

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – April 27, 2020
6:30 p.m.

ZOOM MEETING

AGENDA

- Approval of March 23, 2020 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Review of West Chester Area School District 2020-21 Proposed Final Budget (see attached) Mr. Scully
- Approval of Resolution to Adopt Proposed Budget for the 2020-21 Fiscal Year (see attached) Mr. Scully
- Approval of Revised Policy 003, Functions (see attached) Dr. Scanlon
- Approval of Revised Policy 006.1, Attendance at Meetings Via Electronic Communications (see attached) Dr. Scanlon
- Approval of Revised Policy 626, Federal Fiscal Compliance for Annual Grants (see attached) Dr. Scanlon
- Approval of New Administrative Guideline 335AG6, The Families First Coronavirus Response Act (see attached) Dr. Scanlon

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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  
 March 23, 2020 – Property & Finance Committee (VIA ZOOM)

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

Other Board Members: Ms. Joyce Chester, Mr. Daryl Durnell, Mr. Chris McCune, Dr. Kate Shaw, Mrs. Sue Tiernan

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

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 February 18, 2020 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Mr. Bevilacqua |
| Mr. Scully reviewed the Budget Forecast Model. The 2019-20 changes to expense projections are decreases to costs for contracted Special Ed Aides of \$300,000; a reduction in Charter schools tuitions of \$100,000; a reduction in Tuition for special education of \$100,000, and a reduction in other services of \$150,000. The 19-20 revenue adjustments were an increase to Real estate taxes of \$475,000; an increase in Earned income tax of \$250,000; an increase in Transfer tax of \$100,000; and increase in Investment income of \$100,000; an increase in Other local revenue of \$6,157; a decrease in Special education subsidy of \$275,902; and a decrease in Transportation subsidy of \$414,056. The net projection changes for 2019-20 resulted in an increase in fund balance of \$891,199 which will be utilized to reduce the 2020-21 budget gap. The changes to the 2020-21 expense projections include reductions in Electric utilities in the amount of \$150,000; a reduction to Charter School tuitions of \$300,000; and a reduction in Bussing costs for Public Schools of \$50,000. For 2020-21 revenue projections there was a reduction in Special Education subsidy of \$388,998; and a reduction in Transportation subsidy of \$239,911. The utilization of the 2019-20 savings will reduce the 2020-21 budget gap by \$891,199. Mr. Scully reviewed the Financial Summary – All funds on page 36 of the model which shows a net gap in 2020-21 of \$1,396,000 assuming a tax increase up to the ACT 1 limit. Mr. Scully discussed the 2020-21 budget timeline and advised that a proposed final 2020-21 budget will be presented at the April P&F committee meeting. This is an informational item and no Board action is required. | Mr. Scully     |
| Mr. Scully discussed the District's contract with Gallagher Benefit Services and advised the committee that the contract 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. 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. The committee recommended approval of the renewal contract with Gallagher Benefit Services, Inc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Mr. Scully     |
| Mr. Campbell advised the committee that the Facilities and Operations Department held a bid opening for replacement of the Roof Top HVAC Units at East Goshen Elementary School's Multi-Purpose Room and is seeking approval of the lowest responsible bidder, JBM Mechanical, to perform the work at a cost of \$173,000. The committee recommended approval of a contract with JBM Mechanical.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Mr. Campbell   |

Mr. Campbell discussed the five-classroom addition at Exton Elementary School, and told the committee that 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

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. The committee recommended approval of the contract with DiRocco Brothers.

Mr.  
Campbell

Items to be placed on board agenda March 23, 2020:

- Approval of Renewal Amendment to the Healthcare Benefit Consulting Agreement with Gallagher Benefit Services, Inc.
- Approval of Contract Award for Replacement of Roof Top HVAC Units at East Goshen Elementary School
- Approval of Change Order – Exton Elementary School Sinkhole Remediation

MEMO items for board agenda 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, Second Reading

Items to discuss at a later date:

Next Meeting Date: April 27, 2020



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>214,184.3</b> | <b>236,129.5</b> | <b>249,758.2</b> | <b>259,234.8</b> |
| 3  | <b>Local</b>                                                      |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 4  | Real Estate                                                       | 167,778.9        | 172,785.5        | 174,152.7        | 176,656.1        | 177,981.1        | 182,367.6        | 203,876.6        | 217,062.0        | 226,088.2        |
| 5  | Current                                                           | 166,713.0        | 171,594.4        | 173,060.7        | 175,469.9        | 176,794.9        | 181,055.9        | 202,564.9        | 215,750.3        | 224,776.5        |
| 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>259,316.2</b> | <b>282,071.9</b> | <b>296,418.2</b> | <b>306,788.6</b> |
| 40 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 41 | <b>Beginning Fund Balance</b>                                     | <b>28,780.2</b>  | <b>28,064.5</b>  | <b>31,906.4</b>  | <b>31,816.7</b>  | <b>38,868.8</b>  | <b>38,082.6</b>  | <b>26,923.3</b>  | <b>22,423.3</b>  | <b>22,423.3</b>  |
| 42 | FB Adjustment                                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 43 | <b>Ending Fund Balance</b>                                        | <b>31,906.4</b>  | <b>21,435.8</b>  | <b>38,868.8</b>  | <b>22,602.2</b>  | <b>38,082.6</b>  | <b>26,923.3</b>  | <b>22,423.3</b>  | <b>22,423.3</b>  | <b>22,423.3</b>  |
| 44 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 45 | Designated/Committed Fund Balance for PSERS Increases (ending FB) | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| 46 | Designated/Committed Fund Balance for Health Care (ending FB)     | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          |
| 47 | Designated/Committed Fund Balance for Future millage              | 11,304.1         | -                | 13,945.5         | -                | 12,159.3         | -                | -                | -                | -                |
| 48 | Designated/Committed Fund Balance for Alternative Education       | 676.0            | 500.0            | 1,000.0          | 676.0            | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 49 | Designated/Committed Fund Balance for Enrollment Growth           | -                | 1,000.0          | 2,500.0          | 2,000.0          | 3,500.0          | 4,500.0          | -                | -                | -                |
| 50 | Designated/Committed Fund Balance for Athletic Fund               | 69.8             | 79.3             | 83.6             | 69.8             | 83.6             | 83.6             | 83.6             | 83.6             | 83.6             |
| 51 | <b>Beginning Unassigned Fund Balance</b>                          | <b>15,696.6</b>  | <b>15,196.6</b>  | <b>15,696.6</b>  | <b>15,196.6</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  |
| 52 | <b>Ending Unassigned Fund Balance</b>                             | <b>15,696.6</b>  | <b>15,696.6</b>  | <b>17,179.8</b>  | <b>15,696.6</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  |
| 53 |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 54 | <b>Assumed use of FB</b>                                          | <b>(3,126.2)</b> | <b>6,628.7</b>   | <b>(6,962.4)</b> | <b>9,214.4</b>   | <b>786.2</b>     | <b>11,159.3</b>  | <b>4,500.0</b>   | <b>-</b>         | <b>-</b>         |

West Chester Area School District  
Forecast Millage Calculation

|    | A                                          | B | C | D | E              | F              | G | H              | I              | J              |
|----|--------------------------------------------|---|---|---|----------------|----------------|---|----------------|----------------|----------------|
| 1  |                                            |   |   |   |                |                |   |                |                |                |
| 2  |                                            |   |   |   | 2019-20        | 2020-21        |   | 2021-22        | 2022-23        | 2023-24        |
| 3  |                                            |   |   |   | Budget         | Budget         |   | Forecast       | Forecast       | Forecast       |
| 4  | Market Values                              |   |   |   |                |                |   |                |                |                |
| 5  | Chester County                             |   |   |   | 12,774,059     | 13,366,030     |   | 13,366,030     | 13,366,030     | 13,366,030     |
| 6  | Delaware County                            |   |   |   | 785,727        | 841,146        |   | 841,146        | 841,146        | 841,146        |
| 7  |                                            |   |   |   | 13,559,785     | 14,207,176     |   | 14,207,176     | 14,207,176     | 14,207,176     |
| 8  |                                            |   |   |   |                |                |   |                |                |                |
| 9  |                                            |   |   |   |                |                |   |                |                |                |
| 10 | Net amount to be raised from R/E taxes     |   |   |   | 175,344        | 181,056        |   | 202,565        | 215,750        | 224,776        |
| 11 | Gross tax to be levied                     |   |   |   | 181,704        | 187,623        |   | 209,912        | 223,575        | 232,929        |
| 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        | 176,514        |   | 197,484        | 210,338        | 219,138        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,529         | 11,108         |   | 12,428         | 13,237         | 13,791         |
| 19 |                                            |   |   |   | 181,704        | 187,623        |   | 209,912        | 223,575        | 232,929        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 171,175        | 176,514        |   | 197,484        | 210,338        | 219,138        |
| 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>22.2254</b> |   | <b>24.7411</b> | <b>26.2201</b> | <b>27.1816</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.2723</b> | <b>21.6622</b> |   | <b>22.23</b>   | <b>24.74</b>   | <b>26.22</b>   |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.39</b>    | <b>0.56</b>    |   | <b>2.52</b>    | <b>1.48</b>    | <b>0.96</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>2.6%</b>    |   | <b>11.3%</b>   | <b>6.0%</b>    | <b>3.7%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 10,529         | 11,108         |   | 12,428         | 13,237         | 13,791         |
| 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>17.1412</b> |   | <b>19.1628</b> | <b>20.3944</b> | <b>21.2313</b> |
| 34 | <b>Previous Yr Millage</b>                 |   |   |   | <b>16.0761</b> | <b>16.2597</b> |   | <b>17.14</b>   | <b>19.16</b>   | <b>20.39</b>   |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.18</b>    | <b>0.88</b>    |   | <b>2.02</b>    | <b>1.23</b>    | <b>0.84</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>1.1%</b>    | <b>5.4%</b>    |   | <b>11.8%</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>22.2254</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>21.6332</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>0.56</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>2.74%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>22.2254</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | -              |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>16.2597</b> | <b>17.1412</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>16.6133</b> |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>0.53</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>3.18%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>17.0452</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.0960</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  
 April 2020

| <u>Expenses</u>      |                |
|----------------------|----------------|
| Benefits- Healthcare | \$ (1,627,836) |
| Total Expenses       | \$ (1,627,836) |

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

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,627,836 |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | \$ 1,627,836 |



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

| <u>Expenses</u>      |            |
|----------------------|------------|
| Benefits- Healthcare | \$ 291,836 |
| Total Expenses       | \$ 291,836 |

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

| <u>Budget Gap</u>    |            |
|----------------------|------------|
| Change in Budget Gap | \$ 291,836 |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,627,836   |
| 2020-21 Increase Use of Designation for Future Millage Increases            | \$ (1,627,836) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | \$ -           |

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         | <u>\$ (890,000)</u> |

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

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

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

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

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

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

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 2,140,000   |
| 2020-21 Increase Use of Designation for Future Millage Increases            | \$ (2,140,000) |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                   | <b>\$ -</b>    |

West Chester Area School District  
 Budget Forecast Model  
 2019-20 Projection Changes  
 January 2020

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

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

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

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

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

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

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

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

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

| <u>Expenses</u>                  |                     |
|----------------------------------|---------------------|
| Salaries- Teacher Extra Duty Pay | \$ (75,000)         |
| Charter School Tuition           | \$ (350,000)        |
| Variable Rate Debt               | \$ (50,000)         |
| <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          | \$ | (525,977)   |

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

| <u>Fund Balance Analysis</u>                                                |              |
|-----------------------------------------------------------------------------|--------------|
| Increase in Beginning Fund Balance Designation for Alternative Education    | \$ 324,000   |
| Increase in Beginning Fund Balance Designation for Athletic Fund            | \$ 13,821    |
| Increase in Beginning Fund Balance Designation for Enrollment Growth        | \$ 1,500,000 |
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 4,000,000 |
| Increase in Beginning Unassigned Fund Balance                               | \$ 1,483,257 |
| Increase in Fund Balance Designation for Future Millage Increases           | \$ 473,655   |
| Increase (Decrease) in Ending Fund Balance 6/30/20                          | \$ 7,794,733 |

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

|    | A                                                                             | B | C              | D              | E                             | F              | G              |
|----|-------------------------------------------------------------------------------|---|----------------|----------------|-------------------------------|----------------|----------------|
| 5  | <b>Staff Changes / Student Enrollment</b>                                     |   |                |                |                               |                |                |
| 6  |                                                                               |   |                |                | <b>Enrollment Assumptions</b> |                |                |
| 7  |                                                                               |   | <b>2019-20</b> | <b>2020-21</b> | <b>2021-22</b>                | <b>2022-23</b> | <b>2023-24</b> |
| 8  | KG                                                                            |   | 887            | 919            | 807                           | 886            | 886            |
| 9  | 1st to 5th Grade                                                              |   | 4,501          | 4,523          | 4,661                         | 4,651          | 4,674          |
| 10 | Grades 6-8                                                                    |   | 2,824          | 2,887          | 2,862                         | 2,818          | 2,822          |
| 11 | Grades 9-12                                                                   |   | 3,866          | 3,903          | 3,845                         | 3,873          | 3,926          |
| 12 | <b>Total</b>                                                                  |   | <b>12,078</b>  | <b>12,232</b>  | <b>12,175</b>                 | <b>12,228</b>  | <b>12,308</b>  |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43          | 24.43          | 24.43                         | 24.43          | 24.43          |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5           | 17.5           | 17.5                          | 17.5           | 17.5           |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                                               |   |                |                |                               |                |                |
| 27 |                                                                               |   |                |                |                               |                |                |
| 28 | <b>Salary Increases (based on Act 1 Index)</b>                                |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 29 |                                                                               |   | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>                | <b>2023-24</b> |                |
| 30 | Administration                                                                |   | 2.60%          | 2.60%          | 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     | \$1,843.18     |
| 56 | Dental                                                                        |   | \$91.65        | \$95.59        | \$99.70                       | \$103.99       | \$103.99       |
| 57 | Vision                                                                        |   | \$14.19        | \$14.52        | \$14.85                       | \$15.19        | \$15.19        |
| 58 | Prescription                                                                  |   | \$356.22       | \$391.84       | \$431.03                      | \$474.13       | \$474.13       |
| 59 | Life/AD&D (cost per \$1,000)                                                  |   | \$0.12         | \$0.12         | \$0.12                        | \$0.12         | \$0.12         |
| 60 |                                                                               |   |                |                |                               |                |                |
| 61 | Assumes increases in salary related benefits proportional to salary increases |   |                |                |                               |                |                |

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

|     | A                                                                                                                                                  | B                                   | C                | D                             | E                | F                | G |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------|-------------------------------|------------------|------------------|---|
| 62  |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 63  |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 64  |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 65  | <b>Professional and Technical Services - 300</b>                                                                                                   |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |   |
| 66  |                                                                                                                                                    |                                     | <b>2020-21</b>   | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   |   |
| 67  |                                                                                                                                                    | Special Education Services          | 4.00%            | 4.00%                         | 4.00%            | 4.00%            |   |
| 68  |                                                                                                                                                    | Other categories                    | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 69  |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 70  |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 71  | <b>Purchased Property Services - 400</b>                                                                                                           |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |   |
| 72  |                                                                                                                                                    |                                     | <b>2020-21</b>   | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   |   |
| 73  |                                                                                                                                                    | Electricity                         | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 74  |                                                                                                                                                    | Trash Collection                    | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 75  |                                                                                                                                                    | Other categories                    | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 76  |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 77  | <b>Other Purchased Services - 500</b>                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |   |
| 78  |                                                                                                                                                    |                                     | <b>2020-21</b>   | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   |   |
| 79  |                                                                                                                                                    | Special Ed Tuitions                 | 4.00%            | 4.00%                         | 4.00%            | 4.00%            |   |
| 80  |                                                                                                                                                    | Insurances                          | 5.00%            | 5.00%                         | 5.00%            | 5.00%            |   |
| 81  |                                                                                                                                                    | Bussing                             | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 82  |                                                                                                                                                    | Telephone and Postage               | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 83  |                                                                                                                                                    | Other Categories                    | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 84  |                                                                                                                                                    | Charter School Enrollment:          |                  |                               |                  |                  |   |
| 85  |                                                                                                                                                    | Regular Ed                          | 420              | 433                           | 446              | 459              |   |
| 86  |                                                                                                                                                    | Special Ed                          | 104              | 109                           | 114              | 120              |   |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                  |                               |                  |                  |   |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,020         | \$14,441                      | \$14,874         | \$15,320         |   |
| 89  |                                                                                                                                                    | Special Ed                          | \$34,153         | \$37,568                      | \$41,325         | \$45,458         |   |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |                  |                               |                  |                  |   |
| 91  |                                                                                                                                                    | Full Time                           | 121              | 127                           | 133              | 140              |   |
| 92  |                                                                                                                                                    | Academic                            | 21               | 22                            | 23               | 24               |   |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |                  |                               |                  |                  |   |
| 94  |                                                                                                                                                    | Full Time                           | \$20,993         | \$21,539                      | \$22,099         | \$22,673         |   |
| 95  |                                                                                                                                                    | Academic                            | \$10,160         | \$10,424                      | \$10,695         | \$10,973         |   |
| 96  |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 97  | <b>Supplies - 600</b>                                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |   |
| 98  |                                                                                                                                                    |                                     | <b>2020-21</b>   | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   |   |
| 99  |                                                                                                                                                    | Educational/Admin Supplies&Software | 4.00%            | 4.00%                         | 4.00%            | 4.00%            |   |
| 100 |                                                                                                                                                    | Gas and Oil                         | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 101 |                                                                                                                                                    | Admin and Other Categories          | 4.00%            | 4.00%                         | 4.00%            | 4.00%            |   |
| 102 |                                                                                                                                                    | <b>Curriculum Proposal Amount</b>   | <b>1,933,850</b> | <b>1,991,866</b>              | <b>2,051,621</b> | <b>2,113,170</b> |   |
| 103 |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 104 | <b>Property - 700</b>                                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |   |
| 105 |                                                                                                                                                    |                                     | <b>2020-21</b>   | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   |   |
| 106 |                                                                                                                                                    | Equipment Purchases                 | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 107 |                                                                                                                                                    | Technology Equipment *              | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |                  |                               |                  |                  |   |
| 109 |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 110 |                                                                                                                                                    |                                     |                  |                               |                  |                  |   |
| 111 | <b>800 Other Object Dues and Fees</b>                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |   |
| 112 |                                                                                                                                                    |                                     | <b>2020-21</b>   | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   |   |
| 113 |                                                                                                                                                    |                                     | 3.00%            | 3.00%                         | 3.00%            | 3.00%            |   |

|    | A                                                                                                   | B              | C              | D              | E              |
|----|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1  | <b>West Chester Area School District Budget Forecast Model</b><br><b><u>Revenue Assumptions</u></b> |                |                |                |                |
| 2  |                                                                                                     |                |                |                |                |
| 3  |                                                                                                     |                |                |                |                |
| 4  |                                                                                                     |                |                |                |                |
| 5  | <b><u>Local</u></b>                                                                                 |                |                |                |                |
|    |                                                                                                     | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 6  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 13 |                                                                                                     |                |                |                |                |
| 14 | <b><u>State</u></b>                                                                                 |                |                |                |                |
|    |                                                                                                     | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 15 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | Rent                                                                                                | \$ 1,093,234   | \$ 1,039,356   | \$ 853,928     | \$ 940,107     |
| 20 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 24 |                                                                                                     |                |                |                |                |
| 25 | <b><u>Federal</u></b>                                                                               |                |                |                |                |
|    |                                                                                                     | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 26 | Title I                                                                                             | \$ 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              | \$230,000         |                      | \$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 ( <i>Enrollment</i> ) | 10.80             |                      | 8.40                | 38.00               | -                   | -                   |
| Headcount Change ( <i>Curricular</i> ) | -                 |                      | 17.00               | -                   | -                   | -                   |
| Change Salary Expense                  | \$889,060         |                      | \$1,479,653         | \$2,106,987         | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                  |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary                | \$68,049          |                      | \$69,818            | \$71,634            | \$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>          |                   |                   |                    |                    |                    |                    |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | 2019-20           | 2019-20           | 2020-21            | 2021-22            | 2022-23            | 2023-24            |
|                                      | Budget            | Projected         | Forecast           | Forecast           | Forecast           | Forecast           |
| Admin Staff                          | 8,700,364         | 8,905,319         | 9,327,294          | 9,705,781          | 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         |
|                                                   |      |      | 11 -  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -           | -            |
| Health                                            | 1110 | 121  | 11A   | -              | 9.53          | 6.80          | -            | 16.33         | -              | 9.53          | 6.80          | -            | 16.33         | -                                     | -             | -           | -            | -           | -            |
| Math                                              | 1110 | 121  | 15    | -              | 29.00         | 38.00         | -            | 67.00         | -              | 29.00         | 39.20         | -            | 68.20         | -                                     | -             | 1.20        | -            | -           | 1.20         |
|                                                   |      |      | 17 -  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -           | -            |
| Phys Ed                                           | 1110 | 121  | 17A   | 10.00          | 7.07          | 13.20         | 1.50         | 31.77         | 10.00          | 7.07          | 13.20         | 1.50         | 31.77         | -                                     | -             | -           | -            | -           | -            |
| Science                                           | 1110 | 121  | 19    | -              | 23.60         | 41.85         | -            | 65.45         | -              | 23.60         | 42.85         | -            | 66.45         | -                                     | -             | 1.00        | -            | -           | 1.00         |
| Social Studies                                    | 1110 | 121  | 20    | -              | 21.80         | 39.00         | -            | 60.80         | -              | 22.80         | 39.00         | -            | 61.80         | -                                     | 1.00          | -           | -            | -           | 1.00         |
| AP Capstone                                       | 1110 | 121  | 25    | -              | -             | 0.40          | -            | 0.40          | -              | -             | 0.40          | -            | 0.40          | -                                     | -             | -           | -            | -           | -            |
|                                                   |      |      | 06A - | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -           | -            |
| Reading Specialist/Teacher                        | 1110 | 121  | 06B   | 21.20          | 14.80         | 3.00          | -            | 39.00         | 21.20          | 14.80         | 3.00          | -            | 39.00         | -                                     | -             | -           | -            | -           | -            |
| Music -Vocal                                      | 1110 | 121  | 16A   | 9.75           | 3.25          | 2.80          | -            | 15.80         | 9.75           | 3.55          | 2.80          | -            | 16.10         | -                                     | 0.30          | -           | -            | -           | 0.30         |
| Music -Instrumental                               | 1110 | 121  | 16B   | 10.00          | 8.00          | 4.00          | -            | 22.00         | 10.00          | 8.00          | 4.00          | -            | 22.00         | -                                     | -             | -           | -            | -           | -            |
| Cyber School                                      | 1110 | 121  | 25    | -              | -             | -             | -            | -             | -              | -             | -             | 4.00         | 4.00          | -                                     | -             | -           | -            | 4.00        | 4.00         |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35    | 3.80           | -             | -             | -            | 3.80          | 3.80           | -             | -             | -            | 3.80          | -                                     | -             | -           | -            | -           | -            |
| Teacher Altrition                                 | 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>4.00</b> | <b>14.50</b> |

| POSITIONS                                                           | Func | Acct | Prog | 2019-20 Actual |               |               |              | Total         | 2020-21 Budget |               |               |              | Total         | Addition/Reductions to 2020-21 Budget |               |             |              |              |             |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|--------------|-------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |             |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 7.20          | 6.40          | -            | 13.60         | -              | 7.20          | 6.40          | -            | 13.60         | -                                     | -             | -           | -            | -            | -           |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 7.40          | 3.80          | -            | 11.20         | -              | 7.70          | 3.80          | -            | 11.50         | -                                     | 0.30          | -           | -            | -            | 0.30        |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 5.70          | -            | 5.70          | -              | -             | 5.70          | -            | 5.70          | -                                     | -             | -           | -            | -            | -           |
| Marketing                                                           | 1320 | 121  | 04   | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                        |      |      |      | -              | <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>-</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>-</b>       | <b>-</b>      | <b>4.30</b>   | <b>-</b>     | <b>4.30</b>   | <b>-</b>       | <b>-</b>      | <b>4.30</b>   | <b>-</b>     | <b>4.30</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     |             |
| <b>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 Acclt                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -            | 6.00          | -              | 3.00          | 3.00          | -            | 6.00          | -                                     | -             | -           | -            | -            | -           |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00          | -            | 6.00          | -              | -             | 6.00          | -            | 6.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Facilities & Operations Dir                                  | 2611 | 151  | 71   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 3.50         | 3.50          | -              | -             | -             | 3.50         | 3.50          | -                                     | -             | -           | -            | -            | -           |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -             | 0.50         | 0.50          | -              | -             | -             | 0.50         | 0.50          | -                                     | -             | -           | -            | -            | -           |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -             | 0.05         | 0.05          | -              | -             | -             | 0.05         | 0.05          | -                                     | -             | -           | -            | -            | -           |
| Sec to ELD & Equity Supervisor                                      | 2260 | 151  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                        |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     |             |
| 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>-</b>                              | <b>-</b>      | <b>-</b>    | <b>1.00</b>  | <b>1.00</b>  |             |



| POSITIONS                                                                 | Func | Acct | Prog | 2019-20 Actual |               |               |               |                 | 2020-21 Budget |               |               |               |                 | Addition/Reductions to 2020-21 Budget |               |             |              |              |          |
|---------------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|--------------|----------|
|                                                                           |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |          |
| 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>     | <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>  | <b>-</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>     | <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>     | <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>     | <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>     | <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>     | <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>-</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>-</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> | <b>-</b> |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs          |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2018-19           | 2019-20           | 2019-20           | 2020-21           | 2021-22           | 2022-23           | 2023-24           |
|                              | <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        | 19,198,252        | 21,941,496        | 24,096,210        | 25,920,293        | 27,882,459        |
| Dental                       | 1,180,517         | 1,424,392         | 1,424,392         | 1,428,060         | 1,489,466         | 1,553,513         | 1,620,315         |
| Vision                       | 195,033           | 208,990           | 208,990           | 209,230           | 214,042           | 218,965           | 224,001           |
| Prescription                 | 4,076,142         | 5,761,415         | 5,761,415         | 5,853,577         | 6,438,934         | 7,082,828         | 7,791,110         |
| 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>70,398,480</b> | <b>75,307,416</b> | <b>80,887,839</b> | <b>85,263,840</b> | <b>89,654,263</b> |
| % Increase                   |                   |                   | 11.39%            | 4.36%             | 7.41%             | 5.41%             | 5.15%             |

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

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

| Net Benefit Costs            |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2018-19           | 2019-20           | 2019-20           | 2020-21           | 2021-22           | 2022-23           | 2023-24           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 13,039,413        | 15,350,542        | 13,722,706        | 16,051,451        | 17,760,289        | 19,104,743        | 20,550,972        |
| Dental                       | 998,797           | 1,339,097         | 1,339,097         | 1,339,097         | 1,396,678         | 1,456,736         | 1,519,375         |
| Vision                       | 166,329           | 198,559           | 198,559           | 198,559           | 203,126           | 207,798           | 212,577           |
| Prescription                 | 3,417,414         | 4,839,799         | 4,839,799         | 4,839,799         | 5,323,779         | 5,856,157         | 6,441,772         |
| 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>63,788,740</b> | <b>68,187,108</b> | <b>73,216,206</b> | <b>76,996,822</b> | <b>80,744,222</b> |
| % Increase                   |                   |                   | 9.88%             | 4.02%             | 7.38%             | 5.16%             | 4.87%             |

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 |
| <b>DUES/FEES - Athletic Fund</b> | \$148,947 | \$131,500 | \$131,500  | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

DEBT SERVICE

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

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

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

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

DEBT SERVICE - INCURRED AFTER ACT 1

| FINANCING AMOUNT & YEAR        | 2019-20 Budget      |             | 2019-20 Projection  |             | 2020-21 Budget      |              | 2021-22 Budget      |             | 2022-23 Budget      |             | 2023-24 Budget      |             |
|--------------------------------|---------------------|-------------|---------------------|-------------|---------------------|--------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| <b>Elementary Debt</b>         |                     |             |                     |             |                     |              |                     |             |                     |             |                     |             |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 398,067          | \$ 5,000    | \$ 208,067          | \$ 5,000    | \$ 380,667          | \$ 650,000   | \$ 354,667          | \$ 650,000  | \$ 332,133          | \$ 520,000  | \$ 308,000          | \$ 645,000  |
| 8/2012 \$21,000,000 GOB 2012A  | \$ 630,000          | \$ -        | \$ 630,000          | \$ -        | \$ 630,000          | \$ -         | \$ 630,000          | \$ -        | \$ 630,000          | \$ 5,000    | \$ 629,850          | \$ 5,000    |
| 2013 \$10,000,000 GOB          | \$ 25,250           | \$ 825,000  | \$ 25,250           | \$ 825,000  | \$ 8,500            | \$ 850,000   | \$ -                | \$ -        | \$ -                | \$ -        | \$ -                | \$ -        |
| \$12,000,000 GOB 2014          | \$ 489,763          | \$ -        | \$ 489,763          | \$ -        | \$ 489,763          | \$ -         | \$ 489,763          | \$ -        | \$ 489,763          | \$ -        | \$ 489,763          | \$ -        |
| 9/2015 \$10,000,000 GOB- 2015A | \$ 257,608          | \$ 5,000    | \$ 257,608          | \$ 5,000    | \$ 257,543          | \$ 5,000     | \$ 257,443          | \$ 5,000    | \$ 257,343          | \$ 5,000    | \$ 257,243          | \$ 5,000    |
| GOB 2016AA                     | \$ 254,513          | \$ 5,000    | \$ 254,513          | \$ 5,000    | \$ 254,412          | \$ 5,000     | \$ 254,312          | \$ 5,000    | \$ 254,175          | \$ 5,000    | \$ 254,038          | \$ 5,000    |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,563          | \$ 5,000    | \$ 237,563          | \$ 5,000    | \$ 237,475          | \$ 5,000     | \$ 237,388          | \$ 5,000    | \$ 237,300          | \$ 5,000    | \$ 237,212          | \$ 5,000    |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,702          | \$ 5,000    | \$ 336,702          | \$ 5,000    | \$ 336,578          | \$ 5,000     | \$ 336,452          | \$ 5,000    | \$ 336,328          | \$ 5,000    | \$ 336,203          | \$ 5,000    |
| 8/2019 \$35,000,000 GOB 2019   | \$ 645,202          | \$ -        | \$ 868,750          | \$ -        | \$ 1,390,000        | \$ 5,000     | \$ 1,389,800        | \$ 5,000    | \$ 1,389,600        | \$ 5,000    | \$ 1,389,400        | \$ 5,000    |
| 10/2021 \$10,000,000 GOB       | \$ -                | \$ -        | \$ -                | \$ -        | \$ -                | \$ -         | \$ 251,220          | \$ -        | \$ 403,746          | \$ 5,000    | \$ 403,610          | \$ 5,000    |
| 1/2023 \$10,000,000 GOB        | \$ -                | \$ -        | \$ -                | \$ -        | \$ -                | \$ -         | \$ -                | \$ -        | \$ 146,721          | \$ -        | \$ 394,175          | \$ 5,000    |
| 12/2023 \$10,000,000 GOB       | \$ -                | \$ -        | \$ -                | \$ -        | \$ -                | \$ -         | \$ -                | \$ -        | \$ -                | \$ -        | \$ 181,082          | \$ -        |
|                                | \$ 3,274,667        | \$ 850,000  | \$ 3,308,215        | \$ 850,000  | \$ 3,984,938        | \$ 1,525,000 | \$ 4,201,045        | \$ 675,000  | \$ 4,477,109        | \$ 555,000  | \$ 4,880,576        | \$ 685,000  |
| <b>Total Elementary Debt</b>   | <b>\$ 4,124,667</b> | <b>\$ -</b> | <b>\$ 4,158,215</b> | <b>\$ -</b> | <b>\$ 5,509,938</b> | <b>\$ -</b>  | <b>\$ 4,876,045</b> | <b>\$ -</b> | <b>\$ 5,032,109</b> | <b>\$ -</b> | <b>\$ 5,565,576</b> | <b>\$ -</b> |

|                       |                     |                   |                     |                   |                     |                     |                     |                   |                     |                   |                     |                   |
|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Total New Debt</b> | <b>\$ 3,274,667</b> | <b>\$ 850,000</b> | <b>\$ 3,308,215</b> | <b>\$ 850,000</b> | <b>\$ 3,984,938</b> | <b>\$ 1,525,000</b> | <b>\$ 4,201,045</b> | <b>\$ 675,000</b> | <b>\$ 4,477,109</b> | <b>\$ 555,000</b> | <b>\$ 4,880,576</b> | <b>\$ 685,000</b> |
|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|

TOTAL DEBT SERVICE

| YEAR                      | 2019-20 Budget      |                     | 2019-20 Projection  |                     | 2020-21 Budget      |                     | 2021-22 Budget |              | 2022-23 Budget |              | 2023-24 Budget |              |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                           | \$10,210,502        | \$16,290,000        | \$10,244,050        | \$16,290,000        | \$10,240,206        | \$16,995,000        | \$9,803,345    | \$17,630,000 | \$9,363,642    | \$18,216,000 | \$8,909,491    | \$18,626,000 |
| <b>Total Debt Service</b> | <b>\$26,800,502</b> | <b>\$26,634,060</b> | <b>\$27,236,206</b> | <b>\$27,433,345</b> | <b>\$27,678,542</b> | <b>\$27,434,491</b> |                |              |                |              |                |              |

Back-End Referendum Exceptions

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

**Index =** 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>-</b>      | <b>-</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>                             | <b>\$ 3,623,924</b>             | <b>\$ 5,282,458</b>             | <b>\$ 4,528,998</b>             | <b>\$ 5,292,090</b>             | <b>\$ 5,292,090</b>                | <b>\$ 4,146,983</b>             | <b>\$ 4,297,559</b>             | <b>\$ 4,443,654</b>             | <b>\$ 5,258,849</b>             |
| <b>Expenditures and Fund Transfers</b>            |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Furniture and Fixtures                            | 62,614                          | 60,000                          | 44,236                          | 60,000                          | 60,000                             | 60,000                          | 60,000                          | 60,000                          | 60,000                          |
| Technology                                        | 2,864,723                       | 3,298,058                       | 5,326,754                       | 4,035,336                       | 2,006,639                          | 4,197,536                       | 3,434,867                       | 3,583,261                       | 4,037,591                       |
| Admin Building                                    | 97,947                          | 132,000                         | 205,245                         | -                               | -                                  | -                               | -                               | -                               | -                               |
| Modular Classrooms- MCH                           | 29,661                          | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| High School Security Cameras                      | 905                             | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| Telephone System                                  | 274,637                         | -                               | 247,296                         | -                               | -                                  | -                               | -                               | -                               | -                               |
| Facility and Other Projects                       | 275,485                         | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| <b>Total Expenditures</b>                         | <b>\$ 3,605,972</b>             | <b>\$ 3,490,058</b>             | <b>\$ 5,823,531</b>             | <b>\$ 4,095,336</b>             | <b>\$ 2,066,639</b>                | <b>\$ 4,257,536</b>             | <b>\$ 3,494,867</b>             | <b>\$ 3,643,261</b>             | <b>\$ 4,097,591</b>             |
| <b>Excess of Revenues over Expenditures</b>       | <b>\$ 17,952</b>                | <b>\$ 1,792,400</b>             | <b>\$ (1,294,533)</b>           | <b>\$ 1,196,754</b>             | <b>\$ 3,225,451</b>                | <b>\$ (110,553)</b>             | <b>\$ 802,692</b>               | <b>\$ 800,393</b>               | <b>\$ 1,161,258</b>             |
| <b>Fund Balance at July 1</b>                     | <b>\$ 22,089,889</b>            | <b>\$ 22,321,074</b>            | <b>\$ 22,107,841</b>            | <b>\$ 22,963,230</b>            | <b>\$ 20,813,308</b>               | <b>\$ 24,038,759</b>            | <b>\$ 23,928,206</b>            | <b>\$ 24,730,899</b>            | <b>\$ 25,531,292</b>            |
| <b>Fund Balance at June 30</b>                    | <b>\$ 22,107,841</b>            | <b>\$ 24,113,474</b>            | <b>\$ 20,813,308</b>            | <b>\$ 24,159,984</b>            | <b>\$ 24,038,759</b>               | <b>\$ 23,928,206</b>            | <b>\$ 24,730,899</b>            | <b>\$ 25,531,292</b>            | <b>\$ 26,692,549</b>            |
| Fund Balance for variable rate debt stabilization | 931,416                         | 931,416                         | 931,416                         | 931,416                         | 931,416                            | 931,416                         | 931,416                         | 931,416                         | 931,416                         |
| Fund Balance for refunding savings                | 16,026,647                      | 16,479,105                      | 16,479,105                      | 16,932,995                      | 16,932,995                         | 17,378,250                      | 17,829,012                      | 18,274,997                      | 19,379,270                      |
| <b>Undesignated Fund Balance at June 30</b>       | <b>\$ 5,149,778</b>             | <b>\$ 6,702,953</b>             | <b>\$ 3,402,787</b>             | <b>\$ 6,295,573</b>             | <b>\$ 6,174,348</b>                | <b>\$ 5,618,540</b>             | <b>\$ 5,970,471</b>             | <b>\$ 6,324,879</b>             | <b>\$ 6,381,863</b>             |
| <b>FUND 27</b>                                    |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| <b>Revenues</b>                                   |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Contribution from General Fund                    | \$ 1,917,732                    | \$ 1,475,264                    | \$ 1,475,264                    | \$ 1,534,522                    | \$ 1,534,522                       | \$ 2,095,558                    | \$ 2,158,424                    | \$ 2,223,177                    | \$ 2,289,872                    |
| Contribution from fund 22                         | -                               | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| Miscellaneous Revenue                             | -                               | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| <b>Expenditures</b>                               |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Facilities Projects                               | \$ 1,918,294                    | \$ 1,855,264                    | \$ 2,084,816                    | \$ 1,534,522                    | \$ 1,679,357                       | \$ 1,694,808                    | \$ 2,158,424                    | \$ 2,223,177                    | \$ 2,289,872                    |
| <b>Undesignated Fund Balance at July 1</b>        | <b>\$ 353,637</b>               | <b>\$ -</b>                     | <b>\$ (255,915)</b>             | <b>\$ -</b>                     | <b>\$ (400,750)</b>                | <b>\$ 0</b>                     | <b>\$ 0</b>                     | <b>\$ 0</b>                     | <b>\$ 0</b>                     |

## 2019-2020 Capital Budget

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

## 2020-2021 Capital Budget

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

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

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

|                                               |                  |
|-----------------------------------------------|------------------|
| <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>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> |
| Current RE Taxes (0% rate incr.)                                  | 166,713        | 171,594        | 173,061        | 175,470        | 176,795        | 176,188        | 177,032        | 177,876        | 178,720        |
| Revenue (Excl Current R.E.T.)                                     | 75,462         | 75,178         | 76,461         | 77,125         | 79,641         | 78,260         | 79,507         | 80,668         | 82,012         |
| State (Other)                                                     | 24,126         | 23,805         | 23,383         | 24,539         | 24,310         | 23,946         | 24,095         | 24,005         | 24,184         |
| PSERS                                                             | 15,078         | 16,010         | 15,828         | 16,975         | 16,919         | 17,774         | 18,936         | 19,743         | 20,458         |
| Federal                                                           | 3,372          | 3,212          | 3,669          | 2,967          | 3,411          | 3,411          | 2,911          | 2,911          | 2,911          |
| 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>Expenses</b>                                                   | <b>239,049</b> | <b>253,401</b> | <b>242,559</b> | <b>261,809</b> | <b>257,222</b> | <b>270,476</b> | <b>286,572</b> | <b>296,418</b> | <b>306,789</b> |
| Salaries                                                          | 93,555         | 96,937         | 95,606         | 99,527         | 98,750         | 103,493        | 108,360        | 110,856        | 113,280        |
| Benefits (without PSERS)                                          | 26,212         | 30,314         | 26,471         | 31,603         | 29,950         | 32,639         | 35,345         | 37,510         | 39,828         |
| PSERS                                                             | 30,058         | 32,019         | 31,585         | 33,951         | 33,839         | 35,548         | 37,872         | 39,487         | 40,917         |
| Debt Service                                                      | 24,856         | 25,773         | 25,572         | 26,501         | 26,534         | 27,235         | 27,433         | 27,579         | 27,434         |
| Transfer to Capital Reserve                                       | 5,135          | 5,258          | 5,258          | 5,452          | 5,452          | 6,168          | 6,381          | 6,592          | 7,474          |
| 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>        |                |                |                |                |                |                |                |                |                |
| Deficit                                                           |                |                |                |                |                | (16,027)       | (30,033)       | (37,874)       | (46,056)       |
| Change in Fund Balance                                            |                |                |                |                |                | 11,159         | 4,500          | -              | -              |
| Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (4,868)        | (25,533)       | (37,874)       | (46,056)       |
| Prior Year Gap Reduction                                          |                |                |                |                |                | -              | 4,868          | 25,533         | 37,874         |
| Net Gap no Incr in R.E Taxes no Exceptions                        |                |                |                |                |                | (4,868)        | (20,665)       | (12,341)       | (8,182)        |
| <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                |                |                |                |
| Deficit                                                           |                |                |                |                |                | (16,027)       | (30,033)       | (37,874)       | (46,056)       |
| Change in Fund Balance                                            |                |                |                |                |                | 11,159         | 4,500          | -              | -              |
| Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (4,868)        | (25,533)       | (37,874)       | (46,056)       |
| Act 1 Increase                                                    |                |                |                |                |                | 4,868          | 4,603          | 4,625          | 4,647          |
| Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 4,868          | 9,470          | 14,095         |
| Cumulative Gap at Millage Index                                   |                |                |                |                |                | (0)            | (16,062)       | (23,779)       | (27,315)       |
| Prior Year Gap elimination                                        |                |                |                |                |                | -              | 0              | 16,062         | 23,779         |
| Net Gap at Millage Index (no exceptions)                          |                |                |                |                |                | (0)            | (16,062)       | (7,717)        | (3,535)        |
| <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                |                |                |                |
| Deficit                                                           |                |                |                |                |                | (16,027)       | (30,033)       | (37,874)       | (46,056)       |
| Change in Fund Balance                                            |                |                |                |                |                | 11,159         | 4,500          | -              | -              |
| Cumulative Gap at Millage Index                                   |                |                |                |                |                | (4,868)        | (25,533)       | (37,874)       | (46,056)       |
| Act 1 Increase                                                    |                |                |                |                |                | 4,868          | 4,603          | 4,625          | 4,647          |
| Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 4,868          | 9,470          | 14,095         |
| Cumulative Gap at Millage Index                                   |                |                |                |                |                | (0)            | (16,062)       | (23,779)       | (27,315)       |
| Act 1 Exceptions                                                  |                |                |                |                |                | -              | 461            | 460            | 350            |
| Add'l Revenue from Prior Year exception allowance                 |                |                |                |                |                | -              | -              | 461            | 922            |
| Cumulative Gap at Millage Index and Exceptions                    |                |                |                |                |                | -              | (15,601)       | (22,857)       | (26,043)       |
| Prior Year Gap elimination                                        |                |                |                |                |                | -              | -              | 15,601         | 22,857         |
| Net Gap at Millage Index - with exceptions                        |                |                |                |                |                | -              | (15,601)       | (7,256)        | (3,186)        |
| <b>Expenses % Increase</b>                                        |                |                |                |                |                |                |                |                |                |
| Salaries                                                          | 2.63%          |                | 2.19%          |                | 3.29%          | 4.80%          | 4.70%          | 2.30%          | 2.19%          |
| Benefits (without PSERS)                                          | -2.66%         |                | 0.99%          |                | 13.14%         | 8.98%          | 8.29%          | 6.13%          | 6.18%          |
| PSERS                                                             | 11.04%         |                | 5.08%          |                | 7.14%          | 5.05%          | 6.54%          | 4.26%          | 3.62%          |
| Debt Service                                                      | 3.20%          |                | 2.88%          |                | 3.76%          | 2.64%          | 0.73%          | 0.53%          | -0.52%         |
| Other                                                             | -1.20%         |                | -1.97%         |                | 7.97%          | 4.30%          | 8.85%          | 4.51%          | 4.65%          |
| <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>8.9%</b>    |
| <b>Act 1 Exceptions</b>                                           |                |                |                |                |                |                | 461            | 460            | 350            |
| PSERS                                                             |                |                |                |                |                |                | -              | -              | -              |
| Special Ed                                                        |                |                |                |                |                |                | 461            | 460            | 350            |
| <b>Fund Balance</b>                                               |                |                |                |                |                |                |                |                |                |
| Beginning Fund Balance                                            | 28,780         |                | 31,906         |                | 38,869         | 38,083         | 26,923         | 22,423         | 22,423         |
| Transfer (to)/from Operating Budget                               | (3,126)        |                | (6,962)        |                | 786            | 11,159         | 4,500          | -              | -              |
| Ending Fund Balance                                               | 31,906         |                | 38,869         |                | 38,083         | 26,923         | 22,423         | 22,423         | 22,423         |
| Fund Balance - Designation PSERS                                  | -              |                | -              |                | -              | -              | -              | -              | -              |
| Fund Balance - Designation - Health Care Stabilization            | 4,159.9        |                | 4,159.9        |                | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        |
| Fund Balance - Designation - Millage Rate Stabilization           | 11,304.1       |                | 13,945.5       |                | 12,159.3       | -              | -              | -              | -              |
| Fund Balance - Designation- Alternative Education                 | 676.0          |                | 1,000.0        |                | 1,000.0        | 1,000.0        | 1,000.0        | 1,000.0        | 1,000.0        |
| Fund Balance - Designation- Enrollment Growth                     | -              |                | 2,500.0        |                | 3,500.0        | 4,500.0        | -              | -              | -              |
| Fund Balance - Designation - Athletic Fund                        | 69.8           |                | 83.6           |                | 83.6           | 83.6           | 83.6           | 83.6           | 83.6           |
| <b>Year End Unassigned/Undesig. FB</b>                            | <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>  |
| <b>% of Expenses</b>                                              | <b>6.6%</b>    |                | <b>7.1%</b>    |                | <b>6.7%</b>    | <b>6.4%</b>    | <b>6.0%</b>    | <b>5.8%</b>    | <b>5.6%</b>    |
| <b>Capital Reserves</b>                                           |                |                |                |                |                |                |                |                |                |
| Beginning Fund Balance                                            | 22,090         |                | 22,108         |                | 20,813         | 24,039         | 23,928         | 24,731         | 25,531         |
| Inflow                                                            | 3,624          |                | 4,529          |                | 5,292          | 4,147          | 4,298          | 4,444          | 5,259          |
| Outflow                                                           | 3,606          |                | 5,824          |                | 2,067          | 4,258          | 3,495          | 3,643          | 4,098          |
| <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>  |
| Year End Designated                                               | 16,958         |                | 17,411         |                | 17,864         | 18,310         | 18,760         | 19,206         | 20,311         |
| Year End Unassigned/Undesig. FB                                   | 5,150          |                | 3,403          |                | 6,174          | 5,619          | 5,970          | 6,325          | 6,382          |
| <b>Act 1 index Assumptions</b>                                    |                |                |                |                |                | 2.3%           | 2.6%           | 2.6%           | 2.6%           |

**West Chester Area School District  
2020-21 Preliminary Budget  
Expense Summary**

|                                                  | <b>Preliminary<br/>Budget<br/><u>2020-21</u></b> | <b>Budget<br/><u>2019-20</u></b> | <b>Projection<br/><u>2019-20</u></b> | <b>Budget to Budget<br/><u>Incr./ (Decr.)</u></b> |             |
|--------------------------------------------------|--------------------------------------------------|----------------------------------|--------------------------------------|---------------------------------------------------|-------------|
| Staff Expenses Excluding Retirement              | \$136,132                                        | \$131,130                        | \$128,700                            | \$5,003                                           | 3.8%        |
| Retirement                                       | \$35,548                                         | \$33,951                         | \$33,839                             | \$1,597                                           | 4.7%        |
| Professional Student Services                    | \$17,498                                         | \$18,269                         | \$17,969                             | (\$771)                                           | -4.2%       |
| Other Professional Services                      | \$3,365                                          | \$3,489                          | \$3,553                              | (\$124)                                           | -3.6%       |
| Utilities/ Leases/Other                          | \$4,164                                          | \$4,057                          | \$4,057                              | \$107                                             | 2.6%        |
| Tuitions to Other Schools/Institutions           | \$15,687                                         | \$15,880                         | \$14,030                             | (\$192)                                           | -1.2%       |
| Transportation & Other Contracted Services       | \$16,705                                         | \$15,661                         | \$15,661                             | \$1,043                                           | 6.7%        |
| Heating Fuel/Maintenance/Office Supplies         | \$1,858                                          | \$1,815                          | \$1,815                              | \$43                                              | 2.3%        |
| Instructional Books/Supplies                     | \$4,978                                          | \$4,551                          | \$4,558                              | \$428                                             | 9.4%        |
| Dues & Fees                                      | \$659                                            | \$608                            | \$608                                | \$51                                              | 8.3%        |
| Debt Service & Property                          | \$27,714                                         | \$26,948                         | \$26,981                             | \$766                                             | 2.8%        |
| Transfers to Other Funds *                       | \$6,168                                          | \$5,452                          | \$5,452                              | \$716                                             | 13.1%       |
| <b>Total General Fund Budget</b>                 | <b>\$270,476</b>                                 | <b>\$261,809</b>                 | <b>\$257,222</b>                     | <b>\$8,667</b>                                    | <b>3.3%</b> |
|                                                  |                                                  |                                  | (\$4,587)                            |                                                   |             |
| *                                                |                                                  |                                  |                                      |                                                   |             |
| Transfer to Capital Projects                     | \$3,627                                          | \$3,463                          | \$3,463                              | \$164                                             |             |
| Transfer to Capital Reserve Refunding Savings    | \$445                                            | \$454                            | \$454                                | (\$9)                                             |             |
| Transfer to Capital Reserve Millage Contribution | <u>\$2,096</u>                                   | <u>\$1,535</u>                   | <u>\$1,535</u>                       | <u>\$561</u>                                      |             |
|                                                  | \$6,168                                          | \$5,452                          | \$5,452                              | \$716                                             |             |

**West Chester Area School District  
2020-21 Preliminary Budget  
Revenue Summary**

| <b>Revenue Category</b>                     | <b>Preliminary</b>        |                           | <b>Projection<br/>2019-20</b> | <b>Budget to<br/>Budget<br/>Incr./.(Decr.)</b> |       | <b>Budget to<br/>Projection<br/>Incr./.(Decr.)</b> |        |
|---------------------------------------------|---------------------------|---------------------------|-------------------------------|------------------------------------------------|-------|----------------------------------------------------|--------|
|                                             | <b>Budget<br/>2020-21</b> | <b>Budget<br/>2019-20</b> |                               |                                                |       |                                                    |        |
| <b>Current Real Estate Taxes *</b>          | \$176,189                 | \$175,470                 | \$176,795                     | \$719                                          | 0.4%  | (\$606)                                            | -0.3%  |
| <b>Delinquent Taxes</b>                     | \$2,859                   | \$2,859                   | \$2,859                       | \$0                                            | 0.0%  | \$0                                                | 0.0%   |
| <b>Interim Real Estate Taxes</b>            | \$1,312                   | \$1,186                   | \$1,186                       | \$126                                          | 10.6% | \$126                                              | 10.6%  |
| <b>Earned Income Taxes</b>                  | \$22,093                  | \$21,767                  | \$22,167                      | \$327                                          | 1.5%  | (\$74)                                             | -0.3%  |
| <b>Real Estate Transfer Taxes</b>           | \$4,482                   | \$4,395                   | \$5,045                       | \$88                                           | 2.0%  | (\$562)                                            | -12.8% |
|                                             | \$27,888                  | \$27,348                  | \$28,398                      | \$540                                          | 2.0%  | (\$510)                                            | -1.9%  |
| <b>Other Local Revenue</b>                  | \$2,382                   | \$2,437                   | \$3,743                       | (\$55)                                         | -2.3% | (\$1,361)                                          | -55.9% |
| <b>Total Local Revenue</b>                  | \$209,317                 | \$208,113                 | \$211,795                     | \$1,204                                        | 0.6%  | (\$2,477)                                          | -1.2%  |
| <b>State Subsidies Excluding Retirement</b> | \$23,946                  | \$24,539                  | \$24,310                      | (\$593)                                        | -2.4% | (\$364)                                            | -1.5%  |
| <b>Retirement Subsidy</b>                   | \$17,774                  | \$16,975                  | \$16,920                      | \$799                                          | 4.7%  | \$855                                              | 5.0%   |
| <b>Federal Subsidies</b>                    | \$3,411                   | \$2,967                   | \$3,411                       | \$444                                          | 15.0% | \$0                                                | 0.0%   |
| <b>Total Revenue</b>                        | \$254,449                 | \$252,595                 | \$256,436                     | \$1,854                                        | 0.7%  | (\$1,986)                                          | -0.8%  |

\*- 2020-21 Current Real Estate Taxes shown at 0% tax increase

**West Chester Area School District  
2018-19 Preliminary Budget Summary**

|                                  | 2020-21<br>Preliminary<br>Budget | 2019-20<br>Budget | Incr./(Decr.) |      |
|----------------------------------|----------------------------------|-------------------|---------------|------|
| Expenses                         | 270,476                          | 261,809           | 8,667         | 3.3% |
| Revenues                         | 254,448                          | 252,595           | 1,854         | 0.7% |
| <b>Deficit/ (Surplus)</b>        | <b>16,027</b>                    | <b>9,215</b>      | <b>6,813</b>  |      |
| Tax Increase- Act 1 Index (2.6%) | 4,868                            |                   |               |      |
| Tax Increase- Act 1 Exceptions   | -                                |                   |               |      |
| <b>Total Tax Increase (2.6%)</b> | <b>4,868</b>                     |                   |               |      |
| Remaining Deficit                | 11,159                           |                   |               |      |
| Planned use of Fund Balance      | (11,159)                         |                   |               |      |
| <b>Deficit</b>                   | <b>0</b>                         |                   |               |      |

|                                     | 2020-21<br>Preliminary<br>Budget | 2019-20<br>Budget | Incr./(Decr.) |
|-------------------------------------|----------------------------------|-------------------|---------------|
| <b><u>Year End Fund Balance</u></b> |                                  |                   |               |
| Undesignated Fund Balance           | 17,180                           | 15,697            | 1,483         |
| Future Enrollment Growth            | 4,500                            | 2,000             | 2,500         |
| Health Care                         | 4,160                            | 4,160             | -             |
| Millage Stabilization               | -                                | -                 | -             |
| Alternative Education               | 1,000                            | 676               | 324           |
| Athletic Fund                       | 84                               | 70                | 14            |
|                                     | <b>26,923</b>                    | <b>22,602</b>     | <b>4,321</b>  |

|                                     | 2020-21<br>Preliminary<br>Budget | 2019-20<br>Projected | Incr./(Decr.)   |
|-------------------------------------|----------------------------------|----------------------|-----------------|
| <b><u>Year End Fund Balance</u></b> |                                  |                      |                 |
| Undesignated Fund Balance           | 17,180                           | 17,180               | -               |
| Future Enrollment Growth            | 4,500                            | 3,500                | 1,000           |
| Health Care                         | 4,160                            | 4,160                | -               |
| Millage Stabilization               | -                                | 12,159               | (12,159)        |
| Alternative Education               | 1,000                            | 1,000                | -               |
| Athletic Fund                       | 84                               | 84                   | -               |
|                                     | <b>26,923</b>                    | <b>38,083</b>        | <b>(11,159)</b> |

**WEST CHESTER AREA SCHOOL DISTRICT**  
**Resolution to Adopt Proposed Final Budget for 2020-2021 Fiscal Year**

**Whereas**, School Code section 687, 24 P.S. § 6-687, requires the School Board to adopt a Proposed Final Budget for the 2020-2021 fiscal year no later than May 31, 2020; and

**Whereas**, School Code section 687 requires the School Board to adopt a Final Budget for the 2020-21 fiscal year no later than June 30, 2020; and

**Whereas**, the 2020-21 Proposed Final Budget is required to be prepared on Pennsylvania Department of Education (PDE) form 2028; and

**Whereas**, School Code section 687 requires that the Proposed Final Budget be made available for public inspection at least twenty (20) days prior to adoption of the Final Budget; and

**Whereas**, School Code section 687 requires ten (10) days public notice prior to the adoption of the Final Budget; and

**Now Therefore be it RESOLVED**, this 27<sup>TH</sup> day of April 2020 by the West Chester Area School District School Board, that:

1. The Proposed Final Budget of the School District for the 2020-2021 fiscal year on form PDE 2028 is attached to this Resolution and shall be adopted as the Proposed Final Budget of the School District for the 2020-2021 fiscal year.
2. The Proposed Final Budget for the 2020-2021 fiscal year shall be made available for public inspection on May 4, 2020 at the school district offices, 782 Springdale Drive, Exton, PA 19341.
3. At least ten (10) days before the date scheduled for adoption of the Final Budget, the Secretary shall advertise public Notice of the proposed date, time and place for the meeting for the adoption of the Final Budget.
4. The public Notice shall be advertised once in a newspaper of general circulation and shall be posted conspicuously at the School District offices.
5. The Administration and School Board will continue to review budget components, and the Proposed Final Budget may be revised prior to adoption as the Final Budget for the 2020-2021 fiscal year.
6. School District officials are directed to take all action necessary or appropriate to carry out the intent of this Resolution; including but not limited to making the required certification to PDE.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Linda P. Cherashore, Secretary

By: \_\_\_\_\_  
Chris McCune, President

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Justin Matys

(484)266-1021

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

jmatys@wcasd.net

\_\_\_\_\_  
Email Address

Proposed Final

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

|                                           |                     |                    |
|-------------------------------------------|---------------------|--------------------|
| SCHOOL DISTRICT :<br>West Chester Area SD | COUNTY :<br>Chester | AUN :<br>124159002 |
|-------------------------------------------|---------------------|--------------------|

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

| Total Budgeted Expenditures           | Fund Balance % Limit<br>(less than or equal to) |
|---------------------------------------|-------------------------------------------------|
| Less Than or Equal to \$11,999,999    | 12.0%                                           |
| Between \$12,000,000 and \$12,999,999 | 11.5%                                           |
| Between \$13,000,000 and \$13,999,999 | 11.0%                                           |
| Between \$14,000,000 and \$14,999,999 | 10.5%                                           |
| Between \$15,000,000 and \$15,999,999 | 10.0%                                           |
| Between \$16,000,000 and \$16,999,999 | 9.5%                                            |
| Between \$17,000,000 and \$17,999,999 | 9.0%                                            |
| Between \$18,000,000 and \$18,999,999 | 8.5%                                            |
| Greater Than or Equal to \$19,000,000 | 8.0%                                            |

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)? Yes  No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

|                                                                                   |             |
|-----------------------------------------------------------------------------------|-------------|
| Total Budgeted Expenditures                                                       | \$270475511 |
| Ending Unassigned Fund Balance                                                    | \$17179813  |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 6.4%        |

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes  No

**I hereby certify that the above information is accurate and complete.**

|                             |      |
|-----------------------------|------|
| SIGNATURE OF SUPERINTENDENT | DATE |
|-----------------------------|------|

DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

|                                                       |                            |                                  |
|-------------------------------------------------------|----------------------------|----------------------------------|
| <b>School District Name :</b><br>West Chester Area SD | <b>County :</b><br>Chester | <b>AUN Number :</b><br>124159002 |
|-------------------------------------------------------|----------------------------|----------------------------------|

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

|                                                |             |
|------------------------------------------------|-------------|
| <b>SIGNATURE OF SCHOOL BOARD<br/>PRESIDENT</b> | <b>DATE</b> |
|------------------------------------------------|-------------|

**DUE DATE:            IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Proposed Final



| <u>Val Number</u> | <u>Description</u>                                                                                                                                                                                                       | <u>Justification</u>                                                                                                                        |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| 1010              | Budget Approval Date is required before submission on Contact Screen and cannot be a future date.                                                                                                                        |                                                                                                                                             |
| 1790              | Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.<br><br>Line (u) of RETR Report: \$60,035.00<br>Approved Referendum Exception Amt: \$0.00 | The District will continue to analyze the budget and make adjustments as necessary                                                          |
| 8060              | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.                                                                                     | The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases. |
| 8080              | Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.                                                              | Carried over for future years                                                                                                               |
| 8150              | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.                                                                                | Committed for Health Care Stabilization                                                                                                     |
| 8160              | Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.                                                                                 | Assigned for Athletics, Alternative Education and Enrollment Growth                                                                         |

Proposed Final

| <u>ITEM</u>                                                                                                                                        | <u>AMOUNTS</u>              |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>       |                             |
| 0810 Nonspendable Fund Balance                                                                                                                     |                             |
| 0820 Restricted Fund Balance                                                                                                                       |                             |
| 0830 Committed Fund Balance                                                                                                                        | 4,159,909                   |
| 0840 Assigned Fund Balance                                                                                                                         | 16,742,906                  |
| 0850 Unassigned Fund Balance                                                                                                                       | 17,179,813                  |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b><u>\$38,082,628</u></b>  |
| <b>Estimated Revenues And Other Financing Sources</b>                                                                                              |                             |
| 6000 Revenue from Local Sources                                                                                                                    | 215,615,839                 |
| 7000 Revenue from State Sources                                                                                                                    | 41,720,537                  |
| 8000 Revenue from Federal Sources                                                                                                                  | 1,979,805                   |
| 9000 Other Financing Sources                                                                                                                       |                             |
| <b>Total Estimated Revenues And Other Financing Sources</b>                                                                                        | <b><u>\$259,316,181</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>                                             | <b><u>\$297,398,809</u></b> |

Proposed Final

|                                                                                                   | <u>Amount</u>        |
|---------------------------------------------------------------------------------------------------|----------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 |                      |
| 6111 Current Real Estate Taxes                                                                    | 181,055,654          |
| 6112 Interim Real Estate Taxes                                                                    | 1,311,967            |
| 6113 Public Utility Realty Taxes                                                                  | 180,000              |
| 6150 Current Act 511 Taxes - Proportional Assessments                                             | 26,575,872           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                          | 2,858,800            |
| 6500 Earnings on Investments                                                                      | 1,015,000            |
| 6700 Revenues from LEA Activities                                                                 | 196,500              |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                                      | 1,431,536            |
| 6910 Rentals                                                                                      | 400,000              |
| 6920 Contributions and Donations from Private Sources                                             | 11,000               |
| 6940 Tuition from Patrons                                                                         | 118,510              |
| 6990 Refunds and Other Miscellaneous Revenue                                                      | 461,000              |
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 | <b>\$215,615,839</b> |
| <b>REVENUE FROM STATE SOURCES</b>                                                                 |                      |
| 7111 Basic Education Funding-Formula                                                              | 8,810,298            |
| 7160 Tuition for Orphans Subsidy                                                                  | 290,000              |
| 7271 Special Education funds for School-Aged Pupils                                               | 5,899,089            |
| 7311 Pupil Transportation Subsidy                                                                 | 1,914,089            |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                                    | 1,346,000            |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                            | 1,093,234            |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                             | 252,545              |
| 7505 Ready to Learn Block Grant                                                                   | 399,095              |
| 7810 State Share of Social Security and Medicare Taxes                                            | 3,942,081            |
| 7820 State Share of Retirement Contributions                                                      | 17,774,106           |
| <b>REVENUE FROM STATE SOURCES</b>                                                                 | <b>\$41,720,537</b>  |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                               |                      |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged                      | 598,796              |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals     | 236,948              |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 91,336               |
| 8517 NCLB, Title IV - 21st Century Schools                                                        | 52,725               |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)            | 970,000              |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program             | 30,000               |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                               | <b>\$1,979,805</b>   |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>                                                 | <b>259,316,181</b>   |

Proposed Final

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$181,055,904

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$181,055,904

Approx. Tax Levy for Tax Rate Calculation:

\$187,622,698

|                                                       | Chester          | Delaware       | Total            |
|-------------------------------------------------------|------------------|----------------|------------------|
| <b>2019-20 Data</b>                                   |                  |                |                  |
| a. Assessed Value                                     | \$7,902,001,637  | \$647,545,414  | \$8,549,547,051  |
| b. Real Estate Mills                                  | 21.6622          | 16.2597        |                  |
| <b>I. 2020-21 Data</b>                                |                  |                |                  |
| c. 2018 STEB Market Value                             | \$13,366,029,926 | \$841,145,975  | \$14,207,175,901 |
| d. Assessed Value                                     | \$7,942,001,637  | \$648,045,414  | \$8,590,047,051  |
| e. Assessed Value of New Constr/ Renov                | \$0              | \$0            | \$0              |
| <b>2019-20 Calculations</b>                           |                  |                |                  |
| f. 2019-20 Tax Levy                                   | \$171,174,740    | \$10,528,894   | \$181,703,634    |
| (a * b)                                               |                  |                |                  |
| <b>2020-21 Calculations</b>                           |                  |                |                  |
| g. Percent of Total Market Value                      | 94.07943%        | 5.92057%       | 100.00000%       |
| <b>II.</b>                                            |                  |                |                  |
| h. Rebalanced 2019-20 Tax Levy                        | \$170,945,743    | \$10,757,891   | \$181,703,634    |
| (f Total * g)                                         |                  |                |                  |
| i. Base Mills Subject to Index                        | 21.6622          | 16.6133        |                  |
| (h / a * 1000) if no reassessment                     |                  |                |                  |
| (h / (d-e) * 1000) if reassessment                    |                  |                |                  |
| <b>Calculation of Tax Rates and Levies Generated</b>  |                  |                |                  |
| j. Weighted Avg. Collection Percentage                | 96.50000%        | 96.50000%      | 96.50000%        |
| k. Tax Levy Needed                                    | \$176,514,365    | \$11,108,333   | \$187,622,698    |
| (Approx. Tax Levy * g)                                |                  |                |                  |
| <b>I. 2020-21 Real Estate Tax Rate</b>                | <b>22.2254</b>   | <b>17.1412</b> |                  |
| (k / d * 1000)                                        |                  |                |                  |
| <b>III.</b>                                           |                  |                |                  |
| m. Tax Levy Generated by Mills                        | \$176,514,163    | \$11,108,276   | \$187,622,439    |
| (l / 1000 * d)                                        |                  |                |                  |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                  |                | \$187,622,439    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                  |                |                  |
| o. Net Tax Revenue Generated By Mills                 |                  |                | \$181,055,654    |
| (n * Est. Pct. Collection)                            |                  |                |                  |

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$181,055,904

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$181,055,904

Approx. Tax Levy for Tax Rate Calculation:

\$187,622,698

|                                                                 | Chester       | Delaware     | Total         |
|-----------------------------------------------------------------|---------------|--------------|---------------|
| <b>Index Maximums</b>                                           |               |              |               |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 22.2254       | 17.0452      |               |
| q. Mills In Excess of Index<br>(if l > p), (l - p))             | 0.0000        | 0.0960       |               |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$176,514,163 | \$11,046,064 | \$187,560,227 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | Yes           | No           |               |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0           | \$62,212     | \$62,212      |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0           | \$60,035     | \$60,035      |

**Information Related to Property Tax Relief**

|                                               |        |        |     |
|-----------------------------------------------|--------|--------|-----|
| V. Assessed Value Exclusion per Homestead     | \$0.00 | \$0.00 |     |
| Number of Homestead/Farmstead Properties      |        |        |     |
| Median Assessed Value of Homestead Properties |        |        | \$1 |

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$181,055,904

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$181,055,904

Approx. Tax Levy for Tax Rate Calculation:

\$187,622,698

Chester

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Lowering RE Tax Rate

\$0

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

**Amount of Tax Relief from State/Local Sources**

**\$0**

Proposed Final

CODE

6111 Current Real Estate Taxes

| <u>County Name</u> | <u>Taxable Assessed Value</u> | <u>Real Estate Mills</u> | <u>Tax Levy Generated by Mills</u> | <u>Amount of Tax Relief for Homestead Exclusions</u> | <u>Tax Levy Minus Homestead Exclusions</u> | <u>Percent Collected</u> | <u>Net Tax Revenue Generated By Mills</u> |
|--------------------|-------------------------------|--------------------------|------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|-------------------------------------------|
| Chester            | 7,942,001,637                 | 22.2254                  | 176,514,163                        |                                                      |                                            | 96.50000%                |                                           |
| Delaware           | 648,045,414                   | 17.1412                  | 11,108,276                         |                                                      |                                            | 96.50000%                |                                           |
| <b>Totals:</b>     | <b>8,590,047,051</b>          |                          | <b>187,622,439</b>                 | -                                                    | 0 =                                        | 187,622,439 X            | 96.50000% = 181,055,654                   |

|                                                              | <u>Rate</u> |                              | <u>Estimated Revenue</u> |
|--------------------------------------------------------------|-------------|------------------------------|--------------------------|
| 6120 <u>Current Per Capita Taxes, Section 679</u>            | \$0.00      |                              | 0                        |
| 6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>    | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          |
| 6141 Current Act 511 Per Capita Taxes                        | \$0.00      | \$0.00                       | 0                        |
| 6142 Current Act 511 Occupation Taxes – Flat Rate            | \$0.00      | \$0.00                       | 0                        |
| 6143 Current Act 511 Local Services Taxes                    | \$0.00      | \$0.00                       | 0                        |
| 6144 Current Act 511 Trailer Taxes                           | \$0.00      | \$0.00                       | 0                        |
| 6145 Current Act 511 Business Privilege Taxes – Flat Rate    | \$0.00      | \$0.00                       | 0                        |
| 6146 Current Act 511 Mechanical Device Taxes – Flat Rate     | \$0.00      | \$0.00                       | 0                        |
| 6149 Current Act 511 Taxes, Other Flat Rate Assessments      | \$0.00      | \$0.00                       | 0                        |
| <b>Total Current Act 511 Taxes– Flat Rate Assessments</b>    |             |                              | <b>0</b>                 |
| 6150 <u>Current Act 511 Taxes – Proportional Assessments</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          |
| 6151 Current Act 511 Earned Income Taxes                     | 0.500%      | 0.000%                       | 22,093,450               |
| 6152 Current Act 511 Occupation Taxes                        | 0.000       | 0.000                        | 0                        |
| 6153 Current Act 511 Real Estate Transfer Taxes              | 0.500%      | 0.000%                       | 4,482,422                |
| 6154 Current Act 511 Amusement Taxes                         | 0.000%      | 0.000%                       | 0                        |
| 6155 Current Act 511 Business Privilege Taxes                | 0.000       | 0.000                        | 0                        |
| 6156 Current Act 511 Mechanical Device Taxes – Percentage    | 0.000%      | 0.000%                       | 0                        |
| 6157 Current Act 511 Mercantile Taxes                        | 0.000       | 0.000                        | 0                        |
| 6159 Current Act 511 Taxes, Other Proportional Assessments   | 0           | 0                            | 0                        |
| <b>Total Current Act 511 Taxes– Proportional Assessments</b> |             |                              | <b>26,575,872</b>        |
| <b>Total Act 511, Current Taxes</b>                          |             |                              | <b>26,575,872</b>        |
| <b>Act 511 Tax Limit --&gt;</b>                              |             | <b>14,207,175,901 X</b>      | <b>12</b>                |
|                                                              |             | <b>Market Value</b>          | <b>Mills</b>             |
|                                                              |             |                              | <b>170,486,111</b>       |
|                                                              |             |                              | <b>(511 Limit)</b>       |

| Tax Function | Description                                             | Tax Rate Charged in: |         |                        | Less than or equal to Index | Index | Additional Tax Rate Charged in: |         | Percent Change in Rate | Less than or equal to Index |
|--------------|---------------------------------------------------------|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|------------------------|-----------------------------|
|              |                                                         | 2019-20 (Rebalanced) | 2020-21 | Percent Change in Rate |                             |       | 2019-20 (Rebalanced)            | 2020-21 |                        |                             |
| 6111         | <u>Current Real Estate Taxes</u>                        |                      |         |                        |                             |       |                                 |         |                        |                             |
|              | Chester                                                 | 21.6622              | 22.2254 | 2.60%                  | Yes                         | 2.6%  |                                 |         |                        |                             |
|              | Delaware                                                | 16.6133              | 17.1412 | 3.18%                  | No                          | 2.6%  |                                 |         |                        |                             |
|              | <u>Current Act 511 Taxes – Proportional Assessments</u> |                      |         |                        |                             |       |                                 |         |                        |                             |
| 6151         | Current Act 511 Earned Income Taxes                     | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 2.6%  |                                 |         |                        |                             |
| 6153         | Current Act 511 Real Estate Transfer Taxes              | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 2.6%  |                                 |         |                        |                             |

Proposed Final



| <u>Description</u>                                           | <u>Amount</u>        |
|--------------------------------------------------------------|----------------------|
| <b>1000 Instruction</b>                                      |                      |
| 1100 Regular Programs - Elementary / Secondary               | 101,863,908          |
| 1200 Special Programs - Elementary / Secondary               | 42,753,519           |
| 1300 Vocational Education                                    | 6,631,397            |
| 1400 Other Instructional Programs - Elementary / Secondary   | 840,463              |
| 1500 Nonpublic School Programs                               | 75,328               |
| <b>Total Instruction</b>                                     | <b>\$152,164,615</b> |
| <b>2000 Support Services</b>                                 |                      |
| 2100 Support Services - Students                             | 10,366,827           |
| 2200 Support Services - Instructional Staff                  | 6,387,202            |
| 2300 Support Services - Administration                       | 13,187,630           |
| 2400 Support Services - Pupil Health                         | 2,780,552            |
| 2500 Support Services - Business                             | 2,012,242            |
| 2600 Operation and Maintenance of Plant Services             | 19,310,250           |
| 2700 Student Transportation Services                         | 14,983,932           |
| 2800 Support Services - Central                              | 4,069,072            |
| 2900 Other Support Services                                  | 226,867              |
| <b>Total Support Services</b>                                | <b>\$73,324,574</b>  |
| <b>3000 Operation of Non-Instructional Services</b>          |                      |
| 3200 Student Activities                                      | 5,564,783            |
| 3300 Community Services                                      | 151,912              |
| <b>Total Operation of Non-Instructional Services</b>         | <b>\$5,716,695</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>            |                      |
| 5100 Debt Service / Other Expenditures and Financing Uses    | 27,290,206           |
| 5200 Interfund Transfers - Out                               | 6,167,541            |
| 5900 Budgetary Reserve                                       | 5,811,880            |
| <b>Total Other Expenditures and Financing Uses</b>           | <b>\$39,269,627</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b> | <b>\$270,475,511</b> |

Proposed Final

| <u>Description</u>                                                 | <u>Amount</u>        |
|--------------------------------------------------------------------|----------------------|
| <b>1000 Instruction</b>                                            |                      |
| <b>1100 Regular Programs - Elementary / Secondary</b>              |                      |
| 100 Personnel Services - Salaries                                  | 55,688,140           |
| 200 Personnel Services - Employee Benefits                         | 35,017,789           |
| 300 Purchased Professional and Technical Services                  | 2,552,991            |
| 400 Purchased Property Services                                    | 319,987              |
| 500 Other Purchased Services                                       | 5,072,013            |
| 600 Supplies                                                       | 3,118,788            |
| 700 Property                                                       | 61,108               |
| 800 Other Objects                                                  | 33,092               |
| <b>Total Regular Programs - Elementary / Secondary</b>             | <b>\$101,863,908</b> |
| <b>1200 Special Programs - Elementary / Secondary</b>              |                      |
| 100 Personnel Services - Salaries                                  | 13,144,694           |
| 200 Personnel Services - Employee Benefits                         | 8,274,200            |
| 300 Purchased Professional and Technical Services                  | 14,036,279           |
| 400 Purchased Property Services                                    | 5,209                |
| 500 Other Purchased Services                                       | 6,907,189            |
| 600 Supplies                                                       | 227,633              |
| 700 Property                                                       | 84,400               |
| 800 Other Objects                                                  | 73,915               |
| <b>Total Special Programs - Elementary / Secondary</b>             | <b>\$42,753,519</b>  |
| <b>1300 Vocational Education</b>                                   |                      |
| 100 Personnel Services - Salaries                                  | 2,367,066            |
| 200 Personnel Services - Employee Benefits                         | 1,508,271            |
| 300 Purchased Professional and Technical Services                  | 5,700                |
| 400 Purchased Property Services                                    | 1,133                |
| 500 Other Purchased Services                                       | 2,585,213            |
| 600 Supplies                                                       | 143,559              |
| 700 Property                                                       | 18,000               |
| 800 Other Objects                                                  | 2,455                |
| <b>Total Vocational Education</b>                                  | <b>\$6,631,397</b>   |
| <b>1400 Other Instructional Programs - Elementary / Secondary</b>  |                      |
| 100 Personnel Services - Salaries                                  | 41,000               |
| 200 Personnel Services - Employee Benefits                         | 17,302               |
| 300 Purchased Professional and Technical Services                  | 538,018              |
| 400 Purchased Property Services                                    | 145,013              |
| 500 Other Purchased Services                                       | 85,930               |
| 600 Supplies                                                       | 13,200               |
| <b>Total Other Instructional Programs - Elementary / Secondary</b> | <b>\$840,463</b>     |
| <b>1500 Nonpublic School Programs</b>                              |                      |
| 300 Purchased Professional and Technical Services                  | 75,328               |
| <b>Total Nonpublic School Programs</b>                             | <b>\$75,328</b>      |
| <b>Total Instruction</b>                                           | <b>\$152,164,615</b> |
| <b>2000 Support Services</b>                                       |                      |

Proposed Final

## 2020-2021 Final General Fund Budget

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| <u>Description</u>                                  | <u>Amount</u>       |
|-----------------------------------------------------|---------------------|
| <b>2100 Support Services - Students</b>             |                     |
| 100 Personnel Services - Salaries                   | 6,121,552           |
| 200 Personnel Services - Employee Benefits          | 3,876,243           |
| 300 Purchased Professional and Technical Services   | 249,500             |
| 400 Purchased Property Services                     | 1,000               |
| 500 Other Purchased Services                        | 33,998              |
| 600 Supplies                                        | 76,762              |
| 700 Property                                        | 500                 |
| 800 Other Objects                                   | 7,272               |
| <b>Total Support Services - Students</b>            | <b>\$10,366,827</b> |
| <b>2200 Support Services - Instructional Staff</b>  |                     |
| 100 Personnel Services - Salaries                   | 3,167,051           |
| 200 Personnel Services - Employee Benefits          | 2,585,838           |
| 300 Purchased Professional and Technical Services   | 289,534             |
| 400 Purchased Property Services                     | 3,600               |
| 500 Other Purchased Services                        | 64,327              |
| 600 Supplies                                        | 252,726             |
| 700 Property                                        | 5,885               |
| 800 Other Objects                                   | 18,241              |
| <b>Total Support Services - Instructional Staff</b> | <b>\$6,387,202</b>  |
| <b>2300 Support Services - Administration</b>       |                     |
| 100 Personnel Services - Salaries                   | 7,003,552           |
| 200 Personnel Services - Employee Benefits          | 4,457,079           |
| 300 Purchased Professional and Technical Services   | 1,278,038           |
| 400 Purchased Property Services                     | 28,750              |
| 500 Other Purchased Services                        | 217,958             |
| 600 Supplies                                        | 148,078             |
| 700 Property                                        | 1,650               |
| 800 Other Objects                                   | 52,525              |
| <b>Total Support Services - Administration</b>      | <b>\$13,187,630</b> |
| <b>2400 Support Services - Pupil Health</b>         |                     |
| 100 Personnel Services - Salaries                   | 1,659,672           |
| 200 Personnel Services - Employee Benefits          | 1,054,358           |
| 300 Purchased Professional and Technical Services   | 18,950              |
| 400 Purchased Property Services                     | 2,575               |
| 500 Other Purchased Services                        | 4,600               |
| 600 Supplies                                        | 39,422              |
| 700 Property                                        | 300                 |
| 800 Other Objects                                   | 675                 |
| <b>Total Support Services - Pupil Health</b>        | <b>\$2,780,552</b>  |
| <b>2500 Support Services - Business</b>             |                     |
| 100 Personnel Services - Salaries                   | 1,125,435           |
| 200 Personnel Services - Employee Benefits          | 717,097             |
| 300 Purchased Professional and Technical Services   | 57,800              |
| 400 Purchased Property Services                     | 8,600               |

## 2020-2021 Final General Fund Budget

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| <u>Description</u>                                             | <u>Amount</u>       |
|----------------------------------------------------------------|---------------------|
| 500 Other Purchased Services                                   | 20,120              |
| 600 Supplies                                                   | 33,650              |
| 800 Other Objects                                              | 49,540              |
| <b>Total Support Services - Business</b>                       | <b>\$2,012,242</b>  |
| <b>2600 <u>Operation and Maintenance of Plant Services</u></b> |                     |
| 100 Personnel Services - Salaries                              | 8,016,790           |
| 200 Personnel Services - Employee Benefits                     | 5,002,860           |
| 300 Purchased Professional and Technical Services              | 420,000             |
| 400 Purchased Property Services                                | 3,251,900           |
| 500 Other Purchased Services                                   | 630,400             |
| 600 Supplies                                                   | 1,711,800           |
| 700 Property                                                   | 261,500             |
| 800 Other Objects                                              | 15,000              |
| <b>Total Operation and Maintenance of Plant Services</b>       | <b>\$19,310,250</b> |
| <b>2700 <u>Student Transportation Services</u></b>             |                     |
| 100 Personnel Services - Salaries                              | 241,463             |
| 200 Personnel Services - Employee Benefits                     | 153,543             |
| 300 Purchased Professional and Technical Services              | 5,000               |
| 400 Purchased Property Services                                | 3,000               |
| 500 Other Purchased Services                                   | 14,545,026          |
| 600 Supplies                                                   | 34,400              |
| 800 Other Objects                                              | 1,500               |
| <b>Total Student Transportation Services</b>                   | <b>\$14,983,932</b> |
| <b>2800 <u>Support Services - Central</u></b>                  |                     |
| 100 Personnel Services - Salaries                              | 1,980,820           |
| 200 Personnel Services - Employee Benefits                     | 1,258,668           |
| 300 Purchased Professional and Technical Services              | 164,690             |
| 400 Purchased Property Services                                | 251,491             |
| 500 Other Purchased Services                                   | 31,310              |
| 600 Supplies                                                   | 344,543             |
| 800 Other Objects                                              | 37,550              |
| <b>Total Support Services - Central</b>                        | <b>\$4,069,072</b>  |
| <b>2900 <u>Other Support Services</u></b>                      |                     |
| 500 Other Purchased Services                                   | 126,867             |
| 800 Other Objects                                              | 100,000             |
| <b>Total Other Support Services</b>                            | <b>\$226,867</b>    |
| <b>Total Support Services</b>                                  | <b>\$73,324,574</b> |
| <b>3000 <u>Operation of Non-Instructional Services</u></b>     |                     |
| <b>3200 <u>Student Activities</u></b>                          |                     |
| 100 Personnel Services - Salaries                              | 2,935,730           |
| 200 Personnel Services - Employee Benefits                     | 1,392,569           |
| 300 Purchased Professional and Technical Services              | 311,145             |
| 400 Purchased Property Services                                | 141,624             |
| 500 Other Purchased Services                                   | 417,793             |

| <u>Description</u>                                                | <u>Amount</u>        |
|-------------------------------------------------------------------|----------------------|
| 600 Supplies                                                      | 216,492              |
| 700 Property                                                      | 63,435               |
| 800 Other Objects                                                 | 85,995               |
| <b>Total Student Activities</b>                                   | <b>\$5,564,783</b>   |
| <b>3300 Community Services</b>                                    |                      |
| 300 Purchased Professional and Technical Services                 | 145,000              |
| 600 Supplies                                                      | 6,912                |
| <b>Total Community Services</b>                                   | <b>\$151,912</b>     |
| <b>Total Operation of Non-Instructional Services</b>              | <b>\$5,716,695</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>                 |                      |
| <b>5100 Debt Service / Other Expenditures and Financing Uses</b>  |                      |
| 800 Other Objects                                                 | 10,295,206           |
| 900 Other Uses of Funds                                           | 16,995,000           |
| <b>Total Debt Service / Other Expenditures and Financing Uses</b> | <b>\$27,290,206</b>  |
| <b>5200 Interfund Transfers - Out</b>                             |                      |
| 900 Other Uses of Funds                                           | 6,167,541            |
| <b>Total Interfund Transfers - Out</b>                            | <b>\$6,167,541</b>   |
| <b>5900 Budgetary Reserve</b>                                     |                      |
| 800 Other Objects                                                 | 5,811,880            |
| <b>Total Budgetary Reserve</b>                                    | <b>\$5,811,880</b>   |
| <b>Total Other Expenditures and Financing Uses</b>                | <b>\$39,269,627</b>  |
| <b>TOTAL EXPENDITURES</b>                                         | <b>\$270,475,511</b> |

Proposed Final

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

|                                                              |            |            |
|--------------------------------------------------------------|------------|------------|
| General Fund                                                 | 38,082,628 | 26,923,298 |
| Public Purpose (Expendable) Trust Fund                       |            |            |
| Other Comptroller-Approved Special Revenue Funds             |            |            |
| Athletic / School-Sponsored Extra Curricular Activities Fund |            |            |
| Capital Reserve Fund - § 690, §1850                          |            |            |
| Capital Reserve Fund - § 1431                                | 24,038,759 | 23,928,206 |
| Other Capital Projects Fund                                  |            |            |
| Debt Service Fund                                            |            |            |
| Food Service / Cafeteria Operations Fund                     |            |            |
| Child Care Operations Fund                                   |            |            |
| Other Enterprise Funds                                       |            |            |
| Internal Service Fund                                        |            |            |
| Private Purpose Trust Fund                                   |            |            |
| Investment Trust Fund                                        |            |            |
| Pension Trust Fund                                           |            |            |
| Activity Fund                                                |            |            |
| Other Agency Fund                                            |            |            |
| Permanent Fund                                               |            |            |

|                                              |                     |                     |
|----------------------------------------------|---------------------|---------------------|
| <b>Total Cash and Short-Term Investments</b> | <b>\$62,121,387</b> | <b>\$50,851,504</b> |
|----------------------------------------------|---------------------|---------------------|

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

|                                                              |  |  |
|--------------------------------------------------------------|--|--|
| General Fund                                                 |  |  |
| Public Purpose (Expendable) Trust Fund                       |  |  |
| Other Comptroller-Approved Special Revenue Funds             |  |  |
| Athletic / School-Sponsored Extra Curricular Activities Fund |  |  |
| Capital Reserve Fund - § 690, §1850                          |  |  |
| Capital Reserve Fund - § 1431                                |  |  |
| Other Capital Projects Fund                                  |  |  |
| Debt Service Fund                                            |  |  |
| Food Service / Cafeteria Operations Fund                     |  |  |
| Child Care Operations Fund                                   |  |  |
| Other Enterprise Funds                                       |  |  |
| Internal Service Fund                                        |  |  |
| Private Purpose Trust Fund                                   |  |  |
| Investment Trust Fund                                        |  |  |
| Pension Trust Fund                                           |  |  |
| Activity Fund                                                |  |  |
| Other Agency Fund                                            |  |  |

Proposed Final

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

|                                    |  |  |
|------------------------------------|--|--|
| <b>Total Long-Term Investments</b> |  |  |
|------------------------------------|--|--|

|                                   |                     |                     |
|-----------------------------------|---------------------|---------------------|
| <b>TOTAL CASH AND INVESTMENTS</b> | <b>\$62,121,387</b> | <b>\$50,851,504</b> |
|-----------------------------------|---------------------|---------------------|

Proposed Final

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

|                                                 |             |             |
|-------------------------------------------------|-------------|-------------|
| 0510 Bonds Payable                              | 269,135,000 | 252,140,000 |
| 0520 Extended-Term Financing Agreements Payable |             |             |
| 0530 Lease-Purchase Obligations                 |             |             |
| 0540 Accumulated Compensated Absences           |             |             |
| 0550 Authority Lease Obligations                |             |             |
| 0560 Other Post-Employment Benefits (OPEB)      |             |             |
| 0599 Other Noncurrent Liabilities               |             |             |

|                           |                      |                      |
|---------------------------|----------------------|----------------------|
| <b>Total General Fund</b> | <b>\$269,135,000</b> | <b>\$252,140,000</b> |
|---------------------------|----------------------|----------------------|

**Public Purpose (Expendable) Trust Fund**

|                                                 |  |  |
|-------------------------------------------------|--|--|
| 0510 Bonds Payable                              |  |  |
| 0520 Extended-Term Financing Agreements Payable |  |  |
| 0530 Lease-Purchase Obligations                 |  |  |
| 0540 Accumulated Compensated Absences           |  |  |
| 0550 Authority Lease Obligations                |  |  |
| 0560 Other Post-Employment Benefits (OPEB)      |  |  |
| 0599 Other Noncurrent Liabilities               |  |  |

|                                                     |  |  |
|-----------------------------------------------------|--|--|
| <b>Total Public Purpose (Expendable) Trust Fund</b> |  |  |
|-----------------------------------------------------|--|--|

**Other Comptroller-Approved Special Revenue Funds**

|                                                 |  |  |
|-------------------------------------------------|--|--|
| 0510 Bonds Payable                              |  |  |
| 0520 Extended-Term Financing Agreements Payable |  |  |
| 0530 Lease-Purchase Obligations                 |  |  |
| 0540 Accumulated Compensated Absences           |  |  |
| 0550 Authority Lease Obligations                |  |  |
| 0560 Other Post-Employment Benefits (OPEB)      |  |  |
| 0599 Other Noncurrent Liabilities               |  |  |

|                                                               |  |  |
|---------------------------------------------------------------|--|--|
| <b>Total Other Comptroller-Approved Special Revenue Funds</b> |  |  |
|---------------------------------------------------------------|--|--|

**Athletic / School-Sponsored Extra Curricular Activities Fund**

|                                                 |  |  |
|-------------------------------------------------|--|--|
| 0510 Bonds Payable                              |  |  |
| 0520 Extended-Term Financing Agreements Payable |  |  |
| 0530 Lease-Purchase Obligations                 |  |  |
| 0540 Accumulated Compensated Absences           |  |  |
| 0550 Authority Lease Obligations                |  |  |
| 0560 Other Post-Employment Benefits (OPEB)      |  |  |
| 0599 Other Noncurrent Liabilities               |  |  |

|                                                                           |  |  |
|---------------------------------------------------------------------------|--|--|
| <b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b> |  |  |
|---------------------------------------------------------------------------|--|--|

**Capital Reserve Fund - \$ 690, \$1850**

|                                                 |  |  |
|-------------------------------------------------|--|--|
| 0510 Bonds Payable                              |  |  |
| 0520 Extended-Term Financing Agreements Payable |  |  |

Proposed Final



**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Proposed Final

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

Proposed Final

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Proposed Final

| <u>Long-Term Indebtedness</u>              | <u>06/30/2020 Estimate</u> | <u>06/30/2021 Projection</u> |
|--------------------------------------------|----------------------------|------------------------------|
| 0530 Lease-Purchase Obligations            |                            |                              |
| 0540 Accumulated Compensated Absences      |                            |                              |
| 0550 Authority Lease Obligations           |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB) |                            |                              |
| 0599 Other Noncurrent Liabilities          |                            |                              |
| <b>Total Permanent Fund</b>                |                            |                              |
| <b>Total Long-Term Indebtedness</b>        | <b>\$269,135,000</b>       | <b>\$252,140,000</b>         |

Proposed Final

**Short-Term Payables**

06/30/2020 Estimate

06/30/2021 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

|                           |                      |                      |
|---------------------------|----------------------|----------------------|
| <b>TOTAL INDEBTEDNESS</b> | <b>\$269,135,000</b> | <b>\$252,140,000</b> |
|---------------------------|----------------------|----------------------|

Proposed Final

| Account Description                                                                                  | Amounts             |
|------------------------------------------------------------------------------------------------------|---------------------|
| 0810 Nonspendable Fund Balance                                                                       |                     |
| 0820 Restricted Fund Balance                                                                         |                     |
| 0830 Committed Fund Balance                                                                          | 4,159,909           |
| 0840 Assigned Fund Balance                                                                           | 5,583,576           |
| 0850 Unassigned Fund Balance                                                                         | 17,179,813          |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               | <b>\$26,923,298</b> |
| <b>5900 Budgetary Reserve</b>                                                                        | <b>5,811,880</b>    |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> | <b>\$32,735,178</b> |

Proposed Final

West Chester Area School District  
Superintendent of Schools

To: Board of School Directors  
From: Jim Scanlon  
RE: Board Policy Changes  
Date: April 22, 2020

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Due to the evolving coronavirus emergency, the PSBA Policy Service recommends revisions to some of our policies. They will be reviewed at Monday's Property and Finance Committee meeting and appear on the April board agenda for approval. The changes are summarized below and the mocked up board policies are attached.

**Policy 003, Functions**

The policy as written only allows a suspension of board policy/procedure to be effective until the next board meeting. This change allows the suspension to be effective for the time period specified in the motion. The change also allows the board to maintain compliance during the pandemic and adopt or amend a Board procedure or policy in one vote and waive subsequent readings by the Board.

**Policy 006.1, Attendance at Board Meetings via Electronic Communications**

Under Authority "other necessary participants" was added to allow others to participate in the board meeting remotely.

Requiring a majority of the board members to be physically present at a board meeting has been removed.

Finally, an Emergency Conditions section was added to allow the board to conduct official Board business via electronic communications and in compliance with the Sunshine Act should there be any future emergency event.

**Policy 626, Federal Fiscal Compliance**

The revisions allow payment of staff with federal funds in emergency circumstances.

**New Administrative Guideline 335AG6, The Families First Coronavirus Response Act**

This new guideline expands the Family Medical Leave and Paid Sick Leave due to the Families First Coronavirus Response Act (FFCRA) and includes provisions effective April 2, 2020 through December 31, 2020.

After Monday's approval, we will add this paragraph to the FMLA Guideline-336AG1:

The District will provide appropriate leave to its employees as may be required by the federal Families First Coronavirus Response Act, including the Emergency Paid Sick Leave Act and Emergency Family and Medical Leave Expansion Act, as well as other applicable legislation related to the Covid-19 emergency. The District will provide employees with notice of these rights as may be required by the law. The provision of leave under this legislation does not affect rights and benefits under any other law, collective bargaining agreement or adopted Board policy. The provision of leave under this legislation shall not be construed to create any new rights or entitlements in addition to those provided pursuant to the Families First Coronavirus Response Act, nor to establish any past practice, and shall not have any application to leave taken after December 31, 2020.





|               |                            |
|---------------|----------------------------|
| Book          | Policy Manual              |
| Section       | 000 Local Board Procedures |
| Title         | Functions                  |
| Code          | 003                        |
| Status        | Review                     |
| Adopted       | August 1, 2015             |
| Last Reviewed | November 24, 2014          |

## **Legislative**

The Board shall exercise leadership through its rule-making power by adopting Board procedures and policies for the organization and operation of the school district. Those procedures and policies which are not dictated by local, state or federal statutes, or regulations of the State Board, or ordered by a court of competent authority may be adopted, amended, or repealed at any meeting of the Board, provided the proposed adoption, amendment or repeal has been proposed at a previous Board meeting and has remained on the agenda of each succeeding Board meeting until approved or rejected.[1][2][3][4][5][6]

Changes in a proposed Board procedure or policy, except for minor editorial revisions, at the second reading shall cause that reading to constitute a first reading.[2]

The Board may, upon a majority vote, cause to suspend at any time the operation of a Board procedure or policy, provided the suspension does not conflict with legal requirements. Such suspension shall be effective **for the time period specified in the motion suspending the policy.** ~~until the next meeting of the Board, unless an earlier time is specified in the motion to suspend.~~[2]

Temporary adoption or amendment of a Board procedure or policy may be granted by the Board in lieu of formal adoption or amendment to meet emergency conditions or special events which will or will have taken place before formal action can be taken.

Board procedures and policies shall be adopted, amended, or repealed by a majority vote of the Board.[7]

The adoption, modification, repeal, or suspension of a Board procedure or policy shall be recorded in the minutes of the Board meeting. All current procedures and policies shall be maintained in the Board Policy Manual and disseminated appropriately.[8]

## **Executive**

The Board shall exercise its executive power by the appointment of a district Superintendent, who shall enforce the statutes of the Commonwealth, the regulations of the State Board of Education, the policies of the Board, and all other applicable laws and regulations.[9][10][11]

The Superintendent shall be responsible for implementing Board policies and establishing administrative regulations for the operation of the school district that are not inconsistent with state and federal statutes or regulations; are dictated by the policies of this Board; are binding on district employees and students when issued; and shall be submitted to the Board for review. The Board reserves the right to alter or rescind any such administrative regulation.[3][5][12]

The Board reserves the right to review and to direct revisions of administrative regulations when it considers the regulations to be inconsistent with Board policy or district practices. However, the Board shall not adopt administrative regulations unless required by law or requested by the Superintendent. Such adoption and/or amendment of administrative regulations shall adhere to the policy for adoption and amendment of Board procedures and policies.

The Board delegates authority to the Superintendent to take necessary action in circumstances not provided for in Board policy. The Superintendent shall promptly inform the Board of such action. The Superintendent's decision may be subject to review by the Board.

The Superintendent shall implement a procedure to inform Board members and designated employees of their responsibility under the Ethics Law.[14]

Whenever responsibility is delegated to the Superintendent or other administrator, it is understood that such individual may designate a representative to act on his/her behalf.

### **Review**

The Board may assume jurisdiction over controversies or disputes arising within this school district concerning any matter over which the Board has authority granted by statute or where the Board has retained jurisdiction in contract or policies.[3]

In furtherance of its adjudicatory function, the Board may hold hearings in accordance with law which shall offer the parties to a dispute, on notice duly given, a fair and impartial forum for the resolution of the matter.[13]

Beyond the basic requirements of due process, a hearing may vary in form and content in line with the severity of the consequences that may flow from it, the difficulty of establishing findings of fact from conflicting evidence, the impact of the Board's decision on the school district, and any other reason deemed by the Board to require a change in hearing content, procedure, alike.[13]

### **Evaluation of Board Procedures**

The Board shall plan an annual evaluation of its functions as a Board. The Board may evaluate Board procedures, relationships, or activities, or focus on a particular area or issue.

The Board, working with the Superintendent, shall develop an annual plan.

Legal

1. 24 P.S. 301
2. 24 P.S. 407
3. 24 P.S. 510
4. 24 P.S. 511
5. Pol. 000
6. Pol. 009
7. Pol. 006
8. Pol. 007
9. 24 P.S. 508
10. 24 P.S. 1001
11. 24 P.S. 1081
12. Pol. 003.1
13. 2 Pa. C.S.A. 551 et seq
14. 65 Pa. C.S.A. 1101 et seq



|               |                                                      |
|---------------|------------------------------------------------------|
| Book          | Policy Manual                                        |
| Section       | 000 Local Board Procedures                           |
| Title         | Attendance at Meetings Via Electronic Communications |
| Code          | 006.1                                                |
| Status        | Review                                               |
| Adopted       | August 1, 2015                                       |
| Last Reviewed | November 24, 2014                                    |

### **Authority**

The Board recognizes that factors such as illness, travel, schedule conflicts, ~~and~~ weather conditions, **and other emergency situations** can make impossible the physical presence of a Board member **or other necessary participants** at a Board meeting, and that electronic communications can enable a Board member **or other necessary participants** to participate in a meeting from a remote location.

A Board member shall be able to attend a Board meeting, and participate in Board deliberations and voting, through electronic communications, but only under extraordinary circumstances.[\[1\]](#)

The Board authorizes the administration to provide the equipment and facilities required to implement this Board procedure.

### **Guidelines**

A Board member who attends a meeting through electronic communications shall be considered present only if the member can hear everything said at the meeting and all those attending the meeting can hear everything said by that member. If the Board President determines either condition is not occurring, s/he shall terminate the Board member's attendance through electronic communications.

~~A majority of Board members shall be physically present at a Board meeting when a Board member attends through electronic communications.~~

To attend a Board meeting through electronic communications, a Board member shall comply with the following:

1. Submit such request to the Board President at least three (3) days prior to the meeting.
2. Ensure that the remote location is quiet and free from background noise and interruptions.
3. Participate in the entire Board meeting.

### **Emergency Conditions**

**In the event that the county, state or federal public health authorities, the Governor, or any similar authority with appropriate jurisdiction declares an emergency condition that prevents or discourages public gatherings due to a public health or safety concern, the Board shall be authorized to conduct meetings primarily or entirely via electronic communications to enable all Board members and other necessary participants to participate in the conduct of official Board business through electronic communications.**

**Meetings held primarily or entirely via electronic communications shall be conducted in a manner consistent with the public access and public comment requirements of the Sunshine Act. All rules normally applicable to in-person meetings of the Board shall be observed in meetings held primarily or entirely via electronic means to the extent practicable and appropriate to the nature and features of the technology used.**

**The requirement for Board members to submit a request to participate in meetings through electronic communications shall be waived during such emergency conditions.**

**The Board authorizes the administration to utilize available technical resources to permit the public to attend and submit public comment during open meetings via electronic communications, in accordance with Board procedures and policies.**

**Any new legislation shall control and supersede any inconsistent provisions of the Emergency Conditions section of this policy.**

Legal

1. 24 P.S. 407



|              |                                             |
|--------------|---------------------------------------------|
| Book         | Policy Manual                               |
| Section      | 600 Finances                                |
| Title        | Federal Fiscal Compliance for Annual Grants |
| Code         | 626                                         |
| Status       | Review                                      |
| Adopted      | August 1, 2015                              |
| Last Revised | July 25, 2016                               |

### **Authority**

The Board shall review and approve those applications for federal funds which it is required to review and approve by federal regulations. The Board shall ensure federal funds received by the district are administered in accordance with federal requirements, including but not limited to the federal Uniform Grant Guidance. Annual grant entitlements (e.g. Title I, Title II, from the federal government, etc.) need only be included and approved by the Board as part of the annual budget cycle.[\[1\]](#)

### **Delegation of Responsibility**

The Board designates the Superintendent as the district contact for all federal programs and funding.

The Superintendent or designee, in collaboration with the Federal Programs Coordinator and Business Manager, shall establish and maintain a sound financial management system to include internal controls and federal grant management standards covering the receipt of both direct and state-administered federal grants, and to track costs and expenditures of funds associated with grant awards.[\[1\]](#)

The Superintendent, to assist in the proper administration of federal funds and implementation of this policy, may approve additional procedures as administrative regulations.

### **Guidelines**

The district's financial management system shall be designed with strong internal controls, a high level of transparency and accountability, and documented procedures to ensure that all financial management system requirements are met.

Financial management standards and procedures shall assure that the following responsibilities are fulfilled:

1. Identification – The district must identify, in its accounts, all federal awards received and expended, and the federal programs under which they were received.
2. Financial Reporting – Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the financial reporting

requirements of the Education Department General Administrative Regulations (EDGAR).

3. Accounting Records – The district must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.
4. Internal Controls – Effective control and accountability, **including segregation of duties**, must be maintained for all funds, real and personal property and other assets. The district must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
5. Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
6. Cash Management – The district shall maintain written procedures to implement the cash management requirements found in EDGAR.
7. Allowability of Costs – The district shall ensure that allowability of all costs charged to each federal award is accurately determined and documented.

### Standards of Conduct

The district shall maintain standards of conduct covering conflicts of interest and the actions of employees and school officials engaged in the selection, award and administration of contracts.[2]

All employees shall be informed of conduct that is required for federal fiscal compliance and the disciplinary actions that may be applied for violation of Board policies, administrative regulations, rules and procedures.[3]

### Employees - Time and Effort Reporting

All district employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals.[4]

District employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient.[5]

The district shall establish and maintain employee policies on hiring, benefits and leave and outside activities, as approved by the Board. **District procedures on payment of staff shall apply to employees paid with federal funds and shall include payment in extenuating or emergency condition, in accordance with applicable law, regulations or emergency declarations by state or federal authorities.** [6][7][8][9][10][11][12]

### Record Keeping

The district shall develop and maintain a Records Management Plan and related Board policy and administrative regulations for the retention, retrieval and disposition of manual and electronic records, including emails.[13][14]

The district shall ensure the proper maintenance of federal fiscal records documenting:[14][15][16]

1. Amount of federal funds.
2. How funds are used.
3. Total cost of each project.
4. Share of total cost of each project provided from other sources.

5. Other records to facilitate an effective audit.
6. Other records to show compliance with federal program requirements.
7. Significant project experiences and results.

All records must be retrievable and available for programmatic or financial audit.

The district shall provide the federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other district records which are pertinent to the federal award in order to make audits, examinations, excerpts, and transcripts. The district shall also permit timely and reasonable access to the district's personnel for the purpose of interview and discussion related to such documents.[17]

Records shall be retained for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit or cognizant agency for indirect costs.[18]

If any litigation, claim or audit is started before the expiration of the standard record retention period, the records shall be retained until all litigation, claims or audits have been resolved and final action taken.[18]

As part of the Records Management Plan, the district shall develop and maintain a records retention schedule, which shall delineate the record retention format, retention period and method of disposal. [14]

The Records Management Plan shall include identification of staff authorized to access records, appropriate training, and preservation measures to protect the integrity of records and data.[14]

The district shall ensure that all personally identifiable data protected by law or regulations is handled in accordance with the requirements of applicable law, regulations, Board policy and administrative regulations.[19][20][21][22]

### Subrecipient Monitoring

In the event that the district awards subgrants, the district shall establish procedures to:[23]

1. Assess the risk of noncompliance.
2. Monitor grant subrecipients to ensure compliance with federal, state, and local laws and Board policy and procedures.
3. Ensure the district's record retention schedule addresses document retention on assessment and monitoring.[14]

### Compliance Violations

Employees and contractors involved in federally funded programs and subrecipients shall be made aware that failure to comply with federal law, regulations or terms and conditions of a federal award may result in the federal awarding agency or pass-through entity imposing additional conditions or terminating the award in whole or in part.[24][25]



## Legal

1. 2 CFR Part 200
2. Pol. 827
3. Pol. 317
4. 2 CFR 200.430
5. Pol. 626.1
6. Pol. 304
7. Pol. 304.1
8. Pol. 319
9. Pol. 336
10. Pol. 337
11. Pol. 624
12. Pol. 813
13. 2 CFR 200.333-200.337
14. Pol. 800
15. 34 CFR 75.730-75.732
16. 34 CFR 76.730-76.731
17. 2 CFR 200.336
18. 2 CFR 200.333
19. Pol. 113.4
20. Pol. 216
21. Pol. 216.1
22. Pol. 324
23. 2 CFR 200.330-200.331
24. 2 CFR 200.338
25. 2 CFR 200.339
- 20 U.S.C. 6301-6514
- 20 U.S.C. 7901
- 34 CFR Part 75
- 34 CFR Part 76
- Pol. 000
- Pol. 331
- Pol. 610
- Pol. 611
- Pol. 612
- Pol. 613
- Pol. 625



|         |                                                                          |
|---------|--------------------------------------------------------------------------|
| Book    | Policy Manual                                                            |
| Section | 300 Employees                                                            |
| Title   | The Families First Coronavirus Response Act - Emergency Leave Provisions |
| Code    | 335AG6                                                                   |
| Status  | Review                                                                   |

## **THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT**

### **Emergency Leave Provisions**

The Federal Families First Coronavirus Response Act (FFCRA) contains specific provisions for the expansion of Family and Medical Leave and Paid Sick Leave effective April 2, 2020, through December 31, 2020. This attachment to Policy 335 explains the emergency leave entitlements established by the FFCRA, which expire December 31, 2020, and cannot be used after that date. The FFCRA does not affect rights and benefits under any other law, collective bargaining agreement or adopted Board policy. This attachment shall not be construed to create any new rights or entitlements in addition to those provided pursuant to the FFCRA, nor to establish any past practice, and shall not have any application to leave taken after December 31, 2020.

The Board shall provide eligible administrative, professional and support employees with appropriate emergency leaves of absence in accordance with the Emergency Paid Sick Leave Act (EPSLA) and the Emergency Family and Medical Leave Expansion Act (EFMLEA). **29 U.S.C. Sec. 2620, 5101-5111**

Employee requests for Emergency Family and Medical Leave and/or Emergency Paid Sick Leave shall be submitted in writing to the Superintendent or designee.

Employees shall provide sufficient information with the request to enable the school entity to determine whether a qualifying circumstance applies, and how that circumstance renders the requesting employee unable to work or telework. The school entity shall be prohibited from discharging, disciplining or otherwise discriminating against any employee who lawfully takes Emergency Paid Sick Leave or Emergency Family and Medical Leave under the FFCRA, files a complaint, or institutes a proceeding under or related to the FFCRA.

The school entity shall post, in a conspicuous place, the notice from the U.S. Department of Labor's Wage and Hour Division regarding Employee Rights for Paid Sick Leave and Expanded Family and Medical Leave under the Families First Coronavirus Response Act, to all employees working remotely through posting on the school entity website and/or providing direct notification through email.

### **EMERGENCY PAID LEAVE PROVISIONS**

| <b>COVID-19<br/>REASON FOR ABSENCE</b> | <b>EMERGENCY<br/>PAID SICK LEAVE</b> | <b>EMERGENCY PAID<br/>FAMILY AND MEDICAL<br/>LEAVE</b> |
|----------------------------------------|--------------------------------------|--------------------------------------------------------|
|                                        |                                      |                                                        |

|                                                                                                                                                |                                                                                                                                            |                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                | <b>Full-time employees</b> - 80 hours<br><b>Part-time employees</b> - 2 weeks based on average hours worked per day for the last 6 months. | <b>The EFML does not add to the maximum 12-week FMLA leave</b> that can be taken in one 12-month period.                                                                                                                                                |
| <b>Federal, state or local quarantine or isolation order</b>                                                                                   | 100% regular pay up to:<br>\$511 daily<br>\$5,110 in total                                                                                 | Not Applicable                                                                                                                                                                                                                                          |
| <b>Advised by health care provider to self-quarantine</b>                                                                                      | 100% regular pay up to:<br>\$511 daily<br>\$5,110 in total                                                                                 | Not Applicable                                                                                                                                                                                                                                          |
| <b>Seeking medical diagnosis for COVID-19 symptoms</b>                                                                                         | 100% regular pay up to:<br>\$511 daily<br>\$5,110 in total                                                                                 | Not Applicable                                                                                                                                                                                                                                          |
| <b>Caring for an individual who is:</b> - -subject to a quarantine or isolation order<br>- self-quarantined as advised by health care provider | 2/3 of regular pay up to -<br><ul style="list-style-type: none"> <li>\$200 a day</li> <li>\$2,000 in total</li> </ul>                      | Not Applicable                                                                                                                                                                                                                                          |
| <b>Caring for son or daughter whose school or place of care is closed or child care provider unavailable</b>                                   | 2/3 of regular pay up to -<br><ul style="list-style-type: none"> <li>\$200 a day</li> <li>\$2,000 in total</li> </ul>                      | <ul style="list-style-type: none"> <li>First 10 days unpaid (unless employee has other *available paid leave or uses Emergency Paid Sick Leave)</li> <li>After 10 days:<br/>2/3 of regular pay up to -<br/>\$200 a day<br/>\$10,000 in total</li> </ul> |
| <b>Experiencing other substantially-similar condition specified by the Secretary of Health and Human Services</b>                              | 2/3 of regular pay up to -<br><ul style="list-style-type: none"> <li>\$200 a day</li> <li>\$2,000 in total</li> </ul>                      | Not Applicable                                                                                                                                                                                                                                          |
| <b>USE OF LEAVE</b>                                                                                                                            |                                                                                                                                            |                                                                                                                                                                                                                                                         |
|                                                                                                                                                | <b>Immediate eligibility</b><br><b>Other Leave</b> – Employee chooses whether to use EPSL or other available paid leave first.             | <b>Eligible after 30 days of employment at school entity.</b><br><b>*Other Leave</b> – Check Policy 335 FMLA for consistency with use of available leave requirements.                                                                                  |
| <b>SPECIFIC LEAVE PROVISIONS</b>                                                                                                               |                                                                                                                                            |                                                                                                                                                                                                                                                         |
|                                                                                                                                                | No carryover of leave days from one calendar year to the next.                                                                             | Reasonable efforts will be made to restore the employee to the same position or a position equivalent to the position the employee held when                                                                                                            |

|  |  |                                                                                                   |
|--|--|---------------------------------------------------------------------------------------------------|
|  |  | the leave began, including equivalent benefits, pay and other terms and conditions of employment. |
|--|--|---------------------------------------------------------------------------------------------------|

## **INTERMITTENT LEAVE**

The FFCRA provides broad flexibility in terms of intermittent leave to balance the needs of each employee with the needs of the school entity. All intermittent leave is subject to the mutual agreement of the Superintendent or designee and the employee. If the parties cannot come to a mutual agreement regarding the leave, the intermittent leave will not be authorized.

### Intermittent Leave During Emergency Paid Sick Leave

#### Reporting to Worksite –

The ability of an employee to take Emergency Paid Sick Leave intermittently while reporting to the worksite depends on the reason for the leave:

- If the Superintendent or designee and the employee agree, an employee may take up to the entire portion of the Emergency Paid Sick Leave intermittently to care for the employee's son or daughter whose school or place of care is closed, or child care provider is unavailable due to reasons related to COVID-19. Under such circumstances, the intermittent Emergency Paid Sick Leave may be taken in any increment of time agreed to by the Superintendent or designee and the employee.
- Intermittent leave while reporting to the worksite is prohibited for any other reason related to Emergency Paid Sick Leave, as categorized in the chart above, due to the unacceptably high risk that the employee might spread COVID-19 to other employees. Employees on Emergency Paid Sick Leave for other qualifying reasons, must continue to take paid sick leave each day until the employee either uses the full amount of paid sick leave or no longer has a qualifying reason for taking paid sick leave.

#### Telework –

If the Superintendent or designee directs or allows an employee to telework, or if the employee normally works from home, the Superintendent or designee and the employee may agree that the employee may take Emergency Paid Sick Leave for any qualifying reason and in any agreed increment of time, but such leave is available only when the employee is unable to telework due to a COVID-19 qualifying reason.

### **Intermittent Leave During Emergency Family and Medical Leave**

#### Reporting to Worksite –

If the Superintendent or designee and the employee agree, an employee may take up to the entire portion of the Emergency Family and Medical Leave intermittently to care for the employee's son or daughter whose school or place of care is closed, or child care provider is unavailable due to reasons related to COVID-19. Under such circumstances, the intermittent Emergency Family and Medical Leave may be taken in any increment of time agreed to by the Superintendent or designee and the employee.

#### Telework –

If the Superintendent or designee directs or allows an employee to telework, or if the employee normally works from home, the Superintendent or designee and the employee may agree that the employee may take Emergency Family and Medical Leave in any agreed increment of time, but such

leave is available only when the employee is unable to telework due to a COVID-19 qualifying reason.

## DEFINITIONS

**Qualifying need related to a public health emergency** shall mean the employee is unable to work or telework due to a need for leave to care for a son or daughter under eighteen (18) years of age of the employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency.

**Public health emergency** shall mean an emergency with respect to COVID-19 declared by a federal, state or local authority.

**Child care provider** shall mean a provider who receives compensation for providing child care services on a regular basis, including an "eligible child care provider" as defined in section 658P of the Child Care and Development Block Grant Act of 1990 as a center-based child care provider, a group home child care provider, a family child care provider, or other provider of child care services for compensation that:

1. is licensed, regulated, or registered under state law and satisfies the state and local requirements, including those applicable to the child care services it provides; or
2. a child care provider that is eighteen (18) years of age or older who provides child care services only to eligible children who are, by affinity or consanguinity, or by court decree, the grandchild, great grandchild, sibling (if such provider lives in a separate residence), niece, or nephew of such provider, if such provider complies with any applicable requirements that govern child care provided by the relative involved.

**Son and Daughter** shall mean a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is under eighteen (18) years of age or eighteen (18) years of age or older and incapable of self-care because of a mental or physical disability.



MEMO from the Director of Business Affairs

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*Date: April 16, 2020*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for April 27, 2020*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the April 27, 2020 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for April 27, 2020:

- Approval of 2020-21 CCIU Core Budget
- Approval of 2020-21 CCIU Occupational Education Budget
- Approval of Critical Capital Projects 2020-2021

cc: Dr. Scanlon & Cabinet

## **WEST CHESTER AREA SCHOOL DISTRICT**

### **Property & Finance Committee**

*MEMO ITEM for 4/27/20*

### **Approval of 2020-21 CCIU Core Budget**

Each year, no later than April, the WCASD School Board needs to approve the CCIU CORE BUDGET. The 2020-21 CCIU core budget totals \$29,082,576. The core budget represents 10% of the CCIU total budget and includes: General Administration, Innovative Educational Services, Information Technology, Communication, and Building and Maintenance.

Attached is the CCIU's information regarding its 2020-21 Core Budget. The Core Budget for 2020-21 is \$30,588 more than the 2019-20 budget. Our projected 2020-21 contribution of \$131,221, is the same as the actual 2019-20 contribution. The total contribution for *all* school districts is \$603,727 which remains unchanged from 2019-20.

**Approval is requested for the 2020-21 CCIU Core Budget in the amount of \$29,082,576. This item will be placed on the 4/27/20 Consent Agenda.**

John T. Scully  
3/20/20

## Summary of CCIU Budget Approval Process

### Core Services

- Adopted by weighted school district vote by April 30, 2020.

### Occupational Education

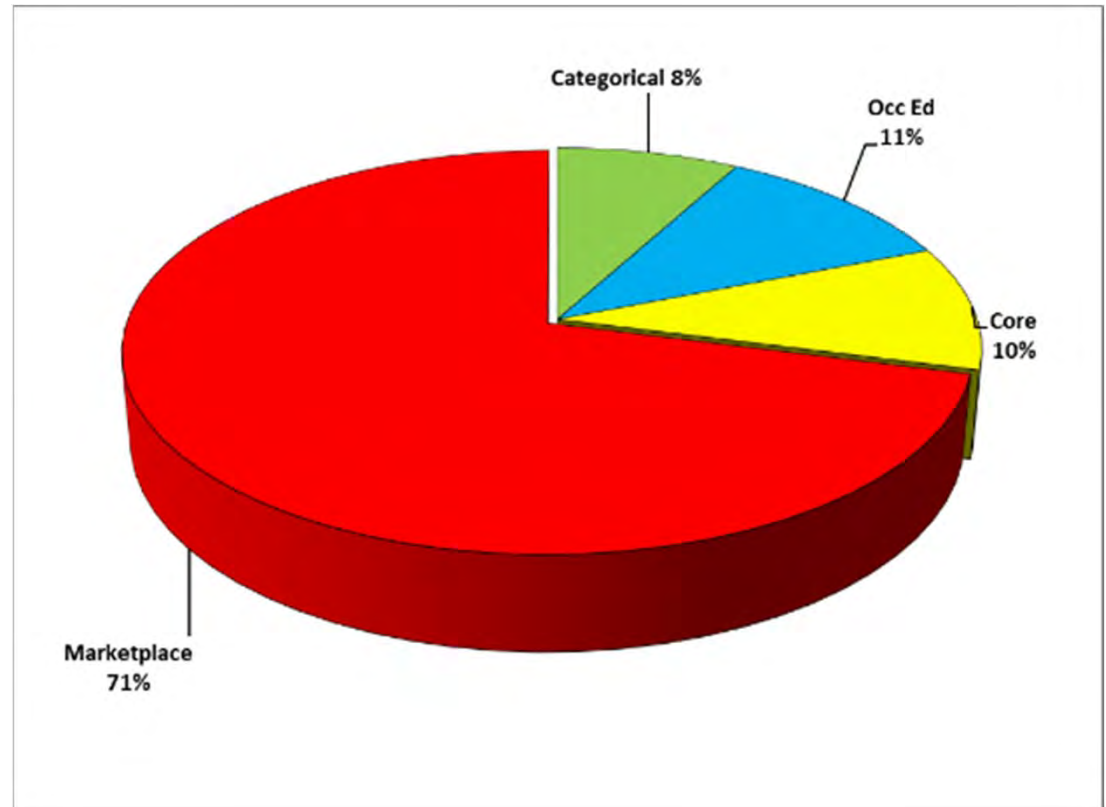
- Adopted by district board majority vote by June 30, 2020.

### Marketplace

- Adopted by IU Board in April 2020. Districts invoiced based on actual services.

### Categorical Services

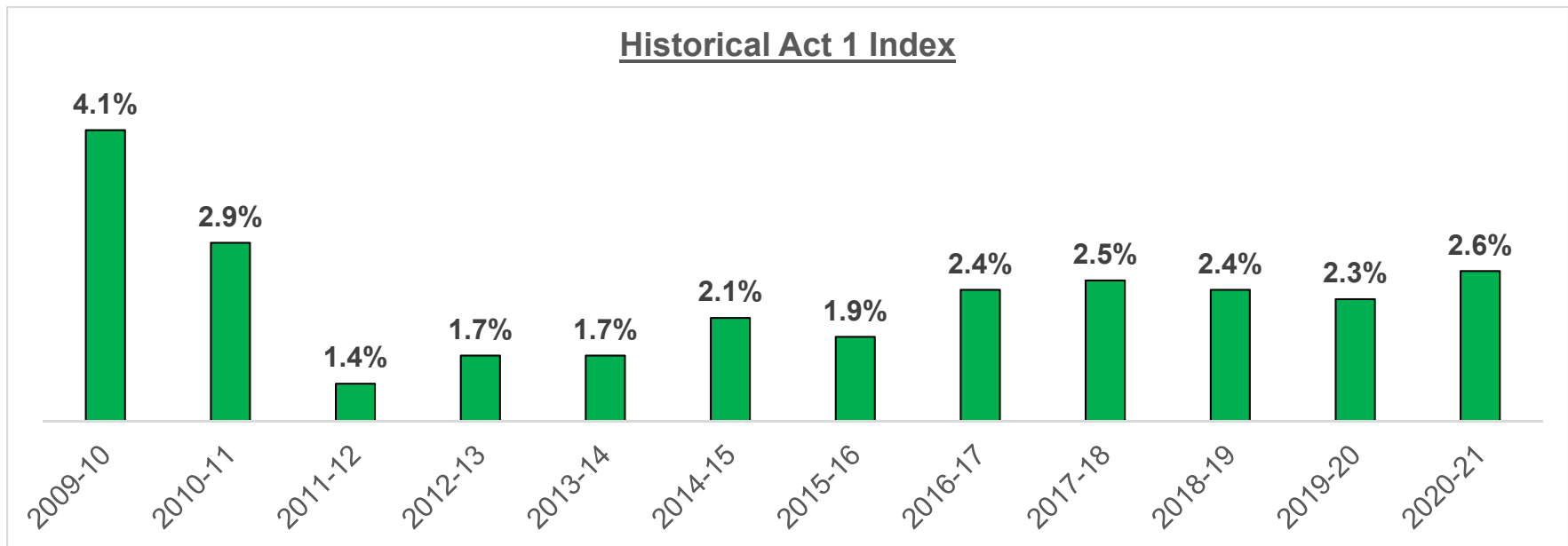
- Approved by appropriate agencies.





## Bottom Line for the 2020-2021 Chester County Intermediate Unit Budgets

- No Increase in proposed Core Budget contributions.
- Proposed 1.3% Increase in Occupational Education tuition rate.
- Marketplace Program prices for Chester County School Districts will be presented on March 18, 2020. The goal is to limit any price increases to the Act 1 Index of 2.6%.



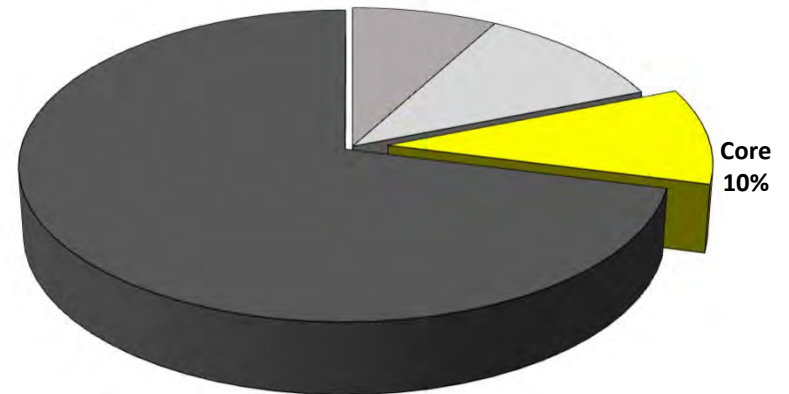
- Categorical Budgets do not require local school district funds and represent alternative sources of revenue to deliver services.



## CCIU Core Budget No Proposed Change to District Contributions in 2020-2021

### Core Budget Divisions

- General Administration
- Innovative Educational Services
- Information Technology
- Communications and Learning Solutions
- Building Maintenance Services





# Core Budget Summary

| <b>2018-2019<br/>Actual<br/>FYE</b> | <b>2019-2020<br/>Projected<br/>Budget</b> |  | <b>2020-2021<br/>Proposed<br/>Budget</b> | <b>Budget to<br/>Budget<br/><u>Change</u></b> |
|-------------------------------------|-------------------------------------------|--|------------------------------------------|-----------------------------------------------|
| <b>\$29,732,760</b>                 | <b>\$29,051,988</b>                       |  | <b>\$29,082,576</b>                      | <b>\$30,588</b>                               |

**CCIU Objective:**

Maintain a responsible balance so that resources are available to respond to member school district needs while controlling overhead costs.



## Significant Changes to Core Budget 2019-2020 to 2020-2021

|                                         | <u>Amount Change</u> |
|-----------------------------------------|----------------------|
| • Salaries (Existing Staff)             | = \$ ( 14,914)       |
| • Employer Contribution to PSERS        | = \$ 47,493          |
| • <u>Staffing Changes:</u>              |                      |
| Web Developer (1.0 FTE)                 |                      |
| Human Resources Generalist (-0.3 FTE)   | = \$ 72,092          |
| • Supplies and Equipment                | = \$ (170,902)       |
| • Transfer to Building Improvement Fund | = \$ 77,678          |
| • Change in all other Budget Areas      | = \$ 19,141          |
| <b>Total Change in Core Budget</b>      | <b>\$ 30,588</b>     |



## Projected 2020-2021 CCIU Core Contributions from Member Districts

| School District                        | Actual 2018-19<br>Contribution | Actual 2019-20<br>Contribution | Projected 2020-21<br>Contribution |
|----------------------------------------|--------------------------------|--------------------------------|-----------------------------------|
| Avon Grove School District             | \$31,542                       | \$31,078                       | \$31,078                          |
| Coatesville Area School District       | \$49,200                       | \$48,512                       | \$48,512                          |
| Downingtown Area School District       | \$93,968                       | \$93,730                       | \$93,730                          |
| Great Valley School District           | \$43,020                       | \$43,644                       | \$43,644                          |
| Kennett Consolidated School District   | \$34,623                       | \$34,132                       | \$34,132                          |
| Octorara Area School District          | \$15,144                       | \$14,976                       | \$14,976                          |
| Owen J. Roberts School District        | \$38,267                       | \$38,118                       | \$38,118                          |
| Oxford Area School District            | \$19,805                       | \$19,669                       | \$19,669                          |
| Phoenixville Area School District      | \$37,283                       | \$36,762                       | \$36,762                          |
| Tredyffrin/Easttown School District    | \$70,565                       | \$71,256                       | \$71,256                          |
| Unionville-Chadds Ford School District | \$42,013                       | \$40,629                       | \$40,629                          |
| West Chester Area School District      | \$128,297                      | \$131,221                      | \$131,221                         |
| <b>Total</b>                           | <b>\$603,727</b>               | <b>\$603,727</b>               | <b>\$603,727</b>                  |

## CONSOLIDATED CORE SERVICES BUDGET SUMMARY

|                                                                         | 2017-18<br>Actual<br>Core<br>Totals | 2018-19<br>Actual<br>Core<br>Totals | 2019-20<br>Original<br>Core Budget<br>Totals | 2019-20<br>Projected<br>Core Budget<br>Totals | 2020-21 Proposed Core Budgets |                                       |                                       |                |                                     | 2020-21<br>Proposed<br>Core Budget<br>Totals |
|-------------------------------------------------------------------------|-------------------------------------|-------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------------------|---------------------------------------|---------------------------------------|----------------|-------------------------------------|----------------------------------------------|
|                                                                         |                                     |                                     |                                              |                                               | General<br>Administration     | Innovative<br>Educational<br>Services | Information<br>Technology<br>Services | Communications | Building<br>Maintenance<br>Services |                                              |
| 6000 Unassigned/Unrestricted Fund Balance                               | 1,254,337                           | 1,342,799                           | 1,155,232                                    | 1,363,150                                     | 1,140,482                     | 0                                     | 0                                     | 0              | 0                                   | 1,140,484                                    |
| 6001 Assigned for Encumbrances                                          | 44,492                              | 83,130                              | -                                            | 165,882                                       | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6005 Nonspendable for Inventory                                         | 11,672                              | 6,618                               | -                                            | 6,944                                         | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6006 Nonspendable for Prepaid Expenditures                              | 95,648                              | 112,223                             | -                                            | 63,020                                        | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| TOTAL BEGINNING BALANCE                                                 | 1,406,150                           | 1,544,770                           | 1,155,232                                    | 1,598,995                                     | 1,140,482                     | 0                                     | 0                                     | 0              | 0                                   | 1,140,484                                    |
| <b>REVENUE</b>                                                          |                                     |                                     |                                              |                                               |                               |                                       |                                       |                |                                     |                                              |
| <u>Local Revenue</u>                                                    |                                     |                                     |                                              |                                               |                               |                                       |                                       |                |                                     |                                              |
| 6500 Interest                                                           | 45,787                              | 97,891                              | 59,872                                       | 98,058                                        | 98,322                        | -                                     | -                                     | -              | -                                   | 98,322                                       |
| 6910 Rentals                                                            | 87,029                              | 115,908                             | 86,000                                       | 117,000                                       | -                             | -                                     | -                                     | -              | 120,000                             | 120,000                                      |
| 6920 Donations from Private Sources                                     | 4,686                               | 6,597                               | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6944 Receipts from Other LEAs in PA                                     | 247,693                             | 191,961                             | 242,999                                      | 228,009                                       | 25,073                        | 184,479                               | 24,820                                | -              | 8,400                               | 242,772                                      |
| 6947 IU Member Districts-Core Membership Fee                            | 603,727                             | 603,727                             | 603,727                                      | 603,727                                       | -                             | 603,727                               | -                                     | -              | -                                   | 603,727                                      |
| 6948 IU Member Districts-Purchases                                      | 3,551,338                           | 3,491,912                           | 2,076,152                                    | 1,757,573                                     | 25,073                        | 123,725                               | 78,670                                | 22,572         | 1,511,279                           | 1,761,319                                    |
| 6970 Services Provided Other Funds                                      | 3,406,203                           | 3,932,782                           | 3,587,974                                    | 3,608,091                                     | 422,459                       | 334,763                               | 1,227,365                             | 525,000        | 1,418,375                           | 3,927,962                                    |
| 6980 Revenue From Community Services                                    | 307,542                             | 293,160                             | 306,168                                      | 335,752                                       | 99,099                        | 123,850                               | 19,391                                | 17,442         | 77,895                              | 337,677                                      |
| 6990 Miscellaneous                                                      | 2,560,899                           | 2,952,285                           | 2,677,183                                    | 2,749,850                                     | 1,594,834                     | 353,500                               | -                                     | -              | 911,867                             | 2,860,201                                    |
| Special Revenue Fund Tfr (Spec Ed, Pre-School Spec Ed & Spec Ed Transp) | 3,546,923                           | 3,672,801                           | 3,794,370                                    | 3,944,281                                     | 3,948,792                     | -                                     | -                                     | -              | -                                   | 3,948,792                                    |
| Operating Tfrs from Component Unit (Pract Nursing & Occ Ed)             | 1,426,927                           | 1,493,959                           | 1,424,464                                    | 1,510,809                                     | 1,531,420                     | -                                     | -                                     | -              | -                                   | 1,531,420                                    |
| General Fund Intrafund Transfers (Marketplace Pgms & Grants)            | 10,011,547                          | 10,960,882                          | 10,908,176                                   | 11,377,630                                    | 5,057,814                     | 2,121,555                             | 2,303,342                             | 1,895,124      | -                                   | 11,377,835                                   |
| <u>State Revenue</u>                                                    |                                     |                                     |                                              |                                               |                               |                                       |                                       |                |                                     |                                              |
| 7810 Revenue from Social Security Payments                              | 379,533                             | 365,090                             | 368,794                                      | 395,215                                       | 129,943                       | 88,926                                | 81,813                                | 49,790         | 49,313                              | 399,785                                      |
| 7820 Revenue from Retirement Payments                                   | 1,560,443                           | 1,608,030                           | 1,740,449                                    | 1,867,481                                     | 631,381                       | 402,379                               | 375,564                               | 229,978        | 231,108                             | 1,870,410                                    |
| TOTAL REVENUE                                                           | 27,740,278                          | 29,786,985                          | 27,876,328                                   | 28,593,476                                    | 13,564,210                    | 4,336,904                             | 4,110,965                             | 2,739,906      | 4,328,237                           | 29,080,222                                   |
| <b>EXPENSES</b>                                                         |                                     |                                     |                                              |                                               |                               |                                       |                                       |                |                                     |                                              |
| 100 Salaries                                                            | 10,067,445                          | 10,300,582                          | 10,321,491                                   | 11,062,477                                    | 3,735,435                     | 2,395,202                             | 2,218,457                             | 1,365,792      | 1,366,303                           | 11,081,189                                   |
| 200 Employee Benefits                                                   | 5,388,165                           | 5,945,530                           | 6,331,752                                    | 6,618,394                                     | 2,251,522                     | 1,509,460                             | 1,290,727                             | 814,867        | 847,634                             | 6,714,210                                    |
| 300 Purchased Professional Svcs.                                        | 539,076                             | 584,549                             | 544,822                                      | 580,326                                       | 385,978                       | 41,795                                | 47,278                                | 59,887         | 7,172                               | 542,110                                      |
| 400 Purchased Property Svcs.                                            | 3,769,585                           | 3,896,076                           | 2,381,825                                    | 2,209,169                                     | 417,714                       | 21,450                                | 105,005                               | 265,560        | 1,381,051                           | 2,190,780                                    |
| 500 Other Purchased Services                                            | 445,100                             | 445,453                             | 447,912                                      | 452,402                                       | 139,308                       | 89,175                                | 49,540                                | 134,700        | 30,120                              | 442,843                                      |
| 600 Supplies                                                            | 847,695                             | 1,354,879                           | 862,866                                      | 1,038,331                                     | 122,068                       | 245,072                               | 362,143                               | 84,550         | 172,207                             | 986,040                                      |
| 700 Equipment                                                           | 182,317                             | 220,583                             | 486,552                                      | 213,307                                       | 72,864                        | 28,000                                | 37,042                                | 5,000          | 18,000                              | 160,906                                      |
| 800 Other Objects                                                       | 171,374                             | 172,777                             | 139,252                                      | 139,339                                       | 121,654                       | 6,750                                 | 773                                   | 9,550          | 2,500                               | 141,227                                      |
| 830 Debt Service Interest                                               | 39,123                              | 48,053                              | 80,900                                       | 80,900                                        | -                             | -                                     | -                                     | -              | 68,250                              | 68,250                                       |
| 900 Other Financing Uses                                                | 5,413,605                           | 5,892,621                           | 5,918,570                                    | 6,242,343                                     | 6,320,021                     | -                                     | -                                     | -              | -                                   | 6,320,021                                    |
| 920 Debt Service Principal                                              | 380,000                             | 400,000                             | 415,000                                      | 415,000                                       | -                             | -                                     | -                                     | -              | 435,000                             | 435,000                                      |
| 930 Transfer to Program Stabilization                                   | 358,177                             | 471,656                             | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| TOTAL EXPENSES                                                          | 27,601,662                          | 29,732,760                          | 27,930,942                                   | 29,051,988                                    | 13,566,564                    | 4,336,904                             | 4,110,965                             | 2,739,906      | 4,328,237                           | 29,082,576                                   |
| 6000 Unassigned/Unrestricted Fund Balance                               | 1,342,799                           | 1,363,150                           | 1,100,618                                    | 1,140,483                                     | 1,138,128                     | 0                                     | 0                                     | 0              | 0                                   | 1,138,130                                    |
| 6001 Assigned for Encumbrances                                          | 83,129                              | 165,882                             | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6005 Nonspendable for Inventory                                         | 6,618                               | 6,944                               | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6006 Nonspendable for Prepaid Expenditures                              | 112,222                             | 63,020                              | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| TOTAL ENDING BALANCE                                                    | 1,544,767                           | 1,598,995                           | 1,100,618                                    | 1,140,483                                     | 1,138,128                     | 0                                     | 0                                     | 0              | 0                                   | 1,138,130                                    |

# WEST CHESTER AREA SCHOOL DISTRICT

## Property & Finance Committee

*MEMO ITEM for 4/27/20*

### **Approval of the CCIU 2020-21 OCCUPATIONAL EDUCATION BUDGET**

Attached is information on the CCIU 2020-21 Occupational Educational Budget. In 2018-19, the CCIU Occupational Education Budget formula was revised in order to eliminate the student academic schedule components from the FTE calculation. The change in formula resulted in a lower tuition rate and the inclusion of a new academic charge. For 2020-21, the CCIU is proposing a tuition rate of \$20,233 for a *full-time* student (which includes the new academic charge of \$10,051 for each full-time equivalent (fte)). Tuition for a *part-time* student will be \$10,117 and is a 1.3% increase from the 2019-20 rate.

Based on our 3-year average (fte) enrollment of 112.917 in Occupational Education Programs and 24.423 fte's receiving academic components, WCASD's contribution toward Occupational Education, including the academic charge of \$245,476, will be \$2,284,643. This amount represents a decrease of \$33,350.

The total budget for the CCIU's 2020-21 Occupational Educational Program is \$30,011,584. This is an increase of \$566,334 or 1.9% more than the 2019-20 budget. This budget must be approved by a majority of Chester County School Boards by simple majority vote by June 30, 2020.

**Approval is requested for the 2020-21 CCIU Occupational Educational Budget in the amount of \$30,011,584. This item will be placed on the 4/27/20 Consent Agenda.**

John T. Scully  
3/20/20



## Significant Changes in the Proposed 2020-2021 Occupational Education Budget

### Amount Change

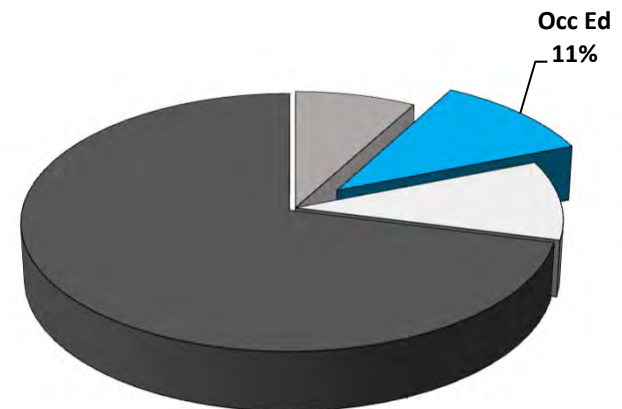
|                                                      |                          |
|------------------------------------------------------|--------------------------|
| • Salaries (Existing Staff)                          | =\$ 328,365              |
| • Increase in Employer's Contribution to PSERS       | =\$ 162,704              |
| • Healthcare Benefits (Existing Staff)               | =\$ 317,337              |
| • Staffing Changes for New Programs                  | =\$ 441,184              |
| • Debt Service                                       | =\$ (651,009)            |
| • Capital Purchases                                  | =\$ ( 76,946)            |
| • Change in all other Budget Areas                   | <u>=\$ 44,699</u>        |
| <b>Total Change in Occupational Education Budget</b> | <b>\$ 566,334 (1.9%)</b> |



# Occupational Education Budget



- Technical College High School – Pennock’s Bridge Campus  
(Constructed 2008)
- Technical College High School – Brandywine Campus  
(Constructed 2012)
- Technical College High School – Pickering Campus  
(Renovation Completed 2017)





## 2020-2021 Occupational Education Budget

*“Engaging students in the academic and technical preparation needed to continue their education and launch their careers.”*

- **2019-2020 Projected Budget = \$ 29,445,250**
- **2020-2021 Proposed Budget = \$ 30,011,584**
  
- Total Proposed Budget to Budget Increase = \$ 566,334 (1.9%)
  
- 2019-2020 Three Year Avg. Enrollment = 1,047.334 FTE
- 2020-2021 Three Year Avg. Enrollment = 1,009.168 FTE
  
- 2019-2020 Tuition Rate per Half-Time Student = \$ 9,987
- **Proposed 2020-2021 Tuition Rate per Half-Time Student = \$10,117 (1.3% increase)**



## Significant Changes in the Proposed 2020-2021 Occupational Education Budget

### Amount Change

|                                                      |                          |
|------------------------------------------------------|--------------------------|
| • Salaries (Existing Staff)                          | =\$ 328,365              |
| • Increase in Employer's Contribution to PSERS       | =\$ 162,704              |
| • Healthcare Benefits (Existing Staff)               | =\$ 317,337              |
| • Staffing Changes for New Programs                  | =\$ 441,184              |
| • Debt Service                                       | =\$ (651,009)            |
| • Capital Purchases                                  | =\$ ( 76,946)            |
| • Change in all other Budget Areas                   | <u>=\$ 44,699</u>        |
| <b>Total Change in Occupational Education Budget</b> | <b>\$ 566,334 (1.9%)</b> |

**Preliminary 2020-2021 Occupational Education Budget  
Chester County School District Contribution and Enrollment Changes**

**Calculation of the Actual Career & Technical Education Costs and Projected Academic Marketplace Charges**

| District               | 2019-2020<br>Contribution | 2020-2021<br>Contribution | Increase<br>(Decrease) | Pct.<br>Change | 2017-2018<br>Full-Time<br>Equivalent | 2018-2019<br>Full-Time<br>Equivalent | 2019-2020<br>Full-Time<br>Equivalent | 3-Yr. Average<br>Full-Time<br>Equivalent | Sept. 2019<br>Academic<br>Full-Time<br>Equivalent | Projected 2020-2021<br>Academic Charge |
|------------------------|---------------------------|---------------------------|------------------------|----------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------------------------------|---------------------------------------------------|----------------------------------------|
| Avon Grove             | 2,993,840                 | 2,579,708                 | (414,132)              | -13.8%         | 139.250                              | 125.500                              | 117.750                              | 127.500                                  | + 11.349                                          | 114,069                                |
| Coatesville            | 3,592,144                 | 3,633,510                 | 41,366                 | 1.2%           | 189.250                              | 183.750                              | 165.750                              | 179.583                                  | + 0.958                                           | 9,629                                  |
| Downingtown            | 2,603,481                 | 2,709,536                 | 106,055                | 4.1%           | 126.500                              | 135.500                              | 139.750                              | 133.917                                  | + 0.038                                           | 382                                    |
| Great Valley           | 915,682                   | 844,728                   | (70,954)               | -7.7%          | 40.000                               | 42.250                               | 43.000                               | 41.750                                   | + 9.336                                           | 93,836                                 |
| Kennett                | 1,855,612                 | 1,888,413                 | 32,801                 | 1.8%           | 94.250                               | 97.250                               | 88.500                               | 93.333                                   | + 4.324                                           | 43,461                                 |
| Octorara               | 1,046,618                 | 1,057,174                 | 10,556                 | 1.0%           | 52.250                               | 55.250                               | 49.250                               | 52.250                                   | + 0.076                                           | 764                                    |
| Owen J. Roberts        | 1,393,596                 | 1,126,304                 | (267,292)              | -19.2%         | 56.000                               | 57.000                               | 54.000                               | 55.667                                   | + 10.581                                          | 106,350                                |
| Oxford                 | 2,173,162                 | 2,271,154                 | 97,992                 | 4.5%           | 104.500                              | 113.500                              | 118.750                              | 112.250                                  | + 4.490                                           | 45,129                                 |
| Phoenixville           | 750,499                   | 650,828                   | (99,671)               | -13.3%         | 31.000                               | 29.500                               | 36.000                               | 32.167                                   | + 1.958                                           | 19,680                                 |
| Tredyffrin/Easttown    | 643,503                   | 632,281                   | (11,222)               | -1.7%          | 30.750                               | 29.250                               | 33.750                               | 31.250                                   | + 7.514                                           | 75,523                                 |
| Unionville-Chadds Ford | 632,259                   | 740,191                   | 107,932                | 17.1%          | 31.000                               | 36.250                               | 42.500                               | 36.583                                   | + 13.333                                          | 134,010                                |
| West Chester           | 2,317,993                 | 2,284,643                 | (33,350)               | -1.4%          | 102.250                              | 106.500                              | 130.000                              | 112.917                                  | + 24.423                                          | 245,476                                |
| <b>TOTAL</b>           | <b>20,918,389</b>         | <b>20,418,470</b>         | <b>(499,919)</b>       | <b>-2.4%</b>   | <b>997.000</b>                       | <b>1,011.500</b>                     | <b>1,019.000</b>                     | <b>1,009.168</b>                         | <b>88.380</b>                                     | <b>888,309</b>                         |

|                                            |        |
|--------------------------------------------|--------|
| Preliminary 2020-2021 Tuition Rate per FTE | 20,233 |
|--------------------------------------------|--------|

|                       |          |
|-----------------------|----------|
| Academic Rate per FTE | \$10,051 |
|-----------------------|----------|

**Example of Formula for Determining a District's Occupational Education Costs**

**2020-2021 Occupational Education Budget Contribution Formula  
for the Avon Grove School District**

**2019-2020 Contribution**

|                  |   |                  |   |                  |       |                                                                   |   |                                              |   |                                                     |
|------------------|---|------------------|---|------------------|-------|-------------------------------------------------------------------|---|----------------------------------------------|---|-----------------------------------------------------|
|                  |   |                  |   |                  |       | <b>Three-Year<br/>Average Full<br/>Time<br/><u>Equivalent</u></b> |   | <b>2019-2020<br/>Tuition<br/><u>Rate</u></b> |   | <b>2019-2020<br/>Budget<br/><u>Contribution</u></b> |
| <b>2016-2017</b> |   | <b>2017-2018</b> |   | <b>2018-2019</b> |       |                                                                   |   |                                              |   |                                                     |
| <u>FTE</u>       |   | <u>FTE</u>       |   | <u>FTE</u>       |       |                                                                   |   |                                              |   |                                                     |
| 184.933          | + | 139.250          | + | 125.500          | ÷ 3 = | 149.894                                                           | x | 19,973                                       | = | 2,993,840                                           |

**2020-2021 Contribution**

**(Proposed)**

|                  |   |                  |   |                  |       |                                                                   |   |                                              |   |                                                     |
|------------------|---|------------------|---|------------------|-------|-------------------------------------------------------------------|---|----------------------------------------------|---|-----------------------------------------------------|
|                  |   |                  |   |                  |       | <b>Three-Year<br/>Average Full<br/>Time<br/><u>Equivalent</u></b> |   | <b>2020-2021<br/>Tuition<br/><u>Rate</u></b> |   | <b>2020-2021<br/>Budget<br/><u>Contribution</u></b> |
| <b>2017-2018</b> |   | <b>2018-2019</b> |   | <b>2019-2020</b> |       |                                                                   |   |                                              |   |                                                     |
| <u>FTE</u>       |   | <u>FTE</u>       |   | <u>FTE</u>       |       |                                                                   |   |                                              |   |                                                     |
| 139.250          | + | 125.500          | + | 117.750          | ÷ 3 = | 127.500                                                           | x | 20,233                                       | = | 2,579,708                                           |

|                          |                  |
|--------------------------|------------------|
| <b>Amount Change</b>     | <b>(414,131)</b> |
| <b>Percentage Change</b> | <b>-13.8%</b>    |

|                                                                                        |                  |
|----------------------------------------------------------------------------------------|------------------|
| <b>Projected Academic Class Costs (based on January 2020 enrollment)</b>               | <b>114,069</b>   |
| <b>Total Projected 2020-21 Costs for Students in the Technical College High School</b> | <b>2,693,777</b> |

# WEST CHESTER AREA SCHOOL DISTRICT

Property and Finance Committee

## MEMO ITEM

Approval of Critical Capital Projects 2020-2021

The following Capital Projects have been awarded and work is proceeding as per my previous critical construction update memo to the Board.

Greystone Elementary School  
East Goshen Elementary School Renovations and Additions  
Exton Elementary School Site Work  
Rustin High School Chiller Replacement  
Mary C. Howse Elementary School Generator Replacement  
Rustin High School Roof Replaement

The following Capital Projects are being recommended for inclusion in the projects deemed critical construction. These projects can start now that school is closed for the remainder of the year and will be awarded under the COSTARS joint purchasing program. Prices are included where available at this time.

East High School - Fire Alarm Replacement – Siemens Corp. \$49,400  
Fugett Middle School - Fire Alarm Replacement – Siemens Corp. \$49,150  
Henderson High School - Tennis Court Resurfacing – Keystone Sports Construction - \$83,531.35  
Henderson High School- Track Repair and Resurfacing – Keystone Sports Construction - \$453,880.82  
Rustin High School- Track Resurfacing – Nagle Athletic Sports Group - \$229,402.00  
Henderson High School – Pedestrian Crosswalk System for Montgomery Avenue – no pricing at this time.

If you have any questions feel free to contact me.

Kevin Campbell  
Director of Facilities and Operations  
April 16, 2020