, 2020.
2. The School Board approves the advertisement of public notice of its intent to adopt the 2020-21 preliminary budget at least ten (10) days prior to adoption.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

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

\_\_\_\_\_  
President

# **WEST CHESTER AREA SCHOOL DISTRICT**

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

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

WHEREAS, Act 1 permits a board of school directors to elect to adopt a resolution, as set forth in 53 P.S. § 6926.311(d), indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than its index, provided this resolution must be adopted no later than January 9, 2020;

WHEREAS, the West Chester Area School District index for the 2020-2021 fiscal year is 2.6%;

WHEREAS, the West Chester Area School District Board of School Directors has made the decision that it shall not raise the rate of any tax for the support of the West Chester Area School District for the 2020-2021 fiscal year by more than its index.

AND NOW, on this 16th day of December 2019, it is hereby RESOLVED by the West Chester Area School District ("District") Board of School Directors ("Board") that:

1. The Board certifies that it will not increase any school district tax for the 2020-2021 school year at a rate that exceeds the index as calculated by the Pennsylvania Department of Education.
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code ("School Code"), 24 P.S. §6-687, for the adoption of its proposed and final budgets.
3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget for the 2020-2021 fiscal year.
4. The Administration of the District will submit the District's information on a proposed increase in the rate of a tax levied for the support of the

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

5. The Administration of the District will send a copy of this Resolution to the Pennsylvania Department of Education no later than five (5) days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under 53 P.S. § 6926.333(f) and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2020-2021 fiscal year.
7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of 53 P.S. § 6926.311. Provided, however:
  - a. The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in paragraphs 4 and 5 above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
  - b. Within ten (10) days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.
  - c. If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of 53 P.S. § 6926.311.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

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

**West Chester Area School District School**  
**December 16, 2019**

**2019 Real Estate Property Assessment Appeals Impacting the 2020-21 Tax Base**

As of August, property owners in the West Chester Area School District filed assessment reduction appeals on properties in Chester County totaling \$100 million in assessed value. Of this amount, \$32.0 million are commercial/industrial appeals and \$68.0 million are residential appeals. The larger of the residential appeals includes 26 properties in East Goshen Township's Hershey's Mill development. Delaware County homeowners filed appeals on property assessed at \$5.0 million.

In most cases, the assessment appeal decision is fairly simple. Based upon the documentation provided by the property owner, the County Board of Assessments will determine a fair market value for the property. The Board will then by statute, apply the appropriate Common Level Ratio (CLR) to the fair market value to arrive at the new assessed value. Per the State Tax Equalization Website, the latest CLR is 49.3% (last year was 51.28%) and it is the same for all types of properties, i.e. commercial, residential, and industrial. The reduction in the CLR will actually benefit the property owners in lowering their assessments. For the residential appeals, homeowners will provide sale prices of comparable properties and the County applies the CLR to determine the newly assessed values. Establishing the market value for the commercial and industrial properties and apartments is more complex than the residential properties. Based on this complexity and the large number of commercial appeals, we are recommending that the District continue to work with Coyle, Lynch & Company Appraisers to represent the District on any commercial/industrial appeal that has a value exceeding \$1 million.

I have attached our analysis of appeals for the Board's information. From our experience with last year's appeals, the 2020-21 assessments for the appealed properties could be lowered by 26.02% or \$26.0 million and the reduction of real estate taxes would be \$564,070.

Attachments to this memo are:

History of Appeals and Tax Reductions 2012-13 to 2018-19

John T. Scully

December 5, 2019



**West Chester Area School District**  
**History of Appeals: 2012-13 to 2018-19**

| (\$000)   |                                   |                                  |               |          |                              |          |                                  |                                          |
|-----------|-----------------------------------|----------------------------------|---------------|----------|------------------------------|----------|----------------------------------|------------------------------------------|
| Year      | Chesco<br>Assessment<br>Reduction | Delco<br>Assessment<br>Reduction | Millage Rates |          | Property Owner Tax Reduction |          | Total<br>Assessment<br>Reduction | Total Property<br>Owner Tax<br>Reduction |
|           |                                   |                                  | Chester       | Delaware | Chester                      | Delaware |                                  |                                          |
| 2012-13   | \$94,046                          | \$14,118                         | 18.67         | 13.78    | \$1,756                      | \$195    | \$108,164                        | \$1,950                                  |
| 2013-14   | \$57,409                          | \$3,464                          | 18.67         | 13.62    | \$1,072                      | \$47     | \$60,873                         | \$1,119                                  |
| 2014-15   | \$27,202                          | \$2,503                          | 19.21         | 13.65    | \$523                        | \$34     | \$29,705                         | \$557                                    |
| 2015-16   | \$14,626                          | \$2,279                          | 19.5779       | 13.9059  | \$286                        | \$32     | \$16,905                         | \$318                                    |
| 2016-17   | \$21,955                          | \$1,178                          | 20.0982       | 14.7113  | \$441                        | \$17     | \$23,133                         | \$459                                    |
| 2017-18   | \$12,813                          | \$482                            | 20.6841       | 15.2086  | \$265                        | \$7      | \$13,295                         | \$272                                    |
| 2018-19   | \$22,788                          | \$1,125                          | 21.2723       | 16.0761  | \$485                        | \$18     | \$23,913                         | \$503                                    |
| 2012-2018 | \$250,839                         | \$25,149                         | 21.2723       | 16.0761  | \$5,336                      | \$404    | \$275,988                        | \$5,740                                  |

West Chester Area School District

Property and Finance Committee

December 16, 2019

The Facilities and Operations Department is seeking approved for the list below of Capital Reserve Projects. These projects, which are of an emergency nature will be completed with \$340,000 of funds that have been carried over from past years under expenditure of funds.

| Location           | Project                                          | Budget    |
|--------------------|--------------------------------------------------|-----------|
| Rustin H.S.        | Repairs to elevator                              | \$ 16,000 |
| Secondary Schools  | Repairs to stage rigging                         | \$100,000 |
| Henderson North    | Additional funds for softball field construction | \$100,000 |
| Mary C. Howse E.S. | Repairs to windows                               | \$ 30,000 |
| Peirce M.S.        | Install cellphone antenna system                 | \$ 60,000 |
| Peirce M.S.        | Family Consumer Science redesign                 | \$ 34,000 |
| Total              |                                                  | \$340,000 |

If you have any questions feel free to contact me.

Kevin H. Campbell  
*Director of Facilities and Operations*  
West Chester Area School District  
December 5, 2019



MEMO from the Director of Business Affairs

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*Date: December 12, 2019*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for December 16, 2019*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the December 16, 2019 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for December 16, 2019:

- Approval of Revised Board Policy 705, Safety, Second Reading
- Approval of Revised Board Policy 709 Building Security, Second Reading
- Approval of Revised Board Policy 805 Emergency Preparedness, Second Reading
- Approval of Revised Board Policy 805.1 Relations with Law Enforcement Agencies, Second Reading
- Approval of New Board Policy 805.2 School Security Personnel, Second Reading
- Approval of Updated 2019-20 Transportation Schedules

cc: Dr. Scanlon & Cabinet

**West Chester Area School District**  
**Property and Finance Committee**  
**December 16, 2019**

**Approval of Second Reading of New and Revised Board Policies, 705,  
709, 805, 805.1 and 805.2**

Attached for Board approval is a copy of the second reading of Revised Board Policy 705, Safety; Revised Board Policy 709, Building Security; Revised Board Policy 805, Emergency Preparedness; Revised Board Policy 805.1, Relations with Law Enforcement Agencies, and New Board Policy 805.2 School Security Personnel. No changes have been made to the second reading of these policies.

12/2/19



|               |                |
|---------------|----------------|
| Book          | Policy Manual  |
| Section       | 700 Property   |
| Title         | Safety         |
| Code          | 705            |
| Status        | Second Reading |
| Adopted       | August 1, 2015 |
| Last Reviewed | May 27, 2015   |

### **Purpose**

The Board recognizes that school district facilities must be maintained and operated in a condition that is safe for students, staff, and visitors.

### **Authority**

The Board directs **the district to provide facilities and equipment deemed necessary for the safe conduct of the educational programs and operations of the schools, including the provision of protective devices where needed for safety purposes.** ~~that a school district-wide safety program shall be maintained to ensure a safe and secure environment for all students, staff, and visitors as well as to protect school district buildings, equipment, and property. The safety program shall provide: instruction for students and staff in safety and accident prevention; protective devices where they are required for safety; and suitable and safe equipment necessary for the conduct of the educational programs and operation of the schools.~~

### **Delegation of Responsibility**

~~The Superintendent or his/her designee shall prepare rules governing school safety and prevention of accidents and fire, which shall include the requirements of law and applicable regulations of various departments of state or federal government.~~

**The Superintendent or his/her designee shall annual review and evaluate district safety rules and plans.**

The Superintendent or his/her designee shall develop a memorandum of understanding with local police departments. The memorandum of understanding will be renewed every two (2) years.[1]

**Administrators shall ensure that all staff and students are informed of safety rules at the beginning of the school year.**

~~The Superintendent or his/her designee shall ensure curriculum to instruct students in safety and fire prevention, provide required drills to instruct students in safety procedures, and review and evaluate annually school district safety rules and plans.~~[2][3][4]

~~The Superintendent or his/her designee shall review periodically with the Board all procedures and rules dealing with the safety of students and staff and safe operation of school facilities.~~

## **Guidelines**

### Certified Safety Committee

A safety committee shall be established to promote the school district's goals concerning safe schools. Members will be appointed by the Superintendent or his/her designee and will consist of all members of the Superintendent's Cabinet. [5][6][7][8]

It shall be the responsibility of the safety committee to:

1. Evaluate the current school district safety program.
2. Conduct periodic inspections to locate and identify safety and health hazards.
3. Review incident and accident report and investigation forms.
4. Evaluate for effectiveness newly implemented safety equipment and health and safety procedures.

The safety committee shall meet periodically, and minutes shall be taken and maintained.

All decisions of the committee shall be by majority vote of members present.

The Superintendent or his/her designee shall ensure that all committee members are adequately trained.

|       |                               |
|-------|-------------------------------|
| Legal | 1. Pol. 805.1                 |
|       | 2. 24 P.S. 1517               |
|       | 3. 24 P.S. 1518               |
|       | 4. Pol. 805                   |
|       | 5. 24 P.S. 223                |
|       | 6. 34 PA Code 129.1001 et seq |
|       | 7. 72 P.S. 1722-J             |
|       | 8. 77 P.S. 1038.2             |
|       | 24 P.S. 510                   |



|               |                   |
|---------------|-------------------|
| Book          | Policy Manual     |
| Section       | 700 Property      |
| Title         | Building Security |
| Code          | 709               |
| Status        | Second Reading    |
| Adopted       | August 1, 2015    |
| Last Reviewed | May 27, 2015      |

### **Purpose**

The Board recognizes the need to maintain security of school facilities for reasons of safety, vandalism and theft.

### **Delegation of Responsibility**

~~Toward this end, a program of b~~Building security shall be administered **coordinated** by the **School Safety and Security Coordinator**, Superintendent or his/her designee, with the cooperation of **district administrators**, building principals **and district staff**. The need for access shall be the underlying principle in determining who will have access cards and keys to school properties.

The Superintendent or his/her designee shall determine who is entitled to authorized access to district building(s) and who may have after hours access to district facilities.

### **Guidelines**

After the start of the school day, access to the building shall be limited to one entrance. All other entrances shall be locked.

Access to school buildings and grounds shall be established in accordance with the following guidelines:

#### Unlimited Access (All Buildings 24 Hours/7 Days a Week)

1. Superintendent.
2. Assistant Superintendent.
3. Directors.
4. Supervisor of Buildings and Grounds.
5. Custodial Supervisors, Quality Control Specialists and Floating Head Custodian.

6. Facilities and Operations Coordinators.
7. Police forces with jurisdiction in the district.
8. Construction Managers.
9. Security Personnel.

#### Limited Access (Building Level)

1. Building principals to assigned building.
2. Head building custodians to assigned building.
3. Extracurricular sponsors or supervisors to assigned building.
4. Building custodians.
5. Food service employees.
6. Educational Coordinators.
7. Technology Coordinators.
8. Mechanics ~~I, II and III.~~

A log of employees with access codes and building keys shall be maintained in the office of the Superintendent or a designee.

Each building principal shall maintain a log of building employees with access codes and building keys.

A set of master and/or duplicate access cards and keys shall be kept in the custody of the Superintendent or his/her designee and maintained in a safe and secured location.

After hours entry to school buildings shall be controlled by the custodian on duty.

Entry to a school building shall be prohibited when a person authorized as a district representative for the building is not present.

#### Keys to Interior Doors

It is essential for complete building and room security that keys are only held and used by authorized persons. The following rules must be observed in order to maintain maximum protection in those instances that keys to interior doors are issued to staff members:

1. Access cards or keys may not be given to students at any time.

#### Vandalism Protection

School buildings constitute one of the greatest investments of the community. It is in the best interest of the public to protect that investment adequately.

Measures shall be taken by the administration to secure buildings and grounds against trespass and vandalism.



Legal

24 P.S. 510

Pol. 705

Pol. 805.1

Pol. 907



|               |                        |
|---------------|------------------------|
| Book          | Policy Manual          |
| Section       | 800 Operations         |
| Title         | Emergency Preparedness |
| Code          | 805                    |
| Status        | Second Reading         |
| Adopted       | August 1, 2015         |
| Last Reviewed | July 27, 2015          |

### **Purpose**

The Board recognizes its responsibility to safeguard the health and welfare of district students and employees. Therefore, the Board shall provide the facilities, equipment, and training necessary to minimize the effects of all hazards and emergencies, including but not limited to natural disasters, hazardous chemicals, fires, weapons, bomb threats, terrorism, communicable diseases, and pandemics. Advance planning and comprehensive implementation are key components in ensuring the protection of the school community.

### **Authority**

The district, in cooperation with the county Emergency Management Agency and the Pennsylvania Emergency Management Agency (PEMA), shall develop and implement a comprehensive disaster response and emergency preparedness plan, consistent with the guidelines developed by the Pennsylvania Emergency Management Agency and other applicable state requirements. [\[1\]](#)[\[2\]](#)

The Superintendent shall also utilize the resources of and comply with the requirements of the Pennsylvania Department of Health and the Pennsylvania Department of Education.

The Superintendent shall ensure that emergency and evacuation drills are conducted, minimally at intervals required by state law. [\[2\]](#)[\[3\]](#)[\[4\]](#)

### **Definitions**

**School security drill – a planned exercise, other than a fire drill or natural disaster drill, designed to practice procedures to respond to an emergency situation that may include, but is not limited to, an act of terrorism, armed intruder situation or other violent threat.** [\[5\]](#)

**School Safety and Security Assessment – a strategic evaluation of a school entity’s facilities and programs used to identify potential safety and security threats.** [\[7\]](#)

### **Delegation of Responsibility**

The Superintendent or his/her designee shall collaborate with relevant stakeholders, including parents/guardians, staff, community agencies, and first responders, during the development and implementation of the emergency preparedness plan.

District staff shall be trained to assist in implementing the emergency preparedness plan.

The Superintendent or his/her designee shall implement a communication system to notify parents/guardians of the evacuation of students and to alert the entire school community when necessary.

Annually, by April 10, the Superintendent shall certify that emergency and evacuation drills have been conducted in the manner prescribed by law.[\[3\]](#)

In accordance with state law and regulations, the Superintendent shall execute a memorandum of understanding with each local police department that has jurisdiction over school property.[\[5\]](#)[\[6\]](#)[\[7\]](#)

**The Superintendent or designee shall periodically complete a School Safety and Security Assessment in accordance with the provisions of law.**

### **Guidelines**

The emergency preparedness plan shall be maintained in each district building; be reviewed at least annually; and be modified as necessary. A copy of the plan shall be provided to the county Emergency Management Agency, each local police department, and each local fire department that have jurisdiction over school property. The fact that an emergency preparedness plan exists shall be communicated to students, parents/guardians, the community, and other relevant stakeholders.[\[1\]](#)[\[2\]](#)[\[8\]](#)

Annually, by September 30, the district shall assemble information required by state law to assist local police and fire departments in responding to an emergency. The required information shall be deployed immediately to the Incident Command Post in the event of an emergency incident or disaster.[\[1\]](#)[\[7\]](#)

### **Continuity of Student Learning/Core Operations**

In the event of an emergency, local, county, or state officials may require that schools be closed to serve as mass-care facilities or to mitigate the spread of infection or illness. Local, county, or state officials may also utilize district-owned buses and other transportation vehicles, if any.[\[2\]](#)

The district shall make provisions in the emergency preparedness plan for the continuity of student learning during school closings or excessive absences. Such alternatives may include:

1. Web-based district instruction;
2. Telephone trees;
3. Mailed lessons and assignments; and/or
4. Instruction via local television or radio stations.

The continuity of core operations such as payroll and ongoing communication with students and parents/guardians shall be an essential part of the emergency preparedness plan.

### **Education and Training**

Students and staff members shall be instructed and shall practice how to respond appropriately to emergency situations.

Effective infection control and prevention **education and** procedures, such as frequent hand washing and cough/sneeze etiquette, shall be encouraged continually to help limit the spread of germs at district schools.[9]

**The district shall provide mandatory training to school employees on school safety and security based on the district's needs and in accordance with law. Training shall address any combination of one (1) or more of the following areas:[18][19][20]**

1. **Situational awareness.**
2. **Trauma-informed approaches.[20]**
3. **Behavioral health awareness.**
4. **Suicide and bullying awareness.[21][22]**
5. **Substance use awareness.[23][24]**
6. **Emergency training drills, including fire, natural disaster, active shooter, hostage situation and bomb threat.[25]**
7. **Identification or recognition of student behavior that may indicate a threat to the safety of the student, other students, school employees, school facilities, the community or others.**

**Employees are required to complete a minimum of three (3) hours of training every five (5) years.**

#### Required Drills

##### **Emergency Preparedness Drill-**

**The Board directs**~~At least annually, all district schools shall~~ **to** conduct a disaster response or emergency preparedness plan drill **at least annually, in accordance with the provisions of law.** [2]

##### **Fire Drills-**

**The Board directs each district school to conduct** ~~Fire drills shall be conducted~~ **at least once a month during the school year, in accordance with the provisions of law.**[3][4]

##### **School Security Drills-**

**The Board directs each district school to conduct a school security drill within ninety (90) days of the beginning of each school year. The school security drill shall be conducted while school is in session, with students present.**[5]

**The school security drill may take the place of a fire drill for the month in which it is conducted.**

**The Superintendent or designee may conduct additional school security drills in district schools after the first ninety (90) days of the school year. Up to two (2) additional school security drills per school year may be conducted in place of the required fire drills for the month in which they are conducted.**

**The Superintendent or designee shall:[5]**

1. **Oversee instruction and training of students and school employees in procedures for conducting school security drills and responding to emergency situations.**
2. **Notify and request assistance from local law enforcement and the emergency management agency prior to conducting a school security drill.**
3. **Notify parents/guardians of the students attending the school building where the school security drill is scheduled in advance of conducting the drill.**












### ***Bus Evacuation Drills -***

Bus evacuation **and safety** drills shall be conducted ~~twice a year~~, in accordance with **the provisions of law.**

### **Safe2Say Something Program**

**The Board directs the Superintendent or designee to develop procedures for assessing and responding to reports received from the Safe2Say Something anonymous reporting program, in accordance with law. The procedures shall establish a framework within which district administration and staff will respond to program reports, coordinate with the county emergency dispatch center(s) and local law enforcement, and provide appropriate assessment and response for the safety and security of students, staff and school facilities.**

Legal

-  1. 22 PA Code 10.24
-  2. 35 Pa. C.S.A. 7701
-  3. 24 P.S. 1517
-  4. 24 P.S. 1518
-  5. 24 P.S. 1303-A
-  6. 22 PA Code 10.11
-  7. Pol. 805.1
-  8. 24 P.S. 1302.1-A
-  9. Pol. 203.1
-  Pol. 810
-  Pol. 909



|               |                                         |
|---------------|-----------------------------------------|
| Book          | Policy Manual                           |
| Section       | 800 Operations                          |
| Title         | Relations With Law Enforcement Agencies |
| Code          | 805.1                                   |
| Status        | Second Reading                          |
| Adopted       | August 1, 2015                          |
| Last Reviewed | July 27, 2015                           |

### **Purpose**

The Board recognizes that cooperation with law enforcement agencies is considered essential for protecting students and staff, maintaining a safe environment in schools, and safeguarding district property.

### **Authority**

It shall be the policy of the Board to establish and maintain a cooperative relationship between the school district and local police departments in **maintaining school safety and security; responding to school safety and security reports; and** the reporting and resolution of incidents that occur on school property, at any school-sponsored activity, or on any conveyance providing transportation to or from a school or school-sponsored activity.[\[1\]](#)[\[2\]](#)

The Board directs the Superintendent to execute and update, on a biennial basis, a memorandum of understanding with each local police department that has jurisdiction over school property in accordance with state law and regulations.[\[1\]](#)[\[3\]](#)

### **Definitions**

**Incident** - an instance involving an act of violence; the possession of a weapon by any person; the possession, use, or sale of a controlled substance or drug paraphernalia as defined in the Pennsylvania Controlled Substance, Drug, Device and Cosmetic Act; the possession, use, or sale of alcohol or tobacco by any person on school property; or conduct that constitutes an offense listed under the Safe Schools Act.[\[1\]](#)[\[4\]](#)[\[5\]](#)

**Extracurricular activities** - for purposes of this policy, extracurricular activities shall be those programs that are sponsored or approved by the Board and are conducted wholly or partly outside the regular school day; are marked by student participation in the processes of initiation, planning, organizing, and execution; and are equally available to all students who voluntarily elect to participate. The term includes both curriculum and non-curriculum related extracurricular activities.  
[25]

### **Guidelines**

## Memorandum of Understanding

In accordance with state law and regulations, the Superintendent shall execute and update, every two (2) years, a memorandum of understanding with each local police department that has jurisdiction over school property. The memorandum of understanding shall be signed by the Superintendent, police chief, and each building principal, and be filed with the Office for Safe Schools.[1][3]

In developing and updating the memorandum of understanding, the district shall consult and consider the State Board of Education model memorandum of understanding. If the district's memorandum of understanding with local law enforcement contains substantive differences from the State Board of Education model memorandum of understanding, the Superintendent shall provide a written statement which identifies the differences and the reasons for the differences as part of the biennial filing with the Office for Safe Schools.[1][3]

The memorandum of understanding shall comply with state law and regulations and set forth procedures to be followed regarding incidents that include, but are not limited to, acts of violence, possession or use of weapons, terroristic threats, possession, sale or distribution of controlled substances, alcohol, and tobacco.[6][7][8][9][10]

The memorandum of understanding may specify other matters related to crime prevention mutually agreed upon by the Superintendent and the local police department(s) that has jurisdiction over the school property(ies).[1]

## Students With Disabilities

The district shall provide a copy of its administrative regulations and procedures for behavior support, developed in accordance with the Special Education Plan, to each local police department that has jurisdiction over school property. Updated copies shall be provided each time the administrative regulations and procedures for behavior support are revised by the district.[11][12][13][14]

The district shall invite representatives of each local police department that has jurisdiction over school property to participate in district training on the use of positive behavior supports, de-escalation techniques, and appropriate responses to student behavior that may require intervention, as included in the district's Special Education Plan and positive behavior support program.[11][12][13][14][15]

## Training

**The district shall invite representatives of each local police department that has jurisdiction over school property to participate in district training related to subjects that enhance understanding of and build positive relationships with students, which may include but not be limited to training on trauma-informed approaches, restorative practices, suicide awareness and prevention, child abuse recognition and reporting, maintaining confidentiality of students' personally identifiable information and maintaining professional adult/student boundaries.**

## Referral to Law Enforcement

The Superintendent or his/her designee shall immediately report required incidents and, at his/her sole discretion, may report discretionary incidents committed on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity, to the local police department that has jurisdiction over the school's property, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.[1][4][6][7][8][9][10][14][16][18][19][20][21][22][23][24]

## Safe Schools Report

Annually, the Superintendent shall report on the designated form, to the Office for Safe Schools, all new incidents as required by state law.[\[1\]](#)

Prior to submitting the Safe Schools report, the Superintendent and each police department having jurisdiction over school property shall do all of the following:

1. No later than thirty (30) days prior to the deadline for submitting the Safe Schools report to the Office for Safe Schools, the Superintendent shall submit the report to the police department that has jurisdiction over the relevant school property or location of incident. The police department shall review the report and compare the data regarding criminal offenses and notification of law enforcement to determine whether the report accurately reflects police incident data.
2. No later than fifteen (15) days prior to the deadline for the Superintendent to submit the report to the Office for Safe Schools, the police department shall notify the Superintendent, in writing, whether the report accurately reflects police incident data. Where the police department determines that the report accurately reflects police incident data, the chief of police shall sign the report. Where the police department determines that the report does not accurately reflect police incident data, the police department shall indicate any discrepancies between the report and police incident data.
3. Where a police department fails to take action as required above, the Superintendent shall submit the report to the Office for Safe Schools and indicate that the police department failed to take the required action.



## Legal

1. 24 P.S. 1303-A
2. 22 PA Code 10.1
3. 22 PA Code 10.11
4. 22 PA Code 10.2
5. 35 P.S. 780-102
6. Pol. 218
7. Pol. 218.1
8. Pol. 218.2
9. Pol. 222
10. Pol. 227
11. 22 PA Code 10.23
12. 22 PA Code 14.104
13. Pol. 113
14. Pol. 113.2
15. 22 PA Code 14.133
16. 24 P.S. 1302.1-A
18. 22 PA Code 10.21
19. 22 PA Code 10.22
20. Pol. 103.1
21. Pol. 113.1
22. Pol. 323
23. Pol. 351
24. Pol. 904
25. Pol. 122
- 22 PA Code 10.24
- Pol. 909



|         |                           |
|---------|---------------------------|
| Book    | Policy Manual             |
| Section | 800 Operations            |
| Title   | School Security Personnel |
| Code    | 805.2                     |
| Status  | Second Reading            |

### **Authority**

The Board shall employ, contract for and/or assign staff to coordinate the safety and security of district students, staff, visitors and facilities.

### **Definitions**

**School security personnel** - school police officers, school resource officers and school security guards.[\[1\]](#)

**School Resource Officer (SRO)** - a law enforcement officer commissioned and employed by a law enforcement agency whose duty station is located in the district and whose stationing is established by an agreement between the law enforcement agency and the district.[\[1\]](#)

**Independent contractor** - an individual, including a retired federal agent or retired state, municipal or military police officer or retired sheriff or deputy sheriff, whose responsibilities, including work hours, are established in a written contract with the district for the purpose of performing school security services.[\[1\]](#)

**Third-party vendor** - a company or entity approved by the Office for Safe Schools of the PA Department of Education or the PA Commission on Crime and Delinquency that provides school security services in accordance with law.[\[1\]](#)

### **Delegation of Responsibility**

The Superintendent shall appoint a school administrator to serve as the School Safety and Security Coordinator, in accordance with law.[\[2\]](#)

The School Safety and Security Coordinator shall report directly to the Superintendent, and shall be responsible for the following:[\[2\]](#)

1. Oversee all school police officers **or contract agreements with local police** and School Resource Officers (SROs).
2. Review and provide oversight of all Board policies, administrative regulations and procedures related to school safety and security, and ensure compliance with federal and state laws and regulations regarding school safety and security.
3. Coordinate training and resources for students and staff related to situational awareness, trauma-informed approaches, behavioral health awareness, suicide and bullying, substance

abuse, and emergency procedures and training drills, including fire, natural disaster, active shooter, hostage situation, bomb threat, **and all hazard disasters**.<sup>[3][4][5][6][7][8][9]</sup>

4. Coordinate a tour of the district's buildings and grounds biennially, or when a building is first occupied or reconfigured, with law enforcement and first responders responsible for protecting and securing the district to discuss and coordinate school safety and security matters.
5. Serve as the liaison with law enforcement and other state committees and agencies on matters of school safety and security.
6. Coordinate School Safety and Security Assessments and respond to School Safety and Security surveys, as applicable.<sup>[8][10]</sup>

By June 30 of each year, the School Safety and Security Coordinator shall make a report to the Board at an executive session on the district's current safety and security practices, and identify strategies to improve school safety and security.<sup>[2][11]</sup>

The Board directs the School Safety and Security Coordinator to include the following information in the annual report:

1. Safe2Say Something aggregate data, including a breakdown of Life Safety and Non-Life Safety reports received.
2. Behavioral health and school climate information, including aggregate data from surveys and assessments issued in the district, information on referrals and services accessed by students and families, and identification of additional resources needed in the district.<sup>[12]</sup>
3. Office for Safe Schools reports for the previous year(s) and/or data collected to date for the current year.
4. Updates regarding the district's Memorandum of Understanding with local law enforcement agencies.<sup>[13]</sup>
5. Updates to laws, regulations and/or Board policies related to school safety and security.
6. Information on grants or funding applied for and/or received in support of school safety and security efforts.

A copy of the report shall be submitted to the state's School Safety and Security Committee.<sup>[2]</sup>

The Superintendent or designee shall implement job descriptions and procedures to address the responsibilities and requirements specific to each category of school security personnel in carrying out their duties.

School security personnel shall carry weapons, including firearms, in performance of their duties only if, and to the extent, authorized by the Board, including as provided in an agreement with a law enforcement agency for the stationing of a School Resource Officer or in a contract with an independent contractor or third-party vendor approved by the Board.

## **Guidelines**

### School Police Officers

The district shall contract with local law enforcement or a third party vendor for police coverage in its buildings and apply to the appropriate court for appointment and powers of authority, in accordance with the provisions of law.<sup>[1][14][15][16][17][18]</sup>

School Resource Officers (SROs).

The district shall establish an agreement with **local municipal governments or third party vendors**, in accordance with the provisions of law, for the assignment of a School Resource Officer(s) to specified district schools. [1][28]

The agreement shall address the powers and duties conferred on SROs, which shall include but not be limited to: [29].

1. Assist in identification of physical changes in the environment which may reduce crime in or around a school.
2. ~~Assist in developing Board policy, administrative regulations or procedures which address crime, and recommending procedural changes.~~
3. Develop and educate students in crime prevention and safety.
4. Train students in conflict resolution, restorative justice and crime awareness.
5. Address crime and violence issues, gangs and drug activities affecting or occurring in or around a school.
6. ~~Develop or expand community justice initiatives for students.~~
7. Other duties as agreed upon between the district and municipal agency.

SROs shall successfully complete required training, in accordance with law. [29].

## Legal

1. 24 P.S. 1301-C
2. 24 P.S. 1309-B
3. Pol. 146
4. Pol. 227
5. Pol. 236
6. Pol. 249
7. Pol. 351
8. Pol. 805
9. Pol. 819
10. 24 P.S. 1305-B
11. Pol. 006
12. Pol. 235.1
13. Pol. 805.1
14. 24 P.S. 1302-C
15. 24 P.S. 1310-C
16. 24 P.S. 1311-C
17. Pol. 304
18. Pol. 818
19. 24 P.S. 1303-C
20. 24 P.S. 1304-C
21. 24 P.S. 1305-C
22. 22 PA Code 10.23
23. 22 PA Code 14.104
24. 22 PA Code 14.133
25. Pol. 113.2
26. 24 P.S. 1306-C
27. 24 P.S. 1307-C
28. Pol. 909
29. 24 P.S. 1313-C
30. 24 P.S. 1314-C
31. Pol. 907
32. 24 P.S. 1309-C
33. 42 Pa. C.S.A. 8953
34. 53 Pa. C.S.A. 2303
- 53 Pa. C.S.A. 2301 et seq
- Pol. 705
- Pol. 709

WEST CHESTER AREA SCHOOL DISTRICT

Property & Finance Committee

MEMO ITEM

**Approval of Updated 2019-20 Transportation Schedules  
for  
Public/Private/Parochial School Students and  
Authorization for the Transportation Personnel  
To Make Changes When Appropriate**

In accordance with our auditor's request, the WCASD Board needs to approve the 2019-20 transportation schedules for Public/Private/Parochial school students and authorize the Transportation Department to make any changes when appropriate. These schedules include:

On the Go Kids (Contract 1):

- 55 bus routes both a.m. and p.m. for Special Education services and public/parochial/private schools
- 12 mid-day routes
- 18 aides

Krapf Bus Company (Contract 2 & 3):

- 137 bus routes both a.m. and p.m. for public/parochial/private schools
- 4 CAT Brandywine shuttle buses from the public high schools
- 9 late routes from non-public schools

Accordingly, this item will be placed on the consent agenda for the Property & Finance Committee ACTION ITEMS at the 12/16/19 Board meeting.

John T. Scully  
12/9/19