

WEST CHESTER AREA SCHOOL DISTRICT  
*Property & Finance Committee Meeting*  
Monday – May 18, 2020  
6:30 p.m.

ZOOM Meeting

AGENDA

- Approval of April 27, 2020 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Update on Act 1 Property Tax Exclusion Amount (see attached) Mr. Scully
- Approval of 2020-21 Budget Resolutions for May 27, 2020 (see attached) Mr. Scully
  - Final Budget Resolution
  - Annual Tax Levy Resolution
- Approval of Food Service Program Equipment Purchases Renovation Plan (see attached) Mr. Scully

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(Board & Public)

*Committee Protocol for Responding to Comments from the Public*

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

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 April 27, 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, Mr. Justin Matys, Mr. Michael Wagman, Dr. Leigh Ann Ranieri, Dr. Jeff Ulmer, Dr. Bob Sokolowski, Dr. Rebecca Eberly

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
| The committee approved the March 23, 2020 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Mr. Bevilacqua |
| Mr. Scully reviewed the Budget Forecast Model. The 2019-20 changes to expense projections are decreases to healthcare benefits totaling \$1,627,836. The changes to the 2020-21 expense projections include an increase in healthcare benefits of \$291,836. The change to the 2019-20 projection and the utilization of the 2019-20 savings will reduce the 2020-21 budget gap by \$1,627,836. Mr. Scully reviewed the Financial Summary – All funds on page 38 of the model and pointed out the Chester County tax rate increase is currently at 2.6% which is the ACT 1 limit for Chester County. The Administration will continue to review projections for potential savings to reduce the millage impact for the 2020-21 District’s final budget.                                                                                                                                                                                                     | Mr. Scully     |
| The 2020-21 Proposed Final Budget was presented by Mr. Scully. Mr. Scully reviewed the 2020-21 proposed final budget including 2020-21 budget challenges and compared revenues & expenses budget data for 2019-20 and 2020-21. The 2020-21 proposed budget increased from the 2019-20 budget by \$8.667 million (3.3%), with the largest increases in staffing and employee benefits expenses of \$5.003 million, retirement costs of \$1.597 million, and transportation and contracted services \$1.043 million. The 2020-21 proposed budget revenues increased by \$1.854 million (0.7%) over the 2019-20 budget revenues. Mr. Scully reminded the Committee that the Final budget revenues, in May, would reflect the impact of the current economic conditions resulting from the pandemic. Mr. Scully reviewed the year end Fund Balance designations for 2019-20 compared to 2020-21. This is an informational item and no Board action is required. | Mr. Scully     |
| Mr. Scully presented the Resolution to adopt the Proposed Final 2020-21 Budget in accordance with the Act 1 timeline. Mr. Scully advised the committee that changes can be made to the proposed final budget up until the time of final budget approval in May. The committee recommended approval of the Resolution to Adopt the 2020-21 Proposed Final Budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Mr. Scully     |
| Due to the evolving coronavirus emergency, the PSBA Policy Service recommends revisions to some of our policies:<br><br><b>Policy 003, Functions:</b> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Dr. Scanlon    |

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.

The committee recommended approval of the new and revised Board policies.

Items to be placed on board agenda April 27, 2020:

- Approval of Revised Policy 003, Functions
- Approval of Revised Policy 006.1, Attendance at Meetings Via Electronic Communications
- Approval of Revised Policy 626, Federal Fiscal Compliance for Annual Grants
- Approval of New Administrative Guideline 335AG6, The Families First Coronavirus Response Act
- Approval of Resolution to Adopt Proposed Final Budget for 2020-21

MEMO items for board agenda April 27, 2020:

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

Items to discuss at a later date:

Next Meeting Date: May 18, 2020

West Chester Area School District  
Operating Expense History and Forecast

5/11/2020

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| A                                  | Z         | AA        | AB        | AC        | AD        | AE        | AF        | AG        | AH        |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                    | Actual    | Budget    | Actual    | Budget    | Projected | Estimated | Estimated | Estimated | Estimated |
|                                    | 2017-18   | 2018-19   | 2018-19   | 2019-20   | 2019-20   | 2020-21   | 2021-22   | 2022-23   | 2023-24   |
| 3 Staff                            | 149,824.5 | 159,270.1 | 153,661.8 | 165,080.4 | 156,518.5 | 169,698.1 | 179,358.9 | 185,477.5 | 191,478.6 |
| 4 Total Salaries                   | 93,554.7  | 96,936.7  | 95,606.4  | 99,526.9  | 98,434.9  | 103,129.2 | 107,893.1 | 110,377.1 | 112,788.6 |
| 5 Administration                   |           |           |           |           |           |           |           |           |           |
| 6 Reg Salaries                     | 8,235.3   | 8,422.3   | 8,541.5   | 8,700.4   | 8,905.3   | 9,237.3   | 9,613.4   | 9,863.4   | 10,119.8  |
| 7 Teachers                         |           |           |           |           |           |           |           |           |           |
| 8 Reg Salaries                     | 66,792.4  | 68,393.4  | 68,446.8  | 70,435.2  | 70,029.4  | 72,910.5  | 76,618.8  | 78,130.4  | 79,681.3  |
| 9 Extra Duty Pymnts                | 979.6     | 1,089.4   | 878.6     | 1,000.5   | 668.8     | 1,090.6   | 1,031.1   | 1,051.5   | 1,072.3   |
| 10 Sabbatical Pymnts               | 181.9     | 250.0     | 255.9     | 200.0     | 200.0     | 300.0     | 300.0     | 300.0     | 300.0     |
| 11 Subject Chair Pymnts            | 355.5     | 421.5     | 367.5     | 421.5     | 421.5     | 421.5     | 421.5     | 421.5     | 421.5     |
| 12 Severance Pymnts                | 353.1     | 392.0     | 205.6     | 392.0     | 342.0     | 392.0     | 400.6     | 408.5     | 416.6     |
| 13 Supplemental Contracts          | 2,019.0   | 2,167.0   | 2,110.8   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   |
| 14 Total Teachers                  | 70,681.6  | 72,713.3  | 72,265.2  | 74,616.1  | 73,828.7  | 77,281.7  | 80,939.0  | 82,478.9  | 84,058.7  |
| 15 Technical                       |           |           |           |           |           |           |           |           |           |
| 16 Reg Salaries                    | 3,569.3   | 3,501.3   | 3,659.6   | 3,804.2   | 3,703.1   | 4,056.9   | 4,162.3   | 4,270.5   | 4,381.5   |
| 17 Office Clerical                 |           |           |           |           |           |           |           |           |           |
| 18 Reg Salaries                    | 5,745.7   | 6,162.4   | 5,778.3   | 6,248.9   | 6,240.5   | 6,311.2   | 6,540.2   | 6,907.8   | 7,112.9   |
| 19 Crafts and Trades               |           |           |           |           |           |           |           |           |           |
| 20 Reg Salaries                    | 5,322.9   | 6,137.5   | 5,361.8   | 6,157.4   | 5,757.4   | 6,242.2   | 6,638.1   | 6,856.6   | 7,115.6   |
| 21                                 |           |           |           |           |           |           |           |           |           |
| 22 Benefits                        |           |           |           |           |           |           |           |           |           |
| 23 Medical                         | 16,627.9  | 20,249.2  | 17,224.8  | 20,826.1  | 15,518.0  | 21,265.8  | 23,369.4  | 25,138.4  | 27,041.4  |
| 24 Dental                          | 1,184.1   | 1,352.2   | 1,180.5   | 1,424.4   | 1,174.4   | 1,428.1   | 1,489.5   | 1,553.5   | 1,620.3   |
| 25 Vision                          | 178.1     | 202.0     | 195.0     | 209.0     | 184.0     | 209.2     | 214.0     | 219.0     | 224.0     |
| 26 Prescription                    | 4,476.0   | 5,486.1   | 4,076.1   | 5,761.4   | 4,011.4   | 5,103.6   | 5,613.9   | 6,175.3   | 6,792.9   |
| 27 Social Security                 | 6,733.9   | 7,334.9   | 6,891.7   | 7,580.8   | 7,555.8   | 7,849.4   | 8,253.8   | 8,443.8   | 8,628.3   |
| 28 Retirement                      | 30,058.2  | 32,019.5  | 31,584.7  | 33,950.9  | 33,838.9  | 35,390.4  | 37,708.7  | 39,316.3  | 40,739.2  |
| 29 Tuition Reimbursement           | 443.2     | 600.0     | 427.9     | 600.0     | 600.0     | 600.0     | 600.0     | 600.0     | 600.0     |
| 30 Life & Disability               | 361.6     | 474.5     | 540.4     | 540.0     | 540.0     | 552.9     | 578.9     | 592.3     | 605.2     |
| 31 Workers Comp/Unemp/Other        | 1,344.7   | 751.9     | 1,079.2   | 1,270.7   | 1,270.7   | 1,289.8   | 1,309.1   | 1,328.8   | 1,348.7   |
| 32 Total Benefits                  | 61,407.8  | 68,470.3  | 63,200.4  | 72,163.2  | 64,693.3  | 73,689.2  | 79,137.3  | 83,367.4  | 87,600.1  |
| 33 (Less) cost sharing             | (5,138.0) | (6,136.9) | (5,145.1) | (6,609.7) | (6,609.7) | (7,120.3) | (7,671.6) | (8,276.0) | (8,910.0) |
| 34 Net Benefits                    | 56,269.8  | 62,333.5  | 58,055.4  | 65,553.5  | 58,083.5  | 66,568.9  | 71,465.7  | 75,100.4  | 78,690.0  |
| 35                                 |           |           |           |           |           |           |           |           |           |
| 36 Prof. & Tech. Services          | 18,183.6  | 20,546.8  | 17,678.1  | 21,757.9  | 17,747.8  | 21,101.9  | 21,750.3  | 22,546.3  | 23,372.0  |
| 37 Substitute Service              | 2,034.1   | 2,244.2   | 2,219.1   | 2,464.4   | 1,667.7   | 2,843.5   | 2,911.2   | 2,998.5   | 3,088.5   |
| 38 Contracted Therapeutic Staff    | 1,850.3   | 2,225.0   | 1,668.8   | 2,054.7   | 1,554.7   | 2,121.0   | 2,205.8   | 2,294.1   | 2,385.8   |
| 39 Contracted Aides- Special Ed.   | 2,194.2   | 2,630.2   | 2,046.5   | 2,756.7   | 1,256.8   | 2,900.0   | 3,016.0   | 3,136.6   | 3,262.1   |
| 40 Contracted Aides- Other         | 392.3     | 325.0     | 315.9     | 394.2     | 244.2     | 295.0     | 306.8     | 319.1     | 331.8     |
| 41 Contracted Special Ed. Programs | 3,787.5   | 3,777.8   | 3,319.0   | 3,967.6   | 3,267.6   | 3,399.6   | 3,535.6   | 3,677.0   | 3,824.1   |
| 42 Occupational/Physical Therapy   | 1,178.4   | 1,187.9   | 1,050.1   | 1,201.1   | 1,101.1   | 1,109.4   | 1,153.8   | 1,200.0   | 1,248.0   |
| 43 Due Process Hearings            | 823.3     | 1,000.0   | 645.2     | 1,000.0   | 1,000.0   | 1,000.0   | 1,040.0   | 1,081.6   | 1,124.9   |
| 44 Early Intervention              | 242.5     | 267.8     | 267.3     | 244.9     | 219.9     | 275.5     | 286.6     | 298.0     | 309.9     |
| 45 Extended School Year            | 695.2     | 710.0     | 774.0     | 710.0     | 710.0     | 693.0     | 720.7     | 749.5     | 779.5     |
| 46 Alternative Education - IU      | 1,744.3   | 2,060.3   | 1,790.5   | 2,037.4   | 2,037.4   | 2,007.4   | 2,087.7   | 2,171.2   | 2,258.0   |
| 47 Alternative Education - APT     | 830.4     | 1,140.8   | 1,120.7   | 1,437.8   | 1,437.8   | 990.3     | 1,020.0   | 1,050.6   | 1,082.1   |
| 48 Tax Collection                  | 624.8     | 725.6     | 593.9     | 722.2     | 722.2     | 692.9     | 713.7     | 735.1     | 757.2     |
| 49 Legal                           | 311.8     | 523.0     | 303.6     | 593.0     | 443.0     | 493.0     | 507.8     | 523.0     | 538.7     |
| 50 Other                           | 1,474.4   | 1,729.2   | 1,563.5   | 2,173.9   | 2,085.4   | 2,281.3   | 2,244.7   | 2,312.0   | 2,381.4   |
| 51                                 |           |           |           |           |           |           |           |           |           |
| 52 Purchased Property Services     | 3,675.1   | 4,005.1   | 3,558.8   | 4,056.8   | 3,898.6   | 4,272.1   | 4,367.8   | 4,498.8   | 4,633.8   |
| 53 Electricity                     | 1,671.6   | 1,743.0   | 1,571.0   | 1,788.0   | 1,788.0   | 1,739.0   | 1,838.2   | 1,893.3   | 1,950.1   |
| 54 Water/Sewer                     | 517.0     | 552.0     | 581.9     | 573.1     | 573.1     | 621.9     | 664.6     | 684.5     | 705.0     |
| 55 Trash Removal                   | 81.7      | 100.0     | 82.9      | 100.0     | 100.0     | 100.0     | 111.0     | 114.3     | 117.8     |
| 56 Space Rental                    | 185.1     | 193.3     | 187.4     | 200.3     | 200.3     | 281.8     | 290.3     | 299.0     | 307.9     |
| 57 Other                           | 1,219.7   | 1,416.8   | 1,135.6   | 1,395.4   | 1,237.2   | 1,529.4   | 1,463.8   | 1,507.7   | 1,553.0   |
| 58                                 |           |           |           |           |           |           |           |           |           |
| 59 Other Services                  | 30,751.7  | 31,595.4  | 30,128.1  | 31,540.8  | 27,445.2  | 32,265.2  | 35,626.8  | 37,579.8  | 39,734.9  |
| 60 Charter Schools                 | 9,574.3   | 9,801.3   | 8,277.9   | 9,475.6   | 7,725.6   | 8,228.6   | 10,347.7  | 11,344.8  | 12,486.8  |
| 61 Tuition: Special Education      | 3,674.9   | 3,570.7   | 4,317.8   | 3,845.0   | 3,745.0   | 4,646.2   | 4,832.0   | 5,025.3   | 5,226.3   |
| 62 Tuition: CAT                    | 2,755.7   | 2,795.5   | 2,738.8   | 2,559.0   | 2,559.0   | 2,562.5   | 2,964.8   | 3,185.1   | 3,437.6   |
| 63 Tuition: Other Alt Ed Programs  | 172.3     | 135.6     | 294.1     | 188.0     | 188.0     | 303.0     | 318.2     | 334.1     | 350.8     |
| 64 Bussing: Public Schools         | 4,700.3   | 4,956.5   | 5,071.3   | 5,081.7   | 4,427.7   | 5,638.0   | 6,066.8   | 6,248.8   | 6,436.3   |
| 65 Bussing: Non-Public             | 4,409.5   | 4,699.3   | 4,116.7   | 4,452.5   | 3,798.5   | 4,445.8   | 4,579.2   | 4,716.5   | 4,858.0   |
| 66 Bussing: Special Ed             | 3,855.9   | 3,885.5   | 3,867.3   | 4,184.1   | 3,369.8   | 4,450.0   | 4,583.5   | 4,721.0   | 4,862.6   |
| 67 Bussing: Extracurricular        | 318.0     | 373.0     | 297.0     | 382.5     | 331.2     | 420.4     | 380.2     | 391.6     | 403.3     |
| 68 Insurance                       | 497.4     | 534.1     | 500.5     | 530.9     | 530.9     | 548.0     | 575.4     | 604.1     | 634.3     |
| 69 Telephone/Postage               | 517.2     | 452.7     | 374.8     | 452.0     | 434.7     | 474.5     | 470.8     | 485.0     | 499.5     |
| 71 Other                           | 276.2     | 391.1     | 272.0     | 389.6     | 334.9     | 548.1     | 508.3     | 523.6     | 539.3     |
| 72                                 |           |           |           |           |           |           |           |           |           |
| 73 Supplies                        | 5,393.6   | 6,042.5   | 5,889.2   | 6,366.0   | 5,333.8   | 7,875.4   | 8,269.2   | 8,571.5   | 8,885.0   |
| 74 Heating/ Motor Pool Fuel        | 646.7     | 737.0     | 756.0     | 734.0     | 734.0     | 810.0     | 859.3     | 885.1     | 911.6     |
| 75 Other Operations/Maint Supplies | 696.2     | 871.1     | 845.5     | 913.8     | 913.8     | 901.8     | 937.9     | 975.4     | 1,014.4   |
| 76 Educational                     | 1,870.3   | 2,145.6   | 2,046.1   | 2,308.0   | 1,611.0   | 3,049.9   | 2,617.6   | 2,722.3   | 2,831.2   |
| 77 Curriculum Proposals            | 1,123.1   | 1,172.2   | 1,062.3   | 1,101.8   | 845.2     | 1,244.2   | 1,991.9   | 2,051.6   | 2,113.2   |
| 78 Educational /Admin Software     | 1,006.0   | 970.3     | 1,082.5   | 1,140.9   | 1,079.0   | 1,706.7   | 1,710.6   | 1,779.0   | 1,850.2   |
| 79 Administration/Business         | 51.3      | 146.3     | 96.8      | 167.6     | 150.9     | 162.9     | 152.0     | 158.1     | 164.4     |
| 80                                 |           |           |           |           |           |           |           |           |           |
| 81 Other Objects                   | 773.7     | 465.5     | 403.7     | 476.7     | 445.5     | 558.6     | 543.2     | 559.5     | 576.3     |
| 83 Dues and Fees - Athletics       | 160.5     | 131.5     | 148.9     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5     |
| 84                                 |           |           |           |           |           |           |           |           |           |
| 85 Property                        | 294.8     | 313.3     | 261.0     | 447.1     | 415.7     | 510.1     | 493.3     | 508.1     | 523.3     |
| 88 Other Equipment                 | 294.8     | 313.3     | 261.0     | 447.1     | 415.7     | 510.1     | 493.3     | 508.1     | 523.3     |
| 89                                 |           |           |           |           |           |           |           |           |           |
| 90 Debt Service                    | 24,855.9  | 25,773.4  | 25,571.8  | 26,500.5  | 26,534.1  | 27,235.2  | 27,433.3  | 27,578.5  | 27,434.5  |
| 91 Bond payments                   | 24,855.9  | 25,773.4  | 25,571.8  | 26,500.5  | 26,534.1  | 27,235.2  | 27,433.3  | 27,578.5  | 27,434.5  |
| 92                                 |           |           |           |           |           |           |           |           |           |
| 94 Reserve                         | 5,135.4   | 5,257.7   | 5,257.7   | 5,451.6   | 5,451.6   | 6,167.5   | 6,381.0   | 6,591.8   | 7,473.7   |
| 95 Budgetary Reserve               |           |           |           |           |           |           |           |           |           |
| 96 Transfer to other funds         | 5,135.4   | 5,257.7   | 5,257.7   | 5,451.6   | 5,451.6   | 6,167.5   | 6,381.0   | 6,591.8   | 7,473.7   |
| 97                                 |           |           |           |           |           |           |           |           |           |
| 98 TOTAL EXPENSE                   | 239,048.8 | 253,401.3 | 242,559.2 | 261,809.4 | 243,922.2 | 269,815.7 | 284,355.3 | 294,043.5 | 304,243.6 |

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  |                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 3  | <b>Local</b>                                                      | <b>199,598.7</b> | <b>203,745.4</b> | <b>206,641.9</b> | <b>208,113.5</b> | <b>208,663.3</b> | <b>204,779.1</b> | <b>234,400.6</b> | <b>247,875.4</b> | <b>257,185.7</b> |
| 4  | Real Estate                                                       | 167,778.9        | 172,785.5        | 174,152.7        | 176,656.1        | 178,188.2        | 176,963.2        | 206,208.7        | 219,301.4        | 228,223.4        |
| 5  | Current                                                           | 166,778.9        | 171,594.4        | 173,060.7        | 175,469.9        | 177,239.3        | 176,014.3        | 205,259.7        | 218,352.4        | 227,274.5        |
| 6  | Interim                                                           | 1,065.9          | 1,191.1          | 1,092.0          | 1,186.2          | 948.9            | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                                     | 21,121.8         | 21,695.3         | 21,510.4         | 21,766.9         | 19,590.3         | 19,590.3         | 19,884.1         | 20,182.4         | 20,485.1         |
| 8  | Real Estate Transfer                                              | 4,983.5          | 4,308.4          | 4,420.7          | 4,394.5          | 4,394.5          | 3,735.4          | 3,810.1          | 3,886.3          | 3,964.0          |
| 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          | 2,500.0          | 500.0            | 507.5            | 515.1            | 522.8            |
| 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          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 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>40,297.6</b>  | <b>42,543.3</b>  | <b>43,256.7</b>  | <b>44,146.6</b>  |
| 15 | Student Subsidies                                                 | 20,788.7         | 20,137.8         | 19,913.9         | 20,348.6         | 20,132.3         | 18,677.7         | 19,562.1         | 19,376.6         | 19,462.8         |
| 16 | Basic Instruction                                                 | 8,202.4          | 8,208.6          | 8,421.6          | 8,421.9          | 8,810.3          | 8,421.9          | 8,421.9          | 8,421.9          | 8,421.9          |
| 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          | 2,321.8          | 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         | 21,619.9         | 22,981.2         | 23,880.1         | 24,683.8         |
| 28 | Social Security                                                   | 3,337.5          | 3,667.4          | 3,415.4          | 3,790.4          | 3,777.9          | 3,924.7          | 4,126.9          | 4,221.9          | 4,314.2          |
| 29 | Retirement                                                        | 15,078.3         | 16,009.7         | 15,827.6         | 16,975.4         | 16,919.5         | 17,695.2         | 18,854.3         | 19,658.2         | 20,369.6         |
| 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>253,304.3</b> | <b>248,488.0</b> | <b>279,855.3</b> | <b>294,043.5</b> | <b>304,243.6</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>48,250.9</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>48,250.9</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         | -                | 22,327.6         | -                | -                | -                | -                |
| 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>(9,382.1)</b> | <b>21,327.6</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    | 176,014    |   | 205,260    | 218,352    | 227,274    |
| 11 | Gross tax to be levied                 |   |   |   | 181,704    | 182,398    |   | 212,704    | 226,272    | 235,518    |
| 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    | 171,599    |   | 200,111    | 212,875    | 221,574    |
| 18 | Delaware Cnty Levy                     |   |   |   | 10,529     | 10,799     |   | 12,593     | 13,397     | 13,944     |
| 19 |                                        |   |   |   | 181,704    | 182,398    |   | 212,704    | 226,272    | 235,518    |
| 20 |                                        |   |   |   |            |            |   |            |            |            |
| 21 | Millage Calculation                    |   |   |   |            |            |   |            |            |            |
| 22 | Chester Cnty tax levy                  |   |   |   | 171,175    | 171,599    |   | 200,111    | 212,875    | 221,574    |
| 23 | Chester Cnty assessed value            |   |   |   | 7,902,002  | 7,921,563  |   | 7,961,563  | 8,001,563  | 8,041,563  |
| 24 |                                        |   |   |   |            |            |   |            |            |            |
| 25 | Chester County Millage                 |   |   |   | 21.6622    | 21.6622    |   | 25.1346    | 26.6042    | 27.5535    |
| 26 | Previous Year Millage                  |   |   |   | 21.2723    | 21.6622    |   | 21.66      | 25.13      | 26.60      |
| 27 |                                        |   |   |   |            |            |   |            |            |            |
| 28 | Chester Cnty Mill Increase             |   |   |   | 0.39       | 0.00       |   | 3.47       | 1.47       | 0.95       |
| 29 | % increase                             |   |   |   | 1.8%       | 0.0%       |   | 16.0%      | 5.8%       | 3.6%       |
| 30 | Delaware Cnty Tax levy                 |   |   |   | 10,529     | 10,799     |   | 12,593     | 13,397     | 13,944     |
| 31 | Delaware Cnty Assessed Value           |   |   |   | 647,545    | 648,096    |   | 648,596    | 649,096    | 649,596    |
| 32 |                                        |   |   |   |            |            |   |            |            |            |
| 33 | Delaware County Millage                |   |   |   | 16.2597    | 16.6626    |   | 19.4162    | 20.6388    | 21.4656    |
| 34 | Previous Yr Millage                    |   |   |   | 16.0761    | 16.2597    |   | 16.66      | 19.42      | 20.64      |
| 35 |                                        |   |   |   |            |            |   |            |            |            |
| 36 | Delaware Cnty Mill Increase            |   |   |   | 0.18       | 0.40       |   | 2.75       | 1.22       | 0.83       |
| 37 | % increase                             |   |   |   | 1.1%       | 2.5%       |   | 16.5%      | 6.3%       | 4.0%       |
| 38 |                                        |   |   |   |            |            |   |            |            |            |
| 39 | Multi County Millage re-balancing      |   |   |   |            |            |   |            |            |            |
| 40 | Chester Cty Levy Rebalanced            |   |   |   | 170,946    |            |   |            |            |            |
| 41 | Delaware Cty Levy Rebalanced           |   |   |   | 10,758     |            |   |            |            |            |
| 42 |                                        |   |   |   | 181,704    |            |   |            |            |            |
| 43 |                                        |   |   |   |            |            |   |            |            |            |
| 44 | Chester County Millage                 |   |   |   | 21.6622    | 21.6622    |   |            |            |            |
| 45 | Chester County Millage Re-balanced     |   |   |   | 21.6332    |            |   |            |            |            |
| 46 | Chester Cnty Mill Increase             |   |   |   |            | -          |   |            |            |            |
| 47 | % increase                             |   |   |   |            | 0.13%      |   |            |            |            |
| 48 | Act 1 Millage                          |   |   |   |            | 21.6622    |   |            |            |            |
| 49 | Millage from exceptions                |   |   |   |            | -          |   |            |            |            |
| 50 |                                        |   |   |   |            |            |   |            |            |            |
| 51 |                                        |   |   |   |            |            |   |            |            |            |
| 52 | Delaware County Millage                |   |   |   | 16.2597    | 16.6626    |   |            |            |            |
| 53 | Delaware County Millage Re-balanced    |   |   |   | 16.6133    |            |   |            |            |            |
| 54 | Delaware Cnty Mill Increase            |   |   |   |            | 0.05       |   |            |            |            |
| 55 | % increase                             |   |   |   |            | 0.30%      |   |            |            |            |
| 56 | Act 1 Millage                          |   |   |   |            | 16.6626    |   |            |            |            |
| 57 | Millage from exceptions                |   |   |   |            | -          |   |            |            |            |

# 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  |         |         |         |
|------------------|-----------|---------|---------|------------------|---------|---------|---------|
| COMMERCIAL       |           | +/-     | +/-     | COMMERCIAL       |         | +/-     | +/-     |
| MILL VAL         | AMOUNT    | PERCENT | PERCENT | MILL VAL         | AMOUNT  | PERCENT | PERCENT |
| 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          | 1,565,346 | 33,706  | 2.15%   | 2019-20          | 8,009   | -       | 0.00%   |
| 2020-21          | 1,565,346 | -       | 0.00%   | 2020-21          | 8,009   | -       | 0.00%   |
| 2021-22          | 1,595,346 | 30,000  | 1.88%   | 2021-22          | 8,009   | -       | 0.00%   |
| 2022-23          | 1,625,346 | 30,000  | 1.85%   | 2022-23          | 8,009   | -       | 0.00%   |
| 2023-24          | 1,655,346 | 30,000  | 1.81%   | 2023-24          | 8,009   | -       | 0.00%   |
| Average increase |           |         | 0.87%   | Average increase |         |         | -0.66%  |
| RESIDENTIAL      |           |         |         | RESIDENTIAL      |         |         |         |
| MILL VAL         | AMOUNT    | PERCENT | PERCENT | MILL VAL         | AMOUNT  | PERCENT | PERCENT |
| 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          | 6,308,846 | 45,366  | 0.72%   | 2019-20          | 640,087 | (20)    | 0.00%   |
| 2020-21          | 6,308,846 | -       | 0.00%   | 2020-21          | 640,087 | -       | 0.00%   |
| 2021-22          | 6,318,846 | 10,000  | 0.16%   | 2021-22          | 640,587 | 500     | 0.08%   |
| 2022-23          | 6,328,846 | 10,000  | 0.16%   | 2022-23          | 641,087 | 500     | 0.08%   |
| 2023-24          | 6,338,846 | 10,000  | 0.16%   | 2023-24          | 641,587 | 500     | 0.08%   |
| Average increase |           |         | 0.44%   | Average increase |         |         | 0.20%   |
| OTHER            |           |         |         | OTHER            |         |         |         |
| MILL VAL         | AMOUNT    | PERCENT | PERCENT | MILL VAL         | AMOUNT  | PERCENT | PERCENT |
| 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          | 47,371    | 456     | 0.96%   | 2019-20          | -       | -       | 0.00%   |
| 2020-21          | 47,371    | -       | 0.00%   | 2020-21          | -       | -       | 0.00%   |
| 2021-22          | 47,371    | -       | 0.00%   | 2021-22          | -       | -       | 0.00%   |
| 2022-23          | 47,371    | -       | 0.00%   | 2022-23          | -       | -       | 0.00%   |
| 2023-24          | 47,371    | -       | 0.00%   | 2023-24          | -       | -       | 0.00%   |
| Average increase |           |         | -0.73%  | Average increase |         |         | 0.00%   |
| TOTAL            |           |         |         | TOTAL            |         |         |         |
| MILL VAL         | AMOUNT    | PERCENT | PERCENT | MILL VAL         | AMOUNT  | PERCENT | PERCENT |
| 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          | 7,921,563 | 79,528  | 1.00%   | 2019-20          | 648,096 | (20)    | 0.00%   |
| 2020-21          | 7,921,563 | -       | 0.00%   | 2020-21          | 648,096 | -       | 0.00%   |
| 2021-22          | 7,961,563 | 40,000  | 0.50%   | 2021-22          | 648,596 | 500     | 0.08%   |
| 2022-23          | 8,001,563 | 40,000  | 0.50%   | 2022-23          | 649,096 | 500     | 0.08%   |
| 2023-24          | 8,041,563 | 40,000  | 0.50%   | 2023-24          | 649,596 | 500     | 0.08%   |
| Average increase |           |         | 0.52%   | Average increase |         |         | 0.19%   |

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

| <u>Expenses</u>                                                         |                        |
|-------------------------------------------------------------------------|------------------------|
| Salaries                                                                | \$ (225,000)           |
| Benefits                                                                | \$ (5,705,219)         |
| Professional & Tech Svcs                                                | \$ (3,534,975)         |
| Purchased Prop. Svcs                                                    | \$ (50,000)            |
| Other Services                                                          | \$ (2,122,273)         |
| <b>2019-20 Expense Savings (Covid and other)</b>                        | <b>\$ (11,637,467)</b> |
| Carryover into 2020-21:                                                 |                        |
| Salaries                                                                | \$ (90,094)            |
| Professional & Tech Svcs                                                | \$ (238,727)           |
| Purchased Prop. Svcs                                                    | \$ (108,211)           |
| Other Services                                                          | \$ (123,328)           |
| Supplies (School PPA budgets, Curriculum Areas and Curriculum Proposal) | \$ (1,039,195)         |
| Other Objects                                                           | \$ (31,215)            |
| Property                                                                | \$ (31,428)            |
| <b>2019-20 Expense Savings - Carried over to 20-21</b>                  | <b>\$ (1,662,198)</b>  |
| <b>Total Expenses</b>                                                   | <b>\$ (13,299,665)</b> |

| <u>Revenues</u>          |                       |
|--------------------------|-----------------------|
| Current Real Estate      | \$ 444,354            |
| Interim Real Estate      | \$ (237,234)          |
| Earned Income Tax        | \$ (2,576,695)        |
| Real Estate Transfer Tax | \$ (650,000)          |
| Investment Earnings      | \$ 200,000            |
| Other Local Revenue      | \$ (311,782)          |
| <b>Total Revenues</b>    | <b>\$ (3,131,357)</b> |

| <u>Fund Balance Analysis</u>                                      |               |
|-------------------------------------------------------------------|---------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 10,168,308 |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | \$ 10,168,308 |



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

| <u>Expenses</u>                |                       |
|--------------------------------|-----------------------|
| Salaries                       | \$ (453,827)          |
| Benefits- Healthcare           | \$ (1,425,699)        |
| Benefits- PSERS & SS           | \$ (192,515)          |
| Other Services                 | \$ (250,000)          |
| <b>20-21 Budget Reductions</b> | <b>\$ (2,322,041)</b> |
| Carryover From 2019-20         |                       |
| Salaries                       | \$ 90,094             |
| Professional & Tech Svcs       | \$ 238,727            |
| Purchased Prop. Svcs           | \$ 108,211            |
| Other Services                 | \$ 123,328            |
| Supplies                       | \$ 1,039,195          |
| Other Objects                  | \$ 31,215             |
| Property                       | \$ 31,428             |
| <b>Carryover From 2019-20</b>  | <b>\$ 1,662,198</b>   |
| <b>Total Expenses</b>          | <b>\$ (659,843)</b>   |

| <u>Revenues</u>          |                       |
|--------------------------|-----------------------|
| Interim Real Estate      | \$ (362,780)          |
| Earned Income Tax        | \$ (2,503,199)        |
| Real Estate Transfer Tax | \$ (747,070)          |
| Investment Earnings      | \$ (515,000)          |
| Other Local Revenue      | \$ (235,510)          |
| Subsidy- Basic Ed.       | \$ (388,418)          |
| Subsidy- Transportation  | \$ (938,273)          |
| Subsidy- SS & PSERS      | \$ (96,258)           |
| <b>Total Revenues</b>    | <b>\$ (5,786,508)</b> |

| <u>Budget Gap</u>           |                     |
|-----------------------------|---------------------|
| <b>Change in Budget Gap</b> | <b>\$ 5,126,665</b> |

| <u>Fund Balance Analysis</u>                                                |                 |
|-----------------------------------------------------------------------------|-----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 10,168,308   |
| 2020-21 Increase Use of Designation for Future Millage Increases            | \$ (10,168,308) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | \$ -            |

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)        |
| <b>Total Expenses</b>                         | <b>\$ (650,000)</b> |

| <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)      |
| <b>Total Revenues</b>     | <b>\$ 241,199</b> |

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

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                         | \$ (500,000) |

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

| <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                          | \$ -         |

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| <u>Expenses</u>    |                     |
|--------------------|---------------------|
| Charter Schools    | \$ (600,000)        |
| Supplies- PPA Adj. | \$ 7,021            |
| 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)       |
| <b>Total Expenses</b>            | <b>\$ (76,203)</b> |

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

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

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

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

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

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

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



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

| <u>Expenses</u>                  |              |
|----------------------------------|--------------|
| Change in Average Teacher Salary |              |
| Budgeted teacher salary          | \$ 73,703    |
| Actual teacher salary            | \$ 73,361    |
| <hr/>                            |              |
| 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   |
| <hr/>                            |              |
| Total Expenses                   | \$ (101,736) |

| <u>Revenues</u>           |             |
|---------------------------|-------------|
| Interest Income           | \$ 300,000  |
| State Subsidy- SS & PSERS | \$ (68,447) |
| IDEA Revenue              | \$ 98,166   |
| <hr/>                     |             |
| 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   |
| <hr/>                                                                       |              |
| Increase (Decrease) in Ending Fund Balance 6/30/20                          | \$ 162,514   |

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

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

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

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

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

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

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

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

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

|    | A                                                                             | B | C             | D             | E                             | F             | G           |
|----|-------------------------------------------------------------------------------|---|---------------|---------------|-------------------------------|---------------|-------------|
| 5  | <b>Staff Changes / Student Enrollment</b>                                     |   |               |               |                               |               |             |
| 6  |                                                                               |   |               |               | <b>Enrollment Assumptions</b> |               |             |
| 7  |                                                                               |   | 2019-20       | 2020-21       | 2021-22                       | 2022-23       | 2023-24     |
| 8  | KG                                                                            |   | 887           | 919           | 807                           | 886           | 886         |
| 9  | 1st to 5th Grade                                                              |   | 4,501         | 4,523         | 4,661                         | 4,651         | 4,674       |
| 10 | Grades 6-8                                                                    |   | 2,824         | 2,887         | 2,862                         | 2,818         | 2,822       |
| 11 | Grades 9-12                                                                   |   | 3,866         | 3,903         | 3,845                         | 3,873         | 3,926       |
| 12 | <b>Total</b>                                                                  |   | 12,078        | 12,232        | 12,175                        | 12,228        | 12,308      |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43         | 24.43         | 24.43                         | 24.43         | 24.43       |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5          | 17.5          | 17.5                          | 17.5          | 17.5        |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>                   | <b>0.00</b>   | <b>0.00</b> |
| 26 |                                                                               |   |               |               |                               |               |             |
| 27 |                                                                               |   |               |               |                               |               |             |
| 28 | <b>Salary Increases (based on Act 1 Index)</b>                                |   |               |               | <b>% Increase Assumptions</b> |               |             |
| 29 |                                                                               |   | 2020-21       | 2021-22       | 2022-23                       | 2023-24       |             |
| 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                                                                 |   | 2020-21       | 2021-22       | 2022-23                       | 2023-24       |             |
| 37 | Teacher Attrition (vacancies)                                                 |   | 750,000       | 750,000       | 750,000                       | 750,000       |             |
| 38 | Teacher Attrition (turnover)                                                  |   | 500,000       | 500,000       | 500,000                       | 500,000       |             |
| 39 |                                                                               |   |               |               |                               |               |             |
| 40 |                                                                               |   |               |               |                               |               |             |
| 41 | <b>Benefits - 200</b>                                                         |   |               |               | <b>% Increase Assumptions</b> |               |             |
| 42 |                                                                               |   | 2020-21       | 2021-22       | 2022-23                       | 2023-24       |             |
| 43 | Medical                                                                       |   | 7.57%         | 7.57%         | 7.57%                         | 7.57%         |             |
| 44 | Dental                                                                        |   | 4.30%         | 4.30%         | 4.30%                         | 4.30%         |             |
| 45 | Vision                                                                        |   | 2.30%         | 2.30%         | 2.30%                         | 2.30%         |             |
| 46 | Prescription                                                                  |   | 10.00%        | 10.00%        | 10.00%                        | 10.00%        |             |
| 47 | Social Security                                                               |   | 7.65%         | 7.65%         | 7.65%                         | 7.65%         |             |
| 48 | <b>PSERS</b>                                                                  |   | <b>34.51%</b> | <b>34.95%</b> | <b>35.62%</b>                 | <b>36.12%</b> |             |
| 49 | Tuition- Teachers                                                             |   | \$500,000     | \$500,000     | \$500,000                     | \$500,000     |             |
| 50 | Tuition- Non Teachers                                                         |   | \$100,000     | \$100,000     | \$100,000                     | \$100,000     |             |
| 51 | Life & Disability                                                             |   | 0.00%         | 0.00%         | 0.00%                         | 0.00%         |             |
| 52 | W/C, Unemp & Other                                                            |   | 1.50%         | 1.50%         | 1.50%                         | 1.50%         |             |
| 53 |                                                                               |   |               |               |                               |               |             |
| 54 | Monthly Board Premium Costs                                                   |   |               |               |                               |               |             |
| 55 | Medical                                                                       |   | \$1,480.79    | \$1,592.89    | \$1,713.47                    | \$1,843.18    |             |
| 56 | Dental                                                                        |   | \$91.65       | \$95.59       | \$99.70                       | \$103.99      |             |
| 57 | Vision                                                                        |   | \$14.19       | \$14.52       | \$14.85                       | \$15.19       |             |
| 58 | Prescription                                                                  |   | \$356.22      | \$391.84      | \$431.03                      | \$474.13      |             |
| 59 | Life/AD&D (cost per \$1,000)                                                  |   | \$0.12        | \$0.12        | \$0.12                        | \$0.12        |             |
| 60 |                                                                               |   |               |               |                               |               |             |
| 61 | Assumes increases in salary related benefits proportional to salary increases |   |               |               |                               |               |             |

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

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

|    | A                                                                                                   | B              | C              | D              | E              |
|----|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1  | <b>West Chester Area School District Budget Forecast Model</b><br><b><u>Revenue Assumptions</u></b> |                |                |                |                |
| 2  |                                                                                                     |                |                |                |                |
| 3  |                                                                                                     |                |                |                |                |
| 4  |                                                                                                     |                |                |                |                |
| 5  | <b><u>Local</u></b>                                                                                 | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 6  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 13 |                                                                                                     |                |                |                |                |
| 14 | <b><u>State</u></b>                                                                                 | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 15 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | Rent                                                                                                | \$ 1,093,234   | \$ 1,039,356   | \$ 853,928     | \$ 940,107     |
| 20 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 24 |                                                                                                     |                |                |                |                |
| 25 | <b><u>Federal</u></b>                                                                               | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 26 | Title I                                                                                             | \$ 598,796     | \$ 598,796     | \$ 598,796     | \$ 598,796     |
| 27 | Title II                                                                                            | \$ 236,948     | \$ 236,948     | \$ 236,948     | \$ 236,948     |
| 28 | IDEA                                                                                                | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   |
| 29 | Medical Access                                                                                      | \$ 1,000,000   | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 144,061     | \$ 144,061     | \$ 144,061     | \$ 144,061     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| 33 | To Cap Res                                                                                          | 4.0%           | 4.0%           | 4.0%           | 4.0%           |

West Chester Area School District  
Assumptions for Salaries

| <b>Additional Headcount Expenses</b>   | <b>2019-20<br/>Budget</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Forecast</b> | <b>2021-22<br/>Forecast</b> | <b>2022-23<br/>Forecast</b> | <b>2023-24<br/>Forecast</b> |
|----------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Administrators</b>                  |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$125,648                 |                              | \$128,915                   | \$132,267                   | \$135,706                   | \$139,234                   |
| Additional Headcount                   | 1.00                      |                              | -                           | 1.00                        | -                           | -                           |
| Additional Salary Expense              | \$280,000                 |                              | \$0                         | \$135,977                   | \$0                         | \$0                         |
| <b>Teacher</b>                         |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$56,515                  | \$54,195                     | \$57,882                    | \$59,153                    | \$60,320                    | \$61,518                    |
| Average Teacher Salary                 | \$73,703                  | \$73,361                     | \$76,010                    | \$78,965                    | \$82,800                    | \$84,444                    |
| Headcount Change ( <i>Enrollment</i> ) | 10.80                     |                              | 8.40                        | 38.00                       | -                           | -                           |
| Headcount Change ( <i>Curricular</i> ) | -                         |                              | 11.60                       | -                           | -                           | -                           |
| Change Salary Expense                  | \$889,060                 |                              | \$1,187,035                 | \$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                      |                              | 2.00                        | -                           | -                           | -                           |
| Additional Salary Expense              | \$24,200                  |                              | \$72,600                    | \$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                         |

|                                                    | <b>2019-20<br/>Budget</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Forecast</b> | <b>2021-22<br/>Forecast</b> | <b>2022-23<br/>Forecast</b> | <b>2023-24<br/>Forecast</b> |
|----------------------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b><u>Teacher Staffing Changes Detail</u></b>      |                           |                              |                             |                             |                             |                             |
|                                                    |                           |                              | 3.16%                       | 2.85%                       | 2.60%                       | 2.60%                       |
| Salary before Attrition                            | 70,796,091                |                              | 72,973,487                  | 75,761,830                  | 79,380,407                  | 80,931,297                  |
| 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                  | 74,511,830                  | 78,130,407                  | 79,681,297                  |
| Increase with Attrition                            |                           |                              | 2.42%                       | 2.20%                       | 1.97%                       | 1.99%                       |
| Staffing changes                                   | 889,060                   | -                            | 1,187,035                   | 2,106,987                   | -                           | -                           |
| Teacher Salary (with attrition & staffing changes) | 70,435,151                | 70,029,446                   | 72,910,522                  | 76,618,817                  | 78,130,407                  | 79,681,297                  |
| Increase with Attrition & Staffing Changes         |                           |                              | 4.11%                       | 5.09%                       | 1.97%                       | 1.99%                       |

West Chester Area School District  
Assumptions for Salaries

|                                      | <b>TOTAL SALARY EXPENSE</b> |                      |                     |                     |                     |                     |
|--------------------------------------|-----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | 2019-20<br>Budget           | 2019-20<br>Projected | 2020-21<br>Forecast | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast |
| Admin Staff                          | 8,700,364                   | 8,905,319            | 9,237,294           | 9,613,441           | 9,863,390           | 10,119,838          |
| <b>Total Administration Salaries</b> | <b>8,700,364</b>            | <b>8,905,319</b>     | <b>9,237,294</b>    | <b>9,613,441</b>    | <b>9,863,390</b>    | <b>10,119,838</b>   |
| Teacher Staff Salaries               | 70,435,151                  | 70,029,446           | 72,910,522          | 76,618,817          | 78,130,407          | 79,681,297          |
| Extra Duty Pymnts (123)              | 1,000,456                   | 668,759              | 1,090,649           | 1,031,111           | 1,051,453           | 1,072,324           |
| 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                     | 342,000              | 392,000             | 400,609             | 408,513             | 416,622             |
| 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>73,828,701</b>    | <b>77,281,667</b>   | <b>80,939,033</b>   | <b>82,478,869</b>   | <b>84,058,740</b>   |
| Reg Salaries (141)                   | 3,803,212                   | 3,702,057            | 4,054,914           | 4,160,342           | 4,268,511           | 4,379,492           |
| 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>4,056,914</b>    | <b>4,162,342</b>    | <b>4,270,511</b>    | <b>4,381,492</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                      | 50,239               | 60,830              | 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>6,240,466</b>     | <b>6,311,165</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>98,434,938</b>    | <b>103,129,232</b>  | <b>107,893,136</b>  | <b>110,377,101</b>  | <b>112,788,605</b>  |
| <b>% Increase</b>                    |                             | -1.10%               | 4.77%               | 4.62%               | 2.30%               | 2.18%               |



| POSITIONS                                         | Func | Acct | Prog | 2019-20 Actual |               |               |              | Total         | 2020-21 Budget |               |               |              | Total         | Addition/Reductions to 2020-21 Budget |               |             |              | Total        |
|---------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|--------------|
|                                                   |      |      |      | 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 |              |
| <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          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            | -            |
| 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>28.00</b> | <b>62.00</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           | 7.40          | 7.80          | -            | 25.00         | -                                     | -             | -           | -            | -            |
| 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          | -              | 5.20          | -             | -            | 5.20          | -                                     | -             | -           | -            | -            |
| 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           | 3.25          | 2.80          | -            | 15.80         | -                                     | -             | -           | -            | -            |
| 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         |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35   | 3.80           | -             | -             | -            | 3.80          | 3.80           | -             | -             | -            | 3.80          | -                                     | -             | -           | -            | -            |
| Teacher Attrition                                 | 1110 | 121  |      | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                      |      |      |      | <b>315.05</b>  | <b>169.85</b> | <b>216.90</b> | <b>1.50</b>  | <b>703.30</b> | <b>320.05</b>  | <b>172.25</b> | <b>219.10</b> | <b>5.50</b>  | <b>716.90</b> | <b>5.00</b>                           | <b>2.40</b>   | <b>2.20</b> | <b>4.00</b>  | <b>13.60</b> |

| POSITIONS                                                           | Func | Acct | Prog | 2019-20 Actual |               |               |              |               | 2020-21 Budget |               |               |              |               | Addition/Reductions to 2020-21 Budget |               |             |              |              |             |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|--------------|-------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |             |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 7.20          | 6.40          | -            | 13.60         | -              | 7.20          | 6.40          | -            | 13.60         | -                                     | -             | -           | -            | -            | -           |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 7.40          | 3.80          | -            | 11.20         | -              | 7.40          | 3.80          | -            | 11.20         | -                                     | -             | -           | -            | -            | -           |
| 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>14.60</b>  | <b>15.90</b>  |              | <b>30.50</b>  |                                       |               |             |              |              |             |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00         | 6.00          | -              | -             | -             | 6.00         | 6.00          | -                                     | -             | -           | -            | -            | -           |
| 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  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -           |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 1.00          | 1.50          | -            | 5.00          | 2.50           | 1.00          | 1.50          | -            | 5.00          | -                                     | -             | -           | -            | -            | -           |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 29.00          | 20.00         | 22.50         | -            | 71.50         | 29.50          | 20.50         | 24.50         | -            | 74.50         | 0.50                                  | 0.50          | 2.00        | -            | -            | 3.00        |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 1.00          | -             | -            | 3.00          | 2.00           | 1.00          | -             | -            | 3.00          | -                                     | -             | -           | -            | -            | -           |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 13.00        | 13.00         | -              | 0.30          | 0.70          | 13.00        | 14.00         | -                                     | 0.30          | 0.70        | -            | -            | 1.00        |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 7.00           | 3.70          | 3.70          | -            | 14.40         | 7.00           | 3.70          | 3.70          | -            | 14.40         | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                        |      |      |      | <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>36.40</b>  | <b>20.00</b> | <b>136.90</b> | <b>0.50</b>                           | <b>0.80</b>   | <b>3.70</b> | <b>1.00</b>  | <b>6.00</b>  |             |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 10.00          | 10.00         | 18.00         | -            | 38.00         | 10.00          | 10.00         | 18.00         | -            | 38.00         | -                                     | -             | -           | -            | -            | -           |
| Career and Equity                                                   | 2120 | 121  | 18B  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -           |
| 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           | 3.00          | 3.00          | -            | 15.80         | 0.20                                  | -             | -           | -            | -            | 0.20        |
| Librarian                                                           | 2250 | 121  | 14   | 10.00          | 3.00          | 3.00          | -            | 16.00         | 10.00          | 3.00          | 3.00          | -            | 16.00         | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                        |      |      |      | <b>37.40</b>   | <b>19.00</b>  | <b>27.00</b>  |              | <b>83.40</b>  | <b>37.80</b>   | <b>19.00</b>  | <b>27.00</b>  |              | <b>83.80</b>  | <b>0.40</b>                           |               |             |              |              | <b>0.40</b> |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            | -           |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.30          | -            | 1.30          | -              | -             | 1.30          | -            | 1.30          | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                        |      |      |      |                |               | <b>4.30</b>   |              | <b>4.30</b>   |                |               | <b>4.30</b>   |              | <b>4.30</b>   |                                       |               |             |              |              |             |
| <b>Teacher Total</b>                                                |      |      |      | <b>401.45</b>  | <b>233.65</b> | <b>296.80</b> | <b>20.50</b> | <b>952.40</b> | <b>407.35</b>  | <b>236.85</b> | <b>302.70</b> | <b>25.50</b> | <b>972.40</b> | <b>5.90</b>                           | <b>3.20</b>   | <b>5.90</b> | <b>5.00</b>  | <b>20.00</b> |             |
| <b>Secretarial Staff - Central Office and School Administration</b> |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |              |             |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -             | 0.95         | 0.95          | -              | -             | -             | 0.95         | 0.95          | -                                     | -             | -           | -            | -            | -           |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 10.00          | 6.00          | 9.00          | -            | 25.00         | 10.00          | 6.00          | 9.00          | -            | 25.00         | -                                     | -             | -           | -            | -            | -           |
| Sec to Technology Dir                                               | 2821 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec for Attendance/Child Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -            | 6.00          | -              | 3.00          | 3.00          | -            | 6.00          | -                                     | -             | -           | -            | -            | -           |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00          | -            | 6.00          | -              | -             | 6.00          | -            | 6.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Facilities & Operations Dir                                  | 2611 | 151  | 71   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 3.50         | 3.50          | -              | -             | -             | 3.50         | 3.50          | -                                     | -             | -           | -            | -            | -           |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -             | 0.50         | 0.50          | -              | -             | -             | 0.50         | 0.50          | -                                     | -             | -           | -            | -            | -           |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -             | 0.05         | 0.05          | -              | -             | -             | 0.05         | 0.05          | -                                     | -             | -           | -            | -            | -           |
| Sec to ELD & Equity Supervisor                                      | 2260 | 151  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -           |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                        |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  |                                       |               |             |              |              |             |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -            | 8.00          | 8.00           | -             | -             | -            | 8.00          | -                                     | -             | -           | -            | -            | -           |
| ELD                                                                 | 1110 | 191  | 02   | 9.00           | 1.00          | 3.00          | -            | 13.00         | 9.00           | 1.00          | 3.00          | -            | 13.00         | -                                     | -             | -           | -            | -            | -           |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00        | 17.00         | -              | -             | -             | 17.00        | 17.00         | -                                     | -             | -           | -            | -            | -           |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 7.00         | 7.00          | -              | -             | -             | 7.00         | 7.00          | -                                     | -             | -           | -            | -            | -           |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | 1.00         | -            | 1.00        |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 9.00         | 9.00          | -              | -             | -             | 9.00         | 9.00          | -                                     | -             | -           | -            | -            | -           |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 63.00        | 63.00         | -              | -             | -             | 63.00        | 63.00         | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                        |      |      |      | <b>17.00</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>96.00</b> | <b>117.00</b> | <b>17.00</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>97.00</b> | <b>118.00</b> |                                       |               |             | <b>1.00</b>  | <b>1.00</b>  |             |

| POSITIONS                                                    | Func | Acct | Prog | 2019-20 Actual |               |               |               | Total           | 2020-21 Budget |               |               |               | Total           | Addition/Reductions to 2020-21 Budget |               |             |              |              |             |
|--------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|--------------|-------------|
|                                                              |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  |                 | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  |                 | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |             |
| Library Assistant                                            | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.00           | 1.00          | 3.00          | -             | 9.00            | -                                     | -             | -           | -            | -            | -           |
| Security Greeter                                             | 2190 | 154  | 18   | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            | -           |
| Office Assistant (Dis)                                       | 2380 | 154  | 40   | 10.00          | -             | -             | -             | 10.00           | 10.00          | -             | -             | -             | 10.00           | -                                     | -             | -           | -            | -            | -           |
| <b>Total</b>                                                 |      |      |      | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <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           | 1.00          | 3.00          | 1.00          | 9.00            | -                                     | 1.00          | -           | -            | -            | 1.00        |
| APT Program Coordinator                                      | 1231 | 121  | 21L  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            | -           |
| 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>1.00</b>   | <b>3.00</b>   | <b>14.20</b>  | <b>22.20</b>    | <b>-</b>                              | <b>1.00</b>   | <b>-</b>    | <b>1.00</b>  | <b>1.00</b>  | <b>2.00</b> |
| Business Office (Professional)                               | 2500 | 141  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -            | -            | -           |
| Business Office Benefits (Professional)                      | 2835 | 141  | 55   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -           |
| Business Office (Hourly Support)                             | 2500 | 151  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -            | -            | -           |
| <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>    |
| Secretarial Staff - Central Office and School Administration |      |      |      | <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>30.50</b>  | <b>66.00</b>  | <b>226.20</b> | <b>403.20</b>   | <b>-</b>                              | <b>1.00</b>   | <b>-</b>    | <b>2.00</b>  | <b>3.00</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>276.35</b> | <b>383.70</b> | <b>279.70</b> | <b>1,437.60</b> | <b>5.90</b>                           | <b>4.20</b>   | <b>5.90</b> | <b>7.00</b>  | <b>23.00</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           |
|                              | Actual            | Budget            | Projection        | Forecast          | Forecast          | Forecast          | Forecast          |
| Medical                      | 17,224,829        | 20,826,088        | 15,518,033        | 21,265,797        | 23,369,361        | 25,138,421        | 27,041,400        |
| Dental                       | 1,180,517         | 1,424,392         | 1,174,392         | 1,428,060         | 1,489,466         | 1,553,513         | 1,620,315         |
| Vision                       | 195,033           | 208,990           | 183,990           | 209,230           | 214,042           | 218,965           | 224,001           |
| Prescription                 | 4,076,142         | 5,761,415         | 4,011,415         | 5,103,577         | 5,613,934         | 6,175,328         | 6,792,860         |
| Social Security              | 6,891,711         | 7,580,765         | 7,555,795         | 7,849,447         | 8,253,825         | 8,443,848         | 8,628,328         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 35,390,415        | 37,708,651        | 39,316,323        | 40,739,244        |
| 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           | 578,945           | 592,274           | 605,214           |
| 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>64,693,261</b> | <b>73,689,202</b> | <b>79,137,349</b> | <b>83,367,434</b> | <b>87,600,055</b> |
| % Increase                   |                   |                   | 2.36%             | 2.11%             | 7.39%             | 5.35%             | 5.08%             |

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

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

| Net Benefit Costs            |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2018-19           | 2019-20           | 2019-20           | 2020-21           | 2021-22           | 2022-23           | 2023-24           |
|                              | Actual            | Budget            | Projection        | Forecast          | Forecast          | Forecast          | Forecast          |
| Medical                      | 13,039,413        | 15,350,542        | 10,042,487        | 15,375,752        | 17,033,439        | 18,322,871        | 19,709,912        |
| Dental                       | 998,797           | 1,339,097         | 1,089,097         | 1,339,097         | 1,396,678         | 1,456,736         | 1,519,375         |
| Vision                       | 166,329           | 198,559           | 173,559           | 198,559           | 203,126           | 207,798           | 212,577           |
| Prescription                 | 3,417,414         | 4,839,799         | 3,089,799         | 4,089,799         | 4,498,779         | 4,948,657         | 5,443,522         |
| Social Security              | 6,891,711         | 7,580,765         | 7,555,795         | 7,849,447         | 8,253,825         | 8,443,848         | 8,628,328         |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936        | 35,390,415        | 37,708,651        | 39,316,323        | 40,739,244        |
| 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           | 462,093           | 475,422           | 488,362           |
| 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>58,083,521</b> | <b>66,568,894</b> | <b>71,465,716</b> | <b>75,100,416</b> | <b>78,690,014</b> |
| % Increase                   |                   |                   | 0.05%             | 1.55%             | 7.36%             | 5.09%             | 4.78%             |

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 Actual | 2019-20 Budget | 2019-20 Projection | 2020-21 Forecast | 2021-22 Forecast | 2022-23 Forecast | 2023-24 Forecast |
|----------------|----------------|--------------------|------------------|------------------|------------------|------------------|
| \$403,658      | \$476,748      | \$445,533          | \$ 558,585       | \$ 543,192       | \$ 559,487       | \$ 576,272       |

**DUES/FEES - Athletic Fund**

| 2018-19   | 2019-20   | 2020-21   | 2021-22    | 2022-23    | 2023-24    |
|-----------|-----------|-----------|------------|------------|------------|
| \$148,947 | \$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)**

|                   | 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     | \$ -         | \$ 668,750         | \$ -         | \$ 1,390,000   | \$ 5,000     | \$ 1,389,800   | \$ 5,000     | \$ 1,389,600   | \$ 5,000     | \$ 1,389,400   | \$ 5,000     |
| 10/2021 \$10,000,000 GOB       | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ 251,220     | \$ -         | \$ 403,746     | \$ 5,000     | \$ 403,610     | \$ 5,000     |
| 1/2023 \$10,000,000 GOB        | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ 146,721     | \$ -         | \$ 394,175     | \$ 5,000     |
| 12/2023 \$10,000,000 GOB       | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ 181,082     | \$ -         |
|                                | \$ 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>   |                | \$ 4,124,667 |                    | \$ 4,158,215 |                | \$ 5,509,938 |                | \$ 4,876,045 |                | \$ 5,032,109 |                | \$ 5,565,576 |

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

**TOTAL DEBT SERVICE**

| YEAR                      | 2019-20 Budget |              | 2019-20 Projection |              | 2020-21 Budget |              | 2021-22 Budget |              | 2022-23 Budget |              | 2023-24 Budget |              |
|---------------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                           | \$10,210,502   | \$16,290,000 | \$10,244,050       | \$16,290,000 | \$10,240,206   | \$16,995,000 | \$9,803,345    | \$17,630,000 | \$9,363,542    | \$18,215,000 | \$8,909,491    | \$18,525,000 |
| <b>Total Debt Service</b> |                | \$26,500,502 |                    | \$26,534,050 |                | \$27,235,206 |                | \$27,433,345 |                | \$27,678,542 |                | \$27,434,491 |

Back-End Referendum Exceptions

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

*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.<br>(1.03) | 2020-21 AFR Est.<br>(1.03) | 2021-22 AFR<br>Est. (1.03) |
| Expenses                                           |            | 47,134,237    | 46,461,210       | 46,309,762       | 47,699,055                 | 49,130,026                 | 50,603,927                 |
| Subsidy                                            |            | 5,902,935     | 6,454,135        | 6,128,947        | 6,012,185                  | 5,899,089                  | 5,899,089                  |
| Net Expenses                                       |            | 41,231,302    | 40,007,075       | 40,180,815       | 41,686,870                 | 43,230,937                 | 44,704,838                 |
| Net Increase                                       |            | 4,087,272     | (1,224,227)      | 173,739          | 1,506,055                  | 1,544,068                  | 1,473,901                  |
| Index                                              |            | 854,313       | 948,320          | 1,040,184        | 1,044,701                  | 1,083,859                  | 1,124,004                  |
| <b>Total Exception</b>                             |            | -             | -                | <b>461,354</b>   | <b>460,209</b>             | <b>349,896</b>             |                            |

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

|                                                   | <u>ACTUAL</u><br><u>2017-18</u> | <u>BUDGET</u><br><u>2018-19</u> | <u>ACTUAL</u><br><u>2018-19</u> | <u>BUDGET</u><br><u>2019-20</u> | <u>PROJECTED</u><br><u>2019-20</u> | <u>BUDGET</u><br><u>2020-21</u> | <u>BUDGET</u><br><u>2021-22</u> | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> |
|---------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>FUND 22</b>                                    |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| <b>Revenues</b>                                   |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Contribution from General Fund                    | \$ 2,467,750                    | \$ 3,330,000                    | \$ 3,330,000                    | \$ 3,463,200                    | \$ 3,463,200                       | \$ 3,626,728                    | \$ 3,771,797                    | \$ 3,922,669                    | \$ 4,079,576                    |
| Refunding Savings                                 | 749,903                         | 452,458                         | 452,458                         | 453,890                         | 453,890                            | 445,255                         | 450,762                         | 445,985                         | 1,104,273                       |
| Variable Rate Debt Savings                        | -                               | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| Miscellaneous Revenue                             | 139,081                         | 125,000                         | 126,000                         | -                               | -                                  | -                               | -                               | -                               | -                               |
| Sale of Assets                                    | -                               | 1,300,000                       | -                               | 1,300,000                       | 1,300,000                          | -                               | -                               | -                               | -                               |
| Interest Income                                   | 267,190                         | 75,000                          | 620,540                         | 75,000                          | 75,000                             | 75,000                          | 75,000                          | 75,000                          | 75,000                          |
| <b>Total Revenues</b>                             | <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                 | 133,250                 |
|                                      |                     | <u>133,250</u>          |
| <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                 | 703,560                 |
|                                      |                     | <u>2,174,823</u>        |
| <b>District</b>                      |                     |                         |
| Projectors - Hardware & Installation |                     | 1,128,763               |
| Security Camera                      | 30                  | 55,000                  |
|                                      |                     | <u>1,183,763</u>        |
| <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                    |                     | 57,000                  |
|                                      |                     | <u>725,000</u>          |
| <b>Administration</b>                |                     |                         |
| Staff (Central + Schools)            | 320                 | 280,700                 |
|                                      |                     | <u>280,700</u>          |
| <b>Other</b>                         |                     |                         |
| Cost Sharing from Parents            |                     | (300,000)               |
|                                      |                     | <u>(300,000)</u>        |
| <b>Total Fund 22</b>                 |                     | <u><u>4,197,536</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   | 2020-21   | 2021-22   | 2022-23   | 2023-24   |  |
|    | Actual                                                            | Budget   | Actual  | Budget   | Projected | Estimated | Estimated | Estimated | Estimated | Estimated |  |
| 3  | <b>Total Revenue</b>                                              | 242,175  | 246,773 | 249,522  | 252,595   | 253,304   | 248,235   | 251,201   | 253,141   | 255,263   |  |
| 4  | Current RE Taxes (0% rate incr.)                                  | 166,713  | 171,594 | 173,061  | 175,470   | 177,239   | 175,762   | 176,606   | 177,450   | 178,294   |  |
| 5  | Revenue (Excl Current R.E.T.)                                     | 75,462   | 75,178  | 76,461   | 77,125    | 76,065    | 72,474    | 74,596    | 75,691    | 76,969    |  |
| 6  | State (Other)                                                     | 24,126   | 23,805  | 23,383   | 24,539    | 24,310    | 22,602    | 23,689    | 23,599    | 23,777    |  |
| 7  | PSERS                                                             | 15,078   | 16,010  | 15,828   | 16,975    | 16,919    | 17,695    | 18,854    | 19,658    | 20,370    |  |
| 8  | Federal                                                           | 3,372    | 3,212   | 3,669    | 2,967     | 3,411     | 3,411     | 2,911     | 2,911     | 2,911     |  |
| 9  | Local (Excl. Current R.E.T.)                                      | 32,886   | 32,151  | 33,581   | 32,644    | 31,424    | 28,765    | 29,141    | 29,523    | 29,911    |  |
| 12 | <b>Expenses</b>                                                   | 239,049  | 253,401 | 242,559  | 261,809   | 243,922   | 269,816   | 284,355   | 294,043   | 304,244   |  |
| 13 | Salaries                                                          | 93,555   | 96,937  | 95,606   | 99,527    | 98,435    | 103,129   | 107,893   | 110,377   | 112,789   |  |
| 14 | Benefits (without PSERS)                                          | 26,212   | 30,314  | 26,471   | 31,603    | 24,245    | 31,178    | 33,757    | 35,784    | 37,951    |  |
| 15 | PSERS                                                             | 30,058   | 32,019  | 31,585   | 33,951    | 33,839    | 35,390    | 37,709    | 39,316    | 40,739    |  |
| 16 | Debt Service                                                      | 24,856   | 25,773  | 25,572   | 26,501    | 26,534    | 27,235    | 27,433    | 27,579    | 27,434    |  |
| 17 | Transfer to Capital Reserve                                       | 5,135    | 5,258   | 5,258    | 5,452     | 5,452     | 6,168     | 6,381     | 6,592     | 7,474     |  |
| 18 | Other                                                             | 59,233   | 63,100  | 58,068   | 64,777    | 55,418    | 66,715    | 71,182    | 74,396    | 77,857    |  |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |          |         |          |           |           |           |           |           |           |  |
| 21 | Deficit                                                           |          |         |          |           |           | (21,580)  | (33,154)  | (40,903)  | (48,981)  |  |
| 22 | Change in Fund Balance                                            |          |         |          |           |           | 21,328    | 4,500     | -         | -         |  |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |         |          |           |           | (253)     | (28,654)  | (40,903)  | (48,981)  |  |
| 24 | Prior Year Gap Reduction                                          |          |         |          |           |           | -         | 253       | 28,654    | 40,903    |  |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |          |         |          |           |           | (253)     | (28,401)  | (12,249)  | (8,078)   |  |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |          |         |          |           |           |           |           |           |           |  |
| 29 | Deficit                                                           |          |         |          |           |           | (21,580)  | (33,154)  | (40,903)  | (48,981)  |  |
| 30 | Change in Fund Balance                                            |          |         |          |           |           | 21,328    | 4,500     | -         | -         |  |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |         |          |           |           | (253)     | (28,654)  | (40,903)  | (48,981)  |  |
| 32 | Act 1 Increase                                                    |          |         |          |           |           | 253       | 4,592     | 4,614     | 4,636     |  |
| 33 | Prior Year Tax Increase not included above                        |          |         |          |           |           | -         | 253       | 4,844     | 9,458     |  |
| 34 | Cumulative Gap at Millage Index                                   |          |         |          |           |           | (0)       | (23,810)  | (31,445)  | (34,887)  |  |
| 35 | Prior Year Gap elimination                                        |          |         |          |           |           | -         | 0         | 23,810    | 31,445    |  |
| 36 | Net Gap at Millage Index (no exceptions)                          |          |         |          |           |           | (0)       | (23,810)  | (7,635)   | (3,442)   |  |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |          |         |          |           |           |           |           |           |           |  |
| 40 | Deficit                                                           |          |         |          |           |           | (21,580)  | (33,154)  | (40,903)  | (48,981)  |  |
| 41 | Change in Fund Balance                                            |          |         |          |           |           | 21,328    | 4,500     | -         | -         |  |
| 42 | Cumulative Gap at Millage Index                                   |          |         |          |           |           | (253)     | (28,654)  | (40,903)  | (48,981)  |  |
| 43 | Act 1 Increase                                                    |          |         |          |           |           | 253       | 4,592     | 4,614     | 4,636     |  |
| 44 | Prior Year Tax Increase not included above                        |          |         |          |           |           | -         | 253       | 4,844     | 9,458     |  |
| 45 | Cumulative Gap at Millage Index                                   |          |         |          |           |           | (0)       | (23,810)  | (31,445)  | (34,887)  |  |
| 46 | Act 1 Exceptions                                                  |          |         |          |           |           | -         | 461       | 460       | 350       |  |
| 47 | Add'l Revenue from Prior Year exception allowance                 |          |         |          |           |           | -         | -         | 461       | 922       |  |
| 48 | Cumulative Gap at Millage Index and Exceptions                    |          |         |          |           |           | -         | (23,348)  | (30,523)  | (33,616)  |  |
| 49 | Prior Year Gap elimination                                        |          |         |          |           |           | -         | -         | 23,348    | 30,523    |  |
| 50 | Net Gap at Millage Index - with exceptions                        |          |         |          |           |           | -         | (23,348)  | (7,175)   | (3,093)   |  |
| 53 | <b>Expenses % Increase</b>                                        |          |         |          |           |           |           |           |           |           |  |
| 54 | Salaries                                                          | 2.63%    |         | 2.19%    |           | 2.96%     | 4.77%     | 4.62%     | 2.30%     | 2.18%     |  |
| 55 | Benefits (without PSERS)                                          | -2.66%   |         | 0.99%    |           | -8.41%    | 28.60%    | 8.27%     | 6.00%     | 6.05%     |  |
| 56 | PSERS                                                             | 11.04%   |         | 5.08%    |           | 7.14%     | 4.58%     | 6.55%     | 4.26%     | 3.62%     |  |
| 57 | Debt Service                                                      | 3.20%    |         | 2.88%    |           | 3.76%     | 2.64%     | 0.73%     | 0.53%     | -0.52%    |  |
| 58 | Other                                                             | -1.20%   |         | -1.97%   |           | -4.56%    | 20.38%    | 6.70%     | 4.51%     | 4.65%     |  |
| 60 | Debt Service % of Budget                                          | 10.4%    |         | 10.5%    |           | 10.9%     | 10.1%     | 9.6%      | 9.4%      | 9.0%      |  |
| 62 | Act 1 Exceptions                                                  |          |         |          |           |           | -         | 461       | 460       | 350       |  |
| 64 | PSERS                                                             |          |         |          |           |           | -         | -         | -         | -         |  |
| 65 | Special Ed                                                        |          |         |          |           |           | -         | 461       | 460       | 350       |  |
| 68 | <b>Fund Balance</b>                                               |          |         |          |           |           |           |           |           |           |  |
| 69 | Beginning Fund Balance                                            | 28,780   |         | 31,906   |           | 38,869    | 48,251    | 26,923    | 22,423    | 22,423    |  |
| 70 | Transfer (to)/from Operating Budget                               | (3,126)  |         | (6,962)  |           | (9,382)   | 21,328    | 4,500     | -         | -         |  |
| 71 | Ending Fund Balance                                               | 31,906   |         | 38,869   |           | 48,251    | 26,923    | 22,423    | 22,423    | 22,423    |  |
| 73 | Fund Balance - Designation PSERS                                  | -        |         | -        |           | -         | -         | -         | -         | -         |  |
| 74 | Fund Balance - Designation - Health Care Stabilization            | 4,159.9  |         | 4,159.9  |           | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   |  |
| 75 | Fund Balance - Designation - Millage Rate Stabilization           | 11,304.1 |         | 13,945.5 |           | 22,327.6  | -         | -         | -         | -         |  |
| 76 | Fund Balance - Designation - Alternative Education                | 676.0    |         | 1,000.0  |           | 1,000.0   | 1,000.0   | 1,000.0   | 1,000.0   | 1,000.0   |  |
| 77 | Fund Balance - Designation - Enrollment Growth                    | -        |         | 2,500.0  |           | 3,500.0   | 4,500.0   | -         | -         | -         |  |
| 78 | Fund Balance - Designation - Athletic Fund                        | 69.8     |         | 83.6     |           | 83.6      | 83.6      | 83.6      | 83.6      | 83.6      |  |
| 80 | Year End Unassigned/Undesig. FB                                   | 15,697   |         | 17,180   |           | 17,180    | 17,180    | 17,180    | 17,180    | 17,180    |  |
| 81 | % of Expenses                                                     | 6.6%     |         | 7.1%     |           | 7.0%      | 6.4%      | 6.0%      | 5.8%      | 5.6%      |  |
| 83 | <b>Capital Reserves</b>                                           |          |         |          |           |           |           |           |           |           |  |
| 84 | Beginning Fund Balance                                            | 22,090   |         | 22,108   |           | 20,813    | 24,039    | 23,928    | 24,731    | 25,531    |  |
| 85 | Inflow                                                            | 3,624    |         | 4,529    |           | 5,292     | 4,147     | 4,298     | 4,444     | 5,259     |  |
| 86 | Outflow                                                           | 3,606    |         | 5,824    |           | 2,067     | 4,258     | 3,495     | 3,643     | 4,098     |  |
| 87 | Year-end Fund Balance                                             | 22,108   |         | 20,813   |           | 24,039    | 23,928    | 24,731    | 25,531    | 26,693    |  |
| 88 | Year End Designated                                               | 16,958   |         | 17,411   |           | 17,864    | 18,310    | 18,760    | 19,206    | 20,311    |  |
| 89 | Year End Unassigned/Undesig. FB                                   | 5,150    |         | 3,403    |           | 6,174     | 5,619     | 5,970     | 6,325     | 6,382     |  |
| 91 | Act 1 Index Assumptions                                           |          |         |          |           | 2.3%      | 2.6%      | 2.6%      | 2.6%      | 2.6%      |  |

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

|                                  | 2020-21<br>Budget | 2019-20<br>Budget | <u>Incr./</u> ( <u>Decr.</u> ) |       |
|----------------------------------|-------------------|-------------------|--------------------------------|-------|
| Expenses                         | 269,816           | 261,809           | 8,007                          | 3.1%  |
| Revenues                         | 248,488           | 252,595           | (4,107)                        | -1.6% |
| <b>Deficit/ (Surplus)</b>        | <b>21,328</b>     | <b>9,215</b>      | <b>12,114</b>                  |       |
| Tax Increase- Act 1 Index (2.6%) | -                 |                   |                                |       |
| Tax Increase- Act 1 Exceptions   | -                 |                   |                                |       |
| <b>Total Tax Increase (2.6%)</b> | <b>-</b>          |                   |                                |       |
| Remaining Deficit                | 21,328            |                   |                                |       |
| Planned use of Fund Balance      | (21,328)          |                   |                                |       |
| <b>Deficit</b>                   | <b>(0)</b>        |                   |                                |       |

|                              | 2020-21<br>Budget | 2019-20<br>Budget | <u>Incr./</u> ( <u>Decr.</u> ) |
|------------------------------|-------------------|-------------------|--------------------------------|
| <b>Year End Fund Balance</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>Budget | 2019-20<br>Projected | <u>Incr./</u> ( <u>Decr.</u> ) |
|------------------------------|-------------------|----------------------|--------------------------------|
| <b>Year End Fund Balance</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        | -                 | 22,328               | (22,328)                       |
| Alternative Education        | 1,000             | 1,000                | -                              |
| Athletic Fund                | 84                | 84                   | -                              |
|                              | <b>26,923</b>     | <b>48,251</b>        | <b>(21,328)</b>                |

West Chester Area School District  
2020-21 Budget  
Expense Summary

|                                            | Budget<br>2020-21 | Budget<br>2019-20 | Projection<br>2019-20 | Budget to Budget<br>Incr./((Decr.)) |             |
|--------------------------------------------|-------------------|-------------------|-----------------------|-------------------------------------|-------------|
| Staff Expenses Excluding Retirement        | \$134,308         | \$131,130         | \$122,680             | \$3,179                             | 2.4%        |
| Retirement                                 | \$35,390          | \$33,951          | \$33,839              | \$1,440                             | 4.2%        |
| Professional Student Services              | \$17,635          | \$18,269          | \$14,497              | (\$634)                             | -3.5%       |
| Other Professional Services                | \$3,467           | \$3,489           | \$3,251               | (\$22)                              | -0.6%       |
| Utilities/ Leases/Other                    | \$4,272           | \$4,057           | \$3,899               | \$215                               | 5.3%        |
| Tuitions to Other Schools/Institutions     | \$15,437          | \$15,880          | \$14,030              | (\$442)                             | -2.8%       |
| Transportation & Other Contracted Services | \$16,828          | \$15,661          | \$13,416              | \$1,167                             | 7.4%        |
| Heating Fuel/Maintenance/Office Supplies   | \$1,875           | \$1,815           | \$1,799               | \$59                                | 3.3%        |
| Instructional Books/Supplies               | \$6,001           | \$4,551           | \$3,535               | \$1,450                             | 31.9%       |
| Dues & Fees                                | \$690             | \$608             | \$577                 | \$82                                | 13.5%       |
| Debt Service & Property                    | \$27,745          | \$26,948          | \$26,950              | \$798                               | 3.0%        |
| Transfers to Other Funds *                 | \$6,168           | \$5,452           | \$5,452               | \$716                               | 13.1%       |
| <b>Total General Fund Budget</b>           | <b>\$269,816</b>  | <b>\$261,809</b>  | <b>\$243,922</b>      | <b>\$8,007</b>                      | <b>3.1%</b> |

\*

|                                                  |                |                |                |              |
|--------------------------------------------------|----------------|----------------|----------------|--------------|
| 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 Budget  
Revenue Summary**

| <u>Revenue Category</u>              | <u>Budget<br/>2020-21</u> | <u>Budget<br/>2019-20</u> | <u>Projection<br/>2019-20</u> | <u>Budget to<br/>Budget<br/>Incr./(Decr.)</u> |               | <u>Budget to<br/>Projection<br/>Incr./(Decr.)</u> |              |
|--------------------------------------|---------------------------|---------------------------|-------------------------------|-----------------------------------------------|---------------|---------------------------------------------------|--------------|
| Current Real Estate Taxes *          | \$176,014                 | \$175,470                 | \$177,239                     | \$544                                         | 0.3%          | (\$1,225)                                         | -0.7%        |
| Delinquent Taxes                     | \$2,859                   | \$2,859                   | \$2,859                       | \$0                                           | 0.0%          | \$0                                               | 0.0%         |
| Interim Real Estate Taxes            | \$949                     | \$1,186                   | \$949                         | (\$237)                                       | -20.0%        | \$0                                               | 0.0%         |
| Earned Income Taxes                  | \$19,590                  | \$21,767                  | \$19,590                      | (\$2,177)                                     | -10.0%        | \$0                                               | 0.0%         |
| Real Estate Transfer Taxes           | \$3,735                   | \$4,395                   | \$4,395                       | (\$659)                                       | -15.0%        | (\$659)                                           | -15.0%       |
|                                      | <b>\$24,275</b>           | <b>\$27,348</b>           | <b>\$24,934</b>               | <b>(\$3,073)</b>                              | <b>-11.2%</b> | <b>(\$659)</b>                                    | <b>-2.4%</b> |
| Other Local Revenue                  | \$1,632                   | \$2,437                   | \$3,632                       | (\$806)                                       | -33.1%        | (\$2,000)                                         | -82.1%       |
| <b>Total Local Revenue</b>           | <b>\$204,779</b>          | <b>\$208,113</b>          | <b>\$208,663</b>              | <b>(\$3,334)</b>                              | <b>-1.6%</b>  | <b>(\$3,884)</b>                                  | <b>-1.9%</b> |
| State Subsidies Excluding Retirement | \$22,602                  | \$24,539                  | \$24,310                      | (\$1,937)                                     | -7.9%         | (\$1,708)                                         | -7.0%        |
| Retirement Subsidy                   | \$17,695                  | \$16,975                  | \$16,920                      | \$720                                         | 4.2%          | \$776                                             | 4.6%         |
| Federal Subsidies                    | \$3,411                   | \$2,967                   | \$3,411                       | \$444                                         | 15.0%         | \$0                                               | 0.0%         |
| <b>Total Revenue</b>                 | <b>\$248,488</b>          | <b>\$252,595</b>          | <b>\$253,304</b>              | <b>(\$4,107)</b>                              | <b>-1.6%</b>  | <b>(\$4,816)</b>                                  | <b>-1.9%</b> |

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

**West Chester Area School District  
Employee Benefits**

|                              | 2018-19           | 2019-20<br>Budget | 2019-20<br>Projection | 2020-21<br>Budget | Budget to<br>Budget %<br>inc/(Dec) |
|------------------------------|-------------------|-------------------|-----------------------|-------------------|------------------------------------|
| Medical                      | 17,224,829        | 20,826,088        | 15,518,033            | 21,265,797        | 2.1%                               |
| Dental                       | 1,180,517         | 1,424,392         | 1,174,392             | 1,428,060         | 0.3%                               |
| Vision                       | 195,033           | 208,990           | 183,990               | 209,230           | 0.1%                               |
| Prescription                 | 4,076,142         | 5,761,415         | 4,011,415             | 5,103,577         | -11.4%                             |
| Total Cost Share             | (5,145,083)       | (6,609,740)       | (6,609,740)           | (7,120,308)       | 7.7%                               |
| Social Security              | 6,891,711         | 7,580,765         | 7,555,795             | 7,849,447         | 3.5%                               |
| Retirement                   | 31,584,667        | 33,950,860        | 33,838,936            | 35,390,415        | 4.2%                               |
| Tuition                      | 427,943           | 600,000           | 600,000               | 600,000           | 0.0%                               |
| Life & Disability            | 540,439           | 539,983           | 539,983               | 552,899           | 2.4%                               |
| W/C, Unemp & Other           | 1,079,163         | 1,270,717         | 1,270,717             | 1,289,778         | 1.5%                               |
| <b>Total Benefit Expense</b> | <b>58,055,361</b> | <b>65,553,470</b> | <b>58,083,521</b>     | <b>66,568,895</b> | <b>1.5%</b>                        |

## West Chester Area School District Retirement Expense

| <u>YEAR</u> | <u>EMPLOYER RATE</u> | <u>NET COST</u> | <u>Inc/(Dec)</u> |
|-------------|----------------------|-----------------|------------------|
| 2010-11     | 5.640                | 2,533,850       | 418,150          |
| 2011-12     | 8.650                | 3,672,868       | 1,139,018        |
| 2012-13     | 12.360               | 5,186,816       | 1,513,949        |
| 2013-14     | 16.930               | 7,162,285       | 1,975,469        |
| 2014-15     | 21.400               | 9,301,723       | 2,139,438        |
| 2015-16     | 25.840               | 11,363,026      | 2,061,303        |
| 2016-17     | 30.030               | 13,534,353      | 2,171,327        |
| 2017-18     | 32.570               | 15,029,116      | 1,494,763        |
| 2018-19     | 33.430               | 15,792,334      | 763,218          |
| 2019-20     | 34.290               | 16,919,468      | 1,127,135        |
| 2020-21     | 34.510               | 17,695,208      | 775,740          |



| History of Tax Increases |               |          |             |                |                             |          |         |                 |                             |          |         |
|--------------------------|---------------|----------|-------------|----------------|-----------------------------|----------|---------|-----------------|-----------------------------|----------|---------|
|                          |               |          |             | Chester County |                             |          |         | Delaware County |                             |          |         |
| Year                     | Enrollment    |          | ACT 1 Index | Millage        | Avg. Residential Tax Bill @ | \$ Incr. | % Incr. | Millage         | Avg. Residential Tax Bill @ | \$ Incr. | % Incr. |
|                          | # of Students | % Change |             |                | \$189,850                   |          |         |                 | \$285,700                   |          |         |
| 2004-05                  | 11,676        | 0.26%    | 3.3%        | 13.55          | \$2,572                     | \$182    | 7.6%    | 10.94           | \$3,126                     | \$211    | 7.3%    |
| 2005-06                  | 11,722        | 0.39%    | 3.1%        | 14.32          | \$2,719                     | \$146    | 5.7%    | 11.65           | \$3,328                     | \$203    | 6.5%    |
| 2006-07                  | 11,789        | 0.57%    | 3.9%        | 15.16          | \$2,878                     | \$159    | 5.9%    | 11.02           | \$3,148                     | (\$180)  | -5.4%   |
| 2007-08                  | 11,667        | -1.03%   | 3.4%        | 15.79          | \$2,998                     | \$120    | 4.2%    | 11.87           | \$3,391                     | \$243    | 7.7%    |
| 2008-09                  | 11,684        | 0.15%    | 4.4%        | 16.85          | \$3,199                     | \$201    | 6.7%    | 12.94           | \$3,697                     | \$306    | 9.0%    |
| 2009-10                  | 11,810        | 1.08%    | 4.1%        | 17.85          | \$3,389                     | \$190    | 5.9%    | 14.16           | \$4,046                     | \$349    | 9.4%    |
| 2010-11                  | 11,825        | 0.13%    | 2.9%        | 18.36          | \$3,486                     | \$97     | 2.9%    | 14.25           | \$4,071                     | \$26     | 0.6%    |
| 2011-12                  | 11,822        | -0.03%   | 1.4%        | 18.36          | \$3,486                     | \$0      | 0.0%    | 14.22           | \$4,063                     | (\$9)    | -0.2%   |
| 2012-13                  | 11,687        | -1.14%   | 1.7%        | 18.67          | \$3,544                     | \$59     | 1.7%    | 13.78           | \$3,937                     | (\$126)  | -3.1%   |
| 2013-14                  | 11,666        | -0.18%   | 1.7%        | 18.67          | \$3,544                     | \$0      | 0.0%    | 13.62           | \$3,891                     | (\$46)   | -1.2%   |
| 2014-15                  | 11,624        | -0.36%   | 2.1%        | 19.21          | \$3,647                     | \$103    | 2.9%    | 13.65           | \$3,900                     | \$9      | 0.2%    |
| 2015-16                  | 11,483        | -1.21%   | 1.9%        | 19.58          | \$3,717                     | \$70     | 1.9%    | 13.91           | \$3,974                     | \$74     | 1.9%    |
| 2016-17                  | 11,589        | 0.92%    | 2.4%        | 20.10          | \$3,816                     | \$99     | 2.7%    | 14.71           | \$4,203                     | \$229    | 5.8%    |
| 2017-18                  | 11,928        | 2.93%    | 2.5%        | 20.68          | \$3,926                     | \$110    | 2.9%    | 15.21           | \$4,345                     | \$143    | 3.4%    |
| 2018-19                  | 11,963        | 0.29%    | 2.4%        | 21.27          | \$4,039                     | \$112    | 2.8%    | 16.0761         | \$4,593                     | \$247    | 5.7%    |
| 2019-20                  | 12,036        | 0.61%    | 2.3%        | 21.66          | \$4,113                     | \$74     | 1.8%    | 16.260          | \$4,645                     | \$52     | 1.1%    |
| 2020-21                  | 12,232        | 1.63%    | 2.6%        | 21.66          | \$4,113                     | \$0      | 0.0%    | 16.6626         | \$4,761                     | \$115    | 2.5%    |
|                          | 3 Year Avg    | 0.8%     | 2.4%        |                | 3 Year Avg                  |          | 1.5%    |                 | 3 Year Avg                  |          | 3.1%    |
|                          | 5 Year Avg    | 1.3%     | 2.4%        |                | 5 Year Avg                  |          | 2.0%    |                 | 5 Year Avg                  |          | 3.7%    |
|                          | 10 Year Avg   | 0.3%     | 2.1%        |                | 10 Year Avg                 |          | 1.7%    |                 | 10 Year Avg                 |          | 1.6%    |

WEST CHESTER AREA SCHOOL DISTRICT

Property and Finance Committee

May 18, 2020

Update on Act 1 Property Tax Exclusion Amount

Act 1 of 2006, also known as the Taxpayer Relief Act was enacted on June 27, 2006. This law was intended to ease the financial burden of home ownership by providing school districts the means to lower property taxes to homeowners via funding provided by gaming revenue. In order to be eligible for a property tax reduction, homeowners must apply for and be approved by the county assessment office for the homestead or farmstead exclusion.

As required by law, the Commonwealth's Budget Secretary certified on April 15, 2020 that \$621.0 million in state-funded local tax relief will be available in 2020-21. The West Chester Area School District allocation is \$3,570,346.02. This amount must be used to provide property tax relief to our homeowners in the form of a homestead/farmstead exclusion.

Below is a history of the Property Tax Relief Allocations that have been allocated to WCASD. Based on the 2020-21 State allocation, we have calculated the homestead/farmstead exclusion amount for the 2020-21 school year to be \$143.59.

| <u>West Chester Area School District Property Tax Relief</u> |                |                |                 |                            |                 |                  |
|--------------------------------------------------------------|----------------|----------------|-----------------|----------------------------|-----------------|------------------|
| <u>FISCAL</u>                                                |                | <u>GAMING</u>  | <u>STERLING</u> | <u>ELIGIBLE HOMESTEADS</u> |                 |                  |
| <u>YEAR</u>                                                  | <u>TOTAL</u>   | <u>REVENUE</u> | <u>CREDIT</u>   | <u>CHESTER</u>             | <u>DELAWARE</u> | <u>EXCLUSION</u> |
|                                                              |                |                |                 | <u>COUNTY</u>              | <u>COUNTY</u>   | <u>AMOUNT</u>    |
| 2012-13                                                      | \$3,425,249.75 | \$2,462,678.50 | \$962,571.25    | 24,186                     | 1,749           | \$132.07         |
| 2013-14                                                      | \$3,405,109.30 | \$2,463,077.00 | \$942,032.00    | 24,077                     | 1,772           | \$131.73         |
| 2014-15                                                      | \$3,620,302.46 | \$2,463,083.29 | \$1,157,219.17  | 23,958                     | 1,782           | \$140.65         |
| 2015-16                                                      | \$3,355,430.93 | \$2,462,901.19 | \$892,529.74    | 23,846                     | 1,792           | \$130.88         |
| 2016-17                                                      | \$3,540,620.47 | \$2,463,081.24 | \$1,077,539.23  | 23,596                     | 1,793           | \$139.45         |
| 2017-18                                                      | \$3,543,392.89 | \$2,462,922.62 | \$1,080,470.27  | 23,600                     | 1,793           | \$139.54         |
| 2018-19                                                      | \$3,468,140.90 | \$2,462,941.43 | \$1,005,199.47  | 23,253                     | 1,811           | \$138.37         |
| 2019-20                                                      | \$3,598,252.82 | \$2,462,852.67 | \$1,135,400.15  | 23,109                     | 1,815           | \$144.37         |
| 2020-21                                                      | \$3,570,346.02 | \$2,463,147.81 | \$1,107,198.21  | 23,005                     | 1,852           | \$143.59         |

Attached is a Board Resolution required by Act 1 for the authorization of the homestead/farmstead exclusion.

John T. Scully  
Director of Business Affairs  
May 4, 2020

**WEST CHESTER AREA SCHOOL DISTRICT**

**2020-21 HOMESTEAD/FARMSTEAD EXCLUSION RESOLUTION**

**RESOLVED**, this 27th day of May, 2020, by the Board of School Directors of the West Chester Area School District that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2020 under the provisions of the Homestead Property Exclusion Program Act (Act 50 of 1998, 53 Pa. C.S. § 8401 et seq.) and the Taxpayer Relief Act (Act 1 of 2006, as amended, 53 P.S. § 6926.101 et seq.) as follows:

1. **Aggregate Amount Available for Homestead and Farmstead Real Estate Tax Reduction.** The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2020:
  - a. **Gaming Tax Funds.** The Pennsylvania Department of Education (“PDE”) has notified the School District that PDE will pay to the School District during the school year pursuant to 53 P.S. § 6926.505(b), a property tax reduction allocation funded by gaming tax funds, the amount of **\$2,463,147.81**.
  - b. **Sterling Tax Credit Reimbursement Funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to 53 P.S. § 6926.324(3), as reimbursement for Sterling Tax Credits claimed against the School District earned income tax by School District resident tax payers, the amount of **\$1,107,198.21**.
  - c. **Aggregate Amount Available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is **\$3,570,346.02**.
  
2. **Homestead/Farmstead Numbers.** Pursuant to 53 Pa.C.S. § 8584(i), and 53 P.S. § 6926.341(g)(3), the county has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:
  - a. **Homestead Property Number.** The number of approved homesteads within the School District is **24,857**.
  - b. **Farmstead Property Number.** The number of approved farmsteads within the School District is **8**.
  - c. **Homestead/Farmstead Combined Number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is **24,865**.
  
3. **Real Estate Tax Reduction Calculation.** The School Board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1c., aggregate amount available during the school year for

real estate tax reduction of **\$3,570,346.02**, by the paragraph 2c., aggregate number of approved homesteads and approved farmsteads of **24,865**, the maximum real estate tax reduction amount applicable to each approved homestead and each approved farmstead is **\$143.59**.

4. **Homestead Exclusion Calculation for Chester County.** Dividing the paragraph 3 maximum real estate tax reduction amount of **\$143.59**, by the School District real estate tax rate in Chester County of **21.6622** mils (**.0216622**), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead in Chester County is **\$6,629**, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead in Chester County is **\$6,629**.
  
5. **Homestead Exclusion Calculation for Delaware County.** Dividing the paragraph 3 maximum real estate tax reduction amount of **\$143.59**, by the School District real estate tax rate in Delaware County of **16.6626** mils (**.0166626**), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead in Delaware County is **\$8,617**, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead in Delaware County is **\$8,617**.
  
6. **Homestead/Farmstead Exclusion Authorization for July 1 Tax Bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect the homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the county established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of **\$6,629** for Chester County and **\$8,617** for Delaware County. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the county established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of **\$6,629** for Chester County and **\$8,617** for Delaware County. For purposes of this Resolution, "approved homestead" and "approved farmstead" shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 6 shall apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year which will be issued on or promptly after July 1 and will not apply to interim real estate tax bills.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

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

# **WEST CHESTER AREA SCHOOL DISTRICT**

## **Property & Finance Committee**

May 18, 2020

### **Resolutions for the 2020-21 Budget Adoption**

We are required to adopt three (3) resolutions for the passage of the WCASD 2020-21 Budget. The 2020-21 Homestead/Farmstead Exclusion Resolution has been reviewed. The two (2) other resolutions are as follows:

- Final Budget Resolution for the 2020-21 Fiscal Year
- Annual Tax Levy Resolution for the 2020-21 Fiscal Year

Please find attached two (2) *DRAFT* resolutions for the adoption of the 2020-21 Budget at the 5/27/20 Board meeting.

John T. Scully  
Director of Business Affairs  
5/4/20

**WEST CHESTER AREA SCHOOL DISTRICT**

***FINAL BUDGET RESOLUTION for the 2020-21 FISCAL YEAR***

**Whereas**, School Code section 687, 24 P.S. § 6-687, requires the Board of School Directors to adopt a Final Budget for the 2020-21 fiscal year no later than June 30, 2020; and

**Whereas**, the Board of School Directors of the West Chester Area School District at the regular meeting of the Board, held April 27, 2020 did adopt a Proposed Budget for the year July 1, 2020 to June 30, 2021 on Pennsylvania Department of Education (PDE) form 2028; and

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

**Whereas**, ten (10) days public notice was given in a newspaper of general circulation prior to the adoption of the Final Budget as required by School Code section 687; and

**Now Therefore be it RESOLVED**, this 27th day of May, 2020 by the Board of School Directors of the West Chester Area School District, that:

1. Having made revisions and changes therein deemed advisable, the Board of School Directors hereby adopts the Final Budget for the 2020-21 fiscal year, a copy of which is attached, for the total appropriation from the General Funds of **\$269,815,667**.
2. The Board of School Directors hereby authorizes the aforementioned appropriations as set forth in the Final Budget.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

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

WEST CHESTER AREA SCHOOL DISTRICT

**ANNUAL TAX LEVY RESOLUTION for the 2020-21 FISCAL YEAR**

**RESOLVED**, this 27<sup>th</sup> day of May, 2020, by the Board of School Directors of the West Chester Area School District, that taxes are levied for school purposes for the school year beginning July 1, 2020, subject to the provisions of the Local Tax Collection Law, as follows:

1. **REAL ESTATE TAX** at the rate of **Twenty One and Six Thousand Six Hundred Twenty-Two Ten-Thousandths (21.6622) MILLS**, or **2.16622** per one hundred dollars of assessed valuation of taxable real property in the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown, West Whiteland, and in the Borough of West Chester, all of Chester County, Pennsylvania; and at the rate of **Sixteen and Six Thousand Six Hundred Twenty-Six Ten-Thousandths (16.6626) MILLS**, or **1.66626** per one hundred dollars of assessed valuation of taxable real property in the Township of Thornbury, Delaware County, Pennsylvania.
2. **DEED TRANSFER TAX** at the rate of one-half of one percent (.5%) shall continue upon all deeds transferring or conveying any interest on real estate situated wholly or partly in the above-named municipalities.
3. **EARNED INCOME TAX** at the rate of one percent (1%) shall continue upon income as defined in, and in conformity with, all of the provisions of Act 511 of 1965, its supplements and amendments, and hereby appoints Keystone Collections Group as Earned Income Tax Collector and Administrator.
4. The provisions of this resolution are severable and, if any section, clause, sentence, part or provision is determined to be illegal, invalid or unconstitutional, such determination will not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this resolution. It is declared to be the intent of this school district that this resolution would have been adopted even if any such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included in this resolution.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

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

May 27, 2020

## Property and Finance Committee

May 18, 2020

### Food Service Program Equipment Purchases and Renovation Plan

The School District in partnership with Aramark runs a \$3.5 million annual food service operation for students and staff. The operation utilizes a long list of equipment including such things as serving lines, preparation tables, ovens, steamers, refrigerators and freezers, stoves, and dishwashers. The equipment is all restaurant quality and it has a total replacement cost of \$3.2 million. The purpose of this memo is to provide a 2020 update to our June 2019 Food Service Equipment Plan and request approval for our equipment purchase budget for the 2020-21 year.

Historically, the School District funded the replacement of the equipment in the kitchens and cafeterias during the time of a school's renovation. This practice was abandoned due to restrictions placed on capital plan budgets in 2013-14. As a result, the business office put together a plan for tracking food service equipment and funding its replacement independently of the School District's capital plan.

To start our plan, we verified all of our equipment inventory and created a database by categorizing the equipment by location, type, age and life span. We also added a description and replacement value for each piece of equipment. From this database we were able to create the attached schedules of projected replacement costs for future years. **The first page of the attachment** is an updated schedule of equipment replacement by category and **the second page of the attachment** is an updated schedule of the equipment replacement by building. As much as possible we tried to replace serving line equipment during a major renovation for the elementary schools, but used the "replacement year" age as our target for replacing other equipment since we are not coordinating its funding with a renovation. The "equipment life span" we used is an industry standard and equipment may outlast its replacement date, or it may need to be replaced sooner, depending on the specific use of the item. **(See page three of the attachment** for Equipment Life Spans.)

The **fourth page of the attachment** is a plan for funding the equipment replacements. We project that the Food Service Fund will have a balance of \$1.6 million at 6/30/20. PDE recommends that the account balance should be no more than 3 months of expenses or \$875,000, and the Fund would be adequately solvent with a balance as low as \$500,000. The funding plan projects our return on the program and we project that we will meet or exceed our fund balance threshold after each year's equipment purchases for at least the next 3 years.

The **fifth and sixth pages of the attachment** are detailed schedules of the equipment purchased for the 2019-20 year compared to our plan and our recommended equipment purchases in the 2020-21 year, respectively. We are requesting approval to proceed with the equipment purchases for the 2020-21 year.

John T. Scully  
May 11, 2020



June 30, 2020

## Replacement Value

|                          | 2020           | 2021           | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           | 2028 &<br>Beyond | Grand Total      |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| <b>Elementary School</b> | <b>182,577</b> | <b>63,957</b>  | <b>56,962</b>  | <b>88,383</b>  | <b>56,769</b>  | <b>55,629</b>  | <b>67,264</b>  | <b>104,192</b> | <b>370,298</b>   | <b>1,046,031</b> |
| Cleaning                 |                | 5,881          | 4,582          | 1,560          |                | 6,949          | 5,786          | 330            | 11,115           | 36,203           |
| Cooking                  | 3,671          |                |                | 11,000         |                |                |                |                |                  | 14,671           |
| Cooking/Heating          | 70,573         | 3,000          | 12,000         | 28,276         | 6,060          | 15,600         | 14,400         | 30,600         | 245,220          | 425,730          |
| Cooling                  | 48,332         | 21,632         | 16,380         | 25,414         | 23,280         | 15,147         | 42,500         | 32,300         | 44,883           | 269,868          |
| Freezer                  |                |                |                |                |                |                |                |                | 11,100           | 11,100           |
| General                  |                |                |                |                |                |                |                |                | 1,148            | 1,148            |
| Preparation              |                | 3,533          |                | 4,133          | 5,529          | 16,703         | 4,578          | 4,962          | 6,267            | 45,706           |
| Serving                  | 60,000         | 20,910         | 24,000         | 18,000         | 18,900         | 1,230          |                | 36,000         | 47,789           | 226,829          |
| Storage                  |                | 9,000          |                |                | 3,000          |                |                |                | 2,775            | 14,775           |
| <b>Middle School</b>     | <b>79,998</b>  | <b>41,096</b>  | <b>58,039</b>  | <b>79,311</b>  | <b>103,665</b> | <b>36,970</b>  | <b>59,446</b>  | <b>77,315</b>  | <b>326,531</b>   | <b>862,370</b>   |
| Cleaning                 |                | 3,370          |                | 46,887         |                | 3,960          | 13,696         | 1,880          | 39,514           | 109,308          |
| Cooking                  |                | 3,000          |                |                |                |                |                |                |                  | 3,000            |
| Cooking/Heating          | 18,007         | 21,679         | 13,039         | 24,600         | 12,000         | 12,000         | 13,800         | 31,200         | 149,805          | 296,130          |
| Cooling                  | 61,990         | 13,047         |                | 5,011          | 42,000         | 14,700         | 26,700         | 43,980         | 44,400           | 251,828          |
| Preparation              |                |                |                | 2,813          | 3,585          | 6,310          | 5,250          | 255            | 6,645            | 24,858           |
| Serving                  |                |                | 45,000         |                | 46,080         |                |                |                | 86,167           | 177,247          |
| <b>High School</b>       | <b>70,496</b>  | <b>163,603</b> | <b>147,515</b> | <b>88,000</b>  | <b>105,808</b> | <b>211,084</b> | <b>157,997</b> | <b>121,368</b> | <b>224,893</b>   | <b>1,290,766</b> |
| Cleaning                 |                | 40,380         | 81,000         | 1,800          | 8,807          | 7,380          | 5,400          | 8,357          | 19,642           | 172,766          |
| Cooking/Heating          | 70,496         | 102,180        | 61,494         | 86,200         | 64,760         | 84,339         | 27,571         | 19,977         | 62,093           | 579,110          |
| Cooling                  |                | 5,730          | 3,600          |                | 18,900         | 70,041         | 91,338         | 82,500         | 12,380           | 284,489          |
| Oven/Stove               |                |                |                |                | 3,300          |                |                |                |                  | 3,300            |
| Preparation              |                | 13,899         | 1,421          |                | 4,116          | 3,166          | 18,810         | 6,723          | 25,178           | 73,313           |
| Serving                  |                | 1,414          |                |                | 5,925          | 46,159         | 14,878         | 3,811          | 105,600          | 177,786          |
| <b>General Location</b>  |                |                |                | <b>20,952</b>  |                |                |                |                | <b>0</b>         | <b>20,952</b>    |
| Equipment                |                |                |                |                |                |                |                |                | 0                | 0                |
| Serving                  |                |                |                | 20,952         |                |                |                |                |                  | 20,952           |
| <b>Grand Total</b>       | <b>333,070</b> | <b>268,656</b> | <b>262,516</b> | <b>276,646</b> | <b>266,242</b> | <b>303,683</b> | <b>284,708</b> | <b>302,875</b> | <b>921,722</b>   | <b>3,220,118</b> |

June 30, 2020

## Replacement Value

|                          | 2020           | 2021           | 2022           | 2023           | 2024           | 2025           | 2026           | 2027           | 2028 &<br>Beyond | Grand Total      |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| <b>Elementary School</b> | <b>182,577</b> | <b>63,957</b>  | <b>56,962</b>  | <b>88,383</b>  | <b>56,769</b>  | <b>55,629</b>  | <b>67,264</b>  | <b>104,192</b> | <b>370,298</b>   | <b>1,046,031</b> |
| East Bradford            | 46,804         |                |                | 3,900          | 2,409          |                | 9,000          | 3,693          | 52,641           | 118,447          |
| East Goshen              | 39,765         | 6,766          | 2,400          | 8,356          | 600            | 4,991          |                | 8,424          | 28,663           | 99,965           |
| Exton ES                 | 24,285         | 10,500         | 9,000          | 5,462          | 8,160          | 4,080          | 3,030          | 19,644         | 48,277           | 132,437          |
| Fern Hill                |                | 1,366          |                | 7,620          |                | 1,320          | 10,800         | 39,300         | 47,237           | 107,643          |
| Glen Acres               | 21,100         | 7,980          | 28,571         | 5,280          | 2,520          | 15,505         | 15,735         | 19,986         | 330              | 117,007          |
| Hillsdale                | 12,092         | 11,753         | 7,500          | 21,000         | 8,040          | 9,656          | 5,931          | 600            | 7,200            | 83,773           |
| Mary C Howse             | 8,366          | 24,000         | 3,000          | 14,000         | 6,120          |                | 9,947          | 7,745          | 28,672           | 101,850          |
| Penn Wood                | 13,671         |                |                | 8,499          | 3,000          | 7,800          | 8,291          | 600            | 58,917           | 100,778          |
| Starkweather             | 16,494         | 1,591          | 2,291          |                | 21,600         | 4,994          | 4,530          | 3,600          | 36,000           | 91,100           |
| Westtown Thornbury       |                |                | 4,200          | 14,266         | 4,320          | 7,284          |                | 600            | 62,360           | 93,030           |
| <b>High School</b>       | <b>70,496</b>  | <b>163,603</b> | <b>147,515</b> | <b>88,000</b>  | <b>105,808</b> | <b>211,084</b> | <b>157,997</b> | <b>121,368</b> | <b>224,893</b>   | <b>1,290,766</b> |
| East HS                  | 8,721          | 69,210         | 52,699         | 66,714         | 56,357         | 98,274         | 20,120         | 20,117         | 90,963           | 483,175          |
| Henderson HS             | 30,887         | 44,019         | 51,643         | 4,937          | 27,238         | 47,100         | 61,248         | 49,260         | 69,718           | 386,049          |
| Rustin HS                | 30,887         | 50,374         | 43,173         | 16,350         | 22,214         | 65,710         | 76,630         | 51,991         | 64,212           | 421,542          |
| <b>Middle School</b>     | <b>79,998</b>  | <b>41,096</b>  | <b>58,039</b>  | <b>79,311</b>  | <b>103,665</b> | <b>36,970</b>  | <b>59,446</b>  | <b>77,315</b>  | <b>326,531</b>   | <b>862,370</b>   |
| Fugett MS                | 12,371         | 11,080         |                | 59,611         | 2,580          | 16,810         | 9,300          | 13,800         | 138,435          | 263,987          |
| Peirce MS                | 67,627         | 12,147         |                | 16,700         | 53,400         | 18,360         | 26,881         | 45,825         | 96,561           | 337,501          |
| Stetson MS               |                | 17,869         | 58,039         | 3,000          | 47,685         | 1,800          | 23,265         | 17,690         | 91,535           | 260,883          |
| <b>General Location</b>  |                |                |                | <b>20,952</b>  |                |                |                |                | <b>0</b>         | <b>20,952</b>    |
| District Wide            |                |                |                | 20,952         |                |                |                |                | 0                | 20,952           |
| <b>Grand Total</b>       | <b>333,070</b> | <b>268,656</b> | <b>262,516</b> | <b>276,646</b> | <b>266,242</b> | <b>303,683</b> | <b>284,708</b> | <b>302,875</b> | <b>921,722</b>   | <b>3,220,118</b> |

# Food Service Equipment Life Span

| <u>Description</u>                 | <u>Life Span</u> | <u>Description</u>        | <u>Life Span</u> |
|------------------------------------|------------------|---------------------------|------------------|
| SLICER MEAT/CHOPPER                | 10               | MICROWAVE                 | 10               |
| MIXER FOOD                         | 10               | EYE WASH STATION          | 5                |
| OVEN CONVECTION                    | 15               | COFFEE MAKER              | 10               |
| RANGE BURNER TOP                   | 15               | HOODS AND EXHAUST SYSTEMS | 15               |
| REFRIGERATOR - WALK IN OR TWO DOOR | 20               | CHEST FREEZER             | 15               |
| FREEZER - WALK IN OR TWO DOOR      | 20               | COMPUTERS                 | 5                |
| SINK                               | 25               | TOASTER                   | 10               |
| STEAMER                            | 10               | PREP TABLE                | 25               |
| KETTLE STEAM FLOOR                 | 10               | COLD PREP/SERVE TABLE     | 20               |
| SERVING LINE                       | 25               | HOT PREP/SERVE TABLE      | 20               |
| TRAY STATIONS                      | 25               | DEEP FRYER                | 10               |
| CASHIER STATIONS                   | 25               | COLD BOX                  | 20               |
| COOLER MILK                        | 10               | BRAISER/CHARBROILER       | 15               |
| WARMING UNIT                       | 20               | GRILL                     | 15               |
| DISHWASHER COMMERCIAL              | 15               | WARMER                    | 20               |
| HOT PLATE/GRIDDLE                  | 15               | PIZZA IMPINGER/OVEN       | 15               |
| COLD TABLE                         | 25               | DISPOSALS                 | 10               |
| ICE MACHINE                        | 10               | FLOOR SCRUBBER            | 15               |

| West Chester Area School District                                |              |              |              |              |              |              |              |              |              |               |
|------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Analysis of Funding Equipment/Renovations from Food Service Fund |              |              |              |              |              |              |              |              |              |               |
| Fiscal Year                                                      | 2019-20      | 2020-21      | 2021-22      | 2022-23      | 2023-24      | 2024-25      | 2025-26      | 2026-27      | 2027-28      | 2028 & Beyond |
| Food Service Beginning<br>Net Position - Unrestricted            | \$ 1,639,166 | \$ 1,638,597 | \$ 1,388,788 | \$ 1,197,070 | \$ 1,004,782 | \$ 791,249   | \$ 588,120   | \$ 347,549   | \$ 125,955   | \$ (113,807)  |
| <b><u>Annual Activity</u></b>                                    |              |              |              |              |              |              |              |              |              |               |
| Aramark Guarantee                                                | \$ 250,000   | \$ 250,585   | \$ 251,128   | \$ 251,628   | \$ 252,083   | \$ 252,083   | \$ 252,083   | \$ 252,083   | \$ 252,083   | \$ 252,083    |
| District Custodial Costs                                         | \$ (130,785) | \$ (137,324) | \$ (144,190) | \$ (151,400) | \$ (158,970) | \$ (158,970) | \$ (158,970) | \$ (158,970) | \$ (158,970) | \$ (158,970)  |
| District Direct Cost                                             | \$ (30,000)  | \$ (30,000)  | \$ (30,000)  | \$ (30,000)  | \$ (30,000)  | \$ (30,000)  | \$ (30,000)  | \$ (30,000)  | \$ (30,000)  | \$ (30,000)   |
| Profit / Loss Before<br>Equipment Purchases                      | \$ 89,215    | \$ 83,261    | \$ 76,938    | \$ 70,228    | \$ 63,113    | \$ 63,113    | \$ 63,113    | \$ 63,113    | \$ 63,113    | \$ 63,113     |
| Equipment Replacement<br>Cost                                    | \$ (89,784)  | \$ (333,070) | \$ (268,656) | \$ (262,516) | \$ (276,646) | \$ (266,242) | \$ (303,683) | \$ (284,708) | \$ (302,875) | \$ (921,722)  |
| Profit/Loss After<br>Equipment Purchases                         | \$ (569)     | \$ (249,809) | \$ (191,719) | \$ (192,288) | \$ (213,533) | \$ (203,129) | \$ (240,570) | \$ (221,595) | \$ (239,762) | \$ (858,609)  |
| Food Service Ending Net<br>Position - Unrestricted               | \$ 1,638,597 | \$ 1,388,788 | \$ 1,197,070 | \$ 1,004,782 | \$ 791,249   | \$ 588,120   | \$ 347,549   | \$ 125,955   | \$ (113,807) | \$ (972,416)  |

## Equipment Requests: Spring 2019

| Project # | Building / Item                                                  | Scheduled         | Actual Amount    | Variance            |
|-----------|------------------------------------------------------------------|-------------------|------------------|---------------------|
| <u>1</u>  | <b><u>East Bradford Elementary</u></b>                           |                   |                  |                     |
|           | Refrigerator - 2 Door                                            | 9,267.45          | -                | (9,267.45)          |
|           | Freezer - 2 Door                                                 | 5,000.00          | -                | (5,000.00)          |
| <u>2</u>  | <b><u>Exton Elementary</u></b>                                   |                   |                  |                     |
|           | Stove                                                            | 8,356.25          | -                | (8,356.25)          |
|           | Warmer - Floor ramp                                              | 4,383.77          | -                | (4,383.77)          |
|           | Refrigerator - 2 Door                                            | 3,461.19          | -                | (3,461.19)          |
| <u>3</u>  | <b><u>Hillsdale Elementary</u></b>                               |                   |                  |                     |
|           | Freezer - 2 Door                                                 | 5,075.90          | -                | (5,075.90)          |
|           | Freezer - 2 Door                                                 | 5,075.90          | -                | (5,075.90)          |
|           | Refrigerator - 6 Door                                            | 6,256.36          | -                | (6,256.36)          |
| <u>4</u>  | <b><u>Starkweather Elementary</u></b>                            |                   |                  |                     |
|           | Oven - Convection - Double                                       | 8,650.00          | -                | (8,650.00)          |
|           | Range                                                            | 10,000.00         | -                | (10,000.00)         |
| <u>5</u>  | <b><u>Stetson Middle School</u></b>                              |                   |                  |                     |
|           | Warmer                                                           | 9,468.93          | 2,750.75         | (6,718.18)          |
|           | Warmer                                                           | 9,468.93          | -                | (9,468.93)          |
|           | Freezer - Walk-in                                                | 18,411.81         | -                | (18,411.81)         |
|           | Refrigerator - Walk-in                                           | 4,383.77          | -                | (4,383.77)          |
| <u>6</u>  | <b><u>East High School</u></b>                                   |                   |                  |                     |
|           | Mixer - Floor                                                    | 6,355.00          | -                | (6,355.00)          |
|           | Meat Slicer                                                      | 4,097.52          | -                | (4,097.52)          |
|           | Combi Steamer                                                    | 19,307.00         | -                | (19,307.00)         |
| <u>7</u>  | <b><u>Henderson High School</u></b>                              |                   |                  |                     |
|           | Meat Slicer                                                      | 4,097.52          | -                | (4,097.52)          |
|           | Steamer - 2 Door                                                 | 16,333.00         | -                | (16,333.00)         |
|           | <b>Subtotal</b>                                                  | <b>157,450.30</b> | <b>2,750.75</b>  | <b>(154,699.55)</b> |
| <u>8</u>  | <b><u>Miscellaneous Equipment (Districtwide)</u></b>             |                   |                  |                     |
|           | <i>Equipment that is due to replace but is still operational</i> |                   |                  |                     |
|           | EGE Convection Oven-double stack                                 | 10,000.00         | -                | (10,000.00)         |
|           | FMS Serving Counter - Hot                                        |                   | 9,294.67         |                     |
|           | FMS Pass-Thru Refrigerator                                       |                   | 7,373.73         |                     |
|           | HHS Ice Machine                                                  | 4,234.00          | 5,623.05         | 1,389.05            |
|           | MCH Double Stack Convection Oven                                 | 8,650.00          | -                | (8,650.00)          |
|           | MCH Freezer - 2 Door                                             | 5,583.74          | -                | (5,583.74)          |
|           | MCH Freezer - 2 Door                                             | 5,583.74          | -                | (5,583.74)          |
|           | MCH Refrigerator - 2 Door                                        | 3,461.19          | -                | (3,461.19)          |
|           | PMS Gravity Food Warmer (2)                                      | 8,467.00          | -                | (8,467.00)          |
|           | PMS Walk in Freezer                                              | 20,000.00         | -                | (20,000.00)         |
|           | PMS Walk in Refrigerator                                         | 11,800.00         | -                | (11,800.00)         |
|           | PWE Freezer - 3 Door                                             | 7,512.36          | -                | (7,512.36)          |
|           | PWE Meat Slicer                                                  | 4,133.00          | -                | (4,133.00)          |
|           | RHS Combi Steamer                                                | 19,307.00         | -                | (19,307.00)         |
|           | RHS Steamer - 2 Door                                             | 14,700.00         | -                | (14,700.00)         |
|           | RHS Cold Well                                                    |                   | 6,413.48         | 6,413.48            |
|           | SMS Impinger Oven                                                | 19,252.85         | 11,827.84        | (7,425.01)          |
|           | Dist Pin pads                                                    |                   | 735.00           |                     |
|           | Dist Computers                                                   |                   | 45,765.00        | 45,765.00           |
|           | <b>Subtotal miscellaneous equipment</b>                          | <b>142,684.88</b> | <b>87,032.77</b> | <b>(73,055.51)</b>  |
|           | <b>Total Cost</b>                                                | <b>300,135.18</b> | <b>89,783.52</b> | <b>(227,755.06)</b> |

Pricing includes all removal and disposal of existing equipment as well as delivery, set and final connections for

## Equipment Requests: Spring 2020

| Project # | Building / Item                                                  | Scheduled         | Actual Amount | Variance            |
|-----------|------------------------------------------------------------------|-------------------|---------------|---------------------|
| <u>1</u>  | <b><u>East Bradford Elementary</u></b>                           |                   |               |                     |
|           | Serving Line                                                     | 30,000.00         | -             | (30,000.00)         |
| <u>2</u>  | <b><u>East Goshen</u></b>                                        |                   |               |                     |
|           | Serving Line                                                     | 30,000.00         | -             | (30,000.00)         |
| <u>3</u>  | <b><u>Exton Elementary</u></b>                                   |                   |               |                     |
|           | Steamer - 2 Door                                                 | 20,130.74         | -             | (20,130.74)         |
| <u>4</u>  | <b><u>Glen Acres</u></b>                                         |                   |               |                     |
|           | Steamer - 2 Door                                                 | 20,029.99         | -             | (20,029.99)         |
|           | Chest Freezer                                                    | 1,070.24          | -             | (1,070.24)          |
| <u>5</u>  | <b><u>Mary C Howse</u></b>                                       |                   |               |                     |
|           | Milk Cooler                                                      | 2,689.58          | -             | (2,689.58)          |
| <u>6</u>  | <b><u>Penn Wood</u></b>                                          |                   |               |                     |
|           | Range                                                            | 3,671.15          | -             | (3,671.15)          |
| <u>7</u>  | <b><u>Fugett Middle School</u></b>                               |                   |               |                     |
|           | Impinger Oven                                                    | 12,371.00         | -             | (12,371.00)         |
| <u>8</u>  | <b><u>Peirce Middle School</u></b>                               |                   |               |                     |
|           | Warmer                                                           | 2,818.14          | -             | (2,818.14)          |
|           | Warmer                                                           | 2,818.14          | -             | (2,818.14)          |
| <u>9</u>  | <b><u>East High School</u></b>                                   |                   |               |                     |
|           | Turbo Chef                                                       | 8,721.19          | -             | (8,721.19)          |
|           |                                                                  |                   | -             | -                   |
| <u>10</u> | <b><u>Henderson High School</u></b>                              |                   |               |                     |
|           | Impinger Oven                                                    | 22,166.00         | -             | (22,166.00)         |
|           | Turbo Chef                                                       | 8,721.19          | -             | (8,721.19)          |
| <u>11</u> | <b><u>Rustin High School</u></b>                                 |                   |               |                     |
|           | Impinger Oven                                                    | 22,166.00         | -             | (22,166.00)         |
|           | Turbo Chef                                                       | 8,721.19          | -             | (8,721.19)          |
|           | <b>Subtotal</b>                                                  | <b>196,094.55</b> | <b>-</b>      | <b>(196,094.55)</b> |
| <u>12</u> | <b><u>Miscellaneous Equipment (Districtwide)</u></b>             |                   |               |                     |
|           | <i>Equipment that is due to replace but is still operational</i> |                   |               |                     |
|           | EBE Refrigerator - 2 door                                        | 11,127.86         | -             | (11,127.86)         |
|           | EBE Freezer - 2 door                                             | 5,676.07          | -             | (5,676.07)          |
|           | EGE Convection Oven-double stack                                 | 9,764.50          | -             | (9,764.50)          |
|           | EXE Stove                                                        | 4,154.30          | -             | (4,154.30)          |
|           | HDE Freezer - 2 Door                                             | 5,676.07          | -             | (5,676.07)          |
|           | HDE Refrigerator - 6 door                                        | 6,416.30          | -             | (6,416.30)          |
|           | MCH Freezer - 2 Door                                             | 5,676.07          | -             | (5,676.07)          |
|           | PMS Freezer & Refrigerator - Walk-in                             | 61,990.28         | -             | (61,990.28)         |
|           | PWE Freezer - 3 Door                                             | 10,000.00         | -             | (10,000.00)         |
|           | SWE Convection Oven-double stack                                 | 9,764.50          | -             | (9,764.50)          |
|           | SWE Range                                                        | 6,729.30          | -             | (6,729.30)          |
|           | <b>Subtotal miscellaneous equipment</b>                          | <b>136,975.25</b> | <b>-</b>      | <b>(136,975.25)</b> |
|           | <b>Total Cost</b>                                                | <b>333,069.80</b> | <b>-</b>      | <b>(333,069.80)</b> |

Pricing includes all removal and disposal of existing equipment as well as delivery, set and final connections for



MEMO from the Director of Business Affairs

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*Date: May 14, 2020*  
*TO: School Board Members*  
*FROM: John Scully*

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

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

BOARD CONSENT ITEMS for May 27, 2020:

- Approval of Resolution for 2019-20 Budget Transfers
- Approval of Resolution for School District Depositories for 2020-21

cc: Dr. Scanlon & Cabinet

# WEST CHESTER AREA SCHOOL DISTRICT

## Property & Finance Committee

*Memo Item for 5/27/20*

### **Resolution for 2019-20 Budget Transfers**

#### **Background:**

Each year in October the Board is presented with the District's budget transfers for the previous year. This is an awkward situation in that the PA SCHOOL CODE does not address the approval of budget transfers after the fiscal year. Section 6-687 of the SCHOOL CODE states that the school board shall have the power to approve budget transfers during the last nine (9) months of the fiscal year. Unfortunately, the transfers must be coordinated with the District's Annual Financial Report (AFR), which is not submitted to the state until October 31, following the close of the fiscal year. As a result of the deadline for the AFR, budget transfers are not ready for Board approval until October.

The state auditors have recommended that the Board annually approve a resolution before June 30th that authorizes the administration to implement budget transfers for the current year after the fiscal year-end, with subsequent ratification by the Board. All budget transfers that are needed for the year will be presented to the Board for approval in October as done in previous years.

#### **RESOLUTION for 5/27/20:**

**Approval is requested to authorize the administration to implement budget transfers for the 2019-20 budgets after June 30, 2020, with subsequent ratification by the Board.**

John T. Scully  
Director of Business Affairs  
5/4/20



# **WEST CHESTER AREA SCHOOL DISTRICT**

## **Property & Finance Committee**

*Memo Item for 5/27/20*

### **2020-21 Appointment of School District Depositories Resolution**

Attached is the resolution for the appointment of school district depositories, authorization of temporary deposits at interest and investments as required by PA School Code §440.1 and Board Policy 609. This is completed each year at this time.

This item will be placed on the consent agenda for the 5/27/20 Board meeting.

John T. Scully  
Director of Business Affairs  
5/4/20

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

**Memo Item for 5/27/20**

**RESOLUTION**

**2020-21 APPOINTMENT OF SCHOOL DISTRICT DEPOSITORIES &  
AUTHORIZATION OF TEMPORARY DEPOSITS AT INTEREST & INVESTMENT PROGRAM**

BE IT RESOLVED, that the following financial institutions be appointed as depositories for the school year beginning July 1, 2020.

Fulton Bank - General Fund, Real Estate Tax Receipts, Activity Funds, Checking Market Rate "NOW" Accounts, Activity Funds, Insurance Claims Account, Payroll "NOW" Account, Cafeteria "NOW" Account

TD Wealth Management and Wilmington Trust – paying agents for school district sinking fund accounts

PA School District Liquid Asset Fund (PSDLAF), PA Local Government Investment Trust (PLGIT), Commonwealth of PA INVEST, Fulton Financial Services (CRIMS) - General Fund, Capital Projects Funds, and Payroll Funds

All funds on deposit with banks are insured to \$250,000 by Federal Deposit Insurance Corporation with excess funds collateralized in accordance with PA Act 72 and Board Policy 609. All funds on deposit with local government investment pools are collateralized in accordance with PA School Code, PA Statutes, and Board Policy 609.

**ANNUAL CASH DEPOSITS AND INVESTMENT PROGRAM**

In order for school funds to earn maximum interest, the School Board Treasurer and Secretary are authorized to secure bids from banks, savings banks, savings and loan associations, and other financial institutions, and to effect required transfer of funds as permitted by Pennsylvania Law. All transactions are to be in the name of the School District. The purpose of this authorization is to permit daily transfer of funds not required for operation in order to keep available funds at interest and to authorize the redeposit of matured funds.

Further, the following institutions are authorized for temporary deposits at interest and investments of the West Chester Area School District on a competitive basis:

**COMMERCIAL BANKS:**

Commerce Bank  
Wells Fargo (Wachovia) Bank  
Citizens Bank  
TD Bank  
Downingtown National Bank  
National Penn Bank  
US Bank  
First Priority Bank  
Founders Bank  
RMB Roxborough/Manayunk Bank  
Citadel Federal Credit Union

M&T Bank  
Sovereign Bank  
PNC Bank  
Fulton Bank  
Fulton Financial Services  
First Financial Bank  
Fox Chase Bank  
Malvern Bank  
Meridian Bank  
Bryn Mawr Trust

**SAVINGS BANKS:**

Franklin Mint Credit Union  
TruMark Financial Credit Union  
Malvern Federal Savings Bank

**INVESTMENT POOLS:**

PA School District Liquid Asset Fund  
PA Local Government Investment Trust  
Commonwealth of PA INVEST

**PROGRAMS:**

Cash Reserve Investment Management (CRIMS)

Investments permitted are those defined in §440.1 of the PA School Code and as more specifically set forth in Board Policy 609. All funds on deposit with banks are insured to \$250,000 by Federal Deposit Insurance Corporation with excess funds collateralized in accordance with PA Act 72 and Board Policy 609. All funds on deposit with local government investment pools are collateralized in accordance with PA School Code, PA Statutes, and Board Policy 609.