

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Tuesday – February 18, 2020
6:30 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341

AGENDA

- Approval of January 21, 2020 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of 2020-21 E-Rate Bids (see attached) Mr. Wagman
- Approval of Revised Policy 220, Student Expression/Distribution and Posting of Materials, First Reading (see attached) Mr. Scully
- Approval of New Administrative Guideline 220AG1, Guidelines- Student Expression/Distribution and Posting of Materials, First Reading (see attached) Mr. Scully
- Approval of Revised Policy 913, Nonschool Organizations/Groups/ Individuals, First Reading (see attached) Mr. Scully
- Approval of Revised Administrative Guideline 913AG1, Guidelines- Nonschool Organizations/Groups/Individuals, First Reading (see attached) Mr. Scully
- Approval of Revised Policy 913.2 Distribution or Posting by Nonschool Organizations, Groups, or Individuals (formerly known as Flyer Distribution), First Reading (see attached) Mr. Scully
- Approval of Resolution calling for Charter School Funding Reform (see attached) Mr. Scully

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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  
 January 21, 2020 – Property & Finance Committee

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

Other Board Members: Mrs. Sue Tiernan

Administration: Mr. John Scully, Dr. James Scanlon, Mr. Justin Matys, Mr. Michael Wagman

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
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| Action or outcomes from the meeting: (Unless noted, all votes were 3-0 – Dr. Herrmann absent.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                |
| The committee approved the December 16, 2019 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Mr. Bevilacqua |
| <p>Mr. Wagman presented to the committee the 2020-21 technology capital budget which includes the replacement of aging switchgear, wireless access points, secondary staff computers, and the purchase of laptop computers for grades six and nine for a total budget of \$4,197,536.</p> <p>A request of \$55,000 was made for additional security cameras and the maintenance of existing cameras. Principals continue to request cameras and report that these cameras have been extremely valuable tools in resolving discipline issues and enhancing building security.</p> <p>While not part of the capital budget, we are expanding our staff cybersecurity education program and assessing our internal security and incident response practices. Included in this capital budget are two new next-generation firewalls to better defend against intrusions from both external and internal sources.</p> <p>Also included in the budget proposal is an accelerated strategy to continue replacement of the projection systems in the classrooms. The projection in our proposal includes the use of outsourced labor, necessary to stay on an aggressive replacement schedule.</p> <p>The District will be applying for E-Rate subsidies on eligible equipment, providing us with a 40 percent reimbursement of our costs. Mr. Wagman will be requesting a separate motion next month for approval to proceed with the recommended vendors associated with providing the E-Rate eligible equipment.</p> <p>The committee approved the 2020-21 capital budget proposal.</p> | Mr. Wagman     |
| <p>Mr. Scully reviewed the Budget Forecast Model and the changes made since December 2019. Changes to 2019-20 expense projections include a \$250,000 reduction in Salary expense related to facilities staff savings. 2019-20 revenue projections were adjusted for increases of \$400,000 in Real Estate income, \$150,000 in Earned Income Tax, \$400,000 in Transfer Tax, and \$200,000 in Investment income. The total net change to 2019-20 projections was \$1,400,000 which increased the fund balance designated for future millage increases and will be utilized to reduce the 2020-21 budget gap. The 2020-21 expense forecast decreased by \$446,064 related to retirement and social security costs. The 2020-21 revenue forecast decreased by \$223,032 for state subsidies related to retirement and social security costs. The changes to the 2020-21 projections and the utilization of the 2019-20 savings will reduce the 2020-21 budget gap by \$1,623,032.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Mr. Scully     |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
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| Mr. Scully reviewed the Financial Summary – All funds on page 32 of the model. With the incorporation of the above changes the summary of all funds analysis showed a net gap in 2020-21 of \$4,912,000 assuming a tax increase up to the ACT 1 limit. The Administration will continue to review projections for potential savings to reduce the millage impact for the 2020-21 District’s final budget. This is an informational item and no Board action is required. |  |
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Items to be placed on board agenda January 27, 2020:

- Approval of the 2020-21 Technology Projects in the Capital Reserve Fund

MEMO items for board agenda January 27, 2020:

- Approval to Exonerate 2018-19 Property Taxes and Tax Liens-West Whiteland Township-Open Space
- Approval to Acknowledge Receipt of 2018-19 Local Audit Report

Items to discuss at a later date:

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Next Meeting Date: **Tuesday, February 18, 2020**



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>210,863.5</b> | <b>216,282.6</b> | <b>235,406.9</b> | <b>248,497.3</b> | <b>257,645.2</b> |
| 4  | Real Estate                                                       | 167,778.9        | 172,785.5        | 174,152.7        | 176,656.1        | 177,506.1        | 184,465.9        | 203,154.0        | 215,801.0        | 224,498.6        |
| 5  | Current                                                           | 166,713.0        | 171,594.4        | 173,060.7        | 175,469.9        | 176,319.9        | 183,154.2        | 201,842.3        | 214,489.3        | 223,186.9        |
| 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         | 21,916.9         | 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          | 4,944.5          | 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          | 2,200.0          | 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>42,349.4</b>  | <b>43,663.9</b>  | <b>44,291.0</b>  | <b>45,130.6</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         | 21,716.2         | 23,084.5         | 23,897.1         | 24,650.5         |
| 28 | Social Security                                                   | 3,337.5          | 3,667.4          | 3,415.4          | 3,790.4          | 3,777.9          | 3,942.1          | 4,145.5          | 4,224.9          | 4,308.3          |
| 29 | Retirement                                                        | 15,078.3         | 16,009.7         | 15,827.6         | 16,975.4         | 16,919.5         | 17,774.1         | 18,939.1         | 19,672.1         | 20,342.2         |
| 30 | Other                                                             | -                | -                | 54.2             | 400.1            | 400.1            | -                | -                | -                | -                |
| 31 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                    | <b>3,371.7</b>   | <b>3,212.2</b>   | <b>3,668.7</b>   | <b>2,967.0</b>   | <b>3,411.3</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            | 1,000.0          | 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>256,194.5</b> | <b>262,043.4</b> | <b>281,982.2</b> | <b>295,699.6</b> | <b>305,687.2</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>35,563.6</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>35,563.6</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         | -                | 9,640.3          | -                | -                | -                | -                |
| 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>3,305.2</b>   | <b>8,640.3</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        | 183,154        |   | 201,842        | 214,489        | 223,187        |
| 11 | Gross tax to be levied                     |   |   |   | 181,704        | 189,797        |   | 209,163        | 222,269        | 231,282        |
| 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        | 178,560        |   | 196,779        | 209,109        | 217,589        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,529         | 11,237         |   | 12,384         | 13,160         | 13,693         |
| 19 |                                            |   |   |   | 181,704        | 189,797        |   | 209,163        | 222,269        | 231,282        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 171,175        | 178,560        |   | 196,779        | 209,109        | 217,589        |
| 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>22.4829</b> |   | <b>24.6528</b> | <b>26.0669</b> | <b>26.9894</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.2723</b> | <b>21.6622</b> |   | <b>22.48</b>   | <b>24.65</b>   | <b>26.07</b>   |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.39</b>    | <b>0.82</b>    |   | <b>2.17</b>    | <b>1.41</b>    | <b>0.92</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>3.8%</b>    |   | <b>9.7%</b>    | <b>5.7%</b>    | <b>3.5%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 10,529         | 11,237         |   | 12,384         | 13,160         | 13,693         |
| 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>17.3399</b> |   | <b>19.0944</b> | <b>20.2752</b> | <b>21.0812</b> |
| 34 | <b>Previous Yr Millage</b>                 |   |   |   | <b>16.0761</b> | <b>16.2597</b> |   | <b>17.34</b>   | <b>19.09</b>   | <b>20.28</b>   |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.18</b>    | <b>1.08</b>    |   | <b>1.75</b>    | <b>1.18</b>    | <b>0.81</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>1.1%</b>    | <b>6.6%</b>    |   | <b>10.1%</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>22.4829</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>21.6332</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>0.82</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>3.93%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>22.2254</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.2575</b>  |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>16.2597</b> | <b>17.3399</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>16.6133</b> |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>0.73</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>4.37%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>17.0452</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.2947</b>  |   |                |                |                |

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

|                 | CHESTER COUNTY  |                             |                              | DELAWARE COUNTY |                             |                              |
|-----------------|-----------------|-----------------------------|------------------------------|-----------------|-----------------------------|------------------------------|
|                 | <u>MILL VAL</u> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</u><br><u>PERCENT</u> | <u>MILL VAL</u> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</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> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</u><br><u>PERCENT</u> | <u>COMMERCIAL</u>  | <u>MILL VAL</u> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</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> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</u><br><u>PERCENT</u> | <u>RESIDENTIAL</u> | <u>MILL VAL</u> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</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> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</u><br><u>PERCENT</u> | <u>OTHER</u>       | <u>MILL VAL</u> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</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> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</u><br><u>PERCENT</u> | <u>TOTAL</u>       | <u>MILL VAL</u> | <u>+/-</u><br><u>AMOUNT</u> | <u>+/-</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  
 February 2020

| <u>Expenses</u>        |                     |
|------------------------|---------------------|
| Salaries- Custodial    | \$ (150,000)        |
| Charter School Tuition | \$ (700,000)        |
| Variable Rate Deb      | \$ (40,000)         |
| Total Expenses         | <u>\$ (890,000)</u> |

| <u>Revenues</u>     |                     |
|---------------------|---------------------|
| Current Real Estate | \$ 450,000          |
| Transfer Tax        | \$ 150,000          |
| Investment Income   | \$ 150,000          |
| MA Revenue          | \$ 500,000          |
| Total Revenues      | <u>\$ 1,250,000</u> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 2,140,000        |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | <u>\$ 2,140,000</u> |



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

| <u>Expenses</u>        |                     |
|------------------------|---------------------|
| Salary                 | \$ (175,213)        |
| Benefits- SS& PSERS    | \$ (66,113)         |
| Benefits- Medical      | \$ (105,393)        |
| Charter School Tuition | \$ (300,000)        |
| <b>Total Expenses</b>  | <b>\$ (646,719)</b> |

| <u>Revenues</u>       |                    |
|-----------------------|--------------------|
| Subsidy- PSERS & SS   | \$ (33,058)        |
| <b>Total Revenues</b> | <b>\$ (33,058)</b> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (613,661) |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 2,140,000   |
| 2020-21 Increase Use of Designation for Future Millage Increases            | \$ (2,140,000) |
| <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  
 January 2020

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

| <u>Revenues</u>     |                     |
|---------------------|---------------------|
| Current Real Estate | \$ 400,000          |
| Earned Income Tax   | \$ 150,000          |
| Transfer Tax        | \$ 400,000          |
| Investment Income   | \$ 200,000          |
| Total Revenues      | <u>\$ 1,150,000</u> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,400,000        |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | <u>\$ 1,400,000</u> |

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

| <u>Expenses</u> |                     |
|-----------------|---------------------|
| PSERS & SS      | \$ (446,064)        |
| Total Expenses  | <u>\$ (446,064)</u> |

| <u>Revenues</u>     |                     |
|---------------------|---------------------|
| Subsidy- PSERS & SS | \$ (223,032)        |
| Total Revenues      | <u>\$ (223,032)</u> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (223,032) |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,400,000   |
| 2020-21 Increase Use of Designation for Future Millage Increases            | \$ (1,400,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | <u>\$ -</u>    |

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                   | \$ (475,000) |

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

| <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                | \$ 475,000 |

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           |
| <b>Total Expenses</b>   | <b>\$ (525,977)</b> |

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

| <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) |
| <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  
 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) |
| Total Expenses                   | \$ (76,203)  |

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

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

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)           |
| Total Expenses              | <u>\$ (7,093,614)</u> |

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

| <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        |
| Increase (Decrease) in Ending Fund Balance 6/30/19                | <u>\$ 7,321,078</u> |

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><u>Staff Changes / Student Enrollment</u></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>                                                                  |   | 12,078         | 12,232         | 12,175                        | 12,228         | 12,308         |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43          | 24.43          | 24.43                         | 24.43          | 24.43          |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5           | 17.5           | 17.5                          | 17.5           | 17.5           |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                                               |   |                |                |                               |                |                |
| 27 |                                                                               |   |                |                |                               |                |                |
| 28 | <b><u>Salary Increases (based on Act 1 Index)</u></b>                         |   |                |                | <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><u>Benefits - 200</u></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>34.51%</b>  | <b>34.95%</b>  | <b>35.62%</b>                 | <b>36.12%</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><u>Professional and Technical Services - 300</u></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><u>Purchased Property Services - 400</u></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><u>Other Purchased Services - 500</u></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><u>Supplies - 600</u></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><u>Property - 700</u></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><u>800 Other Object Dues and Fees</u></b>                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 112 |                                                                                                                                                    |                                     |                  | <b>2020-21</b>                | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b> |
| 113 |                                                                                                                                                    |                                     |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |

|    | A                                                                                                   | B              | C              | D              | E              |
|----|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1  | <b>West Chester Area School District Budget Forecast Model</b><br><b><u>Revenue Assumptions</u></b> |                |                |                |                |
| 2  |                                                                                                     |                |                |                |                |
| 3  |                                                                                                     |                |                |                |                |
| 4  |                                                                                                     |                |                |                |                |
| 5  | <b><u>Local</u></b>                                                                                 |                |                |                |                |
|    |                                                                                                     | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 6  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 13 |                                                                                                     |                |                |                |                |
| 14 | <b><u>State</u></b>                                                                                 |                |                |                |                |
|    |                                                                                                     | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 15 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | Rent                                                                                                | \$ 1,093,234   | \$ 1,039,356   | \$ 853,928     | \$ 940,107     |
| 20 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 24 |                                                                                                     |                |                |                |                |
| 25 | <b><u>Federal</u></b>                                                                               |                |                |                |                |
|    |                                                                                                     | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 26 | Title I                                                                                             | \$ 598,796     | \$ 598,796     | \$ 598,796     | \$ 598,796     |
| 27 | Title II                                                                                            | \$ 236,948     | \$ 236,948     | \$ 236,948     | \$ 236,948     |
| 28 | IDEA                                                                                                | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   |
| 29 | Medical Access                                                                                      | \$ 1,000,000   | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 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 | To Cap Res                                                                                          | 4.0%           | 4.0%           | 4.0%           | 4.0%           |



West Chester Area School District  
Assumptions for Salaries

| <u>Additional Headcount Expenses</u>   | 2019-20<br>Budget | 2019-20<br>Projected | 2020-21<br>Forecast | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast |
|----------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Administrators</b>                  |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary                | \$125,648         |                      | \$128,915           | \$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            | \$60,204            | \$61,278            |
| Average Teacher Salary                 | \$73,703          | \$73,361             | \$76,010            | \$79,284            | \$82,963            | \$84,443            |
| Headcount Change ( <i>Enrollment</i> ) | 10.80             |                      | 8.40                | 38.00               | -                   | -                   |
| Headcount Change ( <i>Curricular</i> ) | -                 |                      | 17.00               | -                   | -                   | -                   |
| Change Salary Expense                  | \$889,060         |                      | \$1,479,653         | \$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              |                      | 1.00                | 3.50                | -                   | -                   |
| Additional Salary Expense              | \$51,888          |                      | \$19,500            | \$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          | 76,062,796          | 79,533,858          | 80,930,670          |
| 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          | 74,812,796          | 78,283,858          | 79,680,670          |
| Increase with Attrition                            |                   |                      | 2.42%               | 2.20%               | 1.77%               | 1.78%               |
| Staffing changes                                   | 889,060           | -                    | 1,479,653           | 2,106,987           | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 70,435,151        | 70,029,446           | 73,203,140          | 76,919,783          | 78,283,858          | 79,680,670          |
| Increase with Attrition & Staffing Changes         |                   |                      | 4.53%               | 5.08%               | 1.77%               | 1.78%               |

West Chester Area School District  
Assumptions for Salaries

| <b>TOTAL SALARY EXPENSE</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>     |
|                                      | <b>Budget</b>     | <b>Projected</b>  | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    |
| 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        | 73,203,140         | 76,919,783         | 78,283,858         | 79,680,670         |
| Extra Duty Pymnts (123)              | 1,000,456         | 925,456           | 1,008,952          | 1,031,138          | 1,049,424          | 1,068,148          |
| 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            | 400,620            | 407,724            | 414,999            |
| 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>77,492,588</b>  | <b>81,240,036</b>  | <b>82,629,502</b>  | <b>84,052,314</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         | 2,911,088          | 3,057,374          | 3,130,751          | 3,205,889          |
| Overtime (153)                       | 58,636            | 58,636            | 52,433             | 53,691             | 54,980             | 56,300             |
| Library/Office Aides (154),(155)     | 491,684           | 491,684           | 503,231            | 527,809            | 540,476            | 553,447            |
| 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>6,302,768</b>   | <b>6,581,164</b>   | <b>6,739,112</b>   | <b>6,900,851</b>   |
| Reg Salaries Oper & Maint(161)       | 5,193,306         | 4,793,306         | 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>5,757,395</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>98,750,032</b> | <b>103,492,965</b> | <b>108,378,025</b> | <b>110,455,590</b> | <b>112,636,496</b> |
| <b>% Increase</b>                    |                   | <b>-0.78%</b>     | <b>4.80%</b>       | <b>4.72%</b>       | <b>1.92%</b>       | <b>1.97%</b>       |

| POSITIONS                                         | Func | Acct | Prog | 2019-20 Actual |               |               |              | Total         | 2020-21 Budget |               |               |              | Total         | Addition/Reductions to 2020-21 Budget |               |             |              |              |      |
|---------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|--------------|------|
|                                                   |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |      |
| <b>School Administration</b>                      |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |              |      |
| Superintendent                                    | 2360 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Asst Supt of Curriculum and Instruction           | 2260 | 111  | 53   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Pupil Services Director                           | 2111 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Pupil Services Supervisor                         | 2119 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Social Studies/ Fine Arts Supervisor              | 2260 | 111  | 20   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Social Work Coordinator                           | 2160 | 111  | 18F  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Equity / ELD / World Language Supervisor          | 2260 | 111  | 02   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Language Arts Supervisor                          | 2260 | 111  | 06   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Mathematics Supervisor                            | 2260 | 111  | 15   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Science / FCS / Tech Ed / Health & PE Supervisor  | 2260 | 111  | 19   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Assessment / Re-evaluation Supervisor             | 2260 | 111  | 50E  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -    |
| Instructional Technology Coordinator              | 2270 | 111  | 10   | -              | -             | -             | 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>  | -                                     | -             | -           | 1.00         | 1.00         | -    |
| <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         | 13.50          | 4.60          | 3.60          | -            | 21.70         | 1.00                                  | 0.20          | -           | -            | -            | 1.20 |
| 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 |
| 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 |
| 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          | -                                     | -             | -           | -            | -            | -    |
| 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>320.05</b>  | <b>173.15</b> | <b>219.10</b> | <b>5.50</b>  | <b>717.80</b> | <b>5.00</b>                           | <b>3.30</b>   | <b>2.20</b> | <b>4.00</b>  | <b>14.50</b> |      |

| POSITIONS                                                           | Func | Acct | Prog | 2019-20 Actual |               |            |              | Total  | 2020-21 Budget |               |            |              | Total  | Addition/Reductions to 2020-21 Budget |               |            |              |       |      |       |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|------------|--------------|--------|----------------|---------------|------------|--------------|--------|---------------------------------------|---------------|------------|--------------|-------|------|-------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High | OTH<br>Other |        | ELM<br>Elem    | MID<br>Middle | HS<br>High | OTH<br>Other |        | ELM<br>Elem                           | MID<br>Middle | HS<br>High | OTH<br>Other | Total |      |       |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 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   | -              | -             | -          | 7.00         | 7.00   | -                                     | -             | -          | -            | 1.00  | -    | 1.00  |
| 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         | 24.00      | -            | 74.00  | 0.50                                  | 0.50          | 1.50       | -            | -     | -    | 2.50  |
| 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         | 35.90      | 23.00        | 139.40 | 0.50                                  | 0.80          | 3.20       | 4.00         | -     | -    | 8.50  |
| 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 | 407.35         | 238.25        | 302.70     | 29.50        | 977.80 | 5.90                                  | 4.60          | 5.90       | 9.00         | -     | -    | 25.40 |
| <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 Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00       | -            | 6.00   | -              | 3.00          | 3.00       | -            | 6.00   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00       | -            | 6.00   | -              | -             | 6.00       | -            | 6.00   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to Facilities & Operations Dir                                  | 2611 | 151  | 71   | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -          | 3.50         | 3.50   | -              | -             | -          | 3.50         | 3.50   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -          | 0.50         | 0.50   | -              | -             | -          | 0.50         | 0.50   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -          | 0.05         | 0.05   | -              | -             | -          | 0.05         | 0.05   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to ELD & Equity Supervisor                                      | 2260 | 151  | 52M  | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     | -    | -     |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00       | -            | 3.00   | -              | -             | 3.00       | -            | 3.00   | -                                     | -             | -          | -            | -     | -    | -     |
| <b>Total</b>                                                        |      |      |      | 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 |               |               |               |                 | Total         | 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 |
| Library Assistant                                                         | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.00          | 1.00           | 3.00          | -             | 9.00            | -           | -                                     | -             | -            | -            |       |
| 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>1.00</b>    | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>-</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>     | <b>-</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            | -             | -              | -             | 1.00          | 1.00            | -           | -                                     | -             | -            | -            |       |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>     | <b>-</b>     |       |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -             | -              | -             | 3.00          | 3.00            | -           | -                                     | -             | -            | -            |       |
| Technology Office (Professional)                                          | 2818 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -             | -              | -             | 1.00          | 1.00            | -           | -                                     | -             | -            | -            |       |
| Technology Office (Hourly Support)                                        | 2829 | 168  | 10   | -              | -             | -             | 11.00         | 11.00           | -             | -              | -             | 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>31.50</b>   | <b>66.00</b>  | <b>226.70</b> | <b>404.70</b>   | <b>-</b>    | <b>2.00</b>                           | <b>-</b>      | <b>2.50</b>  | <b>4.50</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>497.85</b> | <b>278.75</b>  | <b>383.70</b> | <b>285.20</b> | <b>1,445.50</b> | <b>5.90</b> | <b>6.60</b>                           | <b>5.90</b>   | <b>12.50</b> | <b>30.90</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        | 21,603,532        | 23,732,662        | 25,529,225        | 27,461,787        |
| 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         | 7,884,165         | 8,290,919         | 8,449,853         | 8,616,692         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 35,548,212        | 37,878,120        | 39,344,281        | 40,684,302        |
| 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           | 578,997           | 590,096           | 601,747           |
| 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>75,015,580</b> | <b>80,579,372</b> | <b>84,745,556</b> | <b>88,997,547</b> |
| % Increase                   |                   |                   | 13.96%            | 3.95%             | 7.42%             | 5.17%             | 5.02%             |

\* 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        | 15,713,487        | 17,396,741        | 18,713,674        | 20,130,299        |
| 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         | 7,884,165         | 8,290,919         | 8,449,853         | 8,616,692         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 35,548,212        | 37,878,120        | 39,344,281        | 40,684,302        |
| 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           | 462,145           | 473,244           | 484,895           |
| 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>67,895,272</b> | <b>72,907,739</b> | <b>76,478,538</b> | <b>80,087,506</b> |
| % Increase                   |                   |                   | 12.68%            | 3.57%             | 7.38%             | 4.90%             | 4.72%             |

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

800 OTHER OBJECTS AND OTHER FINANCING USES  
800

800

**DUES AND FEES & PRIOR YEAR REFUNDS**

o Assume inflationary increase as follows:

3%

| 2018-19 Actual | 2019-20 Budget | 2019-20 Projection | 2020-21 Forecast | 2021-22 Forecast | 2022-23 Forecast | 2023-24 Forecast |
|----------------|----------------|--------------------|------------------|------------------|------------------|------------------|
| \$403,658      | \$476,748      | \$476,748          | \$ 527,370       | \$ 543,191       | \$ 559,487       | \$ 576,271       |

**DUES/FEES - Athletic Fund**

| 2018-19   | 2019-20   | 2019-20    | 2020-21    | 2021-22    | 2022-23    | 2023-24    |
|-----------|-----------|------------|------------|------------|------------|------------|
| Actual    | Budget    | Projection | Forecast   | Forecast   | Forecast   | Forecast   |
| \$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 | \$3,922,869 | \$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>\$ 4,866,433</b> | <b>\$ 17,660,000</b> | <b>\$ 4,028,915</b> | <b>\$ 17,840,000</b> |

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

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT & YEAR        | 2019-20 Budget      |                   | 2019-20 Projection  |                   | 2020-21 Budget      |                     | 2021-22 Budget      |                   | 2022-23 Budget      |                   | 2023-24 Budget      |                   |
|--------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Elementary Debt</b>         |                     |                   |                     |                   |                     |                     |                     |                   |                     |                   |                     |                   |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 398,067          | \$ 5,000          | \$ 208,067          | \$ 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          | \$ -              | \$ 668,750          | \$ -              | \$ 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>\$ 3,308,215</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>\$ 3,308,215</b> | <b>\$ 850,000</b> | <b>\$ 3,984,938</b> | <b>\$ 1,525,000</b> | <b>\$ 4,201,045</b> | <b>\$ 675,000</b> | <b>\$ 4,477,109</b> | <b>\$ 555,000</b> | <b>\$ 4,880,576</b> | <b>\$ 685,000</b> |

**TOTAL DEBT SERVICE**

| YEAR                      | 2019-20 Budget |                     | 2019-20 Projection |                     | 2020-21 Budget |                     | 2021-22 Budget |                     | 2022-23 Budget |                     | 2023-24 Budget |                     |
|---------------------------|----------------|---------------------|--------------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|
|                           | \$10,210,502   | \$16,290,000        | \$10,244,050       | \$16,290,000        | \$10,240,206   | \$16,995,000        | \$9,803,345    | \$17,630,000        | \$9,363,642    | \$18,215,000        | \$8,909,491    | \$18,525,000        |
| <b>Total Debt Service</b> |                | <b>\$26,500,502</b> |                    | <b>\$26,534,050</b> |                | <b>\$27,235,206</b> |                | <b>\$27,433,345</b> |                | <b>\$27,578,542</b> |                | <b>\$27,434,491</b> |

## Back-End Referendum Exceptions

|                    | <u>BUDGET</u><br><u>2019-20</u> | <u>BUDGET</u><br><u>2020-21</u> | <u>BUDGET</u><br><u>2021-22</u> | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | 38.8                            | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | 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>                                  |                        |                        |                        |                            |                            |                            |
| 50%                                                | 29,246,716             | 29,434,359             | 29,809,645             | 30,381,103                 | 30,807,564                 |                            |
|                                                    | 14,623,358             | 14,717,179             | 14,904,822             | 15,190,551                 | 15,403,782                 |                            |
| State Share of Retirement for Fed. Funded Salaries | 14,256,601<br>(29,902) | 14,623,358<br>(30,671) | 14,717,179<br>(30,868) | 14,904,822<br>(31,261)     | 15,190,551<br>(31,860)     |                            |
|                                                    | (30,671)               | (30,868)               | (31,261)               | (31,860)                   | (32,308)                   |                            |
| Increase                                           | 365,988                | 93,625                 | 187,249                | 285,130                    | 212,783                    |                            |
| Index                                              | 327,214                | 379,410                | 352,471                | 356,965                    | 363,809                    |                            |
| <b>Total Exception</b>                             | <b>38,774</b>          | <b>(285,785)</b>       | <b>(165,222)</b>       | <b>(71,836)</b>            | <b>(151,025)</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>                             |                        |                        |                        | <b>265,813</b>             | <b>437,108</b>             | <b>445,694</b>             |



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

|                                                   | <u>ACTUAL</u><br><u>2017-18</u> | <u>BUDGET</u><br><u>2018-19</u> | <u>ACTUAL</u><br><u>2018-19</u> | <u>BUDGET</u><br><u>2019-20</u> | <u>PROJECTED</u><br><u>2019-20</u> | <u>BUDGET</u><br><u>2020-21</u> | <u>BUDGET</u><br><u>2021-22</u> | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> |
|---------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>FUND 22</b>                                    |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| <b>Revenues</b>                                   |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Contribution from General Fund                    | \$ 2,467,750                    | \$ 3,330,000                    | \$ 3,330,000                    | \$ 3,463,200                    | \$ 3,463,200                       | \$ 3,626,728                    | \$ 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                                   | 267,190                         | 75,000                          | 620,540                         | 75,000                          | 75,000                             | 75,000                          | 75,000                          | 75,000                          | 75,000                          |
| <b>Total Revenues</b>                             | <b>\$ 3,623,924</b>             | <b>\$ 5,282,458</b>             | <b>\$ 4,528,998</b>             | <b>\$ 5,292,090</b>             | <b>\$ 5,292,090</b>                | <b>\$ 4,146,983</b>             | <b>\$ 4,297,559</b>             | <b>\$ 4,443,654</b>             | <b>\$ 5,258,849</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>\$ 3,605,972</b>             | <b>\$ 3,490,058</b>             | <b>\$ 5,823,531</b>             | <b>\$ 4,095,336</b>             | <b>\$ 2,066,639</b>                | <b>\$ 4,257,536</b>             | <b>\$ 3,494,867</b>             | <b>\$ 3,643,261</b>             | <b>\$ 4,097,591</b>             |
| <b>Excess of Revenues over Expenditures</b>       | <b>\$ 17,952</b>                | <b>\$ 1,792,400</b>             | <b>\$ (1,294,533)</b>           | <b>\$ 1,196,754</b>             | <b>\$ 3,225,451</b>                | <b>\$ (110,553)</b>             | <b>\$ 802,692</b>               | <b>\$ 800,393</b>               | <b>\$ 1,161,258</b>             |
| <b>Fund Balance at July 1</b>                     | <b>\$ 22,089,889</b>            | <b>\$ 22,321,074</b>            | <b>\$ 22,107,841</b>            | <b>\$ 22,963,230</b>            | <b>\$ 20,813,308</b>               | <b>\$ 24,038,759</b>            | <b>\$ 23,928,206</b>            | <b>\$ 24,730,899</b>            | <b>\$ 25,531,292</b>            |
| <b>Fund Balance at June 30</b>                    | <b>\$ 22,107,841</b>            | <b>\$ 24,113,474</b>            | <b>\$ 20,813,308</b>            | <b>\$ 24,159,984</b>            | <b>\$ 24,038,759</b>               | <b>\$ 23,928,206</b>            | <b>\$ 24,730,899</b>            | <b>\$ 25,531,292</b>            | <b>\$ 26,692,549</b>            |
| Fund Balance for variable rate debt stabilization | 931,416                         | 931,416                         | 931,416                         | 931,416                         | 931,416                            | 931,416                         | 931,416                         | 931,416                         | 931,416                         |
| Fund Balance for refunding savings                | 16,026,647                      | 16,479,105                      | 16,479,105                      | 16,932,995                      | 16,932,995                         | 17,378,250                      | 17,829,012                      | 18,274,997                      | 19,379,270                      |
| <b>Undesignated Fund Balance at June 30</b>       | <b>\$ 5,149,778</b>             | <b>\$ 6,702,953</b>             | <b>\$ 3,402,787</b>             | <b>\$ 6,295,573</b>             | <b>\$ 6,174,348</b>                | <b>\$ 5,618,540</b>             | <b>\$ 5,970,471</b>             | <b>\$ 6,324,879</b>             | <b>\$ 6,381,863</b>             |
| <b>FUND 27</b>                                    |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| <b>Revenues</b>                                   |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Contribution from General Fund                    | \$ 1,917,732                    | \$ 1,475,264                    | \$ 1,475,264                    | \$ 1,534,522                    | \$ 1,534,522                       | \$ 2,095,558                    | \$ 2,158,424                    | \$ 2,223,177                    | \$ 2,289,872                    |
| Contribution from fund 22                         | -                               | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| Miscellaneous Revenue                             | -                               | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| <b>Expenditures</b>                               |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Facilities Projects                               | \$ 1,918,294                    | \$ 1,855,264                    | \$ 2,084,816                    | \$ 1,534,522                    | \$ 1,679,357                       | \$ 1,694,808                    | \$ 2,158,424                    | \$ 2,223,177                    | \$ 2,289,872                    |
| <b>Undesignated Fund Balance at July 1</b>        | <b>\$ 353,637</b>               | <b>\$ -</b>                     | <b>\$ (255,915)</b>             | <b>\$ -</b>                     | <b>\$ (400,750)</b>                | <b>\$ 0</b>                     | <b>\$ 0</b>                     | <b>\$ 0</b>                     | <b>\$ 0</b>                     |

## 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>   |

## 2020-2021 Capital Budget

|                                      | <u># of Devices</u> | <u>Budget<br/>20-21</u>        |
|--------------------------------------|---------------------|--------------------------------|
| <b>Elementary Equipment</b>          |                     |                                |
| Special Area iPad                    | 410                 | <u>133,250</u>                 |
|                                      |                     | <b>133,250</b>                 |
| <b>Secondary Equipment</b>           |                     |                                |
| 6th Grade 1:1                        | 950                 | 593,750                        |
| 9th grade 1:1                        | 1,010               | 858,500                        |
| Video                                | 9                   | 15,293                         |
| TV Studio                            | 6                   | 3,720                          |
| Teacher Laptop                       | 533                 | <u>703,560</u>                 |
|                                      |                     | <b>2,174,823</b>               |
| <b>District</b>                      |                     |                                |
| Projectors - Hardware & Installation |                     | 1,128,763                      |
| Security Camera                      | 30                  | <u>55,000</u>                  |
|                                      |                     | <b>1,183,763</b>               |
| <b>Network</b>                       |                     |                                |
| Data Center Upgrade                  |                     | 152,000                        |
| Firewall Upgrade                     |                     | 311,000                        |
| LAN Upgrade                          |                     | 100,000                        |
| Load Balancer                        |                     | 55,000                         |
| Server Upgrade                       |                     | 50,000                         |
| Wireless Upgrades                    |                     | <u>57,000</u>                  |
|                                      |                     | <b>725,000</b>                 |
| <b>Administration</b>                |                     |                                |
| Staff (Central + Schools)            | 320                 | <u>280,700</u>                 |
|                                      |                     | <b>280,700</b>                 |
| <b>Other</b>                         |                     |                                |
| Cost Sharing from Parents            |                     | <u>(300,000)</u>               |
|                                      |                     | <b>(300,000)</b>               |
| <b>Total Fund 22</b>                 |                     | <u><u><b>4,197,536</b></u></u> |

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

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

**Total Estimated Projects Costs Fund 27** 1,694,808

**2020-21 Approved Budget** 1,694,808

**Difference** -

**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 |

**Total Estimated Projects Costs Fund 30** 1,273,080

**2020-21 Approved Budget** 1,273,080

**Difference** -

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

| A  | N                                                                 | O              | P              | Q              | R              | S              | T              | U              | V              |                |
|----|-------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|    | 2017-18                                                           | 2018-19        | 2018-19        | 2019-20        | 2019-20        | 2020-21        | 2021-22        | 2022-23        | 2023-24        |                |
|    | Actual                                                            | Budget         | Actual         | Budget         | Projected      | Estimated      | Estimated      | Estimated      | Estimated      |                |
| 1  |                                                                   |                |                |                |                |                |                |                |                |                |
| 2  |                                                                   |                |                |                |                |                |                |                |                |                |
| 3  | <b>Total Revenue</b>                                              | <b>242,175</b> | <b>246,773</b> | <b>249,522</b> | <b>252,595</b> | <b>256,194</b> | <b>255,077</b> | <b>257,172</b> | <b>259,086</b> | <b>261,220</b> |
| 4  | Current RE Taxes (0% rate incr.)                                  | 166,713        | 171,594        | 173,061        | 175,470        | 176,320        | 176,188        | 177,032        | 177,876        | 178,720        |
| 5  | Revenue (Excl Current R.E.T.)                                     | 75,462         | 75,178         | 76,461         | 77,125         | 79,875         | 78,889         | 80,140         | 81,210         | 82,500         |
| 6  | State (Other)                                                     | 24,126         | 23,805         | 23,383         | 24,539         | 25,000         | 24,575         | 24,725         | 24,619         | 24,788         |
| 7  | PSERS                                                             | 15,078         | 16,010         | 15,828         | 16,975         | 16,919         | 17,774         | 18,939         | 19,672         | 20,342         |
| 8  | Federal                                                           | 3,372          | 3,212          | 3,669          | 2,967          | 3,411          | 3,411          | 2,911          | 2,911          | 2,911          |
| 9  | Local (Excl. Current R.E.T.)                                      | 32,886         | 32,151         | 33,581         | 32,644         | 34,544         | 33,128         | 33,565         | 34,008         | 34,458         |
| 11 |                                                                   |                |                |                |                |                |                |                |                |                |
| 12 | <b>Expenses</b>                                                   | <b>239,049</b> | <b>253,401</b> | <b>242,559</b> | <b>261,809</b> | <b>259,500</b> | <b>270,684</b> | <b>286,482</b> | <b>295,700</b> | <b>305,687</b> |
| 13 | Salaries                                                          | 93,555         | 96,937         | 95,606         | 99,527         | 98,750         | 103,493        | 108,378        | 110,456        | 112,636        |
| 14 | Benefits (without PSERS)                                          | 26,212         | 30,314         | 26,471         | 31,603         | 31,578         | 32,347         | 35,030         | 37,134         | 39,403         |
| 15 | PSERS                                                             | 30,058         | 32,019         | 31,585         | 33,951         | 33,839         | 35,548         | 37,878         | 39,344         | 40,684         |
| 16 | Debt Service                                                      | 24,856         | 25,773         | 25,572         | 26,501         | 26,534         | 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         | 63,347         | 65,893         | 71,382         | 74,595         | 78,055         |
| 19 |                                                                   |                |                |                |                |                |                |                |                |                |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |                |                |                |                |                |                |                |                |                |
| 21 | Deficit                                                           |                |                |                |                |                | (15,606)       | (29,310)       | (36,613)       | (44,467)       |
| 22 | Change in Fund Balance                                            |                |                |                |                |                | 8,640          | 4,500          | -              | -              |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (6,966)        | (24,810)       | (36,613)       | (44,467)       |
| 24 | Prior Year Gap Reduction                                          |                |                |                |                |                | -              | 6,966          | 24,810         | 36,613         |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |                |                |                |                |                | (6,966)        | (17,844)       | (11,803)       | (7,854)        |
| 26 |                                                                   |                |                |                |                |                |                |                |                |                |
| 27 |                                                                   |                |                |                |                |                |                |                |                |                |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                |                |                |                |
| 29 | Deficit                                                           |                |                |                |                |                | (15,606)       | (29,310)       | (36,613)       | (44,467)       |
| 30 | Change in Fund Balance                                            |                |                |                |                |                | 8,640          | 4,500          | -              | -              |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (6,966)        | (24,810)       | (36,613)       | (44,467)       |
| 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                                   |                |                |                |                |                | (2,159)        | (15,754)       | (23,288)       | (26,852)       |
| 35 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | 2,159          | 15,754         | 23,288         |
| 36 | Net Gap at Millage Index (no exceptions)                          |                |                |                |                |                | (2,159)        | (13,595)       | (7,534)        | (3,564)        |
| 37 |                                                                   |                |                |                |                |                |                |                |                |                |
| 38 |                                                                   |                |                |                |                |                |                |                |                |                |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                |                |                |                |
| 40 | Deficit                                                           |                |                |                |                |                | (15,606)       | (29,310)       | (36,613)       | (44,467)       |
| 41 | Change in Fund Balance                                            |                |                |                |                |                | 8,640          | 4,500          | -              | -              |
| 42 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (6,966)        | (24,810)       | (36,613)       | (44,467)       |
| 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                                   |                |                |                |                |                | (2,159)        | (15,754)       | (23,288)       | (26,852)       |
| 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                    |                |                |                |                |                | (2,159)        | (15,488)       | (22,585)       | (25,704)       |
| 49 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | 2,159          | 15,488         | 22,585         |
| 50 | Net Gap at Millage Index - with exceptions                        |                |                |                |                |                | (2,159)        | (13,329)       | (7,097)        | (3,119)        |
| 51 |                                                                   |                |                |                |                |                |                |                |                |                |
| 52 |                                                                   |                |                |                |                |                |                |                |                |                |
| 53 | <b>Expenses % Increase</b>                                        |                |                |                |                |                |                |                |                |                |
| 54 | Salaries                                                          | 2.63%          |                | 2.19%          |                | 3.29%          | 4.80%          | 4.72%          | 1.92%          | 1.97%          |
| 55 | Benefits (without PSERS)                                          | -2.66%         |                | 0.99%          |                | 19.29%         | 2.44%          | 8.29%          | 6.01%          | 6.11%          |
| 56 | PSERS                                                             | 11.04%         |                | 5.08%          |                | 7.14%          | 5.05%          | 6.55%          | 3.87%          | 3.41%          |
| 57 | Debt Service                                                      | 3.20%          |                | 2.88%          |                | 3.76%          | 2.64%          | 0.73%          | 0.53%          | -0.52%         |
| 58 | Other                                                             | -1.20%         |                | -1.97%         |                | 9.09%          | 4.02%          | 8.33%          | 4.50%          | 4.64%          |
| 59 |                                                                   |                |                |                |                |                |                |                |                |                |
| 60 | <b>Debt Service % of Budget</b>                                   | <b>10.4%</b>   |                | <b>10.5%</b>   |                | <b>10.2%</b>   | <b>10.1%</b>   | <b>9.6%</b>    | <b>9.3%</b>    | <b>9.0%</b>    |
| 61 |                                                                   |                |                |                |                |                |                |                |                |                |
| 62 | <b>Act 1 Exceptions</b>                                           |                |                |                |                |                | -              | 266            | 437            | 446            |
| 64 | PSERS                                                             |                |                |                |                |                | -              | -              | -              | -              |
| 65 | Special Ed                                                        |                |                |                |                |                | -              | 266            | 437            | 446            |
| 67 |                                                                   |                |                |                |                |                |                |                |                |                |
| 68 | <b>Fund Balance</b>                                               |                |                |                |                |                |                |                |                |                |
| 69 | Beginning Fund Balance                                            | 28,780         |                | 31,906         |                | 38,869         | 35,564         | 26,923         | 22,423         | 22,423         |
| 70 | Transfer (to)/from Operating Budget                               | (3,125)        |                | (6,962)        |                | 3,305          | 8,640          | 4,500          | -              | -              |
| 71 | Ending Fund Balance                                               | 31,906         |                | 38,869         |                | 35,564         | 26,923         | 22,423         | 22,423         | 22,423         |
| 72 |                                                                   |                |                |                |                |                |                |                |                |                |
| 73 | Fund Balance - Designation PSERS                                  |                |                |                |                |                |                |                |                |                |
| 74 | Fund Balance - Designation - Health Care Stabilization            | 4,159.9        |                | 4,159.9        |                | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        |
| 75 | Fund Balance - Designation - Millage Rate Stabilization           | 11,304.1       |                | 13,945.5       |                | 9,640.3        |                |                |                |                |
| 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           |
| 79 |                                                                   |                |                |                |                |                |                |                |                |                |
| 80 | <b>Year End Unassigned/Undesig. FB</b>                            | <b>15,697</b>  |                | <b>17,180</b>  |                | <b>17,180</b>  | <b>17,180</b>  | <b>17,180</b>  | <b>17,180</b>  | <b>17,180</b>  |
| 81 | % of Expenses                                                     | 6.6%           |                | 7.1%           |                | 6.6%           | 6.3%           | 6.0%           | 5.8%           | 5.6%           |
| 82 |                                                                   |                |                |                |                |                |                |                |                |                |
| 83 | <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          |
| 90 |                                                                   |                |                |                |                |                |                |                |                |                |
| 91 | Act 1 index Assumptions                                           |                |                |                |                | 2.3%           | 2.6%           | 2.4%           | 2.4%           | 2.4%           |

**West Chester Area School District**  
**Technology Department**  
Spellman Education Center  
782 Springdale Drive  
Exton, PA 19341  
484-266-1050

Michael M. Wagman, Director of Technology  
mwagman@wcasd.net

MEMO

Date: January 28, 2020  
To: John Scully, Business Manager  
From: Michael Wagman, Technology Director *MW*  
Subject: 2019 Category 2 E-Rate  
Cc: Jim Scanlon, Superintendent  
Chong Lee, Technical Services Supervisor

After conducting a mini-bid among PEPPM approved providers, per E-Rate rules, for network hardware for the 2020-2021 school year, I am recommending approval to purchase the following E-Rate Category 2 equipment from the following vendors:

|                            |                                           |              |
|----------------------------|-------------------------------------------|--------------|
| <u>E-Plus Technologies</u> | Palo Alto Firewalls and related materials | \$315,124.00 |
| <u>CDWG</u>                | Aruba/HPE Wireless Access Points          | \$ 42,624.34 |
| <u>CDWG</u>                | Aruba/HPE Network LAN Switches            | \$ 67,907.86 |
| <u>Optiv Security</u>      | Dell/EMC Data Center Switches             | \$130,555.31 |

The cost quoted does not factor in a 40 percent E-Rate subsidy on the eligible portions of the equipment listed that we would receive pending approval of our E-Rate funding request. These vendors submitted the lowest price for the product lines that meet our needs and network specifications.

I am asking that our Board of School Directors review and formally approve this recommendation at its February 24<sup>th</sup> meeting so that I can proceed to the next phase of the E-Rate process, which includes filing Form 471, our formal request for subsidy funding.

Thank you.

West Chester Area School District

Property and Finance Committee

February 18, 2020

Approval of First Readings of Board Policies 220, 220AG1, 913, 913AG1, 913.2

West Chester Area School District has been notified by the PSBA Policy Service that a group called the Independence Law Center (ILC) is issuing letters to school districts who the ILC has identified to have policies containing unconstitutional prohibitions on religious speech. The policies in question are Policy 220, Student Expression/Distribution and Posting of Materials, and Policy 913, Nonschool Organizations/Groups and Individuals. PSBA has reviewed our policies 220 and 913 to identify if either, or both, of these policies contain some of the problematic language noted in the letters, and both policies are in need of revision and review by the Board. In addition, one new Administrative Guideline, 220AG1, has been created, and Administrative Guideline 913AG1 and Policy 913.2 have been revised due to the crossover between policies.

2/10/20



|               |                                                          |
|---------------|----------------------------------------------------------|
| Book          | Policy Manual                                            |
| Section       | 200 Pupils                                               |
| Title         | Student Expression/Distribution and Posting of Materials |
| Code          | 220                                                      |
| Status        | Review                                                   |
| Adopted       | August 1, 2015                                           |
| Last Reviewed | June 22, 2015                                            |

### **Purpose**

The right of public school students to freedom of speech is guaranteed by the Constitution of the United States, and the constitution of the Commonwealth. The Board respects the right of students to express themselves in word or symbol, and to distribute and post materials in areas designated for posting as a part of that expression. The Board also recognizes that exercise of that right must be limited by the district's responsibility to maintain an orderly school environment, to comply with limitations put in place by law, and to protect the rights of all members of the school community.[\[1\]](#)

This policy addresses student expression in general, and distribution and posting of materials that are not part of district programs and activities. Materials sought to be distributed or posted as part of the curricular, athletic, or extracurricular programs of the district shall be regulated as part of the school district's educational program. Materials sought to be distributed or posted by non-students are regulated by other Board policies.

### **Definitions**

**Distribution** - students ~~handing~~ **issuing** nonschool materials to others on school property, on district-provided transportation, or during school events and activities; placing upon desks, on or in lockers; or engaging in any other manner of delivery of nonschool materials to others while on school property, on district-provided transportation, or during school events and activities. When email, text messaging, or other technological delivery is used as a means of distributing or accessing nonschool materials via use of school equipment, network, software or Internet, or while on school property, district-provided transportation, or at school events and activities, it shall be governed by this policy. Off-campus or after hours distribution, including technological distribution, that does or is likely to materially or substantially interfere with the educational process, including school activities, school work, or discipline, and order on school property, district-provided transportation, or at school events and activities; threatens serious harm to the school or community; encourages unlawful activity; violates district policy; or interferes with another's rights is also covered by this policy.

**Expression** - verbal, written, or symbolic representation or communication.

**Nonschool materials** - any printed, **technological**, or written materials meant for posting or general distribution to others that are not prepared as part of the curricular, athletic, or extracurricular program of the district, including but not limited to fliers, invitations, announcements, pamphlets, posters, Internet bulletin boards, personal websites, and the like.

**Posting** - publicly displaying nonschool materials on school property, district-provided transportation, or at school-sponsored events and activities, including but not limited to affixing such materials to walls, doors, bulletin boards, easels, the outside of lockers; on district-sponsored or student websites; through other district-owned technology, networks, software or Internet, and the like. **Off-campus or after hours**



**posting, including technological distribution, that does or is likely to materially or substantially interfere with the educational process, including school activities, school work, or discipline, and order on school property, district-provided transportation, or at school events and activities; threatens serious harm to the school or community; encourages unlawful activity; violates district policy; or interferes with another's rights is also covered by this policy.**

### Authority

Students have the right to express themselves unless such expression is likely to or does materially or substantially interfere with the educational process, including school activities and events, school work, or discipline and order on school property, district-provided transportation, or at school functions; threatens serious harm to the school or community; encourages unlawful activity; or interferes with another's rights. [1]

Student expression that occurs on school property, district-provided transportation, or at school activities and events, is fully governed by this policy. In addition, off-campus or after hours expression is governed by this policy if the student expression involved constitutes unprotected expression as stated in this policy, and provided the off-campus or after hours expression does or is likely to materially or substantially interfere with the educational process, including school activities and events, school work, or discipline and order on school property, district-provided transportation, or at school functions; threatens serious harm to the school or community; encourages unlawful activity; or interferes with another's rights. [2][1][3]

The Board shall require that distribution and posting of nonschool materials occur only at the places and during the times set forth in written administrative regulations. Such regulations or procedures shall be written to permit the orderly operation of schools, while recognizing the rights of students to engage in protected expression. [1][4]

### Unprotected Student Expression

The Board reserves the right to designate and prohibit manifestations of student expression that are not protected by the right of free expression because they violate the rights of others or where such expression is likely to or does materially or substantially interfere with school activities and events, school work, or discipline and order on school property, district-provided transportation, or at school functions including but not limited to:

1. Libel of any specific person or persons.
2. Advocating the use or advertising the availability of any substance or material that may reasonably be believed to constitute a direct and serious danger to the health or welfare of students, **such as tobacco/nicotine, alcohol or illicit drugs.**
3. ~~Are obscene, lewd, vulgar, or profane language—(whether verbal, written or symbolic), or contain materials otherwise reasonably deemed to be harmful to impressionable students who may receive them based on the student's age or maturity. [2]~~
4. Inciting violence; advocating use of force; or encouraging violation of federal, state or municipal law, Board policy, or district rules or regulations.
5. ~~Are likely to or do materially or substantially interfere with the educational process, including school activities and events, school work, or discipline and order on school property, district-provided transportation, or at school functions; threaten serious harm to the school or community; encourage unlawful activity; or interfere with another's rights.~~
6. **Interferes with, or advocates interference with, the rights of any individual or the safe and orderly operation of the schools and their programs.**
7. Violating written school district administrative regulations or procedures on time, place and manner for posting, and distribution of otherwise protected expression.

Spontaneous student expression which is otherwise protected speech is not prohibited by this section.

### Discipline for Engaging in Unprotected Expression

The Board reserves the right to prohibit the posting or distribution of nonschool materials containing unprotected expression and to prohibit students from engaging in other unprotected student expression, as well as to stop unprotected student expression when it occurs. The Board reserves the right to discipline

students for engaging in unprotected expression. Where such expression occurs off campus and away from school functions, a nexus between the unprotected expression and a substantial and material disruption of the school program must be established.

### Distribution of Nonschool Materials

The Board requires that students who wish to distribute materials submit them for prior review. The nonschool materials shall be submitted two (2) full school days in advance of proposed distribution to the building principal or designee, who shall forward a copy to the Superintendent.[1]

If the nonschool materials contain unprotected expression as stated in this policy, the building principal or designee shall notify the students that they may not distribute the materials because the materials constitute a violation of Board policy.

Where the reviewer cannot show within two (2) school days that the materials are unprotected or if notice is not given during the period between submission and the time for the planned distribution, students may proceed with the planned distribution, provided they comply with written administrative regulations or procedures on time, place and manner of distribution of nonschool materials.

Students who distribute nonschool materials in compliance with this provision may still be ordered to desist such distribution if the materials are later found to be unprotected expression under this policy.

Students who distribute printed materials shall be responsible for clearing any litter that results from their activity and shall schedule the event so that they do not miss instructional time.

### Posting of Nonschool Materials

If a school building has an area where individuals are allowed to post nonschool materials, students may post such items as well, if the materials do not constitute unprotected expression, and the items are submitted for prior review in the same manner as if the students were going to distribute them.

Such materials shall be officially dated, and the district may remove the materials within ten (10) days of the posting or other reasonable time as stated in the administrative regulations or procedures relating to posting.

The school building is not obligated to provide an area where individuals are allowed to post nonschool materials.

### Review of Student Expression

School officials shall not censor or restrict nonschool materials or other student expression for the sole reason that it is critical of the school or its administration, or because the views espoused are unpopular or may make people uncomfortable.

Student-initiated religious expression is permissible and shall not be prohibited except as to time, place and manner of distribution, or if the expression involved violates some other part of this policy, e.g., because it is independently determined to be unprotected expression under the standards and definitions of this policy.

The review for unprotected expression shall be reasonable and not calculated to delay distribution.

Appeal of the reviewer's decision may be made to the Superintendent and then to the Board, in accordance with Board policy and district regulations or procedures.[5]

### **Delegation of Responsibility**

The Superintendent shall assist the building principal in determining the designation of the places and times nonschool materials may be distributed in each school building. Such designations may take into account, among other considerations, maintenance of the flow of student traffic throughout the school, and shall limit distribution of nonschool materials to noninstructional times.

Disciplinary action may be determined by the administrators for students who distribute or post nonschool materials in violation of this policy, and district regulations or procedures, or who continue the manifestation of unprotected expression after a person in authority orders that they desist. Disciplinary actions shall be included in the Code of Student Conduct/Disciplinary Action Schedule.[6]

This Board policy and any administrative regulations or procedures written to implement this policy shall be referenced in student handbooks so that students can access them for further information.

### **Guidelines**

By adopting this policy, the Board does not intend to create an open public forum, as defined by law. The provisions of the policy specifically prohibit such creation.

Permission to distribute or post materials does not signify endorsement by the district. All materials shall contain a disclaimer which states: "The West Chester Area School District is required by law to permit this material to be (distributed/posted). This is not a school-sponsored (distribution/posting) and the West Chester Area School District does not endorse the views set forth in the material (distributed/posted)."

**See 220AG1 - Guidelines for Student Expression/Distribution and Posting of Materials for more details.**

Legal

1. [22 PA Code 12.9](#)
2. [22 PA Code 12.2](#)
3. [24 P.S. 511](#)
4. [24 P.S. 510](#)
5. Pol. 219
6. Pol. 218



|         |                                                                         |
|---------|-------------------------------------------------------------------------|
| Book    | Policy Manual                                                           |
| Section | 200 Pupils                                                              |
| Title   | Guidelines for Student Expression/Distribution and Posting of Materials |
| Code    | 220AG1                                                                  |
| Status  | Review                                                                  |

Students have the responsibility to act in accordance with Board Policy 220. Student Expression/Distribution and Posting of Materials (Policy 220), to obey laws governing libel and obscenity, and to be aware of the full meaning of their expression.

Students have the responsibility to be aware of the feelings and opinions of others and to give others a fair opportunity to express their views.

These procedures address the distribution and posting of nonschool materials that are not part of the curricular, athletic, or extracurricular program of the district. Materials sought to be distributed or posted as part of the curricular, athletic, or extracurricular program of the district will be regulated as part of the district's educational program and are not subject to the time, place and manner provisions set forth herein.

Students may distribute and/or post nonschool materials, provided that the form of expression and/or the use of public school facilities and equipment is/are in accordance with Policy 220, these procedures and the school dress code, if applicable.

The district has no responsibility to assist students in or to provide facilities for the distribution or posting of nonschool materials.

#### Distribution of Nonschool Materials

In addition to the procedures found in Policy 220, the distribution by students of all nonschool materials will be governed by the following:

A copy of a plan of distribution, must be submitted to the building principal, along with the non-school materials to be distributed two (2) full school days prior to distribution. The plan of distribution will set forth in detail the desired time, place and manner of distribution, as well as those who will be distributing the materials.

#### Time -

If permission is granted, students may only distribute approved nonschool materials at the following times: 30 minutes before the official start of school; during regularly scheduled lunch periods; 15 minutes after the official end of school; and at school-sponsored activities.

#### Place -

Distribution of approved nonschool materials will be permitted in locations designated by the building principal.

Nonschool materials may not be distributed during any regularly scheduled class unless specifically authorized by the Superintendent or designee.

#### Manner -

All nonschool materials must bear the district disclaimer.

DISCLAIMER: The West Chester Area School District is required by law to permit this material to be distributed. This is not a school-sponsored distribution and the West Chester Area School District does not endorse the views set forth in the material distributed.

Any student who distributes materials will be responsible for cleaning any litter that results from such distribution, including any discarded pamphlets, fliers or other documents.

No student will harass or otherwise interfere with the distribution of approved nonschool material by student(s), nor may a student in any way compel or coerce a student to accept any materials.

#### Posting of Nonschool Materials

In addition to the procedures found in Policy 220, the posting of all nonschool materials will be governed by the following procedures:

1. All approved materials will be posted in an area designated by the building principal for students to post nonschool materials. The district is not obligated to provide a designated area where individuals are allowed to post non-school materials.
2. All material approved to be posted will contain the date it was first posted.
3. No student will remove or otherwise interfere with the posting of approved nonschool material by student(s).
4. All nonschool materials must bear the district disclaimer.

DISCLAIMER: The West Chester Area School District is required by law to permit this material to be posted. This is not a school-sponsored posting and the West Chester Area School District does not endorse the views set forth in the material posted.

#### Disciplinary Consequences

Any student who violates any provision of Policy 220 or these procedures will be subject to disciplinary action, which may include suspension and/or expulsion from school.

|               |                                            |
|---------------|--------------------------------------------|
| Book          | Policy Manual                              |
| Section       | 900 Community                              |
| Title         | Nonschool Organizations/Groups/Individuals |
| Code          | 913                                        |
| Status        | Review                                     |
| Adopted       | August 1, 2015                             |
| Last Reviewed | July 27, 2015                              |

### **Purpose**

Any requests from nonschool organizations, groups, or individuals seeking to have students participate in ~~or be informed of the opportunity to participate in~~ nonschool-sponsored activities, awards, or scholarships shall be governed by this policy.

### **Definitions**

**Nonschool organizations, groups, or individuals** - those entities that are not part of the school program, school-sponsored activities, or organized pursuant to the Pennsylvania School Code or Board policy. When employees or Board members act on behalf of a nonschool organization or group, or on their own behalf, this policy applies to them. Students are governed by a separate and distinct Board policy regarding student expression and distribution and posting of materials.[1]

**Nonschool materials** - any printed, **technological**, or written materials prepared by nonschool organizations, groups, or individuals for posting or general distribution which are not prepared as a part of the curricular or approved extracurricular programs of the district. This includes such things as fliers, invitations, announcements, pamphlets, posters, Internet bulletin boards, nonschool organization websites, and the like.

**Distribution** - ~~handing~~ **issuing** nonschool ~~written~~ materials to others on school property or during school-sponsored events; placing upon desks, tables, on or in lockers; or engaging in any other manner of delivery of nonschool written materials to others while on school property or during school functions. When email, text messaging, or other technological delivery is used as a means of distributing or accessing nonschool written materials via use of school equipment or while on school property or at school functions, it shall be governed by Board policy.[2][3]

**Posting** – **publicly displaying non-school materials on school property or at school-sponsored events, including but not limited to affixing such materials to walls, doors, bulletin boards, easels, the outside of lockers, on district sponsored websites, through other district-owned technology and the like.**

**Prohibited activities and materials shall mean activities and materials that:**

1. **Violate federal, state or local laws, Board policy or district rules or regulations.**
2. **Are libelous, defamatory, obscene, lewd, vulgar or profane.**
3. **Advocate the use or advertise the availability of any substance or material that may reasonably be believed to constitute a direct and serious danger to the health or welfare of students, such as tobacco/nicotine, alcohol or illegal drugs.**

4. **Incite violence, advocate use of force or threaten serious harm to the school or community.**
5. **Are likely to or do materially or substantially interfere with the educational process, such as school activities, school work, or discipline, as well as safety and order on school property or at school functions.**
6. **Interfere with, or advocate interference with, the rights of any individual or the safe and orderly operation of the schools and their programs.**
7. **Violate written district administrative regulations or procedures on time, place and manner for posting and distribution of otherwise protected expression.**

**Posting and distribution by non-school organizations, groups or individuals is governed by Board Policy 913.2.**

### **Authority**

It is the policy of the Board that district facilities be used in accordance with the guidelines established in Board policy.[4]

The Board prohibits ~~the use of students and staff members for~~ advertising **ment** or promoting **on by** nonschool organizations, groups, or individuals during instructional time or at school-sponsored locations or events **activities** not otherwise open to nonschool organizations, groups, or individuals.[5][6]

The district may enter into sponsorship and advertising agreements with outside entities in accordance with Board policy.[7]

### **Delegation of Responsibility**

The Superintendent or his/her designee shall be responsible for carrying out the provisions of this policy, unless otherwise specifically noted in this policy.

### **Guidelines**

The Superintendent or his/her designee will be responsible for developing guidelines for this policy (913AG1).

|       |                |
|-------|----------------|
| Legal | 1. Pol. 220    |
|       | 2. Pol. 913    |
|       | 3. Pol. 913.2  |
|       | 4. Pol. 707    |
|       | 5. 24 P.S. 510 |
|       | 6. 24 P.S. 511 |
|       | 7. Pol. 913.1  |
|       | 24 P.S. 775    |
|       | 24 P.S. 779    |
|       | Pol. 000       |
|       | Pol. 240       |



|         |                                                       |
|---------|-------------------------------------------------------|
| Book    | Policy Manual                                         |
| Section | 900 Community                                         |
| Title   | Guidelines-Nonschool Organizations/Groups/Individuals |
| Code    | 913AG1                                                |
| Status  | Review                                                |
| Adopted | August 1, 2015                                        |

### Nonschool Activities/~~Materials~~

The Board recognizes the social and educational values that may be derived from student participation in various activities sponsored by nonschool organizations, groups or individuals, but specifies that unreasonable demands on the time and energies of students and staff by such entities during school hours, or at school-sponsored activities be prevented.

Requests for student participation in nonschool organizations, groups or individually sponsored activities must be made in writing to the Superintendent or his/her designee in accordance with administrative regulations, written announcements, and ~~this~~ **all applicable policies**.

Activities sponsored by nonschool organizations, groups, or individuals may not occur, ~~and nonschool written materials may not be used~~, during instructional time or school-sponsored activities unless they are of educational value to the school program, they benefit district students or the school community, and they are factually accurate. Prohibited activities ~~or materials~~ may never be used **occur**.

Where the nonschool entity is a for-profit entity that will benefit commercially from an activity ~~or distribution of its material~~ during instructional time, other factors must outweigh the commercial benefit to the nonschool entity; and the Board must approve proposals that would commercially benefit a for-profit entity.

A review of any activities ~~or nonschool written materials~~ under this policy shall not discriminate on the basis of content or viewpoint, except that prohibited activities ~~or materials~~ will be rejected, as will any activities ~~or materials~~ that do not **otherwise** comply with Board policy, administrative regulations, or written announcements relating to the proposed nonschool-sponsored activity ~~or materials~~.

~~Distribution and posting of nonschool materials by any nonschool organizations, groups, or individuals may be permitted with prior approval in accordance with established district rules and administrative regulations.~~

~~Permission to distribute or post materials does not signify an endorsement by the district.~~

~~The Superintendent's or his/her designee's approval of the distribution or posting of materials for a nonschool organization, group, or individual shall only pertain to a particular request and shall confer no right to have future requests granted, as circumstances and district procedures may change; nor shall the Superintendent's or his/her designee's approval create any contractual obligation on behalf of the district.~~

Participating students may not leave the school district unless the Board policy for field trips has been followed or the Board has granted special permission.

Distribution or posting of non-school materials by non-school organizations, groups or individuals is governed by other Board policy.

### Fundraising



Fundraising by nonschool organizations, groups, or individuals is prohibited on school property or in the name of the school.

~~Where activities or materials otherwise comply with this policy, administrative regulations and written announcements, fundraising activities may be announced.~~

~~Directory information regarding students or staff may only be released in accordance with law and Board policy.~~ Directory information for students ~~or staff members~~ will not be released to nonschool organizations, groups, or individuals that seek this information for the purpose of fundraising.

### Scholarships/Awards

The Board is appreciative of the generosity of organizations that offer scholarships or awards to deserving students; but, in accepting such offers, the Board directs that established criteria be observed.

No information, either academic or personal, shall be released from a student's record for the purpose of selecting a scholarship or award winner without the permission of the student who is eighteen (18), or the parents/guardians of a student who is younger, in accordance with the Board's policy on student records.

The scholarship or award, and any pertinent restrictions, shall be approved by the building principal, with the consent of the Superintendent.

The building principal, together with a committee of staff members designated by the principal, shall be involved in the selection of the recipient of an award or scholarship, pursuant to procedures established for this purpose and consistent with the restrictions applicable to each approved scholarship or award.

### Travel Services/Foreign Trips

Solicitation and sale of travel services for foreign trips to students may only be permitted with the approval of the Board in accordance with this policy and other applicable Board policy.

Sellers of travel services to students must meet the following criteria:

1. Belong to an association of certified sellers of travel.
2. Provide proof of insurance.
3. Submit references.
4. Provide proof of a performance bond.
5. Include in all information provided to students and parents/guardians that use of tobacco, alcohol, and controlled substances will be prohibited.
6. Include in all information provided to students and parents/guardians that the activity is not a school-sponsored event.

### References

School Code - 775

Board Policy - 121, 216, 240, 913

NOTE: When a student requests to personally distribute or post materials or originates other activities described in this policy, Board Policy 220 Student Expression/Distribution And Posting Of Materials will be used to regulate district decisions and actions.



|               |                                                                                                          |
|---------------|----------------------------------------------------------------------------------------------------------|
| Book          | Policy Manual                                                                                            |
| Section       | 900 Community                                                                                            |
| Title         | Distribution or Posting by Nonschool Organizations, Groups, or Individuals (formerly Flyer Distribution) |
| Code          | 913.2                                                                                                    |
| Status        | Review                                                                                                   |
| Adopted       | August 1, 2015                                                                                           |
| Last Reviewed | July 27, 2015                                                                                            |

### **Purpose**

The purpose of this policy is to improve communication with parents/guardians by distributing **or posting** information that, while not necessarily generated by the schools, may be beneficial to students. Any requests from nonschool organizations, groups or individuals seeking to have students participate in or be informed of the opportunity to participate in nonschool-sponsored activities shall be governed by this policy.

Any organization or person seeking to distribute information on school property must have approval by the Superintendent or designee.

**Activities or school-related information and materials from non-school organizations, groups or individuals that are integrated with or presented as part of the district's curriculum or an approved school event or student organization are approved and governed by Board policies related to curriculum and student activities, and are not governed by this policy.**

### **Definitions**

**Nonschool organizations, groups or individuals** - those entities that are not part of the school program, school-sponsored activities, or organized pursuant to the Pennsylvania School Code or Board policy. When employees or Board members act on behalf of a nonschool organization or group, or on their own behalf, this policy applies to them. **Students are governed by other Board policy.**

**Nonschool materials** - any printed, **technological** or written materials prepared by nonschool organizations, groups or individuals for electronic posting or general distribution which are not prepared as a part of the curricular or approved extracurricular programs of the district. This includes such things as fliers, invitations, announcements, pamphlets, posters, Internet bulletin boards, nonschool organization websites and the like.

**Distribution – issuing non-school materials to others on school property or during school-sponsored events; placing upon desks, tables, on or in lockers; or engaging in any other manner of delivery of non-school materials to others while on school property or during school functions.**

**Posting** - publicly displaying nonschool ~~written~~ materials on school property or at school-sponsored events, including but not limited to affixing such materials to walls, doors, bulletin boards, easels, the outside of lockers, on district-sponsored websites, through other district-owned technology and the like.

**Prohibited activities and materials** - activities and materials which:

1. Are libelous, defamatory, obscene, lewd, vulgar, or profane.

2. Violate federal, state or local laws.
3. Violate Board policy or district regulations.
4. Advocate the use or advertise the availability of any substance or material that may reasonably be believed to constitute a direct and substantial danger to the health or welfare of students, such as tobacco/**nicotine**, alcohol or illegal drugs.
5. Incite violence, **advocate the use of force or threaten serious harm to the school or community.**
6. Advocate use of force or urge violation of federal, state or municipal law, Board policy or district regulations.
7. Interfere with or advocate interference with the rights of any individual or the **safe and** orderly operation of the schools and their programs.
8. **Are likely to or do materially or substantially interfere with the educational process, such as school activities, school work, or discipline, as well as safety and order on school property or at school functions.**
9. Are political campaign materials.
10. **Violate written district administrative regulations or procedures on time, place and manner for posting and distribution of otherwise protected speech.**

### **Authority**

It is the policy of the Board that district facilities be used in accordance with the guidelines established in Board policy.[1]

The Board prohibits the ~~use of students and staff members for advertising~~ **ment** or promoting **promotion** **by** nonschool organizations, groups or individuals during instructional time or at school-sponsored locations or events not otherwise open to nonschool organizations, groups or individuals.[2][3]

**Fundraising, scholarships, awards, travel services, foreign trips, commercial activities, advertising and sponsorship are governed by other Board policies.**

### **Delegation of Responsibility**

The Superintendent or designee shall be responsible for carrying out the provisions of this policy, unless otherwise specifically noted in this policy.

### **Guidelines**

#### Distribution of Printed Materials or Products **Nonschool Materials**

In some cases, there may be a request to distribute printed ~~materials or products~~ **nonschool materials**. Distribution of printed ~~materials or products~~ **nonschool materials** must be submitted to the Superintendent or his/her designee in writing along with a copy of the printed ~~materials or products~~ **nonschool materials**. **Flyers** **Nonschool Materials** for programs/events/activities that are not school-sponsored must include the following disclaimer, "The West Chester Area School District does not sponsor or sanction this program/event/activity."

The district will only consider distribution of ~~flyers~~ **nonschool materials** for:

1. Nonprofit groups serving students in the West Chester Area School District.
2. PTO and Booster groups serving students in the West Chester Area School District.
3. Events involving children and sponsored by municipalities in the West Chester Area School District.

Others may be considered for **posting on** the electronic bulletin board.

Requests must be submitted at least two (2) weeks prior to the requested distribution date. ~~There will be a designated day for any backpack flyer nonschool material distribution at the elementary level. At the secondary level, a school-wide announcement will alert students that the information nonschool material is available and a location to pick it up or review via the district electronic bulletin board.~~

Once approval has been granted or denied, each building principal and secretary will receive a copy of the flyer **printed nonschool material** indicating its approval status. Submitting organizations will also be notified of the decision.

Upon approval of hard copy distribution, organizations must reproduce the flyer **printed nonschool material**, bundle them by classroom or as needed, and deliver them to each building. The district will provide the organization with the classroom counts or enrollments upon approval, or earlier if requested.

#### Posting - Electronic Bulletin Board

Requests for permission to post to the district electronic bulletin board must be via email with a copy of the requested flyer, brochure or informational website link **nonschool material** attached and forwarded to the Superintendent or his/her designee. Flyers **Nonschool material** for programs/events/activities that are not school-sponsored must include the following disclaimer, "The West Chester Area School District does not sponsor or sanction this program/event/activity."

**The district prohibits all posting on school property, other than to the district's electronic bulletin board or as otherwise permitted herein.**

#### Non-Interference With School Distributions

The distribution of nonschool-related materials shall not be permitted to interfere with the distribution of school-related materials.

#### Exception for Polling Places

This policy shall not apply to the portion of a school that is in use on an election day as a polling location, Campaign and related political materials may be distributed and placed upon school grounds at such location on an election day, as permitted by law and/or Board policy.

#### Distribution/Posting in Accordance With Law

The district's distribution **or posting** of nonschool-related materials shall conform to federal and state laws and regulations.

#### No Vested Right or Contractual Relationship

The Superintendent's or his/her designee's approval of the distribution **or posting** of materials for a nonschool organizations, **groups or individuals** shall only pertain to a particular request and shall confer no right to have future requests granted (as circumstances and procedures may change); nor shall the Superintendent's or his/her designee's approval create any contractual obligation on behalf of the district.

#### No Open Public Forum

By the adoption of this policy, the district does not intend to create an open public forum, as defined by law, for access to district distribution **or posting** of materials. The provisions of this policy will limit such distribution **or posting**.

#### Disclaimer

Permission to distribute **or post** materials does not signify an endorsement by the school district.

**The district reserves the right to approve or deny any request for electronic posting or physical distribution of materials or products.**

Legal

1. Pol. 707

2. 24 P.S. 510

3. 24 P.S. 511

**RESOLUTION CALLING FOR CHARTER SCHOOL FUNDING REFORM**

**BY THE BOARD OF DIRECTORS OF THE  
WEST CHESTER AREA SCHOOL DISTRICT**

**WHEREAS**, the average Pennsylvania school district spends millions of dollars in taxpayer money annually in mandatory payments to brick-and-mortar and cyber charter schools; and these payments are calculated in a manner which requires districts to send more money to charter schools than is needed to operate their programs; and

**WHEREAS**, the current charter school funding formula was established in 1997 under the state's Charter School Law and has not been changed in the 23 years since it was first created; and

**WHEREAS**, the calculation for charter special education tuition is unrealistic because it is not based on the cost to educate the child; and although the General Assembly revised the special education funding formula in 2014 to more accurately target special education resources for students identified with high, medium and low needs, this formula was applied only to school districts and not to charter schools; and

**WHEREAS**, the latest data from the PA Department of Education (PDE) shows that in 2017-18, total charter school tuition payments (cyber and brick-and-mortar) were more than \$1.8 billion, with \$519 million of that total paid by districts for tuition to cyber charter schools; and

**WHEREAS**, the West Chester Area School District (WCASD) enrolled 717 charter school students in 2015 at a cost of \$9.4 million; and in 2019 the district enrolled 482 students at a cost of \$7.7 million; and

**WHEREAS**, fewer students should result in significantly lower costs, however, the funding formula drives costs up; and

**WHEREAS**, the cost of cyber charter schools has been excessive; and the cost of special education students has been excessive; and

**WHEREAS**, the WCASD would save approximately \$2.3 million in charter school tuitions under the governor's proposed plan to reform charter school tuition calculations.

**NOW, THEREFORE BE IT RESOLVED** that the West Chester Area School District Board of School Directors calls upon the General Assembly to meaningfully revise the existing flawed charter school funding systems to ensure that school districts and taxpayers are no longer overpaying these schools or reimbursing for costs the charter schools do not incur including calculations for cyber charter schools, brick-and-mortar charter schools, and special education calculations for all charter schools.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

Signed,

ATTEST:

BOARD OF SCHOOL DIRECTORS OF THE  
WEST CHESTER AREA SCHOOL DISTRICT

By:

\_\_\_\_\_  
Linda Cherashore  
Secretary

\_\_\_\_\_  
Chris McCune  
President