

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – November 16, 2020
6:30 p.m.

ZOOM Meeting

AGENDA

- Approval of October 19, 2020 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval to Conduct Cost Analysis for Name Change at Penn Wood Library (see attached) Mr. Scully

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(Board & Public)

*Members of the public wishing to provide comments on committee agenda items may submit comments electronically using the google form link until 12 noon on the day of the meeting. The link is live once the committee packet has been posted publicly. Please limit your comments to two (2) minutes. Comments duly submitted will be noted and (as practical) read or summarized during the meeting.*

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 October 19, 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: 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

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                |
| The committee approved the September 29, 2020 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Mr. Bevilacqua |
| Mr. Scully reviewed the Budget Forecast Model and the changes from the previous model on pages 5-7. 2019-20 changes to expenses include a reduction of \$90,540 in salaries related to custodial staff and the food service operations, an increase of \$143,619 in Professional & Technical Services, and an increase of \$18,506 in supplies. The net of all 2019-20 changes in October result in a decrease of \$71,585 to the ending fund balance designated for future millage increases. Mr. Scully reviewed the changes to the 2020-21 projections which include a decrease in Salaries of \$906,598 due to teacher attrition savings, a decrease in benefits of \$382,222, a decrease in supplies of \$712,162 related to carryover forfeiture by buildings and a decrease in supplies of \$343,669 related to carryover forfeiture by departments, a decrease in supplies of \$35,942 related to an adjustment in PPA, and a decrease of \$150,000 in Debt Service on variable rate debt. Increases in expenses include \$141,583 for 2 FTE administrators, an increase of \$572,931 for 7.75 FTE additional teachers, and an increase of \$301,238 for benefits related to the additional staff. The revenue projection for 2020-21 was decreased by \$40,492 due to a reduction in the State subsidy related to the net staffing changes. The net of all changes in 2020-21 projections resulted in an increase of \$1,474,349 to the ending fund balance designated for future millage increases. Mr. Scully review the changes to the 2021-22 projections. 2021-22 expense salary and benefits projections increased by \$213,000 and \$89,801, respectively, which is due to the additional 2 Admin FTE. The revenue projections for 2021-22 increased by \$707,793 due to an increased real estate revenues related to the higher than estimated certified Act 1 rate. The net of adjustment to 2021-22 projections resulted in a decrease to the budget GAP of \$449,892. The net of all changes in October resulted in a 2021-22 budget gap decrease of \$1,852,656. Mr. Scully reviewed the summary of all funds, page 27, which shows the budget gap after an ACT1 tax increase to be \$14,588,000. This is an informational item and no Board action is required. | Mr. Scully     |
| Mr. Scully reviewed the enrollment projections for 2021-22 and advised the committee that the 2021-22 projection is 11,901 students which represents a decrease of 67 students. Enrollment projections are based on cohort survival calculation method and does not include new student growth. The Hybrid average retention method was used to project future years'                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Mr. Scully     |

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| <p>enrollment. Mr. Scully reminded the committee that these projections will be used to plan for building budgets as well as staffing needs for 2021-22. This is an informational item and no Board action is required.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     |
| <p>Mr. Scully reviewed the 2021-22 Building Budget Allocation (PPA) and per pupil spending analysis report that was included in the packet. The total allocation is \$2,455,170 which is \$147,801 less than projected in the Forecast Model. Mr. Scully reviewed the process in determining the weighting factors, PPA factor and the fixed activity amounts. The PPA factor for 2021-22 remains unchanged from the 2020-21 factor of \$134.20. Weighting factors were kept consistent for elementary and secondary schools. The recommended 2021-22 fixed activity budgets were also kept consistent for middle and high schools. The committee recommended approval of the 2021-22 Building Budget Allocation.</p> | <p>Mr. Scully</p>   |
| <p>Mr. Campbell provided an update on the sale of 829 Paoli Pike. The Building has held its value and settlement should be around spring 2021.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>Mr. Campbell</p> |
| <p>Mr. Campbell provided an update on the construction of Greystone Elementary School. Another updated will be provided in January 2021.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>Mr. Campbell</p> |
| <p>Items to be placed on board agenda 10/26/2020:</p> <ul style="list-style-type: none"> <li>• Approval of 2021-22 Building Budget Allocation</li> </ul> <p>MEMO items for board agenda 10/26/2020:</p> <ul style="list-style-type: none"> <li>• Approval of Revised Board Policy 705, Safety, Second Reading</li> <li>• Approval to Commit/Assign Fund Balances and to Complete Transfers from the General Fund to Other Funds</li> <li>• Approval of Change Orders – Renovations and Additions to East Goshen Elementary School</li> <li>• Approval of Change Orders – Construction of Greystone Elementary School</li> <li>• Approval of 2019-20 Budget Transfers</li> </ul>                                       |                     |
| <p>Items to discuss at a later date:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |
| <p></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p></p>             |
| <p></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p></p>             |

Next Meeting Date: **November 16, 2020**

West Chester Area School District  
Operating Expense History and Forecast

11/10/2020

|                                    | A | AB        | AC        | AD        | AE        | AF        | AG        | AH        | AJ        | AJ        |
|------------------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                    |   | Actual    | Budget    | Actual    | Budget    | Projected | Estimated | Estimated | Estimated | Estimated |
|                                    |   | 2018-19   | 2019-20   | 2019-20   | 2020-21   | 2020-21   | 2021-22   | 2022-23   | 2023-24   | 2024-25   |
| 3 Staff                            |   | 153,661.8 | 165,080.4 | 153,376.6 | 169,698.1 | 169,496.6 | 179,413.4 | 185,501.9 | 191,441.6 | 197,470.8 |
| 4 Total Salaries                   |   | 95,606.4  | 99,526.9  | 98,130.0  | 103,129.2 | 102,987.4 | 108,613.4 | 111,118.7 | 113,547.6 | 115,934.2 |
| 5 Administration                   |   |           |           |           |           |           |           |           |           |           |
| 6 Reg Salaries                     |   | 8,541.5   | 8,700.4   | 9,042.3   | 9,237.3   | 9,378.9   | 9,855.5   | 10,111.8  | 10,374.7  | 10,644.4  |
| 7 Teachers                         |   |           |           |           |           |           |           |           |           |           |
| 8 Reg Salaries                     |   | 68,446.8  | 70,435.2  | 70,120.6  | 72,910.5  | 72,576.9  | 77,373.9  | 78,905.2  | 80,476.2  | 82,088.1  |
| 9 Extra Duty Pymnts                |   | 878.6     | 1,000.5   | 896.7     | 1,090.6   | 1,140.9   | 1,031.1   | 1,051.5   | 1,072.5   | 1,093.9   |
| 10 Sabbatical Pymnts               |   | 255.9     | 200.0     | 294.7     | 300.0     | 300.0     | 300.0     | 300.0     | 300.0     | 300.0     |
| 11 Subject Chair Pymnts            |   | 367.5     | 421.5     | 358.3     | 421.5     | 421.5     | 421.5     | 421.5     | 421.5     | 421.5     |
| 12 Severance Pymnts                |   | 205.6     | 392.0     | 220.1     | 392.0     | 392.0     | 400.6     | 408.5     | 416.7     | 425.0     |
| 13 Supplemental Contracts          |   | 2,110.8   | 2,167.0   | 1,993.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   |
| 14 Total Teachers                  |   | 72,265.2  | 74,616.1  | 73,883.5  | 77,281.7  | 76,998.3  | 81,694.2  | 83,253.7  | 84,853.8  | 86,495.5  |
| 15 Technical                       |   |           |           |           |           |           |           |           |           |           |
| 16 Reg Salaries                    |   | 3,659.6   | 3,804.2   | 3,783.4   | 4,056.9   | 4,056.9   | 3,957.6   | 4,060.4   | 4,166.0   | 4,274.2   |
| 17 Office Clerical                 |   |           |           |           |           |           |           |           |           |           |
| 18 Reg Salaries                    |   | 5,778.3   | 6,248.9   | 5,958.6   | 6,311.2   | 6,311.2   | 6,704.2   | 7,081.0   | 7,291.3   | 7,480.9   |
| 19 Crafts and Trades               |   |           |           |           |           |           |           |           |           |           |
| 20 Reg Salaries                    |   | 5,361.8   | 6,157.4   | 5,462.2   | 6,242.2   | 6,242.2   | 6,401.9   | 6,611.7   | 6,861.8   | 7,039.1   |
| 21                                 |   |           |           |           |           |           |           |           |           |           |
| 22 Benefits                        |   |           |           |           |           |           |           |           |           |           |
| 23 Medical                         |   | 17,224.8  | 20,826.1  | 13,444.7  | 21,265.8  | 21,265.8  | 22,807.9  | 24,534.5  | 26,391.7  | 28,389.6  |
| 24 Dental                          |   | 1,180.5   | 1,424.4   | 978.2     | 1,428.1   | 1,428.1   | 1,498.9   | 1,563.4   | 1,630.6   | 1,700.7   |
| 25 Vision                          |   | 195.0     | 209.0     | 149.4     | 209.2     | 209.2     | 220.0     | 225.1     | 230.3     | 235.6     |
| 26 Prescription                    |   | 4,076.1   | 5,761.4   | 3,459.6   | 5,103.6   | 5,103.6   | 5,205.0   | 5,725.4   | 6,298.0   | 6,927.8   |
| 27 Social Security                 |   | 6,891.7   | 7,580.8   | 7,057.1   | 7,849.4   | 7,838.6   | 8,305.8   | 8,500.6   | 8,686.4   | 8,869.0   |
| 28 Retirement                      |   | 31,584.7  | 33,950.9  | 33,218.9  | 35,390.4  | 35,341.5  | 37,946.2  | 39,580.5  | 41,013.4  | 42,431.9  |
| 29 Tuition Reimbursement           |   | 427.9     | 600.0     | 370.6     | 600.0     | 600.0     | 600.0     | 600.0     | 600.0     | 600.0     |
| 30 Life & Disability               |   | 540.4     | 540.0     | 550.0     | 552.9     | 552.9     | 578.7     | 592.0     | 605.0     | 617.7     |
| 31 Workers Comp/Unempl/Other       |   | 1,079.2   | 1,270.7   | 965.8     | 1,289.8   | 1,289.8   | 1,309.1   | 1,328.8   | 1,348.7   | 1,368.9   |
| 32 Total Benefits                  |   | 63,200.4  | 72,163.2  | 60,194.3  | 73,689.2  | 73,629.4  | 78,471.6  | 82,650.2  | 86,804.0  | 91,141.2  |
| 33 (Less) cost sharing             |   | (5,145.1) | (6,609.7) | (4,947.7) | (7,120.3) | (7,120.3) | (7,671.6) | (8,267.0) | (8,910.0) | (9,604.6) |
| 34 Net Benefits                    |   | 58,055.4  | 65,553.5  | 55,246.6  | 66,568.9  | 66,509.1  | 70,800.0  | 74,383.2  | 77,894.0  | 81,536.6  |
| 35                                 |   |           |           |           |           |           |           |           |           |           |
| 36 Prof. & Tech. Services          |   | 17,678.1  | 21,757.9  | 15,768.5  | 21,101.9  | 20,703.7  | 20,789.4  | 21,556.6  | 22,352.5  | 23,178.4  |
| 37 Substitute Service              |   | 2,219.1   | 2,464.4   | 1,953.2   | 2,843.5   | 2,843.5   | 2,911.2   | 2,998.5   | 3,088.5   | 3,181.1   |
| 38 Contracted Therapeutic Staff    |   | 1,668.8   | 2,054.7   | 1,328.2   | 2,121.0   | 1,896.0   | 2,205.8   | 2,294.1   | 2,385.8   | 2,481.3   |
| 39 Contracted Aides- Special Ed.   |   | 2,046.5   | 2,756.7   | 1,228.8   | 2,900.0   | 2,675.0   | 3,016.0   | 3,136.6   | 3,262.1   | 3,392.6   |
| 40 Contracted Aides- Other         |   | 315.9     | 394.2     | 136.8     | 295.0     | 245.0     | 306.8     | 319.1     | 331.8     | 345.1     |
| 41 Contracted Special Ed. Programs |   | 3,319.0   | 3,967.6   | 2,825.6   | 3,399.6   | 3,399.6   | 3,535.6   | 3,677.0   | 3,824.1   | 3,977.0   |
| 42 Occupational/Physical Therapy   |   | 1,050.1   | 1,201.1   | 979.0     | 1,109.4   | 1,109.4   | 1,153.8   | 1,200.0   | 1,248.0   | 1,297.9   |
| 43 Due Process Hearings            |   | 645.2     | 1,000.0   | 915.5     | 1,000.0   | 1,000.0   | 1,040.0   | 1,081.6   | 1,124.9   | 1,169.9   |
| 44 Early Intervention              |   | 267.3     | 244.9     | 231.4     | 275.5     | 275.5     | 286.6     | 298.0     | 309.9     | 322.3     |
| 45 Extended School Year            |   | 774.0     | 710.0     | 605.9     | 693.0     | 693.0     | 720.7     | 749.5     | 779.5     | 810.7     |
| 46 Alternative Education - IU      |   | 1,790.5   | 2,037.4   | 2,004.6   | 2,007.4   | 2,007.4   | 2,087.7   | 2,171.2   | 2,258.0   | 2,348.3   |
| 47 Alternative Education - APT     |   | 1,120.7   | 1,437.8   | 1,093.1   | 990.3     | 990.3     | 260.6     | 268.4     | 276.4     | 284.7     |
| 48 Tax Collection                  |   | 593.9     | 722.2     | 683.8     | 692.9     | 692.9     | 713.7     | 735.1     | 752.7     | 779.9     |
| 49 Legal                           |   | 303.6     | 593.0     | 246.1     | 493.0     | 493.0     | 507.8     | 523.0     | 538.7     | 554.9     |
| 50 Other                           |   | 1,563.5   | 2,173.9   | 1,536.6   | 2,281.3   | 2,383.1   | 2,043.2   | 2,104.5   | 2,167.6   | 2,232.6   |
| 51                                 |   |           |           |           |           |           |           |           |           |           |
| 52 Purchased Property Services     |   | 3,558.8   | 4,056.8   | 3,600.2   | 4,272.1   | 4,272.1   | 4,367.8   | 4,498.8   | 4,633.8   | 4,772.8   |
| 53 Electricity                     |   | 1,571.0   | 1,788.0   | 1,573.9   | 1,739.0   | 1,739.0   | 1,838.2   | 1,893.3   | 1,950.1   | 2,008.6   |
| 54 Water/Sewer                     |   | 581.9     | 573.1     | 587.2     | 621.9     | 621.9     | 664.6     | 684.5     | 705.0     | 726.2     |
| 55 Trash Removal                   |   | 82.9      | 100.0     | 78.0      | 100.0     | 100.0     | 111.0     | 114.3     | 117.8     | 121.3     |
| 56 Space Rental                    |   | 187.4     | 200.3     | 267.8     | 281.8     | 281.8     | 290.3     | 299.0     | 307.9     | 317.2     |
| 57 Other                           |   | 1,135.6   | 1,395.4   | 1,093.3   | 1,529.4   | 1,529.4   | 1,463.8   | 1,507.7   | 1,553.0   | 1,599.6   |
| 58                                 |   |           |           |           |           |           |           |           |           |           |
| 59 Other Services                  |   | 30,128.1  | 31,540.8  | 27,847.9  | 32,265.2  | 32,265.2  | 34,675.4  | 36,337.2  | 38,324.8  | 40,518.4  |
| 60 Charter Schools                 |   | 8,277.9   | 9,475.6   | 7,775.7   | 8,228.6   | 8,228.6   | 9,597.7   | 10,306.1  | 11,313.2  | 12,468.5  |
| 61 Tuition: Special Education      |   | 4,317.8   | 3,845.0   | 3,828.3   | 4,646.2   | 4,646.2   | 4,832.0   | 5,025.3   | 5,226.3   | 5,435.4   |
| 62 Tuition: CAT                    |   | 2,738.8   | 2,559.0   | 2,557.8   | 2,562.5   | 2,562.5   | 2,763.3   | 2,981.2   | 3,201.2   | 3,453.2   |
| 63 Tuition: Other Alt Ed Programs  |   | 294.1     | 188.0     | 144.3     | 303.0     | 303.0     | 318.2     | 334.1     | 350.8     | 368.3     |
| 64 Bussing: Public Schools         |   | 5,071.3   | 5,081.7   | 4,825.6   | 5,638.0   | 5,638.0   | 6,066.8   | 6,248.8   | 6,436.3   | 6,629.4   |
| 65 Bussing: Non-Public             |   | 4,116.7   | 4,452.5   | 3,727.9   | 4,445.8   | 4,445.8   | 4,579.2   | 4,716.5   | 4,858.0   | 5,003.8   |
| 66 Bussing: Special Ed             |   | 3,867.3   | 4,184.1   | 3,503.4   | 4,450.0   | 4,450.0   | 4,583.5   | 4,721.0   | 4,862.6   | 5,008.5   |
| 67 Bussing: Extracurricular        |   | 297.0     | 382.5     | 216.2     | 420.4     | 420.4     | 380.2     | 391.6     | 403.3     | 415.4     |
| 68 Insurance                       |   | 500.5     | 530.9     | 519.2     | 548.0     | 548.0     | 575.4     | 604.1     | 634.3     | 666.1     |
| 69 Telephone/Postage               |   | 374.8     | 452.0     | 495.9     | 474.5     | 474.5     | 470.8     | 485.0     | 499.5     | 514.5     |
| 70 Other                           |   | 272.0     | 389.6     | 253.5     | 548.1     | 548.1     | 508.3     | 523.6     | 539.3     | 555.4     |
| 71                                 |   |           |           |           |           |           |           |           |           |           |
| 72 Supplies                        |   | 5,889.2   | 6,366.0   | 5,209.7   | 7,875.4   | 7,451.6   | 8,269.2   | 8,571.5   | 8,885.0   | 9,210.1   |
| 73 Heating/ Motor Pool Fuel        |   | 756.0     | 734.0     | 568.2     | 810.0     | 810.0     | 859.3     | 885.1     | 911.6     | 939.0     |
| 74 Other Operations/Maint Supplies |   | 845.5     | 913.8     | 701.4     | 901.8     | 1,082.9   | 937.9     | 975.4     | 1,014.4   | 1,055.0   |
| 75 Educational                     |   | 2,046.1   | 2,308.0   | 2,024.9   | 3,049.9   | 2,444.9   | 2,617.6   | 2,722.3   | 2,831.2   | 2,944.4   |
| 76 Curriculum Proposals            |   | 1,062.3   | 1,101.8   | 777.0     | 1,244.2   | 1,244.2   | 1,991.9   | 2,051.6   | 2,113.2   | 2,176.6   |
| 77 Educational /Admin Software     |   | 1,082.5   | 1,140.9   | 1,115.4   | 1,706.7   | 1,706.7   | 1,710.6   | 1,779.0   | 1,850.2   | 1,924.2   |
| 78 Administration/Business         |   | 96.8      | 167.6     | 22.7      | 162.9     | 162.9     | 152.0     | 158.1     | 164.4     | 171.0     |
| 79                                 |   |           |           |           |           |           |           |           |           |           |
| 80 Other Objects                   |   | 403.7     | 476.7     | 337.3     | 558.6     | 558.6     | 543.2     | 559.5     | 576.3     | 593.6     |
| 81 Dues and Fees - Athletics       |   | 148.9     | 131.5     | 116.6     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5     |
| 82                                 |   |           |           |           |           |           |           |           |           |           |
| 83 Property                        |   | 261.0     | 447.1     | 271.8     | 510.1     | 510.1     | 493.3     | 508.1     | 523.3     | 539.0     |
| 84 Other Equipment                 |   | 261.0     | 447.1     | 271.8     | 510.1     | 510.1     | 493.3     | 508.1     | 523.3     | 539.0     |
| 85                                 |   |           |           |           |           |           |           |           |           |           |
| 86 Debt Service                    |   | 25,571.8  | 26,500.5  | 26,541.7  | 27,235.2  | 25,503.2  | 27,468.3  | 27,574.3  | 27,432.8  | 27,772.7  |
| 87 Bond payments                   |   | 25,571.8  | 26,500.5  | 26,541.7  | 27,235.2  | 25,503.2  | 27,468.3  | 27,574.3  | 27,432.8  | 27,772.7  |
| 88                                 |   |           |           |           |           |           |           |           |           |           |
| 89 Reserve                         |   | 5,257.7   | 5,451.6   | 5,451.6   | 6,167.5   | 7,633.5   | 6,384.2   | 6,594.4   | 7,473.8   | 7,702.5   |
| 90 Budgetary Reserve               |   |           |           |           |           |           |           |           |           |           |
| 91 Transfer to other funds         |   | 5,257.7   | 5,451.6   | 5,451.6   | 6,167.5   | 7,633.5   | 6,384.2   | 6,594.4   | 7,473.8   | 7,702.5   |
| 92                                 |   |           |           |           |           |           |           |           |           |           |
| 93 TOTAL EXPENSE                   |   | 242,559.2 | 261,809.4 | 238,521.8 | 269,815.7 | 268,526.0 | 282,535.6 | 291,833.7 | 301,775.5 | 311,889.8 |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                 | AE               | AF               | AG                | AH               | AI               | AJ               | AK               | AL               | AM               |
|----|-------------------------------------------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                                                   | Actual           | Budget           | Actual            | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
|    |                                                                   | 2018-19          | 2019-20          | 2019-20           | 2020-21          | 2020-21          | 2021-22          | 2022-23          | 2023-24          | 2024-25          |
| 1  |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 2  |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 3  | <b>Local</b>                                                      | <b>206,641.9</b> | <b>208,113.5</b> | <b>211,001.1</b>  | <b>204,779.1</b> | <b>205,241.6</b> | <b>221,860.1</b> | <b>244,568.7</b> | <b>253,614.7</b> | <b>262,990.7</b> |
| 4  | Real Estate                                                       | 174,152.7        | 176,656.1        | 178,219.1         | 176,963.2        | 176,963.2        | 193,668.2        | 215,994.6        | 224,652.5        | 233,634.1        |
| 5  | Current                                                           | 173,060.7        | 175,469.9        | 177,235.0         | 176,138.5        | 176,138.5        | 192,719.2        | 215,045.7        | 223,703.6        | 232,685.2        |
| 6  | Interim                                                           | 1,092.0          | 1,186.2          | 984.1             | 824.7            | 824.7            | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                                     | 21,510.4         | 21,766.9         | 21,583.6          | 19,590.3         | 20,090.3         | 19,884.1         | 20,182.4         | 20,485.1         | 20,792.4         |
| 8  | Real Estate Transfer                                              | 4,420.7          | 4,394.5          | 4,657.3           | 3,735.4          | 3,985.4          | 3,810.1          | 3,886.3          | 3,964.0          | 4,043.3          |
| 9  | Delinquent Taxes                                                  | 2,477.2          | 2,858.8          | 3,160.2           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                               | 2,657.0          | 1,000.0          | 2,179.0           | 500.0            | 500.0            | 507.5            | 515.1            | 522.8            | 530.7            |
| 11 | Gate Receipts                                                     | 162.8            | 131.5            | 161.9             | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                             | 1,261.2          | 1,305.6          | 1,040.0           | 1,000.0          | 712.5            | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 13 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                                      | <b>39,211.0</b>  | <b>41,514.4</b>  | <b>40,490.8</b>   | <b>40,297.6</b>  | <b>40,684.7</b>  | <b>42,726.2</b>  | <b>44,353.7</b>  | <b>45,249.4</b>  | <b>45,987.7</b>  |
| 15 | Student Subsidies                                                 | 19,913.9         | 20,348.6         | 20,142.0          | 18,677.7         | 19,003.5         | 19,600.2         | 20,313.2         | 20,399.5         | 20,337.3         |
| 16 | Basic Instruction                                                 | 8,421.6          | 8,421.9          | 8,810.2           | 8,421.9          | 8,810.2          | 8,421.9          | 8,421.9          | 8,421.9          | 8,421.9          |
| 18 | Special Education                                                 | 6,128.9          | 6,202.9          | 6,125.2           | 5,899.1          | 5,902.7          | 5,899.1          | 5,899.1          | 5,899.1          | 5,899.1          |
| 20 | Tuition Private Home Place't                                      | 231.1            | 290.0            | 173.8             | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            |
| 21 | Transportation                                                    | 3,313.9          | 3,674.1          | 3,260.1           | 2,321.8          | 2,321.8          | 3,260.1          | 4,198.4          | 4,198.4          | 4,198.4          |
| 22 | Medical, Dental & Nurse                                           | 255.3            | 250.3            | 252.5             | 252.5            | 252.5            | 252.5            | 252.5            | 252.5            | 252.5            |
| 23 | Rent                                                              | 1,163.8          | 1,110.3          | 1,121.1           | 1,093.2          | 1,027.2          | 1,077.5          | 852.2            | 938.5            | 876.3            |
| 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                                                 | 19,243.0         | 20,765.8         | 20,100.6          | 21,619.9         | 21,579.4         | 23,126.0         | 24,040.5         | 24,849.9         | 25,650.4         |
| 28 | Social Security                                                   | 3,415.4          | 3,790.4          | 3,497.6           | 3,924.7          | 3,917.4          | 4,152.9          | 4,250.3          | 4,343.2          | 4,434.5          |
| 29 | Retirement                                                        | 15,827.6         | 16,975.4         | 16,602.9          | 17,695.2         | 17,662.1         | 18,973.1         | 19,790.2         | 20,506.7         | 21,216.0         |
| 30 | Other                                                             | 54.2             | 400.1            | 248.3             | -                | 101.8            | -                | -                | -                | -                |
| 31 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                    | <b>3,668.7</b>   | <b>2,967.0</b>   | <b>3,616.5</b>    | <b>3,411.3</b>   | <b>4,150.8</b>   | <b>3,411.3</b>   | <b>2,911.3</b>   | <b>2,911.3</b>   | <b>2,911.3</b>   |
| 33 | Title I                                                           | 704.5            | 704.5            | 598.8             | 598.8            | 598.8            | 598.8            | 598.8            | 598.8            | 598.8            |
| 34 | Title II                                                          | 207.9            | 260.3            | 267.5             | 236.9            | 236.9            | 236.9            | 236.9            | 236.9            | 236.9            |
| 35 | IDEA                                                              | 1,331.4          | 1,333.4          | 1,341.0           | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          |
| 36 | MA Direct Services/Time Study                                     | 1,251.2          | 500.0            | 1,021.7           | 1,000.0          | 1,000.0          | 1,000.0          | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                             | 173.8            | 168.9            | 387.6             | 144.1            | 883.5            | 144.1            | 144.1            | 144.1            | 144.1            |
| 38 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 39 | <b>Local Taxes &amp; Subsidies</b>                                | <b>249,521.6</b> | <b>252,595.0</b> | <b>255,108.4</b>  | <b>248,488.0</b> | <b>250,077.1</b> | <b>267,997.7</b> | <b>291,833.7</b> | <b>301,775.5</b> | <b>311,889.8</b> |
| 40 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 41 | <b>Beginning Fund Balance</b>                                     | <b>31,906.4</b>  | <b>31,816.7</b>  | <b>38,868.8</b>   | <b>48,250.9</b>  | <b>55,455.5</b>  | <b>37,006.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  |
| 42 | FB Adjustment                                                     |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 43 | <b>Ending Fund Balance</b>                                        | <b>38,868.8</b>  | <b>22,602.2</b>  | <b>55,455.5</b>   | <b>26,923.3</b>  | <b>37,006.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</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              | 13,945.5         | -                | 29,486.8          | -                | 10,038.0         | -                | -                | -                | -                |
| 48 | Designated/Committed Fund Balance for Alternative Education       | 1,000.0          | 676.0            | 1,000.0           | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 49 | Designated/Committed Fund Balance for Enrollment Growth           | 2,500.0          | 2,000.0          | 3,500.0           | 4,500.0          | 4,500.0          | -                | -                | -                | -                |
| 50 | Designated/Committed Fund Balance for Athletic Fund               | 83.6             | 69.8             | 128.9             | 83.6             | 128.9            | 128.9            | 128.9            | 128.9            | 128.9            |
| 51 | <b>Beginning Unassigned Fund Balance</b>                          | <b>15,696.6</b>  | <b>15,196.6</b>  | <b>15,696.6</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>  |
| 52 | <b>Ending Unassigned Fund Balance</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>  | <b>17,179.8</b>  | <b>17,179.8</b>  |
| 53 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 54 | <b>Assumed use of FB</b>                                          | <b>(6,962.4)</b> | <b>9,214.4</b>   | <b>(16,586.7)</b> | <b>21,327.6</b>  | <b>18,448.9</b>  | <b>14,538.0</b>  | <b>-</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  |                                            |   |   |   | 2020-21        | 2021-22        |   | 2022-23        | 2023-24        | 2024-25        |
| 3  |                                            |   |   |   | Budget         | Budget         |   | Forecast       | Forecast       | Forecast       |
| 4  | Market Values                              |   |   |   |                |                |   |                |                |                |
| 5  | Chester County                             |   |   |   | 13,366,030     | 13,526,032     |   | 13,526,032     | 13,526,032     | 13,526,032     |
| 6  | Delaware County                            |   |   |   | 841,146        | 840,051        |   | 840,051        | 840,051        | 840,051        |
| 7  |                                            |   |   |   | 14,207,176     | 14,366,084     |   | 14,366,084     | 14,366,084     | 14,366,084     |
| 8  |                                            |   |   |   |                |                |   |                |                |                |
| 9  |                                            |   |   |   |                |                |   |                |                |                |
| 10 | Net amount to be raised from R/E taxes     |   |   |   | 176,014        | 192,719        |   | 215,046        | 223,704        | 232,685        |
| 11 | Gross tax to be levied                     |   |   |   | 182,398        | 199,709        |   | 222,845        | 231,817        | 241,125        |
| 12 |                                            |   |   |   |                |                |   |                |                |                |
| 13 | Equilization Between Counties              |   |   |   |                |                |   |                |                |                |
| 14 | Chester County %                           |   |   |   | 94.08%         | 94.15%         |   | 94.15%         | 94.15%         | 94.15%         |
| 15 | Delaware County %                          |   |   |   | 5.92%          | 5.85%          |   | 5.85%          | 5.85%          | 5.85%          |
| 16 |                                            |   |   |   |                |                |   |                |                |                |
| 17 | Chester Cnty Levy                          |   |   |   | 171,599        | 188,031        |   | 209,814        | 218,262        | 227,025        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,799         | 11,678         |   | 13,031         | 13,555         | 14,100         |
| 19 |                                            |   |   |   | 182,398        | 199,709        |   | 222,845        | 231,817        | 241,125        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 171,599        | 188,031        |   | 209,814        | 218,262        | 227,025        |
| 23 | Chester Cnty assessed value                |   |   |   | 7,921,563      | 7,961,563      |   | 8,001,563      | 8,041,563      | 8,081,563      |
| 24 |                                            |   |   |   |                |                |   |                |                |                |
| 25 | <b>Chester County Millage</b>              |   |   |   | <b>21.6622</b> | <b>23.6173</b> |   | <b>26.2216</b> | <b>27.1417</b> | <b>28.0917</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.6622</b> | <b>21.6622</b> |   | <b>23.6173</b> | <b>26.2216</b> | <b>27.1417</b> |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.00</b>    | <b>1.96</b>    |   | <b>2.60</b>    | <b>0.92</b>    | <b>0.95</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>0.0%</b>    | <b>9.0%</b>    |   | <b>11.0%</b>   | <b>3.5%</b>    | <b>3.5%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 10,799         | 11,678         |   | 13,031         | 13,555         | 14,100         |
| 31 | Delaware Cnty Assessed Value               |   |   |   | 648,096        | 648,596        |   | 649,096        | 649,596        | 650,096        |
| 32 |                                            |   |   |   |                |                |   |                |                |                |
| 33 | <b>Delaware County Millage</b>             |   |   |   | <b>16.6626</b> | <b>18.0048</b> |   | <b>20.0752</b> | <b>20.8674</b> | <b>21.6885</b> |
| 34 | <b>Previous Yr Millage</b>                 |   |   |   | <b>16.2597</b> | <b>16.6626</b> |   | <b>18.0048</b> | <b>20.0752</b> | <b>20.8674</b> |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.40</b>    | <b>1.34</b>    |   | <b>2.07</b>    | <b>0.79</b>    | <b>0.82</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>2.5%</b>    | <b>8.1%</b>    |   | <b>11.5%</b>   | <b>3.9%</b>    | <b>3.9%</b>    |
| 38 |                                            |   |   |   |                |                |   |                |                |                |
| 39 | <b>Multi County Millage re-balancing</b>   |   |   |   |                |                |   |                |                |                |
| 40 | Chester Cty Levy Rebalanced                |   |   |   | 171,732        |                |   |                |                |                |
| 41 | Delaware Cty Levy Rebalanced               |   |   |   | 10,666         |                |   |                |                |                |
| 42 |                                            |   |   |   | 182,397        |                |   |                |                |                |
| 43 |                                            |   |   |   |                |                |   |                |                |                |
| 44 | <b>Chester County Millage</b>              |   |   |   | <b>21.6622</b> | <b>23.6173</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>21.6790</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>1.96</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>8.94%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>22.3293</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | <b>1.2880</b>  |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>16.6626</b> | <b>18.0048</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>16.4568</b> |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>1.55</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>9.41%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>17.1624</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.8424</b>  |   |                |                |                |

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

|                 | CHESTER COUNTY |               |                | DELAWARE COUNTY |               |                |
|-----------------|----------------|---------------|----------------|-----------------|---------------|----------------|
|                 | MILL VAL       | +/-<br>AMOUNT | +/-<br>PERCENT | MILL VAL        | +/-<br>AMOUNT | +/-<br>PERCENT |
| 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    | \$113,480     | 1.4%           | 648,116         | \$717         | 0.1%           |
| 2019-20         | \$7,921,563    | \$98,076      | 1.2%           | 648,096         | \$809         | 0.1%           |
| 10 YEAR AVERAGE |                | \$37,363      | 0.5%           |                 | \$238         | 0.0%           |
| 5 YEAR AVERAGE  |                | \$77,749      | 1.0%           |                 | \$1,278       | 0.2%           |
| 3 YEAR AVERAGE  |                | \$102,162     | 1.3%           |                 | \$471         | 0.1%           |

| CHESTER COUNTY   |               |                |        | DELAWARE COUNTY  |               |                |        |
|------------------|---------------|----------------|--------|------------------|---------------|----------------|--------|
| COMMERCIAL       |               |                |        | COMMERCIAL       |               |                |        |
| MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |        | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |        |
| 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%  |
| 2024-25          | 1,685,346     | 30,000         | 1.78%  | 2024-25          | 8,009         | -              | 0.00%  |
| Average increase |               |                | 0.95%  | Average increase |               |                | -0.60% |
| RESIDENTIAL      |               |                |        | RESIDENTIAL      |               |                |        |
| MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |        | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |        |
| 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%  |
| 2024-25          | 6,348,846     | 10,000         | 0.16%  | 2024-25          | 642,087       | 500            | 0.08%  |
| Average increase |               |                | 0.41%  | Average increase |               |                | 0.19%  |
| OTHER            |               |                |        | OTHER            |               |                |        |
| MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |        | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |        |
| 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%  |
| 2024-25          | 47,371        | -              | 0.00%  | 2024-25          | -             | -              | 0.00%  |
| Average increase |               |                | -0.66% | Average increase |               |                | 0.00%  |
| TOTAL            |               |                |        | TOTAL            |               |                |        |
| MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |        | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |        |
| 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%  |
| 2024-25          | 8,081,563     | 40,000         | 0.49%  | 2024-25          | 650,096       | 500            | 0.08%  |
| Average increase |               |                | 0.52%  | Average increase |               |                | 0.18%  |

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

| <u>Expenses</u>          |              |
|--------------------------|--------------|
| Professional & Tech Svcs | \$ (500,000) |
| Variable Rate Debt       | \$ (50,000)  |
| Total Expenses           | \$ (550,000) |

| <u>Revenues</u>     |              |
|---------------------|--------------|
| Earned Income Tax   | \$ 500,000   |
| Transfer Tax        | \$ 250,000   |
| Other Local Revenue | \$ (287,478) |
| Basic Ed Funding    | \$ 388,331   |
| Special Ed Funding  | \$ 3,561     |
| Total Revenues      | \$ 854,414   |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,404,414 |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | \$ 1,404,414 |



West Chester Area School District  
 Budget Forecast Model  
 2021-22 Projection Changes  
 November 2020

| <u>Expenses</u>             |                       |
|-----------------------------|-----------------------|
| Salaries- Staffing Cost Out | \$ (147,419)          |
| Salaries- Headcount Changes | \$ 654,712            |
| Benefits                    | \$ (755,229)          |
| Contracted Services         | \$ (960,929)          |
| Tuition- Charter Schools    | \$ (750,000)          |
| Tuition- CAT                | \$ (201,429)          |
| Total Expenses              | <u>\$ (2,160,294)</u> |

| <u>Revenues</u>           |                   |
|---------------------------|-------------------|
| State Subsidy- SS & PSERS | \$ 99,865         |
| MA Revenue                | \$ 500,000        |
| Total Revenues            | <u>\$ 599,865</u> |

| <u>Budget Gap</u>    |                |
|----------------------|----------------|
| Change in Budget Gap | \$ (2,760,159) |

| <u>Fund Balance Analysis</u>                                      |                |
|-------------------------------------------------------------------|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,404,414   |
| 2021-22 Use of Designation for Future Millage Increases           | \$ (1,404,414) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | <u>\$ -</u>    |

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

| <u>Expenses</u>                            |                       |
|--------------------------------------------|-----------------------|
| Change in Average Teacher Salary           |                       |
| Budgeted teacher salary                    | \$ 74,851             |
| Actual teacher salary                      | \$ 73,927             |
| Decreased avg. teacher salary              | \$ (925)              |
| Number of teachers                         | 980.40                |
| Increase in teacher attrition              | \$ (906,598)          |
| Benefits- SS & PSERS                       | \$ (382,222)          |
| Staffing Changes                           |                       |
| Admin- 2 FTE                               | \$ 141,583            |
| Teacher- 7.75 FTE                          | \$ 572,931            |
| Benefits- SS & PSERS                       | \$ 301,238            |
| Supplies- Carryover forfeiture Buildings   | \$ (712,162)          |
| Supplies- Carryover forfeiture Departments | \$ (343,669)          |
| Supplies- PPA Adj.                         | \$ (35,942)           |
| Debt Service                               | \$ (150,000)          |
| <b>Total Expenses</b>                      | <b>\$ (1,514,841)</b> |

| <u>Revenues</u>           |                    |
|---------------------------|--------------------|
| State Subsidy- SS & PSERS | \$ (40,492)        |
| <b>Total Revenues</b>     | <b>\$ (40,492)</b> |

| <u>Fund Balance Analysis</u>                                                |                     |
|-----------------------------------------------------------------------------|---------------------|
| Decrease in Beginning Fund Balance Designation for Future Millage Increases | \$ (71,585)         |
| Increase in Fund Balance Designation for Future Millage Increases           | \$ 1,474,349        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                   | <b>\$ 1,402,764</b> |

West Chester Area School District  
 Budget Forecast Model  
 2021-22 Projection Changes  
 October 2020

| <u>Expenses</u>      |                   |
|----------------------|-------------------|
| Salaries- Admin      | \$ 213,000        |
| Benefits- SS & PSERS | \$ 89,801         |
| Total Expenses       | <u>\$ 302,801</u> |

| <u>Revenues</u>                                 |                   |
|-------------------------------------------------|-------------------|
| Current Real Estate- Effect of Act 1 % Increase | \$ 707,793        |
| State Subsidy- SS & PSERS                       | \$ 44,900         |
| Total Revenues                                  | <u>\$ 752,693</u> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (449,892) |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,402,764   |
| 2021-22 Use of Designation for Future Millage Increases                     | \$ (1,402,764) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | <u>\$ -</u>    |

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

| <u>Expenses</u>       |                  |
|-----------------------|------------------|
| Salaries              | \$ (90,540)      |
| Prof. & Tech Services | \$ 143,619       |
| Supplies              | \$ 18,506        |
| <b>Total Expenses</b> | <b>\$ 71,585</b> |

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

| <u>Fund Balance Analysis</u>                                      |                    |
|-------------------------------------------------------------------|--------------------|
| Decrease in Fund Balance Designation for Future Millage Increases | \$ (71,585)        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/20</b>         | <b>\$ (71,585)</b> |

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

| <u>Expenses</u>                 |            |
|---------------------------------|------------|
| CARES Grant Expenses:           |            |
| Salaries                        | \$ 50,295  |
| Benefits                        | \$ 21,205  |
| Supplies                        | \$ 136,919 |
| GEER Special Ed Grant Expenses: |            |
| Prof & Tech Svcs                | \$ 101,799 |
| PCCD Federal Grant:             |            |
| Supplies                        | \$ 531,013 |
| Total Expenses                  | \$ 841,231 |

| <u>Revenues</u>       |            |
|-----------------------|------------|
| State Revenue:        |            |
| CARES Grant           | \$ 208,419 |
| GEER Special Ed Grant | \$ 101,799 |
| Federal Revenue:      |            |
| PCCD Federal Grant    | \$ 531,013 |
| Total Revenues        | \$ 841,231 |

| <u>Fund Balance Analysis</u>                                                |             |
|-----------------------------------------------------------------------------|-------------|
| Decrease in Beginning Fund Balance Designation for Future Millage Increases | \$ (23,033) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | \$ (23,033) |

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

| <u>Expenses</u>       |                  |
|-----------------------|------------------|
| Salaries              | \$ 25,550        |
| Benefits              | \$ 24,457        |
| Prof. & Tech Services | \$ 62,670        |
| Other Services        | \$ (45,566)      |
| Supplies              | \$ (12,619)      |
| Other Objects         | \$ (403)         |
| Property              | \$ (3,687)       |
| <b>Total Expenses</b> | <b>\$ 50,402</b> |

| <u>Revenues</u>       |                  |
|-----------------------|------------------|
| Local Revenue         | \$ (403)         |
| Federal Revenue       | \$ 27,772        |
| <b>Total Revenues</b> | <b>\$ 27,369</b> |

| <u>Fund Balance Analysis</u>                                      |                    |
|-------------------------------------------------------------------|--------------------|
| Decrease in Fund Balance Designation for Future Millage Increases | \$ (23,033)        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/20</b>         | <b>\$ (23,033)</b> |

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

| <u>Expenses</u>             |                |
|-----------------------------|----------------|
| Debt Service                | \$ (1,532,020) |
| Transfer to Capital Reserve | \$ 1,465,981   |
| Total Expenses              | \$ (66,039)    |

| <u>Revenues</u> |             |
|-----------------|-------------|
| Rent Subsidy    | \$ (66,039) |
| Total Revenues  | \$ (66,039) |

| <u>Fund Balance Analysis</u>                                                |              |
|-----------------------------------------------------------------------------|--------------|
| Increase in Beginning Fund Balance Designation for Athletic Fund            | \$ 45,327    |
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 7,253,813 |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | \$ 7,299,140 |

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

| <u>Expenses</u>             |                       |
|-----------------------------|-----------------------|
| Salaries                    | \$ (239,963)          |
| Benefits                    | \$ (2,861,381)        |
| Prof. & Tech Services       | \$ (2,185,548)        |
| Purchased Property Services | \$ (298,394)          |
| Other Services              | \$ 448,218            |
| Supplies                    | \$ (130,023)          |
| Other Objects               | \$ (107,802)          |
| Dues & Fees- Athletics      | \$ (14,919)           |
| Property                    | \$ (140,206)          |
| Debt Service                | \$ 7,602              |
| <b>Total Expenses</b>       | <b>\$ (5,522,416)</b> |

| <u>Revenues</u>       |                     |
|-----------------------|---------------------|
| Local Revenue         | \$ 2,338,188        |
| State Revenue         | \$ (477,130)        |
| Federal Revenue       | \$ (84,334)         |
| <b>Total Revenues</b> | <b>\$ 1,776,724</b> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Athletic Fund            | \$ 45,327           |
| Increase in Fund Balance Designation for Future Millage Increases | \$ 7,253,813        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/20</b>         | <b>\$ 7,299,140</b> |



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

|    | A                                                                             | B | C              | D              | E                             | F              | G              |
|----|-------------------------------------------------------------------------------|---|----------------|----------------|-------------------------------|----------------|----------------|
| 5  | <b>Staff Changes / Student Enrollment</b>                                     |   |                |                |                               |                |                |
| 6  |                                                                               |   |                |                | <b>Enrollment Assumptions</b> |                |                |
| 7  |                                                                               |   | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b> |
| 8  | KG                                                                            |   | 808            | 807            | 886                           | 860            | 860            |
| 9  | 1st to 5th Grade                                                              |   | 4,417          | 4,446          | 4,435                         | 4,471          | 4,446          |
| 10 | Grades 6-8                                                                    |   | 2,843          | 2,788          | 2,739                         | 2,718          | 2,826          |
| 11 | Grades 9-12                                                                   |   | 3,900          | 3,860          | 3,874                         | 3,903          | 3,861          |
| 12 | <b>Total</b>                                                                  |   | <b>11,968</b>  | <b>11,901</b>  | <b>11,934</b>                 | <b>11,952</b>  | <b>11,993</b>  |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43          | 24.43          | 24.43                         | 24.43          | 24.43          |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5           | 17.5           | 17.5                          | 17.5           | 17.5           |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                                               |   |                |                |                               |                |                |
| 27 |                                                                               |   |                |                |                               |                |                |
| 28 | <b>Salary Increases (based on Act 1 Index)</b>                                |   |                |                |                               |                |                |
| 29 |                                                                               |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 30 | Administration                                                                |   |                | 3.00%          | 2.60%                         | 2.60%          | 2.60%          |
| 31 | Teachers                                                                      |   |                | 2.85%          | 2.60%                         | 2.60%          | 2.60%          |
| 32 | Non-Bargaining                                                                |   |                | 3.00%          | 2.60%                         | 2.60%          | 2.60%          |
| 33 | Support Staff                                                                 |   |                | 1.75%          | 5.62%                         | 2.97%          | 2.60%          |
| 34 | Crafts/Trades                                                                 |   |                | 3.72%          | 3.04%                         | 3.90%          | 2.60%          |
| 35 |                                                                               |   |                |                |                               |                |                |
| 36 | Miscellaneous                                                                 |   |                |                |                               |                |                |
| 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>                                                         |   |                |                |                               |                |                |
| 42 |                                                                               |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 43 | Medical                                                                       |   |                | 7.57%          | 7.57%                         | 7.57%          | 7.57%          |
| 44 | Dental                                                                        |   |                | 4.30%          | 4.30%                         | 4.30%          | 4.30%          |
| 45 | Vision                                                                        |   |                | 2.30%          | 2.30%                         | 2.30%          | 2.30%          |
| 46 | Prescription                                                                  |   |                | 10.00%         | 10.00%                        | 10.00%         | 10.00%         |
| 47 | Social Security                                                               |   |                | 7.65%          | 7.65%                         | 7.65%          | 7.65%          |
| 48 | <b>PSERS</b>                                                                  |   |                | <b>34.95%</b>  | <b>35.62%</b>                 | <b>36.12%</b>  | <b>36.60%</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                                                                       |   |                | \$1,463.77     | \$1,574.58                    | \$1,693.77     | \$1,821.99     |
| 56 | Dental                                                                        |   |                | \$90.60        | \$94.50                       | \$98.56        | \$102.80       |
| 57 | Vision                                                                        |   |                | \$14.03        | \$14.35                       | \$14.68        | \$15.02        |
| 58 | Prescription                                                                  |   |                | \$352.13       | \$387.34                      | \$426.08       | \$468.69       |
| 59 | Life/AD&D (cost per \$1,000)                                                  |   |                | \$0.12         | \$0.12                        | \$0.12         | \$0.12         |
| 60 |                                                                               |   |                |                |                               |                |                |
| 61 | Assumes increases in salary related benefits proportional to salary increases |   |                |                |                               |                |                |

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

|     | A                                                                                                                                                  | B                                   | C                | D                             | E                | F                | G              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------|-------------------------------|------------------|------------------|----------------|
| 62  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 63  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 64  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 65  | <b>Professional and Technical Services - 300</b>                                                                                                   |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 66  |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 67  |                                                                                                                                                    | Special Education Services          |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 68  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 69  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 70  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 71  | <b>Purchased Property Services - 400</b>                                                                                                           |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 72  |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 73  |                                                                                                                                                    | Electricity                         |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 74  |                                                                                                                                                    | Trash Collection                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 75  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 76  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 77  | <b>Other Purchased Services - 500</b>                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 78  |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</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                          | 409              | 421                           | 434              | 447              |                |
| 86  |                                                                                                                                                    | Special Ed                          | 100              | 105                           | 110              | 116              |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                  |                               |                  |                  |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,343         | \$14,773                      | \$15,216         | \$15,673         |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$35,381         | \$38,919                      | \$42,811         | \$47,092         |                |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |                  |                               |                  |                  |                |
| 91  |                                                                                                                                                    | Full Time                           | 122              | 128                           | 134              | 141              |                |
| 92  |                                                                                                                                                    | Academic                            | 22               | 23                            | 24               | 25               |                |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |                  |                               |                  |                  |                |
| 94  |                                                                                                                                                    | Full Time                           | \$20,840         | 21,382                        | \$21,938         | \$22,508         |                |
| 95  |                                                                                                                                                    | Academic                            | \$10,353         | 10,622                        | \$10,898         | \$11,182         |                |
| 96  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 97  | <b>Supplies - 600</b>                                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 98  |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</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>1,991,866</b> | <b>2,051,622</b>              | <b>2,113,171</b> | <b>2,176,566</b> |                |
| 103 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 104 | <b>Property - 700</b>                                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 105 |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 106 |                                                                                                                                                    | Equipment Purchases                 |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 107 |                                                                                                                                                    | Technology Equipment *              |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |                  |                               |                  |                  |                |
| 109 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 110 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 111 | <b>800 Other Object Dues and Fees</b>                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 112 |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</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>                                                                                 |                |                |                |                |
| 6  |                                                                                                     | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 7  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 8  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 9  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 10 | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 11 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 12 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 13 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 14 | <b><u>State</u></b>                                                                                 |                |                |                |                |
| 15 |                                                                                                     | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 16 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 18 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 19 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 20 | Rent                                                                                                | \$ 1,077,468   | \$ 852,206     | \$ 938,548     | \$ 876,286     |
| 21 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 22 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 24 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 25 | <b><u>Federal</u></b>                                                                               |                |                |                |                |
| 26 |                                                                                                     | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 27 | Title I                                                                                             | \$ 598,796     | \$ 598,796     | \$ 598,796     | \$ 598,796     |
| 28 | Title II                                                                                            | \$ 236,948     | \$ 236,948     | \$ 236,948     | \$ 236,948     |
| 29 | IDEA                                                                                                | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   |
| 30 | Medical Access                                                                                      | \$ 1,000,000   | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 31 | Other                                                                                               | \$ 144,061     | \$ 144,061     | \$ 144,061     | \$ 144,061     |
| 32 | <b><u>Other</u></b>                                                                                 |                |                |                |                |
| 33 | To Cap Res                                                                                          | 4.0%           | 4.0%           | 4.0%           | 4.0%           |

West Chester Area School District  
Assumptions for Salaries

| <u>Additional Headcount Expenses</u> | 2020-21<br>Budget | 2020-21<br>Projected | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast |
|--------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Administrators</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$128,915         |                      | \$132,267           | \$135,706           | \$139,234           | \$142,854           |
| Additional Headcount                 | -                 |                      | 1.00                | -                   | -                   | -                   |
| Additional Salary Expense            | \$0               |                      | \$135,977           | \$0                 | \$0                 | \$0                 |
| <b>Teacher</b>                       |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$57,882          | \$54,822             | \$56,441            | \$57,558            | \$58,704            | \$59,880            |
| Average Teacher Salary               | \$74,851          | \$73,927             | \$74,646            | \$76,123            | \$77,639            | \$79,194            |
| Headcount Change (Enrollment)        | 8.40              |                      | 48.40               | -                   | -                   | -                   |
| Headcount Change (Curricular)        | 11.60             |                      | -                   | -                   | -                   | -                   |
| Change Salary Expense                | \$1,187,035       |                      | \$2,653,384         | \$0                 | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$69,818          |                      | \$71,634            | \$73,496            | \$75,407            | \$77,367            |
| Additional Headcount                 | 2.00              |                      | 4.00                | -                   | -                   | -                   |
| Additional Salary Expense            | \$72,600          |                      | \$231,060           | \$0                 | \$0                 | \$0                 |
| <b>Support Staff</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$26,817          |                      | \$27,286            | \$28,820            | \$29,676            | \$30,447            |
| Additional Headcount                 | 1.00              |                      | 5.50                | -                   | -                   | -                   |
| Additional Salary Expense            | \$19,500          |                      | \$141,950           | \$0                 | \$0                 | \$0                 |
| <b>Crafts/Trades</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$42,882          |                      | \$44,478            | \$45,830            | \$47,617            | \$48,855            |
| Additional Headcount                 | -                 |                      | 0.50                | -                   | -                   | -                   |
| Additional Salary Expense            | \$0               |                      | \$15,500            | \$0                 | \$0                 | \$0                 |

|                                                    | 2020-21<br>Budget | 2020-21<br>Projected | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast |
|----------------------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Teacher Staffing Changes Detail</u>             |                   |                      | 2.85%               | 2.60%               | 2.60%               | 2.60%               |
| Salary before Attrition                            | 72,973,487        |                      | 75,970,565          | 80,155,172          | 81,726,206          | 83,338,088          |
| 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                            | 71,723,487        | 72,576,855           | 74,720,565          | 78,905,172          | 80,476,206          | 82,088,088          |
| Increase with Attrition                            |                   |                      | 2.95%               | 1.98%               | 1.99%               | 2.00%               |
| Staffing changes                                   | 1,187,035         | -                    | 2,653,384           | -                   | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 72,910,522        | 72,576,855           | 77,373,949          | 78,905,172          | 80,476,206          | 82,088,088          |
| Increase with Attrition & Staffing Changes         |                   |                      | 6.61%               | 1.98%               | 1.99%               | 2.00%               |

West Chester Area School District  
Assumptions for Salaries

|                                      | <b>TOTAL SALARY EXPENSE</b> |                      |                     |                     |                     |                     |
|--------------------------------------|-----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | 2020-21<br>Budget           | 2020-21<br>Projected | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast |
| Admin Staff                          | 9,237,294                   | 9,378,877            | 9,855,528           | 10,111,772          | 10,374,678          | 10,644,419          |
| <b>Total Administration Salaries</b> | <b>9,237,294</b>            | <b>9,378,877</b>     | <b>9,855,528</b>    | <b>10,111,772</b>   | <b>10,374,678</b>   | <b>10,644,419</b>   |
| Teacher Staff Salaries               | 72,910,522                  | 72,576,855           | 77,373,949          | 78,905,172          | 80,476,206          | 82,088,088          |
| Extra Duty Pymnts (123)              | 1,090,649                   | 1,140,944            | 1,031,111           | 1,051,516           | 1,072,452           | 1,093,933           |
| Sabbatical Pymnts (124)              | 300,000                     | 300,000              | 300,000             | 300,000             | 300,000             | 300,000             |
| Subject Chair Pymnts (125)           | 421,496                     | 421,496              | 421,496             | 421,496             | 421,496             | 421,496             |
| Severance Pymnts (127)               | 392,000                     | 392,000              | 400,609             | 408,537             | 416,671             | 425,017             |
| 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>77,281,667</b>           | <b>76,998,295</b>    | <b>81,694,165</b>   | <b>83,253,721</b>   | <b>84,853,826</b>   | <b>86,495,533</b>   |
| Reg Salaries (141)                   | 4,054,914                   | 4,054,914            | 3,955,602           | 4,058,448           | 4,163,967           | 4,272,230           |
| Overtime (143)                       | 2,000                       | 2,000                | 2,000               | 2,000               | 2,000               | 2,000               |
| <b>Technical</b>                     | <b>4,056,914</b>            | <b>4,056,914</b>     | <b>3,957,602</b>    | <b>4,060,448</b>    | <b>4,165,967</b>    | <b>4,274,230</b>    |
| Reg Salaries (151)                   | 2,911,088                   | 2,911,088            | 3,053,321           | 3,224,918           | 3,320,698           | 3,407,036           |
| Overtime (153)                       | 60,830                      | 60,830               | 53,351              | 56,349              | 58,022              | 59,531              |
| Library/Office Aides (154),(155)     | 503,231                     | 503,231              | 560,438             | 591,935             | 609,515             | 625,362             |
| Technology Aides (158)               | 434,855                     | 434,855              | 556,180             | 587,437             | 604,884             | 620,611             |
| Instructional Aides (191)            | 2,341,711                   | 2,341,711            | 2,420,461           | 2,556,491           | 2,632,419           | 2,700,862           |
| Instructional Aides OT (193)         | 59,450                      | 59,450               | 60,490              | 63,890              | 65,787              | 67,498              |
| <b>Office Clerical</b>               | <b>6,311,165</b>            | <b>6,311,165</b>     | <b>6,704,241</b>    | <b>7,081,019</b>    | <b>7,291,326</b>    | <b>7,480,900</b>    |
| Reg Salaries Oper & Maint(161)       | 5,266,503                   | 5,266,503            | 5,460,515           | 5,626,515           | 5,845,949           | 5,997,943           |
| Temporary salaries (162)             | 75,000                      | 75,000               | 77,790              | 80,155              | 83,281              | 85,446              |
| Overtime (163)                       | 180,000                     | 180,000              | 186,696             | 192,372             | 199,874             | 205,071             |
| Severance (167)                      | 40,000                      | 40,000               | 40,000              | 40,000              | 40,000              | 40,000              |
| Reg Salaries Technology (168)        | 680,689                     | 680,689              | 636,892             | 672,685             | 692,664             | 710,673             |
| <b>Crafts and Trades</b>             | <b>6,242,192</b>            | <b>6,242,192</b>     | <b>6,401,893</b>    | <b>6,611,726</b>    | <b>6,861,768</b>    | <b>7,039,134</b>    |
| <b>Total Salary Expense</b>          | <b>103,129,232</b>          | <b>102,987,443</b>   | <b>108,613,429</b>  | <b>111,118,686</b>  | <b>113,547,564</b>  | <b>115,934,217</b>  |
| <b>% Increase</b>                    |                             | -0.14%               | 5.46%               | 2.31%               | 2.19%               | 2.10%               |

| POSITIONS                                         | Func | Acct | Prog | 2020-21 Actual |               |               |              | Total         | 2021-22 Budget |               |               |              | Total         | Addition/Reductions to 2021-22 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 |               | Total                                 | 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   | -              | -             | -             | 4.00         | 4.00          | -              | -             | -             | 4.00         | 4.00          | -                                     | -           | -             | -          | -            |
| 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          | -                                     | -           | -             | -          | -            |
| Director of Equity & Assessment                   | 2260 | 111  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -           | -             | -          | -            |
| Principals and Asst. Principals                   | 2380 | 111  | 40   | 10.00          | 9.00          | 12.00         | -            | 31.00         | 11.00          | 9.00          | 12.00         | -            | 32.00         | 1.00                                  | -           | -             | -          | 1.00         |
| 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>30.00</b> | <b>64.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>65.00</b>  | <b>1.00</b>                           | <b>-</b>    | <b>-</b>      | <b>-</b>   | <b>1.00</b>  |
| <b>Teachers</b>                                   |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |             |               |            |              |
| Full Day KG                                       | 1110 | 121  | 08F  | 32.00          | -             | -             | -            | 32.00         | 36.00          | -             | -             | -            | 36.00         | 4.00                                  | -           | -             | -          | 4.00         |
| 1st Grade                                         | 1110 | 121  | 09   | 34.00          | -             | -             | -            | 34.00         | 38.00          | -             | -             | -            | 38.00         | 4.00                                  | -           | -             | -          | 4.00         |
| 2nd Grade                                         | 1110 | 121  | 09   | 34.00          | -             | -             | -            | 34.00         | 38.00          | -             | -             | -            | 38.00         | 4.00                                  | -           | -             | -          | 4.00         |
| 3rd Grade                                         | 1110 | 121  | 09   | 32.00          | -             | -             | -            | 32.00         | 36.00          | -             | -             | -            | 36.00         | 4.00                                  | -           | -             | -          | 4.00         |
| 4th Grade                                         | 1110 | 121  | 09   | 30.00          | -             | -             | -            | 30.00         | 34.00          | -             | -             | -            | 34.00         | 4.00                                  | -           | -             | -          | 4.00         |
| 5th Grade                                         | 1110 | 121  | 09   | 31.00          | -             | -             | -            | 31.00         | 35.00          | -             | -             | -            | 35.00         | 4.00                                  | -           | -             | -          | 4.00         |
| Art                                               | 1110 | 121  | 01   | 8.17           | 7.14          | 7.40          | -            | 22.71         | 9.17           | 7.14          | 7.40          | -            | 23.71         | 1.00                                  | -           | -             | -          | 1.00         |
| ELD                                               | 1110 | 121  | 02   | 12.50          | 4.80          | 3.60          | -            | 20.90         | 13.50          | 4.80          | 3.60          | -            | 21.90         | 1.00                                  | -           | -             | -          | 1.00         |
| Engl/Lang Arts                                    | 1110 | 121  | 06   | -              | 23.60         | 32.40         | -            | 56.00         | -              | 23.60         | 32.40         | -            | 56.00         | -                                     | -           | -             | -          | -            |
| World Language                                    | 1110 | 121  | 07   | -              | 9.60          | 20.20         | -            | 29.80         | -              | 9.60          | 20.20         | -            | 29.80         | -                                     | -           | -             | -          | -            |
| Instructional Coaches                             | 1110 | 121  | 09   | 10.00          | -             | -             | -            | 10.00         | 11.00          | -             | -             | -            | 11.00         | 1.00                                  | -           | -             | -          | 1.00         |
| Computer/Tech Ed                                  | 1110 | 121  | 10   | -              | 4.80          | -             | -            | 4.80          | -              | 4.80          | -             | -            | 4.80          | -                                     | -           | -             | -          | -            |
| 11 -                                              |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |             |               |            |              |
| Health                                            | 1110 | 121  | 11A  | -              | 8.28          | 6.45          | -            | 14.73         | -              | 8.28          | 6.45          | -            | 14.73         | -                                     | -           | -             | -          | -            |
| Math                                              | 1110 | 121  | 15   | -              | 25.40         | 36.40         | -            | 61.80         | -              | 25.40         | 36.40         | -            | 61.80         | -                                     | -           | -             | -          | -            |
| 17 -                                              |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |             |               |            |              |
| Phys Ed                                           | 1110 | 121  | 17A  | 8.30           | 6.32          | 12.45         | 1.40         | 28.47         | 9.30           | 6.32          | 12.45         | 1.40         | 29.47         | 1.00                                  | -           | -             | -          | 1.00         |
| Science                                           | 1110 | 121  | 19   | -              | 20.40         | 39.10         | -            | 59.50         | -              | 20.40         | 39.10         | -            | 59.50         | -                                     | -           | -             | -          | -            |
| Social Studies                                    | 1110 | 121  | 20   | -              | 20.00         | 36.90         | -            | 56.90         | -              | 20.00         | 36.90         | -            | 56.90         | -                                     | -           | -             | -          | -            |
| AP Capstone                                       | 1110 | 121  | 25   | -              | -             | 0.25          | -            | 0.25          | -              | -             | 0.25          | -            | 0.25          | -                                     | -           | -             | -          | -            |
| 06A -                                             |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |             |               |            |              |
| Reading Specialist/Teacher                        | 1110 | 121  | 06B  | 21.00          | 12.60         | 3.00          | -            | 36.60         | 23.00          | 12.60         | 3.00          | -            | 38.60         | 2.00                                  | -           | -             | -          | 2.00         |
| Music -Vocal                                      | 1110 | 121  | 16A  | 8.20           | 3.05          | 2.60          | -            | 13.85         | 9.20           | 3.05          | 2.60          | -            | 14.85         | 1.00                                  | -           | -             | -          | 1.00         |
| Music -Instrumental                               | 1110 | 121  | 16B  | 10.00          | 8.15          | 3.80          | -            | 21.95         | 11.00          | 8.15          | 3.80          | -            | 22.95         | 1.00                                  | -           | -             | -          | 1.00         |
| Cyber School                                      | 1110 | 121  | 25   | 48.03          | 19.71         | 16.80         | -            | 84.54         | 48.03          | 19.71         | 16.80         | -            | 84.54         | -                                     | -           | -             | -          | -            |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35   | 3.40           | -             | -             | 0.60         | 4.00          | 3.40           | -             | -             | 0.60         | 4.00          | -                                     | -           | -             | -          | -            |
| <b>Total</b>                                      |      |      |      | <b>322.60</b>  | <b>173.85</b> | <b>221.35</b> | <b>2.00</b>  | <b>719.80</b> | <b>354.60</b>  | <b>173.85</b> | <b>221.35</b> | <b>2.00</b>  | <b>751.80</b> | <b>32.00</b>                          | <b>-</b>    | <b>-</b>      | <b>-</b>   | <b>32.00</b> |

| POSITIONS                                                           | Func | Acct | Prog | 2020-21 Actual |               |               |              | Total         | 2021-22 Budget |               |               |               | Total           | Addition/Reductions to 2021-22 Budget |               |             |              |          |              |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|----------|--------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  |                 | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total    |              |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 6.65          | 6.40          | -            | 13.05         | -              | 6.65          | 6.40          | -             | 13.05           | -                                     | -             | -           | -            | -        | -            |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 6.60          | 3.60          | -            | 10.20         | -              | 6.60          | 3.60          | -             | 10.20           | -                                     | -             | -           | -            | -        | -            |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 5.60          | -            | 5.60          | -              | -             | 5.60          | -             | 5.60            | -                                     | -             | -           | -            | -        | -            |
| Cyber Vocational Education                                          | 1300 | 121  | 05   | -              | 1.00          | 1.20          | -            | 2.20          | -              | 1.00          | 1.20          | -             | 2.20            | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | -              | <b>14.25</b>  | <b>16.80</b>  | -            | <b>31.05</b>  | -              | <b>14.25</b>  | <b>16.80</b>  | -             | <b>31.05</b>    | -                                     | -             | -           | -            | -        | -            |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00         | 6.00          | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -            | -        | -            |
| Autistic                                                            | 1233 | 121  | 21C  | 7.00           | 3.00          | 2.00          | -            | 12.00         | 7.00           | 3.00          | 2.00          | -             | 12.00           | -                                     | -             | -           | -            | -        | -            |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 1.50          | 4.50          | -            | 8.00          | 2.00           | 1.50          | 4.50          | -             | 8.00            | -                                     | -             | -           | -            | -        | -            |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | 1.00          | -            | 1.00          | -              | -             | 1.00          | -             | 1.00            | -                                     | -             | -           | -            | -        | -            |
| APT Program                                                         | 1231 | 121  | 21L  | -              | -             | -             | -            | -             | -              | -             | 7.20          | -             | 7.20            | -                                     | -             | 7.20        | -            | -        | 7.20         |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 2.00          | -             | -            | 4.50          | 2.50           | 2.00          | -             | -             | 4.50            | -                                     | -             | -           | -            | -        | -            |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 26.50          | 19.50         | 20.30         | -            | 66.30         | 28.50          | 19.50         | 20.30         | -             | 68.30           | 2.00                                  | -             | -           | -            | -        | 2.00         |
| 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         | -              | -             | -             | 14.00         | 14.00           | -                                     | -             | -           | -            | 1.00     | 1.00         |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 8.00           | 3.50          | 3.60          | -            | 15.10         | 9.00           | 3.50          | 3.60          | -             | 16.10           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Cyber Special Education                                             | 1200 | 121  | 05   | 6.00           | 2.40          | 2.60          | 1.00         | 12.00         | 6.00           | 2.40          | 2.60          | 1.00          | 12.00           | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>54.00</b>   | <b>32.90</b>  | <b>34.00</b>  | <b>20.00</b> | <b>140.90</b> | <b>57.00</b>   | <b>32.90</b>  | <b>41.20</b>  | <b>21.00</b>  | <b>152.10</b>   | <b>3.00</b>                           | <b>-</b>      | <b>7.20</b> | <b>1.00</b>  | <b>-</b> | <b>11.20</b> |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 8.00           | 9.50          | 18.50         | -            | 36.00         | 9.00           | 9.50          | 18.50         | -             | 37.00           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Certified Nurses                                                    | 2440 | 121  | 18D  | 8.00           | 3.00          | 3.00          | -            | 14.00         | 9.00           | 3.00          | 3.00          | -             | 15.00           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Psychologists                                                       | 2140 | 121  | 18C  | 9.80           | 3.00          | 3.00          | -            | 15.80         | 10.80          | 3.20          | 3.00          | -             | 17.00           | 1.00                                  | 0.20          | -           | -            | -        | 1.20         |
| Case Workers                                                        | 2160 | 121  | 18F  | -              | -             | -             | 8.00         | 8.00          | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | -            | 1.00     | 1.00         |
| Librarian                                                           | 2250 | 121  | 14   | 8.30           | 3.00          | 3.00          | -            | 14.30         | 9.30           | 3.00          | 3.00          | -             | 15.30           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| Cyber Support Services                                              | 2000 | 121  | 05   | 3.70           | -             | -             | -            | 3.70          | 3.70           | -             | -             | -             | 3.70            | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>37.80</b>   | <b>18.50</b>  | <b>27.50</b>  | <b>8.00</b>  | <b>91.80</b>  | <b>41.80</b>   | <b>18.70</b>  | <b>27.50</b>  | <b>9.00</b>   | <b>97.00</b>    | <b>4.00</b>                           | <b>0.20</b>   | <b>-</b>    | <b>1.00</b>  | <b>-</b> | <b>5.20</b>  |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -        | -            |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.40          | -            | 1.40          | -              | -             | 1.40          | -             | 1.40            | -                                     | -             | -           | -            | -        | -            |
| Cyber Audio Visual                                                  | 2200 | 121  | 05   | -              | -             | 0.20          | -            | 0.20          | -              | -             | 0.20          | -             | 0.20            | -                                     | -             | -           | -            | -        | -            |
| <b>Total</b>                                                        |      |      |      | <b>-</b>       | <b>-</b>      | <b>4.60</b>   | <b>-</b>     | <b>4.60</b>   | <b>-</b>       | <b>-</b>      | <b>4.60</b>   | <b>-</b>      | <b>4.60</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>-</b>     |
| <b>Teacher Total</b>                                                |      |      |      | <b>414.40</b>  | <b>239.50</b> | <b>304.25</b> | <b>30.00</b> | <b>988.15</b> | <b>453.40</b>  | <b>239.70</b> | <b>311.45</b> | <b>32.00</b>  | <b>1,036.55</b> | <b>39.00</b>                          | <b>0.20</b>   | <b>7.20</b> | <b>2.00</b>  | <b>-</b> | <b>48.40</b> |
| <b>Secretarial Staff - Central Office and School Administration</b> |      |      |      |                |               |               |              |               |                |               |               |               |                 |                                       |               |             |              |          |              |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -        | -            |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -        | -            |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -             | 0.95         | 0.95          | -              | -             | -             | 0.95          | 0.95            | -                                     | -             | -           | -            | -        | -            |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 10.00          | 6.00          | 9.00          | -            | 25.00         | 11.00          | 6.00          | 9.00          | -             | 26.00           | 1.00                                  | -             | -           | -            | -        | 1.00         |
| 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>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b>  | <b>57.00</b>    | <b>1.00</b>                           | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>1.00</b>  |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -            | 8.00          | 8.00           | -             | -             | -             | 8.00            | -                                     | -             | -           | -            | -        | -            |
| ELD                                                                 | 1110 | 191  | 02   | 8.00           | 2.00          | 3.00          | -            | 13.00         | 8.00           | 2.00          | 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            | -                                     | -             | -           | -            | -        | -            |
| APT Program Support                                                 | 1231 | 191  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | 3.00     | 3.00         |
| 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>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>97.00</b> | <b>118.00</b> | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>3.00</b>  | <b>-</b> | <b>3.00</b>  |

| POSITIONS                                                                 | Func | Acct | Prog | 2020-21 Actual |               |               |               | Total           | 2021-22 Budget |               |               |               | Total           | Addition/Reductions to 2021-22 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  |               |
| Library Assistant                                                         | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.50           | 1.00          | 3.00          | -             | 9.50            | 0.50                                  | -             | -           | -             | 0.50          |
| Security Greeter                                                          | 2190 | 154  | 18   | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -             | -             |
| Office Assistant (Dis)                                                    | 2380 | 154  | 40   | 10.00          | -             | -             | -             | 10.00           | 11.00          | -             | -             | -             | 11.00           | 1.00                                  | -             | -           | -             | 1.00          |
| <b>Total</b>                                                              |      |      |      | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>16.50</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>23.50</b>    | <b>1.50</b>                           | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>1.50</b>   |
| RN-LPN (non-public)                                                       | 2450 | 141  | 18D  | -              | -             | -             | 3.20          | 3.20            | -              | -             | -             | 3.20          | 3.20            | -                                     | -             | -           | -             | -             |
| RN-LPN (District)                                                         | 2440 | 141  | 18D  | 4.20           | 1.00          | 3.00          | 1.80          | 10.00           | 4.20           | 1.00          | 3.00          | 2.80          | 11.00           | -                                     | -             | -           | 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>4.20</b>    | <b>1.00</b>   | <b>3.00</b>   | <b>6.00</b>   | <b>14.20</b>    | <b>4.20</b>    | <b>1.00</b>   | <b>3.00</b>   | <b>7.00</b>   | <b>15.20</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>1.00</b>   | <b>1.00</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>      |
| Communications Office (Professional)                                      | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Communications Office (Hourly Suppt)                                      | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Transportation Office (Professional)                                      | 2719 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Transportation Office (Hourly Support)                                    | 2719 | 151  | 75   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -             | -           | -             | -             |
| Transportation Office-NP (Professional)                                   | 2750 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Transportation Office-NP (Hourly Support)                                 | 2750 | 151  | 75   | -              | -             | -             | 0.90          | 0.90            | -              | -             | -             | 0.90          | 0.90            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Human Resources Office (Professional)                                     | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| HR Office (Hourly Support)                                                | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -             | -             |
| Technology Office (Professional)                                          | 2818 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Technology Office (Hourly Support)                                        | 2829 | 168  | 10   | -              | -             | -             | 11.00         | 11.00           | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | (2.00)        | (2.00)        |
| Technology Associate                                                      | 1110 | 158  | 10   | -              | -             | -             | 19.00         | 19.00           | -              | -             | -             | 17.00         | 17.00           | -                                     | -             | -           | (2.00)        | (2.00)        |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>34.00</b>  | <b>34.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>30.00</b>  | <b>30.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>(4.00)</b> | <b>(4.00)</b> |
| Head Custodians/ Supervisors/ Quality Control                             | 2610 | 141  | 71A  | 10.00          | 3.00          | 3.00          | 5.00          | 21.00           | 11.00          | 3.00          | 3.00          | 5.00          | 22.00           | 1.00                                  | -             | -           | -             | 1.00          |
| Custodians (Hourly Support)                                               | 2620 | 161  | 71A  | 24.00          | 15.50         | 31.00         | 7.00          | 77.50           | 24.50          | 15.50         | 31.00         | 7.00          | 78.00           | 0.50                                  | -             | -           | -             | 0.50          |
| Security Services Coordinator                                             | 2660 | 141  | 71L  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Campus Security Officer                                                   | 2660 | 141  | 71L  | -              | -             | -             | -             | -               | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | 2.00          | 2.00          |
| 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>34.00</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>44.00</b>  | <b>130.50</b>   | <b>35.50</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>46.00</b>  | <b>134.00</b>   | <b>1.50</b>                           | <b>-</b>      | <b>-</b>    | <b>2.00</b>   | <b>3.50</b>   |
| <b>Secretarial Staff - Central Office and School Administration Total</b> |      |      |      | <b>79.20</b>   | <b>31.50</b>  | <b>67.00</b>  | <b>217.50</b> | <b>395.20</b>   | <b>83.20</b>   | <b>31.50</b>  | <b>67.00</b>  | <b>219.50</b> | <b>401.20</b>   | <b>4.00</b>                           | <b>-</b>      | <b>-</b>    | <b>2.00</b>   | <b>6.00</b>   |
| <b>Grand Total</b>                                                        |      |      |      | <b>503.60</b>  | <b>280.00</b> | <b>386.25</b> | <b>277.50</b> | <b>1,447.35</b> | <b>547.60</b>  | <b>280.20</b> | <b>393.45</b> | <b>281.50</b> | <b>1,502.75</b> | <b>44.00</b>                          | <b>0.20</b>   | <b>7.20</b> | <b>4.00</b>   | <b>55.40</b>  |



West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs          |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2019-20           | 2020-21           | 2020-21           | 2021-22           | 2022-23           | 2023-24           | 2024-25           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 13,444,708        | 21,265,797        | 21,265,797        | 22,807,923        | 24,534,482        | 26,391,743        | 28,389,598        |
| Dental                       | 978,154           | 1,428,060         | 1,428,060         | 1,498,939         | 1,563,394         | 1,630,620         | 1,700,736         |
| Vision                       | 149,383           | 209,230           | 209,230           | 220,028           | 225,089           | 230,266           | 235,562           |
| Prescription                 | 3,459,632         | 5,103,577         | 5,103,577         | 5,204,954         | 5,725,450         | 6,297,995         | 6,927,794         |
| Social Security              | 7,057,077         | 7,849,447         | 7,838,600         | 8,305,818         | 8,500,579         | 8,686,389         | 8,868,968         |
| Retirement                   | 33,218,932        | 35,390,415        | 35,341,483        | 37,946,189        | 39,580,476        | 41,013,380        | 42,431,923        |
| Tuition                      | 370,641           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 549,979           | 552,899           | 552,899           | 578,663           | 592,010           | 604,951           | 617,666           |
| W/C, Unemp & Other           | 965,754           | 1,289,778         | 1,289,778         | 1,309,124         | 1,328,761         | 1,348,693         | 1,368,923         |
| <b>Total Benefit Expense</b> | <b>60,194,260</b> | <b>73,689,202</b> | <b>73,629,423</b> | <b>78,471,639</b> | <b>82,650,242</b> | <b>86,804,035</b> | <b>91,141,170</b> |
| % Increase                   |                   |                   | 22.32%            | 6.49%             | 5.32%             | 5.03%             | 5.00%             |

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

| Benefit Cost Sharing and Cobra payments |                  |                  |                   |                  |                  |                  |                  |
|-----------------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
|                                         | 2019-20          | 2020-21          | 2020-21           | 2021-22          | 2022-23          | 2023-24          | 2024-25          |
|                                         | <u>Actual</u>    | <u>Budget</u>    | <u>Projection</u> | <u>Forecast</u>  | <u>Forecast</u>  | <u>Forecast</u>  | <u>Forecast</u>  |
| Medical                                 | 4,025,370        | 5,890,045        | 5,890,045         | 6,335,921        | 6,815,550        | 7,331,488        | 7,886,481        |
| Dental                                  | 161,885          | 88,963           | 88,963            | 92,788           | 96,778           | 100,939          | 105,280          |
| Vision                                  | 26,332           | 10,671           | 10,671            | 10,916           | 11,167           | 11,424           | 11,687           |
| Prescription                            | 560,011          | 1,013,778        | 1,013,778         | 1,115,155        | 1,226,671        | 1,349,338        | 1,484,272        |
| Social Security                         | -                | -                | -                 | -                | -                | -                | -                |
| Retirement                              | -                | -                | -                 | -                | -                | -                | -                |
| Tuition                                 | -                | -                | -                 | -                | -                | -                | -                |
| Life & Disability                       | 174,063          | 116,852          | 116,852           | 116,852          | 116,852          | 116,852          | 116,852          |
| W/C, Unemp & Other                      | -                | -                | -                 | -                | -                | -                | -                |
| <b>Total Cost Share</b>                 | <b>4,947,661</b> | <b>7,120,308</b> | <b>7,120,308</b>  | <b>7,671,633</b> | <b>8,267,019</b> | <b>8,910,041</b> | <b>9,604,572</b> |

| Net Benefit Costs            |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2019-20           | 2020-21           | 2020-21           | 2021-22           | 2022-23           | 2023-24           | 2024-25           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 9,419,338         | 15,375,752        | 15,375,752        | 16,472,001        | 17,718,932        | 19,060,255        | 20,503,116        |
| Dental                       | 816,269           | 1,339,097         | 1,339,097         | 1,406,151         | 1,466,616         | 1,529,680         | 1,595,457         |
| Vision                       | 123,051           | 198,559           | 198,559           | 209,112           | 213,921           | 218,841           | 223,875           |
| Prescription                 | 2,899,621         | 4,089,799         | 4,089,799         | 4,089,799         | 4,498,779         | 4,948,657         | 5,443,522         |
| Social Security              | 7,057,077         | 7,849,447         | 7,838,600         | 8,305,818         | 8,500,579         | 8,686,389         | 8,868,968         |
| Retirement                   | 33,218,932        | 35,390,415        | 35,341,483        | 37,946,189        | 39,580,476        | 41,013,380        | 42,431,923        |
| Tuition                      | 370,641           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 375,916           | 436,047           | 436,047           | 461,811           | 475,158           | 488,099           | 500,814           |
| W/C, Unemp & Other           | 965,754           | 1,289,778         | 1,289,778         | 1,309,124         | 1,328,761         | 1,348,693         | 1,368,923         |
| <b>Total Benefit Expense</b> | <b>55,246,599</b> | <b>66,568,894</b> | <b>66,509,115</b> | <b>70,800,006</b> | <b>74,383,223</b> | <b>77,893,994</b> | <b>81,536,598</b> |
| % Increase                   |                   |                   | 20.39%            | 6.36%             | 5.06%             | 4.72%             | 4.68%             |

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%

| 2019-20   | 2020-21    | 2020-21    | 2021-22    | 2022-23    | 2023-24    | 2024-25    |
|-----------|------------|------------|------------|------------|------------|------------|
| Actual    | Budget     | Projection | Forecast   | Forecast   | Forecast   | Forecast   |
| \$337,329 | \$ 558,585 | \$ 558,585 | \$ 543,192 | \$ 559,487 | \$ 576,272 | \$ 593,560 |

| 2019-20                   | 2020-21   | 2020-21   | 2021-22   | 2022-23    | 2023-24    | 2024-25    |
|---------------------------|-----------|-----------|-----------|------------|------------|------------|
| DUES/FEES - Athletic Fund | \$116,581 | \$131,500 | \$131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

DEBT SERVICE

|                                     |             |             |             |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve | \$453,890   | \$445,255   | \$1,911,236 | \$453,967   | \$448,506   | \$1,104,357 | \$1,101,147 |
| G/F Contribution to Cap Reserve     | \$3,463,200 | \$3,626,728 | \$3,626,728 | \$3,771,797 | \$3,922,669 | \$4,079,576 | \$4,242,759 |
| Transfer for Cap Reserve Facilities | \$1,534,522 | \$2,095,558 | \$2,095,558 | \$2,158,424 | \$2,223,177 | \$2,289,872 | \$2,358,569 |
|                                     | \$5,451,612 | \$6,167,541 | \$7,633,522 | \$6,384,189 | \$6,594,352 | \$7,473,805 | \$7,702,474 |

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

| PRINCIPAL AT 7/1/06 | 2020-21 Budget |               | 2020-21 Projection |               | 2021-22 Budget |               | 2022-23 Budget |               | 2023-24 Budget |               | 2024-25 Budget |               |
|---------------------|----------------|---------------|--------------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|
|                     | INTEREST       | PRINCIPAL     | INTEREST           | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     |
| 12/10 GOR 2010AA    | \$ 391,500     | \$ 3,420,000  | \$ -               | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| 7/2012 GOR 2012AA   | \$ 599,200     | \$ 7,360,000  | \$ 599,200         | \$ 7,360,000  | \$ 304,800     | \$ 7,620,000  | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2014 A          | \$ 1,279,250   | \$ 1,085,000  | \$ 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         | \$ 2,179,800   | \$ 295,000    | \$ 2,179,800       | \$ 295,000    | \$ 2,170,950   | \$ 305,000    | \$ 2,161,800   | \$ 315,000    | \$ 2,152,350   | \$ 325,000    | \$ 2,142,600   | \$ 5,700,000  |
| GOB 2015 AA         | \$ 22,950      | \$ 755,000    | \$ 22,950          | \$ 755,000    | \$ 7,700       | \$ 770,000    | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2016            | \$ 416,750     | \$ 1,935,000  | \$ 416,750         | \$ 1,935,000  | \$ 320,000     | \$ 2,035,000  | \$ 218,250     | \$ 2,130,000  | \$ 111,750     | \$ 2,235,000  | \$ -           | \$ -          |
| GOB 2016A           | \$ 1,248,703   | \$ 5,000      | \$ 1,248,703       | \$ 5,000      | \$ 1,248,635   | \$ 5,000      | \$ 1,248,568   | \$ 5,000      | \$ 1,248,500   | \$ 5,875,000  | \$ 954,750     | \$ 12,270,000 |
| GOB 2017            | \$ 117,115     | \$ 615,000    | \$ 117,115         | \$ 615,000    | \$ 104,715     | \$ 625,000    | \$ 92,065      | \$ 640,000    | \$ 79,065      | \$ 660,000    | \$ 65,765      | \$ 670,000    |
| TOTAL               | \$ 6,255,268   | \$ 15,470,000 | \$ 5,863,768       | \$ 12,050,000 | \$ 5,381,800   | \$ 12,545,000 | \$ 4,886,433   | \$ 17,660,000 | \$ 4,028,915   | \$ 17,840,000 | \$ 3,163,115   | \$ 18,640,000 |

|                                 |              |              |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total ACT 1 eligible Debt       | \$21,725,268 | \$17,913,768 | \$17,926,800 | \$22,546,433 | \$21,868,915 | \$21,803,115 |
| Increase in ACT 1 eligible debt |              |              | \$13,032     | \$4,619,633  | (\$677,518)  | (\$65,800)   |

DEBT SERVICE - INCURRED AFTER ACT 1

| FINANCING AMOUNT & YEAR        | 2020-21 Budget | 2020-21 Projection | 2021-22 Budget | 2022-23 Budget | 2023-24 Budget | 2024-25 Budget |
|--------------------------------|----------------|--------------------|----------------|----------------|----------------|----------------|
| <b>Elementary Debt</b>         |                |                    |                |                |                |                |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 380,667     | \$ 650,000         | \$ 180,667     | \$ 650,000     | \$ 332,133     | \$ 675,000     |
| 8/2012 \$21,000,000 GOB 2012A  | \$ 630,000     | \$ -               | \$ 630,000     | \$ -           | \$ 630,000     | \$ 5,000       |
| 2013 \$10,000,000 GOB          | \$ 8,500       | \$ 850,000         | \$ 8,500       | \$ 850,000     | \$ -           | \$ -           |
| \$12,000,000 GOB 2014          | \$ 489,763     | \$ -               | \$ 489,763     | \$ -           | \$ 489,763     | \$ 5,000       |
| 9/2015 \$10,000,000 GOB- 2015A | \$ 257,543     | \$ 5,000           | \$ -           | \$ -           | \$ -           | \$ -           |
| GOB 2016AA                     | \$ 254,412     | \$ 5,000           | \$ 254,412     | \$ 5,000       | \$ 254,175     | \$ 5,000       |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,475     | \$ 5,000           | \$ 237,475     | \$ 5,000       | \$ 237,300     | \$ 5,000       |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,578     | \$ 5,000           | \$ 336,578     | \$ 5,000       | \$ 336,328     | \$ 5,000       |
| 8/2019 \$35,000,000 GOB 2019   | \$ 1,390,000   | \$ 5,000           | \$ 1,389,000   | \$ 5,000       | \$ 1,389,600   | \$ 5,000       |
| 9/2020 \$16,800,000 GOR 2020   | \$ -           | \$ 282,023         | \$ 2,260,000   | \$ 432,850     | \$ 208,100     | \$ 55,000      |
| 10/2021 \$10,000,000 GOB       | \$ -           | \$ -               | \$ -           | \$ 251,220     | \$ 403,746     | \$ 5,000       |
| 1/2023 \$10,000,000 GOB        | \$ -           | \$ -               | \$ -           | \$ -           | \$ 146,721     | \$ 5,000       |
| 12/2023 \$10,000,000 GOB       | \$ -           | \$ -               | \$ -           | \$ -           | \$ 181,082     | \$ 5,000       |
| 12/2024 \$10,000,000 GOB       | \$ -           | \$ -               | \$ -           | \$ -           | \$ -           | \$ 179,571     |
|                                | \$ 3,984,938   | \$ 1,525,000       | \$ 3,809,418   | \$ 4,376,452   | \$ 600,000     | \$ 775,000     |
| Total Elementary Debt          | \$ 3,984,938   | \$ 5,509,938       | \$ 7,589,418   | \$ 9,541,452   | \$ 5,027,866   | \$ 5,969,547   |

|                |              |              |              |              |            |            |
|----------------|--------------|--------------|--------------|--------------|------------|------------|
| Total New Debt | \$ 3,984,938 | \$ 1,525,000 | \$ 3,809,418 | \$ 4,376,452 | \$ 600,000 | \$ 775,000 |
|----------------|--------------|--------------|--------------|--------------|------------|------------|

TOTAL DEBT SERVICE

| YEAR               | 2020-21 Budget |              | 2020-21 Projection |              | 2021-22 Budget |              | 2022-23 Budget |              | 2023-24 Budget |              | 2024-25 Budget |              |
|--------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Total Debt Service | \$10,240,206   | \$16,995,000 | \$9,873,186        | \$16,830,000 | \$9,768,252    | \$17,710,000 | \$9,314,299    | \$18,260,000 | \$8,867,848    | \$18,575,000 | \$8,357,662    | \$19,415,000 |
|                    |                | \$27,235,206 |                    | \$25,803,186 |                | \$27,468,252 |                | \$27,674,299 |                | \$27,432,848 |                | \$27,772,662 |

## Back-End Referendum Exceptions

|                    | <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> | <u>BUDGET</u><br><u>2024-25</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | -                               | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | 558.1                           | 338.6                           | 340.4                           |
| <b>Total</b>       | <b>-</b>                        | <b>-</b>                        | <b>558.1</b>                    | <b>338.6</b>                    | <b>340.4</b>                    |

**Index =** 2.60% 3.00% 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>             |                                                    | 29,434,359       | 29,809,645       | 30,381,103       | 30,807,564                 | 31,216,967                 |                            |
|                               | 50%                                                | 14,717,179       | 14,904,822       | 15,190,551       | 15,403,782                 | 15,608,483                 |                            |
|                               | 14,623,358                                         | 14,717,179       | 14,904,822       | 15,190,551       | 15,403,782                 | 15,608,483                 |                            |
|                               | State Share of Retirement for Fed. Funded Salaries | (30,671)         | (30,868)         | (31,261)         | (31,860)                   | (32,737)                   |                            |
| Increase                      |                                                    | 93,624           | 187,250          | 285,130          | 212,783                    | 204,272                    |                            |
| Index                         |                                                    | 379,410          | 440,589          | 386,713          | 394,126                    | 399,658                    |                            |
| <b>Total Exception</b>        |                                                    | <b>(285,786)</b> | <b>(253,340)</b> | <b>(101,583)</b> | <b>(181,343)</b>           | <b>(195,386)</b>           |                            |
| <b>Special Education</b>      |                                                    | 2017-18 AFR      | 2018-19 AFR      | 2019-20 AFR      | 2020-21 AFR Est.<br>(1.03) | 2021-22 AFR Est.<br>(1.03) | 2022-23 AFR<br>Est. (1.03) |
| Expenses                      |                                                    | 46,461,210       | 46,309,762       | 44,074,356       | 45,396,587                 | 46,758,485                 | 48,161,239                 |
| Subsidy                       |                                                    | 6,454,135        | 6,128,947        | 6,125,165        | 5,902,650                  | 5,899,089                  | 5,899,089                  |
| Net Expenses                  |                                                    | 40,007,075       | 40,180,815       | 37,949,192       | 39,493,937                 | 40,859,396                 | 42,262,150                 |
| Net Increase                  |                                                    | (1,224,227)      | 173,739          | (2,231,623)      | 1,544,745                  | 1,365,459                  | 1,402,755                  |
| Index                         |                                                    | 854,313          | 1,040,184        | 1,205,424        | 986,679                    | 1,026,842                  | 1,062,344                  |
| <b>Total Exception</b>        |                                                    | <b>-</b>         | <b>-</b>         | <b>558,066</b>   | <b>338,616</b>             | <b>340,410</b>             |                            |



### 2019-2020 Capital Budget

|                                      | Budget<br>2019-2020 | Actual<br>2019-20   |
|--------------------------------------|---------------------|---------------------|
| <b>Elementary Equipment</b>          |                     |                     |
| 4th/5th Teacher iPad                 | \$ 29,250           | \$ 20,291           |
| 4th/5th Classroom Laptop             | \$ 450,000          | \$ -                |
| Laptop Cart                          | \$ 12,000           | \$ 26,415           |
| Registration                         | \$ 6,200            | \$ -                |
| 2020-21 Prespend                     | \$ -                | \$ 176,400          |
|                                      | <b>\$ 497,450</b>   | <b>\$ 223,106</b>   |
| <b>Secondary Equipment</b>           |                     |                     |
| 6th Grade 1:1                        | \$ 593,750          | \$ 59,400           |
| 9th grade 1:1 Computers              | \$ 858,500          | \$ 31,200           |
| Video                                | \$ 30,582           | \$ -                |
| TV Studio                            | \$ 22,940           | \$ 60,581           |
| Registration                         | \$ 3,720            | \$ -                |
| Tech Ed - High                       | \$ 18,600           | \$ -                |
| 2020-2021 Prespend                   | \$ -                | \$ 643,484          |
|                                      | <b>\$ 1,528,092</b> | <b>\$ 794,665</b>   |
| <b>District</b>                      |                     |                     |
| Projectors - Hardware & Installation | \$ 1,410,894        | \$ 1,574,503        |
| Security Camera                      | \$ 30,000           | \$ 58,448           |
|                                      | <b>\$ 1,440,894</b> | <b>\$ 1,632,950</b> |
| <b>Network</b>                       |                     |                     |
| Network Equipment                    | \$ 425,000          | \$ 425,000          |
| 2020-2021 Prespend                   | \$ -                | \$ 110,532          |
|                                      | <b>\$ 425,000</b>   | <b>\$ 535,532</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)        | \$ (183,240)        |
| Insurance Cost from Purchase         | \$ 274,850          | \$ 274,850          |
| Funding Free & Reduced Tech Fees     | \$ (53,800)         | \$ (104,040)        |
| Payforit Fees                        | \$ 10,000           | \$ 10,000           |
|                                      | <b>\$ -</b>         | <b>\$ (2,429)</b>   |
| <b>Total Fund 22</b>                 | <b>\$ 4,035,336</b> | <b>\$ 3,237,505</b> |

## 2020-2021 Capital Budget

|                                      | # of Devices | Budget<br>2020-2021 | Projected<br>2020-2021 |
|--------------------------------------|--------------|---------------------|------------------------|
| <b>Elementary Equipment</b>          |              |                     |                        |
| Student/Teacher iPad                 | 1,900        | \$ 133,250          | \$ 162,878             |
|                                      |              | <u>\$ 133,250</u>   | <u>\$ 162,878</u>      |
| <b>Secondary Equipment</b>           |              |                     |                        |
| 6th Grade 1:1                        | 950          | \$ 593,750          | \$ 532,748             |
| 9th grade 1:1                        | 1,010        | \$ 858,500          | -                      |
| Video                                | 9            | \$ 15,293           | \$ 15,293              |
| TV Studio                            | 6            | \$ 3,720            | \$ 3,720               |
| Teacher Laptop                       | 533          | \$ 703,560          | \$ 623,560             |
|                                      |              | <u>\$ 2,174,823</u> | <u>\$ 1,175,321</u>    |
| <b>District</b>                      |              |                     |                        |
| Projectors - Hardware & Installation |              | \$ 1,128,763        | \$ 978,891             |
| Security Camera                      | 30           | \$ 55,000           | \$ 55,000              |
|                                      |              | <u>\$ 1,183,763</u> | <u>\$ 1,033,891</u>    |
| <b>Network</b>                       |              |                     |                        |
| Network Equipment                    |              | \$ 725,000          | \$ 725,000             |
|                                      |              | <u>\$ 725,000</u>   | <u>\$ 725,000</u>      |
| <b>Administration</b>                |              |                     |                        |
| Staff (Central + Schools)            | 320          | \$ 280,700          | \$ 169,580             |
|                                      |              | <u>\$ 280,700</u>   | <u>\$ 169,580</u>      |
| <b>Other</b>                         |              |                     |                        |
| Cost Sharing from Parents            |              | \$ (300,000)        | \$ (300,000)           |
|                                      |              | <u>\$ (300,000)</u> | <u>\$ (300,000)</u>    |
| <b>Total Fund 22</b>                 |              | <u>\$ 4,197,536</u> | <u>\$ 2,966,670</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  | O                                                                 | P        | Q       | R        | S         | T         | U         | V         | W         |          |
|----|-------------------------------------------------------------------|----------|---------|----------|-----------|-----------|-----------|-----------|-----------|----------|
|    | 2018-19                                                           | 2019-20  | 2019-20 | 2020-21  | 2020-21   | 2021-22   | 2022-23   | 2023-24   | 2024-25   |          |
|    | Actual                                                            | Budget   | Actual  | Budget   | Projected | Estimated | Estimated | Estimated | Estimated |          |
| 3  | <b>Total Revenue</b>                                              | 249,522  | 252,595 | 255,108  | 248,488   | 250,077   | 252,136   | 254,490   | 256,618   | 258,595  |
| 4  | Current RE Taxes (0% rate incr.)                                  | 173,061  | 175,470 | 177,235  | 176,138   | 176,138   | 176,858   | 177,702   | 178,546   | 179,390  |
| 5  | Revenue (Excl Current R.E.T.)                                     | 76,461   | 77,125  | 77,873   | 72,350    | 73,939    | 75,278    | 76,788    | 78,072    | 79,205   |
| 6  | State (Other)                                                     | 23,383   | 24,539  | 23,888   | 22,602    | 23,023    | 23,753    | 24,563    | 24,743    | 24,772   |
| 7  | PSERS                                                             | 15,828   | 16,975  | 16,603   | 17,695    | 17,662    | 18,973    | 19,790    | 20,507    | 21,216   |
| 8  | Federal                                                           | 3,669    | 2,967   | 3,617    | 3,411     | 4,151     | 3,411     | 2,911     | 2,911     | 2,911    |
| 9  | Local (Excl. Current R.E.T.)                                      | 33,581   | 32,644  | 33,766   | 28,641    | 29,103    | 29,141    | 29,523    | 29,911    | 30,306   |
| 12 | <b>Expenses</b>                                                   | 242,559  | 261,809 | 238,522  | 269,816   | 268,526   | 282,536   | 291,834   | 301,775   | 311,890  |
| 13 | Salaries                                                          | 95,606   | 99,527  | 98,130   | 103,129   | 102,987   | 108,613   | 111,119   | 113,548   | 115,934  |
| 14 | Benefits (without PSERS)                                          | 26,471   | 31,603  | 22,028   | 31,178    | 31,168    | 32,854    | 34,803    | 36,881    | 39,105   |
| 15 | PSERS                                                             | 31,585   | 33,951  | 33,219   | 35,390    | 35,341    | 37,946    | 39,580    | 41,013    | 42,432   |
| 16 | Debt Service                                                      | 25,572   | 26,501  | 26,542   | 27,235    | 25,503    | 27,468    | 27,574    | 27,433    | 27,773   |
| 17 | Transfer to Capital Reserve                                       | 5,258    | 5,452   | 5,452    | 6,168     | 7,634     | 6,384     | 6,594     | 7,474     | 7,702    |
| 18 | Other                                                             | 58,068   | 64,777  | 53,152   | 66,715    | 65,893    | 69,270    | 72,163    | 75,427    | 78,944   |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |          |         |          |           |           |           |           |           |          |
| 21 | Deficit                                                           |          |         |          |           |           | (30,399)  | (37,344)  | (45,157)  | (53,295) |
| 22 | Change in Fund Balance                                            |          |         |          |           |           | 14,538    | -         | -         | -        |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |         |          |           |           | (15,862)  | (37,344)  | (45,157)  | (53,295) |
| 24 | Prior Year Gap Reduction                                          |          |         |          |           |           | -         | 15,862    | 37,344    | 45,157   |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |          |         |          |           |           | (15,862)  | (21,482)  | (7,814)   | (8,137)  |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |          |         |          |           |           |           |           |           |          |
| 29 | Deficit                                                           |          |         |          |           |           | (30,399)  | (37,344)  | (45,157)  | (53,295) |
| 30 | Change in Fund Balance                                            |          |         |          |           |           | 14,538    | -         | -         | -        |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |         |          |           |           | (15,862)  | (37,344)  | (45,157)  | (53,295) |
| 32 | Act 1 Increase                                                    |          |         |          |           |           | 5,438     | 4,620     | 4,642     | 4,664    |
| 33 | Prior Year Tax Increase not included above                        |          |         |          |           |           | -         | 5,438     | 10,058    | 14,701   |
| 34 | Cumulative Gap at Millage Index                                   |          |         |          |           |           | (10,423)  | (27,285)  | (30,457)  | (33,930) |
| 35 | Prior Year Gap elimination                                        |          |         |          |           |           | -         | 10,423    | 27,285    | 30,457   |
| 36 | Net Gap at Millage Index (no exceptions)                          |          |         |          |           |           | (10,423)  | (16,862)  | (3,171)   | (3,473)  |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |          |         |          |           |           |           |           |           |          |
| 40 | Deficit                                                           |          |         |          |           |           | (30,399)  | (37,344)  | (45,157)  | (53,295) |
| 41 | Change in Fund Balance                                            |          |         |          |           |           | 14,538    | -         | -         | -        |
| 42 | Cumulative Gap at Millage Index                                   |          |         |          |           |           | (15,862)  | (37,344)  | (45,157)  | (53,295) |
| 43 | Act 1 Increase                                                    |          |         |          |           |           | 5,438     | 4,620     | 4,642     | 4,664    |
| 44 | Prior Year Tax Increase not included above                        |          |         |          |           |           | -         | 5,438     | 10,058    | 14,701   |
| 45 | Cumulative Gap at Millage Index                                   |          |         |          |           |           | (10,423)  | (27,285)  | (30,457)  | (33,930) |
| 46 | Act 1 Exceptions                                                  |          |         |          |           |           | -         | 558       | 339       | 340      |
| 47 | Add'l Revenue from Prior Year exception allowance                 |          |         |          |           |           | -         | -         | 558       | 897      |
| 48 | Cumulative Gap at Millage Index and Exceptions                    |          |         |          |           |           | (10,423)  | (26,727)  | (29,560)  | (32,693) |
| 49 | Prior Year Gap elimination                                        |          |         |          |           |           | -         | 10,423    | 26,727    | 29,560   |
| 50 | Net Gap at Millage Index - with exceptions                        |          |         |          |           |           | (10,423)  | (16,304)  | (2,833)   | (3,133)  |
| 53 | <b>Expenses % Increase</b>                                        |          |         |          |           |           |           |           |           |          |
| 54 | Salaries                                                          | 2.19%    |         | 2.64%    |           | 4.95%     | 5.46%     | 2.31%     | 2.19%     | 2.10%    |
| 55 | Benefits (without PSERS)                                          | 0.99%    |         | -16.78%  |           | 41.49%    | 5.41%     | 5.93%     | 5.97%     | 6.03%    |
| 56 | PSERS                                                             | 5.08%    |         | 5.17%    |           | 6.39%     | 7.37%     | 4.31%     | 3.62%     | 3.46%    |
| 57 | Debt Service                                                      | 2.88%    |         | 3.79%    |           | -3.91%    | 7.71%     | 0.39%     | -0.51%    | 1.24%    |
| 58 | Other                                                             | -1.97%   |         | -8.47%   |           | 23.97%    | 5.12%     | 4.18%     | 4.52%     | 4.66%    |
| 60 | Debt Service % of Budget                                          | 10.5%    |         | 11.1%    |           | 9.5%      | 9.7%      | 9.4%      | 9.1%      | 8.9%     |
| 62 | <b>Act 1 Exceptions</b>                                           |          |         |          |           |           |           |           |           |          |
| 64 | PSERS                                                             |          |         |          |           |           | -         | 558       | 339       | 340      |
| 65 | Special Ed                                                        |          |         |          |           |           | -         | 558       | 339       | 340      |
| 68 | <b>Fund Balance</b>                                               |          |         |          |           |           |           |           |           |          |
| 69 | Beginning Fund Balance                                            | 31,906   |         | 38,869   |           | 55,455    | 37,007    | 22,469    | 22,469    | 22,469   |
| 70 | Transfer (to)/from Operating Budget                               | (6,962)  |         | (16,587) |           | 18,449    | 14,538    | -         | -         | -        |
| 71 | Ending Fund Balance                                               | 38,869   |         | 55,455   |           | 37,007    | 22,469    | 22,469    | 22,469    | 22,469   |
| 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           | 13,945.5 |         | 29,486.8 |           | 10,038.0  | -         | -         | -         | -        |
| 76 | Fund Balance - Designation- Alternative Education                 | 1,000.0  |         | 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                        | 83.6     |         | 128.9    |           | 128.9     | 128.9     | 128.9     | 128.9     | 128.9    |
| 80 | Year End Unassigned/Undesig. FB                                   | 17,180   |         | 17,180   |           | 17,180    | 17,180    | 17,180    | 17,180    | 17,180   |
| 81 | % of Expenses                                                     | 7.1%     |         | 7.2%     |           | 6.4%      | 6.1%      | 5.9%      | 5.7%      | 5.5%     |
| 83 | <b>Capital Reserves</b>                                           |          |         |          |           |           |           |           |           |          |
| 84 | Beginning Fund Balance                                            | 22,108   |         | 20,813   |           | 21,768    | 25,654    | 26,460    | 27,263    | 28,424   |
| 85 | Inflow                                                            | 4,529    |         | 4,687    |           | 6,913     | 4,301     | 4,446     | 5,259     | 5,419    |
| 86 | Outflow                                                           | 5,824    |         | 3,732    |           | 3,027     | 3,495     | 3,643     | 4,098     | 4,233    |
| 87 | Year-end Fund Balance                                             | 20,813   |         | 21,768   |           | 25,654    | 26,460    | 27,263    | 28,424    | 29,610   |
| 88 | Year End Designated                                               | 17,411   |         | 17,864   |           | 19,776    | 18,764    | 19,212    | 20,316    | 21,418   |
| 89 | Year End Unassigned/Undesig. FB                                   | 3,403    |         | 3,904    |           | 5,879     | 7,697     | 8,051     | 8,108     | 8,193    |
| 91 | Act 1 index Assumptions                                           |          |         |          |           | 2.6%      | 3.0%      | 2.6%      | 2.6%      | 2.6%     |



**WEST CHESTER AREA SCHOOL DISTRICT**

**Property & Finance Committee**

**November 16, 2020**

***Approval to Conduct Cost Analysis for Name Change at Penn Wood Library***

Dr. Sara Missett received a completed form 701AG2 – Application for Naming School District Facilities related to the Penn Wood Elementary School Library. The request was made by Linda Mangold, a teacher at Penn Wood, and the request was to rename the library after longtime District employee and Penn Wood Elementary School Principal, Dr. Ellen Gacomis.

In accordance with School Board policy 701AG1, once the Director receives the request and ensures that all required information is contained, the Director shall submit the proposal to the Chairperson of the Property and Finance Committee. The Property and Finance Chairperson shall ensure that the request is considered by the Property and Finance Committee. If two members of the Committee support the request, they shall direct the Administration to complete a cost analysis of the name change

The Administration hereby requests Mr. Gary Bevilacqua, Chair of the District Property and Finance Committee, place for consideration this request to direct the Administration to complete a cost analysis on the November 2020 Property and Finance Committee Agenda.

John T. Scully  
Director of Business Affairs  
10/26/20

# WEST CHESTER AREA SCHOOL DISTRICT

ADMINISTRATIVE GUIDELINE

APPROVED: August 1, 2015

REVISED:

## 701AG2 – APPLICATION FOR NAMING SCHOOL DISTRICT FACILITIES

**Date of Request:** 10/13/2020

**Requestor Name:** Linda Mangold for Penn Wood

**Requestor Address:** 1470 Johnny's Way  
West Chester, PA. 19382

**Requestor Phone #:** 484-356-4198 (c) 484-266-1970 (school)

**District Facility to be Named:**

We would like to propose to rename the library at Penn Wood Elementary after Dr. Ellen Gacomis.

**Proposed Name:** Ellen Gacomis Library

**Reason for Proposal:** *(If more space is needed, please attach a separate sheet of paper)*

Dr. Ellen Gacomis started her career at Penn Wood as the librarian. She eventually worked her way up to Principal. She spent 44 years here as a champion for all students to be lifelong learners and competent readers.

**Note:** *If the proposed name is that of an individual, a biography of the individual must be attached to this application at the time of submission.*

In order for the request to be considered, all of the above must be completed and submitted to the appropriate Director of Elementary or Secondary Education.

| OFFICE USE ONLY:                                             |                                                                          |
|--------------------------------------------------------------|--------------------------------------------------------------------------|
| Date Request Received:                                       | _____                                                                    |
| Application complete with attachment if applicable?          | <input type="checkbox"/> yes <input type="checkbox"/> no                 |
| Date Sent to Board Property & Finance Committee Chairperson: | _____                                                                    |
| Receiving Administrator Signature:                           | _____                                                                    |
|                                                              | <i>(please circle one)</i> Director of Elementary or Secondary Education |



|               |                                                  |
|---------------|--------------------------------------------------|
| Book          | Policy Manual                                    |
| Section       | 700 Property                                     |
| Title         | Guidelines for Naming School District Facilities |
| Code          | 701AG1                                           |
| Status        | Active                                           |
| Adopted       | May 27, 2015                                     |
| Last Reviewed | April 13, 2015                                   |

In accordance with its authority set forth in Board Policy No. 701, the School Board establishes guidelines for the naming /re-naming of school district facilities.

#### GUIDELINES

- Individuals or groups wishing to propose the naming of a facility shall complete the Application for Naming School District Facilities (701AG2) and submit the application to the appropriate Director of Elementary or Secondary Education.
- Once the Director of Elementary or Secondary Education ensures that the submitted proposal contains all required information, the Director shall submit the proposal to the Chairperson of the School Board Property & Finance Committee.
- The Chairperson shall ensure that the request is considered by the Property & Finance Committee of the Board.
- If two members of the Property & Finance Committee support the request, they shall direct the administration to complete a cost analysis of the name change.
- Once the administration has completed the cost analysis, it shall be discussed at the next scheduled Property & Finance Committee. If two members of the committee continue to support the name change, the Property & Finance Committee shall direct the administration to advertise in a local newspaper and on the school district website, that a naming will be considered by the School Board at its regularly scheduled School Board meeting with a minimum of 14 days between the notice and the public meeting.
- Should the School Board approve the naming/re-naming of a school district facility, the District's Director of Facilities & Operations shall submit to the Superintendent, signage design plans for the Facility.

The School Board shall apply the following standards and criteria when deciding on a naming request:

- No current employee, student, or School Board member shall be considered.
- The person shall have had a deep connection or shall have made a significant contribution to the facility, school district, or society.

WCASD  
WCASD

MEMO from the Director of Business Affairs

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*Date: November 12, 2020*  
*TO: School Board Members*  
*FROM: John Scully*

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

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

BOARD CONSENT ITEMS for November 23, 2020:

- Approval to Exonerate 2020-21 Property Taxes East Bradford Township – Open Space

cc: Dr. Scanlon & Cabinet

**WEST CHESTER AREA SCHOOL DISTRICT**

**Property & Finance Committee**  
***Memo Item***

***Approval to Exonerate 2020-21 Property Taxes East Bradford Township –  
Open Space***

East Bradford Township has requested that the District exonerate the 2020-21 school taxes from a parcel within the Township and for which the Township has requested a tax exemption from the County beginning in 2020 (see attached letter). The parcel (51-05-0061-000) was deeded to the Township in June of 2020, and the transfer of ownership occurred after the filing date for tax exemption for this school year.

The Township has completed the application with the County to make the parcels exempt moving forward beginning January 2020. The amount of taxes owed for the 2020-21 tax year totals \$746.26. I request Board approval to authorize the exoneration of the taxes owed on this property for the 2020-21 school year.

This item will be placed on the consent agenda for the Property & Finance Committee ACTION ITEMS for the November 2020 Board meeting. If you should have any questions, please give me a call.

John T. Scully  
Director of Business Affairs  
10/26/20



# EAST BRADFORD TOWNSHIP

## CHESTER COUNTY, PENNSYLVANIA

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October 26, 2020

Mr. John Scully  
Director of Business Affairs  
West Chester Area School District  
782 Springdale Drive  
Exton, PA 19341

**Subject: 651 West Ashbridge Street, West Chester, PA 19380**  
**Tax Parcel # 51-5-61**

Dear Mr. Scully:

East Bradford Township purchased the above referenced property at Upset Sale in September 2019. Because of the issues related to Covid, the Township only recently received the deed to the property in July 2020. The vacant property consists of .37 acre and the Township anticipates that in the future it will be used for intersection improvements at Downingtown Pike and West Ashbridge Street.

The Township has requested tax exempt status of the Chester County Assessment Office and that will be considered at the May 2021 hearings.

We would like the West Chester Areas School District to consider exonerating the 2020 real estate taxes for this parcel.

Thank you for your assistance, if you are in need of any additional information please do not hesitate to contact us.

Sincerely,

Michael P. Lynch  
Finance Director

Enclosures

2020-2021 DUPLICATE NOTICE

WEST CHESTER AREA SCHOOL DISTRICT



PO BOX 25144  
LEHIGH VALLEY, PA 18002-5144

BILL NUMBER: 03698  
MAILING DATE: 07/01/20  
MAP NO: 51-05 -0061.0000  
LOCAL OFFICE LOCATION  
Fulton Bank Locations  
00000  
TELEPHONE: 610-599-3143

EAST BRADFORD TOWNSHIP  
ACCOUNT: 000510-0005583  
666 COPELAND SCHOOL RD  
WEST CHESTER, PA 19380

East Bradford Township  
RECEIVED:  
10-20-20

OFFICE HOURS  
Regular Fulton Bank Hours

| TYPE OF TAXES                                          | BILL RATE        | BASIS     | 2.00% DISCOUNT<br>UNTIL 08/31/20 | AT BASE<br>UNTIL 10/31/20 | 10.00% PENALTY<br>AFTER 10/31/20 |
|--------------------------------------------------------|------------------|-----------|----------------------------------|---------------------------|----------------------------------|
| SCHOOL REAL ESTATE                                     | 21.6622 ML       | 34,450.00 | 731.33                           | 746.26                    | 820.89                           |
| FUND # _____                                           |                  |           |                                  |                           |                                  |
| ACCT # _____                                           |                  |           |                                  |                           |                                  |
| PAYMENT CHECK _____                                    |                  |           |                                  |                           |                                  |
| APPROVAL _____                                         |                  |           |                                  |                           |                                  |
| DATE PD _____                                          |                  |           |                                  |                           |                                  |
| CHECK # _____                                          |                  |           |                                  |                           |                                  |
|                                                        | ?                |           |                                  |                           |                                  |
| <b>DESCRIPTION</b>                                     | <b>TOTAL TAX</b> |           | <b>731.33</b>                    | <b>746.26</b>             | <b>820.89</b>                    |
| 651 W ASHBRIDGE ST                                     |                  |           |                                  |                           |                                  |
| <b>UNPAID TAXES SENT TO LIEN ON:</b>                   |                  |           |                                  |                           | <b>01/01/21</b>                  |
| WEST CHESTER AREA SCHOOL DISTRICT ORIGINAL ASSESSMENT: |                  |           |                                  |                           | 34,450                           |
| Chester County, PA                                     |                  |           |                                  |                           |                                  |

GENERAL INFORMATION:

- During this COVID-19 Pandemic, our primary goal is the health and safety of everyone in the community. Due to the restrictions associated with COVID-19, walk in payments will not be accepted at Fulton Bank Branches or in the Berkheimer offices. For this reason, we are highly encouraging the use of mail in remittance or online credit card payments. We apologize for any inconvenience that this may cause you.
- YOU MAY PAY ON LINE AT WWW.HAB-INC.COM BY CREDIT CARD, CHECKING OR SAVINGS ACCOUNT or by contacting our office at the number listed above. (a third party fee will apply)
- If you are requesting a return receipt, enclose a Self-Addressed Stamped envelope.
- There will be a \$20.00 fee for returned checks. Make checks payable to WEST CHESTER ASD. NO CASH PAYMENTS ACCEPTED. Date of postmark determines acceptance of payment.
- If taxes are paid by Mortgage Company, please forward this bill to them.
- Taxes are due and payable and payment is requested from the above named.
- PLEASE NOTE: If remitting payment after December 1, checks will not be accepted. Payment after December 1 must be in the form of a cashier's check or money order.
- All property taxes unpaid as of December 31 will be returned to the tax claim bureau of the county in which the property is located. Please Note: All Berkheimer offices are closed for the Holidays from December 24 thru January 1, therefore full and complete payment must be postmarked by December 31.
- NOTICE OF PROPERTY TAX RELIEF: This tax bill may include a tax reduction for your homestead and/or farmstead property. If you are eligible for homestead and/or farmstead, you have received tax relief through a homestead and/or farmstead exclusion which has been provided under the Pennsylvania Taxpayer Relief Act, a law passed by the Pennsylvania General Assembly designed to reduce your property taxes.

Map



COUNTY OF CHESTER  
PENNSYLVANIA



Find UPI Information

PARID: 5105 00610000  
UPI: 51-5-61  
Owner1: EAST BRADFORD TOWNSHIP  
Owner2:  
Mail Address 1: 666 COPELAND SCHOOL RD Mail  
Address 2: WEST CHESTER PA  
Mail Address 3:  
ZIP Code: 19380  
Deed Book: 10199  
Deed Page: 72  
Deed Recorded Date: 6/30/2020  
Legal Desc 1: NW COR OF  
DOWNTOWN W PK &  
Legal Desc 2: LOT  
Acres: 0.37  
LUC: V-10  
Lot Assessment: \$ 34,450  
Property Assessment: \$ 0  
Total Assessment: \$ 34,450  
Assessment Date: 12/19/2019  
Property Address: 651 W ASHBRIDGE ST  
Municipality: EAST BRADFORD  
School District: West Chester Area

Map Created:  
Monday, October 26, 2020



County of Chester

Limitations of Liability and Use:  
County of Chester, Pennsylvania makes no claims to the completeness, accuracy, or content of any data contained herein, and makes no representation of any kind, including, but not limited to, the warranties of merchantability or fitness for a particular use, nor are any such warranties to be implied or inferred with respect to the information or data furnished herein. For information on data sources visit the GIS Services page listed at [www.chesco.org/gis](http://www.chesco.org/gis).





**Return to: Chester County Tax Claim Bureau**

45 UPI # 51-5-61 ✓

**DEED  
(Upset Sale)**

**WHEREAS**, pursuant to Article VI(a) of the Real Estate Tax Sale Law, Act of July 7, 1947, P.L. 1368, as amended, the Tax Claim Bureau of Chester County, Pennsylvania did, after due notices mailed and published as in said Act provided, expose to public sale on September 9, 2019, the real estate hereinafter described for delinquent taxes assessed against said property in the name of Chris Schlicher; and

**WHEREAS**, the grantee herein, East Bradford Township, was the highest and best bidder at said sale and his bid the highest and best bidden therefore; and

**WHEREAS**, the said bid of the said grantee in the amount of \$8,557.43, being equal to or in excess of the upset price for said property, the same was struck down to the grantee;

**NOW THIS AGREEMENT WITNESSETH** that the Tax Claim Bureau of Chester County for and in consideration of the sum of Eight Thousand, Five Hundred Fifty-Seven Dollars and Forty-Three Cents, to it in hand paid by East Bradford Township, the grantee herein, does hereby grant and convey unto the said East Bradford Township, their heirs, successors and assigns, in accordance with said Real Estate Tax Sale Law:



**ALL THAT CERTAIN:**

**LOCATION:** East Bradford Township, Chester County and the  
Commonwealth of Pennsylvania

**DESCRIPTION:** NW COR OF DOWNINGTOWN PK &  
LOT

**BEING:** Tax Parcel No: 51-5-61

**TO HAVE AND TO HOLD** unto the said East Bradford Township, their heirs,  
successors and assigns, to the only proper use and behoof of the said grantee, East Bradford  
Township, their heirs, successors and assigns forever.

**IN WITNESS WHEREOF** the said Tax Claim Bureau of Chester County has caused  
these presents to be duly executed by its Director.

Dated: 6/26/2020

**TAX CLAIM BUREAU OF CHESTER COUNTY**


By: Jonathan B. Schuck  
Jonathan B. Schuck, Director



COMMONWEALTH OF PENNSYLVANIA :  
: SS  
COUNTY OF CHESTER :

On the 26<sup>th</sup> day of June, 2020, before, the Prothonotary of Chester County, personally appeared the above named Jonathan B. Schuck, who acknowledged himself to be the Director of the Tax Claim Bureau of Chester County and that he, as such Director, being authorized to do so, executed the foregoing instrument for the purposes therein contained by signing the name of the Bureau by himself as Director.

Witness by hand and Official Seal the day and year aforesaid.

  
Debbie Bookman, Prothonotary, Chester County

Grantee Address:  
East Bradford Township  
666 Copeland School Road  
West Chester, PA 19380  
*David Unger*

Unofficial

**REALTY TRANSFER TAX  
 STATEMENT OF VALUE**  
 COMPLETE EACH SECTION

**RECORDER'S USE ONLY**  
 State Tax Paid: 699.39  
 Book: 10199 Page: 72  
 Instrument Number:  
 Date Recorded: 06-30-20

**SECTION I**

Date of Acceptance of Document  
 06/26/2020

|                                                         |                                    |                                                |                                    |
|---------------------------------------------------------|------------------------------------|------------------------------------------------|------------------------------------|
| Grantor(s)/Lessor(s)<br>Chester County Tax Claim Bureau | Telephone Number<br>(610) 344-6360 | Grantee(s)/Lessee(s)<br>East Bradford Township | Telephone Number<br>(610) 436-5108 |
| Mailing Address<br>313 West Market Street, Suite 3602   |                                    | Mailing Address<br>666 Copeland School Road    |                                    |
| City<br>West Chester                                    | State<br>PA                        | ZIP Code<br>19380                              | City<br>West Chester               |
|                                                         |                                    | State<br>PA                                    | ZIP Code<br>19380                  |

**SECTION II**

|                                             |                                                   |
|---------------------------------------------|---------------------------------------------------|
| Street Address<br>651 West Ashbridge Street | City, Township, Borough<br>East Bradford Township |
| County<br>Chester                           | Tax Parcel Number<br>51-5-61                      |

**SECTION III**

Was transaction part of an assignment or relocation?  YES  NO

|                                          |                                        |                                      |
|------------------------------------------|----------------------------------------|--------------------------------------|
| 1. Actual Cash Consideration<br>8,557.43 | 2. Other Consideration<br>+ 0.00       | 3. Total Consideration<br>= 8,557.43 |
| 4. County Assessed Value<br>34,450.00    | 5. Common Level Ratio Factor<br>x 2.03 | 6. Computed Value<br>= 69,934.00     |

**SECTION IV**

|                                       |                                                          |                                                    |
|---------------------------------------|----------------------------------------------------------|----------------------------------------------------|
| 1a. Amount of Exemption Claimed<br>\$ | 1b. Percentage of Grantor's Interest in Real Estate<br>% | 1c. Percentage of Grantor's Interest Conveyed<br>% |
|---------------------------------------|----------------------------------------------------------|----------------------------------------------------|

2. Check Appropriate Box Below for Exemption Claimed.

- Will or intestate succession. \_\_\_\_\_ (Name of Decedent) \_\_\_\_\_ (Estate File Number)
- Transfer to a trust. (Attach complete copy of trust agreement and all amendments.)
- Transfer from a trust. (Attach complete copy of trust agreement and all amendments.)
- Transfer between principal and agent/straw party. (Attach complete copy of agency/straw party agreement.)
- Transfers to the commonwealth, the U.S., and instrumentalities by gift, dedication, condemnation or in lieu of condemnation. (If condemnation or in lieu of condemnation, attach copy of resolution.)
- Transfer from mortgagor to a holder of a mortgage in default. (Attach copy of mortgage and note/assignment.)
- Corrective or confirmatory deed. (Attach complete copy of the deed to be corrected or confirmed.)
- Statutory corporate consolidation, merger or division. (Attach copy of articles.)
- Other (Provide a detailed explanation of exemption claimed. If more space is needed attach additional sheets.)

**SECTION V**

|                                                       |                                    |
|-------------------------------------------------------|------------------------------------|
| Name<br>David Unger                                   | Telephone Number<br>(610) 344-4464 |
| Mailing Address<br>313 West Market Street, Suite 3602 | City<br>West Chester               |
|                                                       | State<br>PA                        |
|                                                       | ZIP Code<br>19380                  |

Under penalties of law, I declare that I have examined this statement, including accompanying information, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Correspondent or Responsible Party *David Unger* Date 06/26/2020

FAILURE TO COMPLETE THIS FORM PROPERLY OR ATTACH REQUESTED DOCUMENTATION MAY RESULT IN THE RECORDER'S REFUSAL TO RECORD THE DEED.

