

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – March 23, 2020
6:30 p.m.

ZOOM MEETING

AGENDA

- Approval of February 18, 2020 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of Healthcare Benefit Consulting Agreement Renewal
Gallagher Benefits Services, Inc. (see attached) Mr. Scully
- Approval of Contract Award for Replacement Roof Top HVAC Units
at East Goshen Elementary School (see attached) Mr. Campbell
- Approval of Change Order – Exton Elementary School Sinkhole
Remediation (see attached) Mr. Campbell

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(Board & Public)

*Committee Protocol for Responding to Comments from the Public*

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

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 February 18, 2020 – Property & Finance Committee

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

Other Board Members: Mr. Chris McCune

Administration: Mr. John Scully, 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 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
| The committee approved the January 21, 2020 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Mr. Bevilacqua |
| Mr. Scully reviewed the February Budget Forecast Model. Changes to the 2019-20 expense projection were a reduction in salaries expense of \$150,000 related to facilities, a reduction to Charter Schools of \$700,000, and a reduction of \$40,000 in debt service. Changes to the 2019-20 revenue projections were increases in current real estate revenue of \$450,000, increase in transfer tax of \$150,000, increase in investment income of \$150,000, and increase in MA revenue of \$500,000. The net savings for 2019-20 is \$2,140,000. The savings resulting from changes to the 2019-20 projections will be utilized to reduce the 2020-21 budget gap. Mr. Scully reviewed changes to the 2020-21 expense projections, which include a reduction in salary expense of \$175,213, a reduction in retirement benefits of \$66,113, a reduction in medical benefits of \$105,393, and a reduction of \$300,000 in Charter School tuition. Changes to the 2020-21 revenue projections include a reduction in retirement subsidy of \$33,058. Mr. Scully reviewed the Financial Summary – All funds on page 34 of the model. With the incorporation of the above changes, the summary of all funds analysis showed a net gap in 2020-21 of \$2,159,000 assuming a tax increase up to the ACT 1 limit. This is an information item and no Board action is required. | Mr. Scully     |
| Mr. Wagman reviewed the results of the mini-bid among PEPPM approved providers, per E-Rate rules, for network hardware for the 2020-2021 school year. Mr. Wagman recommended approval to purchase the following E-Rate Category 2 equipment from the following vendors:<br>E-Plus Technologies Palo Alto Firewalls and related materials \$315,124.00<br>CDWG Aruba/HPE Wireless Access Points \$ 42,624.34<br>CDWG Aruba/HPE Network LAN Switches \$ 67,907.86<br>Optiv Security Dell/EMC Data Center Switches \$130,555.31<br>The costs quoted do not factor in the 40% E-Rate subsidy on the eligible portions of the equipment. These vendors submitted the lowest price for the product lines that meet our needs and network specifications. The committee approved purchase of E-Rate Category 2 equipment from the recommended vendors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Mr. Wagman     |
| Mr. Scully advised the committee that West Chester Area School District had been notified by PSBA Policy Service that a group called the Independence Law Center (ILC) was issuing letters to school districts who the ILC had 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,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Mr. Scully     |

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| <p>Nonschool Organizations/Groups and Individuals. PSBA reviewed our policies 220 and 913 to identify if either, or both, of these policies contained some of the problematic language noted in the letters, and both policies were in need of revision and review by the Board. In addition, one new Administrative Guideline, 220AG1, was been created, and Administrative Guideline 913AG1 and Policy 913.2 were revised due to the crossover between policies.</p> <p>The committee recommended approval of the First Reading of the following policies and administrative guidelines:<br/> Revised Policy 220 – Student Expression/Distribution and Posting of Materials<br/> New Administrative Guideline 220AG1 – Guidelines - Student Expression/Distribution and Posting of Materials<br/> Revised Policy 913 – Nonschool Organizations/Groups/Individuals<br/> Revised Administrative Guideline 913AG1 – Guidelines - Nonschool Organizations/Groups/Individuals<br/> Revised Policy 913.2 Distribution or Posting by Nonschool Organizations, Groups, or Individuals (formerly known as Flyer Distribution)</p> |                   |
| <p>Mr. Scully reviewed the Resolution calling for Charter School funding reform requesting that the State revise the existing flawed charter school funding formula so that the District and taxpayers no longer overpay the charter school or reimburse Charter schools for cost they do not incur. The District supports the Governor’s proposed plan to reform cyber charter school tuitions calculations, which would save the District approximately \$2.3 million. The committee approved the Resolution calling for Charter School funding reform.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Mr. Scully</p> |
| <p>Items to be placed on board agenda February 24, 2020:</p> <ul style="list-style-type: none"> <li>• Approval of 2020-21 E-Rate Bids</li> <li>• Approval of Revised Policy 220, Student Expression/Distribution and Posting of Materials, First Reading</li> <li>• Approval of New Administrative Guideline 220AG1, Guidelines-Student Expression/Distribution and Posting of Materials, First Reading</li> <li>• Approval of Revised Policy 913, Nonschool Organizations/Groups/Individuals, First Reading</li> <li>• Approval of Revised Administrative Guideline 913AG1, Guidelines-Nonschool Organizations/Groups/Individuals, First Reading</li> <li>• Approval of Revised Policy 913.2 Distribution or Posting by Nonschool Organizations, Groups, or Individuals, First Reading</li> <li>• Approval of Resolution calling for Charter School Funding Reform</li> </ul>                                                                                                                                                                                                                                             |                   |
| <p>Items to discuss at a later date:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   |
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Next Meeting Date: March 16, 2020

West Chester Area School District  
Operating Expense History and Forecast

|                                    | A                | Z                | AA               | AB               | AC               | AD               | AE               | AF               | AG               | AH        |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|
|                                    | Actual           | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        | Estimated |
|                                    | 2017-18          | 2018-19          | 2018-19          | 2019-20          | 2019-20          | 2020-21          | 2021-22          | 2022-23          | 2023-24          |           |
| <b>Staff</b>                       | <b>149,824.5</b> | <b>159,270.1</b> | <b>153,661.8</b> | <b>165,080.4</b> | <b>164,166.6</b> | <b>171,388.2</b> | <b>181,259.3</b> | <b>187,509.5</b> | <b>193,652.1</b> |           |
| <b>Total Salaries</b>              | <b>93,554.7</b>  | <b>96,936.7</b>  | <b>95,606.4</b>  | <b>99,526.9</b>  | <b>98,750.0</b>  | <b>103,493.0</b> | <b>108,359.5</b> | <b>110,855.7</b> | <b>113,279.6</b> |           |
| <i>Administration</i>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| Reg Salaries                       | 8,235.3          | 8,422.3          | 8,541.5          | 8,700.4          | 8,905.3          | 9,327.3          | 9,705.8          | 9,958.1          | 10,217.0         |           |
| <i>Teachers</i>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| Reg Salaries                       | 66,792.4         | 68,393.4         | 68,446.8         | 70,435.2         | 70,029.4         | 73,203.1         | 76,919.8         | 78,439.2         | 79,998.1         |           |
| Extra Duty Pymnts                  | 979.6            | 1,089.4          | 878.6            | 1,000.5          | 925.5            | 1,009.0          | 1,031.1          | 1,051.5          | 1,072.4          |           |
| Sabbatical Pymnts                  | 181.9            | 250.0            | 255.9            | 200.0            | 200.0            | 300.0            | 300.0            | 300.0            | 300.0            |           |
| Subject Chair Pymnts               | 355.5            | 421.5            | 367.5            | 421.5            | 421.5            | 421.5            | 421.5            | 421.5            | 421.5            |           |
| Severance Pymnts                   | 353.1            | 392.0            | 205.6            | 392.0            | 392.0            | 392.0            | 400.6            | 408.5            | 416.7            |           |
| Supplemental Contracts             | 2,019.0          | 2,167.0          | 2,110.8          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          |           |
| <b>Total Teachers</b>              | <b>70,681.6</b>  | <b>72,713.3</b>  | <b>72,265.2</b>  | <b>74,616.1</b>  | <b>74,135.4</b>  | <b>77,492.6</b>  | <b>81,240.0</b>  | <b>82,787.7</b>  | <b>84,375.7</b>  |           |
| <i>Technical</i>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| Reg Salaries                       | 3,569.3          | 3,501.3          | 3,659.6          | 3,804.2          | 3,703.1          | 4,128.1          | 4,235.4          | 4,345.5          | 4,458.4          |           |
| <i>Office Clerical</i>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| Reg Salaries                       | 5,745.7          | 6,162.4          | 5,778.3          | 6,248.9          | 6,248.9          | 6,302.8          | 6,540.2          | 6,907.8          | 7,112.9          |           |
| <i>Crafts and Trades</i>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| Reg Salaries                       | 5,322.9          | 6,137.5          | 5,361.8          | 6,157.4          | 5,757.4          | 6,242.2          | 6,638.1          | 6,856.6          | 7,115.6          |           |
| <i>Benefits</i>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| Medical                            | 16,627.9         | 20,249.2         | 17,224.8         | 20,826.1         | 20,826.1         | 21,603.5         | 23,732.7         | 25,529.2         | 27,461.8         |           |
| Dental                             | 1,184.1          | 1,352.2          | 1,180.5          | 1,424.4          | 1,424.4          | 1,485.6          | 1,549.5          | 1,616.2          | 1,685.6          |           |
| Vision                             | 178.1            | 202.0            | 195.0            | 209.0            | 209.0            | 213.8            | 218.7            | 223.7            | 228.9            |           |
| Prescription                       | 4,476.0          | 5,486.1          | 4,076.1          | 5,761.4          | 5,761.4          | 5,837.6          | 6,421.3          | 7,063.4          | 7,769.8          |           |
| Social Security                    | 6,733.9          | 7,334.9          | 6,891.7          | 7,580.8          | 7,555.8          | 7,884.2          | 8,289.5          | 8,480.5          | 8,665.9          |           |
| Retirement                         | 30,058.2         | 32,019.5         | 31,584.7         | 33,950.9         | 33,838.9         | 35,548.2         | 37,871.7         | 39,486.8         | 40,916.6         |           |
| Tuition Reimbursement              | 443.2            | 600.0            | 427.9            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            |           |
| Life & Disability                  | 361.6            | 474.5            | 540.4            | 540.0            | 540.0            | 552.9            | 578.9            | 592.2            | 605.2            |           |
| Workers Comp/Unemp/Other           | 1,344.7          | 751.9            | 1,079.2          | 1,270.7          | 1,270.7          | 1,289.8          | 1,309.1          | 1,328.8          | 1,348.7          |           |
| <b>Total Benefits</b>              | <b>61,407.8</b>  | <b>68,470.3</b>  | <b>63,200.4</b>  | <b>72,163.2</b>  | <b>72,026.3</b>  | <b>75,015.6</b>  | <b>80,571.4</b>  | <b>84,920.8</b>  | <b>89,282.5</b>  |           |
| (Less) cost sharing                | (5,138.0)        | (6,136.9)        | (5,145.1)        | (6,609.7)        | (6,609.7)        | (7,120.3)        | (7,671.6)        | (8,267.0)        | (8,910.0)        |           |
| <b>Net Benefits</b>                | <b>56,269.8</b>  | <b>62,333.5</b>  | <b>58,055.4</b>  | <b>65,553.5</b>  | <b>65,416.6</b>  | <b>67,895.3</b>  | <b>72,899.8</b>  | <b>76,653.8</b>  | <b>80,372.4</b>  |           |
| <i>Prof. &amp; Tech. Services</i>  | <b>18,183.6</b>  | <b>20,546.8</b>  | <b>17,678.1</b>  | <b>21,757.9</b>  | <b>21,521.5</b>  | <b>20,863.2</b>  | <b>21,750.3</b>  | <b>22,546.3</b>  | <b>23,372.0</b>  |           |
| Substitute Service                 | 2,034.1          | 2,244.2          | 2,219.1          | 2,464.4          | 2,464.4          | 2,706.8          | 2,911.2          | 2,998.5          | 3,088.5          |           |
| Contracted Therapeutic Staff       | 1,850.3          | 2,225.0          | 1,668.8          | 2,054.7          | 2,054.7          | 2,121.0          | 2,205.8          | 2,294.1          | 2,385.8          |           |
| Contracted Aides- Special Ed.      | 2,194.2          | 2,630.2          | 2,046.5          | 2,756.7          | 2,456.7          | 2,900.0          | 3,016.0          | 3,136.6          | 3,262.1          |           |
| Contracted Aides- Other            | 392.3            | 325.0            | 315.9            | 394.2            | 394.2            | 295.0            | 306.8            | 319.1            | 331.8            |           |
| Contracted Special Ed. Programs    | 3,787.5          | 3,777.8          | 3,319.0          | 3,967.6          | 3,967.6          | 3,399.6          | 3,535.6          | 3,677.0          | 3,824.1          |           |
| Occupational/Physical Therapy      | 1,178.4          | 1,187.9          | 1,050.1          | 1,201.1          | 1,201.1          | 1,109.4          | 1,153.8          | 1,200.0          | 1,248.0          |           |
| Due Process Hearings               | 823.3            | 1,000.0          | 645.2            | 1,000.0          | 1,000.0          | 1,000.0          | 1,040.0          | 1,081.6          | 1,124.9          |           |
| Early Intervention                 | 242.5            | 267.8            | 267.3            | 244.9            | 244.9            | 275.5            | 286.6            | 298.0            | 309.9            |           |
| Extended School Year               | 695.2            | 710.0            | 774.0            | 710.0            | 710.0            | 693.0            | 720.7            | 749.5            | 779.5            |           |
| Alternative Education - IU         | 1,744.3          | 2,060.3          | 1,790.5          | 2,037.4          | 2,037.4          | 2,007.4          | 2,087.7          | 2,171.2          | 2,258.0          |           |
| Alternative Education - APT        | 830.4            | 1,140.8          | 1,120.7          | 1,437.8          | 1,437.8          | 990.3            | 1,020.0          | 1,050.6          | 1,082.1          |           |
| Tax Collection                     | 624.8            | 725.6            | 593.9            | 722.2            | 722.2            | 692.9            | 713.7            | 735.1            | 757.2            |           |
| Legal                              | 311.8            | 523.0            | 303.6            | 593.0            | 593.0            | 493.0            | 507.8            | 523.0            | 538.7            |           |
| Other                              | 1,474.4          | 1,729.2          | 1,563.5          | 2,173.9          | 2,237.4          | 2,179.3          | 2,244.7          | 2,312.0          | 2,381.4          |           |
| <i>Purchased Property Services</i> | <b>3,675.1</b>   | <b>4,005.1</b>   | <b>3,558.8</b>   | <b>4,056.8</b>   | <b>4,056.8</b>   | <b>4,163.9</b>   | <b>4,367.8</b>   | <b>4,498.8</b>   | <b>4,633.8</b>   |           |
| Electricity                        | 1,671.6          | 1,743.0          | 1,571.0          | 1,788.0          | 1,788.0          | 1,739.0          | 1,838.2          | 1,893.3          | 1,950.1          |           |
| Water/Sewer                        | 517.0            | 552.0            | 581.9            | 573.1            | 573.1            | 621.9            | 664.6            | 684.5            | 705.0            |           |
| Trash Removal                      | 81.7             | 100.0            | 82.9             | 100.0            | 100.0            | 100.0            | 111.0            | 114.3            | 117.8            |           |
| Space Rental                       | 185.1            | 193.3            | 187.4            | 200.3            | 200.3            | 281.8            | 290.3            | 299.0            | 307.9            |           |
| Other                              | 1,219.7          | 1,416.8          | 1,135.6          | 1,395.4          | 1,395.4          | 1,421.2          | 1,463.8          | 1,507.7          | 1,553.0          |           |
| <i>Other Services</i>              | <b>30,751.7</b>  | <b>31,595.4</b>  | <b>30,128.1</b>  | <b>31,540.8</b>  | <b>29,690.8</b>  | <b>32,391.8</b>  | <b>35,626.8</b>  | <b>37,579.8</b>  | <b>39,734.9</b>  |           |
| Charter Schools                    | 9,574.3          | 9,801.3          | 8,277.9          | 9,475.6          | 7,725.6          | 8,478.6          | 10,347.7         | 11,344.8         | 12,486.8         |           |
| Tuition: Special Education         | 3,674.9          | 3,570.7          | 4,317.8          | 3,845.0          | 4,646.2          | 4,646.2          | 4,832.0          | 5,025.3          | 5,226.3          |           |
| Tuition: CAT                       | 2,755.7          | 2,795.5          | 2,738.8          | 2,559.0          | 2,559.0          | 2,562.5          | 2,964.8          | 3,185.1          | 3,437.6          |           |
| Tuition: Other Alt Ed Programs     | 172.3            | 135.6            | 294.1            | 188.0            | 188.0            | 303.0            | 318.2            | 334.1            | 350.8            |           |
| Bussing: Public Schools            | 4,700.3          | 4,956.5          | 5,071.3          | 5,081.7          | 5,081.7          | 5,638.0          | 6,066.8          | 6,248.8          | 6,436.3          |           |
| Bussing: Non-Public                | 4,409.5          | 4,699.3          | 4,116.7          | 4,452.5          | 4,452.5          | 4,445.8          | 4,579.2          | 4,716.5          | 4,858.0          |           |
| Bussing: Special Ed                | 3,855.9          | 3,885.5          | 3,867.3          | 4,184.1          | 4,184.1          | 4,450.0          | 4,583.5          | 4,721.0          | 4,862.6          |           |
| Bussing: Extracurricular           | 318.0            | 373.0            | 297.0            | 382.5            | 382.5            | 369.1            | 380.2            | 391.6            | 403.3            |           |
| Insurance                          | 497.4            | 534.1            | 500.5            | 530.9            | 530.9            | 548.0            | 575.4            | 604.1            | 634.3            |           |
| Telephone/Postage                  | 517.2            | 452.7            | 374.8            | 452.0            | 452.0            | 457.1            | 470.8            | 485.0            | 499.5            |           |
| Other                              | 276.2            | 391.1            | 272.0            | 389.6            | 389.6            | 493.5            | 508.3            | 523.6            | 539.3            |           |
| <i>Supplies</i>                    | <b>5,393.6</b>   | <b>6,042.5</b>   | <b>5,889.2</b>   | <b>6,366.0</b>   | <b>6,373.0</b>   | <b>6,836.2</b>   | <b>8,269.2</b>   | <b>8,571.5</b>   | <b>8,885.0</b>   |           |
| Heating/ Motor Pool Fuel           | 646.7            | 737.0            | 756.0            | 734.0            | 734.0            | 810.0            | 859.3            | 885.1            | 911.6            |           |
| Other Operations/Maint Supplies    | 696.2            | 871.1            | 845.5            | 913.8            | 913.8            | 901.8            | 937.9            | 975.4            | 1,014.4          |           |
| Educational                        | 1,870.3          | 2,145.6          | 2,046.1          | 2,308.0          | 2,315.0          | 2,345.9          | 2,617.6          | 2,722.3          | 2,831.2          |           |
| Curriculum Proposals               | 1,123.1          | 1,172.2          | 1,062.3          | 1,101.8          | 1,101.8          | 987.6            | 1,991.9          | 2,051.6          | 2,113.2          |           |
| Educational /Admin Software        | 1,006.0          | 970.3            | 1,082.5          | 1,140.9          | 1,140.9          | 1,644.8          | 1,710.6          | 1,779.0          | 1,850.2          |           |
| Administration/Business            | 51.3             | 146.3            | 96.8             | 167.6            | 167.6            | 146.2            | 152.0            | 158.1            | 164.4            |           |
| <i>Other Objects</i>               | <b>773.7</b>     | <b>465.5</b>     | <b>403.7</b>     | <b>476.7</b>     | <b>476.7</b>     | <b>527.4</b>     | <b>543.2</b>     | <b>559.5</b>     | <b>576.3</b>     |           |
| <i>Dues and Fees - Athletics</i>   | <b>160.5</b>     | <b>131.5</b>     | <b>148.9</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     |           |
| <i>Property</i>                    | <b>294.8</b>     | <b>313.3</b>     | <b>261.0</b>     | <b>447.1</b>     | <b>447.1</b>     | <b>478.7</b>     | <b>493.1</b>     | <b>507.9</b>     | <b>523.1</b>     |           |
| Other Equipment                    | 294.8            | 313.3            | 261.0            | 447.1            | 447.1            | 478.7            | 493.1            | 507.9            | 523.1            |           |
| <i>Debt Service</i>                | <b>24,855.9</b>  | <b>25,773.4</b>  | <b>25,571.8</b>  | <b>26,500.5</b>  | <b>26,534.1</b>  | <b>27,235.2</b>  | <b>27,433.3</b>  | <b>27,578.5</b>  | <b>27,434.5</b>  |           |
| Bond payments                      | 24,855.9         | 25,773.4         | 25,571.8         | 26,500.5         | 26,534.1         | 27,235.2         | 27,433.3         | 27,578.5         | 27,434.5         |           |
| <i>Reserve</i>                     | <b>5,135.4</b>   | <b>5,257.7</b>   | <b>5,257.7</b>   | <b>5,451.6</b>   | <b>5,451.6</b>   | <b>6,167.5</b>   | <b>6,381.0</b>   | <b>6,591.8</b>   | <b>7,473.7</b>   |           |
| Budgetary Reserve                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |
| Transfer to other funds            | 5,135.4          | 5,257.7          | 5,257.7          | 5,451.6          | 5,451.6          | 6,167.5          | 6,381.0          | 6,591.8          | 7,473.7          |           |
| <b>TOTAL EXPENSE</b>               | <b>239,048.8</b> | <b>253,401.3</b> | <b>242,559.2</b> | <b>261,809.4</b> | <b>258,849.7</b> | <b>270,183.7</b> | <b>286,255.5</b> | <b>296,075.2</b> | <b>306,416.8</b> |           |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                 | AC               | AD               | AE               | AF               | AG               | AH               | AI               | AJ               | AK               |
|----|-------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                                                   | Actual           | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
|    |                                                                   | 2017-18          | 2018-19          | 2018-19          | 2019-20          | 2019-20          | 2020-21          | 2021-22          | 2022-23          | 2023-24          |
| 1  |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 2  |                                                                   | <b>199,598.7</b> | <b>203,745.4</b> | <b>206,641.9</b> | <b>208,113.5</b> | <b>211,794.7</b> | <b>215,520.3</b> | <b>235,813.1</b> | <b>249,415.2</b> | <b>258,863.0</b> |
| 3  | <b>Local</b>                                                      |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 4  | Real Estate                                                       | 167,778.9        | 172,785.5        | 174,152.7        | 176,656.1        | 177,981.1        | 183,703.6        | 203,560.2        | 216,718.9        | 225,716.4        |
| 5  | Current                                                           | 166,713.0        | 171,594.4        | 173,060.7        | 175,469.9        | 176,794.9        | 182,391.9        | 202,248.4        | 215,407.2        | 224,404.7        |
| 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         | 22,166.9         | 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          | 5,044.5          | 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          | 2,300.0          | 1,015.0          | 1,030.2          | 1,045.7          | 1,061.4          |
| 11 | Gate Receipts                                                     | 150.9            | 131.5            | 162.8            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                             | 1,452.7          | 1,316.0          | 1,261.2          | 1,305.6          | 1,311.8          | 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>41,229.7</b>  | <b>41,720.5</b>  | <b>43,031.1</b>  | <b>43,748.7</b>  | <b>44,642.5</b>  |
| 15 | Student Subsidies                                                 | 20,788.7         | 20,137.8         | 19,913.9         | 20,348.6         | 20,132.3         | 20,004.4         | 19,950.5         | 19,765.0         | 19,851.2         |
| 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          | 6,012.2          | 5,899.1          | 5,899.1          | 5,899.1          | 5,899.1          |
| 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          | 3,260.1          | 3,260.1          | 3,260.1          | 3,260.1          | 3,260.1          |
| 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         | 23,080.6         | 23,983.6         | 24,791.3         |
| 28 | Social Security                                                   | 3,337.5          | 3,667.4          | 3,415.4          | 3,790.4          | 3,777.9          | 3,942.1          | 4,144.8          | 4,240.2          | 4,332.9          |
| 29 | Retirement                                                        | 15,078.3         | 16,009.7         | 15,827.6         | 16,975.4         | 16,919.5         | 17,774.1         | 18,935.8         | 19,743.4         | 20,458.3         |
| 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>256,435.7</b> | <b>260,652.2</b> | <b>281,755.5</b> | <b>296,075.2</b> | <b>306,416.8</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>36,454.8</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>36,454.8</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         | -                | 10,531.5         | -                | -                | -                | -                |
| 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>2,414.0</b>   | <b>9,531.5</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        | 182,392        |   | 202,248        | 215,407        | 224,405        |
| 11 | Gross tax to be levied                     |   |   |   | 181,704        | 189,007        |   | 209,584        | 223,220        | 232,544        |
| 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        | 177,817        |   | 197,175        | 210,004        | 218,776        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,529         | 11,190         |   | 12,409         | 13,216         | 13,768         |
| 19 |                                            |   |   |   | 181,704        | 189,007        |   | 209,584        | 223,220        | 232,544        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 171,175        | 177,817        |   | 197,175        | 210,004        | 218,776        |
| 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>22.3894</b> |   | <b>24.7024</b> | <b>26.1785</b> | <b>27.1366</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.2723</b> | <b>21.6622</b> |   | <b>22.39</b>   | <b>24.70</b>   | <b>26.18</b>   |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.39</b>    | <b>0.73</b>    |   | <b>2.31</b>    | <b>1.48</b>    | <b>0.96</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>3.4%</b>    |   | <b>10.3%</b>   | <b>6.0%</b>    | <b>3.7%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 10,529         | 11,190         |   | 12,409         | 13,216         | 13,768         |
| 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>17.2677</b> |   | <b>19.1329</b> | <b>20.3620</b> | <b>21.1962</b> |
| 34 | <b>Previous Yr Millage</b>                 |   |   |   | <b>16.0761</b> | <b>16.2597</b> |   | <b>17.27</b>   | <b>19.13</b>   | <b>20.36</b>   |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.18</b>    | <b>1.01</b>    |   | <b>1.87</b>    | <b>1.23</b>    | <b>0.83</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>1.1%</b>    | <b>6.2%</b>    |   | <b>10.8%</b>   | <b>6.4%</b>    | <b>4.1%</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>22.3894</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>21.6332</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>0.73</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>3.50%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>22.2254</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.1640</b>  |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>16.2597</b> | <b>17.2677</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>16.6133</b> |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>0.65</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>3.94%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>17.0452</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.2225</b>  |   |                |                |                |

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

|                 | CHESTER COUNTY |               |                | DELAWARE COUNTY |               |                |
|-----------------|----------------|---------------|----------------|-----------------|---------------|----------------|
|                 | MILL VAL       | +/-<br>AMOUNT | +/-<br>PERCENT | MILL VAL        | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2009-10         | \$7,661,410    | \$60,759      | 0.8%           | \$646,433       | \$4,369       | 0.7%           |
| 2010-11         | \$7,629,110    | (\$32,300)    | -0.4%          | \$637,594       | (\$8,839)     | -1.4%          |
| 2011-12         | \$7,623,696    | (\$5,414)     | -0.1%          | \$636,866       | (\$729)       | -0.1%          |
| 2012-13         | \$7,631,886    | \$8,190       | 0.1%           | \$637,926       | \$1,061       | 0.2%           |
| 2013-14         | \$7,633,607    | \$1,721       | 0.0%           | \$637,639       | (\$287)       | 0.0%           |
| 2014-15         | \$7,646,298    | \$12,691      | 0.2%           | \$642,425       | \$4,786       | 0.7%           |
| 2015-16         | \$7,698,441    | \$52,143      | 0.7%           | \$647,335       | \$4,910       | 0.8%           |
| 2016-17         | \$7,728,556    | \$30,115      | 0.4%           | \$647,399       | \$64          | 0.0%           |
| 2017-18         | \$7,823,487    | \$94,931      | 1.2%           | \$647,287       | (\$112)       | 0.0%           |
| 2018-19         | \$7,842,035    | \$18,548      | 0.2%           | \$648,116       | \$829         | 0.1%           |
| 10 YEAR AVERAGE |                | \$24,138      | 0.3%           |                 | \$605         | 0.1%           |
| 5 YEAR AVERAGE  |                | \$41,686      | 0.5%           |                 | \$2,095       | 0.3%           |
| 3 YEAR AVERAGE  |                | \$47,865      | 0.6%           |                 | \$260         | 0.0%           |

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

| <u>Expenses</u>                               |                     |
|-----------------------------------------------|---------------------|
| Prof & Tech Svcs- Contracted Special Ed Aides | \$ (300,000)        |
| Prof & Tech Svcs- Other                       | \$ (150,000)        |
| Other Services- Charter Schools               | \$ (100,000)        |
| Other Services- Tuition Special Education     | \$ (100,000)        |
| Total Expenses                                | <u>\$ (650,000)</u> |

| <u>Revenues</u>           |                   |
|---------------------------|-------------------|
| Current Real Estate       | \$ 475,000        |
| Earned Income Tax         | \$ 250,000        |
| Transfer Tax              | \$ 100,000        |
| Investment Income         | \$ 100,000        |
| Other Local Revenue       | \$ 6,157          |
| Special Education Subsidy | \$ (275,902)      |
| Transportation Subsidy    | \$ (414,056)      |
| Total Revenues            | <u>\$ 241,199</u> |

| <u>Fund Balance Analysis</u>                                      |                   |
|-------------------------------------------------------------------|-------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 891,199        |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | <u>\$ 891,199</u> |



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

| <u>Expenses</u>                        |                     |
|----------------------------------------|---------------------|
| Purchased Property Svcs- Electricity   | \$ (150,000)        |
| Other Services- Charter Schools        | \$ (300,000)        |
| Other Services- Bussing Public Schools | \$ (50,000)         |
| Total Expenses                         | <u>\$ (500,000)</u> |

| <u>Revenues</u>           |                     |
|---------------------------|---------------------|
| Special Education Subsidy | \$ (388,998)        |
| Transportation Subsidy    | \$ (239,911)        |
| Total Revenues            | <u>\$ (628,909)</u> |

| <u>Budget Gap</u>    |            |
|----------------------|------------|
| Change in Budget Gap | \$ 128,909 |

| <u>Fund Balance Analysis</u>                                                |              |
|-----------------------------------------------------------------------------|--------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 891,199   |
| 2020-21 Increase Use of Designation for Future Millage Increases            | \$ (891,199) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | <u>\$ -</u>  |

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         | \$ (890,000) |

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

| <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                | \$ 2,140,000 |

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)        |
| Total Expenses         | <u>\$ (646,719)</u> |

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

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

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  | \$ (446,064) |

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

| <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                          | \$ -           |

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)         |
| <b>Total Expenses</b>            | <b>\$ (475,000)</b> |

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

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

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

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

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

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

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

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)  |
| Total Expenses                 | \$ 2,245,893 |

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

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

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            |
| Total Expenses     | <u>\$ (592,979)</u> |

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

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

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                   | <u>\$ (76,203)</u> |

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

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

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>Staff Changes / Student Enrollment</b>                                     |   |                |                |                               |                |                |
| 6  |                                                                               |   |                |                | <b>Enrollment Assumptions</b> |                |                |
| 7  |                                                                               |   | <b>2019-20</b> | <b>2020-21</b> | <b>2021-22</b>                | <b>2022-23</b> | <b>2023-24</b> |
| 8  | KG                                                                            |   | 887            | 919            | 807                           | 886            | 886            |
| 9  | 1st to 5th Grade                                                              |   | 4,501          | 4,523          | 4,661                         | 4,651          | 4,674          |
| 10 | Grades 6-8                                                                    |   | 2,824          | 2,887          | 2,862                         | 2,818          | 2,822          |
| 11 | Grades 9-12                                                                   |   | 3,866          | 3,903          | 3,845                         | 3,873          | 3,926          |
| 12 | <b>Total</b>                                                                  |   | 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>Salary Increases (based on Act 1 Index)</b>                                |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 29 |                                                                               |   | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>                | <b>2023-24</b> |                |
| 30 | Administration                                                                |   | 2.60%          | 2.60%          | 2.60%                         | 2.60%          | 2.60%          |
| 31 | Teachers                                                                      |   | 3.16%          | 2.85%          | 2.60%                         | 2.60%          | 2.60%          |
| 32 | Non-Bargaining                                                                |   | 2.60%          | 2.60%          | 2.60%                         | 2.60%          | 2.60%          |
| 33 | Support Staff                                                                 |   | 0.88%          | 1.75%          | 5.62%                         | 2.97%          | 2.97%          |
| 34 | Crafts/Trades                                                                 |   | 2.87%          | 3.72%          | 3.04%                         | 3.90%          | 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        | 750,000        |
| 38 | Teacher Attrition (turnover)                                                  |   | 500,000        | 500,000        | 500,000                       | 500,000        | 500,000        |
| 39 |                                                                               |   |                |                |                               |                |                |
| 40 |                                                                               |   |                |                |                               |                |                |
| 41 | <b>Benefits - 200</b>                                                         |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 42 |                                                                               |   | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>                | <b>2023-24</b> |                |
| 43 | Medical                                                                       |   | 7.57%          | 7.57%          | 7.57%                         | 7.57%          | 7.57%          |
| 44 | Dental                                                                        |   | 4.30%          | 4.30%          | 4.30%                         | 4.30%          | 4.30%          |
| 45 | Vision                                                                        |   | 2.30%          | 2.30%          | 2.30%                         | 2.30%          | 2.30%          |
| 46 | Prescription                                                                  |   | 10.00%         | 10.00%         | 10.00%                        | 10.00%         | 10.00%         |
| 47 | Social Security                                                               |   | 7.65%          | 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>  | <b>36.12%</b>  |
| 49 | Tuition- Teachers                                                             |   | \$500,000      | \$500,000      | \$500,000                     | \$500,000      | \$500,000      |
| 50 | Tuition- Non Teachers                                                         |   | \$100,000      | \$100,000      | \$100,000                     | \$100,000      | \$100,000      |
| 51 | Life & Disability                                                             |   | 0.00%          | 0.00%          | 0.00%                         | 0.00%          | 0.00%          |
| 52 | W/C, Unemp & Other                                                            |   | 1.50%          | 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         | \$21,539                      | \$22,099         | \$22,673         |   |
| 95  |                                                                                                                                                    | Academic                            | \$10,160         | \$10,424                      | \$10,695         | \$10,973         |   |
| 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           | \$132,267           | \$135,706           | \$139,234           |
| 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            | \$60,323            | \$61,522            |
| Average Teacher Salary               | \$73,703          | \$73,361             | \$76,010            | \$79,284            | \$83,128            | \$84,780            |
| Headcount Change (Enrollment)        | 10.80             |                      | 8.40                | 38.00               | -                   | -                   |
| Headcount Change (Curricular)        | -                 |                      | 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            | \$71,634            | \$73,496            | \$75,407            |
| 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          |                      | \$26,817            | \$27,286            | \$28,820            | \$29,676            |
| 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 |
|----------------------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Teacher Staffing Changes Detail</u>             |                   |                      | 3.16%               | 2.85%               | 2.60%               | 2.60%               |
| Salary before Attrition                            | 70,796,091        |                      | 72,973,487          | 76,062,796          | 79,689,197          | 81,248,116          |
| 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          | 78,439,197          | 79,998,116          |
| Increase with Attrition                            |                   |                      | 2.42%               | 2.20%               | 1.98%               | 1.99%               |
| 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          | 78,439,197          | 79,998,116          |
| Increase with Attrition & Staffing Changes         |                   |                      | 4.53%               | 5.08%               | 1.98%               | 1.99%               |

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          | 9,705,781          | 9,958,131          | 10,217,042         |
| <b>Total Administration Salaries</b> | <b>8,700,364</b>  | <b>8,905,319</b>  | <b>9,327,294</b>   | <b>9,705,781</b>   | <b>9,958,131</b>   | <b>10,217,042</b>  |
| Teacher Staff Salaries               | 70,435,151        | 70,029,446        | 73,203,140         | 76,919,783         | 78,439,197         | 79,998,116         |
| Extra Duty Pymnts (123)              | 1,000,456         | 925,456           | 1,008,952          | 1,031,138          | 1,051,506          | 1,072,404          |
| 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            | 408,533            | 416,652            |
| 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>82,787,733</b>  | <b>84,375,669</b>  |
| Reg Salaries (141)                   | 3,803,212         | 3,702,057         | 4,126,123          | 4,233,402          | 4,343,471          | 4,456,401          |
| 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>4,235,402</b>   | <b>4,345,471</b>   | <b>4,458,401</b>   |
| Reg Salaries (151)                   | 2,944,642         | 2,944,642         | 2,911,088          | 3,038,452          | 3,209,213          | 3,304,527          |
| Overtime (153)                       | 58,636            | 58,636            | 52,433             | 53,351             | 56,349             | 58,022             |
| Library/Office Aides (154),(155)     | 491,684           | 491,684           | 503,231            | 524,538            | 554,017            | 570,471            |
| Technology Aides (158)               | 422,300           | 422,300           | 434,855            | 480,675            | 507,689            | 522,767            |
| Instructional Aides (191)            | 2,274,981         | 2,274,981         | 2,341,711          | 2,382,691          | 2,516,598          | 2,591,341          |
| Instructional Aides OT (193)         | 56,620            | 56,620            | 59,450             | 60,490             | 63,890             | 65,787             |
| <b>Office Clerical</b>               | <b>6,248,863</b>  | <b>6,248,863</b>  | <b>6,302,768</b>   | <b>6,540,196</b>   | <b>6,907,755</b>   | <b>7,112,916</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            | 692,601            | 731,525            | 753,252            |
| <b>Crafts and Trades</b>             | <b>6,157,395</b>  | <b>5,757,395</b>  | <b>6,242,192</b>   | <b>6,638,124</b>   | <b>6,856,576</b>   | <b>7,115,619</b>   |
| <b>Total Salary Expense</b>          | <b>99,526,937</b> | <b>98,750,032</b> | <b>103,492,965</b> | <b>108,359,540</b> | <b>110,855,666</b> | <b>113,279,647</b> |
| <b>% Increase</b>                    |                   | -0.78%            | 4.80%              | 4.70%              | 2.30%              | 2.19%              |

| 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 Secondary Ed          | 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         |              |
| Director of Teaching and Learning                 | 2360 | 111  | 52B     | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            |              |
| Elementary Director of Education                  | 2360 | 111  | 52E     | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            |              |
| Communications Program Director                   | 2370 | 111  | 52      | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            |              |
| Principals and Asst. Principals                   | 2380 | 111  | 40      | 10.00          | 9.00          | 12.00         | -            | 31.00         | 10.00          | 9.00          | 12.00         | -            | 31.00         | -                                     | -             | -           | -            |              |
| Coordinator of Nursing Services                   | 2440 | 111  | 18D     | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            |              |
| Business Affairs Director / Asst. Director        | 2511 | 111  | 55      | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            |              |
| Facilities & Operations Director / Asst. Director | 2611 | 111  | 71      | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            |              |
| Technology Director                               | 2821 | 111  | 10      | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            |              |
| Human Resources Director / Asst. Director         | 2831 | 111  | 54      | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            |              |
| IT Services Coordinator                           | 2840 | 111  | 50Z     | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            |              |
| Athletic Director                                 | 3200 | 111  | 30S     | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            |              |
| Special Education Supervisors                     | 1291 | 111  | 21      | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            |              |
| <b>School Administration Total</b>                |      |      |         | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>28.00</b> | <b>62.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>29.00</b> | <b>63.00</b>  | -                                     | -             | -           | <b>1.00</b>  | <b>1.00</b>  |
| <b>Teachers</b>                                   |      |      |         |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |              |
| Full Day KG                                       | 1110 | 121  | 08F     | 41.00          | -             | -             | -            | 41.00         | 42.00          | -             | -             | -            | 42.00         | 1.00                                  | -             | -           | -            | 1.00         |
| 1st Grade                                         | 1110 | 121  | 09      | 40.00          | -             | -             | -            | 40.00         | 41.00          | -             | -             | -            | 41.00         | 1.00                                  | -             | -           | -            | 1.00         |
| 2nd Grade                                         | 1110 | 121  | 09      | 39.00          | -             | -             | -            | 39.00         | 40.00          | -             | -             | -            | 40.00         | 1.00                                  | -             | -           | -            | 1.00         |
| 3rd Grade                                         | 1110 | 121  | 09      | 38.00          | -             | -             | -            | 38.00         | 39.00          | -             | -             | -            | 39.00         | 1.00                                  | -             | -           | -            | 1.00         |
| 4th Grade                                         | 1110 | 121  | 09      | 33.00          | -             | -             | -            | 33.00         | 33.00          | -             | -             | -            | 33.00         | -                                     | -             | -           | -            | -            |
| 5th Grade                                         | 1110 | 121  | 09      | 37.00          | -             | -             | -            | 37.00         | 37.00          | -             | -             | -            | 37.00         | -                                     | -             | -           | -            | -            |
| Art                                               | 1110 | 121  | 01      | 9.80           | 7.40          | 7.80          | -            | 25.00         | 9.80           | 7.70          | 7.80          | -            | 25.30         | -                                     | 0.30          | -           | -            | 0.30         |
| ELD                                               | 1110 | 121  | 02      | 12.50          | 4.40          | 3.60          | -            | 20.50         | 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  | 06A-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 |               |               |              |               | 2020-21 Budget |               |               |              |               | Addition/Reductions to 2020-21 Budget |               |             |              |              |             |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|--------------|-------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |             |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 7.20          | 6.40          | -            | 13.60         | -              | 7.20          | 6.40          | -            | 13.60         | -                                     | -             | -           | -            | -            | -           |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 7.40          | 3.80          | -            | 11.20         | -              | 7.70          | 3.80          | -            | 11.50         | -                                     | 0.30          | -           | -            | -            | 0.30        |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 5.70          | -            | 5.70          | -              | -             | 5.70          | -            | 5.70          | -                                     | -             | -           | -            | -            | -           |
| Marketing                                                           | 1320 | 121  | 04   | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                        |      |      |      | -              | <b>14.60</b>  | <b>15.90</b>  | -            | <b>30.50</b>  | -              | <b>14.90</b>  | <b>15.90</b>  | -            | <b>30.80</b>  | -                                     | <b>0.30</b>   | -           | -            | -            | <b>0.30</b> |
| 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>                                                        |      |      |      | <b>49.00</b>   | <b>30.20</b>  | <b>32.70</b>  | <b>19.00</b> | <b>130.90</b> | <b>49.50</b>   | <b>31.00</b>  | <b>35.90</b>  | <b>23.00</b> | <b>139.40</b> | <b>0.50</b>                           | <b>0.80</b>   | <b>3.20</b> | <b>4.00</b>  | <b>8.50</b>  |             |
| 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>                                                        |      |      |      | <b>37.40</b>   | <b>19.00</b>  | <b>27.00</b>  | -            | <b>83.40</b>  | <b>37.80</b>   | <b>19.20</b>  | <b>27.50</b>  | <b>1.00</b>  | <b>85.50</b>  | <b>0.40</b>                           | <b>0.20</b>   | <b>0.50</b> | <b>1.00</b>  | <b>2.10</b>  |             |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            |             |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.30          | -            | 1.30          | -              | -             | 1.30          | -            | 1.30          | -                                     | -             | -           | -            | -            |             |
| <b>Total</b>                                                        |      |      |      | -              | -             | <b>4.30</b>   | -            | <b>4.30</b>   | -              | -             | <b>4.30</b>   | -            | <b>4.30</b>   | -                                     | -             | -           | -            | -            |             |
| <b>Teacher Total</b>                                                |      |      |      | <b>401.45</b>  | <b>233.65</b> | <b>296.80</b> | <b>20.50</b> | <b>952.40</b> | <b>407.35</b>  | <b>238.25</b> | <b>302.70</b> | <b>29.50</b> | <b>977.80</b> | <b>5.90</b>                           | <b>4.60</b>   | <b>5.90</b> | <b>9.00</b>  | <b>25.40</b> |             |
| <b>Secretarial Staff - Central Office and School Administration</b> |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |              |             |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |             |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |             |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -             | 0.95         | 0.95          | -              | -             | -             | 0.95         | 0.95          | -                                     | -             | -           | -            | -            |             |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 10.00          | 6.00          | 9.00          | -            | 25.00         | 10.00          | 6.00          | 9.00          | -            | 25.00         | -                                     | -             | -           | -            | -            |             |
| Sec to Technology Dir                                               | 2821 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |             |
| Sec for Attendance/Child Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -            | 6.00          | -              | 3.00          | 3.00          | -            | 6.00          | -                                     | -             | -           | -            | -            |             |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00          | -            | 6.00          | -              | -             | 6.00          | -            | 6.00          | -                                     | -             | -           | -            | -            |             |
| Sec to Facilities & Operations Dir                                  | 2611 | 151  | 71   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            |             |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            |             |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 3.50         | 3.50          | -              | -             | -             | 3.50         | 3.50          | -                                     | -             | -           | -            | -            |             |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -             | 0.50         | 0.50          | -              | -             | -             | 0.50         | 0.50          | -                                     | -             | -           | -            | -            |             |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |             |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |             |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |             |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -             | 0.05         | 0.05          | -              | -             | -             | 0.05         | 0.05          | -                                     | -             | -           | -            | -            |             |
| Sec to ELD & Equity Supervisor                                      | 2260 | 151  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |             |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            |             |
| <b>Total</b>                                                        |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | -                                     | -             | -           | -            | -            |             |
| 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>                                                        |      |      |      | <b>17.00</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>96.00</b> | <b>117.00</b> | <b>17.00</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>97.00</b> | <b>118.00</b> | -                                     | -             | -           | <b>1.00</b>  | <b>1.00</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        |
| 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 Suppt)                                      | 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

| <b>Gross Benefit Costs</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>    |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 17,224,829        | 20,826,088        | 20,826,088        | 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         | 8,289,505         | 8,480,458         | 8,665,893         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 35,548,212        | 37,871,659        | 39,486,788        | 40,916,609        |
| 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           | 578,898           | 592,233           | 605,183           |
| 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>80,571,398</b> | <b>84,920,807</b> | <b>89,282,490</b> |
| <b>% Increase</b>            |                   |                   | <b>13.96%</b>     | <b>3.95%</b>      | <b>7.41%</b>      | <b>5.40%</b>      | <b>5.14%</b>      |

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

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

| <b>Net Benefit Costs</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>    |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 13,039,413        | 15,350,542        | 15,350,542        | 15,713,487        | 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         | 8,289,505         | 8,480,458         | 8,665,893         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 35,548,212        | 37,871,659        | 39,486,788        | 40,916,609        |
| 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           | 462,046           | 475,381           | 488,331           |
| 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>72,899,765</b> | <b>76,653,788</b> | <b>80,372,449</b> |
| <b>% Increase</b>            |                   |                   | <b>12.68%</b>     | <b>3.57%</b>      | <b>7.37%</b>      | <b>5.15%</b>      | <b>4.85%</b>      |



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

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

|                           | 2018-19   | 2019-20   | 2019-20    | 2020-21    | 2021-22    | 2022-23    | 2023-24    |
|---------------------------|-----------|-----------|------------|------------|------------|------------|------------|
|                           | Actual    | Budget    | Projection | Forecast   | Forecast   | Forecast   | Forecast   |
|                           | \$403,658 | \$476,748 | \$476,748  | \$ 527,370 | \$ 543,191 | \$ 559,487 | \$ 576,271 |
| DUES/FEES - Athletic Fund | 2018-19   | 2019-20   | 2019-20    | 2020-21    | 2021-22    | 2022-23    | 2023-24    |
|                           | \$148,947 | \$131,500 | \$131,500  | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

DEBT SERVICE

|                                     |             |             |             |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve | \$452,458   | \$453,890   | \$453,890   | \$445,255   | \$450,762   | \$445,985   | \$1,104,273 |
| G/F Contribution to Cap Reserve     | \$3,330,000 | \$3,463,200 | \$3,463,200 | \$3,626,728 | \$3,771,797 | \$3,922,669 | \$4,079,576 |
| Transfer for Cap Reserve Facilities | \$1,475,264 | \$1,534,522 | \$1,534,522 | \$2,095,558 | \$2,158,424 | \$2,223,177 | \$2,289,872 |
|                                     | \$5,257,722 | \$5,451,612 | \$5,451,612 | \$6,167,541 | \$6,380,984 | \$6,591,831 | \$7,473,721 |

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

| PRINCIPAL AT 7/1/06             | 2019-20 Budget |               | 2019-20 Projection |               | 2020-21 Budget |               | 2021-22 Budget |               | 2022-23 Budget |               | 2023-24 Budget |               |
|---------------------------------|----------------|---------------|--------------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|
|                                 | INTEREST       | PRINCIPAL     | INTEREST           | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     |
| 12/10 GOR 2010AA                | \$ 523,100     | \$ 3,290,000  | \$ 523,100         | \$ 3,290,000  | \$ 391,500     | \$ 3,420,000  | \$ 220,500     | \$ 4,410,000  | \$ -           | \$ -          | \$ -           | \$ -          |
| 7/2012 GOR 2012AA               | \$ 992,950     | \$ 7,875,000  | \$ 992,950         | \$ 7,875,000  | \$ 599,200     | \$ 7,360,000  | \$ 304,800     | \$ 7,620,000  | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2014 A                      | \$ 1,299,250   | \$ 800,000    | \$ 1,299,250       | \$ 800,000    | \$ 1,279,250   | \$ 1,085,000  | \$ 1,225,000   | \$ 1,185,000  | \$ 1,165,750   | \$ 14,570,000 | \$ 437,250     | \$ 8,745,000  |
| GOB 2014 AA                     | \$ 2,188,500   | \$ 290,000    | \$ 2,188,500       | \$ 290,000    | \$ 2,179,800   | \$ 295,000    | \$ 2,170,950   | \$ 305,000    | \$ 2,161,800   | \$ 315,000    | \$ 2,152,350   | \$ 325,000    |
| GOB 2015 AA                     | \$ 45,200      | \$ 735,000    | \$ 45,200          | \$ 735,000    | \$ 22,950      | \$ 755,000    | \$ 7,700       | \$ 770,000    | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2016                        | \$ 508,750     | \$ 1,840,000  | \$ 508,750         | \$ 1,840,000  | \$ 416,750     | \$ 1,935,000  | \$ 320,000     | \$ 2,035,000  | \$ 218,250     | \$ 2,130,000  | \$ 111,750     | \$ 2,235,000  |
| GOB 2016A                       | \$ 1,248,770   | \$ 5,000      | \$ 1,248,770       | \$ 5,000      | \$ 1,248,703   | \$ 5,000      | \$ 1,248,635   | \$ 5,000      | \$ 1,248,568   | \$ 5,000      | \$ 1,248,500   | \$ 5,875,000  |
| GOB 2017                        | \$ 129,315     | \$ 605,000    | \$ 129,315         | \$ 605,000    | \$ 117,115     | \$ 615,000    | \$ 104,715     | \$ 625,000    | \$ 92,065      | \$ 640,000    | \$ 79,065      | \$ 660,000    |
| TOTAL                           | \$ 6,935,835   | \$ 15,440,000 | \$ 6,935,835       | \$ 15,440,000 | \$ 6,255,268   | \$ 15,470,000 | \$ 5,602,300   | \$ 16,955,000 | \$ 4,886,433   | \$ 17,660,000 | \$ 4,028,915   | \$ 17,840,000 |
| 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 |            |
|--------------------------------|----------------|------------|--------------------|------------|----------------|--------------|----------------|------------|----------------|------------|----------------|------------|
| Elementary Debt                |                |            |                    |            |                |              |                |            |                |            |                |            |
| 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 2019   | \$ 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     | \$ -       |
| Total Elementary Debt          | \$ 3,274,667   | \$ 850,000 | \$ 3,308,215       | \$ 850,000 | \$ 3,984,938   | \$ 1,525,000 | \$ 4,201,045   | \$ 675,000 | \$ 4,477,109   | \$ 555,000 | \$ 4,880,576   | \$ 685,000 |
| Total New Debt                 | \$ 3,274,667   | \$ 850,000 | \$ 3,308,215       | \$ 850,000 | \$ 3,984,938   | \$ 1,525,000 | \$ 4,201,045   | \$ 675,000 | \$ 4,477,109   | \$ 555,000 | \$ 4,880,576   | \$ 685,000 |

TOTAL DEBT SERVICE

| YEAR               | 2019-20 Budget |              | 2019-20 Projection |              | 2020-21 Budget |              | 2021-22 Budget |              | 2022-23 Budget |              | 2023-24 Budget |              |
|--------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Total Debt Service | \$10,210,502   | \$16,290,000 | \$10,244,050       | \$16,290,000 | \$10,240,206   | \$16,995,000 | \$9,803,346    | \$17,630,000 | \$9,363,642    | \$18,215,000 | \$8,909,491    | \$18,525,000 |
|                    |                | \$26,500,502 |                    | \$26,534,050 |                | \$27,235,206 |                | \$27,433,346 |                | \$27,578,542 |                | \$27,434,491 |

## Back-End Referendum Exceptions

|                    | <u>BUDGET</u><br><u>2019-20</u> | <u>BUDGET</u><br><u>2020-21</u> | <u>BUDGET</u><br><u>2021-22</u> | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | 38.8                            | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | 461.4                           | 460.2                           | 349.9                           |
| <b>Total</b>       | <b>38.8</b>                     | <b>-</b>                        | <b>461.4</b>                    | <b>460.2</b>                    | <b>349.9</b>                    |

| <i>Index =</i>                                              | 2.30%         | 2.60%            | 2.60%            | 2.60%                   | 2.60%                   |                         |
|-------------------------------------------------------------|---------------|------------------|------------------|-------------------------|-------------------------|-------------------------|
| <b>Exception Calculations</b>                               |               |                  |                  |                         |                         |                         |
| Grandfathered salaries (2011)                               | 85,292,259    | 85,292,259       | 85,292,259       | 85,292,259              | 85,292,259              |                         |
| <b>Retirement</b>                                           |               |                  |                  |                         |                         |                         |
|                                                             | 29,246,716    | 29,434,359       | 29,809,645       | 30,381,103              | 30,807,564              |                         |
| 50%                                                         | 14,623,358    | 14,717,179       | 14,904,822       | 15,190,551              | 15,403,782              |                         |
| 14,256,601                                                  | 14,623,358    | 14,717,179       | 14,904,822       | 15,190,551              | 15,403,782              |                         |
| State Share of Retirement for Fed. Funded Salaries (29,902) | (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          | 381,844          | 386,713                 | 394,126                 |                         |
| <b>Total Exception</b>                                      | <b>38,774</b> | <b>(285,785)</b> | <b>(194,595)</b> | <b>(101,583)</b>        | <b>(181,343)</b>        |                         |
| <b>Special Education</b>                                    |               |                  |                  |                         |                         |                         |
|                                                             | 2016-17 AFR   | 2017-18 AFR      | 2018-19 AFR      | 2019-20 AFR Est. (1.03) | 2020-21 AFR Est. (1.03) | 2021-22 AFR 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        | 6,012,185               | 5,899,089               | 5,899,089               |
| Net Expenses                                                | 41,231,302    | 40,007,075       | 40,180,815       | 41,686,870              | 43,230,937              | 44,704,838              |
| Net Increase                                                | 4,087,272     | (1,224,227)      | 173,739          | 1,506,055               | 1,544,068               | 1,473,901               |
| Index                                                       | 854,313       | 948,320          | 1,040,184        | 1,044,701               | 1,083,859               | 1,124,004               |
| <b>Total Exception</b>                                      | -             | -                | <b>461,354</b>   | <b>460,209</b>          | <b>349,896</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>                             | <u>\$ 3,623,924</u>             | <u>\$ 5,282,458</u>             | <u>\$ 4,528,998</u>             | <u>\$ 5,292,090</u>             | <u>\$ 5,292,090</u>                | <u>\$ 4,146,983</u>             | <u>\$ 4,297,559</u>             | <u>\$ 4,443,654</u>             | <u>\$ 5,258,849</u>             |
| <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>                         | <u>\$ 3,605,972</u>             | <u>\$ 3,490,058</u>             | <u>\$ 5,823,531</u>             | <u>\$ 4,095,336</u>             | <u>\$ 2,066,639</u>                | <u>\$ 4,257,536</u>             | <u>\$ 3,494,867</u>             | <u>\$ 3,643,261</u>             | <u>\$ 4,097,591</u>             |
| <b>Excess of Revenues over Expenditures</b>       | <u>\$ 17,952</u>                | <u>\$ 1,792,400</u>             | <u>\$ (1,294,533)</u>           | <u>\$ 1,196,754</u>             | <u>\$ 3,225,451</u>                | <u>\$ (110,553)</u>             | <u>\$ 802,692</u>               | <u>\$ 800,393</u>               | <u>\$ 1,161,258</u>             |
| <b>Fund Balance at July 1</b>                     | <u>\$ 22,089,889</u>            | <u>\$ 22,321,074</u>            | <u>\$ 22,107,841</u>            | <u>\$ 22,963,230</u>            | <u>\$ 20,813,308</u>               | <u>\$ 24,038,759</u>            | <u>\$ 23,928,206</u>            | <u>\$ 24,730,899</u>            | <u>\$ 25,531,292</u>            |
| <b>Fund Balance at June 30</b>                    | <u>\$ 22,107,841</u>            | <u>\$ 24,113,474</u>            | <u>\$ 20,813,308</u>            | <u>\$ 24,159,984</u>            | <u>\$ 24,038,759</u>               | <u>\$ 23,928,206</u>            | <u>\$ 24,730,899</u>            | <u>\$ 25,531,292</u>            | <u>\$ 26,692,549</u>            |
| 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>       | <u>\$ 5,149,778</u>             | <u>\$ 6,702,953</u>             | <u>\$ 3,402,787</u>             | <u>\$ 6,295,573</u>             | <u>\$ 6,174,348</u>                | <u>\$ 5,618,540</u>             | <u>\$ 5,970,471</u>             | <u>\$ 6,324,879</u>             | <u>\$ 6,381,863</u>             |
| <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>        | <u>\$ 353,637</u>               | <u>\$ -</u>                     | <u>\$ (255,915)</u>             | <u>\$ -</u>                     | <u>\$ (400,750)</u>                | <u>\$ 0</u>                     | <u>\$ 0</u>                     | <u>\$ 0</u>                     | <u>\$ 0</u>                     |

**2019-2020 Capital Budget**

|                                      | <b>Budget<br/>19-20</b> | <b>Projected<br/>19-20</b> |
|--------------------------------------|-------------------------|----------------------------|
| <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  |

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

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

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

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

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

| A                                                                 | N                                                     | O              | P               | Q              | R               | S              | T               | U               | V               |
|-------------------------------------------------------------------|-------------------------------------------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|
|                                                                   | 2017-18                                               | 2018-19        | 2018-19         | 2019-20        | 2019-20         | 2020-21        | 2021-22         | 2022-23         | 2023-24         |
|                                                                   | Actual                                                | Budget         | Actual          | Budget         | Projected       | Estimated      | Estimated       | Estimated       | Estimated       |
| <b>3 Total Revenue</b>                                            | <b>242,175</b>                                        | <b>246,773</b> | <b>249,522</b>  | <b>252,595</b> | <b>256,436</b>  | <b>254,448</b> | <b>256,539</b>  | <b>258,544</b>  | <b>260,732</b>  |
| 4 Current RE Taxes (0% rate incr.)                                | 166,713                                               | 171,594        | 173,061         | 175,470        | 176,795         | 176,188        | 177,032         | 177,876         | 178,720         |
| 5 Revenue (Excl Current R.E.T.)                                   | 75,462                                                | 75,178         | 76,461          | 77,125         | 79,641          | 78,260         | 79,507          | 80,668          | 82,012          |
| 6 State (Other)                                                   | 24,126                                                | 23,805         | 23,383          | 24,539         | 24,310          | 23,946         | 24,095          | 24,005          | 24,184          |
| 7 PSERS                                                           | 15,078                                                | 16,010         | 15,828          | 16,975         | 16,919          | 17,774         | 18,936          | 19,743          | 20,458          |
| 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         | 35,000          | 33,128         | 33,565          | 34,008          | 34,458          |
| <b>12 Expenses</b>                                                | <b>239,049</b>                                        | <b>253,401</b> | <b>242,559</b>  | <b>261,809</b> | <b>258,850</b>  | <b>270,184</b> | <b>286,256</b>  | <b>296,075</b>  | <b>306,417</b>  |
| 13 Salaries                                                       | 93,555                                                | 96,937         | 95,606          | 99,527         | 98,750          | 103,493        | 108,360         | 110,856         | 113,280         |
| 14 Benefits (without PSERS)                                       | 26,212                                                | 30,314         | 26,471          | 31,603         | 31,578          | 32,347         | 35,028          | 37,167          | 39,456          |
| 15 PSERS                                                          | 30,058                                                | 32,019         | 31,585          | 33,951         | 33,839          | 35,548         | 37,872          | 39,487          | 40,917          |
| 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         | 62,697          | 65,393         | 71,182          | 74,395          | 77,857          |
| <b>Net Gap calculation - No tax increase no exceptions</b>        |                                                       |                |                 |                |                 |                |                 |                 |                 |
| 21                                                                | Deficit                                               |                |                 |                |                 | (15,735)       | (29,716)        | (37,531)        | (45,685)        |
| 22                                                                | Change in Fund Balance                                |                |                 |                |                 | 9,531          | 4,500           | -               | -               |
| 23                                                                | <b>Cumulative Gap at No Incr. in R.E. Taxes</b>       |                |                 |                |                 | <b>(6,204)</b> | <b>(25,216)</b> | <b>(37,531)</b> | <b>(45,685)</b> |
| 24                                                                | Prior Year Gap Reduction                              |                |                 |                |                 | -              | 6,204           | 25,216          | 37,531          |
| 25                                                                | <b>Net Gap no Incr in R.E Taxes no Exceptions</b>     |                |                 |                |                 | <b>(6,204)</b> | <b>(19,013)</b> | <b>(12,315)</b> | <b>(8,153)</b>  |
| <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                                                       |                |                 |                |                 |                |                 |                 |                 |
| 29                                                                | Deficit                                               |                |                 |                |                 | (15,735)       | (29,716)        | (37,531)        | (45,685)        |
| 30                                                                | Change in Fund Balance                                |                |                 |                |                 | 9,531          | 4,500           | -               | -               |
| 31                                                                | <b>Cumulative Gap at No Incr. in R.E. Taxes</b>       |                |                 |                |                 | <b>(6,204)</b> | <b>(25,216)</b> | <b>(37,531)</b> | <b>(45,685)</b> |
| 32                                                                | Act 1 Increase                                        |                |                 |                |                 | 4,808          | 4,603           | 4,625           | 4,647           |
| 33                                                                | Prior Year Tax Increase not included above            |                |                 |                |                 | -              | 4,808           | 9,410           | 14,035          |
| 34                                                                | <b>Cumulative Gap at Millage Index</b>                |                |                 |                |                 | <b>(1,396)</b> | <b>(15,806)</b> | <b>(23,496)</b> | <b>(27,003)</b> |
| 35                                                                | Prior Year Gap elimination                            |                |                 |                |                 | -              | 1,396           | 15,806          | 23,496          |
| 36                                                                | <b>Net Gap at Millage Index (no exceptions)</b>       |                |                 |                |                 | <b>(1,396)</b> | <b>(14,410)</b> | <b>(7,690)</b>  | <b>(3,507)</b>  |
| <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                                                       |                |                 |                |                 |                |                 |                 |                 |
| 40                                                                | Deficit                                               |                |                 |                |                 | (15,735)       | (29,716)        | (37,531)        | (45,685)        |
| 41                                                                | Change in Fund Balance                                |                |                 |                |                 | 9,531          | 4,500           | -               | -               |
| 42                                                                | <b>Cumulative Gap at Millage Index</b>                |                |                 |                |                 | <b>(6,204)</b> | <b>(25,216)</b> | <b>(37,531)</b> | <b>(45,685)</b> |
| 43                                                                | Act 1 Increase                                        |                |                 |                |                 | 4,808          | 4,603           | 4,625           | 4,647           |
| 44                                                                | Prior Year Tax Increase not included above            |                |                 |                |                 | -              | 4,808           | 9,410           | 14,035          |
| 45                                                                | <b>Cumulative Gap at Millage Index</b>                |                |                 |                |                 | <b>(1,396)</b> | <b>(15,806)</b> | <b>(23,496)</b> | <b>(27,003)</b> |
| 46                                                                | Act 1 Exceptions                                      |                |                 |                |                 | -              | 461             | 460             | 350             |
| 47                                                                | Add'l Revenue from Prior Year exception allowance     |                |                 |                |                 | -              | -               | 461             | 922             |
| 48                                                                | <b>Cumulative Gap at Millage Index and Exceptions</b> |                |                 |                |                 | <b>(1,396)</b> | <b>(15,345)</b> | <b>(22,574)</b> | <b>(25,731)</b> |
| 49                                                                | Prior Year Gap elimination                            |                |                 |                |                 | -              | 1,396           | 15,345          | 22,574          |
| 50                                                                | <b>Net Gap at Millage Index - with exceptions</b>     |                |                 |                |                 | <b>(1,396)</b> | <b>(13,949)</b> | <b>(7,230)</b>  | <b>(3,157)</b>  |
| 53 <b>Expenses % Increase</b>                                     |                                                       |                |                 |                |                 |                |                 |                 |                 |
| 54 Salaries                                                       | 2.63%                                                 |                | 2.19%           |                | 3.29%           | 4.80%          | 4.70%           | 2.30%           | 2.19%           |
| 55 Benefits (without PSERS)                                       | -2.66%                                                |                | 0.99%           |                | 19.29%          | 2.44%          | 8.29%           | 6.11%           | 6.16%           |
| 56 PSERS                                                          | 11.04%                                                |                | 5.08%           |                | 7.14%           | 5.05%          | 6.54%           | 4.26%           | 3.62%           |
| 57 Debt Service                                                   | 3.20%                                                 |                | 2.88%           |                | 3.76%           | 2.64%          | 0.73%           | 0.53%           | -0.52%          |
| 58 Other                                                          | -1.20%                                                |                | -1.97%          |                | 7.97%           | 4.30%          | 8.85%           | 4.51%           | 4.65%           |
| 60 <b>Debt Service % of Budget</b>                                | <b>10.4%</b>                                          |                | <b>10.5%</b>    |                | <b>10.3%</b>    | <b>10.1%</b>   | <b>9.6%</b>     | <b>9.3%</b>     | <b>9.0%</b>     |
| 62 <b>Act 1 Exceptions</b>                                        |                                                       |                |                 |                |                 | -              | 461             | 460             | 350             |
| 64 PSERS                                                          |                                                       |                |                 |                |                 | -              | -               | -               | -               |
| 65 Special Ed                                                     |                                                       |                |                 |                |                 | -              | 461             | 460             | 350             |
| 68 <b>Fund Balance</b>                                            |                                                       |                |                 |                |                 |                |                 |                 |                 |
| 69 <b>Beginning Fund Balance</b>                                  | <b>28,780</b>                                         |                | <b>31,906</b>   |                | <b>38,869</b>   | <b>36,455</b>  | <b>26,923</b>   | <b>22,423</b>   | <b>22,423</b>   |
| 70 Transfer (to)/from Operating Budget                            | (3,126)                                               |                | (6,962)         |                | 2,414           | 9,531          | 4,500           | -               | -               |
| 71 <b>Ending Fund Balance</b>                                     | <b>31,906</b>                                         |                | <b>38,869</b>   |                | <b>36,455</b>   | <b>26,923</b>  | <b>22,423</b>   | <b>22,423</b>   | <b>22,423</b>   |
| 73 <b>Fund Balance - Designation PSERS</b>                        |                                                       |                |                 |                |                 |                |                 |                 |                 |
| 74 <b>Fund Balance - Designation - Health Care Stabilization</b>  | <b>4,159.9</b>                                        |                | <b>4,159.9</b>  |                | <b>4,159.9</b>  | <b>4,159.9</b> | <b>4,159.9</b>  | <b>4,159.9</b>  | <b>4,159.9</b>  |
| 75 <b>Fund Balance - Designation - Millage Rate Stabilization</b> | <b>11,304.1</b>                                       |                | <b>13,945.5</b> |                | <b>10,531.5</b> |                |                 |                 |                 |
| 76 <b>Fund Balance - Designation - Alternative Education</b>      | <b>676.0</b>                                          |                | <b>1,000.0</b>  |                | <b>1,000.0</b>  | <b>1,000.0</b> | <b>1,000.0</b>  | <b>1,000.0</b>  | <b>1,000.0</b>  |
| 77 <b>Fund Balance - Designation - Enrollment Growth</b>          |                                                       |                | <b>2,500.0</b>  |                | <b>3,500.0</b>  | <b>4,500.0</b> |                 |                 |                 |
| 78 <b>Fund Balance - Designation - Athletic Fund</b>              | <b>69.8</b>                                           |                | <b>83.6</b>     |                | <b>83.6</b>     | <b>83.6</b>    | <b>83.6</b>     | <b>83.6</b>     | <b>83.6</b>     |
| 80 <b>Year End Unassigned/Undesig. FB</b>                         | <b>15,697</b>                                         |                | <b>17,180</b>   |                | <b>17,180</b>   | <b>17,180</b>  | <b>17,180</b>   | <b>17,180</b>   | <b>17,180</b>   |
| 81 <b>% of Expenses</b>                                           | <b>6.6%</b>                                           |                | <b>7.1%</b>     |                | <b>6.6%</b>     | <b>6.4%</b>    | <b>6.0%</b>     | <b>5.8%</b>     | <b>5.6%</b>     |
| 83 <b>Capital Reserves</b>                                        |                                                       |                |                 |                |                 |                |                 |                 |                 |
| 84 <b>Beginning Fund Balance</b>                                  | <b>22,090</b>                                         |                | <b>22,108</b>   |                | <b>20,813</b>   | <b>24,039</b>  | <b>23,928</b>   | <b>24,731</b>   | <b>25,531</b>   |
| 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 <b>Year-end Fund Balance</b>                                   | <b>22,108</b>                                         |                | <b>20,813</b>   |                | <b>24,039</b>   | <b>23,928</b>  | <b>24,731</b>   | <b>25,531</b>   | <b>26,693</b>   |
| 88 Year End Designated                                            | 16,958                                                |                | 17,411          |                | 17,864          | 18,310         | 18,760          | 19,206          | 20,311          |
| 89 <b>Year End Unassigned/Undesig. FB</b>                         | <b>5,150</b>                                          |                | <b>3,403</b>    |                | <b>6,174</b>    | <b>5,619</b>   | <b>5,970</b>    | <b>6,325</b>    | <b>6,382</b>    |
| 91 <b>Act 1 index Assumptions</b>                                 |                                                       |                |                 |                |                 | 2.3%           | 2.6%            | 2.6%            | 2.6%            |

**WEST CHESTER AREA SCHOOL DISTRICT  
Property and Finance Committee**

**March 16, 2020**

**Approval of Healthcare Benefit Consulting Agreement Renewal  
Gallagher Benefits Services, Inc.**

The District's contract with Gallagher Benefit Services is due to expire on June 30, 2020. Gallagher Benefit Services provides a full range of healthcare consulting, COBRA administration, healthcare provider RFP's, employee advocacy and contract negotiation services for the District. Gallagher has been performing these services for the District since 2011.

I have attached Exhibit "A" – Scope of Services to this memo. This describes in detail the services that are provided to the District by Gallagher. Gallagher has proposed a 3-year rate structure at \$11.14 per employee per month (PEPM) in year 1 and year 2 with an Act 1 index increase to the rate in year 3. This rate includes our annual fee for the on-line employee portal provided by Business Solver in the amount of \$4.35 PEPM. The proposed PEPM for WCASD is lower than the rate charged to other Districts in Chester County.

The administration recommends approval of the 3-year contract renewal with Gallagher Benefit Services, Inc.

John T. Scully  
Director of Business Affairs  
3/4/2020





**Gallagher**

Insurance | Risk Management | Consulting

## Exhibit A: Scope of Services West Chester Area School District

The following Consulting Services are provided on an “as needed” basis as mutually agreed upon between Gallagher Benefit Services and the West Chester Area School District:

### **Renewal Analysis**

- Review and evaluate carrier projections
- Prepare "shadow" renewal projection
- Create financial modeling reports using proprietary Apex software
- Coordinate carrier negotiations
- Create employee contribution modeling reports
- Review identified benchmarks of projected plan costs
- Develop "working" rates for Client analysis and approval
- Assist with budget projections
- Provide renewal alternatives with cost impact of benefit plan changes

### **Financial Reports**

- Summary of plan costs
- Analysis of actual vs. budget
- Employee contributions
- Large claims tracking
- Identification of costs for specific line of coverage
- Utilization review
- Comparison to prior claim period
- Plan trends

### **Annual Financial Reports (End of Year Accounting)**

- Executive summary of program expenses
- Comparison of current costs to renewal costs
- Incurred But Not Reported (IBNR) claims analysis
- Overview of specific Stop-loss projections
- Future plan costs projections
- Dollars saved by contract negotiation
- Percent of benefit dollars paid by employee
- Claims by size
- Physician visit details
- Benefits paid by type of service
- Plan funding/budget comparison
- Fixed expense comparison

### **Legislative & Corporate Compliance Support**

- Provide legislative updates, including Technical Bulletins and Directions newsletters
- Evaluate plan design to assist with compliance with state and federal regulations
- Review benefit plan documents, including summary plan descriptions, contracts, employee summaries, and policies/procedures
- Conduct periodic seminars on regulatory issues
- Assist with the review and evaluation of COBRA and HIPAA compliance procedures
- Provide general information and guidance to assist with compliance with BRISA, FMLA, USERRA, Medicare Part D and other Federal legislation that directly affects the administration of plan benefits
- Provide template or sample compliance notices, certificates of creditable coverage and enrollment forms as reasonably requested by the district

### **Carrier Marketing and Negotiations, as directed by the district**

- Work with Client to develop a strategy to identify goals, analyze program costs and review both current and alternative funding arrangements
- Manage the renewal process with the current carrier to control costs
- Implement carrier renewal strategies with the district
- Develop timeline covering every aspect from RFP preparation to the delivery of employee communications
- Provide analysis of employee disruption report and preparation of geo-access report
- Provide analysis of discounts offered by various carriers by using CPT codes and carrier pricing data
- Manage RFP development that tailors the RFP to the desires, needs and financial directions provided by the district
- Explore alternative funding solutions
- Evaluate vendor responses to track variations in coverage and costs as they are identified
- Conduct finalist interviews to investigate and document intangibles such as personalities, service orientation and responsiveness
- Draft renewal analysis report, based on renewal negotiation, covers program and claims cost projections as well as complete information on benefit designs
- Facilitate decision process by coordinating close collaboration and discussions among the Gallagher team and the district

### **Employee Education Programs**

- Facilitate focus groups
- Monthly benefit communication directed to employees
- Educational meetings on coverage and trends

### **Communication Materials**

- Assist with the drafting and distribution of participant Satisfaction Surveys
- Assist with the drafting and distribution of Open Enrollment-New Member Orientation summary information and any other communications pertaining to the health and welfare program
- Provide annual open enrollment guidance and employee meeting materials
- Assist with marketing and oversight of Customized Enrollment Materials (if elected)
- Assist with participant wellness initiatives, as directed by the district

**Benefit Administration Assessment**

- Periodic evaluation of internal plan enrollment and benefit termination processes
- Review, coordinate and implement Client agreed upon plan "best practices" to help limit plan liability and increase participant satisfaction
- Help identify opportunities for streamlining and improving administration procedures

**Market Benchmarking Studies**

- Local Area Surveys
- Industry Surveys

**Benefit Plan Design (Or Redesign)**

- Help Client identify business and HR objectives that impact benefits
- Review with Client possible benefit strategies to meet their objectives
- Help Client evaluate/review current scope of benefits package -e.g., types & levels of coverage
- Work with Client to develop funding and contribution strategies
- Assist with budget projections for design alternatives
- Support Union Negotiations

**Employee Advocacy**

- Dedicated Employee Advocate
- Toll Free access Monday - Friday 9AM – 5PM
- Issue resolution
- Employee benefits questions

**AMENDMENT TO  
GALLAGHER BENEFIT SERVICES, INC.  
CONSULTING AGREEMENT**

The Consulting Agreement by and between Gallagher Benefit Services, Inc. (“Gallagher”) and West Chester Area School District (the “Client”), effective November 1, 2015, is hereby amended as set forth below.

Effective July 1, 2020:

1. **Section 2 - Term and Termination** is hereby reflects and extension of this Agreement as follows:

The term of Gallagher’s engagement under this Agreement (the “Consulting Period”) will continue for an additional three (3) years from July 1, 2020 through June 20, 2023. The Consulting Period will be automatically extended for an additional year on each July 1. Either party may terminate this Agreement by giving the other party at least thirty (30) days written notice of its intent to terminate. In the event such termination is effective during the Consulting Period (including any renewed Consulting Period), Client shall be responsible for compensating Gallagher for any services performed prior to the date of termination and Gallagher shall be responsible to Client to continue to provide services until the date of termination of this Agreement.

2. **Exhibit B - Compensation Disclosure Statement** is hereby modified and restated as set forth in the attached.

All other terms and conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be duly executed.

**Gallagher Benefit Services, Inc.**

**West Chester Area School District**

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

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

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**EXHIBIT B**  
**COMPENSATION DISCLOSURE STATEMENT**

| Line of Coverage/Service                             | Insurance Company       | Commission <sup>1</sup> /<br>Supplemental<br>Compensation <sup>2</sup> | Third Party<br>Compensation | Direct Client Fees <sup>3</sup>                                                  | Effective<br>Date       |
|------------------------------------------------------|-------------------------|------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------------|-------------------------|
| Consulting Services & Advocacy Support               | n/a                     | n/a                                                                    | n/a                         | PY 20/21 \$11.14 PEPM<br>PY 21/22 \$11.14 PEPM<br>PY 22/23 \$11.14 + Act 1 Index | 7/1/2020 –<br>6/30/2023 |
| Consulting Services – Retiree Benefit Administration | n/a                     | n/a                                                                    | n/a                         | \$4.00 PEPM                                                                      | 7/1/2017                |
| Medical Insurance                                    | Independence Blue Cross | \$0.00                                                                 | n/a                         | n/a                                                                              | 7/1/2015                |
| Prescription                                         | CVS Caremark            | \$0.00                                                                 | n/a                         | n/a                                                                              | 7/1/2015                |
| Dental                                               | Delta Dental            | \$0.00                                                                 | n/a                         | n/a                                                                              | 7/1/2015                |
| Vision                                               | Coresource              | \$0.00                                                                 | n/a                         | n/a                                                                              | 7/1/2015                |
| Life & AD&D                                          | Cigna                   | \$0.00                                                                 | n/a                         | n/a                                                                              | 1/1/2018                |
| Long Term Disability                                 | Reliance                | \$0.00                                                                 | n/a                         | n/a                                                                              | 7/1/2015                |
| Business Travel Accident                             | Cigna                   | \$0.00                                                                 | n/a                         | n/a                                                                              | 1/1/2018                |
| Voluntary                                            | AFLAC                   | Critical Illness<br>19.5%;<br>ACC 22%                                  | n/a                         | n/a                                                                              | 7/1/2015                |

It should also be noted that:

- Gallagher is not an affiliate of the insurer or vendor whose contract is recommended. This means the insurer or vendor whose contract is recommended does not directly or indirectly have the power to exercise a controlling influence over the management or policies of Gallagher.
- Gallagher’s ability to recommend other insurance contracts or vendors is not limited by an agreement with any insurance carrier or vendor and Gallagher is effecting the transaction for applicable plan(s) in the ordinary course of Gallagher business. Thus, pertinent transaction(s) are at least as favorable to the applicable plan(s) as an arm’s length transaction with an unrelated party.
- Gallagher is not a trustee of the plan(s) and is neither the Plan Administrator of the plan(s), a Named Fiduciary of the plan(s), nor an employer which has employees in the plan(s).

**For Employers and Plan Sponsors Subject to ERISA:** This Disclosure Statement is being given to the Client (1) to make sure Client knows about Gallagher’s and Gallagher affiliates’ income before purchasing an insurance product and (2) for plans subject to ERISA, to comply with the disclosure, acknowledgment and approval requirement of Prohibited Transaction Class Exemption No. 84-24<sup>4</sup>, which protects both Client and Gallagher<sup>5</sup>. Disclosure must be made to an independent plan fiduciary for the ERISA Plan(s), and Client acknowledges and confirms that this is a reasonable transaction in the best interest of participants in its ERISA Plan(s).

<sup>1</sup> Commissions include all commissions/fees paid to Gallagher that are attributable to a contract or policy between a plan and an insurance company, or insurance service. This includes indirect fees that are paid to Gallagher paid by a third party, and includes, among other things, the payment of “finders’ fees” or other fees to Gallagher for a transaction or service involving the plan.

<sup>2</sup> Gallagher companies may receive supplemental compensation referred to in a variety of terms and definitions, such as contingent commissions, additional commissions and supplemental commissions.

<sup>3</sup> Direct Fees include compensation to Gallagher paid for directly by the plan sponsor/Client.

<sup>4</sup> Which allows an exemption from a prohibited transaction under Section 408(a) of the **Employee Retirement Income Security Act of 1974 (ERISA)**.

<sup>5</sup> In making these disclosures, no position is taken, nor is one to be inferred, regarding the use of assets of a plan subject to ERISA to purchase such insurance.

For more information on Gallagher's compensation arrangements, please visit [www.ajg.com/compensation](http://www.ajg.com/compensation). In the event a client wishes to register a formal complaint regarding compensation Gallagher receives, please send an email to [Compensation\\_Complaints@ajg.com](mailto:Compensation_Complaints@ajg.com).

West Chester Area School District

Property and Finance Committee

March 16, 2020

The Facilities and Operations Department is seeking approval of the lowest responsible bidder for replacement of the Roof Top HVAC Units at East Goshen Elementary School's Multi-Purpose Room to JBM Mechanical in the amount of \$173,000.

Attached are the bid results. Myco Mechanical was not a responsible bidder as they did not acknowledge Addendum #2. Oliver Mechanical withdrew their bid. Their letter of justification is attached.

If you have any questions feel free to contact me.

Kevin H. Campbell  
*Director of Facilities and Operations*  
West Chester Area School District  
February 25, 2020







## MECHANICAL

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February 24, 2020

Snyder Hoffman Associates, Inc.  
1005 W. Lehigh Street  
Bethlehem, PA 18018  
Attn: Jeff Machik, Vice President

CC:  
West Chester Area School District  
Facilities and Operations Building  
1181 McDermott Drive  
West Chester, PA 19380  
Attn: Ms. Lynnette Scott, Purchasing Agent

RE: Multi-Purpose Room RTU Replacement at the East Goshen Elementary School

On behalf of J.M. Oliver, Incorporated, **I would like to withdraw our bid for the above project.** The bid was prepared in good faith, but I failed to understand the extent of the BAC work required by Siemens.

I apologize for any inconvenience.

Best Regards,

**Dave Johnson**

Dave Johnson, Commercial Sales  
J.M. Oliver Inc.

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West Chester Area School District

Property and Finance Committee

March 16, 2020

Change Order – Exton Elementary School  
Sinkhole Remediation

The Facilities and Operations Department is recommending approval of a change order in the amount of \$62,920 to DiRocco Brothers for sinkhole remediation at Exton Elementary School.

Attached is a Memorandum from Mark Groves outlining the scope of work.

If you have any questions feel free to reach out to me.

Kevin H. Campbell  
*Director of Facilities and Operations*  
West Chester Area School District  
March 6, 2020

# West Chester Area School District

## Memorandum

---

To: K. Campbell

Cc: Exton Renov. & Add 2017 10.1, T. Burns

From: Mark A. Groves, Capital Program Manager

Date: March 3, 2020

Re: Sitework Change Order to Exton Five-Classroom Addition

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While constructing the five-classroom addition at Exton Elementary School, the site contractor uncovered a sinkhole during the construction of the detention basin. The sinkhole was filled with concrete slurry mix. Due to this sinkhole the Chester County Conservation District required a complete redesign of the detention basin. After months of review and final approval of the work by the CCCD, the following work is required:

1. The entire basin must be regraded flat and excavated slightly deeper - \$4,500
2. An impervious clay liner must be installed over the bottom and all sides of the bed - \$9,920
3. An additional manhole, called a Jellyfish, must be installed - \$37,500
4. Crane rental to set manhole - \$5,500
5. 1 year extension of temporary fencing- \$5,500

We are recommending a Change Order to the Site Contractor, DiRocco Brothers in the amount of \$62,920 to complete this work.

Should you have any questions, please advise.



MEMO from the Director of Business Affairs

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*Date: March 19, 2020*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for March 23, 2020*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the March 23, 2020 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for March 23, 2020:

- Approval of Change Orders – Renovations and Additions to East Goshen Elementary School and Exton Elementary School
- Approval of Revised Policy 220, Student Expression/Distribution and Posting of Materials, Second Reading
- Approval of New Administrative Guideline 220AG1, Guidelines-Student Expression/Distribution and Posting of Materials, Second Reading
- Approval of Revised Policy 913, Nonschool Organizations/Groups/Individuals, Second Reading
- Approval of Revised Administrative Guideline 913AG1, Guidelines-Nonschool Organizations/Groups/Individuals, Second Reading
- Approval of Revised Policy 913.2 Distribution or Posting by Nonschool Organizations, Groups, or Individuals (formerly known as Flyer Distribution), Second Reading

cc: Dr. Scanlon & Cabinet

West Chester Area School District

Property and Finance Committee

Memo Item for March 23, 2020

Change Orders - Renovations and Additions to  
East Goshen Elementary School and Exton Elementary School

Attached is the spreadsheet which identifies change orders that were needed to complete the renovations and additions to East Goshen Elementary School and Exton Elementary School. All of these change orders were approved by District personnel due to their time sensitivity.

East Goshen Elementary School:

|         |                                                                       |               |
|---------|-----------------------------------------------------------------------|---------------|
| GC-023S | Add egress door per Township.                                         | \$ 9,315.56   |
| GC-024S | Replace door seals with silicone bulb seals.                          | \$ 504.13     |
| GC-025S | Remove, replace wood bulkhead with metal stud, drywall.               | \$ 2,051.15   |
| GC-026S | Deduct cost to repair LG pipe damaged by site contractor.             | -\$ 1,763.00  |
| GC-027S | Deduct cost for PC to raise 3 drains on 2 <sup>nd</sup> floor.        | -\$ 688.00    |
| GC-028S | Deduct cost of WCASD purchased Fritz tile.                            | -\$118,531.41 |
| GC-029S | Provide and install thresholds at building expansions.                | \$ 4,340.19   |
| GC-030S | Deduct costs for EC to repair damaged site lighting.                  | -\$ 1,912.66  |
| GC-031S | Deduct costs for EC to run new wires in stair tower 2.                | -\$ 947.79    |
| PC-005  | Repair broken plumbing lines damaged by GC sub.                       | \$ 1,763.00   |
| PC-006  | Provide additional ball valves on domestic lines in toilet room 113A. | \$ 428.00     |
| PC-007  | Raise 3 drains in 2 <sup>nd</sup> floor B gang toilet rooms.          | \$ 688.00     |
| PC-008  | Relocate plumbing piping to allow for duct in plumbing chase.         | \$ 5,590.00   |
| PC-009  | Deduct cost for light fixture damaged by sprinkler sub.               | -\$ 913.37    |
| PC-010  | Deduct cost of light fixture damaged by water.                        | -\$ 913.37    |
| EC-025  | Furnish and install 3 additional fire alarm pulls.                    | -\$3,861.00   |
| EC-026  | Additional emergency generator re-start costs.                        | \$ 1,044.52   |
| EC-027  | Replace lighting fixture damaged by sprinkler sub.                    | \$ 913.37     |
| EC-028  | Repair damaged UG lighting conduit, wiring.                           | \$ 1,912.66   |
| EC-029  | Run new wires to light fixture in stair tower #2.                     | \$ 947.79     |
| EC-030  | Run new wires to fire alarm.                                          | \$ 931.71     |
| EC-031  | Add outlet, conduit for emergency communications system.              | \$ 1,184.06   |
| EC-032  | Replace light fixture damaged by water.                               | \$ 913.37     |
| EC-033  | Troubleshoot and repair existing outlet                               | \$ 229.48     |

|        |                                                                  |             |
|--------|------------------------------------------------------------------|-------------|
| EC-034 | Replace outlet and wiring damaged by steel install.              | \$ 483.71   |
| EC-035 | Replace specified IT cabinet with larger one.                    | \$ 2,382.28 |
| EC-036 | Repair, replace conduits in gym damaged by steel sub.            | \$ 939.49   |
| EC-037 | Repair damaged lighting circuit.                                 | \$ 976.08   |
| EC-038 | Repair damaged wiring crushed by masonry work.                   | \$ 1,904.24 |
| EC-039 | Repair gym lobby door access control wiring.                     | \$ 943.09   |
| EC-040 | Relocate conduits in elevator control room.                      | \$ 1,485.04 |
| MC-004 | Additional crane charge for chiller as roofing area not ready.   | \$ 1,954.92 |
| MC-005 | Add valves to better isolate HVAC equipment.                     | \$20,488.98 |
| MC-006 | Change of installed work due to change in elevator manufacturer. | \$ 1,032.55 |

Exton Elementary School:

|        |                               |             |
|--------|-------------------------------|-------------|
| SC-012 | Repair Bio-infiltration area. | \$ 2,250.00 |
|--------|-------------------------------|-------------|

Exton Elementary Additional Classrooms:

|        |                                                           |              |
|--------|-----------------------------------------------------------|--------------|
| GC-006 | Enlarge roof drain sumps and repair at existing roof.     | \$ 6,425.00  |
| PC-001 | Adjust and repair existing sanitary line at new addition. | \$ 912.78    |
| EC-001 | Add IDF rack, fiber line to MDF, re-route cables.         | \$ 12,400.00 |
| EC-002 | Provide emergency power to IDF rack from Rm. C-032.       | \$ 650.00    |

If you have any questions, please contact me.

Kevin H. Campbell  
*Director of Facilities and Operations*  
 West Chester Area School District  
 March 3, 2020

| Exton ES Additions and Renovations 2017<br>Contingency Tabulation |    |              |
|-------------------------------------------------------------------|----|--------------|
| Beginning Contingency Balance <sup>1</sup>                        | \$ | 392,350.00   |
| Added Contingency due to addition                                 | \$ | 75,000.00    |
| GC COs approved to date                                           | \$ | 224,916.88   |
| EC COs approved to date                                           | \$ | 85,402.17    |
| HVAC COs approved to date                                         | \$ | 144,652.09   |
| PC COs approved to date                                           | \$ | 69,122.66    |
| SW COs approved to date                                           | \$ | 56,232.00    |
| Roofing COs approved to date                                      | \$ | 30,449.00    |
| Additions work COs                                                | \$ | 13,596.14    |
| Total Exton Project COs                                           | \$ | 624,370.94   |
| Remaining Contingency Balance <sup>2</sup>                        | \$ | (157,020.94) |

<sup>1</sup> Contingency was established at 3% of the construction budget.

<sup>2</sup> Balance as of 2-29-2020

Sitework Contractor: DiRocco Brothers, Inc.

Original Contract: \$ 1,088,128.22  
 Change Orders to Date: \$ 56,232.00  
 Revised Contract: \$ 1,144,360.22

- A. Unforeseen Field Conditions
- B. Design Errors
- C. Design Omissions
- D. Changes Required by Public Bodies, Code Changes
- E. Contract Completion Date Changes
- F. Owner Requested Changes
- G. Staff Requested Credits, Backcharges

| Change Order Number | Issue                                                                                       | Cost/(Credit) | Approved |    | Change Order Type | Time Sensitive |    | Remarks                                                                                                                                                                                                 |
|---------------------|---------------------------------------------------------------------------------------------|---------------|----------|----|-------------------|----------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                             |               | Yes      | No |                   | Yes            | No |                                                                                                                                                                                                         |
| SC-001              | Remove 2 add'l trees at new entrance                                                        | \$ 1,000.00   | X        |    | F                 | X              |    | Trees too close to new entrance, would have cut roots and trees would have died.                                                                                                                        |
| SC-002              | Remove and dispose of existing septic tanks found onsite during install of new gravity line | \$ 12,500.00  | X        |    | A                 | X              |    | Existing UG system had been abandoned but was in way of new gravity line install                                                                                                                        |
| SC-003              | Install 6" 2A modified stone at new gym pad                                                 | \$ 9,336.00   | X        |    | A                 | X              |    | Elevation of pad area under existing building was unknown at time of bidding.                                                                                                                           |
| SC-004              | Install new storm lateral to connect to new roof drain near new gym addition                | \$ 3,500.00   | X        |    | A, F              | X              |    | Due to an area of the roof seeming to pond water, an additional roof drain was added. Site contractor connected to drain piping and ran to storm sewer line.                                            |
| SC-005              | Tie in roof drains near cafeteria to storm piping                                           | \$ 8,300.00   | X        |    | A                 | X              |    | Drain lines for gutters and roof drains at the existing cafeteria were clogged or non-existent when plans called for them to be there. Contractor tied into the new storm sewer installed in that area. |
| SC-006              | Replace broken SW drains in playground                                                      | \$ 3,500.00   | X        |    | A                 | X              |    | While tying in roof downspouts to underground storwater drain lines, staff was alerted to drain lines not found or broken. Lines replaced for drainage per plan.                                        |
| SC-007              | Removal of dumpster enclosure wall                                                          | \$ 1,200.00   | X        |    | B                 | X              |    | New wall was not built in correct location due to conflicts with Architectural and Structural plans. Wall taken down and rebuilt.                                                                       |
| SC-008              | Excavate, place steel tube and concrete for new school sign base                            | \$ 4,200.00   | X        |    | F                 |                | X  | Due to relocation of majority of traffic, sign was new and position relocated.                                                                                                                          |











| East Goshen ES Additions and Renovations 2018<br>Contingency Tabulation |    |             |
|-------------------------------------------------------------------------|----|-------------|
| Beginning Contingency Balance <sup>1</sup>                              | \$ | 456,168.78  |
| GC COs approved to date                                                 | \$ | (18,721.97) |
| EC COs approved to date                                                 | \$ | 140,783.28  |
| HVAC COs approved to date                                               | \$ | 22,159.01   |
| PC COs approved to date                                                 | \$ | 27,915.00   |
| AAC COs approved to date                                                | \$ | 16,824.00   |
| Approved EG COs to date                                                 | \$ | 188,959.32  |
| Remaining Contingency Balance <sup>2</sup>                              | \$ | 267,209.46  |

<sup>1</sup> Contingency was established at 3% of the construction budget.

<sup>2</sup> Balance as of 02-29-2020

General Contractor: ER Stuebner/The Hartford Company

Original Contract: \$ 7,437,000.00  
 Change Orders to Date: \$ (18,721.97)  
 Revised Contract: \$ 7,418,278.03

- A. Unforeseen Field Conditions
- B. Design Errors
- C. Design Omissions
- D. Changes Required by Public Bodies, Code Changes
- E. Contract Completion Date Changes
- F. Owner Requested Changes
- G. Staff Requested Credits, Backcharges

| Change Order Number | Issue                                                                                                                            | Cost/(Credit) | Approved |    | Change Order Type | Time Sensitive |    | Remarks                                                                                                                                                  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------|---------------|----------|----|-------------------|----------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                                                                  |               | Yes      | No |                   | Yes            | No |                                                                                                                                                          |
| GC-001S             | Provide and install steel channels for chiller platform                                                                          | \$1,778.05    | X        |    | C                 | X              |    | Stairs to the chiller platform need to sit on steel - not provided for in the Contract Docs                                                              |
| GC-002S             | Add lines to the gym floor per WCASD request                                                                                     | \$752.50      | X        |    | F                 | X              |    | Additional gym court play lines added at staff request.                                                                                                  |
| GC-003S             | Add card reader integration into the elevator control operations                                                                 | \$5,235.25    | X        |    | C                 | X              |    | Card readers were shown for the elevator but the architect failed to describe integration in specs to elevator system.                                   |
| GC-004S             | Modify pour stop and add angles at 1B addition Resource Room east wall                                                           | \$8,359.45    | X        |    | B                 | X              |    | A bad alignment of the was required additional angle and pour stop - drawings were incorrect in that area                                                |
| GC-005S             | Tie in roof drains found at the C area (Admin section) that had broken underground prior to construction but found after bid day | \$18,848.54   | X        |    | F                 |                | X  | Roof water rain leaders leading from building to street (Rte 352) were found discharging above ground. Ties into existing stormwater system and repiped. |
| GC-006S             | Infill glass area of transom window at 2A ramp doors                                                                             | \$797.65      | X        |    | C                 | X              |    | Glass transom area of ramp doors needed to be filled in with drywall materials for utilities to pass through                                             |
| GC-007S             | Add gate at emergency generator fencing                                                                                          | \$725.58      | X        |    | F                 |                | X  | Added gate to facilitate ease of maintenance for WCASD staff                                                                                             |
| GC-008S             | Work on existing sewer work not shown on drawings in the 1B addition area                                                        | \$4,603.37    | X        |    | C                 | X              |    | Sewer was found to be operable but bid docs showed it to be removed. Needed to be dug up and tied into new 1B area sanitary system                       |
| GC-009S             | Removal of existing underground abandoned on-lot sewer structures                                                                | \$8,051.38    | X        |    | A                 | X              |    | Existing on-lot sewer structures from the 1960s were found and needed to be removed and backfill placed in the area of new storm sewer connection.       |

|         |                                                                                                                                               |             |   |  |       |   |   |                                                                                                                                                                                                                        |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------|---|--|-------|---|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GC-010S | Credit to PC for damage to piping by GC                                                                                                       | -\$1,796.00 | X |  | G     |   | X | GC's skid steer broke off plumbing pipes that had to be replaced by PC                                                                                                                                                 |
| GC-011S | Add drywall cover to interior wall of first floor 1B due to condition - used to be exterior wall and steel beam & columns also needed covered | \$8,846.44  | X |  | A     | X |   | Exterior wall and foundation area of existing library became an interior wall of ramp in 1B classroom area. Could not be patched so it was covered with drywall                                                        |
| GC-012S | Add one 4'x8' whiteboard in room 201 requested by staff.                                                                                      | \$697.68    | X |  | F     |   | X | One 4'x8' white marker board added for additional instructional space added as requested by school staff                                                                                                               |
| GC-013S | Install New Vinyl soffit at Gym Entry                                                                                                         | \$8,834.63  | X |  | A,B,G | X |   | Part of the existing canopy needed to be demoed after being waterlogged due to roof issues by GC. Other areas could not fit the new light fixtures designed by engineer. Entire soffit ceiling was demoed and ceiling. |
| GC-014S | Add additional concrete pads in boiler room                                                                                                   | \$1,248.00  | X |  | A     | X |   | To ensure proper clearances for mechanical equipment in the boiler room and better serviceability, additional concrete was added to the existing boiler room pads for equipment to sit on.                             |
| GC-015S | Add bulkhead and fireproof in kiln room                                                                                                       | \$3,478.83  | X |  | A     | X |   | Due to the location of electrical conduits in room 126 (Art Room), the top of the wall of the kiln needed to be furred out and fire proffed to meet code.                                                              |
| GC-016S | Administrative credit for GC-CO-003S. Costs and any time delays or extensions will be addressed in a later CO.                                | -\$5,235.25 | X |  | G     | X |   | The Bonding Company requested this CO off the table until a later date of discussion.                                                                                                                                  |
| GC-017S | Additional plates for chiller dunnage                                                                                                         | \$1,055.76  | X |  | A     | X |   | Additional steel leveling plates were needed to install the chillers on the dunnage steel and were not in either the GC or MC's contract.                                                                              |
| GC-018S | Additional roofing materials at chiller roof area                                                                                             | \$5,878.39  | X |  | A     | X |   | Roof where new chiller was to be placed was found sloped in opposite direction during demo. Additional materials and decking were needed to slope to drains as required by contract documents.                         |

|         |                                                                      |                   |          |  |          |          |   |                                                                                                                                                                                                                    |
|---------|----------------------------------------------------------------------|-------------------|----------|--|----------|----------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GC-019S | Additional wall build-out at gym canopy at wall line EE              | \$1,262.12        | X        |  | B        | X        |   | Due to the architect error at wall line EE, and the additional steel and pour stop under GC-004S, additional material to pack out the wall under was needed.                                                       |
| GC-020S | Labor to field modify classroom tack panels                          | \$2,852.84        | X        |  | B        | X        |   | Wall tack panels were approved by architect but did not allow for cut outs due to interactive projector units. Tack panels needed to be field modified to be hung.                                                 |
| GC-021S | Supply temporary AC to gym for install of gym flooring material      | \$11,856.67       | X        |  | F        | X        |   | Required by flooring company to install gym floor - time, moisture, and humidity sensitive.                                                                                                                        |
| GC-022S | Block fill existing fire extinguisher cabinets                       | \$777.98          | X        |  | C        | X        |   | Demolished fire extinguisher cabinets required block infill and painted.                                                                                                                                           |
| GC-023S | <b>Add egress door per Township</b>                                  | <b>\$9,315.56</b> | <b>Y</b> |  | <b>D</b> | <b>X</b> |   | <b>Due to phasing required after GC's termination, Township required an additional egress point in order to use several classrooms. This egress will remain after project as another means to enter courtyard.</b> |
| GC-024S | Cost to replace door seals with silicone bulb seals                  | \$504.13          | Y        |  | A        | X        |   | Doors with the door seals would not close properly. Bulb seals were purchased and installed for proper operation.                                                                                                  |
| GC-025S | Remove and replace wood bulkhead with metal stud and drywall         | \$2,051.15        | Y        |  | C, F     |          | X | Wood above the ceilings are to be removed per code. Bulkhead replaced with metal stud and drywall.                                                                                                                 |
| GC-026S | Deduct cost to repair UG pipe damaged by site subcontractor.         | -\$1,763.00       | Y        |  | G        |          | X | Cost for PC to repair UG pipe backcharged to GC.                                                                                                                                                                   |
| GC-027S | Deduct cost for PC to raise 3 drains on 2nd floor due to GC overpour | -\$688.00         | Y        |  | G        | X        |   | PC was required to break concrete and add material to raise drains in bathrooms on 2nd floor                                                                                                                       |
| GC-028S | Deduct cost of WCASD-purchased Fritz tile                            | -\$118,531.41     | Y        |  | G        | X        |   | WCASD purchased the Fritz tile flooring for East Goshen project prior to the manufacturer closing shop. GC nor his flooring sub wanted to purchase prior to the time it would have been unavailable, so WCASD did. |





Plumbing Contractor: JR Reynolds, Inc.

Original Contract: \$ 1,127,200.00  
 Change Orders to Date: \$ 27,915.00  
 Revised Contract: \$ 1,155,115.00

- A. Unforeseen Field Conditions
- B. Design Errors
- C. Design Omissions
- D. Changes Required by Public Bodies, Code Changes
- E. Contract Completion Date Changes
- F. Owner Requested Changes
- G. Staff Requested Credits, Backcharges

| Change Order Number | Issue                                                                                                      | Cost/(Credit) | Approved |    | Change Order Type | Time Sensitive |    | Remarks                                                                                                                                                                                       |
|---------------------|------------------------------------------------------------------------------------------------------------|---------------|----------|----|-------------------|----------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                                            |               | Yes      | No |                   | Yes            | No |                                                                                                                                                                                               |
| PC-001              | Re-route existing Kindergarten room sink drain.                                                            | \$3,185.00    | X        |    | A                 | X              |    | During summer renovations it was found the existing sink drain went through the gang toilets being demolished. Sink drain needed to be re-routed and vent cleared.                            |
| PC-002              | Re-route existing RWC at Area A/B new addition.                                                            | \$6,282.00    | X        |    | A                 | X              |    | Existing RWC was found to be run inside chase where new column is to be installed. New overhead line through tie-in underground to be installed.                                              |
| PC-003              | Repair UG sanitary in B section                                                                            | \$8,193.00    | X        |    | A                 | X              |    | Existing drawings did not accurately represent the location of the underground sewer. Was not being used in summer, then partially demoed. Was replaced as was existing and needed to remain. |
| PC-004              | Repair pipes broken by GC (sub)                                                                            | \$1,786.00    | x        |    | F                 | X              |    | This will be a credit against the GC contract.                                                                                                                                                |
| PC-005              | Repair broken and buried plumbing lines damaged by GC sub                                                  | \$1,763.00    | X        |    | F                 | X              |    | This will be a credit against the GC contract.                                                                                                                                                |
| PC-006              | Provide additional ball valves on domestic lines in toilet room 113A                                       | \$428.00      | X        |    | F                 | X              |    | Adding the extra valves will allow for ease of replacement fixtures in the future. Valves not shown on original contract drawings - added by staff.                                           |
| PC-007              | Raise 3 drains in the 2nd floor B gang toilet rooms                                                        | \$688.00      | X        |    | F                 | X              |    | The drains were buried in concrete by the GC pour of the slab and needed to be raised. This will be a credit against the GC contract.                                                         |
| PC-008              | Relocate plumbing piping and fixtures to allow for duct in plumbing chase first floor to second in area 1B | \$5,590.00    | X        |    | B                 | X              |    | As designed, the ductwork required for exhaust and the fixture plumbing piping could not fit within the same chase. Plumbing piping needed to be modified to make both work.                  |
| PC-009              | Deduct cost for light fixture damaged by PC's sprinkler sub.                                               | -\$913.37     | X        |    | G                 | X              |    | Sprinkler sub dropped a piece of pipe on light fixture during course of work. EC replaced fixture with new.                                                                                   |
| PC-010              | Deduct cost of replacing light fixture damaged by water from rain water conductor piping.                  | \$913.37      | X        |    | G                 | X              |    | A rain water conductor installed in classroom 202 was not tightened properly and leaked into the light. Water-damaged light was replaced by EC.                                               |

Electrical Contractor: Clinger Electric

Original Contract: \$ 2,246,000.00  
 Change Orders to Date: \$ 140,783.28  
 Revised Contract: \$ 2,386,783.28

- A. Unforeseen Field Conditions
- B. Design Errors
- C. Design Omissions
- D. Changes Required by Public Bodies, Code Changes
- E. Contract Completion Date Changes
- F. Owner Requested Changes
- G. Staff Requested Credits, Backcharges

| Change Order Number | Issue                                                                                                                         | Cost/(Credit) | Approved |    | Change Order Type | Time Sensitive |    | Remarks                                                                                                                                                                                                                                                             |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------|----------|----|-------------------|----------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                                                               |               | Yes      | No |                   | Yes            | No |                                                                                                                                                                                                                                                                     |
| EC-001              | Replace Panel LS2 with Fusible Panelboard.                                                                                    | \$2,395.80    | X        |    | B                 | X              |    | Panel was not specified as fusible but was required to be. This is an Error by the design firm.                                                                                                                                                                     |
| EC-002              | Add enclosure to emergency generator and change breaker size.                                                                 | \$3,949.00    | X        |    | B                 | X              |    | Engineer did not specify an enclosure on an exterior mounted generator and specified wrong breaker size.                                                                                                                                                            |
| EC-003              | Change remote wiring to generator plug.                                                                                       | -\$257.00     | X        |    | B                 | X              |    | Engineer specified wrong wire size for generator plug.                                                                                                                                                                                                              |
| EC-004              | Add remote start control for generator and receptacle.                                                                        | \$4,706.00    | X        |    | C                 | X              |    | Engineer omitted the connections for the District's temporary emergency generator.                                                                                                                                                                                  |
| EC-005              | Pull 600' run of isolated ground for Panel DP.                                                                                | \$3,602.00    | X        |    | A, D              | X              |    | Existing circuits did not contain ground cable. Needed ground cable to be pulled for code use.                                                                                                                                                                      |
| EC-006              | Rework existing generator panels and wiring to stay operational until new emergency generator is received and set up for use. | \$5,792.00    | X        |    | B                 | X              |    | Due to the new generator not being specified with an enclosure for exterior mounted operation, it had to be ordered later than desired. Installation of new components in vicinity of existing generator required relocation of existing panels and conduit/wiring. |
| EC-007              | Relocate electric to relocated RTU-1 due to steel issue.                                                                      | \$4,406.00    | X        |    | A                 | X              |    | Due to finding lead coated steel structure, RTU-1 was relocated to avoid costs and time for abatement. Electric pre-run to location had to be removed and re-run to new location.                                                                                   |
| EC-008              | Replace 3-way light switches with low voltage control switches.                                                               | \$396.00      | X        |    | B                 | X              |    | Wrong switched for hallway lighting were specified.                                                                                                                                                                                                                 |
| EC-009              | Additional fire alarm device install required by EG Township code officer.                                                    | \$19,420.99   | X        |    | D                 | X              |    | In order to gain temporary certificate of occupancy, code official required additional devices and synchronization.                                                                                                                                                 |

|        |                                                                                                 |             |   |  |      |   |  |                                                                                                                                                                                                                                                                                          |
|--------|-------------------------------------------------------------------------------------------------|-------------|---|--|------|---|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EC-010 | Reconstruct circuits to existing panel HVP-1                                                    | \$5,419.33  | X |  | B    | X |  | Circuits specified to be removed in Phase 1A were found by the EC necessary to remain. Circuits and conduit/wiring needed to be re-fed to energize circuits.                                                                                                                             |
| EC-011 | Refeed portable classrooms                                                                      | \$847.59    | X |  | B    | X |  | Power feed to portable classrooms was not shown to remain on drawings, however, needed to remain for one additional year.                                                                                                                                                                |
| EC-012 | Second additional request by Township for fire alarm devices to pass temp occupancy inspection. | \$15,584.00 | X |  | A    | X |  | In order to gain temporary certificate of occupancy, code official yet again required additional devices and synchronization.                                                                                                                                                            |
| EC-013 | Rewire switching of lighting in conference room                                                 | \$357.79    | X |  | B, F | X |  | In order to dim lights at interactive white board location, the lighting had to be rewired to separate switches as requested by staff.                                                                                                                                                   |
| EC-014 | Rewire lighting in faculty dining area.                                                         | \$832.72    | X |  | A    | X |  | Lighting control wiring was cut by unknown others and needed to be rewired.                                                                                                                                                                                                              |
| EC-015 | Troubleshoot and partial rewire of existing PA system.                                          | \$3,238.65  | X |  | A    | X |  | Existing PA system needed so adjustments and rewiring after summer renovations including additional speakers. This work was not identified on the drawings by engineers.                                                                                                                 |
| EC-016 | Synchronize existing fire alarm system.                                                         | \$8,510.20  | X |  | D    | X |  | The addition of new devices and melding of old devices led to synchronization problems which the Township required fixed within 30 days.                                                                                                                                                 |
| EC-017 | Re-feed electric power to 3 classrooms due to underground power being cut during demo.          | \$4,129.00  | X |  | A    | X |  | After demo of new gang toilets complete and prior to end of phase 1A completion, it was found that the power feed for the unit ventilators in the Phase 3 classroom were fed underground through the existing gang toilets being renovated. New power fed from new panels until Phase 3. |
| EC-018 | Re-feed existing emergency exit signs and emergency lighting in the gym and gym lobby           | \$2,722.72  | X |  | A, D | X |  | Power for emergency fixtures were run through demolished section and needed to be refeed through the rest of the building and tied back into the emergency circuits per Township requirements.                                                                                           |
| EC-019 | Re-feed lighting circuit and switches for temporary Reading room (pit area).                    | \$5,482.14  | X |  | B    | X |  | Conduits, switches and wiring needed to re-feed temporary Reading Pit area were needed to be re-routed due to conflicts with ductwork and other ceiling utilities.                                                                                                                       |
| EC-020 | Repair site lighting conduit and wiring dug up by GC during storm piping install.               | \$1,371.85  | X |  | G    | X |  | Repair of site lighting circuit due to GC digging up circuit wiring and breaking. This will also be a credit from GC.                                                                                                                                                                    |

|         |                                                                                                                 |             |   |  |      |   |                                                                                                                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------------------|-------------|---|--|------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EC-021  | Revise type of relay controllers per manufacturer for dimming control                                           | \$1,347.61  | X |  | B    | X | Wrong dimming control device numbers provided in specifications.                                                                                                                                    |
| EC-022  | Install additional fire alarm devices as requested by East Goshen Township Code Official                        | \$6,319.00  | X |  | D    | X | East Goshen Township Code Official required additional fire alarm devices to be installed (3 horn/strobes, 5 smoke detectors, 2 FACP signs)                                                         |
| EC-023  | Install 2 additional smoke detectors in gym ductwork                                                            | \$3,128.00  | X |  | A, C | X | Two additional smoke detectors were required to be installed in the ducts for the gymnasium. The two specified and installed were not sufficient in the location as planned by the engineer.        |
| EC-024  | Furnish and Install sound system in Instrumental Music room                                                     | \$16,030.00 | X |  | C    | X | Sound system for this room was omitted in the Contract Documents                                                                                                                                    |
| EC-0025 | Furnish and install 3 additional fire alarms pulls                                                              | \$3,861.00  | X |  | D    | X | Township Code Official requested 3 additional fire alarm pull stations installed at the stairwells.                                                                                                 |
| EC-026  | Additional emergency generator restart costs                                                                    | \$1,044.52  | X |  | A    | X | Due to the natural gas line relocation in the mechanical room, the line needed to be purged at the emergency generator and restarted by the manufacturer.                                           |
| EC-027  | Replace lighting fixture damaged by sprinkler sub to Plumbing Contractor                                        | \$913.37    | X |  | F, G | X | Cost of the replacement fixture will be a backcharge to Plumbing Contractor.                                                                                                                        |
| EC-028  | Repair damaged UG lighting conduit and wiring                                                                   | \$1,912.66  | X |  | F, G | X | Cost of repair will be a backcharge to GC contract - was damaged by GC site work sub.                                                                                                               |
| EC-029  | Run new wires to light fixture in stair tower #2 where conduit was filled with grout by GC mason subcontractor. | \$947.79    | X |  | F, G | X | Cost to be a backcharge to GC contract.                                                                                                                                                             |
| EC-030  | Run new wires for fire alarm due to conduits filled in with mortar by GC mason subcontractor.                   | \$931.71    | X |  | F, G | X | Cost to be a backcharge to GC contract.                                                                                                                                                             |
| EC-031  | Add outlet and conduit through floor and roof for emergency communications system installed by others           | \$1,184.06  | X |  | F    | X | Township required an emergency communications amplification system to be installed after contract docs were bid. EC provided wiring sleeves and 120V duplex outlet for install of system by others. |

|        |                                                                                             |            |   |  |      |   |                                                                                                                                                                                                           |
|--------|---------------------------------------------------------------------------------------------|------------|---|--|------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EC-032 | Replace light fixture damaged by leaking rainwater conductor.                               | \$913.37   | X |  | F, G | X | Light fixture was damaged by water from leaking rainwater conductor installed by Plumbing Contractor that did not tighten connections. Cost to be a backcharge to Plumbing Contractor.                    |
| EC-033 | Troubleshoot and repair existing outlet.                                                    | \$229.48   | X |  | F    | X | Existing outlet in school was malfunctioning, asked EC to repair as it appeared it might have been part of Summer 2018 work - was found to be malfunctioning panel to be replaced summer 2020.            |
| EC-034 | Replace outlet and wiring damaged by steel install                                          | \$483.71   | X |  | F    | X | Outlet appears to have been damaged during steel install but is unclear. Will determine later if backcharge is required.                                                                                  |
| EC-035 | Replace specified IT cabinet in second floor area B with larger one to fit switches         | \$2,382.28 | X |  | B    | X | Specified cabinet was too small to hold district switches and required new larger cabinet. Also needed to be rewired as all connections had been terminated.                                              |
| EC-036 | Repair and replace conduits in gymnasium damaged by GC steel sub.                           | \$939.49   | X |  | F, G | X | During install of steel supports in gym, some conduits were damaged and needed replaced. Cost to be a backcharge to GC.                                                                                   |
| EC-037 | Repair damaged lighting circuit.                                                            | \$976.08   | X |  | F    | X | Light circuit was damaged after intall and needed repair. Could not ascertain party that did damage.                                                                                                      |
| EC-038 | Repair damaged wiring crushed by masonry work.                                              | \$1,904.24 | X |  | F, G | X | Wires were crushed as mason drilled anchors from exterior. Reviewing work with architect to see if this should be a backcharge to GC.                                                                     |
| EC-039 | Repair door access control wiring damaged during demo and replacement of gym lobby ceiling. | \$943.09   | X |  | F    | X | Wiring for door access control was cut during demo and replacement of ceiling in gym lobby. EC repaired.                                                                                                  |
| EC-040 | Relocate conduits in elevator control room.                                                 | \$1,485.04 | X |  | F, G | X | Prior to GC switch in elevator manufacturer requiring an elevator equipment room, conduits were run in that area. Due to change, conduits needed to be relocated per code. Cost to be a backcharge to GC. |
|        |                                                                                             |            |   |  |      |   |                                                                                                                                                                                                           |
|        |                                                                                             |            |   |  |      |   |                                                                                                                                                                                                           |
|        |                                                                                             |            |   |  |      |   |                                                                                                                                                                                                           |



West Chester Area School District

Property and Finance Committee

March 23, 2020

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

Attached for Board approval is a copy of the second reading of the following policies:

- Revised Policy 220, Student Expression/Distribution and Posting of Materials
- New Administrative Guideline 220AG1, Guidelines Student Expression/Distribution and Posting of Materials
- Revised Policy 913, Nonschool Organizations/Groups and Individuals
- Revised Administrative Guideline 913AG1, Guidelines Nonschool Organizations/Groups/Individuals
- Revised Policy 913.2, Distribution or Posting by Nonschool Organizations, Groups, or Individuals (formerly known as Flyer Distribution)

No changes have been made to the second reading of these policies.

3/6/20





|               |                                                          |
|---------------|----------------------------------------------------------|
| Book          | Policy Manual                                            |
| Section       | 200 Pupils                                               |
| Title         | Student Expression/Distribution and Posting of Materials |
| Code          | 220                                                      |
| Status        | Second Reading                                           |
| 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  | Second Reading                                                          |

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        | Second Reading                             |
| 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  | Second Reading                                        |
| 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 policyies.**

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        | Second Reading                                                                                           |
| 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