

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – April 19, 2021
6:30 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341

AGENDA

- Approval of March 15, 2021 P&FC Minutes (see attached) Mr. Bevilacqua
- Financing Update and Approval of Parameters Resolution (see attached) Mr. Scully
- Review of Budget Forecast Model (see attached) Mr. Scully
- Review of West Chester Area School District 2021-22 Proposed Final Budget (see attached) Mr. Scully
- Approval of Resolution to Adopt Proposed Budget for the 2021-22 Fiscal Year (see attached) Mr. Scully
- Approval of Revised Policy 707, School District Facility Use, Second Reading (see attached) Mr. Campbell
- Approval of Contract Award for Floor Covering Replacement, Rustin High School (see attached) Mr. Groves
- Approval of Contract Award for Gymnasium Divider Curtain Replacement, Rustin High School (see attached) Mr. Groves
- Approval of Contract Award for Floor Covering Replacement, Peirce Middle School (see attached) Mr. Groves
- Approval of Contract Award for Floor Covering Replacement, Stetson Middle School (see attached) Mr. Groves
- Approval of Contract Award for Generator Replacement, Starkweather Elementary School (see attached) Mr. Groves
- Approval of Contract Award for Replacement Stadium Lighting, East High School (see attached) Mr. Groves

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(Board & Public)

*Committee Protocol for Responding to Comments from the Public*

1. *There will be a public comment period at the end of the meeting on agenda items only (Policy 903).*
2. *A community member will be called upon by the Committee Chair.*
3. *If the comment can be answered quickly, or in order to clarify information, someone will respond.*
4. *If a community member has a more detailed question about a topic, the committee chair may refer the person to the superintendent or appropriate administrator to make an appointment so the question can be answered in more detail.*

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 March 15, 2021 – Property & Finance Committee (via ZOOM)

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

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

Administration: Mr. John Scully, Dr. James Scanlon, Mr. Kevin Campbell, Mr. Justin Matys, Dr. Bob Sokolowski, Mr. Michael Wagman, Mr. Mark Groves, Mr. Wayne Birster

Also Present: Members of the public

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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |
| The committee approved the February 16, 2021 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Mr. Bevilacqua                   |
| <p>Mr. Scully and Mr. Bamber from PFM provided an update on the Elementary School Financing Plan. Mr. Scully highlighted the spending from the District’s 2019 GOB and advised the committee that based on the capital plan and associated cash flow projections, additional borrowing will need to take place before the Summer of 2021. These borrowings would continue the funding needed for the currently approved projects. Mr. Bamber provided an update to the current Bond market and advised the committee that interest rates continue to be close to an all-time low. Based on the spending needs of the District and the timing of such, Mr. Bamber and Mr. Scully suggested that the committee look at 3 possibilities for borrowing amounts:</p> <ul style="list-style-type: none"> <li>• Option 1 \$10.0 million in 2021 and \$25.0 million in 2022</li> <li>• Option 2 \$25.0 million in 2021 and \$10.0 million in 2023</li> <li>• Option 3 \$35.0 million in 2021</li> </ul> <p>Based on the favorable market conditions and the cash flow requirements over the next 24 months, the Administration recommended Option 3 as the best option for the District.</p> <p>The committee recommended approval to allow the District’s Financing Team to Proceed with Preparation of a Parameters Resolution for the 2021 General Obligation Bonds (GOB) with the targeted construction fund deposit not to exceed \$35.0 million to Fund the Elementary School Renovation Plan.</p> | Mr. Scully/<br>Mr. Bamber<br>PFM |
| <p>Mr. Scully reviewed the Budget Forecast Model. The 2020-21 changes to expense projections are decreases to Transportation expenses of \$1,000,000. The 2020-21 revenue adjustments were an increase to Interim Real estate taxes of \$635,281; an increase in Earned income tax of \$200,000; an increase in Transfer tax of \$250,000; a decrease in Investment income of \$150,000; and an increase in Transportation subsidy of \$765,767. The net projection changes for 2020-21 resulted in an increase in fund balance of \$2,701,048 which will be utilized to reduce the 2021-22 budget gap. The changes to the 2021-22 expense projections include reductions in Salaries of \$383,754; a reduction in SS and PSERS Benefits of \$163,479; a reduction in Healthcare Benefits of \$147,743, and a reduction in Transportation expenses of \$35,000. For 2021-22 revenue projections a reduction was made to Investment Earnings in the amount of \$150,000, a reduction was made in Transportation Subsidy in the amount of \$172,506, and a reduction was made in SS and PSERs Subsidy in the amount of \$81,740. The utilization of the 2020-21 savings will reduce the 2021-22 budget gap by \$325,730. Mr. Scully reviewed the Financial Summary – All funds on page 37 of the model which shows a net gap in 2021-22 of \$994,000 assuming a tax increase up to the ACT 1 limit. Mr. Scully discussed the 2021-22 budget timeline</p>                                           | Mr. Scully                       |

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| <p>and advised that a proposed final 2021-22 budget will be presented at the April P&amp;F committee meeting. The Administration will continue to review projections for potential savings to reduce the millage impact for the 2021-22 Budget. This is an informational item and no Board action is required.</p>                                                                                                                                                                                                                                                                                                   |                     |
| <p>Mr. Groves reviewed the bid from Johnson Controls to furnish and install two new chillers at Henderson High School. This project was approved by the Board in December 2020. The pricing for the project was provided through COSTARS Contract #008-145 in the amount of \$339,215.00. The committee recommended approval of the contract award to Johnson Controls for the Henderson High School Chiller Replacement.</p>                                                                                                                                                                                        | <p>Mr. Groves</p>   |
| <p>Mr. Campbell reviewed Revised Board Policy 707, School District Facility Use, First Reading. The policy received minor revisions to reflect current terminology and language that is consistent with other Board policies. Public comment submitted via Google Docs questioned the terminology about non-prescription medication and the intent of the language. After discussions, the policy will be revised and the second reading will include a description of non-prescription medication. The committee recommended approval of Revised Board Policy 707, School District Facility Use, First Reading.</p> | <p>Mr. Campbell</p> |
| <p>Items to be placed on board agenda March 22, 2021:</p> <ul style="list-style-type: none"> <li>• Approval for the Financing Team to Proceed with Preparation of a Parameters Resolution in the Amount of \$35,000,000 to Fund the Elementary School Renovation Plan</li> <li>• Approval of Contract Award for Henderson High School Chiller Replacement</li> <li>• Approval of Revised Board Policy 707, School District Facility Use, First Reading</li> </ul>                                                                                                                                                    |                     |
| <p>Items to discuss at a later date:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                     |
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Next Meeting Date: **April 26, 2021**

**WEST CHESTER AREA SCHOOL DISTRICT,  
Chester and Delaware Counties, Pennsylvania**

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**RESOLUTION**

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**INCURRING NONELECTORAL DEBT TO BE EVIDENCED BY GENERAL OBLIGATION BONDS IN THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF \$40,000,000, TO PLAN, DESIGN, ACQUIRE AND CONSTRUCT ALTERATIONS AND IMPROVEMENTS TO THE GLEN ACRES ELEMENTARY SCHOOL, MARY C. HOWSE ELEMENTARY SCHOOL AND OTHER PUBLIC SCHOOL BUILDINGS AND FACILITIES, AND PAY ISSUANCE COSTS; ACCEPTING A PROPOSAL FOR THE PURCHASE OF BONDS; SETTING FORTH THE PARAMETERS, SUBSTANTIAL FORM OF AND CONDITIONS TO ISSUING THE BONDS; PLEDGING THE FULL FAITH, CREDIT AND TAXING POWER OF THIS SCHOOL DISTRICT TO SECURE THE BONDS; APPOINTING A PAYING AGENT AND SINKING FUND DEPOSITORY; AND AUTHORIZING RELATED DOCUMENTS AND ACTIONS.**

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**WHEREAS**, West Chester Area School District, located in Chester and Delaware Counties, Pennsylvania (the “School District”), is a public school district of the Commonwealth of Pennsylvania (the “Commonwealth”), and a “Local Government Unit” within the meaning of the Local Government Unit Debt Act, 53 Pa.C.S. Chs. 80-82 (the “Debt Act”), governed by its Board of School Directors (the “School Board”); and

**WHEREAS**, The Board has determined to undertake capital projects consisting of planning, designing, acquiring and constructing alterations and improvements to the Glen Acres Elementary School, the Mary C. Howse Elementary School and other public school buildings and facilities (the “Capital Projects”); and

**WHEREAS**, The Board has received bids or realistic cost estimates for the Capital Projects, prepared by a registered architect, professional engineer or other person qualified by appropriate experience; and

**WHEREAS**, The School Board contemplates issuing one or more series of general obligation bonds, in the maximum aggregate principal amount of Forty Million Dollars (\$40,000,000) (the “Bonds” and individually a “Bond”), to undertake the Capital Projects, and to pay the costs of issuing the Bonds, in accordance with the Debt Act; and

**WHEREAS**, The School Board has determined that the Bonds shall be offered in a private sale by negotiation, including a net purchase price of not less than 95.0% nor more than 140% of the aggregate principal amount of the Bonds issued (including underwriting discount and original issue discount or premium), plus any accrued interest (the “Purchase Price”); and

**WHEREAS**, A Proposal for the Purchase of Bonds, dated April 26, 2021 (the “Proposal”), has been received from the School District’s independent municipal advisor PFM Financial Advisors LLC (the “Financial Advisor”), containing financial parameters for, and conditions to, the underwriting and issuance of the Bonds, which are consistent with the maximum yields to maturity and maximum principal payment amounts by fiscal year set forth in **Exhibit A** attached hereto (the “Bond Parameters”), and will be supplemented by one or more Addendums to the Proposal (each an “Addendum”), identifying each underwriter and containing the final terms and conditions of the Bonds, within the Purchase Price and Bond Parameters; and

**WHEREAS**, The School Board desires to accept the Proposal, approve the sale of the Bonds, authorize the issuance of nonelectoral debt, and take appropriate action in connection with the Capital Projects and in accordance with the Debt Act; and

**WHEREAS**, The School Board has determined to appoint Manufacturers and Traders Trust Company (the “Paying Agent”), having corporate trust offices in Harrisburg, Pennsylvania, and Buffalo, New York, as the paying agent and sinking fund depository for the Bonds; and

**NOW, THEREFORE, BE IT RESOLVED**, by the School Board, as follows:

**SECTION 1.** The School Board hereby authorizes and secures the issuance of the Bonds, pursuant to this Resolution and in accordance with the Debt Act, to undertake the Capital Projects. The Financial Advisor is retained as the School District’s independent municipal advisor in connection with the Bonds, and pursuant to the Proposal. Eckert Seamans Cherin & Mellott, LLC, is retained by this School District as its bond counsel in connection with the issuance of the Bonds.

**SECTION 2.** The School Board finds that it is in the best financial interests of this School District to sell the Bonds in a private sale by negotiation and determines that the debt to be incurred pursuant to this Resolution shall be nonelectoral debt.

**SECTION 3.** The facilities constituting the Capital Projects have reasonably expected useful lives of between five (5) years and at least twenty-one (21) years, with the aggregate principal amount of the Bonds equal to the separate cost of each facility being stated to mature prior to the end of each useful life. The Board hereby elects to combine the Capital Projects for

purposes of financing. The first maturity of principal of the Bonds will not be deferred beyond two years from the issue date of the Bonds.

**SECTION 4.** The School Board accepts the Proposal of the Financial Advisor, and the President or Vice President of the School Board is authorized to sign the Proposal on behalf of this School District. This School District's Director of Business Affairs or Superintendent, is hereby authorized to approve the Addendum and in the case of the Capital Projects, to approve the timing and terms of the issuance of the Bonds in consultation with the Financial Advisor. The Addendum so approved shall be executed and delivered by the President or Vice President of the School Board and included as a part of the Proposal accepted by this Resolution.

**SECTION 5.** The Bonds, when issued, will be general obligation bonds of this School District.

**SECTION 6.** The Bonds shall be issuable as one or more series, as fully registered bonds, without coupons, in denominations of \$5,000 principal amount or any integral multiple thereof.

Each of the Bonds shall bear interest from the interest payment date next preceding the date of registration and authentication of such Bond, unless: (a) such Bond is registered and authenticated as of any interest payment date, in which event such bond shall bear interest from such interest payment date; or (b) such Bond is registered and authenticated after a Record Date (hereinafter defined) and before the next succeeding interest payment date, in which event such bond shall bear interest from such next succeeding interest payment date; or (c) such Bond is registered and authenticated on or prior to the Record Date next preceding the first interest payment date, in which event such Bond shall bear interest from the dated date of the Bonds; or (d) as shown by the records of the Paying Agent, interest on such Bond shall be in default, in which event such Bond shall bear interest from the date to which interest was last paid on such bond. Interest on each of the Bonds shall be payable initially on a date selected by this School District, and thereafter, semiannually, until the principal sum thereof is paid or provision for payment thereof duly has been made. Except as to distinguishing series or subseries, numbers, denominations, interest rates and maturity dates, the Bonds and the Paying Agent's certificates of authentication shall be substantially in the forms and shall be of the tenor and purport hereinafter set forth, with insertions and variations (including CUSIP numbers) approved by this School District, the Purchaser and the Paying Agent, as may be appropriate for different series, denominations and maturity dates.

Principal, premium, if any, and interest with respect to the Bonds shall be payable in lawful money of the United States of America.

The principal of and premium, if any, on the Bonds shall be payable to the registered owners thereof or their transferees, upon presentation and surrender of the Bonds at the place or places set forth in the Bonds. Payment of interest on the Bonds shall be made by check mailed to the registered owners thereof whose names and addresses appear at the close of business on the fifteenth (15th) day next preceding each interest payment date (the "Record Date") on the registration books maintained by the Paying Agent on behalf of this School District, irrespective of any transfer or exchange of any Bonds subsequent to the Record Date and prior to such interest payment date, unless this School District shall be in default in payment of interest due on such interest payment date. In the event of any such default, such defaulted interest shall be payable to the persons in whose names the Bonds are registered at the close of business on a special record date for the payment of such defaulted interest established by notice mailed by the Paying Agent on behalf of this School District to the registered owners of the Bonds not less than fifteen (15) days preceding such special record date. Such notice shall be mailed to the persons in whose names the Bonds are registered at the close of business on the fifth (5th) day preceding the date of mailing.

If the date for the payment of the principal of or interest on any Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the Commonwealth are authorized or required by law or executive order to close, then the date for payment of such principal or interest shall be the next succeeding day that is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized or required to close, and payment on such date shall have the same force and effect as if made on the nominal date established for such payment.

**SECTION 7.** This School District and the Paying Agent may deem and treat the persons in whose names the Bonds shall be registered as the absolute owners thereof for all purposes, whether such Bonds shall be overdue or not, and payment of the principal of, premium, if any, and interest on the Bonds shall be made only to or upon the order of the registered owners thereof or their legal representatives, but registration of a transfer of ownership may be made as herein provided. All such payments shall be valid and effectual to satisfy and discharge the liability upon the Bonds, to the extent of the sum or sums so paid, and neither this School District nor the Paying Agent shall be affected by any notice to the contrary.

**SECTION 8.** Registration of the transfer of ownership of Bonds shall be made upon surrender of any of the Bonds to the Paying Agent, accompanied by a written instrument or instruments in form, with instructions, and with guaranty of signature satisfactory to the Paying Agent, duly executed by the registered owner thereof or his attorney-in-fact or legal representative. The Paying Agent shall enter any transfer of ownership of any of the Bonds in the registration books and shall authenticate and deliver, at the earliest practicable time, in the name of the transferee or transferees, a new fully registered bond or bonds of authorized denominations of the same series, maturity and interest rate for the aggregate principal amount that the registered owner



is entitled to receive. Bonds may be exchanged for a like aggregate principal amount of Bonds of other authorized denominations of the same series, maturity and interest rate.

**SECTION 9.** If Bonds shall be subject to optional redemption or mandatory redemption prior to stated maturity, this School District and the Paying Agent shall not be required to register the transfer of or exchange any of the Bonds then considered for redemption during the period beginning at the close of business on the fifteenth (15th) day next preceding any date of selection of such Bonds to be redeemed and ending at the close of business on the day of mailing of the notice of redemption, as hereinafter provided, or to register the transfer of or exchange any portion of any of the Bonds selected for redemption in whole or in part until after the redemption date.

**SECTION 10.** This School District shall cause to be kept, and the Paying Agent shall keep, books for the registration, exchange and transfer of Bonds in the manner provided herein and therein so long as Bonds shall remain outstanding. Such registrations, exchanges and transfers shall be made without charge to bondholders, except for actual costs, including postage, insurance and any taxes or other governmental charges required to be paid with respect to the same.

**SECTION 11.** The Bonds shall bear interest, each with yield(s) to maturity, and principal maturing or payable upon mandatory sinking fund redemptions in the maximum annual amounts in each fiscal year not exceeding the Bond Parameters set forth in **Exhibit A** attached hereto.

**SECTION 12.** The Bonds may be subject to optional redemption by this School District prior to maturity, on such date or dates and under such terms as may be determined in the manner described in Section 4 hereof. The Bonds may be subject to mandatory redemption prior to maturity, to be set forth in each Addendum, not exceeding the principal payment amounts by fiscal year set forth in **Exhibit A** attached hereto.

**SECTION 13.** This School District appoints the Paying Agent as the paying agent with respect to the Bonds and directs that the principal of, premium, if any, and interest on the Bonds shall be payable at a designated corporate trust office of the Paying Agent, in lawful money of the United States of America.

Any corporation or association into which the Paying Agent, or any appointed successor to it, may be merged or converted or with which it, or any appointed successor to it, may be consolidated, or any corporation or association resulting from any merger, conversion or consolidation to which the Paying Agent shall be a party, or any corporation or association to which the Paying Agent, or any appointed successor to it, sells or otherwise transfers all or substantially all of its corporate trust business, including its functions under this Resolution, shall be the successor paying agent hereunder, without the execution or filing of any paper or any further

act on the part of the School District, and thereafter references herein to the "Paying Agent" shall refer to such resulting corporation or association, or to such transferee, as the case may be.

If the Paying Agent at any time shall resign or shall be removed by this School District, the Board of School Directors shall appoint a successor paying agent that is duly qualified in accordance with the Act to serve as paying agent for the Bonds and sinking fund depository with respect to the Sinking Fund created herein, and the principal of, redemption premium, if any, and interest on the Bonds shall be payable, when due, at a designated office of the successor paying agent located in the Commonwealth and at such additional payment offices as the successor paying agent shall designate. Upon acceptance of such appointment and the transfer by the Paying Agent to the successor paying agent of the appropriate documents, records, and funds, references herein to the "Paying Agent" shall thereafter refer to such successor paying agent.

**SECTION 14.** The form of the Bonds, including the form of Assignment and the form of the Paying Agent's Certificate, shall be substantially as set forth in **Exhibit B**, which is attached hereto, with appropriate insertions, omissions and variations.

**SECTION 15.** The Bonds shall be executed in the name of and on behalf of this School District by the manual or facsimile signature of the President or Vice President of the School Board, and the official seal or a facsimile of the official seal of this School District shall be affixed thereto and the manual or facsimile signature of the Secretary or Assistant Secretary of the School Board shall be affixed thereto in attestation thereof; and said officers are authorized to execute and to attest the Bonds.

**SECTION 16.** No Bond shall be entitled to any benefit under this Resolution nor shall it be valid, obligatory or enforceable for any purpose until such bond shall have been registered and authenticated by the Certificate of Authentication endorsed thereon duly signed by the Paying Agent; and the Paying Agent is authorized to register and authenticate the Bonds in accordance with the provisions hereof.

**SECTION 17.** This School District covenants to and with registered owners, from time to time, of the Bonds that shall be outstanding, from time to time, pursuant to this Resolution, that this School District shall: (i) include the amount of the debt service on the Bonds, for each fiscal year of this School District in which the sums are payable, in its budget for that year, (ii) appropriate those amounts from its general revenues for the payment of the debt service, and (iii) duly and punctually pay or cause to be paid from the Sinking Fund (hereinafter identified) or any other of its revenues or funds the principal of and interest on each of the Bonds at the dates and places and in the manner stated therein, according to the true intent and meaning thereof; and, for such budgeting, appropriation and payment, this School District shall and does pledge, irrevocably, its full faith, credit and taxing power. As provided in the Debt Act, the foregoing covenant of this School District shall be specifically enforceable.

**SECTION 18.** There is created, pursuant to the requirements of the Debt Act, one or more sinking funds for the Bonds (collectively, the “Sinking Fund”) including, if applicable, multiple series or subseries, or a mandatory sinking fund. The Sinking Fund shall be administered in accordance with applicable provisions of the Debt Act.

**SECTION 19.** This School District appoints the Paying Agent as the sinking fund depository with respect to the Sinking Fund.

**SECTION 20.** This School District covenants to make payments out of the Sinking Fund, or out of any other of its revenues or funds, at such times and in such annual amounts, as shall be sufficient for prompt and full payment of all obligations of the Bonds when due.

**SECTION 21.** The School Board hereby authorizes the preparation of a Preliminary Official Statement for use in the marketing of the Bonds and authorizes the Superintendent or Director of Business Affairs of the School District to approve the form of such Preliminary Official Statement and the form of a final Official Statement with respect to each series of the Bonds of the School District, with such insertions and amendments as shall be necessary or appropriate to reflect the final terms and provisions of the Bonds, the accepted Proposal and this Resolution. The School Board authorizes the President or Vice President of the School Board to affix his or her signature to the final Official Statement approved as described above, and such execution of the final Official Statement shall constitute conclusive evidence of the approval thereof by the School Board.

**SECTION 22.** The President or Vice President and the Secretary or Assistant Secretary, respectively, of the School Board are authorized and directed, as required, necessary and/or appropriate: (a) to prepare, to certify and to file with the Department the debt statement required by the Debt Act; (b) to prepare and to file with the Department any statements required by the Debt Act that are necessary to qualify all or any portion of the debt of this School District that is subject to exclusion as self-liquidating or subsidized debt for exclusion from the appropriate debt limit of this School District as self-liquidating or subsidized debt; (c) to prepare and to file the application with the Department, together with a complete and accurate transcript of the proceedings for the required approval relating to the debt, of which debt the Bonds, upon issue, will be evidence, as required by the Debt Act; (d) to pay or to cause to be paid to the Department all proper filing fees required in connection with the foregoing; and (e) to take other required, necessary and/or appropriate action.

The School Board authorizes and directs that a Borrowing Base Certificate be prepared for filing with the Department as required by the Debt Act. The President or Vice President and the Secretary or Assistant Secretary, respectively, of the School Board are hereby authorized to prepare and to execute, or to authorize the preparation and execution of such Borrowing Base Certificate.

**SECTION 23.** If applicable, as determined from an Addendum, the School Board authorizes the purchase of municipal bond guaranty insurance with respect to any Bonds. The officers and agents of this School District are authorized to take all required, necessary and/or appropriate action with respect to such insurance, as contemplated in an Addendum, including the payment of the premium of such insurance.

**SECTION 24.** The President or Vice President and the Secretary or Assistant Secretary, respectively, of the School Board are authorized and directed to contract with the Paying Agent for its services as paying agent for the Bonds and as sinking fund depository in connection with a Sinking Fund established for the Bonds.

**SECTION 25.** It is declared that the debt to be incurred hereby, together with any other indebtedness of this School District, is not in excess of any limitation imposed by the Debt Act upon the incurring of debt by this School District.

**SECTION 26.** The officers and agents of this School District are authorized to deliver the Bonds and to authorize payment of all costs and expenses associated with the issuance of the Bonds as provided for in the Proposal, but only after the Department has certified its approval pursuant to the provisions of the Debt Act or at such time when the filing authorized to be submitted to the Department pursuant to the Debt Act shall be deemed to have been approved pursuant to applicable provisions of the Debt Act.

**SECTION 27.** This School District covenants to and with purchasers of the Bonds (or any portion thereof intended to be exempt from federal taxation) that it will make no use of the proceeds of such Bonds, or of any other obligations deemed to be part of the same “issue” as any portion of such Bonds under applicable federal tax regulations, that will cause such Bonds to be or become “arbitrage bonds” within the meaning of Section 103(b)(2) and Section 148 of the Internal Revenue Code of 1986, as amended (the “Code”), and the regulations implementing said Sections that duly have been published in the Federal Register or any other regulations implementing said Sections, and this School District further covenants to comply with all other requirements of the Code if and to the extent applicable to maintain continuously the Federal income tax exemption of interest on such Bonds.

This School District further covenants to and with purchasers of the Bonds that it will make no use of the proceeds of the Bonds, of the proceeds of any other obligations deemed to be part of the same “issue” as the Bonds under applicable federal tax regulations, or of any property or facilities financed with the proceeds of the Bonds or of any such other obligations deemed to be part of the same “issue” as the Bonds, that will cause the Bonds to be or become “private activity bonds” within the meaning of Section 141 of the Code and the regulations implementing said Sections that duly have been published in the Federal Register, and this School District further

covenants to comply with all other requirements of the Code if and to the extent applicable to maintain continuously the Federal income tax exemption of interest on the Bonds.

If applicable, the President or Vice President of the School Board is authorized to represent in a certificate delivered when the Bonds are issued, that this School District does not then reasonably expect to issue tax-exempt obligations that, together with all tax-exempt obligations reasonably expected to be issued by all entities that issue bonds on behalf of this School District and all “subordinate entities” (within the meaning of Section 265(b)(3)(E) of the Code) of this School District, in the aggregate, will exceed Ten Million Dollars (\$10,000,000) (excluding obligations issued to refund (other than to advance refund) any obligation to the extent that the amount of the refunding obligation does not exceed the outstanding amount of the refunded obligation) in the calendar year of issuance and, accordingly, thereby designate Bonds (to the extent they are not “deemed designated” under Section 265(b)(3)(D)(ii) of the Code), on behalf of this School District, as “qualified tax-exempt obligations,” as defined in Section 265(b)(3)(B) of the Code, for the purposes and effect contemplated by Section 265 of the Code.

**SECTION 28.** The Secretary of the Board of this School District is hereby authorized and directed to execute and to submit to the Pennsylvania Department of Education, promptly following settlement for the Bonds, the appropriate application and other documents and information necessary to obtain state reimbursement with respect to the debt service on the Bonds (including the filing of the appropriate PLANCON Parts, as applicable).

**SECTION 29.** This School District shall enter into, and hereby authorizes and directs the President or Vice President of the School Board to execute, a Continuing Disclosure Certificate (the “Certificate”) on behalf of this School District on or before the date of issuance and delivery of the Bonds. Such Certificate shall be executed and delivered to satisfy the terms and conditions of the accepted Proposal for sale of the Bonds and Securities and Exchange Commission Rule 15c2-12, and shall be substantially in the form presented to this meeting, which is hereby approved, together with any changes therein made and approved by the executing officer of the School Board, whose execution and delivery thereof shall constitute conclusive evidence of such approval. A copy of the Certificate shall be filed with the Secretary of the School Board and shall be and hereby is made part of this Resolution.

This School District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Certificate. Notwithstanding any other provision of this Resolution, failure of this School District to comply with the Certificate shall not be considered an event of default with respect to the Bonds; however, any registered owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause this School District to comply with its obligations under this Section and such Certificate.

**SECTION 30.** The Bonds shall be made available for purchase under a book-entry only system available through The Depository Trust Company, a New York corporation (“DTC”). If applicable, at or prior to settlement for the Bonds, this School District and the Paying Agent shall execute or signify their approval of a Representation Letter in substantially the form on file with DTC (the “Representation Letter”). The appropriate officers of this School District and the Paying Agent shall take such action as may be necessary from time to time to comply with the terms and provisions of the Representation Letter, and any successor paying agent for the Bonds, in its written acceptance of its duties under this Resolution, shall agree to take any actions necessary from time to time to comply with the requirements of the Representation Letter.

**SECTION 31.** Notwithstanding the foregoing provisions of this Resolution, the Bonds shall initially be issued in the form of one fully-registered bond for the aggregate principal amount of the Bonds of each maturity, and the following provisions shall apply with respect to the registration, transfer and payment of the Bonds:

(a) Except as provided in subparagraph (g) below, all of the Bonds shall be registered in the name of Cede & Co., as nominee of DTC; provided that if DTC shall request that the Bonds be registered in the name of a different nominee, the Paying Agent shall exchange all or any portion of the Bonds for an equal aggregate principal amount of Bonds of the same series, interest rate and maturity registered in the name of such nominee or nominees of DTC.

(b) No person other than DTC or its nominee shall be entitled to receive from this School District or the Paying Agent either a Bond or any other evidence of ownership of the Bonds, or any right to receive any payment in respect thereof, unless DTC or its nominee shall transfer record ownership of all or any portion of the Bonds on the registration books (the “Register”) maintained by the Paying Agent in connection with discontinuing the book-entry system as provided in subparagraph (g) below or otherwise.

(c) So long as any Bonds are registered in the name of DTC or any nominee thereof, all payments of the principal or redemption price of or interest on such Bonds shall be made to DTC or its nominee in accordance with the Representation Letter on the dates provided for such payments under this Resolution. Each such payment to DTC or its nominee shall be valid and effective to fully discharge all liability of this School District or the Paying Agent with respect to the principal or redemption price of or interest on the Bonds to the extent of the sum or sums so paid. In the event of the redemption of less than all of the Bonds outstanding of any maturity, the Paying Agent shall not require surrender by DTC or its nominee of the Bonds so redeemed, but DTC (or its nominee) may retain such Bonds and make an appropriate notation on the Bond certificate as to the amount of such partial redemption; provided that DTC shall deliver to the Paying Agent, upon request, a written confirmation of such partial redemption and thereafter the records maintained by the Paying Agent shall be conclusive as to the amount of the Bonds of such maturity which have been redeemed.

(d) This School District and the Paying Agent may treat DTC (or its nominee) as the sole and exclusive owner of the Bonds registered in its name for the purposes of payment of the principal or redemption price of or interest on the Bonds, selecting the Bonds or portions thereof to be redeemed, giving any notice permitted or required to be given to holders of Bonds under this Resolution, registering the transfer of Bonds, obtaining any consent or other action to be taken by holders of Bonds and for all other purposes whatsoever; and neither this School District nor the Paying Agent shall be affected by any notice to the contrary. Neither this School District nor the Paying Agent shall have any responsibility or obligation to any participant in DTC, any person claiming a beneficial ownership interest in the Bonds under or through DTC or any such participant, or any other person which is not shown on the Register as being a registered owner of Bonds, with respect to (1) the Bonds, (2) the accuracy of any records maintained by DTC or any such participant, (3) the payment by DTC or any such participant of any amount in respect of the principal or redemption price of or interest on the Bonds, (4) any notice which is permitted or required to be given to holders of the Bonds under this Resolution, (5) the selection by DTC or any such participant of any person to receive payment in the event of a partial redemption of the Bonds, and (6) any consent given or other action taken by DTC as holder of the Bonds.

(e) So long as the Bonds or any portion thereof are registered in the name of DTC or any nominee thereof, all notices required or permitted to be given to the holders of such Bonds under this Resolution shall be given to DTC as provided in the Representation Letter.

(f) In connection with any notice or other communication to be provided to holders of Bonds pursuant to this Resolution by this School District or the Paying Agent with respect to any consent or other action to be taken by holders of Bonds, DTC shall consider the date of receipt of notice requesting such consent or other action as the record date for such consent or other action, provided that this School District or the Paying Agent may establish a special record date for such consent or other action. This School District or the Paying Agent shall give DTC notice of such special record date not less than 15 calendar days in advance of such special record date to the extent possible.

(g) The book-entry only system for registration of the ownership of the Bonds may be discontinued at any time if either (1) after notice to this School District and the Paying Agent, DTC determines to resign as securities depository for the Bonds, or (2) after notice to DTC and the Paying Agent, this School District determines that continuation of the system of book-entry transfers through DTC (or through a successor securities depository) is not in the best interests of this School District. In either of such events (unless in the case described in clause (2) above, this School District appoints a successor securities depository), the Bonds shall be delivered in registered certificate form to such persons, and in such maturities and principal amounts, as may be designated by DTC, but without any liability on the part of this School District or the Paying Agent for the accuracy of such designation. Whenever DTC requests this School District and the

Paying Agent to do so, this School District and the Paying Agent shall cooperate with DTC in taking appropriate action after reasonable notice to arrange for another securities depository to maintain custody of certificates evidencing the Bonds.

**SECTION 32.** The President and Vice President and the Secretary or Assistant Secretary, respectively, of the Board are authorized and directed to perform such acts as may be necessary to facilitate the marketing and settlement of the Bonds and to undertake the funding of the Capital Projects.

**SECTION 33.** Any reference in this Resolution to an officer or member of the School Board shall be deemed to refer to his or her duly qualified successor in office, or other authorized representative, if applicable.

**SECTION 34.** In the event any provision, section, sentence, clause or part of this Resolution shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Resolution, it being the intent of this School District that such remainder shall be and shall remain in full force and effect.

**SECTION 35.** All resolutions or parts of resolutions, insofar as the same shall be inconsistent herewith, shall be and the same expressly are repealed.

**SECTION 36.** This Resolution shall be effective in accordance with the Debt Act.



**DULY ADOPTED**, by the School Board, in lawful session duly assembled, this 26<sup>th</sup> day of April, 2021.

WEST CHESTER AREA SCHOOL DISTRICT,  
Chester and Delaware Counties, Pennsylvania

By: \_\_\_\_\_  
(Vice) President of the Board of  
School Directors

ATTEST:

\_\_\_\_\_  
(Assistant) Secretary of the Board of  
School Directors

(SEAL)

**EXHIBIT A**

**WEST CHESTER AREA SCHOOL DISTRICT**  
**Chester and Delaware Counties, Pennsylvania**  
\$40,000,000 Maximum Aggregate Principal Amount  
General Obligation Bonds  
Maximum Bonds Parameters

**(SEE ATTACHED PAGE)**

| <u>Date</u>   | <u>Max<br/>Principal</u> | <u>Max<br/>Rate</u> | <u>Interest</u>      | <u>Semi-Annual<br/>Debt Service</u> | <u>Fiscal Year<br/>Debt Service</u> |
|---------------|--------------------------|---------------------|----------------------|-------------------------------------|-------------------------------------|
| 11/1/2021     |                          |                     | 1,100,000.00         | 1,100,000.00                        |                                     |
| 5/1/2022      | 100,000                  | 5.500               | 1,100,000.00         | 1,200,000.00                        | 2,300,000.00                        |
| 11/1/2022     |                          |                     | 1,097,250.00         | 1,097,250.00                        |                                     |
| 5/1/2023      | 100,000                  | 5.500               | 1,097,250.00         | 1,197,250.00                        | 2,294,500.00                        |
| 11/1/2023     |                          |                     | 1,094,500.00         | 1,094,500.00                        |                                     |
| 5/1/2024      | 100,000                  | 5.500               | 1,094,500.00         | 1,194,500.00                        | 2,289,000.00                        |
| 11/1/2024     |                          |                     | 1,091,750.00         | 1,091,750.00                        |                                     |
| 5/1/2025      | 100,000                  | 5.500               | 1,091,750.00         | 1,191,750.00                        | 2,283,500.00                        |
| 11/1/2025     |                          |                     | 1,089,000.00         | 1,089,000.00                        |                                     |
| 5/1/2026      | 100,000                  | 5.500               | 1,089,000.00         | 1,189,000.00                        | 2,278,000.00                        |
| 11/1/2026     |                          |                     | 1,086,250.00         | 1,086,250.00                        |                                     |
| 5/1/2027      | 100,000                  | 5.500               | 1,086,250.00         | 1,186,250.00                        | 2,272,500.00                        |
| 11/1/2027     |                          |                     | 1,083,500.00         | 1,083,500.00                        |                                     |
| 5/1/2028      | 100,000                  | 5.500               | 1,083,500.00         | 1,183,500.00                        | 2,267,000.00                        |
| 11/1/2028     |                          |                     | 1,080,750.00         | 1,080,750.00                        |                                     |
| 5/1/2029      | 100,000                  | 5.500               | 1,080,750.00         | 1,180,750.00                        | 2,261,500.00                        |
| 11/1/2029     |                          |                     | 1,078,000.00         | 1,078,000.00                        |                                     |
| 5/1/2030      | 100,000                  | 5.500               | 1,078,000.00         | 1,178,000.00                        | 2,256,000.00                        |
| 11/1/2030     |                          |                     | 1,075,250.00         | 1,075,250.00                        |                                     |
| 5/1/2031      | 3,065,000                | 5.500               | 1,075,250.00         | 4,140,250.00                        | 5,215,500.00                        |
| 11/1/2031     |                          |                     | 990,962.50           | 990,962.50                          |                                     |
| 5/1/2032      | 3,150,000                | 5.500               | 990,962.50           | 4,140,962.50                        | 5,131,925.00                        |
| 11/1/2032     |                          |                     | 904,337.50           | 904,337.50                          |                                     |
| 5/1/2033      | 3,235,000                | 5.500               | 904,337.50           | 4,139,337.50                        | 5,043,675.00                        |
| 11/1/2033     |                          |                     | 815,375.00           | 815,375.00                          |                                     |
| 5/1/2034      | 3,325,000                | 5.500               | 815,375.00           | 4,140,375.00                        | 4,955,750.00                        |
| 11/1/2034     |                          |                     | 723,937.50           | 723,937.50                          |                                     |
| 5/1/2035      | 3,415,000                | 5.500               | 723,937.50           | 4,138,937.50                        | 4,862,875.00                        |
| 11/1/2035     |                          |                     | 630,025.00           | 630,025.00                          |                                     |
| 5/1/2036      | 3,505,000                | 5.500               | 630,025.00           | 4,135,025.00                        | 4,765,050.00                        |
| 11/1/2036     |                          |                     | 533,637.50           | 533,637.50                          |                                     |
| 5/1/2037      | 3,680,000                | 5.500               | 533,637.50           | 4,213,637.50                        | 4,747,275.00                        |
| 11/1/2037     |                          |                     | 432,437.50           | 432,437.50                          |                                     |
| 5/1/2038      | 3,775,000                | 5.500               | 432,437.50           | 4,207,437.50                        | 4,639,875.00                        |
| 11/1/2038     |                          |                     | 328,625.00           | 328,625.00                          |                                     |
| 5/1/2039      | 3,880,000                | 5.500               | 328,625.00           | 4,208,625.00                        | 4,537,250.00                        |
| 11/1/2039     |                          |                     | 221,925.00           | 221,925.00                          |                                     |
| 5/1/2040      | 3,980,000                | 5.500               | 221,925.00           | 4,201,925.00                        | 4,423,850.00                        |
| 11/1/2040     |                          |                     | 112,475.00           | 112,475.00                          |                                     |
| 5/1/2041      | 4,090,000                | 5.500               | 112,475.00           | 4,202,475.00                        | 4,314,950.00                        |
| <b>TOTALS</b> | <b>40,000,000</b>        |                     | <b>33,139,975.00</b> | <b>73,139,975.00</b>                | <b>73,139,975.00</b>                |

**EXHIBIT B**  
**(FORM OF BOND)**

[The following Legend is to be printed on any Bonds registered in the name of The Depository Trust Company or Cede & Co., its nominee: **“Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation (“DTC”), to the Issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL in as much as the registered owner hereof, Cede & Co., has an interest herein.”**]

Number \$

UNITED STATES OF AMERICA  
COMMONWEALTH OF PENNSYLVANIA  
COUNTIES OF CHESTER AND DELAWARE  
WEST CHESTER AREA SCHOOL DISTRICT  
GENERAL OBLIGATION BOND, SERIES \_\_ OF 20\_\_

| <u>INTEREST</u><br><u>RATE</u> | <u>MATURITY</u><br><u>DATE</u> | <u>DATE</u><br><u>OF SERIES</u> | <u>CUSIP</u> |
|--------------------------------|--------------------------------|---------------------------------|--------------|
| %                              |                                |                                 |              |

REGISTERED OWNER: CEDE & CO.

PRINCIPAL SUM: \_\_\_\_\_ DOLLARS (\$\_\_\_\_\_)

WEST CHESTER AREA SCHOOL DISTRICT, located in Chester and Delaware Counties, Pennsylvania (the “Issuer”), a school district existing under laws of the Commonwealth of Pennsylvania (the “Commonwealth”), for value received, promises to pay to the order of the registered owner named hereon, or registered assigns, on the maturity date stated hereon, upon presentation and surrender hereof, the principal sum stated hereon, unless this General Obligation Bond, Series \_\_ of 20\_\_ (the “Bond”), shall be redeemable and duly shall have been called for earlier redemption and payment of the redemption price shall have been made or provided for, and to pay initially on \_\_\_\_\_, \_\_\_\_\_, and thereafter semiannually on \_\_\_\_\_ and \_\_\_\_\_

of each year, to the registered owner hereof, interest on said principal sum, at the rate per annum stated hereon, until said principal sum has been paid or provision for payment thereof duly has been made. Interest on this Bond shall be payable from the interest payment date next preceding the date of registration and authentication of this Bond, unless: (a) this Bond is registered and authenticated as of any interest payment date, in which event this Bond shall bear interest from such interest payment date; or (b) this Bond is registered and authenticated after a Record Date (hereinafter defined) and before the next succeeding interest payment date, in which event this Bond shall bear interest from such next succeeding interest payment date; or (c) this Bond is registered and authenticated on or prior to the Record Date next preceding \_\_\_\_\_, \_\_\_\_\_, in which event this Bond shall bear interest from the Date of Series set forth above; or (d) as shown by the records of the Paying Agent (hereinafter defined), interest on this Bond shall be in default, in which event this Bond shall bear interest from the date to which interest was last paid on this Bond. The interest on this Bond is payable by check drawn on Manufacturers and Traders Trust Company (the "Paying Agent"), or its successor. The principal of and premium, if any, on this Bond, when due, are payable upon surrender hereof at the designated corporate trust office of the Paying Agent. Payment of the interest hereon shall be made to the registered owner hereof whose name and address shall appear, at the close of business on the fifteenth (15th) day next preceding each interest payment date (the "Record Date"), on the registration books maintained by the Paying Agent, irrespective of any transfer or exchange of this Bond subsequent to such Record Date and prior to such interest payment date, unless the Issuer shall be in default in payment of interest due on such interest payment date. In the event of any such default, such defaulted interest shall be payable to the person in whose name this Bond is registered at the close of business on a special record date for the payment of such defaulted interest established by notice mailed by the Paying Agent to the registered owner of this Bond not less than fifteen (15) days preceding such special record date. Such notice shall be mailed to the person in whose name this Bond is registered at the close of business on the fifth (5th) day preceding the date of mailing. Principal, premium, if any, and interest with respect to this Bond are payable in lawful money of the United States of America.

This Bond is one of a series of bonds of the Issuer, known generally as "General Obligation Bonds, Series \_\_\_ of 20 \_\_\_" (the "Bonds"), all of like date and tenor, except as to numbers, denominations, dates of maturity, rates of interest, and provisions for redemption, in the aggregate principal amount of \_\_\_\_\_ Dollars (\$\_\_\_\_\_).

The Bonds have been authorized for issuance in accordance with provisions of the Local Government Unit Debt Act, 53 Pa.C.S. Chs. 80-82 (the "Debt Act"), of the Commonwealth, and by virtue of a duly adopted resolution (the "Resolution") of the Issuer. The Debt Act, as such shall have been in effect when the Bonds were authorized, and the Resolution shall constitute a contract between the Issuer and registered owners, from time to time, of the Bonds.

The Issuer has covenanted, in the Resolution, to and with registered owners, from time to time, of the Bonds that shall be outstanding, from time to time, pursuant to the Resolution, that the Issuer shall: (i) include the amount of the debt service for the Bonds, for each fiscal year of the Issuer in which such sums are payable, in its budget for that year, (ii) appropriate such amounts from its general revenues for the payment of such debt service, and (iii) duly and punctually pay or cause to be paid, from the sinking fund established under the Resolution or any other of its revenues or funds, the principal of and interest on each of the Bonds at the dates and place and in the manner stated therein, according to the true intent and meaning thereof; and, for such budgeting, appropriation and payment, the Issuer has pledged and does pledge, irrevocably, its full faith, credit and taxing power.

This Bond shall not be entitled to any benefit under the Resolution, nor shall it be valid, obligatory or enforceable for any purpose, until this Bond shall have been authenticated by the Paying Agent.

The Bonds are issuable only in the form of registered bonds, without coupons, in the denominations of \$5,000 principal amount or any integral multiple thereof. Bonds may be exchanged for a like aggregate principal amount of Bonds of other authorized denominations of the same maturity and interest rate upon surrender of such Bonds to the Paying Agent, with written instructions satisfactory to the Paying Agent.

The Issuer and the Paying Agent may deem and treat the registered owner hereof as the absolute owner hereof (whether or not this Bond shall be overdue) for the purpose of receiving payment of or on account of principal hereof, premium, if any, and interest due hereon and for all other purposes, and the Issuer and the Paying Agent shall not be affected by any notice to the contrary.

This Bond may be transferred by the registered owner hereof upon surrender of this Bond to the Paying Agent, accompanied by a written instrument or instruments in form, with instructions, and with guaranty of signature satisfactory to the Paying Agent, duly executed by the registered owner of this Bond or his attorney-in-fact or legal representative. The Paying Agent shall enter any transfer of ownership of this Bond in the registration books and shall authenticate and deliver at the earliest practicable time in the name of the transferee or transferees a new fully registered bond or bonds of authorized denominations of the same series, maturity and interest rate for the aggregate principal amount which the registered owner is entitled to receive.

The Issuer and the Paying Agent shall not be required to issue or to register the transfer of or exchange any Bonds then considered for redemption during a period beginning at the close of business on the fifteenth (15th) day next preceding any date of selection of Bonds to be redeemed and ending at the close of business on the day of mailing of the applicable notice of

redemption, as hereinafter provided, or to register the transfer of or exchange any portion of any bond selected for redemption until after the redemption date.

The Bonds stated to mature on or after \_\_\_\_\_, \_\_\_\_\_, are subject to redemption prior to maturity, at the option of the Issuer, as a whole, on \_\_\_\_\_, \_\_\_\_\_, or on any date thereafter, upon payment of the principal amount thereof, together with accrued interest to the date fixed for redemption.

The Bonds stated to mature on or after \_\_\_\_\_, \_\_\_\_\_, are subject to redemption prior to maturity, at the option of the Issuer, from time to time, in part, in any order of maturity selected by the Issuer, on \_\_\_\_\_, \_\_\_\_\_, or on any date thereafter. If less than all Bonds of any particular maturity are to be redeemed, the Bonds of such maturity to be redeemed shall be drawn by lot by the Paying Agent. Any such redemption shall be upon payment of the principal amount to be redeemed, together with accrued interest thereon to the date fixed for redemption.

The Bonds stated to mature on \_\_\_\_\_, \_\_\_\_\_, are subject to mandatory redemption prior to maturity, in the amounts and on \_\_\_\_\_ of the year(s) set forth in the following schedule as drawn by lot by the Paying Agent in behalf of the Issuer:

| <u>Year</u> | <u>Amount</u> |
|-------------|---------------|
|             | \$            |
|             | \$ .          |

Any such redemption shall be upon application of money available for the purpose in the Mandatory Sinking Fund established under the Resolution and shall be upon payment of the principal amount to be redeemed, together with accrued interest thereon to the date fixed for redemption. In lieu of such mandatory redemption, the Paying Agent, as sinking fund depository, in behalf of the Issuer, may purchase, from money available for the purpose in the Sinking Fund established under the Resolution, at a price not to exceed the principal amount plus accrued interest, or the Issuer may tender to the Paying Agent, all or part of the Bonds subject to being drawn for redemption in any such year.

In the case of any partial redemption of Bonds of any maturity that is subject to mandatory sinking fund redemption, the Issuer shall be entitled to designate whether the amount to be redeemed shall be credited against the principal amount of such Bonds due at maturity or credited against the principal amount of such Bonds scheduled to be called for mandatory sinking fund redemption on any particular date or dates, in each case in an integral multiple of \$5,000 principal amount.

If this Bond is of a denomination larger than \$5,000, a portion of this Bond may be redeemed. For the purposes of redemption, this Bond shall be treated as representing the number of Bonds that is equal to the principal amount hereof divided by \$5,000, each \$5,000 portion of this Bond being subject to redemption. In the case of partial redemption of this Bond, payment of the redemption price shall be made only upon surrender of this Bond in exchange for Bonds of authorized denominations of the same maturity and interest rate and in aggregate principal amount equal to the unredeemed portion of the principal amount hereof; Provided, however, that should this Bond be registered in the name of The Depository Trust Company (“DTC”) or Cede & Co., as nominee for DTC, or any other nominee of DTC, or any other successor securities depository or its nominee, this Bond need not be surrendered for payment and exchange in the event of a partial redemption hereof and the records of the Paying Agent shall be conclusive as to the amount of this Bond which shall have been redeemed.

Notice of redemption shall be deposited in first class mail not less than 30 days prior to the date fixed for redemption and shall be addressed to the registered owners of the Bonds to be redeemed at their addresses shown on the registration books kept by the Paying Agent as of the day such Bonds are selected for redemption. Failure to mail any notice of redemption or any defect therein or in the mailing thereof shall not affect the validity of any proceeding for redemption of other Bonds so called for redemption as to which proper notice has been given.

On the date designated for redemption, notice having been provided as aforesaid, and money for payment of the principal, premium, if any, and accrued interest being held by the Paying Agent, interest on the Bonds or portions thereof so called for redemption shall cease to accrue and such Bonds or portions thereof so called for redemption shall cease to be entitled to any benefit or security under the Resolution, and registered owners of such Bonds or portions thereof so called for redemption shall have no rights with respect thereto, except to receive payment of the principal to be redeemed and accrued interest thereon to the date fixed for redemption, together with the redemption premium, if any.

The Issuer, in the Resolution, has established a sinking fund with the Paying Agent, as the sinking fund depository, into which funds for the payment of the principal of and the interest on the Bonds shall be deposited not later than the date fixed for the disbursement thereof. The Issuer has covenanted, in the Resolution, to make payments from such sinking fund or from any other of its revenues or funds, at such times and in such annual amounts as shall be sufficient for prompt and full payment of all obligations of this Bond.

It hereby is certified that: (i) all acts, conditions and things required to be done, to happen or to be performed as conditions precedent to and in issuance of this Bond or in creation of the debt of which this Bond is evidence have been done, have happened or have been performed in due and regular form and manner, as required by law; and (ii) the debt represented by this Bond,



together with any other indebtedness of the Issuer, is not in excess of any limitation imposed by the Debt Act upon the incurring of debt by the Issuer.

IN WITNESS WHEREOF, the Issuer has caused this Bond to be executed in its name by the manual or facsimile signature of the President of the Board of School Directors, and its official seal or facsimile thereof to be affixed hereto and the manual or facsimile signature of the Secretary of the Board of School Directors to be affixed hereto in attestation thereof, all as of the Date of Series.

WEST CHESTER AREA SCHOOL DISTRICT,  
Chester and Delaware Counties, Pennsylvania

By: \_\_\_\_\_  
President of the Board of School Directors

ATTEST:

\_\_\_\_\_  
Secretary of the Board of School Directors

(SEAL)

\_\_\_\_\_

(FORM OF PAYING AGENT'S CERTIFICATE)

CERTIFICATE OF AUTHENTICATION AND CERTIFICATE AS TO OPINION

It is certified that:

- (i) This Bond is one of the Bonds described in the within-mentioned Resolution; and
- (ii) An original Opinion issued by Eckert Seamans Cherin & Mellott, LLC, dated and delivered on the date of the original delivery of, and payment for, such Bonds is on file at our designated corporate trust office, where the same may be inspected.

MANUFACTURERS AND TRADERS TRUST  
COMPANY, as Paying Agent

By: \_\_\_\_\_  
Authorized Representative

Date of Registration and Authentication:

\_\_\_\_\_

(FORM OF ASSIGNMENT)

ASSIGNMENT

FOR VALUE RECEIVED, \_\_\_\_\_, the undersigned, hereby sells, assigns and transfers unto

\_\_\_\_\_ (the "Transferee")  
Name

\_\_\_\_\_  
Address

Social Security or Federal Employer Identification No. \_\_\_\_\_ the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, as attorney, to transfer the within Bond on the books kept for registration thereof with full power of substitution in the premises.

\_\_\_\_\_  
\_\_\_\_\_

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

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by an institution that is a participant in a signature guarantee program recognized by the Securities Transfer Association.

NOTICE: No transfer will be made in the name of the Transferee unless the signature(s) to this assignment correspond(s) with the name(s) appearing upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever and the Social Security or Federal Employer Identification Number of the Transferee is supplied. If the Transferee is a trust, the names and Social Security or Federal Employer Identification Numbers of the settlor and beneficiaries of the trust, the Federal Employer Identification Number and date of the trust and the name of the trustee must be supplied.

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CERTIFICATE

I, the undersigned, (Assistant) Secretary of the Board of School Directors of WEST CHESTER AREA SCHOOL DISTRICT, located in Chester and Delaware Counties, Pennsylvania (the "School District"), certify that: the foregoing is a true and correct copy of a Resolution that duly was adopted by affirmative vote of a majority of all members of the Board of School Directors of the School District at a meeting duly held on April 26, 2021; said Resolution duly has been recorded in the minute book of the Board of School Directors of the School District; a notice with respect to the intent to adopt said Resolution has been published as required by law; said Resolution was available for inspection by any interested citizen requesting the same in accordance with the requirements of the Local Government Unit Debt Act of the Commonwealth of Pennsylvania and such notice; and said Resolution has not been amended, altered, modified or repealed as of the date of this Certificate.

I further certify that the Board of School Directors of the School District met the advance notice and public comment requirements of the Sunshine Act, 65 Pa.C.S. §701 *et seq.*, by advertising the time and place of said meeting, by posting prominently a notice of said meeting at the principal office of the School District or at the public building in which said meeting was held, and by providing a reasonable opportunity for public comment prior to adoption of said Resolution, all as required by such Act.

I further certify that: the total number of members of the Board of School Directors of the School District is nine (9); the vote of members of the Board of School Directors of the School District upon said Resolution was called and duly was recorded upon the minutes of said meeting; and members of the Board of School Directors of the School District voted upon said Resolution in the following manner:

|                  |   |
|------------------|---|
| Gary Bevilacqua  | - |
| Joyce Chester    | - |
| Daryl Durnell    | - |
| Brian Gallen     | - |
| Karen Herrmann   | - |
| Chris McCune     | - |
| Kate Shaw        | - |
| Randell Spackman | - |
| Sue Tiernan      | - |

IN WITNESS WHEREOF, I set my hand and affix the official seal of the School District, this 26<sup>th</sup> day of April, 2021.

---

(Assistant) Secretary of the Board of  
School Directors

(SEAL)



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>209,865.8</b> | <b>209,865.5</b> | <b>243,730.0</b> | <b>252,255.8</b> | <b>261,320.0</b> |
| 4  | Real Estate                                                       | 174,152.7        | 176,656.1        | 178,219.1         | 176,963.2        | 179,105.6        | 181,834.6        | 215,319.3        | 223,459.1        | 232,131.3        |
| 5  | Current                                                           | 173,060.7        | 175,469.9        | 177,235.0         | 176,138.5        | 177,645.6        | 180,885.6        | 214,370.3        | 222,510.1        | 231,182.3        |
| 6  | Interim                                                           | 1,092.0          | 1,186.2          | 984.1             | 824.7            | 1,460.0          | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                                     | 21,510.4         | 21,766.9         | 21,583.6          | 19,590.3         | 21,390.3         | 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          | 5,335.4          | 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            | 200.0            | 357.5            | 362.9            | 368.3            | 373.8            |
| 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          | 571.3            | 989.0            | 989.0            | 989.0            | 989.0            |
| 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>41,516.5</b>  | <b>42,401.5</b>  | <b>44,128.7</b>  | <b>45,021.5</b>  | <b>45,756.9</b>  |
| 15 | Student Subsidies                                                 | 19,913.9         | 20,348.6         | 20,142.0          | 18,677.7         | 19,835.3         | 19,429.0         | 20,142.1         | 20,228.4         | 20,166.1         |
| 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          | 3,087.6          | 3,087.6          | 4,025.9          | 4,025.9          | 4,025.9          |
| 22 | Medical, Dental & Nurse                                           | 255.3            | 250.3            | 252.5             | 252.5            | 252.5            | 253.9            | 253.9            | 253.9            | 253.9            |
| 23 | Rent                                                              | 1,163.8          | 1,110.3          | 1,121.1           | 1,093.2          | 1,093.2          | 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         | 22,972.5         | 23,986.6         | 24,793.1         | 25,590.7         |
| 28 | Social Security                                                   | 3,415.4          | 3,790.4          | 3,497.6           | 3,924.7          | 3,917.4          | 4,128.7          | 4,240.8          | 4,333.3          | 4,424.2          |
| 29 | Retirement                                                        | 15,827.6         | 16,975.4         | 16,602.9          | 17,695.2         | 17,662.1         | 18,843.8         | 19,745.9         | 20,459.9         | 21,166.6         |
| 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>5,159.2</b>   | <b>3,548.2</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   |
| 33 | Title I                                                           | 704.5            | 704.5            | 598.8             | 598.8            | 598.8            | 587.3            | 587.3            | 587.3            | 587.3            |
| 34 | Title II                                                          | 207.9            | 260.3            | 267.5             | 236.9            | 236.9            | 246.4            | 246.4            | 246.4            | 246.4            |
| 35 | IDEA                                                              | 1,331.4          | 1,333.4          | 1,341.0           | 1,431.5          | 1,572.1          | 1,572.1          | 1,572.1          | 1,572.1          | 1,572.1          |
| 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            | 144.1            | 142.4            | 142.4            | 142.4            | 142.4            |
| 38 | COVID Related Grants                                              | -                | -                | -                 | -                | 1,607.4          | -                | -                | -                | -                |
| 39 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 40 | <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>256,268.6</b> | <b>255,815.3</b> | <b>290,907.0</b> | <b>300,325.5</b> | <b>310,125.1</b> |
| 41 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 42 | <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>46,280.1</b>  | <b>22,468.6</b>  | <b>22,968.6</b>  | <b>23,468.6</b>  |
| 43 | FB Adjustment                                                     |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 44 | <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>46,280.1</b>  | <b>22,468.6</b>  | <b>22,968.6</b>  | <b>23,468.6</b>  | <b>23,968.6</b>  |
| 45 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 46 | Designated/Committed Fund Balance for PSERS Increases (ending FB) | -                | -                | -                 | -                | -                | -                | -                | -                | -                |
| 47 | 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          |
| 48 | Designated/Committed Fund Balance for Future millage              | 13,945.5         | -                | 29,486.8          | -                | 19,311.5         | -                | -                | -                | -                |
| 49 | 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          |
| 50 | Designated/Committed Fund Balance for Enrollment Growth           | 2,500.0          | 2,000.0          | 3,500.0           | 4,500.0          | 4,500.0          | -                | -                | -                | -                |
| 51 | 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            |
| 52 | <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>17,679.8</b>  | <b>18,179.8</b>  |
| 53 | <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>17,679.8</b>  | <b>18,179.8</b>  | <b>18,679.8</b>  |
| 54 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 55 | <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>9,175.4</b>   | <b>23,811.5</b>  | <b>(500.0)</b>   | <b>(500.0)</b>   | <b>(500.0)</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        | 180,886        |   | 214,370        | 222,510        | 231,182        |
| 11 | Gross tax to be levied                     |   |   |   | 182,398        | 187,446        |   | 222,145        | 230,580        | 239,567        |
| 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        | 176,485        |   | 209,156        | 217,097        | 225,559        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,799         | 10,961         |   | 12,990         | 13,483         | 14,009         |
| 19 |                                            |   |   |   | 182,398        | 187,446        |   | 222,145        | 230,580        | 239,567        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 171,599        | 176,485        |   | 209,156        | 217,097        | 225,559        |
| 23 | Chester Cnty assessed value                |   |   |   | 7,921,563      | 7,921,563      |   | 7,961,563      | 8,001,563      | 8,041,563      |
| 24 |                                            |   |   |   |                |                |   |                |                |                |
| 25 | <b>Chester County Millage</b>              |   |   |   | <b>21.6622</b> | <b>22.2791</b> |   | <b>26.2706</b> | <b>27.1318</b> | <b>28.0490</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.6622</b> | <b>21.6622</b> |   | <b>22.2791</b> | <b>26.2706</b> | <b>27.1318</b> |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.00</b>    | <b>0.62</b>    |   | <b>3.99</b>    | <b>0.86</b>    | <b>0.92</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>0.0%</b>    | <b>2.8%</b>    |   | <b>17.9%</b>   | <b>3.3%</b>    | <b>3.4%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 10,799         | 10,961         |   | 12,990         | 13,483         | 14,009         |
| 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>16.8993</b> |   | <b>20.0122</b> | <b>20.7561</b> | <b>21.5484</b> |
| 34 | <b>Previous Yr Millage</b>                 |   |   |   | <b>16.2597</b> | <b>16.6626</b> |   | <b>16.8993</b> | <b>20.0122</b> | <b>20.7561</b> |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.40</b>    | <b>0.24</b>    |   | <b>3.11</b>    | <b>0.74</b>    | <b>0.79</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>2.5%</b>    | <b>1.4%</b>    |   | <b>18.4%</b>   | <b>3.7%</b>    | <b>3.8%</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>22.2791</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>21.6790</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>0.62</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>2.77%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>22.2791</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | -              |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>16.6626</b> | <b>16.8993</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>16.4568</b> |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>0.44</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>2.69%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>16.8993</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</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         | MILL VAL      | +/-<br>AMOUNT  | +/-<br>PERCENT | COMMERCIAL         | 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            | 1,565,346     | -              | 0.00%          | 2021-22            | 8,009          | -             | 0.00%          |                |
| 2022-23            | 1,595,346     | 30,000         | 1.88%          | 2022-23            | 8,009          | -             | 0.00%          |                |
| 2023-24            | 1,625,346     | 30,000         | 1.85%          | 2023-24            | 8,009          | -             | 0.00%          |                |
| 2024-25            | 1,655,346     | 30,000         | 1.81%          | 2024-25            | 8,009          | -             | 0.00%          |                |
| Average increase   |               |                | 0.79%          | Average increase   |                |               | -0.60%         |                |
| <b>RESIDENTIAL</b> |               |                |                | <b>RESIDENTIAL</b> |                |               |                |                |
| MILL VAL           | +/-<br>AMOUNT | +/-<br>PERCENT | 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            | 6,308,846     | -              | 0.00%          | 2021-22            | 640,587        | 500           | 0.08%          |                |
| 2022-23            | 6,318,846     | 10,000         | 0.16%          | 2022-23            | 641,087        | 500           | 0.08%          |                |
| 2023-24            | 6,328,846     | 10,000         | 0.16%          | 2023-24            | 641,587        | 500           | 0.08%          |                |
| 2024-25            | 6,338,846     | 10,000         | 0.16%          | 2024-25            | 642,087        | 500           | 0.08%          |                |
| Average increase   |               |                | 0.40%          | Average increase   |                |               | 0.19%          |                |
| <b>OTHER</b>       |               |                |                | <b>OTHER</b>       |                |               |                |                |
| MILL VAL           | +/-<br>AMOUNT | +/-<br>PERCENT | 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%          |                |
| <b>TOTAL</b>       |               |                |                | <b>TOTAL</b>       |                |               |                |                |
| MILL VAL           | +/-<br>AMOUNT | +/-<br>PERCENT | 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            | 7,921,563     | -              | 0.00%          | 2021-22            | 648,596        | 500           | 0.08%          |                |
| 2022-23            | 7,961,563     | 40,000         | 0.50%          | 2022-23            | 649,096        | 500           | 0.08%          |                |
| 2023-24            | 8,001,563     | 40,000         | 0.50%          | 2023-24            | 649,596        | 500           | 0.08%          |                |
| 2024-25            | 8,041,563     | 40,000         | 0.50%          | 2024-25            | 650,096        | 500           | 0.08%          |                |
| Average increase   |               |                | 0.47%          | Average increase   |                |               | 0.18%          |                |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 April 2021

| <u>Expenses</u>       |                       |
|-----------------------|-----------------------|
| Employee Benefits     | \$ (1,000,000)        |
| Prof & Tech Svcs      | \$ (600,000)          |
| <b>Total Expenses</b> | <b>\$ (1,600,000)</b> |

| <u>Revenues</u>       |                   |
|-----------------------|-------------------|
| Current Real Estate   | \$ 300,000        |
| Earned Income Tax     | \$ 300,000        |
| Transfer Tax          | \$ 300,000        |
| <b>Total Revenues</b> | <b>\$ 900,000</b> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 2,500,000        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>         | <b>\$ 2,500,000</b> |

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

| <u>Expenses</u>        |    |           |
|------------------------|----|-----------|
| Salaries:              |    |           |
| Admin                  | \$ | (11,823)  |
| Non Barg               | \$ | (89,256)  |
| Subject Chair Payments | \$ | 114,448   |
| Benefits               | \$ | (13,369)  |
| Debt Service           | \$ | 1,036,780 |
| Total Expenses         | \$ | 1,036,780 |

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

| <u>Budget Gap</u>    |    |           |
|----------------------|----|-----------|
| Change in Budget Gap | \$ | 1,036,780 |

| <u>Fund Balance Analysis</u>                                      |    |             |
|-------------------------------------------------------------------|----|-------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ | 2,500,000   |
| 2021-22 Use of Designation for Future Millage Increases           | \$ | (2,500,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | \$ | -           |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 March 2021

| <u>Expenses</u>        |                |
|------------------------|----------------|
| Transportation Expense | \$ (1,000,000) |
| Total Expenses         | \$ (1,000,000) |

| <u>Revenues</u>        |              |
|------------------------|--------------|
| Interim Real Estate    | \$ 635,281   |
| Earned Income Tax      | \$ 200,000   |
| Transfer Tax           | \$ 250,000   |
| Investment Earnings    | \$ (150,000) |
| Transportation Subsidy | \$ 765,767   |
| Total Revenues         | \$ 1,701,048 |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 2,701,048 |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | \$ 2,701,048 |

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

| <u>Expenses</u>         |    |           |
|-------------------------|----|-----------|
| Salaries                | \$ | (383,754) |
| Benefits - SS&PSERS     | \$ | (163,479) |
| Benefits- Healthcare    | \$ | (147,743) |
| Transportation Expenses | \$ | (35,000)  |
| Total Expenses          | \$ | (729,976) |

| <u>Revenues</u>        |    |           |
|------------------------|----|-----------|
| Investment Earnings    | \$ | (150,000) |
| Transportation Subsidy | \$ | (172,506) |
| Subsidies - SS&PSERS   | \$ | (81,740)  |
| Total Revenues         | \$ | (404,246) |

| <u>Budget Gap</u>    |    |           |
|----------------------|----|-----------|
| Change in Budget Gap | \$ | (325,730) |

| <u>Fund Balance Analysis</u>                                      |    |             |
|-------------------------------------------------------------------|----|-------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ | 2,701,048   |
| 2021-22 Use of Designation for Future Millage Increases           | \$ | (2,701,048) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | \$ | -           |

West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 February 2021

| <u>Expenses</u>       |                   |
|-----------------------|-------------------|
| Contracted Special Ed | \$ (250,000)      |
| Alt Ed- IU            | \$ 400,000        |
| Alt Ed- APT           | \$ (600,000)      |
| Charter Schools       | \$ (150,000)      |
| CCIU Federal Grant:   |                   |
| Salaries              | \$ 143,894        |
| Benefits              | \$ 60,596         |
| Supplies              | \$ 663,428        |
| <b>Total Expenses</b> | <b>\$ 267,918</b> |

| <u>Revenues</u>       |                     |
|-----------------------|---------------------|
| Current Real Estate   | \$ 1,000,000        |
| Transfer Tax          | \$ 350,000          |
| Interest Income       | \$ (150,000)        |
| Other Local Revenue   | \$ (141,254)        |
| State Rental Subsidy  | \$ 66,029           |
| CCIU Federal Grant    | \$ 867,918          |
| <b>Total Revenues</b> | <b>\$ 1,992,693</b> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,724,775        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>         | <b>\$ 1,724,775</b> |

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

| <u>Expenses</u> |              |
|-----------------|--------------|
| Charter Schools | \$ (400,000) |
| Total Expenses  | \$ (400,000) |

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

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (400,000) |

| <u>Fund Balance Analysis</u>                                      |                |
|-------------------------------------------------------------------|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,724,775   |
| 2021-22 Use of Designation for Future Millage Increases           | \$ (1,724,775) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | \$ -           |



West Chester Area School District  
 Budget Forecast Model  
 2020-21 Projection Changes  
 January 2021

| <u>Expenses</u>     |              |
|---------------------|--------------|
| Salaries- Aides     | \$ (150,000) |
| Salaries- Custodial | \$ (250,000) |
| Total Expenses      | \$ (400,000) |

| <u>Revenues</u>     |            |
|---------------------|------------|
| Current Real Estate | \$ 207,142 |
| Earned Income Tax   | \$ 300,000 |
| Transfer Tax        | \$ 300,000 |
| IDEA Revenue        | \$ 140,551 |
| Total Revenues      | \$ 947,693 |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,347,693 |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | \$ 1,347,693 |

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

| <u>Expenses</u>         |              |
|-------------------------|--------------|
| Transfer to Other Funds | \$ (146,924) |
| Total Expenses          | \$ (146,924) |

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

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (146,924) |

| <u>Fund Balance Analysis</u>                                      |                |
|-------------------------------------------------------------------|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,347,693   |
| 2021-22 Use of Designation for Future Millage Increases           | \$ (1,347,693) |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | \$ -           |

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

| <u>Expenses</u>          |                     |
|--------------------------|---------------------|
| Professional & Tech Svcs | \$ (300,000)        |
| Variable Rate Debt       | \$ (50,000)         |
| <b>Total Expenses</b>    | <b>\$ (350,000)</b> |

| <u>Revenues</u>       |                   |
|-----------------------|-------------------|
| Earned Income Tax     | \$ 500,000        |
| Transfer Tax          | \$ 150,000        |
| <b>Total Revenues</b> | <b>\$ 650,000</b> |

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

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

| <u>Expenses</u>                            |                       |
|--------------------------------------------|-----------------------|
| Changes Resulting From Budget Submissions: |                       |
| Salaries                                   | \$ 131,320            |
| Benefits- SS & PSERS                       | \$ (143,553)          |
| Prof & Tech Svcs                           | \$ (850,365)          |
| Purchased Prop. Svcs                       | \$ (43,462)           |
| Other Svcs                                 | \$ (595,500)          |
| Supplies                                   | \$ (1,066,635)        |
| Other Objects                              | \$ (43,870)           |
| Property                                   | \$ (56,661)           |
| <b>Total Expenses</b>                      | <b>\$ (2,668,726)</b> |

| <u>Revenues</u>                                                            |                     |
|----------------------------------------------------------------------------|---------------------|
| Current Real Estate- Reduction in Assessed Values Based on Pending Appeals | \$ (861,911)        |
| Changes Resulting From Budget Submissions:                                 |                     |
| Local Revenues                                                             | \$ (11,000)         |
| State Revenues                                                             | \$ (70,391)         |
| Federal Revenues                                                           | \$ 136,878          |
| <b>Total Revenues</b>                                                      | <b>\$ (806,424)</b> |

| <u>Budget Gap</u>    |                |
|----------------------|----------------|
| Change in Budget Gap | \$ (1,862,302) |

| <u>Fund Balance Analysis</u>                                      |                |
|-------------------------------------------------------------------|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,000,000   |
| 2021-22 Use of Designation for Future Millage Increases           | \$ (1,000,000) |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>         | <b>\$ -</b>    |

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)         |
| <b>Total Expenses</b>    | <b>\$ (550,000)</b> |

| <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          |
| <b>Total Revenues</b> | <b>\$ 854,414</b> |

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

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)   |
| Total Expenses                             | \$ (1,514,841) |

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

| <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 |
| Increase (Decrease) in Ending Fund Balance 6/30/21                          | \$ 1,402,764 |

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       | \$ | 302,801 |

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

| <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                          | \$ | -           |



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>\$</b> | <b>71,585</b> |

| <u>Revenues</u>       |           |          |
|-----------------------|-----------|----------|
| <b>Total Revenues</b> | <b>\$</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>\$</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        |
| <b>Total Expenses</b>           | <b>\$ 841,231</b> |

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

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

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       |
| <b>Total Expenses</b>       | <b>\$ (66,039)</b> |

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

| <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        |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                   | <b>\$ 7,299,140</b> |

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>                                |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 29 |                                                                               |   | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</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                                                                 |   | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</b> |                |
| 37 | Teacher Attrition (vacancies)                                                 |   | 750,000        | 750,000        | 750,000                       | 750,000        |                |
| 38 | Teacher Attrition (turnover)                                                  |   | 500,000        | 500,000        | 500,000                       | 500,000        |                |
| 39 |                                                                               |   |                |                |                               |                |                |
| 40 |                                                                               |   |                |                |                               |                |                |
| 41 | <b>Benefits - 200</b>                                                         |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 42 |                                                                               |   | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</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>34.94%</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><u>Professional and Technical Services - 300</u></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><u>Purchased Property Services - 400</u></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><u>Other Purchased Services - 500</u></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><u>Supplies - 600</u></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>871,000</b> | <b>2,051,622</b>              | <b>2,113,171</b> | <b>2,176,566</b> |   |
| 103 |                                                                                                                                                    |                                     |                |                               |                  |                  |   |
| 104 | <b><u>Property - 700</u></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><u>800 Other Object Dues and Fees</u></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>                                                                                 | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 6  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 13 |                                                                                                     |                |                |                |                |
| 14 | <b><u>State</u></b>                                                                                 | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 15 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | Rent                                                                                                | \$ 1,077,468   | \$ 852,206     | \$ 938,548     | \$ 876,286     |
| 20 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 24 |                                                                                                     |                |                |                |                |
| 25 | <b><u>Federal</u></b>                                                                               | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
| 26 | Title I                                                                                             | \$ 587,326     | \$ 587,326     | \$ 587,326     | \$ 587,326     |
| 27 | Title II                                                                                            | \$ 246,367     | \$ 246,367     | \$ 246,367     | \$ 246,367     |
| 28 | IDEA                                                                                                | \$ 1,572,087   | \$ 1,572,087   | \$ 1,572,087   | \$ 1,572,087   |
| 29 | Medical Access                                                                                      | \$ 1,000,000   | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 142,439     | \$ 142,439     | \$ 142,439     | \$ 142,439     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</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         |                      | \$132,782           | \$136,235           | \$139,777           | \$143,411           |
| 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            | \$57,557            | \$58,701            | \$59,875            |
| Average Teacher Salary               | \$74,851          | \$73,927             | \$74,780            | \$76,258            | \$77,774            | \$79,329            |
| Headcount Change (Enrollment)        | 8.40              |                      | 41.40               | -                   | -                   | -                   |
| Headcount Change (Curricular)        | 11.60             |                      | -                   | -                   | -                   | -                   |
| Change Salary Expense                | \$1,187,035       |                      | \$2,269,630         | \$0                 | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$69,818          |                      | \$71,913            | \$73,783            | \$75,701            | \$77,669            |
| 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          | 79,761,440          | 81,322,238          | 82,923,616          |
| 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          | 78,511,440          | 80,072,238          | 81,673,616          |
| Increase with Attrition                            |                   |                      | 2.95%               | 1.98%               | 1.99%               | 2.00%               |
| Staffing changes                                   | 1,187,035         | -                    | 2,269,630           | -                   | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 72,910,522        | 72,576,855           | 76,990,195          | 78,511,440          | 80,072,238          | 81,673,616          |
| Increase with Attrition & Staffing Changes         |                   |                      | 6.08%               | 1.98%               | 1.99%               | 2.00%               |

West Chester Area School District  
Assumptions for Salaries

| <b>TOTAL SALARY EXPENSE</b>          |                    |                    |                    |                    |                    |                    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | <b>2020-21</b>     | <b>2020-21</b>     | <b>2021-22</b>     | <b>2022-23</b>     | <b>2023-24</b>     | <b>2024-25</b>     |
|                                      | <b>Budget</b>      | <b>Projected</b>   | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    |
| Admin Staff                          | 9,237,294          | 9,378,877          | 9,843,705          | 10,099,641         | 10,362,232         | 10,631,650         |
| <b>Total Administration Salaries</b> | <b>9,237,294</b>   | <b>9,378,877</b>   | <b>9,843,705</b>   | <b>10,099,641</b>  | <b>10,362,232</b>  | <b>10,631,650</b>  |
| Teacher Staff Salaries               | 72,910,522         | 72,576,855         | 76,990,195         | 78,511,440         | 80,072,238         | 81,673,616         |
| Extra Duty Pymnts (123)              | 1,090,649          | 1,284,838          | 1,167,749          | 1,190,822          | 1,214,496          | 1,238,785          |
| Sabbatical Pymnts (124)              | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            |
| Subject Chair Pymnts (125)           | 421,496            | 421,496            | 535,944            | 535,944            | 535,944            | 535,944            |
| Severance Pymnts (127)               | 392,000            | 392,000            | 392,000            | 399,746            | 407,692            | 415,846            |
| 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>77,142,189</b>  | <b>81,552,888</b>  | <b>83,104,952</b>  | <b>84,697,370</b>  | <b>86,331,191</b>  |
| Reg Salaries (141)                   | 4,054,914          | 4,054,914          | 3,866,346          | 3,966,871          | 4,070,010          | 4,175,830          |
| Overtime (143)                       | 2,000              | 2,000              | 2,208              | 2,208              | 2,208              | 2,208              |
| <b>Technical</b>                     | <b>4,056,914</b>   | <b>4,056,914</b>   | <b>3,868,554</b>   | <b>3,969,079</b>   | <b>4,072,218</b>   | <b>4,178,038</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             | 56,659             | 59,843             | 61,621             | 63,223             |
| 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          | 2,191,711          | 2,420,461          | 2,556,491          | 2,632,419          | 2,700,862          |
| Instructional Aides OT (193)         | 59,450             | 59,450             | 57,750             | 60,996             | 62,807             | 64,440             |
| <b>Office Clerical</b>               | <b>6,311,165</b>   | <b>6,161,165</b>   | <b>6,704,809</b>   | <b>7,081,619</b>   | <b>7,291,943</b>   | <b>7,481,534</b>   |
| Reg Salaries Oper & Maint(161)       | 5,266,503          | 5,016,503          | 5,460,515          | 5,626,515          | 5,845,949          | 5,997,943          |
| Temporary salaries (162)             | 75,000             | 75,000             | 75,000             | 77,280             | 80,294             | 82,382             |
| Overtime (163)                       | 180,000            | 180,000            | 192,000            | 197,837            | 205,552            | 210,897            |
| 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>5,992,192</b>   | <b>6,404,407</b>   | <b>6,614,317</b>   | <b>6,864,459</b>   | <b>7,041,895</b>   |
| <b>Total Salary Expense</b>          | <b>103,129,232</b> | <b>102,731,337</b> | <b>108,374,363</b> | <b>110,869,609</b> | <b>113,288,222</b> | <b>115,664,308</b> |
| <b>% Increase</b>                    |                    | -0.39%             | 5.49%              | 2.30%              | 2.18%              | 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 |               | ELM<br>Elem                           | MID<br>Middle | HS<br>High | OTH<br>Other | Total    |              |
| <b>School Administration</b>                      |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |          |              |
| Superintendent                                    | 2360 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -        | -            |
| Asst Supt of Curriculum and Secondary Ed          | 2260 | 111  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -        | -            |
| Pupil Services Director / Asst. Director          | 2111 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            | 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          | -                                     | -             | -          | -            | -        | -            |
| Teaching and Learning Director / Asst. Director   | 2360 | 111  | 53   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -          | -            | 2.00     | 2.00         |
| 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          | -                                     | -             | -          | -            | -        | -            |
| Public Safety Supervisor                          | 2660 | 141  | 71L  | -              | -             | -             | -            | -             | -              | -             | -             | 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>-</b> | <b>1.00</b>  |
| <b>Teachers</b>                                   |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |          |              |
| Full Day KG                                       | 1110 | 121  | 08F  | 32.00          | -             | -             | -            | 32.00         | 35.00          | -             | -             | -            | 35.00         | 3.00                                  | -             | -          | -            | -        | 3.00         |
| 1st Grade                                         | 1110 | 121  | 09   | 34.00          | -             | -             | -            | 34.00         | 37.00          | -             | -             | -            | 37.00         | 3.00                                  | -             | -          | -            | -        | 3.00         |
| 2nd Grade                                         | 1110 | 121  | 09   | 34.00          | -             | -             | -            | 34.00         | 37.00          | -             | -             | -            | 37.00         | 3.00                                  | -             | -          | -            | -        | 3.00         |
| 3rd Grade                                         | 1110 | 121  | 09   | 32.00          | -             | -             | -            | 32.00         | 35.00          | -             | -             | -            | 35.00         | 3.00                                  | -             | -          | -            | -        | 3.00         |
| 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         | 34.00          | -             | -             | -            | 34.00         | 3.00                                  | -             | -          | -            | -        | 3.00         |
| 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          | -                                     | -             | -          | -            | -        | -            |
| 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         | -                                     | -             | -          | -            | -        | -            |
| 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          | -                                     | -             | -          | -            | -        | -            |
| Reading Specialist/Teacher                        | 1110 | 121  | 06A  | 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>349.60</b>  | <b>173.85</b> | <b>221.35</b> | <b>2.00</b>  | <b>746.80</b> | <b>27.00</b>                          | <b>-</b>      | <b>-</b>   | <b>-</b>     | <b>-</b> | <b>27.00</b> |

| POSITIONS                                                           | Func | Acct | Prog | 2020-21 Actual |               |               |              |               | 2021-22 Budget |               |               |               |                 | Addition/Reductions to 2021-22 Budget |               |             |              |             |              |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|-------------|--------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total       |              |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 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         | 26.50          | 19.50         | 20.30         | -             | 66.30           | -                                     | -             | -           | -            | -           | -            |
| 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>55.00</b>   | <b>32.90</b>  | <b>41.20</b>  | <b>21.00</b>  | <b>150.10</b>   | <b>1.00</b>                           | -             | <b>7.20</b> | -            | <b>1.00</b> | <b>9.20</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>1.00</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>4.60</b>   | -            | <b>4.60</b>   | -              | -             | <b>4.60</b>   | -             | <b>4.60</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>446.40</b>  | <b>239.70</b> | <b>311.45</b> | <b>32.00</b>  | <b>1,029.55</b> | <b>32.00</b>                          | <b>0.20</b>   | <b>7.20</b> | -            | <b>2.00</b> | <b>41.40</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>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>3.00</b> | <b>3.00</b>  |

| POSITIONS                                                                 | Func | Acct | Prog | 2020-21 Actual |               |               |               |                 | 2021-22 Budget |               |               |               |                 | Addition/Reductions to 2021-22 Budget |               |             |               |               |
|---------------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|---------------|---------------|
|                                                                           |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other  | Total         |
| Library Assistant                                                         | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.50           | 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>45.00</b>  | <b>133.00</b>   | <b>1.50</b>                           | <b>-</b>      | <b>-</b>    | <b>1.00</b>   | <b>2.50</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>218.50</b> | <b>400.20</b>   | <b>4.00</b>                           | <b>-</b>      | <b>-</b>    | <b>1.00</b>   | <b>5.00</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>540.60</b>  | <b>280.20</b> | <b>393.45</b> | <b>280.50</b> | <b>1,494.75</b> | <b>37.00</b>                          | <b>0.20</b>   | <b>7.20</b> | <b>3.00</b>   | <b>47.40</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        | 20,265,797        | 22,656,213        | 24,371,288        | 26,216,194        | 28,200,760        |
| Dental                       | 978,154           | 1,428,060         | 1,428,060         | 1,490,798         | 1,554,903         | 1,621,764         | 1,691,499         |
| Vision                       | 149,383           | 209,230           | 209,230           | 218,767           | 223,799           | 228,946           | 234,212           |
| 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         | 7,849,538         | 8,257,334         | 8,481,525         | 8,666,549         | 8,848,320         |
| Retirement                   | 33,218,932        | 35,390,415        | 35,391,141        | 37,687,641        | 39,491,755        | 40,919,706        | 42,333,137        |
| 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           | 591,986           | 604,900           | 617,588           |
| 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>72,690,019</b> | <b>78,003,495</b> | <b>82,369,466</b> | <b>86,504,747</b> | <b>90,822,232</b> |
| % Increase                   |                   |                   | 20.76%            | 5.85%             | 5.60%             | 5.02%             | 4.99%             |

\* 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        | 14,375,752        | 16,320,291        | 17,555,738        | 18,884,707        | 20,314,279        |
| Dental                       | 816,269           | 1,339,097         | 1,339,097         | 1,398,010         | 1,458,125         | 1,520,824         | 1,586,220         |
| Vision                       | 123,051           | 198,559           | 198,559           | 207,851           | 212,631           | 217,522           | 222,525           |
| 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         | 7,849,538         | 8,257,334         | 8,481,525         | 8,666,549         | 8,848,320         |
| Retirement                   | 33,218,932        | 35,390,415        | 35,391,141        | 37,687,641        | 39,491,755        | 40,919,706        | 42,333,137        |
| 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           | 475,134           | 488,048           | 500,736           |
| 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>65,569,711</b> | <b>70,331,862</b> | <b>74,102,448</b> | <b>77,594,705</b> | <b>81,217,660</b> |
| % Increase                   |                   |                   | 18.69%            | 5.65%             | 5.36%             | 4.71%             | 4.67%             |

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:

|  | 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 | \$ 499,322 | \$ 514,302 | \$ 529,731 | \$ 545,623 |

3%

DUES/FEES - Athletic Fund

|  | 2019-20   | 2020-21   | 2020-21   | 2021-22    | 2022-23    | 2023-24    | 2024-25    |
|--|-----------|-----------|-----------|------------|------------|------------|------------|
|  | \$116,581 | \$131,500 | \$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 | \$2,011,500 | \$2,223,177 | \$2,289,872 | \$2,358,568 |
|                                     | \$5,451,612 | \$6,167,541 | \$7,633,522 | \$6,237,264 | \$6,594,352 | \$7,473,805 | \$7,702,474 |

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

|                   | 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 |            |
|--------------------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|------------|----------------|------------|----------------|------------|
| Elementary Debt                |                |              |                    |              |                |              |                |            |                |            |                |            |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 380,667     | \$ 650,000   | \$ 130,667         | \$ 650,000   | \$ 354,667     | \$ 650,000   | \$ 332,133     | \$ 520,000 | \$ 308,000     | \$ 645,000 | \$ 281,400     | \$ 675,000 |
| 8/2012 \$21,000,000 GOB 2012A  | \$ 630,000     | \$ -         | \$ 630,000         | \$ -         | \$ 630,000     | \$ -         | \$ 630,000     | \$ 5,000   | \$ 629,850     | \$ 5,000   | \$ 629,700     | \$ 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     | \$ -         | \$ 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     | \$ 254,312     | \$ 5,000     | \$ 254,175     | \$ 5,000   | \$ 254,038     | \$ 5,000   | \$ 253,900     | \$ 5,000   |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,475     | \$ 5,000     | \$ 237,475         | \$ 5,000     | \$ 237,388     | \$ 5,000     | \$ 237,300     | \$ 5,000   | \$ 237,212     | \$ 5,000   | \$ 237,100     | \$ 5,000   |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,578     | \$ 5,000     | \$ 336,578         | \$ 5,000     | \$ 336,452     | \$ 5,000     | \$ 336,328     | \$ 5,000   | \$ 336,203     | \$ 5,000   | \$ 336,053     | \$ 5,000   |
| 9/2019 \$35,000,000 GOB 2019   | \$ 1,390,000   | \$ 5,000     | \$ 1,390,000       | \$ 5,000     | \$ 1,389,800   | \$ 5,000     | \$ 1,389,600   | \$ 5,000   | \$ 1,389,400   | \$ 5,000   | \$ 1,389,200   | \$ 5,000   |
| 9/2020 \$16,800,000 GOR 2020   | \$ -           | \$ -         | \$ 282,023         | \$ 2,260,000 | \$ 432,850     | \$ 4,485,000 | \$ 208,100     | \$ 50,000  | \$ 205,800     | \$ 55,000  | \$ 202,850     | \$ 55,000  |
| 5/2021 \$35,000,000 GOB        | \$ -           | \$ -         | \$ -               | \$ -         | \$ 1,288,000   | \$ -         | \$ 1,287,800   | \$ -       | \$ 1,287,600   | \$ -       | \$ 1,287,400   | \$ -       |
| 12/2024 \$10,000,000 GOB       | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -       | \$ -           | \$ -       | \$ 179,571     | \$ -       |
| Total Elementary Debt          | \$ 3,984,938   | \$ 1,525,000 | \$ 3,759,418       | \$ 3,780,000 | \$ 5,413,232   | \$ 5,165,000 | \$ 5,165,199   | \$ 595,000 | \$ 5,137,666   | \$ 725,000 | \$ 5,286,937   | \$ 760,000 |
| Total New Debt                 | \$ 3,984,938   | \$ 1,525,000 | \$ 3,759,418       | \$ 3,780,000 | \$ 5,413,232   | \$ 5,165,000 | \$ 5,165,199   | \$ 595,000 | \$ 5,137,666   | \$ 725,000 | \$ 5,286,937   | \$ 760,000 |

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 | \$9,623,186        | \$15,830,000 | \$10,795,032   | \$17,710,000 | \$10,051,632   | \$18,285,000 | \$9,166,581    | \$18,565,000 | \$8,450,052    | \$19,400,000 |
|                    |                | \$27,235,206 |                    | \$25,453,186 |                | \$28,505,032 |                | \$28,306,632 |                | \$27,731,581 |                | \$27,850,052 |

## 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>                    |

| <i>Index =</i>                                     | 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       | 29,801,115       | 30,381,103      | 30,807,564                 | 31,216,967                 |                            |
| 50%                                                | 14,717,179       | 14,900,558       | 15,190,551      | 15,403,782                 | 15,608,483                 |                            |
| State Share of Retirement for Fed. Funded Salaries | 14,623,358       | 14,717,179       | 14,900,558      | 15,190,551                 | 15,403,782                 |                            |
| (30,671)                                           | (30,671)         | (30,868)         | (31,252)        | (32,308)                   | (32,737)                   |                            |
| Increase                                           | 93,624           | 182,994          | 289,385         | 212,783                    | 204,272                    |                            |
| Index                                              | 379,410          | 440,589          | 386,602         | 394,126                    | 399,658                    |                            |
| <b>Total Exception</b>                             | <b>(285,786)</b> | <b>(257,595)</b> | <b>(97,216)</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>             |                            |





## 2020-2021 Capital Budget

|                                      | # of Devices | Budget<br>2020-2021 | Projected<br>2020-2021 |
|--------------------------------------|--------------|---------------------|------------------------|
| <b>Elementary Equipment</b>          |              |                     |                        |
| Studnet/Teacher iPad                 | 1,900        | \$ 133,250          | \$ 162,878             |
|                                      |              | <b>\$ 133,250</b>   | <b>\$ 162,878</b>      |
| <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             |
|                                      |              | <b>\$ 2,174,823</b> | <b>\$ 1,175,321</b>    |
| <b>District</b>                      |              |                     |                        |
| Projectors - Hardware & Installation |              | \$ 1,128,763        | \$ 978,891             |
| Security Camera                      | 30           | \$ 55,000           | \$ 55,000              |
|                                      |              | <b>\$ 1,183,763</b> | <b>\$ 1,033,891</b>    |
| <b>Network</b>                       |              |                     |                        |
| Network Equipment                    |              | \$ 725,000          | \$ 725,000             |
|                                      |              | <b>\$ 725,000</b>   | <b>\$ 725,000</b>      |
| <b>Administration</b>                |              |                     |                        |
| Staff (Central + Schools)            | 320          | \$ 280,700          | \$ 169,580             |
|                                      |              | <b>\$ 280,700</b>   | <b>\$ 169,580</b>      |
| <b>Other</b>                         |              |                     |                        |
| Cost Sharing from Parents            |              | \$ (300,000)        | \$ (300,000)           |
|                                      |              | <b>\$ (300,000)</b> | <b>\$ (300,000)</b>    |
| <b>Total Fund 22</b>                 |              | <b>\$ 4,197,536</b> | <b>\$ 2,966,670</b>    |

## 2021-2022 Capital Budget

|                                        | <u># of Devices</u> | <u>Budget<br/>21-22</u>    |
|----------------------------------------|---------------------|----------------------------|
| <b>Elementary Equipment</b>            |                     |                            |
| Elementary iPad                        | 1,890               | 754,110.00                 |
| Elementary/Special Area Teacher Device | 457                 | 595,320.00                 |
|                                        |                     | <u>1,349,430.00</u>        |
| <b>Secondary Equipment</b>             |                     |                            |
| 6th Grade 1:1                          | 950                 | 588,750.00                 |
| 9th grade 1:1                          | 1,010               | 853,500.00                 |
| Music                                  | 36                  | 47,520.00                  |
| Art                                    | 12                  | 15,840.00                  |
|                                        |                     | <u>1,505,610.00</u>        |
| <b>District</b>                        |                     |                            |
| Security Camera                        | 30                  | 30,000.00                  |
|                                        |                     | <u>30,000.00</u>           |
| <b>Network</b>                         |                     |                            |
| Networking                             |                     | 435,000.00                 |
|                                        |                     | <u>435,000.00</u>          |
| <b>Administration</b>                  |                     |                            |
| Staff (Central + Schools)              | 117                 | 114,827.00                 |
|                                        |                     | <u>114,827.00</u>          |
| <b>Other</b>                           |                     |                            |
| Cost Sharing from Parents              |                     | (300,000.00)               |
|                                        |                     | <u>(300,000.00)</u>        |
| <b>Total Fund 22</b>                   |                     | <u><u>3,434,867.00</u></u> |

**2021-22 Capital Reserve Fund Project List**  
December 2020

| Priority | Project # | Location        | Project                                                     | Budget  |
|----------|-----------|-----------------|-------------------------------------------------------------|---------|
| 1        | G027      | District-wide   | Emergency Repairs                                           | 110,000 |
| 2        | G109      | District-wide   | District-wide Roof Survey                                   | 50,000  |
| 3        | G110      | Faciltites      | Install Automatic Loading Dock Plate                        | 13,000  |
| 4        | G111      | Faciltites      | Install new Gas & Diesel Tanks with Containment Dike        | 95,000  |
| 5        | G112      | East HS         | Upgrading Stadium Lights to LED                             | 200,000 |
| 6        | G113      | Henderson HS    | Replace 2 Chillers                                          | 680,000 |
| 7        | G114      | Henderson HS    | LED fixtures in Gymnasium (material only - staff installed) | 75,000  |
| 8        | G115      | Rustin HS       | Gymnasium Curtain Replacement                               | 48,500  |
| 9        | G116      | Rustin HS       | Library Carpet Replacement                                  | 52,000  |
| 10       | G117      | Rustin HS       | Concrete Paving Replacement at Loading Dock                 | 56,000  |
| 11       | G118      | Peirce MS       | Flooring Replacement (Computer, Music, Choir Rooms)         | 60,000  |
| 12       | G119      | Peirce MS       | Select Paving Replacement (Bus Lane alligating)             | 125,000 |
| 13       | G120      | Stetson MS      | Flooring Replacement (Computer, Music, Choir Rooms)         | 60,000  |
| 14       | G121      | Exton ES        | Replace Shingles on Roof of old Gym wing and Cafeteria      | 250,000 |
| 15       | G122      | Hillsdale ES    | Replace Drain and Piping from Kindergarten Playground Area  | 42,000  |
| 16       | G123      | Starkweather ES | Emergency Generator Replacement                             | 95,000  |

**Total Estimated Projects Costs Fund 27** 2,011,500

**2021-22 Approved Budget** 2,011,500

Difference -

**2021-22 Capital Projects List**  
December 2020

| Priority | Project # | School    | Project                           | Budget    |
|----------|-----------|-----------|-----------------------------------|-----------|
| 1        | C069      | Rustin HS | Phase 2 - sloped roof replacement | 1,311,272 |

**Total Estimated Projects Costs Fund 30** 1,311,272

**2021-22 Approved Budget** 1,311,272

Difference -

**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      |                |
| 1  |                                                                   |                |                |                |                |                |                |                |                |                |
| 2  |                                                                   |                |                |                |                |                |                |                |                |                |
| 3  | <b>Total Revenue</b>                                              | <b>249,522</b> | <b>252,595</b> | <b>255,108</b> | <b>248,488</b> | <b>256,269</b> | <b>250,951</b> | <b>253,402</b> | <b>255,525</b> | <b>257,497</b> |
| 4  | Current RE Taxes (0% rate incr.)                                  | 173,061        | 175,470        | 177,235        | 176,138        | 177,646        | 176,022        | 176,866        | 177,710        | 178,554        |
| 5  | Revenue (Excl Current R.E.T.)                                     | 76,461         | 77,125         | 77,873         | 72,350         | 78,623         | 74,930         | 76,537         | 77,815         | 78,943         |
| 6  | State (Other)                                                     | 23,383         | 24,539         | 23,888         | 22,802         | 23,854         | 23,558         | 24,383         | 24,562         | 24,590         |
| 7  | PSERS                                                             | 15,828         | 16,975         | 16,603         | 17,695         | 17,662         | 18,844         | 19,746         | 20,460         | 21,167         |
| 8  | Federal                                                           | 3,669          | 2,967          | 3,617          | 3,411          | 5,159          | 3,548          | 3,048          | 3,048          | 3,048          |
| 9  | Local (Excl. Current R.E.T.)                                      | <b>33,581</b>  | <b>32,644</b>  | <b>33,766</b>  | <b>28,641</b>  | <b>31,947</b>  | <b>28,980</b>  | <b>29,360</b>  | <b>29,746</b>  | <b>30,138</b>  |
| 11 |                                                                   |                |                |                |                |                |                |                |                |                |
| 12 | <b>Expenses</b>                                                   | <b>242,559</b> | <b>261,809</b> | <b>238,522</b> | <b>269,816</b> | <b>265,444</b> | <b>279,627</b> | <b>290,407</b> | <b>299,826</b> | <b>309,625</b> |
| 13 | Salaries                                                          | 95,606         | 99,527         | 98,130         | 103,129        | 102,731        | 108,374        | 110,870        | 113,288        | 115,664        |
| 14 | Benefits (without PSERS)                                          | 26,471         | 31,603         | 22,028         | 31,178         | 30,179         | 32,644         | 34,611         | 36,675         | 38,885         |
| 15 | PSERS                                                             | 31,585         | 33,951         | 33,219         | 35,390         | 35,391         | 37,688         | 39,492         | 40,920         | 42,333         |
| 16 | Debt Service                                                      | 25,572         | 28,501         | 26,542         | 27,235         | 25,453         | 28,505         | 28,307         | 27,732         | 27,850         |
| 17 | Transfer to Capital Reserve                                       | 5,258          | 5,452          | 5,452          | 6,168          | 7,634          | 6,237          | 6,594          | 7,474          | 7,702          |
| 18 | Other                                                             | 58,068         | 64,777         | 53,152         | 66,715         | 64,056         | 66,178         | 70,534         | 73,737         | 77,191         |
| 19 |                                                                   |                |                |                |                |                |                |                |                |                |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |                |                |                |                |                |                |                |                |                |
| 21 | Deficit                                                           |                |                |                |                |                | (28,676)       | (37,005)       | (44,300)       | (52,128)       |
| 22 | Change in Fund Balance                                            |                |                |                |                |                | 23,811         | (500)          | (500)          | (500)          |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (4,864)        | (37,505)       | (44,800)       | (52,628)       |
| 24 | Prior Year Gap Reduction                                          |                |                |                |                |                | -              | 4,864          | 37,505         | 44,800         |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |                |                |                |                |                | (4,864)        | (32,640)       | (7,296)        | (7,828)        |
| 26 |                                                                   |                |                |                |                |                |                |                |                |                |
| 27 |                                                                   |                |                |                |                |                |                |                |                |                |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                |                |                |                |
| 29 | Deficit                                                           |                |                |                |                |                | (28,676)       | (37,005)       | (44,300)       | (52,128)       |
| 30 | Change in Fund Balance                                            |                |                |                |                |                | 23,811         | (500)          | (500)          | (500)          |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (4,864)        | (37,505)       | (44,800)       | (52,628)       |
| 32 | Act 1 Increase                                                    |                |                |                |                |                | 4,864          | 4,599          | 4,620          | 4,642          |
| 33 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 4,864          | 9,462          | 14,083         |
| 34 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (0)            | (28,042)       | (30,717)       | (33,903)       |
| 35 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | 0              | 28,042         | 30,717         |
| 36 | Net Gap at Millage Index (no exceptions)                          |                |                |                |                |                | (0)            | (28,042)       | (2,675)        | (3,186)        |
| 37 |                                                                   |                |                |                |                |                |                |                |                |                |
| 38 |                                                                   |                |                |                |                |                |                |                |                |                |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                |                |                |                |
| 40 | Deficit                                                           |                |                |                |                |                | (28,676)       | (37,005)       | (44,300)       | (52,128)       |
| 41 | Change in Fund Balance                                            |                |                |                |                |                | 23,811         | (500)          | (500)          | (500)          |
| 42 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (4,864)        | (37,505)       | (44,800)       | (52,628)       |
| 43 | Act 1 Increase                                                    |                |                |                |                |                | 4,864          | 4,599          | 4,620          | 4,642          |
| 44 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 4,864          | 9,462          | 14,083         |
| 45 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (0)            | (28,042)       | (30,717)       | (33,903)       |
| 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                    |                |                |                |                |                | (0)            | (27,484)       | (29,821)       | (32,666)       |
| 49 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | 0              | 27,484         | 29,821         |
| 50 | Net Gap at Millage Index - with exceptions                        |                |                |                |                |                | (0)            | (27,484)       | (2,337)        | (2,845)        |
| 51 |                                                                   |                |                |                |                |                |                |                |                |                |
| 52 |                                                                   |                |                |                |                |                |                |                |                |                |
| 53 | <b>Expenses % Increase</b>                                        |                |                |                |                |                |                |                |                |                |
| 54 | Salaries                                                          | 2.19%          |                | 2.64%          |                | 4.69%          | 5.49%          | 2.30%          | 2.18%          | 2.10%          |
| 55 | Benefits (without PSERS)                                          | 0.99%          |                | -16.78%        |                | 37.00%         | 8.17%          | 6.02%          | 5.96%          | 6.02%          |
| 56 | PSERS                                                             | 5.08%          |                | 5.17%          |                | 6.54%          | 6.49%          | 4.79%          | 3.62%          | 3.45%          |
| 57 | Debt Service                                                      | 2.88%          |                | 3.79%          |                | -4.10%         | 11.99%         | -0.70%         | -2.03%         | 0.43%          |
| 58 | Other                                                             | -1.97%         |                | -8.47%         |                | 20.52%         | 3.31%          | 6.58%          | 4.54%          | 4.68%          |
| 59 |                                                                   |                |                |                |                |                |                |                |                |                |
| 60 | <b>Debt Service % of Budget</b>                                   | <b>10.5%</b>   |                | <b>11.1%</b>   |                | <b>9.6%</b>    | <b>10.2%</b>   | <b>9.7%</b>    | <b>9.2%</b>    | <b>9.0%</b>    |
| 61 |                                                                   |                |                |                |                |                |                |                |                |                |
| 62 | Act 1 Exceptions                                                  |                |                |                |                |                | -              | 558            | 339            | 340            |
| 64 | PSERS                                                             |                |                |                |                |                | -              | -              | -              | -              |
| 65 | Special Ed                                                        |                |                |                |                |                | -              | 558            | 339            | 340            |
| 67 |                                                                   |                |                |                |                |                |                |                |                |                |
| 68 | <b>Fund Balance</b>                                               |                |                |                |                |                |                |                |                |                |
| 69 | Beginning Fund Balance                                            | 31,906         |                | 38,869         |                | 55,455         | 46,280         | 22,469         | 22,969         | 23,469         |
| 70 | Transfer (to)/from Operating Budget                               | (6,982)        |                | (16,587)       |                | 9,175          | 23,811         | (500)          | (500)          | (500)          |
| 71 | Ending Fund Balance                                               | <b>38,869</b>  |                | <b>55,455</b>  |                | <b>46,280</b>  | <b>22,469</b>  | <b>22,969</b>  | <b>23,469</b>  | <b>23,969</b>  |
| 72 |                                                                   |                |                |                |                |                |                |                |                |                |
| 73 | Fund Balance - Designation PSERS                                  | -              |                | -              |                | -              | -              | -              | -              | -              |
| 74 | Fund Balance - Designation - Health Care Stabilization            | 4,159.9        |                | 4,159.9        |                | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        |
| 75 | Fund Balance - Designation - Millage Rate Stabilization           | 13,945.5       |                | 29,486.8       |                | 19,311.5       | -              | -              | -              | -              |
| 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          |
| 79 |                                                                   |                |                |                |                |                |                |                |                |                |
| 80 | Year End Unassigned/Undesig. FB                                   | 17,180         |                | 17,180         |                | 17,180         | 17,180         | 17,680         | 18,180         | 18,680         |
| 81 | % of Expenses                                                     | 7.1%           |                | 7.2%           |                | 6.5%           | 6.1%           | 6.1%           | 6.1%           | 6.0%           |
| 82 |                                                                   |                |                |                |                |                |                |                |                |                |
| 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                                             | <b>20,813</b>  |                | <b>21,768</b>  |                | <b>25,654</b>  | <b>26,460</b>  | <b>27,263</b>  | <b>28,424</b>  | <b>29,610</b>  |
| 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          |
| 90 |                                                                   |                |                |                |                |                |                |                |                |                |
| 91 | Act 1 index Assumptions                                           |                |                |                |                | 2.6%           | 3.0%           | 2.6%           | 2.6%           | 2.6%           |

**West Chester Area School District**  
**Analysis of Legal Fees**  
**1-2350-000-00-55-955 a/c 330**

|                                                                                                 | 2014-15 YE Totals |           | 2015-16 YE Totals |          | 2016-17 YE Totals |          | 2017-18 YE Totals |          | 2018-19 YE Totals |          | 2019-20 YE Total |          | 2020-21 YTD Total **<br>(Billed through 3/31/21) |           |
|-------------------------------------------------------------------------------------------------|-------------------|-----------|-------------------|----------|-------------------|----------|-------------------|----------|-------------------|----------|------------------|----------|--------------------------------------------------|-----------|
|                                                                                                 | Hours             | Amount    | Hours             | Amount   | Hours             | Amount   | Hours             | Amount   | Hours             | Amount   | Hours            | Amount   | Hours                                            | Amount    |
| Right To Know Legal costs<br>(includes evaluation,<br>research, responses,<br>redactions, etc.) | 57                | \$ 10,808 | 24                | \$ 4,769 | 10                | \$ 2,060 | 25                | \$ 5,060 | 15                | \$ 3,001 | 18               | \$ 3,566 | 164                                              | \$ 28,971 |
| 6 Year average annual<br>cost through year ended<br>6-30-2020                                   |                   |           |                   |          |                   |          |                   |          |                   |          |                  | \$ 4,877 |                                                  |           |

\*\* Year to date expenses include the legal fees associated with 71 RTK requests that the District has received since 7/1/2021.

In the past the District did not track District employee time spent on responding to RTK requests. Due to the volume of RTK's this year, the business office has begun tracking manpower hours to respond to the requests. As of March 31st, the District has spent approximately 200 hours researching, gathering data, retracting data and responding to requests. District employee time is not reflected in this analysis

**West Chester Area School District  
2021-22 Preliminary Budget  
Expense Summary**

|                                                       | <b>Preliminary<br/>Budget<br/><u>2021-22</u></b> | <b>Budget<br/><u>2020-21</u></b> | <b>Projection<br/><u>2020-21</u></b> | <b>Budget to Budget<br/>Incr./ (Decr.)</b> |             |
|-------------------------------------------------------|--------------------------------------------------|----------------------------------|--------------------------------------|--------------------------------------------|-------------|
| <b>Staff Expenses</b>                                 |                                                  |                                  |                                      |                                            |             |
| Excluding Retirement & Greystone Staffing             | \$137,901                                        | \$134,308                        | \$132,910                            | \$3,594                                    | 2.7%        |
| Greystone Staffing                                    | \$3,118                                          | \$0                              | \$0                                  | \$3,118                                    | -           |
| Retirement                                            | \$37,688                                         | \$35,390                         | \$35,391                             | \$2,297                                    | 6.5%        |
| <b>Professional Student Services</b>                  | \$16,557                                         | \$17,635                         | \$15,785                             | (\$1,078)                                  | -6.1%       |
| Other Professional Services                           | \$3,382                                          | \$3,467                          | \$3,569                              | (\$85)                                     | -2.4%       |
| <b>Utilities/ Leases/Other</b>                        | \$4,324                                          | \$4,272                          | \$4,272                              | \$52                                       | 1.2%        |
| <b>Tuitions to Other Schools/Institutions</b>         | \$16,161                                         | \$15,437                         | \$15,287                             | \$724                                      | 4.7%        |
| <b>Transportation &amp; Other Contracted Services</b> | \$17,484                                         | \$16,828                         | \$15,828                             | \$656                                      | 3.9%        |
| <b>Heating Fuel/Maintenance/Office Supplies</b>       | \$1,890                                          | \$1,875                          | \$2,056                              | \$15                                       | 0.8%        |
| Instructional Books/Supplies                          | \$5,313                                          | \$6,001                          | \$6,059                              | (\$688)                                    | -11.5%      |
| <b>Dues &amp; Fees</b>                                | \$631                                            | \$690                            | \$690                                | (\$59)                                     | -8.6%       |
| <b>Debt Service &amp; Property</b>                    | \$28,942                                         | \$27,745                         | \$25,963                             | \$1,196                                    | 4.3%        |
| <b>Transfers to Other Funds *</b>                     | \$6,237                                          | \$6,168                          | \$7,634                              | \$70                                       | 1.1%        |
| <b>Total General Fund Budget</b>                      | <b>\$279,627</b>                                 | <b>\$269,816</b>                 | <b>\$265,444</b>                     | <b>\$9,812</b>                             | <b>3.6%</b> |
| <b>Excluding Greystone Staffing</b>                   |                                                  |                                  |                                      | <b>\$6,694</b>                             | <b>2.5%</b> |
| *                                                     |                                                  |                                  |                                      |                                            |             |
| Transfer to Capital Projects                          | \$3,772                                          | \$3,627                          | \$3,627                              | \$145                                      |             |
| Transfer to Capital Reserve Refunding Savings         | \$454                                            | \$445                            | \$1,911                              | \$9                                        |             |
| Transfer to Capital Reserve Millage Contribution      | <u>\$2,011</u>                                   | <u>\$2,096</u>                   | <u>\$2,096</u>                       | (\$85)                                     |             |
|                                                       | \$6,237                                          | \$6,168                          | \$7,634                              | \$69                                       |             |

**West Chester Area School District**  
**2021-22 Preliminary Budget**  
**Revenue Summary**

| <b>Revenue Category</b>                     | <b>Preliminary</b>        |                           | <b>Projection<br/>2020-21</b> | <b>Budget to<br/>Budget<br/>Incr./.(Decr.)</b> |       | <b>Budget to<br/>Projection<br/>Incr./.(Decr.)</b> |        |
|---------------------------------------------|---------------------------|---------------------------|-------------------------------|------------------------------------------------|-------|----------------------------------------------------|--------|
|                                             | <b>Budget<br/>2021-22</b> | <b>Budget<br/>2020-21</b> |                               |                                                |       |                                                    |        |
| <b>Current Real Estate Taxes *</b>          | \$176,022                 | \$176,139                 | \$177,646                     | (\$117)                                        | -0.1% | (\$1,624)                                          | -0.9%  |
| <b>Delinquent Taxes</b>                     | \$2,859                   | \$2,859                   | \$2,859                       | \$0                                            | 0.0%  | \$0                                                | 0.0%   |
| <b>Interim Real Estate Taxes</b>            | \$949                     | \$825                     | \$1,460                       | \$124                                          | 15.1% | (\$511)                                            | -62.0% |
| <b>Earned Income Taxes</b>                  | \$19,884                  | \$19,590                  | \$21,390                      | \$294                                          | 1.5%  | (\$1,506)                                          | -7.7%  |
| <b>Real Estate Transfer Taxes</b>           | \$3,810                   | \$3,735                   | \$5,335                       | \$75                                           | 2.0%  | (\$1,525)                                          | -40.8% |
|                                             | \$24,643                  | \$24,150                  | \$28,186                      | \$493                                          | 2.0%  | (\$3,543)                                          | -14.7% |
| <b>Other Local Revenue</b>                  | \$1,478                   | \$1,632                   | \$903                         | (\$154)                                        | -9.4% | \$575                                              | 35.3%  |
| <b>Total Local Revenue</b>                  | \$205,002                 | \$204,779                 | \$209,593                     | \$223                                          | 0.1%  | (\$4,591)                                          | -2.2%  |
| <b>State Subsidies Excluding Retirement</b> | \$23,558                  | \$22,602                  | \$23,854                      | \$955                                          | 4.2%  | (\$297)                                            | -1.3%  |
| <b>Retirement Subsidy</b>                   | \$18,844                  | \$17,695                  | \$17,662                      | \$1,149                                        | 6.5%  | \$1,182                                            | 6.7%   |
| <b>Federal Subsidies</b>                    | \$3,548                   | \$3,411                   | \$5,159                       | \$137                                          | 4.0%  | (\$1,611)                                          | -47.2% |
| <b>Total Revenue</b>                        | \$250,952                 | \$248,488                 | \$256,268                     | \$2,464                                        | 1.0%  | (\$5,317)                                          | -2.1%  |

\*- 2021-22 Current Real Estate Taxes shown at 0% tax increase



**West Chester Area School District  
2021-22 Preliminary Budget Summary**

|                                  | 2021-22<br>Preliminary<br>Budget | 2020-21<br>Budget | Incr./(Decr.) |      |
|----------------------------------|----------------------------------|-------------------|---------------|------|
| Expenses                         | 279,627                          | 269,816           | 9,812         | 3.6% |
| Revenues                         | 250,952                          | 248,488           | 2,464         | 1.0% |
| <b>Deficit/ (Surplus)</b>        | <b>28,675</b>                    | <b>21,328</b>     | <b>7,349</b>  |      |
| Tax Increase- Act 1 Index (3.0%) | 5,064                            |                   |               |      |
| Tax Increase- Act 1 Exceptions   | -                                |                   |               |      |
| <b>Total Tax Increase (3.0%)</b> | <b>5,064</b>                     |                   |               |      |
| Remaining Deficit                | 23,611                           |                   |               |      |
| Planned use of Fund Balance      | (23,811)                         |                   |               |      |
| <b>Deficit</b>                   | <b>(200)</b>                     |                   |               |      |

|                                     | 2021-22<br>Preliminary<br>Budget | 2020-21<br>Budget | Incr./(Decr.)  |
|-------------------------------------|----------------------------------|-------------------|----------------|
| <b><u>Year End Fund Balance</u></b> |                                  |                   |                |
| Undesignated Fund Balance           | 17,180                           | 17,180            | -              |
| Future Enrollment Growth            | -                                | 4,500             | (4,500)        |
| Health Care                         | 4,160                            | 4,160             | -              |
| Millage Stabilization               | -                                | -                 | -              |
| Alternative Education               | 1,000                            | 1,000             | -              |
| Athletic Fund                       | 129                              | 84                | 45             |
|                                     | <b>22,469</b>                    | <b>26,923</b>     | <b>(4,455)</b> |

|                                     | 2021-22<br>Preliminary<br>Budget | 2020-21<br>Projected | Incr./(Decr.)   |
|-------------------------------------|----------------------------------|----------------------|-----------------|
| <b><u>Year End Fund Balance</u></b> |                                  |                      |                 |
| Undesignated Fund Balance           | 17,180                           | 17,180               | -               |
| Future Enrollment Growth            | -                                | 4,500                | (4,500)         |
| Health Care                         | 4,160                            | 4,160                | -               |
| Millage Stabilization               | -                                | 19,311               | (19,311)        |
| Alternative Education               | 1,000                            | 1,000                | -               |
| Athletic Fund                       | 129                              | 129                  | -               |
|                                     | <b>22,469</b>                    | <b>46,280</b>        | <b>(23,811)</b> |

**West Chester Area School District  
Employee Benefits**

|                              | 2019-20 Actual    | 2020-21 Budget    | 2020-21 Projection | 2021-22 Budget    | Budget to Budget % inc/(Dec) |
|------------------------------|-------------------|-------------------|--------------------|-------------------|------------------------------|
| Medical                      | 13,444,708        | 21,265,797        | 20,265,797         | 22,656,213        | 6.5%                         |
| Dental                       | 978,154           | 1,428,060         | 1,428,060          | 1,490,798         | 4.4%                         |
| Vision                       | 149,383           | 209,230           | 209,230            | 218,767           | 4.6%                         |
| Prescription                 | 3,459,632         | 5,103,577         | 5,103,577          | 5,204,954         | 2.0%                         |
| Total Cost Share             | (4,947,661)       | (7,120,308)       | (7,120,308)        | (7,971,633)       | 12.0%                        |
| Social Security              | 7,057,077         | 7,849,447         | 7,849,538          | 8,257,334         | 5.2%                         |
| Retirement                   | 33,218,932        | 35,390,415        | 35,391,141         | 37,687,641        | 6.5%                         |
| Tuition                      | 370,641           | 600,000           | 600,000            | 600,000           | 0.0%                         |
| Life & Disability            | 549,979           | 552,899           | 552,899            | 578,663           | 4.7%                         |
| W/C, Unemp & Other           | 965,754           | 1,289,778         | 1,289,778          | 1,309,124         | 1.5%                         |
| <b>Total Benefit Expense</b> | <b>55,246,599</b> | <b>66,568,894</b> | <b>65,569,711</b>  | <b>70,031,862</b> | <b>5.2%</b>                  |

WEST CHESTER AREA SCHOOL DISTRICT

**West Chester Area School District  
Retirement Expense**

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

## History of Tax Increases

| History of Tax Increases |               |          |             |                |                             |          |         |                 |                             |          |         |
|--------------------------|---------------|----------|-------------|----------------|-----------------------------|----------|---------|-----------------|-----------------------------|----------|---------|
|                          |               |          |             | Chester County |                             |          |         | Delaware County |                             |          |         |
| Year                     | Enrollment    |          | ACT 1 Index | Millage        | Avg. Residential Tax Bill @ | \$ Incr. | % Incr. | Millage         | Avg. Residential Tax Bill @ | \$ Incr. | % Incr. |
|                          | # of Students | % Change |             |                | \$189,850                   |          |         |                 | \$502,336 *                 |          |         |
| 2002-03                  | 11,590        |          | 3.5%        | 12.11          | \$2,299                     |          |         | 11.13           | \$3,180                     |          |         |
| 2003-04                  | 11,646        | 0.48%    | 2.9%        | 12.59          | \$2,390                     | \$91     | 4.0%    | 10.2            | \$2,914                     | (\$266)  | -8.4%   |
| 2004-05                  | 11,676        | 0.26%    | 3.3%        | 13.55          | \$2,572                     | \$182    | 7.6%    | 10.94           | \$3,126                     | \$211    | 7.3%    |
| 2005-06                  | 11,722        | 0.39%    | 3.1%        | 14.32          | \$2,719                     | \$146    | 5.7%    | 11.65           | \$3,328                     | \$203    | 6.5%    |
| 2006-07                  | 11,789        | 0.57%    | 3.9%        | 15.16          | \$2,878                     | \$159    | 5.9%    | 11.02           | \$3,148                     | (\$180)  | -5.4%   |
| 2007-08                  | 11,667        | -1.03%   | 3.4%        | 15.79          | \$2,998                     | \$120    | 4.2%    | 11.87           | \$3,391                     | \$243    | 7.7%    |
| 2008-09                  | 11,684        | 0.15%    | 4.4%        | 16.85          | \$3,199                     | \$201    | 6.7%    | 12.94           | \$3,697                     | \$306    | 9.0%    |
| 2009-10                  | 11,810        | 1.08%    | 4.1%        | 17.85          | \$3,389                     | \$190    | 5.9%    | 14.16           | \$4,046                     | \$349    | 9.4%    |
| 2010-11                  | 11,825        | 0.13%    | 2.9%        | 18.36          | \$3,486                     | \$97     | 2.9%    | 14.25           | \$4,071                     | \$26     | 0.6%    |
| 2011-12                  | 11,822        | -0.03%   | 1.4%        | 18.36          | \$3,486                     | \$0      | 0.0%    | 14.22           | \$4,063                     | (\$9)    | -0.2%   |
| 2012-13                  | 11,687        | -1.14%   | 1.7%        | 18.67          | \$3,544                     | \$59     | 1.7%    | 13.78           | \$3,937                     | (\$126)  | -3.1%   |
| 2013-14                  | 11,666        | -0.18%   | 1.7%        | 18.67          | \$3,544                     | \$0      | 0.0%    | 13.62           | \$3,891                     | (\$46)   | -1.2%   |
| 2014-15                  | 11,624        | -0.36%   | 2.1%        | 19.21          | \$3,647                     | \$103    | 2.9%    | 13.65           | \$3,900                     | \$9      | 0.2%    |
| 2015-16                  | 11,483        | -1.21%   | 1.9%        | 19.58          | \$3,717                     | \$70     | 1.9%    | 13.91           | \$3,974                     | \$74     | 1.9%    |
| 2016-17                  | 11,589        | 0.92%    | 2.4%        | 20.10          | \$3,816                     | \$99     | 2.7%    | 14.71           | \$4,203                     | \$229    | 5.8%    |
| 2017-18                  | 11,928        | 2.93%    | 2.5%        | 20.68          | \$3,926                     | \$110    | 2.9%    | 15.21           | \$4,345                     | \$143    | 3.4%    |
| 2018-19                  | 11,963        | 0.29%    | 2.4%        | 21.27          | \$4,039                     | \$112    | 2.8%    | 16.0761         | \$4,593                     | \$247    | 5.7%    |
| 2019-20                  | 12,078        | 0.96%    | 2.3%        | 21.66          | \$4,113                     | \$74     | 1.8%    | 16.260          | \$4,645                     | \$52     | 1.1%    |
| 2020-21                  | 11,967        | -0.92%   | 2.6%        | 21.66          | \$4,113                     | \$0      | 0.0%    | 16.6626         | \$4,761                     | \$115    | 2.5%    |
| 2021-22 *                | 11,901        | -0.55%   | 3.0%        | 22.27          | \$4,228                     | \$115    | 2.8%    | 9.610           | \$4,827                     | \$67     | 1.4%    |
|                          | 3 Year Avg    | -0.2%    | 2.6%        |                | 3 Year Avg                  |          | 1.5%    |                 | 3 Year Avg                  |          | 1.7%    |
|                          | 5 Year Avg    | 0.5%     | 2.6%        |                | 5 Year Avg                  |          | 2.1%    |                 | 5 Year Avg                  |          | 2.8%    |
|                          | 10 Year Avg   | 0.1%     | 2.3%        |                | 10 Year Avg                 |          | 1.9%    |                 | 10 Year Avg                 |          | 1.8%    |

## **WEST CHESTER AREA SCHOOL DISTRICT**

### **Resolution to Adopt Proposed Final Budget for 2020-2021 Fiscal Year**

**Whereas**, School Code section 687, 24 P.S. § 6-687, requires the School Board to adopt a Proposed Final Budget for the 2021-2022 fiscal year no later than May 31, 2021; and

**Whereas**, School Code section 687 requires the School Board to adopt a Final Budget for the 2021-22 fiscal year no later than June 30, 2021; and

**Whereas**, the 2021-22 Proposed Final Budget is required to be prepared on Pennsylvania Department of Education (PDE) form 2028; and

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

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

**Now Therefore be it RESOLVED**, this 26<sup>TH</sup> day of April 2021 by the West Chester Area School District School Board, that:

1. The Proposed Final Budget of the School District for the 2021-2022 fiscal year on form PDE 2028 is attached to this Resolution and shall be adopted as the Proposed Final Budget of the School District for the 2021-2022 fiscal year.
2. The Proposed Final Budget for the 2021-2022 fiscal year shall be made available for public inspection on May 6, 2021 at the school district offices, 782 Springdale Drive, Exton, PA 19341.
3. At least ten (10) days before the date scheduled for adoption of the Final Budget, the Secretary shall advertise public Notice of the proposed date, time and place for the meeting for the adoption of the Final Budget.
4. The public Notice shall be advertised once in a newspaper of general circulation and shall be posted conspicuously at the School District offices.

5. The Administration and School Board will continue to review budget components, and the Proposed Final Budget may be revised prior to adoption as the Final Budget for the 2021-2022 fiscal year.
6. School District officials are directed to take all action necessary or appropriate to carry out the intent of this Resolution; including but not limited to making the required certification to PDE.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

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

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

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Justin Matys

(484)266-1021

Extn :

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

jmatys@wcasd.net

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

Proposed Final

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

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

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

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

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021 )? Yes   
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

|                                                                                      |             |
|--------------------------------------------------------------------------------------|-------------|
| Total Budgeted Expenditures                                                          | \$279626763 |
| Ending Unassigned Fund Balance                                                       | \$17179811  |
| Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures | 6.1%        |

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

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

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

DUE DATE: AUGUST 15, 2021



**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

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

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

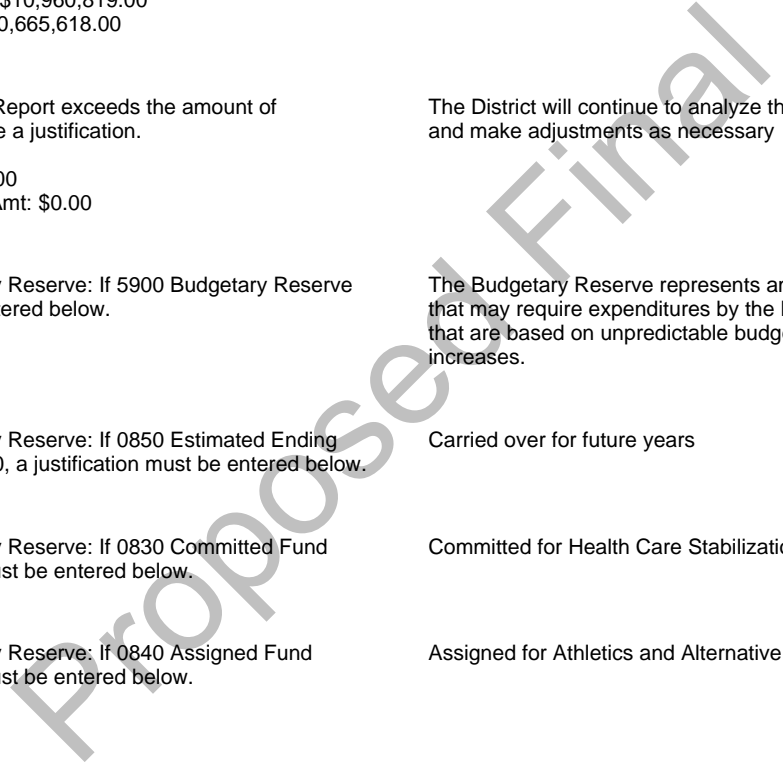
**I hereby certify that the above information is accurate and complete.**

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

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

Proposed Final

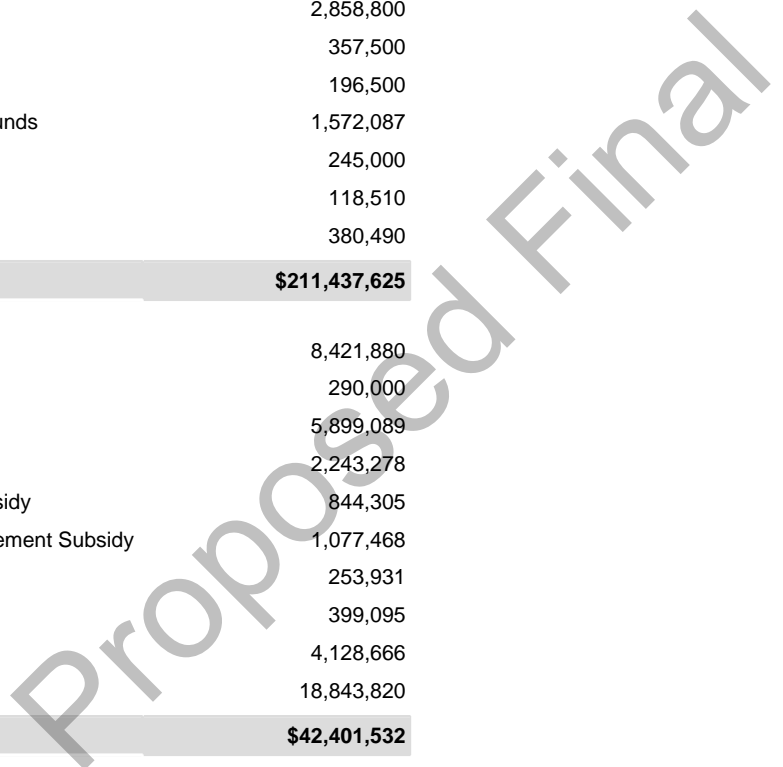
| <u>Val Number</u> | <u>Description</u>                                                                                                                                                                                                                                                                 | <u>Justification</u>                                                                                                                        |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| 1010              | Budget Approval Date is required before submission on Contact Screen and cannot be a future date.                                                                                                                                                                                  |                                                                                                                                             |
| 1490              | Tax Data: County 2 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated.<br><br>County 2 - Current Year Tax Levy: \$10,960,819.00<br>County 2 - Prior Year Tax Levy: \$10,665,618.00 | The District will continue to analyze the budget and make adjustments as necessary                                                          |
| 1790              | Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.<br><br>Line (u) of RETR Report: \$17,388.00<br>Approved Referendum Exception Amt: \$0.00                                                           | The District will continue to analyze the budget and make adjustments as necessary                                                          |
| 8060              | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.                                                                                                                                               | The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases. |
| 8080              | Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.                                                                                                                        | Carried over for future years                                                                                                               |
| 8150              | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.                                                                                                                                          | Committed for Health Care Stabilization                                                                                                     |
| 8160              | Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.                                                                                                                                           | Assigned for Athletics and Alternative Education                                                                                            |



| <u>ITEM</u>                                                                                                                                        | <u>AMOUNTS</u>              |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>       |                             |
| 0810 Nonspendable Fund Balance                                                                                                                     |                             |
| 0820 Restricted Fund Balance                                                                                                                       |                             |
| 0830 Committed Fund Balance                                                                                                                        | 4,159,909                   |
| 0840 Assigned Fund Balance                                                                                                                         | 24,940,378                  |
| 0850 Unassigned Fund Balance                                                                                                                       | 17,179,811                  |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b><u>\$46,280,098</u></b>  |
| <b>Estimated Revenues And Other Financing Sources</b>                                                                                              |                             |
| 6000 Revenue from Local Sources                                                                                                                    | 211,437,625                 |
| 7000 Revenue from State Sources                                                                                                                    | 42,401,532                  |
| 8000 Revenue from Federal Sources                                                                                                                  | 1,976,132                   |
| 9000 Other Financing Sources                                                                                                                       |                             |
| <b>Total Estimated Revenues And Other Financing Sources</b>                                                                                        | <b><u>\$255,815,289</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>                                             | <b><u>\$302,095,387</u></b> |

Proposed Final

|                                                                                                   | <u>Amount</u>        |
|---------------------------------------------------------------------------------------------------|----------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 |                      |
| 6111 Current Real Estate Taxes                                                                    | 180,885,499          |
| 6112 Interim Real Estate Taxes                                                                    | 949,075              |
| 6113 Public Utility Realty Taxes                                                                  | 180,000              |
| 6150 Current Act 511 Taxes - Proportional Assessments                                             | 23,694,164           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                          | 2,858,800            |
| 6500 Earnings on Investments                                                                      | 357,500              |
| 6700 Revenues from LEA Activities                                                                 | 196,500              |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                                      | 1,572,087            |
| 6910 Rentals                                                                                      | 245,000              |
| 6940 Tuition from Patrons                                                                         | 118,510              |
| 6990 Refunds and Other Miscellaneous Revenue                                                      | 380,490              |
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 | <b>\$211,437,625</b> |
| <b>REVENUE FROM STATE SOURCES</b>                                                                 |                      |
| 7111 Basic Education Funding-Formula                                                              | 8,421,880            |
| 7160 Tuition for Orphans Subsidy                                                                  | 290,000              |
| 7271 Special Education funds for School-Aged Pupils                                               | 5,899,089            |
| 7311 Pupil Transportation Subsidy                                                                 | 2,243,278            |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                                    | 844,305              |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                            | 1,077,468            |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                             | 253,931              |
| 7505 Ready to Learn Block Grant                                                                   | 399,095              |
| 7810 State Share of Social Security and Medicare Taxes                                            | 4,128,666            |
| 7820 State Share of Retirement Contributions                                                      | 18,843,820           |
| <b>REVENUE FROM STATE SOURCES</b>                                                                 | <b>\$42,401,532</b>  |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                               |                      |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged                      | 587,326              |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals     | 246,367              |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 97,027               |
| 8517 NCLB, Title IV - 21st Century Schools                                                        | 45,412               |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)            | 970,000              |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program             | 30,000               |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                               | <b>\$1,976,132</b>   |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>                                                 | <b>255,815,289</b>   |



Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

|                                                      |                      |                                     |               |
|------------------------------------------------------|----------------------|-------------------------------------|---------------|
| <b>Calculation Method:</b>                           | <b>Revenue</b>       | <b>Section 672.1 Method Choice:</b> | <b>(a)(1)</b> |
| <b>Number of Decimals For Tax Rate Calculation:</b>  | <b>4</b>             |                                     |               |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$180,885,637</b> |                                     |               |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b>\$0</b>           |                                     |               |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$180,885,637</b> |                                     |               |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$187,446,256</b> |                                     |               |

|                                                       | <b>Chester</b>   | <b>Delaware</b> | <b>Total</b>     |
|-------------------------------------------------------|------------------|-----------------|------------------|
| <b>2020-21 Data</b>                                   |                  |                 |                  |
| a. Assessed Value                                     | \$7,921,562,971  | \$648,096,179   | \$8,569,659,150  |
| b. Real Estate Mills                                  | 21.6622          | 16.6626         |                  |
| <b>I. 2021-22 Data</b>                                |                  |                 |                  |
| c. 2019 STEB Market Value                             | \$13,526,032,297 | \$840,051,487   | \$14,366,083,784 |
| d. Assessed Value                                     | \$7,921,562,971  | \$1,140,468,976 | \$9,062,031,947  |
| e. Assessed Value of New Constr/ Renov                | \$0              | \$0             | \$0              |
| <b>2020-21 Calculations</b>                           |                  |                 |                  |
| f. 2020-21 Tax Levy                                   | \$171,598,481    | \$10,798,967    | \$182,397,448    |
| (a * b)                                               |                  |                 |                  |
| <b>2021-22 Calculations</b>                           |                  |                 |                  |
| g. Percent of Total Market Value                      | 94.15254%        | 5.84746%        | 100.00000%       |
| <b>II.</b>                                            |                  |                 |                  |
| h. Rebalanced 2020-21 Tax Levy                        | \$171,731,830    | \$10,665,618    | \$182,397,448    |
| (f Total * g)                                         |                  |                 |                  |
| i. Base Mills Subject to Index                        | 21.6790          | 9.3519          |                  |
| (h / a * 1000) if no reassessment                     |                  |                 |                  |
| (h / (d-e) * 1000) if reassessment                    |                  | Yes             |                  |
| <b>Calculation of Tax Rates and Levies Generated</b>  |                  |                 |                  |
| j. Weighted Avg. Collection Percentage                | 96.50000%        | 96.50000%       | 96.50000%        |
| k. Tax Levy Needed                                    | \$176,485,411    | \$10,960,845    | \$187,446,256    |
| (Approx. Tax Levy * g)                                |                  |                 |                  |
| <b>I. 2021-22 Real Estate Tax Rate</b>                | <b>22.2791</b>   | <b>9.6108</b>   |                  |
| (k / d * 1000)                                        |                  |                 |                  |
| <b>III.</b>                                           |                  |                 |                  |
| m. Tax Levy Generated by Mills                        | \$176,485,294    | \$10,960,819    | \$187,446,113    |
| (l / 1000 * d)                                        |                  |                 |                  |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                  |                 | \$187,446,113    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                  |                 |                  |
| o. Net Tax Revenue Generated By Mills                 |                  |                 | \$180,885,499    |
| (n * Est. Pct. Collection)                            |                  |                 |                  |

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$180,885,637

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$180,885,637

Approx. Tax Levy for Tax Rate Calculation:

\$187,446,256

|                                                                 | Chester       | Delaware     | Total         |
|-----------------------------------------------------------------|---------------|--------------|---------------|
| <b>Index Maximums</b>                                           |               |              |               |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 22.3293       | 9.5950       |               |
| q. Mills In Excess of Index<br>(if l > p), (l - p))             | 0.0000        | 0.0158       |               |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$176,882,956 | \$10,942,800 | \$187,825,756 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | Yes           | No           |               |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0           | \$18,019     | \$18,019      |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0           | \$17,388     | \$17,388      |

**Information Related to Property Tax Relief**

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

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

|                                               |               |                              |        |
|-----------------------------------------------|---------------|------------------------------|--------|
| Calculation Method:                           | Revenue       | Section 672.1 Method Choice: | (a)(1) |
| Number of Decimals For Tax Rate Calculation:  | 4             |                              |        |
| Approx. Tax Revenue from RE Taxes:            | \$180,885,637 |                              |        |
| Amount of Tax Relief for Homestead Exclusions | \$0           |                              |        |
| Total Approx. Tax Revenue:                    | \$180,885,637 |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:    | \$187,446,256 |                              |        |

|                                                                                   | Chester | Delaware |                      | Total      |
|-----------------------------------------------------------------------------------|---------|----------|----------------------|------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            |         | \$0      | Lowering RE Tax Rate | \$0        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions |         | \$0      |                      | \$0        |
| <b>Amount of Tax Relief from State/Local Sources</b>                              |         |          |                      | <b>\$0</b> |

Proposed Final

CODE

6111 Current Real Estate Taxes

| <u>County Name</u> | <u>Taxable Assessed Value</u> | <u>Real Estate Mills</u> | <u>Tax Levy Generated by Mills</u> | <u>Amount of Tax Relief for Homestead Exclusions</u> | <u>Tax Levy Minus Homestead Exclusions</u> | <u>Percent Collected</u> | <u>Net Tax Revenue Generated By Mills</u> |
|--------------------|-------------------------------|--------------------------|------------------------------------|------------------------------------------------------|--------------------------------------------|--------------------------|-------------------------------------------|
| Chester            | 7,921,562,971                 | 22.2791                  | 176,485,294                        |                                                      |                                            | 96.50000%                |                                           |
| Delaware           | 1,140,468,976                 | 9.6108                   | 10,960,819                         |                                                      |                                            | 96.50000%                |                                           |
| <b>Totals:</b>     | <b>9,062,031,947</b>          |                          | <b>187,446,113</b>                 | <b>0 =</b>                                           | <b>187,446,113 X</b>                       | <b>96.50000%</b>         | <b>= 180,885,499</b>                      |

|                                                               | <u>Rate</u> |                              | <u>Estimated Revenue</u> |
|---------------------------------------------------------------|-------------|------------------------------|--------------------------|
| 6120 <u>Current Per Capita Taxes, Section 679</u>             | \$0.00      |                              | 0                        |
| 6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>     | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          |
| 6141 Current Act 511 Per Capita Taxes                         | \$0.00      | \$0.00                       | 0                        |
| 6142 Current Act 511 Occupation Taxes-- Flat Rate             | \$0.00      | \$0.00                       | 0                        |
| 6143 Current Act 511 Local Services Taxes                     | \$0.00      | \$0.00                       | 0                        |
| 6144 Current Act 511 Trailer Taxes                            | \$0.00      | \$0.00                       | 0                        |
| 6145 Current Act 511 Business Privilege Taxes-- Flat Rate     | \$0.00      | \$0.00                       | 0                        |
| 6146 Current Act 511 Mechanical Device Taxes-- Flat Rate      | \$0.00      | \$0.00                       | 0                        |
| 6149 Current Act 511 Taxes, Other Flat Rate Assessments       | \$0.00      | \$0.00                       | 0                        |
| <b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>    |             |                              | <b>0</b>                 |
| 6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>  | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          |
| 6151 Current Act 511 Earned Income Taxes                      | 0.500%      | 0.000%                       | 19,884,105               |
| 6152 Current Act 511 Occupation Taxes                         | 0.000       | 0.000                        | 0                        |
| 6153 Current Act 511 Real Estate Transfer Taxes               | 0.500%      | 0.000%                       | 3,810,059                |
| 6154 Current Act 511 Amusement Taxes                          | 0.000%      | 0.000%                       | 0                        |
| 6155 Current Act 511 Business Privilege Taxes                 | 0.000       | 0.000                        | 0                        |
| 6156 Current Act 511 Mechanical Device Taxes-- Percentage     | 0.000%      | 0.000%                       | 0                        |
| 6157 Current Act 511 Mercantile Taxes                         | 0.000       | 0.000                        | 0                        |
| 6159 Current Act 511 Taxes, Other Proportional Assessments    | 0           | 0                            | 0                        |
| <b>Total Current Act 511 Taxes-- Proportional Assessments</b> |             |                              | <b>23,694,164</b>        |
| <b>Total Act 511, Current Taxes</b>                           |             |                              | <b>23,694,164</b>        |
| <b>Act 511 Tax Limit --&gt;</b>                               |             | <b>14,366,083,784 X</b>      | <b>12</b>                |
|                                                               |             | <b>Market Value</b>          | <b>Mills</b>             |
|                                                               |             |                              | <b>172,393,005</b>       |
|                                                               |             |                              | <b>(511 Limit)</b>       |



| Tax Function | Description                                             | Tax Rate Charged in: |         |                        | Less than or equal to Index | Index | Additional Tax Rate Charged in: |         | Percent Change in Rate | Less than or equal to Index |
|--------------|---------------------------------------------------------|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|------------------------|-----------------------------|
|              |                                                         | 2020-21 (Rebalanced) | 2021-22 | Percent Change in Rate |                             |       | 2020-21 (Rebalanced)            | 2021-22 |                        |                             |
| 6111         | <u>Current Real Estate Taxes</u>                        |                      |         |                        |                             |       |                                 |         |                        |                             |
|              | Chester                                                 | 21.6790              | 22.2791 | 2.77%                  | Yes                         | 3.0%  |                                 |         |                        |                             |
|              | Delaware                                                | 9.3519               | 9.6108  | 2.77%                  | No                          | 2.6%  |                                 |         |                        |                             |
|              | <u>Current Act 511 Taxes-- Proportional Assessments</u> |                      |         |                        |                             |       |                                 |         |                        |                             |
| 6151         | Current Act 511 Earned Income Taxes                     | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 3.0%  |                                 |         |                        |                             |
| 6153         | Current Act 511 Real Estate Transfer Taxes              | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 3.0%  |                                 |         |                        |                             |

Proposed Final

| <u>Description</u>                                           | <u>Amount</u>        |
|--------------------------------------------------------------|----------------------|
| <b>1000 Instruction</b>                                      |                      |
| 1100 Regular Programs - Elementary / Secondary               | 107,199,082          |
| 1200 Special Programs - Elementary / Secondary               | 43,043,591           |
| 1300 Vocational Education                                    | 6,955,645            |
| 1400 Other Instructional Programs - Elementary / Secondary   | 340,872              |
| 1500 Nonpublic School Programs                               | 81,975               |
| <b>Total Instruction</b>                                     | <b>\$157,621,165</b> |
| <b>2000 Support Services</b>                                 |                      |
| 2100 Support Services - Students                             | 10,926,991           |
| 2200 Support Services - Instructional Staff                  | 6,579,427            |
| 2300 Support Services - Administration                       | 13,900,395           |
| 2400 Support Services - Pupil Health                         | 2,975,654            |
| 2500 Support Services - Business                             | 2,069,078            |
| 2600 Operation and Maintenance of Plant Services             | 20,369,137           |
| 2700 Student Transportation Services                         | 15,745,761           |
| 2800 Support Services - Central                              | 4,256,122            |
| 2900 Other Support Services                                  | 231,221              |
| <b>Total Support Services</b>                                | <b>\$77,053,786</b>  |
| <b>3000 Operation of Non-Instructional Services</b>          |                      |
| 3200 Student Activities                                      | 5,590,732            |
| 3300 Community Services                                      | 157,906              |
| <b>Total Operation of Non-Instructional Services</b>         | <b>\$5,748,638</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>            |                      |
| 5100 Debt Service / Other Expenditures and Financing Uses    | 28,560,032           |
| 5200 Interfund Transfers - Out                               | 6,237,265            |
| 5900 Budgetary Reserve                                       | 4,405,877            |
| <b>Total Other Expenditures and Financing Uses</b>           | <b>\$39,203,174</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b> | <b>\$279,626,763</b> |

Proposed Final

| <u>Description</u>                                                       | <u>Amount</u>        |
|--------------------------------------------------------------------------|----------------------|
| <b>1000 Instruction</b>                                                  |                      |
| <b>1100 <u>Regular Programs - Elementary / Secondary</u></b>             |                      |
| 100 Personnel Services - Salaries                                        | 58,205,193           |
| 200 Personnel Services - Employee Benefits                               | 36,472,552           |
| 300 Purchased Professional and Technical Services                        | 2,808,842            |
| 400 Purchased Property Services                                          | 317,912              |
| 500 Other Purchased Services                                             | 5,487,146            |
| 600 Supplies                                                             | 3,803,852            |
| 700 Property                                                             | 66,213               |
| 800 Other Objects                                                        | 37,372               |
| <b>Total Regular Programs - Elementary / Secondary</b>                   | <b>\$107,199,082</b> |
| <b>1200 <u>Special Programs - Elementary / Secondary</u></b>             |                      |
| 100 Personnel Services - Salaries                                        | 13,904,694           |
| 200 Personnel Services - Employee Benefits                               | 8,751,043            |
| 300 Purchased Professional and Technical Services                        | 12,844,211           |
| 400 Purchased Property Services                                          | 6,400                |
| 500 Other Purchased Services                                             | 7,252,488            |
| 600 Supplies                                                             | 249,985              |
| 700 Property                                                             | 3,800                |
| 800 Other Objects                                                        | 30,970               |
| <b>Total Special Programs - Elementary / Secondary</b>                   | <b>\$43,043,591</b>  |
| <b>1300 <u>Vocational Education</u></b>                                  |                      |
| 100 Personnel Services - Salaries                                        | 2,469,321            |
| 200 Personnel Services - Employee Benefits                               | 1,569,434            |
| 300 Purchased Professional and Technical Services                        | 3,700                |
| 400 Purchased Property Services                                          | 1,150                |
| 500 Other Purchased Services                                             | 2,782,683            |
| 600 Supplies                                                             | 107,702              |
| 700 Property                                                             | 19,000               |
| 800 Other Objects                                                        | 2,655                |
| <b>Total Vocational Education</b>                                        | <b>\$6,955,645</b>   |
| <b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b> |                      |
| 100 Personnel Services - Salaries                                        | 106,786              |
| 200 Personnel Services - Employee Benefits                               | 59,286               |
| 300 Purchased Professional and Technical Services                        | 78,500               |
| 500 Other Purchased Services                                             | 75,000               |
| 600 Supplies                                                             | 21,300               |
| <b>Total Other Instructional Programs - Elementary / Secondary</b>       | <b>\$340,872</b>     |
| <b>1500 <u>Nonpublic School Programs</u></b>                             |                      |
| 300 Purchased Professional and Technical Services                        | 81,975               |
| <b>Total Nonpublic School Programs</b>                                   | <b>\$81,975</b>      |
| <b>Total Instruction</b>                                                 | <b>\$157,621,165</b> |
| <b>2000 Support Services</b>                                             |                      |
| <b>2100 <u>Support Services - Students</u></b>                           |                      |

Proposed Final

2021-2022 Final General Fund Budget

LEA : 124159002 West Chester Area SD

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| <u>Description</u>                                        | <u>Amount</u>       |
|-----------------------------------------------------------|---------------------|
| 100 Personnel Services - Salaries                         | 6,372,454           |
| 200 Personnel Services - Employee Benefits                | 4,026,190           |
| 300 Purchased Professional and Technical Services         | 395,125             |
| 400 Purchased Property Services                           | 1,000               |
| 500 Other Purchased Services                              | 35,705              |
| 600 Supplies                                              | 90,300              |
| 700 Property                                              | 500                 |
| 800 Other Objects                                         | 5,717               |
| <b>Total Support Services - Students</b>                  | <b>\$10,926,991</b> |
| <b>2200 <u>Support Services - Instructional Staff</u></b> |                     |
| 100 Personnel Services - Salaries                         | 3,275,054           |
| 200 Personnel Services - Employee Benefits                | 2,641,911           |
| 300 Purchased Professional and Technical Services         | 291,522             |
| 400 Purchased Property Services                           | 2,000               |
| 500 Other Purchased Services                              | 66,702              |
| 600 Supplies                                              | 286,870             |
| 800 Other Objects                                         | 15,368              |
| <b>Total Support Services - Instructional Staff</b>       | <b>\$6,579,427</b>  |
| <b>2300 <u>Support Services - Administration</u></b>      |                     |
| 100 Personnel Services - Salaries                         | 7,422,754           |
| 200 Personnel Services - Employee Benefits                | 4,711,525           |
| 300 Purchased Professional and Technical Services         | 1,317,717           |
| 400 Purchased Property Services                           | 26,250              |
| 500 Other Purchased Services                              | 212,866             |
| 600 Supplies                                              | 142,788             |
| 700 Property                                              | 1,150               |
| 800 Other Objects                                         | 65,345              |
| <b>Total Support Services - Administration</b>            | <b>\$13,900,395</b> |
| <b>2400 <u>Support Services - Pupil Health</u></b>        |                     |
| 100 Personnel Services - Salaries                         | 1,773,000           |
| 200 Personnel Services - Employee Benefits                | 1,123,791           |
| 300 Purchased Professional and Technical Services         | 18,450              |
| 400 Purchased Property Services                           | 3,075               |
| 500 Other Purchased Services                              | 2,700               |
| 600 Supplies                                              | 42,013              |
| 700 Property                                              | 11,800              |
| 800 Other Objects                                         | 825                 |
| <b>Total Support Services - Pupil Health</b>              | <b>\$2,975,654</b>  |
| <b>2500 <u>Support Services - Business</u></b>            |                     |
| 100 Personnel Services - Salaries                         | 1,161,724           |
| 200 Personnel Services - Employee Benefits                | 738,342             |
| 300 Purchased Professional and Technical Services         | 57,800              |
| 400 Purchased Property Services                           | 7,706               |
| 500 Other Purchased Services                              | 20,100              |
| 600 Supplies                                              | 33,650              |
| 800 Other Objects                                         | 49,756              |

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| <u>Description</u>                                             | <u>Amount</u>       |
|----------------------------------------------------------------|---------------------|
| <b>Total Support Services - Business</b>                       | <b>\$2,069,078</b>  |
| <b>2600 <u>Operation and Maintenance of Plant Services</u></b> |                     |
| 100 Personnel Services - Salaries                              | 8,503,247           |
| 200 Personnel Services - Employee Benefits                     | 5,357,390           |
| 300 Purchased Professional and Technical Services              | 260,000             |
| 400 Purchased Property Services                                | 3,496,800           |
| 500 Other Purchased Services                                   | 653,000             |
| 600 Supplies                                                   | 1,748,300           |
| 700 Property                                                   | 333,800             |
| 800 Other Objects                                              | 16,600              |
| <b>Total Operation and Maintenance of Plant Services</b>       | <b>\$20,369,137</b> |
| <b>2700 <u>Student Transportation Services</u></b>             |                     |
| 100 Personnel Services - Salaries                              | 209,485             |
| 200 Personnel Services - Employee Benefits                     | 132,832             |
| 300 Purchased Professional and Technical Services              | 5,000               |
| 400 Purchased Property Services                                | 3,000               |
| 500 Other Purchased Services                                   | 15,354,344          |
| 600 Supplies                                                   | 39,400              |
| 800 Other Objects                                              | 1,700               |
| <b>Total Student Transportation Services</b>                   | <b>\$15,745,761</b> |
| <b>2800 <u>Support Services - Central</u></b>                  |                     |
| 100 Personnel Services - Salaries                              | 2,002,665           |
| 200 Personnel Services - Employee Benefits                     | 1,268,822           |
| 300 Purchased Professional and Technical Services              | 160,365             |
| 400 Purchased Property Services                                | 315,920             |
| 500 Other Purchased Services                                   | 35,075              |
| 600 Supplies                                                   | 435,716             |
| 800 Other Objects                                              | 37,559              |
| <b>Total Support Services - Central</b>                        | <b>\$4,256,122</b>  |
| <b>2900 <u>Other Support Services</u></b>                      |                     |
| 500 Other Purchased Services                                   | 131,221             |
| 800 Other Objects                                              | 100,000             |
| <b>Total Other Support Services</b>                            | <b>\$231,221</b>    |
| <b>Total Support Services</b>                                  | <b>\$77,053,786</b> |
| <b>3000 <u>Operation of Non-Instructional Services</u></b>     |                     |
| <b>3200 <u>Student Activities</u></b>                          |                     |
| 100 Personnel Services - Salaries                              | 2,967,986           |
| 200 Personnel Services - Employee Benefits                     | 1,420,888           |
| 300 Purchased Professional and Technical Services              | 309,145             |
| 400 Purchased Property Services                                | 143,124             |
| 500 Other Purchased Services                                   | 421,817             |
| 600 Supplies                                                   | 223,492             |
| 700 Property                                                   | 18,435              |
| 800 Other Objects                                              | 85,845              |

| <u>Description</u>                                                | <u>Amount</u>        |
|-------------------------------------------------------------------|----------------------|
| <b>Total Student Activities</b>                                   | <b>\$5,590,732</b>   |
| <b>3300 Community Services</b>                                    |                      |
| 300 Purchased Professional and Technical Services                 | 145,000              |
| 600 Supplies                                                      | 12,906               |
| <b>Total Community Services</b>                                   | <b>\$157,906</b>     |
| <b>Total Operation of Non-Instructional Services</b>              | <b>\$5,748,638</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>                 |                      |
| <b>5100 Debt Service / Other Expenditures and Financing Uses</b>  |                      |
| 800 Other Objects                                                 | 10,850,032           |
| 900 Other Uses of Funds                                           | 17,710,000           |
| <b>Total Debt Service / Other Expenditures and Financing Uses</b> | <b>\$28,560,032</b>  |
| <b>5200 Interfund Transfers - Out</b>                             |                      |
| 900 Other Uses of Funds                                           | 6,237,265            |
| <b>Total Interfund Transfers - Out</b>                            | <b>\$6,237,265</b>   |
| <b>5900 Budgetary Reserve</b>                                     |                      |
| 800 Other Objects                                                 | 4,405,877            |
| <b>Total Budgetary Reserve</b>                                    | <b>\$4,405,877</b>   |
| <b>Total Other Expenditures and Financing Uses</b>                | <b>\$39,203,174</b>  |
| <b>TOTAL EXPENDITURES</b>                                         | <b>\$279,626,763</b> |

Proposed Final

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

|                                                              |                     |                     |
|--------------------------------------------------------------|---------------------|---------------------|
| General Fund                                                 | 46,280,098          | 22,468,624          |
| Public Purpose (Expendable) Trust Fund                       |                     |                     |
| Other Comptroller-Approved Special Revenue Funds             |                     |                     |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                     |                     |
| Capital Reserve Fund - § 690, §1850                          |                     |                     |
| Capital Reserve Fund - § 1431                                | 25,654,309          | 26,460,206          |
| Other Capital Projects Fund                                  |                     |                     |
| Debt Service Fund                                            |                     |                     |
| Food Service / Cafeteria Operations Fund                     |                     |                     |
| Child Care Operations Fund                                   |                     |                     |
| Other Enterprise Funds                                       |                     |                     |
| Internal Service Fund                                        |                     |                     |
| Private Purpose Trust Fund                                   |                     |                     |
| Investment Trust Fund                                        |                     |                     |
| Pension Trust Fund                                           |                     |                     |
| Activity Fund                                                |                     |                     |
| Other Agency Fund                                            |                     |                     |
| Permanent Fund                                               |                     |                     |
| <b>Total Cash and Short-Term Investments</b>                 | <b>\$71,934,407</b> | <b>\$48,928,830</b> |

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

Proposed Final

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

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

|                                   |                     |                     |
|-----------------------------------|---------------------|---------------------|
| <b>TOTAL CASH AND INVESTMENTS</b> | <b>\$71,934,407</b> | <b>\$48,928,830</b> |
|-----------------------------------|---------------------|---------------------|

Proposed Final



**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

|                                                 |             |             |
|-------------------------------------------------|-------------|-------------|
| 0510 Bonds Payable                              | 287,355,000 | 269,645,000 |
| 0520 Extended-Term Financing Agreements Payable |             |             |
| 0530 Lease-Purchase Obligations                 |             |             |
| 0540 Accumulated Compensated Absences           |             |             |
| 0550 Authority Lease Obligations                |             |             |
| 0560 Other Post-Employment Benefits (OPEB)      |             |             |
| 0599 Other Noncurrent Liabilities               |             |             |

|                           |                      |                      |
|---------------------------|----------------------|----------------------|
| <b>Total General Fund</b> | <b>\$287,355,000</b> | <b>\$269,645,000</b> |
|---------------------------|----------------------|----------------------|

**Public Purpose (Expendable) Trust Fund**

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

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

**Other Comptroller-Approved Special Revenue Funds**

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

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

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

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

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

**Capital Reserve Fund - § 690, §1850**

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

Proposed Final

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

Proposed Final

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

Proposed Final

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

Proposed Final

| <u>Long-Term Indebtedness</u>              | <u>06/30/2021 Estimate</u> | <u>06/30/2022 Projection</u> |
|--------------------------------------------|----------------------------|------------------------------|
| 0530 Lease-Purchase Obligations            |                            |                              |
| 0540 Accumulated Compensated Absences      |                            |                              |
| 0550 Authority Lease Obligations           |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB) |                            |                              |
| 0599 Other Noncurrent Liabilities          |                            |                              |
| <b>Total Permanent Fund</b>                |                            |                              |
| <b>Total Long-Term Indebtedness</b>        | <b>\$287,355,000</b>       | <b>\$269,645,000</b>         |

Proposed Final

**Short-Term Payables**

06/30/2021 Estimate

06/30/2022 Projection

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

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$287,355,000**

**\$269,645,000**

Proposed Final

| Account Description                                                                                  | Amounts             |
|------------------------------------------------------------------------------------------------------|---------------------|
| 0810 Nonspendable Fund Balance                                                                       |                     |
| 0820 Restricted Fund Balance                                                                         |                     |
| 0830 Committed Fund Balance                                                                          | 4,159,909           |
| 0840 Assigned Fund Balance                                                                           | 1,128,904           |
| 0850 Unassigned Fund Balance                                                                         | 17,179,811          |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               | <b>\$22,468,624</b> |
| <b>5900 Budgetary Reserve</b>                                                                        | <b>4,405,877</b>    |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> | <b>\$26,874,501</b> |

Proposed Final

West Chester Area School District  
Property and Finance Committee

April 19, 2021

**Approval of Revised Board Policy 707, School District Facility Use,  
Second Reading**

Attached for Board approval is a copy of the second reading of Revised Board Policy 707, School District Facility Use. After the first reading, the policy received a revision to define "nonprescription drugs." In Section 5, Item 14, the reference to nonprescription drugs has been removed and "controlled substances as defined by Board Policy 227" has been inserted. Board Policy 227 is also attached for reference.

Kevin Campbell  
Director of Facilities and Operations  
April 1, 2021





|               |                              |
|---------------|------------------------------|
| Book          | Policy Manual                |
| Section       | 700 Property                 |
| Title         | School District Facility Use |
| Code          | 707                          |
| Status        | Second Reading               |
| Adopted       | July 1, 2015                 |
| Last Reviewed | May 27, 2015                 |

### **Purpose**

The Board recognizes the needs of the community to use the district's facilities for educational, recreational, social, cultural, and civic purposes when they are not scheduled for school district programs or maintenance. It shall be the policy of the Board to permit the use of school facilities beyond the legal requirements by responsible groups located in the school district.

To establish policy guidelines for the administration to follow in managing the use by outside groups of any school district facility, including but not limited to: buildings, athletic fields, tennis courts, basketball courts, tracks, and any and all other outside areas of district property including parking lots, roads and driveways, sidewalks, and other miscellaneous outside areas.

It is the intent of the Board to permit the use of the school district's facilities with preference given by Group Type and residency requirements. Usage will only be permitted to the extent that it does not interfere with any school district use and is not detrimental to the school district in any way.

The school district retains the right to allow the administration to deny or cancel the use of any facility when the administration deems that use is not in the best interests of the school district. The school district will deny or cancel the use of any facility by any group it determines is engaged in any activity which is fraudulent or unlawful in nature. The granting of use of any school district facility does not obligate the school district to make the facility available in any contractual manner.

### **Authority**

The Board authorizes the Superintendent, the Director of Facilities and Operations, or their designee to revoke any permit **Facility Use Approval Letter**. School facility availability is affected by convenience, requirements, and activities. The school district may assign necessary employees to staff buildings. The user and/or sponsoring organization will pay all expenses as listed in accordance with the chart in 707-AG-1.

School, school-related, community or civic/service, and other organizations or individuals that provide educational, recreational, social, cultural, and civic programs are eligible to use the school facilities. Governmental agencies may use school facilities for public hearings, meetings, recreational activities, and elections in accordance with this policy.

When there is a question regarding a Request for Use eligibility, the request shall be resolved by the Director of Facilities and Operations. If eligibility is contested, the request shall be referred to the Superintendent. The Superintendent will review the request and recommend action by the Board.

## **SECTION 1 – CATEGORIES OF USER GROUPS**

All users of school district facilities will fall into one (1) of the following category types:

### Type 1 - Scholastic Activities, Student Organizations, And School District-Sponsored Activities

School organizations such as classes, clubs, athletic teams, CCIU, and school-sponsored events whose primary purpose and function is to support the school district's programs shall be allowed free use of school facilities outside of regular school hours for regular meetings, approved social functions, and athletic contests under the conditions and procedures established by the administration. No fees are required for groups using school district facilities during regularly scheduled custodial staffing hours. Activities and events may be held Mondays through Fridays no earlier than 7:00 AM and shall conclude by 11:00 P.M. Exceptions will be considered on a case-by-case basis by the Director of Facilities and Operations or his/her designee.

If admission for any event is charged, the proceeds should exclusively benefit the sponsoring Type 1 organization or the school district; otherwise, fees will be charged for school district staff labor, as required for the event.

### Type 2 – School-Related Parent Organizations And Booster Groups

PTOs, booster groups, and other such school-related parent organizations shall be allowed use of school facilities outside of regular school hours for meetings. Rental fees for the use of facilities will only be charged if an admission for an event or registration fee is collected, or use occurs outside of normal custodial staffing hours. Fees will be in accordance with the fee schedule in 707-AG-1.

### Type 3 - Emergency Service Organizations (Federal, State, Municipal) And Voter Services

Emergency service organizations (federal, state, municipal) and voter services shall be allowed free use of school facilities outside of regular school hours for regularly scheduled meetings and approved functions under the conditions and procedures established by the administration. No fees are required for groups using school district facilities during regularly scheduled custodial staffing hours. Fees for use of facilities outside normal custodial staffing hours will be in accordance with the fee schedule in 707-AG-1.

### Type 4 – Municipality-Sponsored Recreation

Recreation camps, leagues, etc., sponsored or run by a municipality within the boundaries of the West Chester Area School District, shall be allowed use of school facilities outside of regular school hours for events and approved functions under the conditions and procedures established by the administration. Fees are required for groups using school district facilities in accordance with the fee schedule in 707-AG-1.

### Type 5A & 5B - Nonprofit Continuing Education, Nonprofit Cultural Education, Nonprofit Performance Groups, Girl Scouts, And Boy Scouts

Nonprofit continuing education (Chester County Night School, colleges and universities, etc.), nonprofit cultural education (Huaxia Chinese School, etc.), nonprofit performance groups (such as Chester County Concert Band, Chester County Pops, etc.), and the Girl Scouts and Boy Scouts of America shall be allowed use of school facilities outside of regular school hours for regular meetings, events, and approved functions under the conditions and procedures established by the administration. Fees are required for groups using school district facilities in accordance with the fee schedule in 707-AG-1.

Type 5A groups are those whose membership is composed of at least sixty percent (60%) West Chester Area School District residents.

Type 5B groups are those whose membership is not composed of at least sixty percent (60%) West Chester Area School District residents.

Nonprofit groups are any group with an IRS letter showing 501 (c) 3 tax exempt status.

#### Type 6A & 6B – Nonschool-Related, Nonprofit Community Groups And Activities

Organized groups which are nonprofit, and charge a fee, tuition, registration, membership fee, admission cost, etc., such as YMCA, recreational sports clubs, religious groups, homeowner groups, etc., shall be allowed use of school facilities outside of regular school hours for regular meetings, events, and approved functions under the conditions and procedures established by the administration. Fees are required for groups using school district facilities in accordance with the fee schedule in 707-AG-1.

Type 6A groups are those whose membership is composed of at least sixty percent (60%) of West Chester Area School District residents.

Type 6B groups are those whose membership is not composed of at least sixty percent (60%) of West Chester Area School District residents.

Nonprofit groups are any group with an IRS letter showing 501 (c) 3 tax exempt status.

#### Type 7 – Nonschool-Related Community, For-Profit Organizations And Activities

Organized groups which are for-profit and/or charge a fee, tuition, registration, membership fee, admission cost, etc., such as a private individual or private enterprise group shall be allowed use of school facilities outside of regular school hours for regular meetings, events, and approved functions under the conditions and procedures established by the administration. Fees are required for groups using school district facilities in accordance with the fee schedule in 707-AG-1.

For-profit groups are any groups that are not a nonprofit group. A nonprofit group is any group with an IRS letter showing 501 (c) 3 tax exempt status.

#### Type 8 - Others

Any other entity not included in the classes listed in Type 1-7, or any entity that charges an entry/gate fee (P.I.A.A. for a non-ChesMont activity), tuition, registration, admission cost, etc., such as a special interest group, political party, etc., shall be allowed use of school facilities outside of regular school hours for regular meetings, events, and approved functions under the conditions and procedures established by the administration. Fees for this group type will be determined on an individual basis, by facility use and staffing requirements per event, by the Director of Facilities and Operations or his/her designee.

#### Kitchen Use

Groups will not be permitted to use kitchens unless special arrangements are made with the school district and the school district's cafeteria service vendor. Any group wishing to use the food service facilities must contact the school district's cafeteria service vendor to obtain contracted services. Special fees will be charged for kitchen use in accordance with the fee schedule in 707-AG-1 and the school district's cafeteria service vendor. A cafeteria employee must be present at all times. This requirement cannot be waived due to the importance of guaranteeing sanitation of all kitchen equipment for the next use by the school, and safety of all food supplies and equipment.

#### Cooking Labs

No group will be allowed to utilize a cooking lab without school district staff present. School district staff presence required for cooking lab rental must be arranged by the rental group.

## **SECTION 2 – PERMITS Facility Use Approval Letter**

A permit **Facility Use Approval Letter** is required for the use of any building or part thereof, or for the use of any outside facility. Any group or individual using a facility without a Facility Use Permit **Approval Letter** is trespassing and will be removed and/or prosecuted at the discretion of the administration.

~~1. Permits for the use of the building, or parts thereof, are called Building Use Permits, 707 AG 2.~~

~~2. Permits for the use of any outside facilities are called Field Use Permits, 707 AG 3.~~

**1. A Facility Use Approval letter may be obtained by submitting a Request for Facility Use on the district website and printing the notification of approval. The notification of approval is the Facility Use Approval Letter.**

~~3. Building Use Applications (707 AG 4) and Field Use Applications (707 AG 5) for permits are available at the Operational Services Office, 1181 McDermott Drive, West Chester, PA, 19380, or via~~

**2. Application for a Facility Use Approval Letter is available on** the school district website at: <https://www.wcasd.net/Page/569>. Applications are to be submitted to the Operational Services Office when completed. Applications should be made at least twenty (20) **ten (10)** days prior to a requested facility use and will not be accepted prior to 180 calendar days before the first date requested on the application.

**3. Approval process – The following requirements must be met before a Facility Use Approval Letter Permit will be issued:**

- a. The application must be completely filled out and signed by a person authorized to represent the requesting group.
- b. The application and intended use must be in compliance with this policy.
- c. The application must be approved by both the principal and the Director of Facilities and Operations, or their designees.
- d. An acceptable certificate of insurance must be in the possession of the school district.

4. The issuance of a Facility Use **Approval Letter** Permit does not imply a contractual agreement between the end user and the school district. The school district may revoke the Facility Use **Approval Letter** Permit at any time if it is deemed in the best interest of the school district and will return any fees which may have been collected. The school district may revoke any Facility Use **Approval Letter** Permit when, in the school district's opinion, the user group violates this policy, school district building or field rules and regulations, or the use is fraudulent or illegal or negatively impacts the school district in any way. Any group under investigation or that has been convicted of fraudulent or illegal activity will be denied a permit: **an Approval Letter.**

5. Use of school district facilities is automatically cancelled when the facilities are closed by school authorities because of local, state, or national disasters or emergencies, school construction, or normal weather-related school closings.

6. The school district is authorized to curtail the use of school district athletic fields in case of inclement weather or other field maintenance work.

7. All activities begin no earlier than 7:00 AM and shall terminate by 11:00 P.M. (Exceptions will be considered on a case-by-case basis by the Director of Facilities and Operations.)

8. All buildings are to be used "as is". Any special accommodations such as setting up chairs, tables, or using PA systems, lighting systems, etc., shall require prior approval by the school district, and the costs for school district personnel labor will be borne by the outside group.

## 9. Field Use Application Seasons:

- a. Warm Weather Season: March 15<sup>th</sup> to November 30<sup>th</sup>.
- b. Cold Weather Season: December 1<sup>st</sup> to March 14<sup>th</sup>.
- c. The season dates are for administrative purposes only. They do not mean that fields and outside facilities will be available for the full extent of these seasons. Prior to the beginning of each season, there will be a one (1) month open application period. All applications received during that time period will be processed together.
  - i. Warm Weather Season Open Application Period: January 15<sup>th</sup> - February 15<sup>th</sup>.
  - ii. Cold Weather Season Open Application Period: October 1<sup>st</sup> to October 30<sup>th</sup>.
- d. Once all applications have been received, use will be granted according to the priority determined by this policy (lowest category type has higher priority).

### SECTION 3 – INSURANCE REQUIREMENTS

All user groups, except Type 1 and Type 2, are required to have liability, casualty, or other insurance coverage protecting the school district as a named insured and must provide evidence of the same which is acceptable to the school district covering the duration of the Facility Use Permit **Approval Letter**. All user groups, except Type 1, will defend, indemnify, and hold harmless the school district from any and all loss, damage, liability, claim, demand, suit, or proceeding of whatever kind arising out of, or relating to such use of the school district's facilities. This evidence must be submitted before any Facility Use Permit **Approval Letter** is issued and no later than ten (10) calendar days prior to the first event on the application. Failure to do so will automatically void the application. The insurance requirements, including types and limits, will be established by the Director of Business Affairs, who will review and revise as necessary on a three (3) year cycle beginning in 2015.

Determination as to whether a group's insurance is acceptable will be made by the Director of Facilities and Operations or his/her designee.

### SECTION 4 – FEE SCHEDULE

Facility use fees will be in accordance with 707-AG-1. The fee schedule is compatible with individual, group and organization category types listed in this policy and includes: (1) building space use fees; (2) field use fees; and (3) custodial/grounds/maintenance technical service staffing fees.

1. Type 2 and 3 groups will not be charged a facility use fee for using a building when custodial staff is normally scheduled to work, provided no admission or entrance fees are charged.
2. All facility use fees must be paid within twenty (20) days after receipt of invoice from the school district. Failure to pay all fees within that period will void other use dates or applications by group.
3. A user has until ~~seven (7)~~ **three (3)** days prior to the indoor event to cancel in order to receive a fee refund. If the school district cancels the event at any time, a full refund will be made.
4. A user has until ~~seven (7)~~ **three (3)** days prior to the outdoor event to cancel in order to receive a fee refund if the user falls into the 1-59 Hours Group Hour Use Range (see 707-AG-1-School District Facility Use Fee Schedule). User groups that fall into hour use ranges above the 1-59 Hours range will not be due a refund. The school district will endeavor to reschedule all events canceled due to inclement weather.
5. The school district retains the right to require documentation establishing the nonprofit status of any group. Specifically, the group must be registered with the Internal Revenue Service as a nonprofit organization. Failure to provide such documentation will result in the requirement to pay building use fees.

Misrepresentation of this status will result in denial of any Facility Use Permits **Approval**

**Letter** for either a temporary or permanent time period at the discretion of the school district.

6. The school district retains the right to charge for labor and materials required to restore an area to its original condition if it is left messy, damaged, or in disarray after their use.
7. It is absolutely mandatory that a school district employee be in the building at all times when an outside group is there. In some special cases, more than one (1) person may be required by the school district. The applicant group will be notified and billed accordingly.
8. School district-owned equipment may not be used unless specifically requested on the application and approved by the school district. An additional fee may be charged for the use, set up, and operation of school district-owned equipment. School district personnel charges will be assessed in accordance with 707-AG-1 for the set up and operation of school district-owned equipment. Damage to school district-owned equipment during a group's facility use event will be charged to the user group for repair or replacement at the school district's discretion.
9. Fees will be determined by the administration and Board and documented as per school district 707-AG-1. The fee schedule will be reviewed every three (3) years starting in 2015 by the administration and revised as deemed appropriate, and by school district personnel association agreement revisions.

Regular custodial hours are Monday through Friday 7:00 AM to 11:00 PM on regularly scheduled school days.

10. A personnel fee will be assessed to users for: a) use of the buildings during non-regularly scheduled custodial hours; b) for the set up/tear down of school district-owned equipment and/or labor to operate that equipment for an event; c) clean up after an event, if required; d) parking attendants when needed for events; and e) other requests by the user group.
11. Fees may be waived by the Superintendent or his/her designee under special circumstances.

## **SECTION 5 – RESTRICTIONS ON FACILITY USE**

The issuance of a Facility Use Permit **Approval Letter** does not remove certain restrictions which may be imposed by the school district. All building and fields exist primarily for use by students. Therefore, the school district will impose certain restrictions as needed regarding how buildings and fields are used by outside groups. This will include, but not be limited to the following:

1. No user groups will be given permission to use any school district facility during regular school hours that would in any way disrupt the learning environment at the schools. This also applies when summer school is in session.
2. If the school district closes schools early for the day due to inclement weather, the building use is automatically cancelled and a refund will be made, if appropriate.
3. The school district will apply the following priority order to user types when scheduling facility uses: Type 1, Type 2, Type 3, Type 4, Type 5A, Type 5B, Type 6A, Type 6B, Type 7, then Type 8.
4. If a conflict in schedule arises between two (2) applicants of the same Type, priority of use will be granted to an activity that involves school age children over adult participants.
5. Type 5A and 6A User Groups must meet a Residency Requirement of at least sixty percent (60%) West Chester Area School District residents.
6. Classrooms at elementary schools will not be permitted for use.
7. No use will be permitted which, in the opinion of the administration, has the potential to damage the buildings, fields, or other outside areas, or interferes with the school district's operations in

any way.

8. The administration will maintain a set of School District Facility Use Rules, which will be imposed upon user groups and will address conduct by the group on all school district property.
9. The school district may take fields, buildings, or sections thereof out of use due to maintenance work or renovation work.
10. The school district may cancel use of fields due to wet or other conditions that would cause damage to the field surface.
11. The school district retains the right to exclude a limited number of fields and other outside facilities from outside use.
12. The school district may require school district personnel be present during certain field or outside facility events because of utilities, use of school district items, or for the purposes of opening facilities and locking up. In these instances, the user group will pay a labor fee per the fee schedule in 707-AG-1 in addition to any other applicable facility use fees.
13. The school district reserves the right to relocate or offer alternative space to the user.
14. The **possession, use or distribution** of alcohol **alcoholic beverages**, tobacco **and vaping products, including the product marketed as Juul and other e-cigarettes as defined in the law**, ~~nonprescription drugs~~ **controlled substances as defined by Board Policy 227**, and firearms are PROHIBITED on school district property. **School district property** includes all buildings, fields, parking lots, and ancillary areas within the school district's property boundaries.
15. All decorations and any temporary materials must be fireproof and must be approved by school building representatives. Open flame decorations will not be used anywhere in the buildings. No objects will be permanently fastened to walls, ceilings, and/or floors. Removal of all decorations, user belongings and trash will be completed immediately after the activity ends.

## **SECTION 6 – USER GROUP RESPONSIBILITIES**

Outside user groups will be responsible for the safety and welfare of all of their members and spectators and will assume the following responsibilities:

### 1. Buildings:

- a. Determination as to whether the building is safe for their planned use.
- b. Reimbursement to the school district for the cost of any damage which, in the school district's determination, resulted from the group's use.
- c. Conduct and behavior of its members and spectators.
- d. Enforcement of all School District Facility Use Rules among its members and spectators.

### 2. Fields and other outside areas:

- a. Determination as to whether the field or outside facility is safe for their use.
- b. Determination as to whether the field is not too wet to play on without damaging it.
- c. Reimbursement to the school district for the cost of any damage which, in the school district's sole determination, resulted from the group's use.
- d. Conduct and behavior of all its members and spectators.

- e. Enforcement of all school district Field Rules among its members and spectators.
- f. All field users must obtain proper training (by attending the annual training session for all coaches) and abide by the school district's field status indicator flags flown at each of the secondary building fields. Tampering with, removing, or disregarding the field status flag will be considered vandalism, and organizations may at the discretion of the administration be penalized, charged for damages, and/or the organization permit may be revoked.

## Legal

[24 P.S. 511](#)[24 P.S. 775](#)[24 P.S. 779](#)[22 PA Code 403.1](#)[61 PA Code 901.1](#)[61 PA Code 901.701](#)[10 P.S. 328.101 et seq](#)[35 P.S. 1223.5](#)[20 U.S.C. 7181 et seq](#)[20 U.S.C. 7905](#)[Pol. 000](#)





|                     |                                     |
|---------------------|-------------------------------------|
| Book                | Policy Manual                       |
| Section             | 200 Pupils                          |
| Title               | Controlled Substances/Paraphernalia |
| Code                | 227                                 |
| Status              | Active                              |
| Adopted             | August 1, 2015                      |
| Last Revised        | August 24, 2020                     |
| Last Reviewed       | June 22, 2015                       |
| Prior Revised Dates | 9/23/2019, 4/27/2020                |

### **Purpose**

The Board finds that the possession, use, distribution or delivery of controlled substances by students while engaged in activities subject to control by the district is a matter of concern and injurious to the health, safety and welfare of students.

Through curriculum, the Multi Tiered Systems of Supports Team, community support and resources, strong and consistent administrative and faculty commitment, rehabilitative efforts and disciplinary procedures, the district will strive to educate, prevent, and intervene in the use and abuse of all controlled substances by students.

### **Definitions**

**Multi Tiered Systems of Supports (MTSS)** - a multidisciplinary team that includes teachers, administrators, nurse, and counselors. This team is trained to understand and work with adolescent chemical use, abuse, and dependency. The team's primary role is to identify, refer and intervene when student chemical substance use, abuse, possession, and/or distribution is suspected.

**Controlled substance** - controlled substances include, but are not limited to: alcohol, drugs, narcotics and/or other health endangering compounds such as anabolic steroids and other performance enhancing substances, tranquilizers, amphetamines, synthetic opiates, marijuana, LSD and other hallucinogens, glue, solvent-containing substances, look-alike drugs, any prescription or patent drug, any other mood-altering substance, and all regulated and controlled substances identified and prohibited by federal and state laws.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

**Cooperative behavior** - is the student's willingness to reasonably and helpfully work with staff and school personnel, and to comply with Multi Tiered Systems of Supports Team requests and recommendations.

**Distribution** - to attempt to or to succeed in delivering, selling, passing, sharing, or giving to another person, or to assist in distributing any controlled substance as defined by this policy.

**Drug paraphernalia** - includes all equipment, products and materials of any kind which are used, intended for use or designed for use in planting, propagating, cultivating, growing, harvesting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, containing, concealing, injecting, ingesting, inhaling, or otherwise introducing into the human body a controlled substance. Paraphernalia includes, but is not limited to: [2].

1. Isomerization devices used, intended for use or designed for use in increasing the potency of any species of plant which is a controlled substance.
2. Testing equipment used, intended for use or designed for use in identifying or in analyzing the strength, effectiveness or purity of controlled substances.
3. Scales and balances used, intended for use or designed for use in weighing or measuring controlled substances.
4. Diluents and adulterants, such as quinine hydrochloride, mannite, dextrose, and lactose, used, intended for use, or designed for use in cutting controlled substances.
5. Separation gins and sifters used, intended for use, or designed for use in removing twigs and seeds from or in otherwise cleaning or refining marijuana.
6. Blenders, bowls, containers, spoons and mixing devices used, intended for use or designed for use, in compounding controlled substances.
7. Capsules, balloons, envelopes and other containers used, intended for use or designed for use, in packaging small quantities of controlled substances.
8. Containers and other objects used, intended for use or designed for use in storing or concealing controlled substances.
9. Hypodermic syringes, needles, and other objects used, intended for use or designed for use in injecting controlled substances into the human body.
10. Objects used, intended for use or designed for use in ingesting, inhaling or otherwise introducing alcohol, marijuana, cocaine, hashish, hashish oil or any other controlled substance into the human body, including, but not limited to:
  - a. Metal, wooden, acrylic, glass, stone, plastic or ceramic pipes with or without screens, permanent screens, hashish heads or punctured metal bowls.
  - b. Water pipes.
  - c. Carburetion tubes and devices.
  - d. Smoking and carburetion masks.
  - e. Roach clips; meaning objects used to hold burning material such as a marijuana cigarette, that has become too small or too short to be held in the hand.
  - f. Miniature cocaine spoons and cocaine vials.
  - g. Chamber pipes.
  - h. Carburetor pipes.
  - i. Electric pipes.
  - j. Air-driven pipes.

- k. Chillums.
- l. Bongs.
- m. Ice pipes or chillers.
- n. Vaporizers.
- o. E-cigarettes when used as a delivery device for controlled substances.

In determining whether an object is drug paraphernalia, school authorities shall consider, in addition to all other logically relevant factors; statements by an owner or by anyone in control of the object concerning its use; the proximity of the object, in time and space, to a direct violation of this policy; the proximity of the object to controlled substances; the existence of any residue or controlled substances on the object; direct or circumstantial evidence of the intent of an owner, or of anyone in control of the object; to deliver it to persons whom s/he knows, or should reasonably know; intend to use the object to facilitate a violation of this policy; the innocence of an owner or of anyone in control of the object, as to a direct violation of this policy, should not prevent a finding that the object is intended for use or designed for use as drug paraphernalia; instructions, oral or written, provided with the object concerning its use; descriptive materials accompanying the object which explain or depict its use; national and local advertising concerning its use; the manner in which the object is displayed for sale; whether the owner, or anyone in control of the object, is a legitimate supplier of like or related items to the community, such as a licensed distributor or dealer of tobacco products; direct or circumstantial evidence of the ratio of sales of the objects to the total sales of the business enterprise; the existence and scope of legitimate uses for the object in the community; and expert testimony concerning its use.

**Immediate precursor** - a substance which is designated as being a principal compound commonly used or produced primarily for use, and which is an immediate chemical intermediary used or likely to be used in the manufacture of a controlled substance. [2]

**Look-alike drugs** - substances that are designed or intended to resemble (in appearance or odor) a controlled substance prohibited by this policy, or used in a manner likely to induce others to believe the material is a controlled substance.

**Manufacture** - the production, preparation, propagation, compounding, conversion or processing of a controlled substance, other drug or device or the packaging or repackaging of such substance or articles but does not include the activities of a practitioner who, as an incident to his/her administration, or dispensing such substance or article in the course of his/her professional practice, prepares, compounds, packages or labels such substance or article. The term **manufacturer** means a person who manufactures a controlled substance, other drug or device. [2]

**Marijuana** - consists of all forms, species and/or varieties of the genus *Cannabis sativa* L., whether growing or not; the seeds therefore; the resin extracted from any part of such plant; and every compound, manufacture, salt, derivative, mixture or preparation of such plant, its seeds or resin. [2]

**Narcotic** - means any of the following, whether produced directly or indirectly by extraction from substances of vegetable origin, or independently by means of chemical synthesis or by a combination of extraction and chemical synthesis: (i) opium, (ii) any opiate having an addiction-forming or addiction-sustaining capacity similar to morphine, but not including the isoquinoline alkaloids or opium, (iii) any compound, manufacture, salt, derivative or preparation of opium or any opiate, and (iv) any substance, compound, manufacture, salt derivative or preparation thereof, which is chemically identical with any of the substances referred to in (i), (ii) or (iii). [2]

**Possession, active** - to possess or hold without attempt to distribute any controlled substance.

**Possession, constructive** - a person's ability and intent to exercise control over, individually or with other persons, any controlled substance. Ability and intent to control a prohibited substance may be inferred from all the circumstances.

**Prescription medication** - consists of medication prescribed by a licensed physician and requiring administration during school hours in accordance with the procedures set forth in Board policy.[3][4]

**Reasonable suspicion** - is generally defined as a conclusion arrived at by a reasonable, prudent and conscientious mind, from facts at hand; it is not caused by such improper motives as a dislike for the student or malice, but only from the facts which are known. If they logically, rationally, and in the exercise of good common sense, lead a reasonable, prudent and discreet person to conclude that a student has illegal material on school property or on his/her person, this is a reasonable suspicion, but there must be a fair and conscientious consideration of only the facts that are known.

**Uncooperative behavior** - is the student's resistance or refusal, either oral, physical or passive, to comply with reasonable school personnel requests or recommendations. Defiance, assault, deceit and flight are examples of uncooperative student behavior. Uncooperative behavior includes refusal to comply with Multi Tiered Systems of Supports Team requests and recommendations.

**Under the influence** - shall include any consumption or ingestion of controlled substances by a student.

### Authority

The Board prohibits any student from knowingly possessing, using, transmitting, manufacturing, selling, distributing or being under the influence of any controlled substance during travel to and from school; on school property; in school buses, vans or other vehicles used by, owned by, leased by or under the control of the district; while participating in a school activity/event held away from the school; while under the supervision of the district as part of cyber program or other virtual platform; or who conspires, aids, or abets the use, abuse, active possession or constructive possession of controlled substances.[5][6][7]

The following rules, regulations, and guidelines shall be used by all district personnel when situations involve students' unlawful possession, use, transmission, manufacturing, sale, distributing and/or abuse of controlled substances or drug paraphernalia.

Appropriate disciplinary action will be taken by the Board as outlined in applicable Board policy.[8][9][10]

In the case of a student with a disability, including a student for whom an evaluation is pending, the district shall take all steps required to comply with state and federal laws and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.[11][12][13][14][15][16]

### Off-Campus Activities

This policy shall also apply to student conduct that occurs off school property, and would otherwise violate the Code of Student Conduct/Disciplinary Action Schedule if any of the following circumstances exist:[8]

1. The conduct occurs during the time the student is traveling to and from school, or traveling to and from school-sponsored activities, whether or not via school district furnished transportation.
2. The conduct occurs while under the supervision of the district as part of a cyber program or other virtual platform.
3. The student is a member of an extracurricular activity and has been notified that particular off-campus conduct could result in exclusion from such activities.[17][18]
4. Student expression or conduct materially and substantially disrupts the operations of the school, or the administration reasonably anticipates that the expression or conduct is likely to materially and substantially disrupt the operations of the school.

5. The conduct has a direct nexus to attendance at school or a school-sponsored activity, for example, a transaction conducted outside of school pursuant to an agreement made in school that would violate the Code of Student Conduct/Disciplinary Action Schedule if conducted in school.
6. The conduct involves the theft or vandalism of school property.
7. There is otherwise a nexus between the proximity or timing of the conduct in relation to the student's attendance at school or school-sponsored activities.

### **Delegation of Responsibility**

The Superintendent or his/her designee shall develop administrative regulations to identify and control substance abuse in the schools which:

1. Establish procedures to appropriately manage situations involving students suspected of using, possessing, being under the influence, or distributing controlled substances. [\[19\]](#)[\[20\]](#)[\[21\]](#)
2. Disseminate to students, parents/guardians, and staff the Board policy and administrative regulations governing student use of controlled substances.

### **Guidelines**

#### Limitations

None of the provisions of this policy shall be construed to prohibit or regulate a student's use, possession, or transportation of medication prescribed for that student by a licensed physician according to that student's needs. [\[3\]](#)[\[4\]](#)

#### Medication

The administration of all medication shall be in accordance with applicable Board policy. [\[3\]](#)[\[4\]](#)

#### Responsibility

All personnel of the school district shall report to their immediate supervisor any student, employee, or other person who violates the Board's controlled substance prohibition.

The supervisors shall report such information to the Superintendent immediately and confirm the same in writing as soon as possible relating to the specific sequence of events in each case.

In accordance with state law, the Superintendent shall annually, by July 31, report all incidents of possession, use or sale of controlled substances to the Office for Safe Schools. [\[16\]](#)[\[20\]](#)

#### Search and Seizure

Appropriate searches and seizures of contraband on school premises shall be conducted in compliance with Board policy. Student searches must be justified at their inception by reasonable suspicion that policy or law has been violated or is being violated, and that evidence of the violation will be disclosed by the search. The search actually conducted must be reasonable related in scope to the circumstances which justified the search at its inception. [\[22\]](#)

#### Violation of Policy for Possession and/or Use

A student who violates this policy shall be subject to the following disciplinary, rehabilitative and punitive actions. The Board reserves the right to use any other lawful measures deemed necessary to control and eliminate the use of controlled substances even if the same is not provided for specifically in any rule or regulation enumerated herein. [\[8\]](#)[\[10\]](#)

An infraction occurs when a student manufactures, uses, abuses, possesses, actively or constructively, or is under the influence of controlled substances or drug paraphernalia during travel to and from

school, on school property, in school buses, vans or other vehicles, used by or owned by, leased by, or under control of the district, or while participating in a school activity/event held away from school premises, or at any school-sponsored activity anywhere, while under the supervision of the district as part of a cyber program or other virtual platform, or who conspires, aides, or abets the use, abuse, active possession or constructive possession of controlled substances.

*First Offense –*

1. The principal will be immediately notified of any violation of this policy. The principal shall initiate appropriate disciplinary action in accordance with the district's policies.[8][10]
2. The principal or designee will meet with the student to ascertain the circumstances related to a possible policy violation.
3. The principal or designee will promptly notify the student's parent(s)/guardian(s) concerning the incident and will seek additional information that could guide disposition of the possible policy violation.[16][23][24]
4. The student may be sent home or removed from the school to receive medical attention, if required. When parent(s)/guardian(s) cannot be reached, the principal or other school authority will decide to obtain medical treatment for the student or to temporarily isolate the student.
5. The principal will notify the appropriate legal authorities for investigation and disposition, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.[16]
6. The principal or designee will schedule a hearing in accordance with Board policy.[10]
7. Should it be determined the offense was committed by the student, the student will be externally suspended from school for ten (10) days.

*Second Offense –*

1. Any person who violates this policy a second time commits a second offense. All requirements, procedures, due process, and penalties that govern a first offense under this policy will apply under the second offense. In addition, the following disciplinary action and requirements apply:
  - a. The student will obtain a drug and alcohol assessment and will comply with all assessment recommendations as a condition for readmission to school after the suspension or required rehabilitation. Any student who receives a second offense and who refuses to obtain a drug and alcohol assessment, or who obtains the assessment and does not comply with the assessment recommendations, will be recommended for expulsion. **Expulsion** is exclusion from school by the Board for a period that exceeds ten (10) school days and may be permanent.[10]

*Additional Requirements –*

Any student who violates this policy (regardless of the number of offenses) will:

1. Be assessed by a licensed drug and alcohol designated facility, or similar type alternative program approved by the administration, and comply with any recommendations from the evaluation and any recommendations that follow, until the date of discharge from the provider, not to exceed one (1) calendar year. If the recommendations are not followed, the student will be recommended for expulsion. Further, the student must successfully complete the assessment within seven (7) days of the informal hearing, by a drug and alcohol facility, or district-approved program.[10]
2. Parent(s)/Guardian(s) may select similar type alternative programs for students to attend as specified in paragraph (1) above. However, parent(s)/guardian(s) must have the principal's written approval prior to any student's participation in an alternative program. Prior to receiving the

principal's written approval for a student to attend an alternative program, parent(s)/guardian(s) must give written consent to the principal or designee to obtain all complete records when the student attends an alternative program. The district will not pay any expense incurred by the student or parent(s)/guardian(s) when the student participates in an alternative program.

3. While a student is suspended out-of-school and attending the alternate education program, s/he shall not participate in or attend as a spectator any school-sponsored activity. School-related and/or school-sponsored activities include, but are not limited to, clubs, musical groups, publications, athletics, and other activities such as National Honor Society, Student Council, and class activities (spirit week, Homecoming, class trips, fundraisers, dances, proms, and commencement).[10]
4. Eligibility for participation in school extracurricular activities (including athletics, clubs, and organizations) shall be further limited in accordance with the Extracurricular Code of Conduct.[25]
5. If the student refuses to participate in or does not successfully complete the programs mentioned herein, as scheduled by the district, the student will be recommended for expulsion.[10]

### Violation for Distribution

A student who violates this policy shall be subject to the following disciplinary, rehabilitative, and punitive actions. The Board reserves the right to use any other lawful measures deemed necessary to control and eliminate the use and distribution of controlled substances even if the same is not provided for specifically in any rule or regulation enumerated herein. An infraction occurs when a student attempts to or succeeds in delivering, distributing, or transmitting controlled substances or possesses with the intent to distribute, deliver or transmit.[8][10]

### *First Offense –*

1. The principal will be immediately notified of any violation of this policy. The principal shall initiate appropriate disciplinary action in accordance with the district's policies.[8][10]
2. The principal or designee will meet with the student who will explain the circumstances related to a possible policy violation.
3. The principal or designee will promptly notify the student's parent(s)/guardian(s) concerning the incident and will seek additional information that could guide disposition of the possible policy violation.[16][23][24]
4. The principal will notify the appropriate legal authorities for appropriate investigation and disposition, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.[16]
5. The principal or designee will schedule a hearing in accordance with Board policy.[10]
6. Should it be determined the offense was committed by the student, the student will be externally suspended from school for ten (10) days, and a Board hearing shall be held with administration recommendation for exclusion of the student from school for period to be determined by the Board.[10]
7. Refer the student to an appropriate agency for counseling and treatment.
8. While a student is suspended out-of-school and attending the alternate education program, s/he shall not participate in or attend as a spectator any school-sponsored activity. School-related and/or school-sponsored activities include, but are not limited to, clubs, musical groups, publications, athletics, and other activities such as National Honor Society, Student Council, and class activities (spirit week, Homecoming, class trips, fundraisers, dances, proms, and commencement).[10]

9. Eligibility for participation in school extracurricular activities (including athletics, clubs, and organizations) shall be further limited in accordance with the Extracurricular Code of Conduct.[25]

### Anabolic Steroids

In addition to the consequences in this policy, anabolic steroid use bears additional consequences in regard to extracurricular participation.

The Board prohibits the use of anabolic steroids, except for valid medical purposes, by any student involved in school-related athletics or extracurricular activities. Body building and muscle enhancement, increasing muscle bulk or strength, or the enhancement of athletic ability are not valid medical purposes. Human Growth Hormone (HGH) shall not be included as an anabolic steroid under the provisions of the law.[26]

Education regarding the dangers of anabolic steroids shall be provided in other district controlled substance (drug and alcohol) programs.[27]

The following minimum penalties are prescribed for any student found in violation of the anabolic steroid regulations required above, in addition to the consequences outlined in this policy. Violation of those rules and regulations include:[28]

1. **First Offense** – the student shall be suspended from school athletics and extracurricular activities for the remainder of the season.
2. **Second Offense** – the student shall be suspended from school athletics and extracurricular activities for the remainder of the season and the following season.
3. **Third Offense** – the student shall be permanently suspended from school athletics and extracurricular activities.

No student shall be eligible to resume participation in school athletics or extracurricular activities unless there has been a medical determination that no residual evidence of steroids exists. The Board may require participation in any drug counseling, rehabilitation, testing, or other programs, beyond those already detailed herein, as a condition of reinstatement into a school athletic or extracurricular activities program.[28]

### Student Seeking Help

Any student who is self-referred, or who is voluntarily referred by anyone else and who seeks help with a controlled substance use/abuse and/or dependency, and who is not under the immediate influence of a controlled substance is not subject to the provisions of this policy as outlined for first offense violations.

School personnel to whom a student reports, and from whom s/he seeks help may consult with the student, or may refer the student to a faculty member designated by the principal (e.g., counselor, Intervention Specialist, Multi Tiered Systems of Supports Team, nurse, etc.).

If help is required, the designated faculty member may advise and assist the student in seeking appropriate psychological, medical, or other types of help.

If medical treatment appears necessary, the parent(s)/guardian(s) shall be notified.

Follow-up by the Intervention Specialist or MTSS case manager with the student and the referral agency shall be imperative.

### Multi Tiered Systems of Supports Team

*Referral Phase –*



Referrals may come from a multitude of sources. Staff, students, parents/guardians, etc., may inform the Multi Tiered Systems of Supports Team of any suspicions, issues, behaviors, or concerns that appear to be drug/alcohol or mental health related. Community concerns also will be noted and these will be investigated if they seem appropriate.

#### *Assessment Phase –*

Once a referral has been received and considered, appropriate members of the team will be assigned to start the tracking by collecting data from attendance, discipline, counselors, and the nurse. These records will be reviewed by the whole team and a decision made to get further information from the appropriate teachers or to make an alternate assignment immediately. All data collected from teachers on observable behavior, academic performance, and physical appearance will be confidential. If the data strongly suggests D/A or M/H concerns, the team may have the Intervention Specialist complete a screening. Once fully satisfied that the student's profile reflects D/A or M/H concerns an intervention will be planned.

#### *Intervention Phase –*

During this phase the Intervention Specialist will be actively involved in determining the appropriate modality of treatment and proper placement (in-patient or out-patient).

This may require meetings with the student, or student and parent/guardian where information that has been gathered is discussed and options are explored.

#### Suspected Visitors

Visitors suspected of using, possessing, transmitting, manufacturing, selling, transporting, or distributing controlled substances or of encouraging or promoting such activity while on school property or during the course of school-sponsored activities shall be reported to the building principal, who shall report the visitors to local law enforcement officials, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.[16][29][30]

#### Reasonable Suspicion/Testing

If based on the student's behavior, medical symptoms, vital signs or other observable factors, the building principal has reasonable suspicion that the student is under the influence of a controlled substance, the student may be required to submit to drug or alcohol testing. The testing may include but is not limited to the analysis of blood, urine, saliva, or the administration of a Breathalyzer test.

#### Use of Breathalyzer

All students, whether during the school day, prior to or during an extracurricular, interscholastic, or other school-related or school-sponsored function, whether conducted on or away from school property, may be required to submit to a Breathalyzer as a condition of participation in the extracurricular, interscholastic, or other school-related or school-sponsored function.

It is not the intent of the policy to randomly test students. It is the intent of the Breathalyzer procedure to serve as a deterrent to students attending district functions after consuming alcohol.

Refusal to submit to a Breathalyzer procedure will be considered to be a positive test and the student will be disciplined in accordance with Board policy.[8]

- Legal
1. [21 U.S.C. 812](#)
  2. [35 P.S. 780-102](#)
  3. Pol. 210
  4. Pol. 210.1

5. 22 PA Code 12.3  
6. 24 P.S. 510  
7. 24 P.S. 511  
8. Pol. 218  
9. Pol. 227  
10. Pol. 233  
11. 20 U.S.C. 1400 et seq  
12. 22 PA Code 10.23  
13. Pol. 103.1  
14. Pol. 113.1  
15. Pol. 113.2  
16. Pol. 805.1  
17. Pol. 122  
18. Pol. 123  
19. 24 P.S. 1302.1-A  
20. 24 P.S. 1303-A  
21. 42 Pa. C.S.A. 8337  
22. Pol. 226  
23. 22 PA Code 10.2  
24. 22 PA Code 10.25  
25. Pol. 122AG2  
26. 35 P.S. 807.1  
27. 35 P.S. 807.2  
28. 35 P.S. 807.3  
29. Pol. 904  
30. Pol. 907  
35 P.S. 780-101 et seq  
35 P.S. 807.1 et seq  
22 PA Code 10.21  
22 PA Code 10.22  
22 PA Code 403.1  
20 U.S.C. 7114  
20 U.S.C. 7118  
20 U.S.C. 7161  
21 U.S.C. 801 et seq  
34 CFR Part 300  
Pol. 000  
Pol. 805

West Chester Area School District

Property and Finance Committee

April 19, 2021

**Approval of Contract Award for Floor Covering Replacement, Rustin High School**

The Facilities and Operations Department is seeking approval of Mac Flooring Inc. to furnish and install replacement carpet in the library at Bayard Rustin High School in the amount of \$39,600. Pricing is provided through COSTARS Contract # 008-354 (see attached). Although there are some additional costs to cover rental book storage carts and miscellaneous electrical work items, this project is anticipated to come in under budget.

This General Fund Maintenance project was approved by the School Board in December 2020.

If you have any questions feel free to contact me.

Mark A. Groves  
Capital Program Manager  
West Chester Area School District  
April 2, 2021

**Mac Flooring, Inc.**  
**Residential & Commercial Flooring**  
**8 Groce Ave., Unit K**  
**Glenolden, Pa 19036**  
**484-885-9602**  
**Fax 610-461-0595**

DATE: **March 30, 2021**  
TO: **West Chester Area School District**                      **Attn: Tim**  
FROM: **Jim LaPera**  
RE: **Library Renovations**  
**Bayard Rustin High School**  
**West Chester, Pa.**

**We hereby submit our proposal for the following services:**

- 1) Furnish & install Patcraft "Easy on the Eyes" 24"x 24" carpet tile, color Alakazam.
- 2) Furnish & install Patcraft "Linea 2" 24"x 24" carpet tile, color Indigo for border.
- 3) Furnish & install Roppe 4"x 1/8" vinyl cove base, color Deep Navy and transitions.
- 4) Includes rip up & disposal of existing glue down carpet & base and skim coat/minor prep and infill of outlet boxes if/as needed.
- 5) Work to be performed in open library area, small hall, faculty library and offices.
- 6) Excludes clearing & replacing bookshelves, books, furniture and electronics and all personal items.

We propose to provide the above materials for the sum of:.....**\$39,600.00**  
**Thirty Nine Thousand Six Hundred**.....**US Dollars**

**(COSTARS Vendor #351216, Contract #008-354)**

**EXCLUSIONS:**

- |                                       |                                                |
|---------------------------------------|------------------------------------------------|
| • Floor prep (to be on a T & M basis) | Patching & Repairing/Rcvg owner supplied mat'l |
| • Cleaning/Stripping/Waxing/Vacuuming | Moving furniture/fixtures                      |
| • Off Hour Labor                      | Ceramic/Mall Flooring                          |
| • Floor Protection                    | Dumpster/Trash Removal(to be center piled)     |
| • Pre-molded Corners/Caulking         | Hoisting/Elevator Fees                         |

*Jim LaPera*

Authorized Signature \_\_\_\_\_

*Note: This proposal may be withdrawn by us if not accepted within 30 days.*

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

West Chester Area School District

Property and Finance Committee

April 19, 2021

**Approval of Contract Award for Gymnasium Divider Curtain  
Replacement, Rustin High School**

The Facilities and Operations Department is seeking approval of Degler-Whiting Inc. to furnish and install a new gymnasium divider curtain at Bayard Rustin High School in the amount of \$23,230. Pricing is provided through COSTARS Contract # 014-147 (see attached).

This General Fund Maintenance project was approved by the School Board in December 2020.

If you have any questions feel free to contact me.

Mark A. Groves  
Capital Program Manager  
West Chester Area School District  
April 2, 2021

**DEGLER - WHITING INC.**  
**WE SERVICE WHAT WE SELL**

531 W. Lancaster Ave.

Frazer, PA 19355

(p) 610-644-3157

(f) 610-644-6019

rich@deglerwhiting.com

March 18, 2021

TO: West Chester Area School District  
ATTN: Tim Burns  
PH: (484) 266-1281/ (267) 238-7621  
EMAIL: tburns@wcasd.k12.pa.us

RE: Bayard Rustin High School  
West Chester, PA

CO-STARS: 014-147  
Recreation &  
Fitness Equipment

Appreciating this opportunity to serve you. We submit the following proposal to sell the material or equipment as described and priced herein. Subject to all the terms and conditions stated herein. Terms: Net 15 Days

**We propose to furnish and install the following Gymnasium Divider Curtain as manufactured by Porter Athletic:**

Proposal #1

One (1) Porter Model #2085-000 center-roll, belt-guided Roll-up Gymnasium Curtain. Curtain measures 96'-0" long x 25' high with attachment heights of 28' to 39'. Curtain to have bottom 2/3 standard vinyl color with top 1/3 standard mesh color. Two motor operation with remote key switch control. Motors require 115 volt, 5 amp, single phase, 3 wire electric power at one location. Includes removal and disposal of existing curtain and hardware into School District's dumpster.

*EXCLUSIONS: Electrical wiring and hookup of motors and key switches.*

**Total price delivered and installed:**

**\$23,230.00**

This proposal is subject to the following conditions:

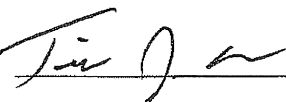
1. Acceptance By 4/1/2021
2. Building Progress to Permit Delivery & Completion of Installation By 7/15/2021
3. Availability of Materials.

If one or more of these conditions cannot be met, the price(s) quoted may be subject to escalation based on increased costs. Title to materials to be retained by DEGLER-WHITING, INC. until 100% Paid. Requests for Certificates of Insurance with additional insured endorsements will require an upcharge to our quote.

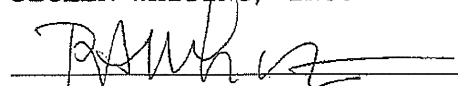
PRICES ARE FIRM FOR 30 DAYS FROM DATE OF QUOTATION UNLESS NOTED OTHERWISE

Submitted By: Richard A. Whiting, Jr.  
DEGLER-WHITING, INC.

Accepted by



By:



West Chester Area School District

Property and Finance Committee

April 19, 2021

**Approval of Contract Award for Floor Covering Replacement, Peirce Middle School**

The Facilities and Operations Department is seeking approval of P. C. Curry Floor Covering, Inc. to furnish and install replacement flooring in the music rooms and computer labs at E. N. Peirce MS in the amount of \$34,690. Pricing is provided through COSTARS Contract # 008-629 (see attached).

This General Fund Maintenance project was approved by the School Board in December 2020.

If you have any questions feel free to contact me.

Mark A. Groves  
Capital Program Manager  
West Chester Area School District  
April 2, 2021

# P.C. Curry Floor Covering, Inc.

P.O. Box 208  
Kimberton, PA 19442  
610-935-4811 (O)  
610-935-3438 (F)

Date: March 28,2021

Attn: Don Young

Job: WCASD Pierce

Costars: Contract #008-629

## Proposal

|                                                                                     |             |
|-------------------------------------------------------------------------------------|-------------|
| Demo                                                                                | \$ 3,540.00 |
| Skim Coat                                                                           | \$ 2,950.00 |
| Furnish and Install Natural Creations<br>Rooms: B113, C113, D103, F105, Computer Rm | \$26,910.00 |
| Furnish and Install 4" Cove Base                                                    | \$ 1,290.00 |

**Total: \$34,690.00**

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Accepted by:

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Date:

Payment Terms: Upon Receipt



West Chester Area School District

Property and Finance Committee

April 19, 2021

**Approval of Contract Award for Floor Covering Replacement, Stetson Middle School**

The Facilities and Operations Department is seeking approval of P. C. Curry Floor Covering, Inc. to furnish and install replacement flooring in the music rooms and computer labs at G. A. Stetson MS in the amount of \$38,745. Pricing is provided through COSTARS Contract # 008-629 (see attached).

This General Fund Maintenance project was approved by the School Board in December 2020.

If you have any questions feel free to contact me.

Mark A. Groves  
Capital Program Manager  
West Chester Area School District  
April 2, 2021

# P.C. Curry Floor Covering, Inc.

P.O. Box 208  
Kimberton, PA 19442  
610-935-4811 (O)  
610-935-3438 (F)

Date: March 28,2021

Attn: Don Young

Job: WCASD  
Stetson

Costars: Contract #008-629

## Proposal

|                                                                                    |             |
|------------------------------------------------------------------------------------|-------------|
| Demo                                                                               | \$ 3,960.00 |
| Skim Coat                                                                          | \$ 3,300.00 |
| Furnish and Install Natural Creations<br>Rooms: G130,G127,G126,D103,A113,B113,C113 | \$30,015.00 |
| Furnish and Install 4" Cove Base                                                   | \$ 1,470.00 |

**Total: \$38,745.00**

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Accepted by:

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Date:

Payment Terms: Upon Receipt

West Chester Area School District

Property and Finance Committee

April 19, 2021

**Approval of Contract Award for Generator Replacement,  
Starkweather Elementary School**

The Facilities and Operations Department is seeking approval of Eastern Generator to furnish and install a new 100 KW Cummins generator at Sarah Starkweather Elementary School in the amount of \$91,960.81. Pricing is provided through COSTARS Contract # 200875 (see attached).

This General Fund Maintenance project was approved by the School Board in December 2020.

If you have any questions feel free to contact me.

Mark A. Groves  
Capital Program Manager  
West Chester Area School District  
April 2, 2021



651 East 9th St., Chester, PA 19013  
 Phone 610-237-1990  
 service@easterngenerator.com

# PROPOSAL

DATE 3/1/2021 NUMBER 0000081646

**BILL TO:**

West Chester Area School District  
 782 Springdale Drive  
 Exton PA 19341

**SHIP TO:**

Starkweather Elementary School  
 1050 Wilmington Pike  
 West Chester PA 19382

| DESCRIPTION                                                                                                                                                                                                                            | TOTAL |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Eastern Generator CoStar Vendor # 200875                                                                                                                                                                                               |       |
| <hr/>                                                                                                                                                                                                                                  |       |
| BUDGETARY - BUDGETARY - BUDGETARY                                                                                                                                                                                                      |       |
| Supply and installation of the following:                                                                                                                                                                                              |       |
| One (1) New 100 kW Cummins standby generator set, model #RS100, Natural Gas, 1800 RPM, liquid cooled, 277/480 V, 3 phase, 4 wire, 60 Hz, UL 2200 listing.                                                                              |       |
| Starting Battery                                                                                                                                                                                                                       |       |
| <br>                                                                                                                                                                                                                                   |       |
| SCOPE OF WORK:                                                                                                                                                                                                                         |       |
| 1. Drain diesel fuel from existing generator base fuel tank                                                                                                                                                                            |       |
| 2. Disconnection, rigging and proper disposal of existing 60 KW Kohler diesel generator.                                                                                                                                               |       |
| 3. Extend existing concrete foundation to accommodate new generator                                                                                                                                                                    |       |
| 4. Delivery, rigging and placement of new generator on new foundation pad in designated location.                                                                                                                                      |       |
| 5. Modification and connection of conduit and wiring from existing ATS to new generator                                                                                                                                                |       |
| 6. Weld new 2" fitting in the existing 6" natural gas main                                                                                                                                                                             |       |
| 7. Modification, extension and connection of natural gas fuel line to new generator.                                                                                                                                                   |       |
| 8. Modification, extension and connection of exhaust system to new generator                                                                                                                                                           |       |
| 9. Install insulation around generator exhaust system as necessary                                                                                                                                                                     |       |
| 10. Installation of new transition duct from generator radiator to existing ductwork (                                                                                                                                                 |       |
| 11. Replace existing metal doors. Doors to have openings and motor operated louver to provide adequate cooling and combustion air for new generator                                                                                    |       |
| 12. Supply and install new E-Stop station in janitor office                                                                                                                                                                            |       |
| 13. Configure remote monitoring system on new generator                                                                                                                                                                                |       |
| 14. Factory authorized start up and testing.                                                                                                                                                                                           |       |
| 15. Customer orientation.                                                                                                                                                                                                              |       |
| <br>                                                                                                                                                                                                                                   |       |
| Special Notes:                                                                                                                                                                                                                         |       |
| 1. Prior to proceeding, a complete natural gas adequacy study, with PECO Energy, is required, to verify that volume and pressure meet generator manufacturer's requirements.                                                           |       |
| 2. UPS battery back up systems are recommended on sensitive equipment, i.e. computers, DVD, VCR, TV, etc. to act as a buffer, aiding in the prevention of voltage and/or frequency spikes or dips when being powered by the generator. |       |
| 3. Unless otherwise noted, the proposed price is based on normal working hours; after hours and weekend hours are available, if requested, and will be invoiced accordingly.                                                           |       |
| 4. Any change, in the location of the generator, automatic transfer switch and/or emergency distribution                                                                                                                               |       |
| <b>ALL PRODUCTS AND SERVICES PROVIDED ARE SUBJECT TO TERMS AND CONDITIONS OF SALE ON REVERSE</b>                                                                                                                                       |       |



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| DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | TOTAL |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <p>panel as proposed and/or agreed to, will result in additional charges.</p> <p>5. Our current estimated installation schedule is approximately 2 to 4 weeks, after we receive all components.</p> <p>6. Please note that the delivery date is an approximation and may vary over time depending upon number of requests and production rate.</p> <p>7. Prior to digging and/or trenching, we may be required to contact ^Pennsylvania One Call^ to locate gas, electric and/or telephone lines. This may delay the installation process until approval has been received from the authorities having jurisdiction.</p> <p>8. Price as quoted is based on open shop (non union) rates. Should a union issue arise, customer will be notified and price adjustment will be made as needed.</p> <p>Customer will be made aware of any site conditions, which become apparent during the course of work, that do not meet accepted standards. At which time necessary repairs will be performed, at additional cost to owner. If customer obtains alternate bids for additional work, Eastern Generator will be held harmless for any/all delays and/or damages during this period. All work performed by Eastern Generator will meet all applicable codes. Generator, transfer switch, etc^are mechanical equipment; as such there is no guarantee that the equipment will operate 100% of the time. Eastern generator sales and service, inc. and it^s representatives are not liable for any damages caused by equipment failure, abuse, accident, theft, acts of a third person, forces of nature, alteration of equipment or improper operation.</p> <p>All material is guaranteed to be as specified. All work will be completed in a workman like manner according to standard practices. Any alteration or deviation from above or attached specification involving extra cost will be executed only upon written order; and will be come an extra charge over and above the proposed price. All agreements contingent upon strikes, accidents or circumstances beyond control. Owner to carry fire, tornado and other necessary insurance. All our employees are covered by workmen's compensation insurance.</p> <p>Payment terms: 50% Deposit, net C.O.D. Credit Card payments above \$1,600 will incur a 4% charge to the buyer. Price includes applicable PA sales and/or use tax. This proposal may be withdrawn by Eastern Generator Sales and Service, Inc. if not accepted within thirty days.</p> |       |
| <p>Authorized Signature _____<br/>Dave Mattocks, Sales Manager</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |       |
| <p>ACCEPTANCE OF PROPOSAL The above or attached prices, specifications and conditions are satisfactory and are hereby accepted. Eastern Generator is authorized to do work as specified. Payment will be made as outlined above.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |       |

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782 Springdale Drive  
Exton PA 19341

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Starkweather Elementary School  
1050 Wilmington Pike  
West Chester PA 19382

| DESCRIPTION                                                                               | TOTAL                                    |
|-------------------------------------------------------------------------------------------|------------------------------------------|
| Acceptance Signature _____<br>Title _____<br>Date _____<br>PO Number _____                |                                          |
| SUBTOTAL<br>TAX<br>TOTAL                                                                  | \$88,756.76<br>\$3,204.05<br>\$91,960.81 |
| ALL PRODUCTS AND SERVICES PROVIDED ARE SUBJECT TO TERMS AND CONDITIONS OF SALE ON REVERSE |                                          |

West Chester Area School District

Property and Finance Committee

April 19, 2021

**Approval of Contract Award for Replacement Stadium Lighting,  
East High School**

The Facilities and Operations Department is seeking approval of Keystone Sports Construction Inc. to furnish and install replacement stadium lighting at East High School in the amount of \$309,256. Pricing is provided through COSTARS Contract # 014-195 (see attached).

This General Fund Maintenance project was approved by the School Board in December 2020.

If you have any questions feel free to contact me.

Mark A. Groves  
Capital Program Manager  
West Chester Area School District  
April 13, 2021

## Stadium Lighting Proposal

**DATE OF PROPOSAL:** February 16, 2021

**PREPARED FOR:** West Chester Area School District  
Kevin Campbell, Director of Facilities and Operations  
1181 McDermott Drive  
West Chester, PA 19380

**PREPARED BY:** Keystone Sports Construction  
Christopher W. Wright, Managing Member  
180 Gordon Dr. STE 107  
Exton, PA 19341

**PROJECT ADDRESS:** 450 Ellis Ln, West Chester, PA 19380

Keystone Sports Construction is pleased to present the following proposal. This offer includes the replacement of the stadium lighting system for West Chester Area School District. The proposal has been prepared based on discounted Costars pricing rates. Costars provides predetermined preferential pricing through approved vendors. Since this contract has already been bid at the state level, individual schools do not have to duplicate the bidding process per Costars contract # (COSTARS-14-195) and per the plans and specifications provided by Kevin Campbell. All pricing herein is based on **prevailing wage rates**.

WHEREAS, West Chester Area School District (hereinafter "OWNER") wishes to have Musco's Light-Structure System™ installed at one (1) recreational sports facility generally in keeping with the Scope of Work described herein, and as otherwise may be agreed upon in writing by the parties hereto;

AND WHEREAS, OWNER intends to retain the services of Keystone Sports Construction (hereinafter "KEYSTONE"), to install the recreational stadium lighting as described herein;

THEREFORE, in consideration for the payment of the total purchase price of:

(Next Page)



**STADIUM FIELD LIGHTING REPLACEMENT SCOPE OF WORK**

**West Chester East High School**

| Item                                           | Description                                                                             | Quantity | Units | Price                |
|------------------------------------------------|-----------------------------------------------------------------------------------------|----------|-------|----------------------|
| <b>A</b>                                       | <b>Mobilization, Sitework and Site Preparation</b>                                      |          |       |                      |
| A.1                                            | Mobilization                                                                            | 1        | LS    |                      |
| A.2                                            | Layout                                                                                  | 1        | LS    |                      |
| A.3                                            | Project Management                                                                      | 1        | LS    |                      |
| <b>TOTAL</b>                                   | <b>Subtotal (A) - Mobilization, Sitework and Site Preparation:</b>                      |          |       | <b>\$ 4,705.88</b>   |
| <b>B</b>                                       | <b>Lighting System</b>                                                                  |          |       |                      |
| B.1                                            | (4) Factory wired poletop luminaire assemblies                                          | 1        | LS    |                      |
| B.2                                            | (48) Factory aimed and assembled luminaries, including BallTracker™ luminaires          | 1        | LS    |                      |
| B.3                                            | Factory wired and tested remote electrical component enclosures                         | 1        | LS    |                      |
| B.4                                            | Pole length, factory assembled wire harnesses                                           | 1        | LS    |                      |
| B.5                                            | Mounting hardware for poletop luminaire assemblies and electrical components enclosures | 1        | LS    |                      |
| B.6                                            | Disconnects                                                                             | 1        | LS    |                      |
| B.7                                            | UL Listed as a system                                                                   | 1        | LS    |                      |
| B.8                                            | Install control link panel, modify line-load conduits for proper NEC clearances         | 1        | LS    |                      |
| B.9                                            | Remove existing fixtures, ballast boxes, crossarms and wiring harnesses                 | 1        | LS    |                      |
| B.10                                           | Install new fixtures, arms, wiring harnesses and driver boxes                           | 1        | LS    |                      |
| B.11                                           | Provide all required man lifts and crane work/rigging                                   | 1        | LS    |                      |
| B.12                                           | Remove and dispose of existing equipment                                                | 1        | LS    |                      |
| B.13                                           | Utilize existing underground circuits                                                   | 1        | LS    |                      |
| B.14                                           | All required fixture aiming                                                             | 1        | LS    |                      |
| B.15                                           | Commission control link                                                                 | 1        | LS    |                      |
| B.16                                           | Payment and Performance Bonds                                                           | 1        | LS    |                      |
| <b>TOTAL</b>                                   | <b>Subtotal (B) - Lighting System:</b>                                                  |          |       | <b>\$ 304,550.12</b> |
| <b>Grand Total Lighting Replacement w/Bond</b> |                                                                                         |          |       | <b>\$ 309,256.00</b> |

(Next Page)

## **SCOPE OF WORK**

KEYSTONE hereby agrees to supply site preparation and install of Stadium lighting, manufactured by Musco as required, at the worksites (hereinafter “Project Site Location”), generally in accordance and as further described within the “Scope of Work” set out below and otherwise in keeping with the terms and conditions of this Supply & Installation proposal, the parties hereto agree as follows;

1) **Schedule:**

- a) Commencement Date: TBD
- b) Completion Date: TBD

2) **Demobilization & Post-Completion:**

- a) Inspection/punch list/closeout of Project Site Location with OWNER.
- b) Perform site clean-up inclusive of removal of waste materials and deposit in a dumpster or other receptacle supplied by KEYSTONE.
- c) Demobilize equipment and labor.

3) **Extras:**

- a) Any materials and/or services not expressly included in this Scope of Work are not included within the Proposal price and, if requested to be supplied or performed by OWNER in writing, and agreed to by KEYSTONE, shall be deemed an extra to this Supply and Installation Proposal. Said additional materials and/or services shall be supplied and/or performed at a cost to be agreed by the parties hereto in writing.

4) **Exclusions:**

KEYSTONE has NOT INCLUDED the following items in the Scope of Work and are therefore not reflected in the contract price:

- a) Any item not included within the Scope of Work herein
- b) Mobilization and demobilization in greater occurrence than the one (1) mobilization anticipated
- c) Engineering and/or design fees including but not limited to the stormwater pollution prevention plan
- d) Survey and layout work beyond the work required to ensure compliance with the installation.
- e) Liquidated damages
- f) Permits, fees, licenses, sales, and use tax
- g) Rock excavation, removal, and disposal
- h) Unsuitable soils

- i) Lime, lime slurry and cement stabilized sub-grade treatments
- j) Site security
- k) Underground, multi-chamber, extended detention, sand filters, and lever spreader systems are excluded.
- l) Contaminated soil removal (we assume soils are DEP environmentally clean for export).

**5) Special Conditions:**

- a) **INFORMATION AND RESPONSE:** OWNER will promptly respond to all KEYSTONE reasonable requests for information, and in so doing, provide KEYSTONE with complete disclosure to ensure project continuity and minimize delays.
- b) **ACCESS:** Once the work commences, KEYSTONE is to have full, direct, and easy access and right of way to the Project Site Location. It is hereby acknowledged and agreed that KEYSTONE is not responsible for any damage as a result of moving men and equipment through any point of entry or access to or from the Project Site Location. OWNER is responsible for providing clear, stable, appropriate, and safe access to and from the Project Site Location. A staging area will be made available by the OWNER to KEYSTONE within reasonable proximity to the Project Site Location.
- c) **UNDERGROUND SERVICES OR OBSTRUCTIONS:** OWNER will be solely responsible for all costs associated with removal/relocation of any above ground or underground obstructions such as hazardous materials or any unidentified substances, utilities or services (except those utilities identified by KEYSTONE /OWNER), which will impede or hinder the performance of the Scope of Work or access to the Project Site Location.
- d) **LIGHTING, ELECTRICITY & FACILITIES:** Existing lighting (if required), use of existing permanent electrical power, facility restrooms, and access are to be provided and maintained by OWNER for KEYSTONE use during its performance of the Scope of Work at the Project Site Location. All such utilities or facilities will be supplied at no cost to KEYSTONE and will not be the subject of credit or chargeback to this Supply and Installation Contract.
- e) **UNION LABOR:** OWNER acknowledges and understands that KEYSTONE is an 'open or merit shop' and, as such, is a non-unionized company. Further, OWNER acknowledges and understands that KEYSTONE has determined and agreed to the Contract Price based on this premise. In the event KEYSTONE'S ability to perform its Scope of Work or access to the Project Site Location is impeded by union activity and KEYSTONE is reasonably required to utilize union labor or pay union wage rates to complete the Project or any aspect of it, such additional labor costs incurred by KEYSTONE, if any, shall be at the expense of OWNER and will be deemed to be an

approved extra to the contract price. KEYSTONE to follow the Department of Labor requirements.

- f) **DELIVERY:** Any materials, including without limitation, stadium lighting rolls, infill, materials, tools, equipment or other sundry items delivered to OWNER by KEYSTONE before the Commencement Date shall be deemed to be under KEYSTONE care, custody, and control, and as such, KEYSTONE is at full risk regarding material quantity reconciliation and the replacement of lost or stolen materials. All materials, including without limitation, stadium lighting rolls, infill, materials, tools, equipment, or other sundry items so delivered by KEYSTONE, shall remain the property of KEYSTONE pending completion of the Scope of Work and payment in full of the contract price. KEYSTONE agrees to name the OWNER as additional insured and maintain liability limits of \$1,000,000 (one million dollars) per occurrence.
- g) **PROPOSAL PRICING:** The Scope of Work and Proposal Pricing herein are valid for a period of Ninety (90) calendar days from the date of this proposal. The price is subject to increase if affected by an increase in freight, raw materials, taxes, levies, or any new legally binding imposition affecting the transaction. The terms and conditions outlined in this proposal shall expire at 12:01 AM on May 18, 2021 unless a contract has been accepted and executed by all parties. Negotiations continuing beyond the date and tie of expiration shall require the submittal of a separate proposal, at the discretion of Keystone Sports Construction.
- h) **PAYMENT TERMS:**
- DRAW #1 - 50% of the total contract price and full bonding costs due upon signing
  - DRAW #2 - 25% upon mobilization.
  - DRAW #3 - 25% (remainder/balance) due upon completion.
- i) **ADVERSE WEATHER DELAY:** shall be quantified, recorded, and qualified for any monthly total exceeding normal weather occurrences as recorded by on-site weather data station or closest NOAA Weather Station. Adverse Weather Delays are considered for any weather event that deviates from the normal duration, rate, frequency, or other normal as recorded by historical weather data services. Adverse Weather Delays are considered for any 24-hour period that receives greater than 0.1 inch precipitation or when low temperatures are 32° Fahrenheit or below. Delays in excess of normal occurrences shall be submitted for approval, and any costs associated with the delay shall be submitted for inclusion in the contract by change order. The date of substantial completion shall be adjusted accordingly and based upon the approval of the submitted delay request.

- j) ACCESS AND EGRESS: Removal/repair to existing asphalt walks/drives/roads/parking lots. –Damage caused to property by KEYSTONE outside the access and egress areas and normal work area will be repaired in a proper manner by KEYSTONE. KEYSTONE to provide a Dropbox folder of the entire project start to finish. Walks or drives that are currently damaged or risk compromise or damage are not covered by KEYSTONE. Damage to Access and egress to and from the work area for construction is the responsibility of the owner.
  
- k) CONSTRUCTION CONTINGENCY: It is advised that the OWNER maintains a contingency account throughout the term of the contract. This account should contain liquid funds equal to 10% of the Contract Sum.
  
- l) CONFIDENTIALITY: This proposal contains the confidential and proprietary work product of KEYSTONE SPORTS CONSTRUCTION and should not be shared by you with any third parties other than representatives or advisers retained by OWNER regarding the subject project.

KEYSTONE SPORTS CONSTRUCTION

Signature: \_\_\_\_\_

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

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

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

OWNER

Signature: \_\_\_\_\_

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

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

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

# West Chester High School Football Retrofit

West Chester, PA

## Lighting System

| Pole / Fixture Summary |             |            |             |                |                 |         |
|------------------------|-------------|------------|-------------|----------------|-----------------|---------|
| Pole ID                | Pole Height | Mtg Height | Fixture Qty | Luminaire Type | Load            | Circuit |
| F1-F2                  | 80'         | 80'        | 9           | TLC-LED-1500   | 12.87 kW        | A       |
|                        |             | 25'        | 2           | TLC-BT-575     | 1.15 kW         | A       |
| F3-F4                  | 70'         | 70'        | 9           | TLC-LED-1500   | 12.87 kW        | A       |
|                        |             | 70'        | 1           | TLC-LED-600    | 0.58 kW         | B       |
|                        |             | 16'        | 2           | TLC-BT-575     | 1.15 kW         | A       |
| <b>4</b>               |             |            | <b>48</b>   |                | <b>58.40 kW</b> |         |

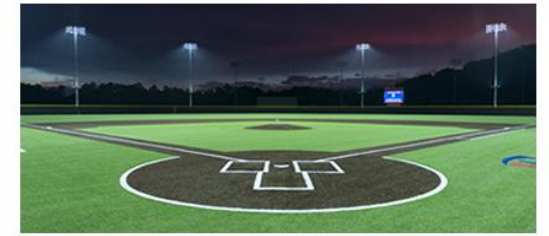
| Circuit Summary |                 |          |             |
|-----------------|-----------------|----------|-------------|
| Circuit         | Description     | Load     | Fixture Qty |
| A               | Field Lighting  | 56.08 kW | 44          |
| B               | Bleacher Egress | 2.32 kW  | 4           |

| Fixture Type Summary |                    |         |         |          |          |          |          |
|----------------------|--------------------|---------|---------|----------|----------|----------|----------|
| Type                 | Source             | Wattage | Lumens  | L90      | L80      | L70      | Quantity |
| TLC-LED-600          | LED 5700K - 75 CRI | 580W    | 65,600  | >120,000 | >120,000 | >120,000 | 4        |
| TLC-LED-1500         | LED 5700K - 75 CRI | 1430W   | 160,000 | >120,000 | >120,000 | >120,000 | 36       |
| TLC-BT-575           | LED 5700K - 75 CRI | 575W    | 52,000  | >120,000 | >120,000 | >120,000 | 8        |

## Light Level Summary

| Calculation Grid Summary |                                 |              |      |      |         |         |          |             |
|--------------------------|---------------------------------|--------------|------|------|---------|---------|----------|-------------|
| Grid Name                | Calculation Metric              | Illumination |      |      |         |         | Circuits | Fixture Qty |
|                          |                                 | Ave          | Min  | Max  | Max/Min | Ave/Min |          |             |
| 100' Spill               | Horizontal Illuminance          | 0.07         | 0.01 | 0.32 | 31.80   | 6.76    | A,B      | 48          |
| 100' Spill               | Max Candela Metric              | 3328         | 1035 | 6640 | 6.42    | 3.22    | A,B      | 48          |
| 100' Spill               | Max Vertical Illuminance Metric | 0.16         | 0.04 | 0.41 | 9.58    | 4.00    | A,B      | 48          |
| East Bleachers           | Horizontal                      | 11.2         | 3    | 17   | 5.91    | 3.74    | B        | 4           |
| Football                 | Horizontal Illuminance          | 50.1         | 37   | 59   | 1.60    | 1.35    | A        | 44          |
| Soccer                   | Horizontal Illuminance          | 50           | 37   | 59   | 1.62    | 1.35    | A        | 44          |
| Track                    | Horizontal Illuminance          | 14.9         | 4    | 31   | 7.66    | 3.72    | A        | 44          |
| West Bleachers           | Horizontal                      | 11.5         | 6    | 17   | 2.95    | 1.92    | B        | 4           |

## From Hometown to Professional



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**EQUIPMENT LIST FOR AREAS SHOWN**

| Pole |          | Luminaires |                 |                 |                |            |           |             |  |
|------|----------|------------|-----------------|-----------------|----------------|------------|-----------|-------------|--|
| QTY  | LOCATION | SIZE       | GRADE ELEVATION | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE | THIS GRID | OTHER GRIDS |  |
| 2    | F1-F2    | 80'        | -               | 80'             | TLC-LED-1500   | 9          | 9         | 0           |  |
|      |          |            |                 | 25'             | TLC-BT-575     | 2          | 2         | 0           |  |
|      |          |            |                 | 80'             | TLC-LED-600    | 1          | 0         | 1           |  |
| 2    | F3-F4    | 70'        | 8'              | 78'             | TLC-LED-1500   | 9          | 9         | 0           |  |
|      |          |            |                 | 23.5'           | TLC-BT-575     | 2          | 2         | 0           |  |
|      |          |            |                 | 78'             | TLC-LED-600    | 1          | 0         | 1           |  |
|      |          |            |                 | TOTALS          |                |            |           |             |  |

**West Chester High School Football Retrofit  
West Chester, PA**

| GRID SUMMARY |                  |
|--------------|------------------|
| Name:        | Football         |
| Size:        | 360' x 160'      |
| Spacing:     | 30.0' x 30.0'    |
| Height:      | 3.0' above grade |

| ILLUMINATION SUMMARY              |          |
|-----------------------------------|----------|
| MAINTAINED HORIZONTAL FOOTCANDLES |          |
| Entire Grid                       |          |
| Guaranteed Average:               | 50       |
| Scan Average:                     | 50.13    |
| Maximum:                          | 59       |
| Minimum:                          | 37       |
| Avg / Min:                        | 1.36     |
| Guaranteed Max / Min:             | 2        |
| Max / Min:                        | 1.60     |
| UG (adjacent pts):                | 1.25     |
| CU:                               | 0.54     |
| No. of Points:                    | 72       |
| LUMINAIRE INFORMATION             |          |
| Applied Circuits:                 | A        |
| No. of Luminaires:                | 44       |
| Total Load:                       | 56.08 kW |

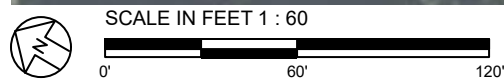


**Guaranteed Performance:** The ILLUMINATION described above is guaranteed per your Musco Warranty document and includes a 0.95 dirt depreciation factor.

**Field Measurements:** Individual field measurements may vary from computer-calculated predictions and should be taken in accordance with IESNA RP-6-15.

**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.



Pole location(s) ⊕ dimensions are relative to 0,0 reference point(s) ⊗



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| EQUIPMENT LIST FOR AREAS SHOWN |          |      |                 |                 |                |            |           |             |
|--------------------------------|----------|------|-----------------|-----------------|----------------|------------|-----------|-------------|
| Pole                           |          |      |                 | Luminaires      |                |            |           |             |
| QTY                            | LOCATION | SIZE | GRADE ELEVATION | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE | THIS GRID | OTHER GRIDS |
| 2                              | F1-F2    | 80'  | -               | 80'             | TLC-LED-1500   | 9          | 9         | 0           |
|                                |          |      |                 | 25'             | TLC-BT-575     | 2          | 2         | 0           |
|                                |          |      |                 | 80'             | TLC-LED-600    | 1          | 0         | 1           |
| 2                              | F3-F4    | 70'  | 8'              | 78'             | TLC-LED-1500   | 9          | 9         | 0           |
|                                |          |      |                 | 23.5'           | TLC-BT-575     | 2          | 2         | 0           |
|                                |          |      |                 | 78'             | TLC-LED-600    | 1          | 0         | 1           |
| 4                              | TOTALS   |      |                 |                 |                | 48         | 44        | 4           |

| GRID SUMMARY |                  |
|--------------|------------------|
| Name:        | Soccer           |
| Size:        | 360' x 200'      |
| Spacing:     | 30.0' x 30.0'    |
| Height:      | 3.0' above grade |

| ILLUMINATION SUMMARY              |          |
|-----------------------------------|----------|
| MAINTAINED HORIZONTAL FOOTCANDLES |          |
| Entire Grid                       |          |
| Guaranteed Average:               | 50       |
| Scan Average:                     | 50.03    |
| Maximum:                          | 59       |
| Minimum:                          | 37       |
| Avg / Min:                        | 1.36     |
| Guaranteed Max / Min:             | 2        |
| Max / Min:                        | 1.62     |
| UG (adjacent pts):                | 1.27     |
| CU:                               | 0.63     |
| No. of Points:                    | 84       |
| LUMINAIRE INFORMATION             |          |
| Applied Circuits:                 | A        |
| No. of Luminaires:                | 44       |
| Total Load:                       | 56.08 kW |



**Guaranteed Performance:** The ILLUMINATION described above is guaranteed per your Musco Warranty document and includes a 0.95 dirt depreciation factor.

**Field Measurements:** Individual field measurements may vary from computer-calculated predictions and should be taken in accordance with IESNA RP-6-15.

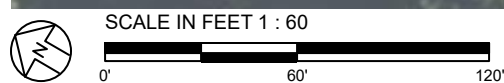
**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.



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Pole location(s) ⊕ dimensions are relative to 0,0 reference point(s) ⊗



| EQUIPMENT LIST FOR AREAS SHOWN |          |      |                 |                 |                |            |           |             |
|--------------------------------|----------|------|-----------------|-----------------|----------------|------------|-----------|-------------|
| Pole                           |          |      |                 | Luminaires      |                |            |           |             |
| QTY                            | LOCATION | SIZE | GRADE ELEVATION | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE | THIS GRID | OTHER GRIDS |
| 2                              | F1-F2    | 80'  | -               | 80'             | TLC-LED-1500   | 9          | 9         | 0           |
|                                |          |      |                 | 25'             | TLC-BT-575     | 2          | 2         | 0           |
|                                |          |      |                 | 80'             | TLC-LED-600    | 1          | 0         | 1           |
| 2                              | F3-F4    | 70'  | 8'              | 78'             | TLC-LED-1500   | 9          | 9         | 0           |
|                                |          |      |                 | 23.5'           | TLC-BT-575     | 2          | 2         | 0           |
|                                |          |      |                 | 78'             | TLC-LED-600    | 1          | 0         | 1           |
| 4                              | TOTALS   |      |                 |                 |                | 48         | 44        | 4           |

| GRID SUMMARY |                  |
|--------------|------------------|
| Name:        | Track            |
| Size:        | Irregular        |
| Spacing:     | 30.0' x 30.0'    |
| Height:      | 3.0' above grade |

| ILLUMINATION SUMMARY              |             |
|-----------------------------------|-------------|
| MAINTAINED HORIZONTAL FOOTCANDLES |             |
|                                   | Entire Grid |
| Scan Average:                     | 14.86       |
| Maximum:                          | 31          |
| Minimum:                          | 4           |
| Avg / Min:                        | 3.69        |
| Max / Min:                        | 7.66        |
| UG (adjacent pts):                | 0.00        |
| CU:                               | 0.10        |
| No. of Points:                    | 47          |
| LUMINAIRE INFORMATION             |             |
| Applied Circuits:                 | A           |
| No. of Luminaires:                | 44          |
| Total Load:                       | 56.08 kW    |

**Guaranteed Performance:** The ILLUMINATION described above is guaranteed per your Musco Warranty document and includes a 0.95 dirt depreciation factor.

**Field Measurements:** Individual field measurements may vary from computer-calculated predictions and should be taken in accordance with IESNA RP-6-15.

**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.

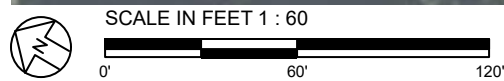


Pole location(s) ⊕ dimensions are relative to 0,0 reference point(s) ⊗



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| EQUIPMENT LIST FOR AREAS SHOWN |          |      |                 |                 |                |            |           |             |  |
|--------------------------------|----------|------|-----------------|-----------------|----------------|------------|-----------|-------------|--|
| Pole                           |          |      |                 | Luminaires      |                |            |           |             |  |
| QTY                            | LOCATION | SIZE | GRADE ELEVATION | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE | THIS GRID | OTHER GRIDS |  |
| 2                              | F1-F2    | 80'  | -               | 80'             | TLC-LED-1500   | 9          | 0         | 9           |  |
|                                |          |      |                 | 25'             | TLC-BT-575     | 2          | 0         | 2           |  |
|                                |          |      |                 | 80'             | TLC-LED-600    | 1          | 1         | 0           |  |
| 2                              | F3-F4    | 70'  | 8'              | 78'             | TLC-LED-1500   | 9          | 0         | 9           |  |
|                                |          |      |                 | 23.5'           | TLC-BT-575     | 2          | 0         | 2           |  |
|                                |          |      |                 | 78'             | TLC-LED-600    | 1          | 1         | 0           |  |
|                                |          |      |                 | 78'             | TLC-LED-600    | 1          | 1         | 0           |  |
| 4                              | TOTALS   |      |                 |                 |                | 48         | 4         | 44          |  |

| GRID SUMMARY |                |
|--------------|----------------|
| Name:        | East Bleachers |
| Spacing:     | 10.0' x 10.0'  |

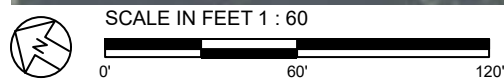
| ILLUMINATION SUMMARY              |             |
|-----------------------------------|-------------|
| MAINTAINED HORIZONTAL FOOTCANDLES |             |
|                                   | Entire Grid |
| Scan Average:                     | 11.22       |
| Maximum:                          | 17          |
| Minimum:                          | 3           |
| Avg / Min:                        | 3.90        |
| Max / Min:                        | 5.91        |
| UG (adjacent pts):                | 2.19        |
| CU:                               | 0.30        |
| No. of Points:                    | 64          |
| LUMINAIRE INFORMATION             |             |
| Applied Circuits:                 | B           |
| No. of Luminaires:                | 4           |
| Total Load:                       | 2.32 kW     |

**Guaranteed Performance:** The ILLUMINATION described above is guaranteed per your Musco Warranty document and includes a 0.95 dirt depreciation factor.

**Field Measurements:** Individual field measurements may vary from computer-calculated predictions and should be taken in accordance with IESNA RP-6-15.

**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.



Pole location(s) Ⓢ dimensions are relative to 0,0 reference point(s) ⊗



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| EQUIPMENT LIST FOR AREAS SHOWN |          |      |                 |                 |                |            |           |             |
|--------------------------------|----------|------|-----------------|-----------------|----------------|------------|-----------|-------------|
| Pole                           |          |      |                 | Luminaires      |                |            |           |             |
| QTY                            | LOCATION | SIZE | GRADE ELEVATION | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE | THIS GRID | OTHER GRIDS |
| 2                              | F1-F2    | 80'  | -               | 80'             | TLC-LED-1500   | 9          | 0         | 9           |
|                                |          |      |                 | 25'             | TLC-BT-575     | 2          | 0         | 2           |
|                                |          |      |                 | 80'             | TLC-LED-600    | 1          | 1         | 0           |
| 2                              | F3-F4    | 70'  | 8'              | 78'             | TLC-LED-1500   | 9          | 0         | 9           |
|                                |          |      |                 | 23.5'           | TLC-BT-575     | 2          | 0         | 2           |
|                                |          |      |                 | 78'             | TLC-LED-600    | 1          | 1         | 0           |
| 4                              | TOTALS   |      |                 |                 |                | 48         | 4         | 44          |

| GRID SUMMARY |                |
|--------------|----------------|
| Name:        | West Bleachers |
| Spacing:     | 10.0' x 10.0'  |

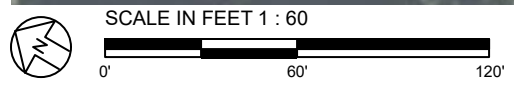
| ILLUMINATION SUMMARY              |             |
|-----------------------------------|-------------|
| MAINTAINED HORIZONTAL FOOTCANDLES |             |
|                                   | Entire Grid |
| Scan Average:                     | 11.54       |
| Maximum:                          | 17          |
| Minimum:                          | 6           |
| Avg / Min:                        | 1.95        |
| Max / Min:                        | 2.95        |
| UG (adjacent pts):                | 1.40        |
| CU:                               | 0.10        |
| No. of Points:                    | 20          |
| LUMINAIRE INFORMATION             |             |
| Applied Circuits:                 | B           |
| No. of Luminaires:                | 4           |
| Total Load:                       | 2.32 kW     |

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**Field Measurements:** Individual field measurements may vary from computer-calculated predictions and should be taken in accordance with IESNA RP-6-15.

**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.



Pole location(s) ⊕ dimensions are relative to 0,0 reference point(s) ⊗



**EQUIPMENT LIST FOR AREAS SHOWN**

| Pole |          | Luminaires |                 |                 |                |            |           |             |
|------|----------|------------|-----------------|-----------------|----------------|------------|-----------|-------------|
| QTY  | LOCATION | SIZE       | GRADE ELEVATION | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE | THIS GRID | OTHER GRIDS |
| 2    | F1-F2    | 80'        | -               | 80'             | TLC-LED-1500   | 9          | 9         | 0           |
|      |          |            |                 | 25'             | TLC-BT-575     | 2          | 2         | 0           |
|      |          |            |                 | 80'             | TLC-LED-600    | 1          | 1         | 0           |
| 2    | F3-F4    | 70'        | 8'              | 78'             | TLC-LED-1500   | 9          | 9         | 0           |
|      |          |            |                 | 23.5'           | TLC-BT-575     | 2          | 2         | 0           |
|      |          |            |                 | 78'             | TLC-LED-600    | 1          | 1         | 0           |
| 4    | TOTALS   |            |                 |                 |                | 48         | 48        | 0           |

**West Chester High School Football Retrofit  
West Chester, PA**

| GRID SUMMARY |                  |
|--------------|------------------|
| Name:        | 100' Spill       |
| Spacing:     | 30.0'            |
| Height:      | 3.0' above grade |

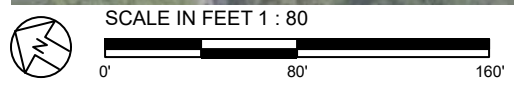
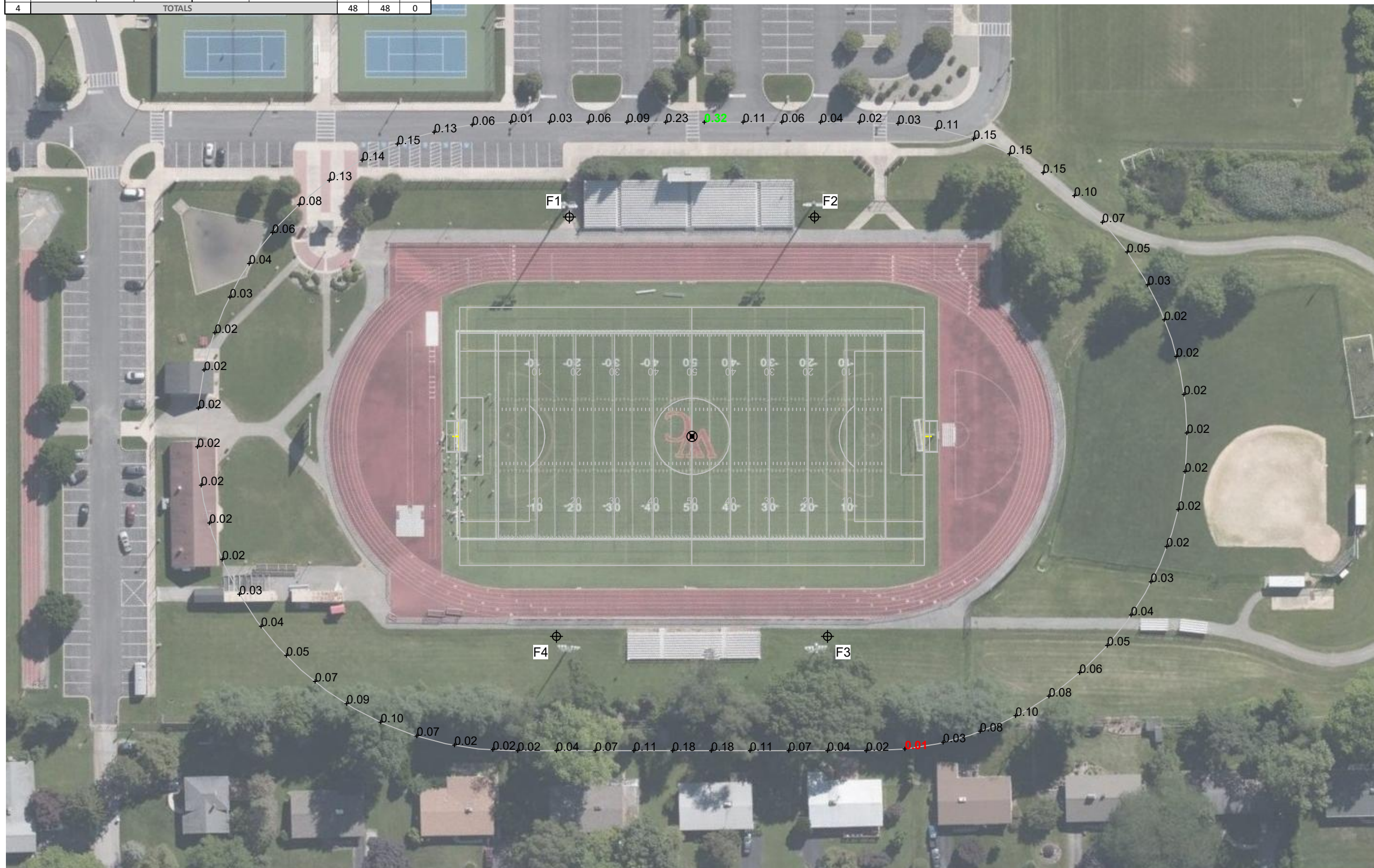
| ILLUMINATION SUMMARY   |                       |
|------------------------|-----------------------|
| HORIZONTAL FOOTCANDLES |                       |
| Scan Average:          | Entire Grid<br>0.0676 |
| Maximum:               | 0.32                  |
| Minimum:               | 0.01                  |
| No. of Points:         | 70                    |
| LUMINAIRE INFORMATION  |                       |
| Applied Circuits:      | A, B                  |
| No. of Luminaires:     | 48                    |
| Total Load:            | 58.4 kW               |

**Guaranteed Performance:** The ILLUMINATION described above is guaranteed per your Musco Warranty document.

**Field Measurements:** Individual field measurements may vary from computer-calculated predictions and should be taken in accordance with IESNA RP-6-15.

**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.



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| EQUIPMENT LIST FOR AREAS SHOWN |          |      |                 |                 |                |            |           |             |
|--------------------------------|----------|------|-----------------|-----------------|----------------|------------|-----------|-------------|
| Pole                           |          |      | Luminaires      |                 |                |            |           |             |
| QTY                            | LOCATION | SIZE | GRADE ELEVATION | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE | THIS GRID | OTHER GRIDS |
| 2                              | F1-F2    | 80'  | -               | 80'             | TLC-LED-1500   | 9          | 9         | 0           |
|                                |          |      |                 | 25'             | TLC-BT-575     | 2          | 2         | 0           |
|                                |          |      |                 | 80'             | TLC-LED-600    | 1          | 1         | 0           |
| 2                              | F3-F4    | 70'  | 8'              | 78'             | TLC-LED-1500   | 9          | 9         | 0           |
|                                |          |      |                 | 23.5'           | TLC-BT-575     | 2          | 2         | 0           |
|                                |          |      |                 | 78'             | TLC-LED-600    | 1          | 1         | 0           |
| 4                              | TOTALS   |      |                 |                 |                | 48         | 48        | 0           |

| GRID SUMMARY |                  |
|--------------|------------------|
| Name:        | 100' Spill       |
| Spacing:     | 30.0'            |
| Height:      | 3.0' above grade |

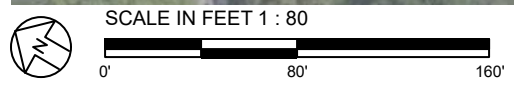
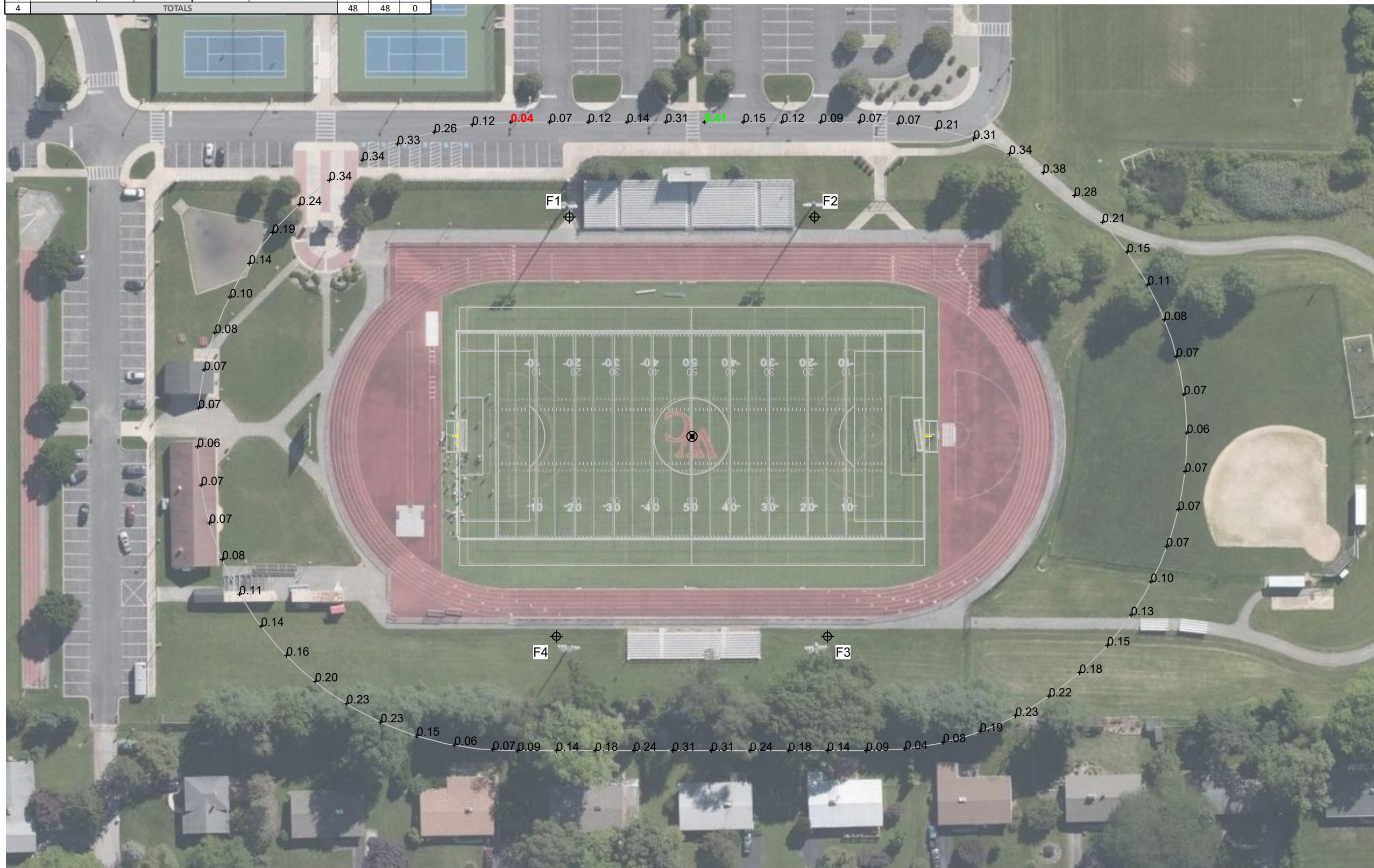
| ILLUMINATION SUMMARY     |                       |
|--------------------------|-----------------------|
| MAX VERTICAL FOOTCANDLES |                       |
| Scan Average:            | Entire Grid<br>0.1601 |
| Maximum:                 | 0.41                  |
| Minimum:                 | 0.04                  |
| No. of Points:           | 70                    |
| LUMINAIRE INFORMATION    |                       |
| Applied Circuits:        | A, B                  |
| No. of Luminaires:       | 48                    |
| Total Load:              | 58.4 kW               |

**Guaranteed Performance:** The ILLUMINATION described above is guaranteed per your Musco Warranty document.

**Field Measurements:** Individual field measurements may vary from computer-calculated predictions and should be taken in accordance with IESNA RP-6-15.

**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.



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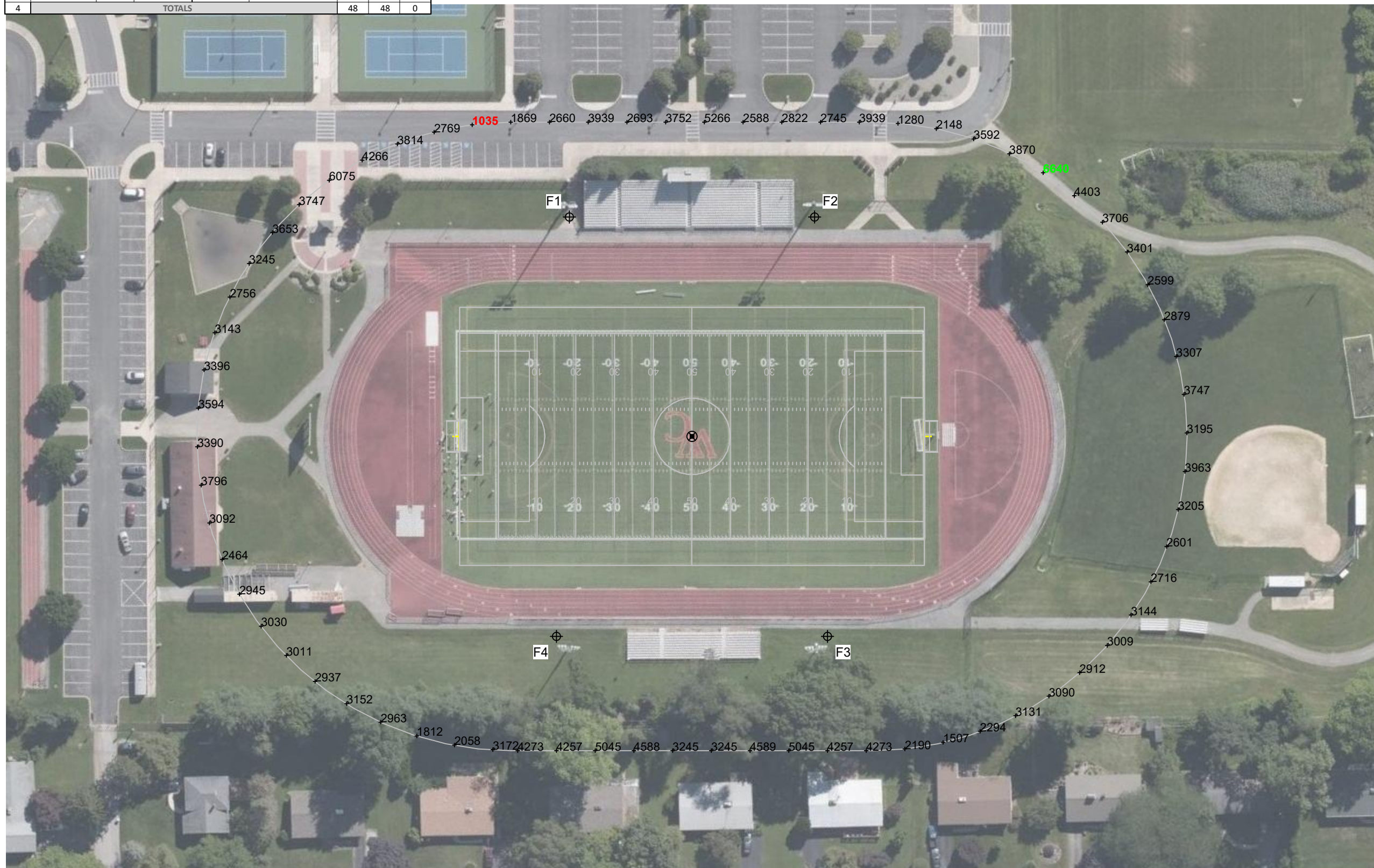
**EQUIPMENT LIST FOR AREAS SHOWN**

| Pole |          | Luminaires |                 |                 |                |            |           |             |
|------|----------|------------|-----------------|-----------------|----------------|------------|-----------|-------------|
| QTY  | LOCATION | SIZE       | GRADE ELEVATION | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE | THIS GRID | OTHER GRIDS |
| 2    | F1-F2    | 80'        | -               | 80'             | TLC-LED-1500   | 9          | 9         | 0           |
|      |          |            |                 | 25'             | TLC-BT-575     | 2          | 2         | 0           |
|      |          |            |                 | 80'             | TLC-LED-600    | 1          | 1         | 0           |
| 2    | F3-F4    | 70'        | 8'              | 78'             | TLC-LED-1500   | 9          | 9         | 0           |
|      |          |            |                 | 23.5'           | TLC-BT-575     | 2          | 2         | 0           |
|      |          |            |                 | 78'             | TLC-LED-600    | 1          | 1         | 0           |
|      |          |            |                 | 78'             | TLC-LED-600    | 1          | 1         | 0           |
| 4    | TOTALS   |            |                 |                 |                | 48         | 48        | 0           |

**West Chester High School Football Retrofit  
West Chester, PA**

| GRID SUMMARY |                  |
|--------------|------------------|
| Name:        | 100' Spill       |
| Spacing:     | 30.0'            |
| Height:      | 3.0' above grade |

| ILLUMINATION SUMMARY  |                          |
|-----------------------|--------------------------|
| CANDELA (PER FIXTURE) |                          |
| Scan Average:         | Entire Grid<br>3327.6384 |
| Maximum:              | 6640.44                  |
| Minimum:              | 1034.59                  |
| No. of Points:        | 70                       |
| LUMINAIRE INFORMATION |                          |
| Applied Circuits:     | A, B                     |
| No. of Luminaires:    | 48                       |
| Total Load:           | 58.4 kW                  |

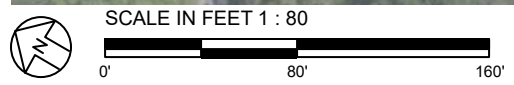


**Guaranteed Performance:** The ILLUMINATION described above is guaranteed per your Musco Warranty document.

**Field Measurements:** Individual field measurements may vary from computer-calculated predictions and should be taken in accordance with IESNA RP-6-15.

**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.



Pole location(s) ⊕ dimensions are relative to 0,0 reference point(s) ⊗



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**EQUIPMENT LAYOUT**

**INCLUDES:**

- Bleachers
- Football
- Soccer
- Track

**Electrical System Requirements:** Refer to Amperage Draw Chart and/or the "Musco Control System Summary" for electrical sizing.

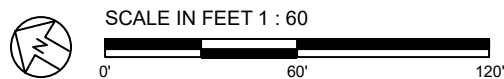
**Installation Requirements:** Results assume ± 3% nominal voltage at line side of the driver and structures located within 3 feet (1m) of design locations.

**EQUIPMENT LIST FOR AREAS SHOWN**

| QTY | LOCATION | SIZE | GRADE ELEVATION | Luminaires      |                |            |
|-----|----------|------|-----------------|-----------------|----------------|------------|
|     |          |      |                 | MOUNTING HEIGHT | LUMINAIRE TYPE | QTY / POLE |
| 2   | F1-F2    | 80'  | -               | 80'             | TLC-LED-1500   | 9          |
|     |          |      |                 | 25'             | TLC-BT-575     | 2          |
|     |          |      |                 | 80'             | TLC-LED-600    | 1          |
| 2   | F3-F4    | 70'  | 8'              | 78'             | TLC-LED-1500   | 9          |
|     |          |      |                 | 23.5'           | TLC-BT-575     | 2          |
|     |          |      |                 | 78'             | TLC-LED-600    | 1          |
|     |          |      |                 | TOTALS          |                |            |

**SINGLE LUMINAIRE AMPERAGE DRAW CHART**

| Ballast Specifications<br>(.90 min power factor) | Line Amperage Per Luminaire<br>(max draw) |             |             |             |             |             |
|--------------------------------------------------|-------------------------------------------|-------------|-------------|-------------|-------------|-------------|
|                                                  | 208<br>(60)                               | 220<br>(60) | 240<br>(60) | 277<br>(60) | 347<br>(60) | 480<br>(60) |
| Single Phase Voltage                             | 3.4                                       | 3.2         | 3.0         | 2.6         | 2.0         | 1.9         |
| TLC-LED-600                                      | 8.5                                       | 8.1         | 7.4         | 6.4         | 5.1         | 4.7         |
| TLC-LED-1500                                     | 3.4                                       | 3.2         | 2.9         | 2.5         | 2.0         | 1.8         |
| TLC-BT-575                                       |                                           |             |             |             |             |             |



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# Control System Summary

## Project Specific Notes:

The full load amps for the field lighting circuits are based on 480V - three phase.

The full load amps for the bleacher egress circuits are based on 480V - single phase.

## Project Information

Project #: 209622  
 Project Name: West Chester High School Football Retrofit  
 Date: 01/06/21  
 Project Engineer: Nathan Chizek  
 Sales Representative: Jon Rizzo  
 Control System Type: Control-Link™ Control and Monitoring System  
 Communication Type: PowerLine-ST  
 Scan: 209622C  
 Document ID: 209622P1V3-0106132100  
 Distribution Panel Location or ID: Field Service  
 Total # of Distribution Panel Locations for Project: 1  
 Design Voltage/Hertz/Phase: 480/60/3  
 Control Voltage: 120

## Equipment Listing

| DESCRIPTION                      | APPROXIMATE SIZE       |
|----------------------------------|------------------------|
| 1.Control and Monitoring Cabinet | 24 X 48                |
|                                  | <b>QTY SIZE (AMPS)</b> |
| Total Contactors                 | 6 30 AMP               |
| Total Off/On/Auto Switches:      | 2                      |

*Preliminary Plans!*  
 Confirm all Details - voltage,  
 # of distribution panels, etc.

## Materials Checklist

### Contractor/Customer Supplied:

- A dedicated control circuit must be supplied per distribution panel location
  - If the control voltage is NOT available, a control transformer is required
- Electrical distribution panel to provide overcurrent protection for circuits
  - HID rated or D-curve circuit breaker sized per full load amps on Circuit Summary by Zone Chart
- Wiring
  - See chart on page 2 for wiring requirements
  - Equipment grounding conductor and splices must be insulated (per circuit)
  - Lightning ground protection (per pole), if not Musco supplied
- Electrical conduit wireway system
  - Entrance hubs rated NEMA 4, must be die-cast zinc, PVC, or copper-free die-cast aluminum
- Mounting hardware for cabinets
- Breaker lock-on device to prevent unauthorized power interruption to control power and powerline connection (if present)
- Anti-corrosion compound to apply to ends of wire, if necessary

Call Control-Link Central™ operations center at 877/347-3319 to schedule activation of the control system upon completion of the installation.

Note: Activation may take up to 1 1/2 hours.

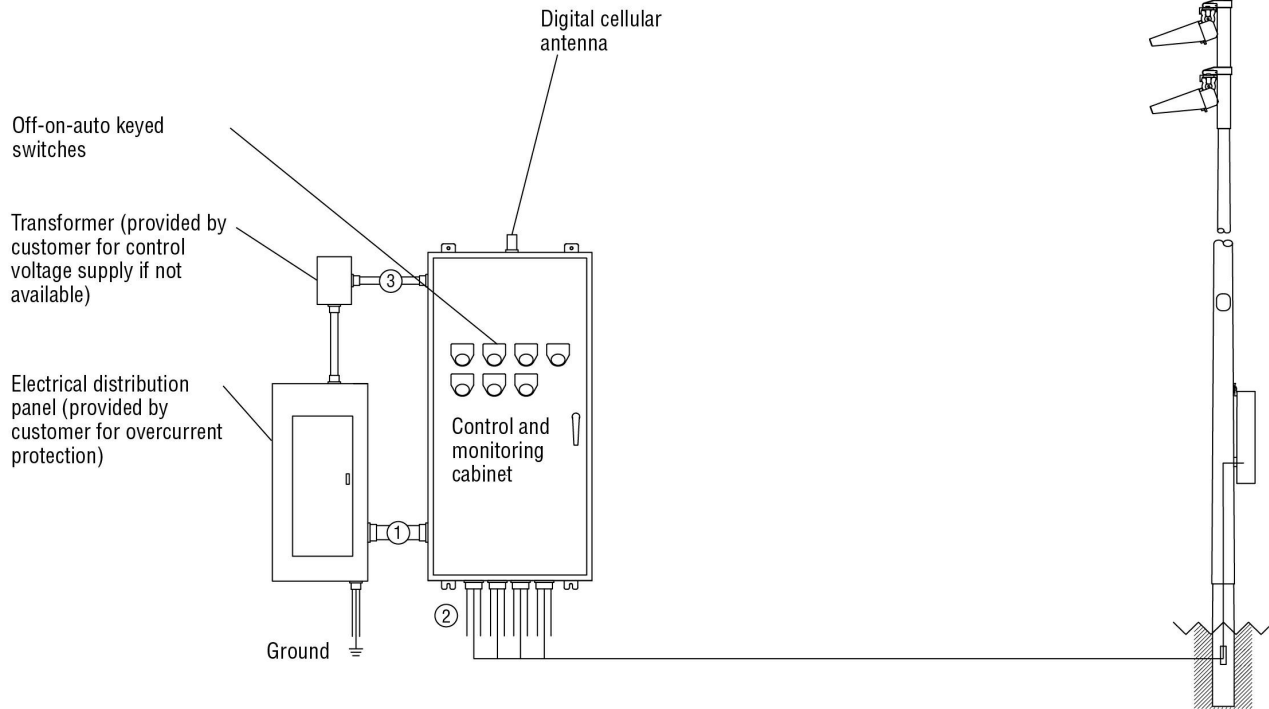
## IMPORTANT NOTES

1. Please confirm that the design voltage listed above is accurate for this facility. Design voltage/phase is defined as the voltage/phase being connected and utilized at each lighting pole's electrical components enclosure disconnect. Inaccurate design voltage/phase can result in additional costs and delays. Contact your Musco sales representative to confirm this item.
2. In a 3 phase design, all 3 phases are to be run to each pole. When a 3 phase design is used Musco's single phase luminaires come pre-wired to utilize all 3 phases across the entire facility.
3. One contactor is required for each pole. When a pole has multiple circuits, one contactor is required for each circuit. All contactors are 100% rated for the published continuous load. All contactors are 3 pole.
4. If the lighting system will be fed from more than one distribution location, additional equipment may be required. Contact your Musco sales representative.
5. A single control circuit must be supplied per control system.
6. Size overcurrent devices using the full load amps column of the Circuit Summary By Zone chart- Minimum power factor is 0.9.

*NOTE: Refer to Installation Instructions for more details on equipment information and the installation requirements.*



## Control•Link. Control and Monitoring System



| Conduit ID | Description                                                        | # of Wires | Wire (AWG) | Conduit (in) | Max. Wire Length (ft) | MUSCO Supplied | Notes |
|------------|--------------------------------------------------------------------|------------|------------|--------------|-----------------------|----------------|-------|
| 1          | Line power to contactors, and equipment grounding conductor        | *A         | *B         | *C           | N/A                   | No             | A-E   |
| 2          | Load power to lighting circuits, and equipment grounding conductor | *A         | *B         | *C           | N/A                   | No             | A-E   |
| 3          | Control power (dedicated, 20A)                                     | 3          | 12         | *C           | N/A                   | No             | C,E   |

\* Notes:

- A. See voltage and phasing per the notes on cover page.
- B. Calculate per load and voltage drop.
- C. All conduit diameters should be per code unless otherwise specified to allow for connector size.
- D. Equipment grounding conductor and any splices must be insulated.
- E. Refer to control and monitoring system installation instructions for more details on equipment information and the installation requirements.

R60-100-00\_B

**IMPORTANT:** Control wires (3) must be in separate conduit from line and load power wires (1, 2).



# Control System Summary

West Chester High School Football Retrofit / 209622 - 209622C  
Field Service - Page 3 of 4

## SWITCHING SCHEDULE

| Field/Zone Description | Zones |
|------------------------|-------|
| Field                  | 1     |
| Bleachers              | 2     |

| CONTROL POWER CONSUMPTION              |                                 |
|----------------------------------------|---------------------------------|
| 120V Single Phase                      |                                 |
| VA loading of Musco Supplied Equipment | INRUSH: 2043.0<br>SEALED: 231.8 |

## CIRCUIT SUMMARY BY ZONE

| POLE  | CIRCUIT DESCRIPTION | # OF FIXTURES | # OF DRIVERS | *FULL LOAD AMPS | CONTACTOR SIZE (AMPS) | CONTACTOR ID | ZONE |
|-------|---------------------|---------------|--------------|-----------------|-----------------------|--------------|------|
| F1    | Field               | 11            | 11           | 21.7            | 30                    | C1           | 1    |
| F2    | Field               | 11            | 11           | 21.7            | 30                    | C2           | 1    |
| F3    | Field               | 11            | 11           | 21.7            | 30                    | C3           | 1    |
| F4    | Field               | 11            | 11           | 21.7            | 30                    | C4           | 1    |
| F1,F2 | Bleachers           | 2             | 2            | 3.0             | 30                    | C5           | 2    |
| F3,F4 | Bleachers           | 2             | 2            | 3.0             | 30                    | C6           | 2    |

\*Full Load Amps based on amps per driver.



# Control System Summary

West Chester High School Football Retrofit / 209622 - 209622C  
Field Service - Page 4 of 4

## PANEL SUMMARY

| CABINET # | CONTROL MODULE LOCATION | CONTACTOR ID | CIRCUIT DESCRIPTION | FULL LOAD AMPS | DISTRIBUTION PANEL ID (BY OTHERS) | CIRCUIT BREAKER POSITION (BY OTHERS) |
|-----------|-------------------------|--------------|---------------------|----------------|-----------------------------------|--------------------------------------|
| 1         | 1                       | C1           | Pole F1             | 21.74          |                                   |                                      |
| 1         | 1                       | C2           | Pole F2             | 21.74          |                                   |                                      |
| 1         | 1                       | C3           | Pole F3             | 21.74          |                                   |                                      |
| 1         | 1                       | C4           | Pole F4             | 21.74          |                                   |                                      |
| 1         | 1                       | C5           | Pole F1,F2          | 2.96           |                                   |                                      |
| 1         | 1                       | C6           | Pole F3,F4          | 2.96           |                                   |                                      |

## ZONE SCHEDULE

| ZONE   | SELECTOR SWITCH | ZONE DESCRIPTION | CIRCUIT DESCRIPTION |              |
|--------|-----------------|------------------|---------------------|--------------|
|        |                 |                  | POLE ID             | CONTACTOR ID |
| Zone 1 | 1               | Field            | F1                  | C1           |
|        |                 |                  | F2                  | C2           |
|        |                 |                  | F3                  | C3           |
|        |                 |                  | F4                  | C4           |
| Zone 2 | 2               | Bleachers        | F1                  | C5           |
|        |                 |                  | F2                  | C5           |
|        |                 |                  | F3                  | C6           |
|        |                 |                  | F4                  | C6           |



MEMO from the Director of Business Affairs

---

*Date: April 15, 2021*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for April 26, 2021*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the April 26, 2021 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for April 26, 2021:

- Approval of 2021-22 CCIU Core Budget
- Approval of 2021-22 CCIU Occupational Education Budget
- Approval of PSBA Policy Maintenance Program Participation Agreement

cc: Dr. Scanlon & Cabinet

**WEST CHESTER AREA SCHOOL DISTRICT**

Property & Finance Committee

*MEMO ITEM for 4/26/21*

**Approval of 2021-22 CCIU Core Budget**

Each year, no later than April, the WCASD School Board needs to approve the CCIU CORE BUDGET. The 2021-22 CCIU core budget totals \$31,006,260. The core budget represents 10% of the CCIU total budget and includes: General Administration, Innovative Educational Services, Information Technology, Communication, and Building and Maintenance.

Attached is the CCIU's information regarding its 2021-22 Core Budget. The Core Budget for 2021-22 is \$1,079,016 more than the 2020-21 budget. Our projected 2021-22 contribution of \$130,193, is the same as the actual 2020-21 contribution. The total contribution for *all* school districts is \$603,727 which remains unchanged from 2020-21.

**Approval is requested for the 2021-22 CCIU Core Budget in the amount of \$31,006,260. This item will be placed on the 4/26/21 Consent Agenda.**

John T. Scully  
3/23/21

# Summary of CCIU Budget Approval Process

## Core Services

- Adopted by weighted school district vote by April 30, 2021.

## Occupational Education

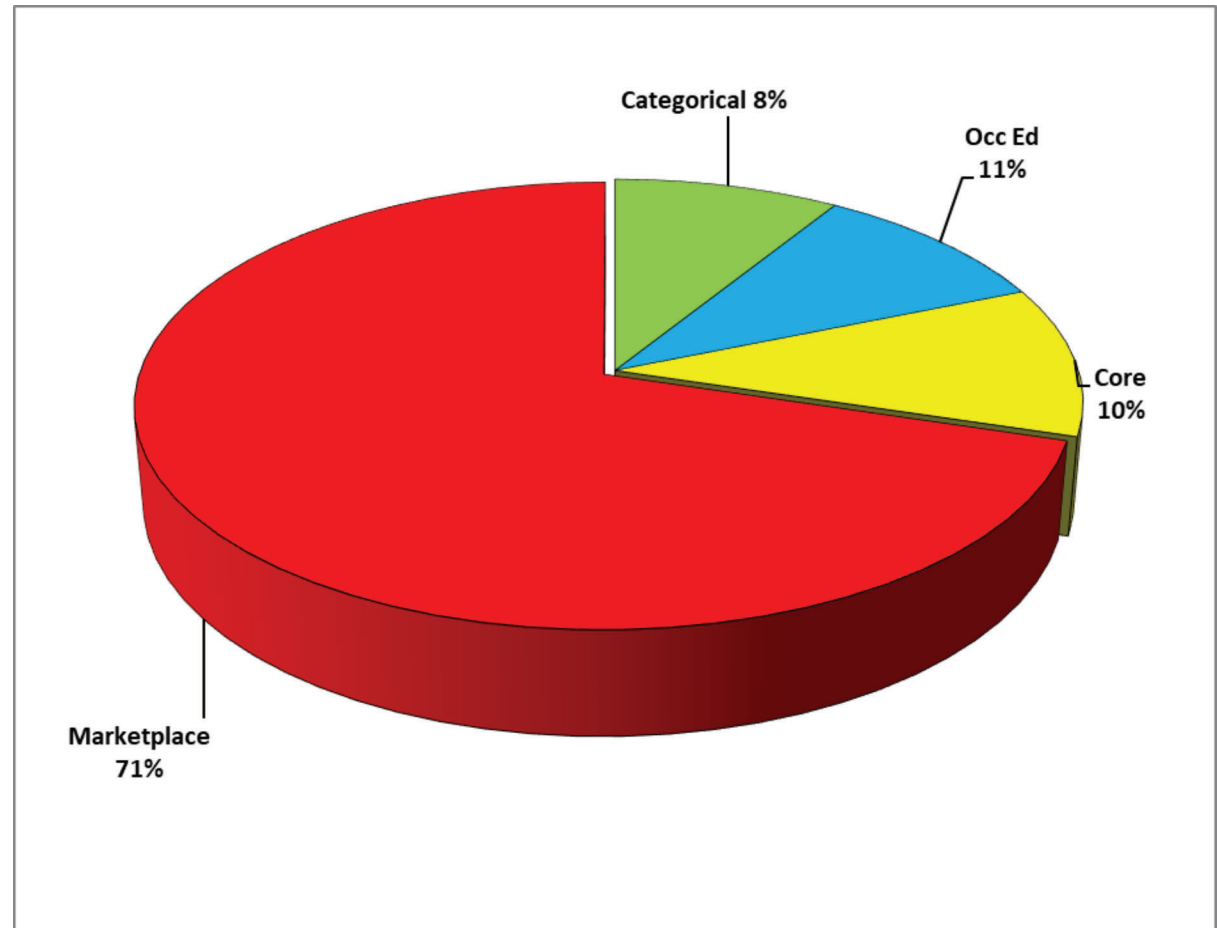
- Adopted by district board majority vote by June 30, 2021.

## Marketplace

- Adopted by IU Board in April 2021. Districts invoiced based on actual services.

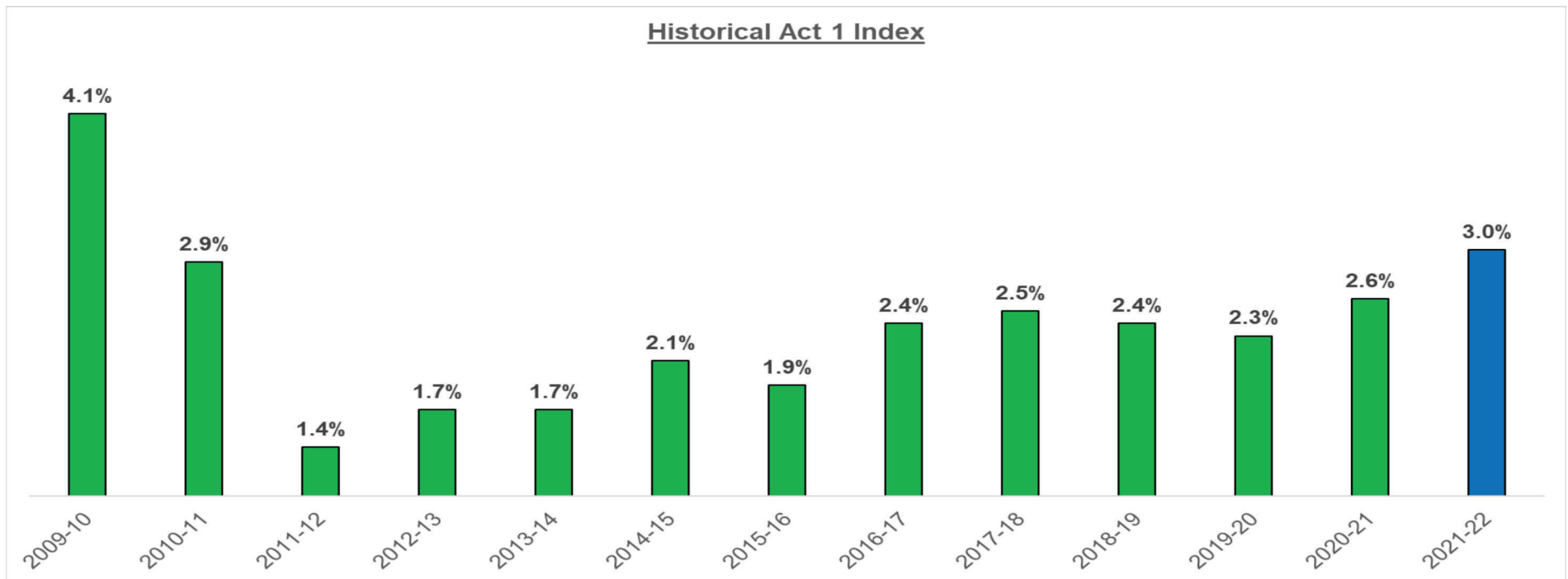
## Categorical Services

- Approved by appropriate agencies.

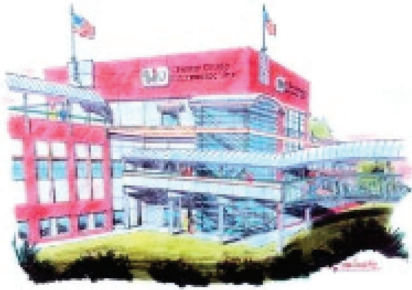


## Bottom Line for the 2021-2022 Chester County Intermediate Unit Budgets

- No Increase in proposed Core Budget contributions.
- No Increase in Occupational Education tuition rate.
- Marketplace Program prices for Chester County School Districts will be presented on March 17, 2021. The goal is to limit any price increases to the Act 1 Index of 3.0%.



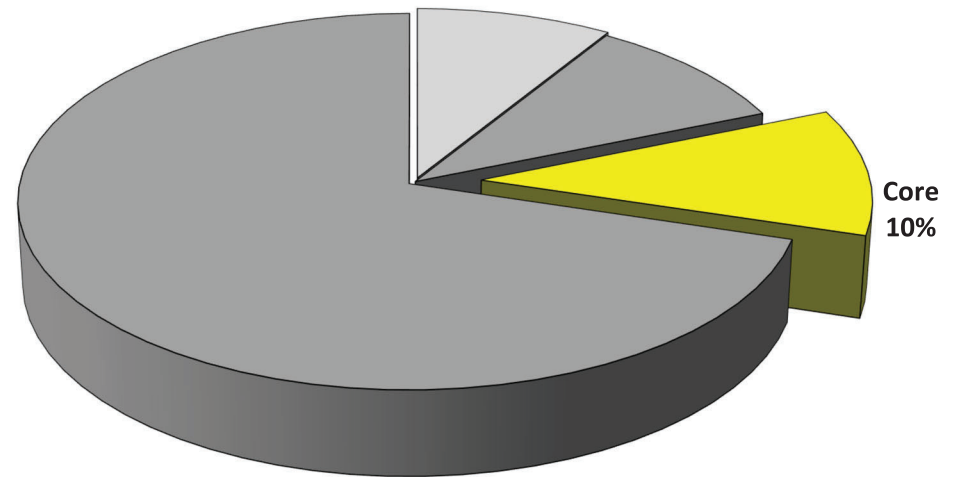
- Categorical Budgets do not require local school district funds and represent alternative sources of revenue to deliver services.



## CCIU Core Budget No Proposed Change to District Contributions in 2021-2022

### Core Budget Divisions

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







## Core Budget Summary

| <b>2019-2020<br/>Actual<br/>FYE</b> | <b>2020-2021<br/>Original<br/>Budget</b> | <b>2020-2021<br/>Projected<br/>Budget</b> | <b>2021-2022<br/>Proposed<br/>Budget</b> | <b>Budget to<br/>Budget<br/><u>Change</u></b> |
|-------------------------------------|------------------------------------------|-------------------------------------------|------------------------------------------|-----------------------------------------------|
| <b>\$28,354,698</b>                 | <b>\$29,082,576</b>                      | <b>\$29,927,244</b>                       | <b>\$31,006,260</b>                      | <b>\$1,079,016</b>                            |

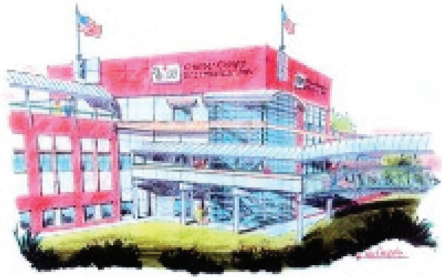
### **CCIU Objective:**

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



## Significant Changes to Core Budget 2020-2021 to 2021-2022

|                                         | <u>Amount Change</u> |
|-----------------------------------------|----------------------|
| • Salaries (Existing Staff)             | = \$ 244,952         |
| • Employer Contribution to PSERS        | = \$ 131,041         |
| • <u>Staffing Changes:</u>              |                      |
| Painter (0.5 FTE)                       |                      |
| Administrative Assistant (-0.3 FTE)     | = \$ 28,211          |
| • Supplies and Equipment                | = \$ 100,001         |
| • Debt Service                          | = \$ 90,792          |
| • Transfer to Building Improvement Fund | = \$ 424,068         |
| • Change in all other Budget Areas      | = \$ <u>59,951</u>   |
| <b>Total Change in Core Budget</b>      | <b>\$ 1,079,016</b>  |



## **Projected 2021-2022 CCIU Core Contributions from Member Districts**

| <b>School District</b>                 | <b>Actual 2019-20<br/>Contribution</b> | <b>Actual 2020-21<br/>Contribution</b> | <b>Projected 2021-22<br/>Contribution</b> |
|----------------------------------------|----------------------------------------|----------------------------------------|-------------------------------------------|
| Avon Grove School District             | \$31,078                               | \$30,591                               | \$30,591                                  |
| Coatesville Area School District       | \$48,512                               | \$48,056                               | \$48,056                                  |
| Downingtown Area School District       | \$93,730                               | \$93,726                               | \$93,726                                  |
| Great Valley School District           | \$43,644                               | \$44,589                               | \$44,589                                  |
| Kennett Consolidated School District   | \$34,132                               | \$33,918                               | \$33,918                                  |
| Octorara Area School District          | \$14,976                               | \$14,703                               | \$14,703                                  |
| Owen J. Roberts School District        | \$38,118                               | \$38,614                               | \$38,614                                  |
| Oxford Area School District            | \$19,669                               | \$19,154                               | \$19,154                                  |
| Phoenixville Area School District      | \$36,762                               | \$36,589                               | \$36,589                                  |
| Tredyffrin/Easttown School District    | \$71,256                               | \$72,626                               | \$72,626                                  |
| Unionville-Chadds Ford School District | \$40,629                               | \$40,968                               | \$40,968                                  |
| West Chester Area School District      | \$131,221                              | \$130,193                              | \$130,193                                 |
| <b>Total</b>                           | <b>\$603,727</b>                       | <b>\$603,727</b>                       | <b>\$603,727</b>                          |

# CONSOLIDATED CORE SERVICES BUDGET SUMMARY

|                                                                              | 2018-19<br>Actual<br>Core<br>Totals | 2019-20<br>Actual<br>Core<br>Totals | 2020-21<br>Original<br>Core Budget<br>Totals | 2020-21<br>Projected<br>Core Budget<br>Totals | 2021-22 Proposed Core Budgets |                                       |                                       |                |                                     | 2021-22<br>Proposed<br>Core Budget<br>Totals |
|------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------------------|---------------------------------------|---------------------------------------|----------------|-------------------------------------|----------------------------------------------|
|                                                                              |                                     |                                     |                                              |                                               | General<br>Administration     | Innovative<br>Educational<br>Services | Information<br>Technology<br>Services | Communications | Building<br>Maintenance<br>Services |                                              |
| 6000 Unassigned/Unrestricted Fund Balance                                    | 1,342,799                           | 1,363,149                           | 1,140,482                                    | 1,396,306                                     | 1,155,779                     | -                                     | -                                     | -              | -                                   | 1,155,779                                    |
| 6001 Assigned for Encumbrances                                               | 83,130                              | 165,882                             | -                                            | 204,986                                       | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6005 Nonspendable for Inventory                                              | 6,618                               | 6,944                               | -                                            | 5,802                                         | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6006 Nonspendable for Prepaid Expenditures                                   | 112,223                             | 63,020                              | -                                            | 60,374                                        | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| TOTAL BEGINNING BALANCE                                                      | 1,544,770                           | 1,598,995                           | 1,140,482                                    | 1,667,468                                     | 1,155,779                     | -                                     | -                                     | -              | -                                   | 1,155,779                                    |
| <b>REVENUE</b>                                                               |                                     |                                     |                                              |                                               |                               |                                       |                                       |                |                                     |                                              |
| <u>Local Revenue</u>                                                         |                                     |                                     |                                              |                                               |                               |                                       |                                       |                |                                     |                                              |
| 6500 Interest                                                                | 97,891                              | 80,697                              | 98,322                                       | 25,995                                        | 26,671                        | -                                     | -                                     | -              | -                                   | 26,671                                       |
| 6910 Rentals                                                                 | 115,908                             | 61,188                              | 120,000                                      | 33,500                                        | -                             | -                                     | -                                     | -              | 73,000                              | 73,000                                       |
| 6920 Donations from Private Sources                                          | 6,597                               | -                                   | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6944 Receipts from Other LEAs in PA                                          | 191,961                             | 189,938                             | 242,772                                      | 273,219                                       | 20,121                        | 184,479                               | 35,878                                | -              | 26,250                              | 266,728                                      |
| 6947 IU Member Districts-Core Membership Fee                                 | 603,727                             | 603,727                             | 603,727                                      | 603,727                                       | -                             | 603,727                               | -                                     | -              | -                                   | 603,727                                      |
| 6948 IU Member Districts-Purchases                                           | 3,491,912                           | 1,349,949                           | 1,761,319                                    | 1,445,970                                     | 10,612                        | 123,725                               | 28,978                                | 13,747         | 1,296,333                           | 1,473,395                                    |
| 6970 Services Provided Other Funds                                           | 3,932,782                           | 3,881,985                           | 3,927,962                                    | 4,090,084                                     | 489,335                       | 334,763                               | 1,242,609                             | 455,504        | 1,823,444                           | 4,345,655                                    |
| 6980 Revenue From Community Services                                         | 293,160                             | 391,139                             | 337,677                                      | 391,421                                       | 114,097                       | 209,833                               | 28,934                                | 19,637         | 76,780                              | 449,281                                      |
| 6990 Miscellaneous                                                           | 2,952,285                           | 2,833,315                           | 2,860,201                                    | 3,301,514                                     | 2,176,909                     | 350,000                               | -                                     | -              | 835,878                             | 3,362,787                                    |
| 9320 Special Revenue Fund Tfr (Spec Ed, Pre-School Spec Ed & Spec Ed Transp) | 3,672,801                           | 3,847,432                           | 3,948,792                                    | 3,947,465                                     | 4,050,099                     | -                                     | -                                     | -              | -                                   | 4,050,099                                    |
| 9710 Operating Tfrs from Component Unit (Pract Nursing & Occ Ed)             | 1,493,959                           | 1,448,233                           | 1,531,420                                    | 1,485,887                                     | 1,524,520                     | -                                     | -                                     | -              | -                                   | 1,524,520                                    |
| 9810 General Fund Intrafund Transfers (Marketplace Pgms & Grants)            | 10,960,881                          | 11,586,393                          | 11,377,835                                   | 11,503,755                                    | 5,240,847                     | 2,246,942                             | 2,916,037                             | 2,072,760      | -                                   | 12,476,586                                   |
| <u>State Revenue</u>                                                         |                                     |                                     |                                              |                                               |                               |                                       |                                       |                |                                     |                                              |
| 7810 Revenue from Social Security Payments                                   | 365,090                             | 403,348                             | 399,785                                      | 407,446                                       | 125,960                       | 91,165                                | 93,168                                | 51,913         | 52,391                              | 414,597                                      |
| 7820 Revenue from Retirement Payments                                        | 1,608,030                           | 1,745,827                           | 1,870,410                                    | 1,905,571                                     | 613,967                       | 425,630                               | 434,386                               | 246,263        | 251,715                             | 1,971,961                                    |
| TOTAL REVENUE                                                                | 29,786,985                          | 28,423,171                          | 29,080,222                                   | 29,415,554                                    | 14,393,138                    | 4,570,264                             | 4,779,990                             | 2,859,824      | 4,435,791                           | 31,039,007                                   |
| <b>EXPENSES</b>                                                              |                                     |                                     |                                              |                                               |                               |                                       |                                       |                |                                     |                                              |
| 100 Salaries                                                                 | 10,300,582                          | 11,234,483                          | 11,081,189                                   | 11,216,908                                    | 3,568,455                     | 2,485,421                             | 2,517,702                             | 1,434,240      | 1,459,076                           | 11,464,894                                   |
| 200 Employee Benefits                                                        | 5,945,530                           | 5,931,572                           | 6,714,210                                    | 6,989,641                                     | 2,257,291                     | 1,535,811                             | 1,503,408                             | 896,385        | 953,470                             | 7,146,365                                    |
| 300 Purchased Professional Svcs.                                             | 584,549                             | 586,566                             | 542,110                                      | 757,442                                       | 445,870                       | 35,248                                | 66,636                                | 48,275         | 13,381                              | 609,410                                      |
| 400 Purchased Property Svcs.                                                 | 3,896,076                           | 1,933,817                           | 2,190,780                                    | 1,967,703                                     | 415,943                       | 27,816                                | 194,094                               | 271,465        | 1,216,714                           | 2,126,032                                    |
| 500 Other Purchased Services                                                 | 445,453                             | 410,553                             | 442,843                                      | 328,126                                       | 129,641                       | 83,785                                | 37,753                                | 86,300         | 39,575                              | 377,054                                      |
| 600 Supplies                                                                 | 1,354,879                           | 1,078,680                           | 986,040                                      | 1,143,193                                     | 146,217                       | 395,550                               | 449,702                               | 114,034        | 191,050                             | 1,296,553                                    |
| 700 Equipment                                                                | 220,583                             | 55,764                              | 160,906                                      | 73,856                                        | 45,224                        | -                                     | 10,200                                | -              | 50,000                              | 105,424                                      |
| 800 Other Objects                                                            | 172,777                             | 169,856                             | 141,227                                      | 131,104                                       | 116,011                       | 6,633                                 | 495                                   | 9,125          | 2,525                               | 134,789                                      |
| 830 Debt Service Interest                                                    | 48,053                              | 38,354                              | 68,250                                       | 72,600                                        | -                             | -                                     | -                                     | -              | 50,000                              | 50,000                                       |
| 900 Other Financing Uses                                                     | 5,892,621                           | 6,165,527                           | 6,320,021                                    | 6,811,671                                     | 7,235,739                     | -                                     | -                                     | -              | -                                   | 7,235,739                                    |
| 920 Debt Service Principal                                                   | 400,000                             | 436,473                             | 435,000                                      | 435,000                                       | -                             | -                                     | -                                     | -              | 460,000                             | 460,000                                      |
| 930 Transfer to Program Stabilization                                        | 471,656                             | 313,052                             | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| TOTAL EXPENSES                                                               | 29,732,760                          | 28,354,698                          | 29,082,576                                   | 29,927,244                                    | 14,360,391                    | 4,570,264                             | 4,779,990                             | 2,859,824      | 4,435,791                           | 31,006,260                                   |
| 6000 Unassigned/Unrestricted Fund Balance                                    | 1,363,150                           | 1,396,306                           | 1,138,128                                    | 1,155,778                                     | 1,188,526                     | -                                     | -                                     | -              | -                                   | 1,188,526                                    |
| 6001 Assigned for Encumbrances                                               | 165,882                             | 204,986                             | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6005 Nonspendable for Inventory                                              | 6,944                               | 5,802                               | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6006 Nonspendable for Prepaid Expenditures                                   | 63,020                              | 60,374                              | -                                            | -                                             | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| TOTAL ENDING BALANCE                                                         | 1,598,995                           | 1,667,468                           | 1,138,128                                    | 1,155,778                                     | 1,188,526                     | -                                     | -                                     | -              | -                                   | 1,188,526                                    |

# WEST CHESTER AREA SCHOOL DISTRICT

## Property & Finance Committee

*MEMO ITEM for 4/26/21*

### **Approval of the CCIU 2021-22 OCCUPATIONAL EDUCATION BUDGET**

Attached is information on the CCIU 2021-22 Occupational Educational Budget. In 2018-19, the CCIU Occupational Education Budget formula was revised in order to eliminate the student academic schedule components from the FTE calculation. The change in formula resulted in a lower tuition rate and the inclusion of a new academic charge. For 2021-22, the CCIU is proposing a tuition rate of \$20,233 for a *full-time* student (which includes the new academic charge of \$10,051 for each full-time equivalent (fte)). Tuition for a *part-time* student will be \$10,117 and is the same as the 2020-21 rate.

Based on our 3-year average (fte) enrollment of 122.083 in Occupational Education Programs and 21.5 fte's receiving academic components, WCASD's contribution toward Occupational Education, including the academic charge of \$216,097, will be \$2,470,112. This amount represents an 8.1% increase of \$185,469.

The total budget for the CCIU's 2021-22 Occupational Educational Program is \$29,460,271. This is an increase of \$791,500 or 2.8% more than the 2020-21 budget. This budget must be approved by a majority of Chester County School Boards by simple majority vote by June 30, 2021.

**Approval is requested for the 2021-22 CCIU Occupational Educational Budget in the amount of \$29,460,271. This item will be placed on the 4/27/21 Consent Agenda.**

John T. Scully  
3/23/21



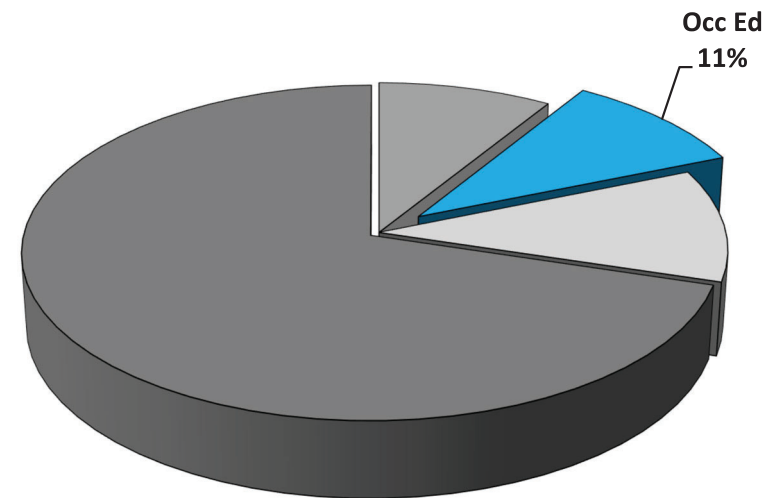
### **Significant Impact Items for the 2021-2022 Occupational Education Budget**

- Limit any increase in tuition to the “Act 1 Index”.
- Savings from refinancing of bond issues.
- Solutions for program review and leveling of enrollment across all TCHS campuses.
- Increase CTE student enrollment and retention at the TCHS-Pickering Campus.
- Improve access to job training and cooperative education experiences.
- Utilize TCHS resources and capacity to expand adult training opportunities.
- Increase post-secondary partnerships to allow students to earn college credits while attending CTE programs.

# Occupational Education Budget



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





## 2021-2022 Occupational Education Budget

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

2020-2021 Original Budget = \$ 30,011,584

2020-2021 Projected Budget = \$ 28,668,771

2021-2022 Proposed Budget = \$ 29,460,271

Budget to Budget Increase = \$ 791,500 (2.8%)

- 2019-2020 Three Year Avg. Enrollment = 1,047.334 FTE
- 2020-2021 Three Year Avg. Enrollment = 1,007.334 FTE
  
- 2020-2021 Tuition Rate per Half-Time Student = \$ 10,117
- **Proposed 2021-2022 Tuition Rate per Half-Time Student = \$10,117 (no increase)**





## **Significant Changes in the Proposed 2021-2022 Occupational Education Budget**

### Amount Change

|                                                      |                          |
|------------------------------------------------------|--------------------------|
| • Salaries (Existing Staff)                          | = \$ 249,957             |
| • Increase in Employer's Contribution to PSERS       | = \$ 186,150             |
| • Healthcare Benefits (Existing Staff)               | = \$ 129,299             |
| • Staffing Changes                                   | = \$ 138,694             |
| • Assistant Executive Director – (0.20 FTE)          |                          |
| • Administrative Assistant – (0.20 FTE)              |                          |
| • Instructional Assistants (3.5 FTE)                 |                          |
| • Change in all other Budget Areas                   | = <u>\$ 87,400</u>       |
| <b>Total Change in Occupational Education Budget</b> | <b>\$ 791,500 (2.8%)</b> |

**Preliminary 2021-2022 Occupational Education Budget  
Chester County School District Contribution and Enrollment Changes**

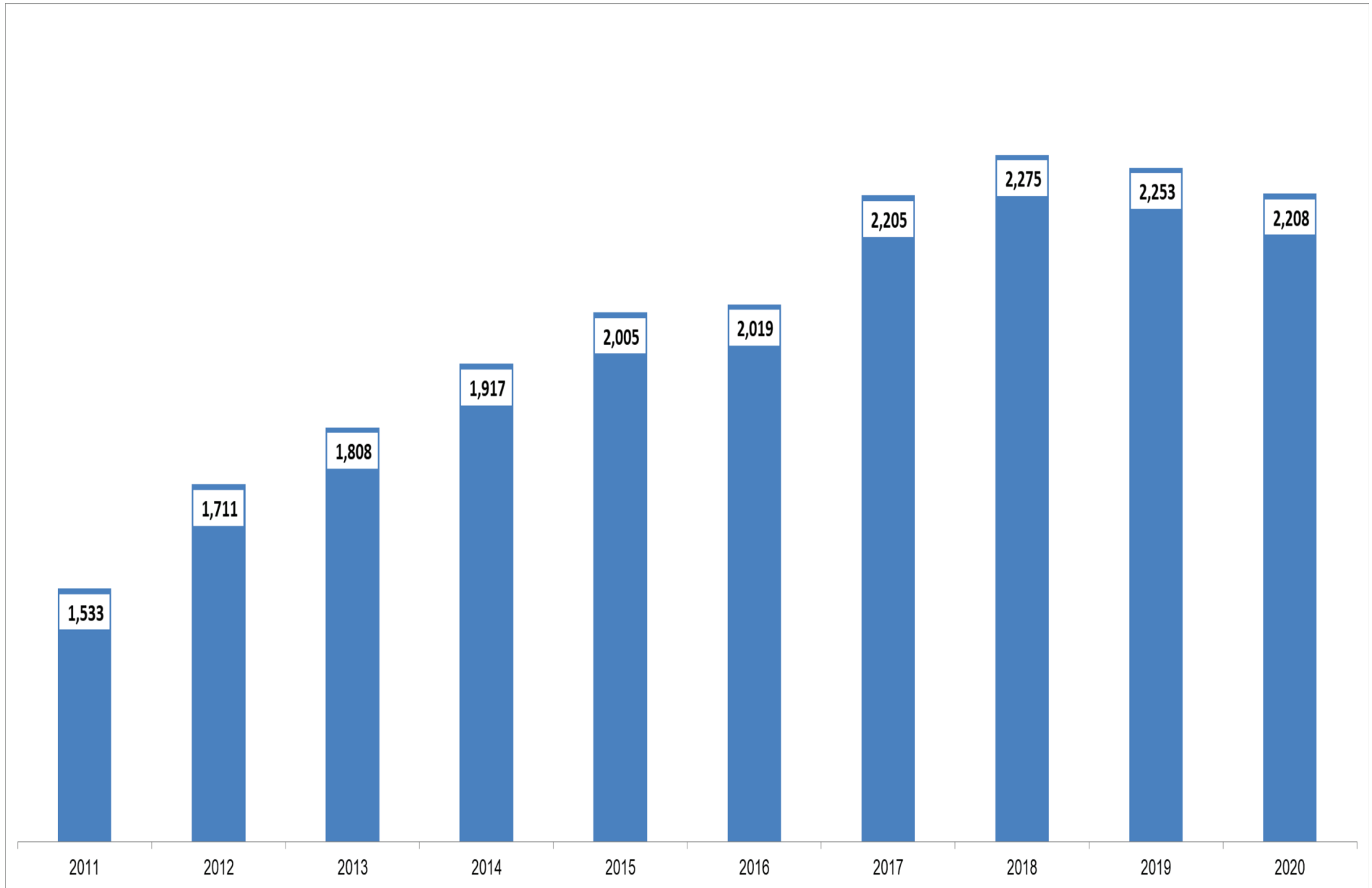
**Calculation of the Actual Career & Technical Education Costs and Projected Academic Marketplace Charges**

| <u>District</u>        | <u>2020-2021<br/>Contribution</u> | <u>2021-2022<br/>Contribution</u> | <u>Increase<br/>(Decrease)</u> | <u>Pct.<br/>Change</u> | <u>2018-2019<br/>Full-Time<br/>Equivalent</u> | <u>2019-2020<br/>Full-Time<br/>Equivalent</u> | <u>2020-2021<br/>Full-Time<br/>Equivalent</u> | <u>3-Yr. Average<br/>Full-Time<br/>Equivalent</u> | <u>Sept 2020<br/>Academic<br/>Full-Time<br/>Equivalent</u> | <u>Projected 2021-2022<br/>Academic Charge</u> |
|------------------------|-----------------------------------|-----------------------------------|--------------------------------|------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------------------|------------------------------------------------------------|------------------------------------------------|
| Avon Grove             | 2,579,708                         | 2,471,798                         | (107,910)                      | -4.2%                  | 125.500                                       | 117.750                                       | 123.250                                       | 122.167                                           | + 9.746                                                    | 97,957                                         |
| Coatesville            | 3,633,510                         | 3,405,888                         | (227,622)                      | -6.3%                  | 183.750                                       | 165.750                                       | 155.500                                       | 168.333                                           | + 0.670                                                    | 6,734                                          |
| Downingtown            | 2,709,536                         | 2,782,038                         | 72,502                         | 2.7%                   | 135.500                                       | 139.750                                       | 137.250                                       | 137.500                                           | + 0.632                                                    | 6,352                                          |
| Great Valley           | 844,728                           | 819,437                           | (25,291)                       | -3.0%                  | 42.250                                        | 43.000                                        | 36.250                                        | 40.500                                            | + 6.468                                                    | 65,010                                         |
| Kennett                | 1,888,413                         | 1,846,261                         | (42,152)                       | -2.2%                  | 97.250                                        | 88.500                                        | 88.000                                        | 91.250                                            | + 4.832                                                    | 48,566                                         |
| Octorara               | 1,057,174                         | 972,870                           | (84,304)                       | -8.0%                  | 55.250                                        | 49.250                                        | 39.750                                        | 48.083                                            | + 0.000                                                    | -                                              |
| Owen J. Roberts        | 1,126,304                         | 1,057,174                         | (69,130)                       | -6.1%                  | 57.000                                        | 54.000                                        | 45.750                                        | 52.250                                            | + 4.099                                                    | 41,199                                         |
| Oxford                 | 2,271,154                         | 2,357,145                         | 85,991                         | 3.8%                   | 113.500                                       | 118.750                                       | 117.250                                       | 116.500                                           | + 4.722                                                    | 47,461                                         |
| Phoenixville           | 650,828                           | 728,388                           | 77,560                         | 11.9%                  | 29.500                                        | 36.000                                        | 42.500                                        | 36.000                                            | + 4.130                                                    | 41,511                                         |
| Tredyffrin/Easttown    | 632,281                           | 681,178                           | 48,897                         | 7.7%                   | 29.250                                        | 33.750                                        | 38.000                                        | 33.667                                            | + 11.819                                                   | 118,793                                        |
| Unionville-Chadds Ford | 740,191                           | 789,087                           | 48,896                         | 6.6%                   | 36.250                                        | 42.500                                        | 38.250                                        | 39.000                                            | + 9.852                                                    | 99,022                                         |
| West Chester           | 2,284,643                         | 2,470,112                         | 185,469                        | 8.1%                   | 106.500                                       | 130.000                                       | 129.750                                       | 122.083                                           | + 21.500                                                   | 216,097                                        |
| <b>TOTAL</b>           | <b>20,418,470</b>                 | <b>20,381,376</b>                 | <b>(37,094)</b>                | <b>-0.2%</b>           | <b>1,011.500</b>                              | <b>1,019.000</b>                              | <b>991.500</b>                                | <b>1,007.334</b>                                  | <b>78.470</b>                                              | <b>788,702</b>                                 |


|                                          |        |
|------------------------------------------|--------|
| Preliminary 2021-22 Tuition Rate per FTE | 20,233 |
|------------------------------------------|--------|

|                             |          |
|-----------------------------|----------|
| Academic<br>Rate per<br>FTE | \$10,051 |
|-----------------------------|----------|

## Total Career and Technical Education Enrollment



**WEST CHESTER AREA SCHOOL DISTRICT**  
Superintendent of Schools

TO: Board of School Directors  
FROM: Jim Scanlon   
DATE: April 15, 2021  
RE: PSBA Policy Maintenance Program Participation Agreement

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Our PSBA membership fee includes board policy maintenance providing us policy updates given the ever-changing state and federal laws and regulations. It also includes the web-based policy management system. New this year is the attached agreement that must be signed by the board president. This agreement is automatically renewed annually until we elect to discontinue the service.

I am recommending that the agreement be placed on the April Property & Finance Committee agenda as a consent item.

Please contact me if you have any questions.

Attachment



**PSBA POLICY MAINTENANCE PROGRAM  
PARTICIPATION AGREEMENT**

This Agreement sets forth the terms and conditions of participation by the school entity named below (YOU) in the Policy Maintenance Program and if selected in the Administrative Regulations Program (“the programs”) of the Pennsylvania School Boards Association (PSBA). YOUR agreement to these terms and conditions is required in order for YOU to continue participating in one or both of these programs.

School Entity (YOU): \_\_\_\_\_

Effective date: July 1, 2021

This Agreement is effective for the July 1, 2021 – June 30, 2022 program year and shall remain in effect for subsequent program years until such time as YOU elect to discontinue YOUR participation in the Policy Maintenance Program or YOUR participation is otherwise terminated as provided for in this Agreement. YOUR election to continue participating in the Policy Maintenance Program and if selected, the Administrative Regulations Program, is indicated annually when YOU select them from among optional programs and services listed on the PSBA membership dues invoice and pay the associated fees specified on the invoice. Such fees are non-refundable except as may be expressly provided for in this Agreement.

**1. Program Description and Components**

**Summary**

The PSBA Policy Maintenance Program and Administrative Regulations Program are offered as tiered policy and administrative regulations management available to PSBA member school entities that choose to participate at a desired level of service. Among other features, PSBA provides participants with access to policy guides and administrative regulation templates, distributes updates thereto and related instructions and newsletters, provides assistance to participants in customizing, supplementing and further tailoring their local policies and processing administrative regulations as well as in maintaining their local policy and administrative regulations manuals. A web-based platform allows participants to access designated policy guides and administrative regulation templates, to review, edit and circulate drafts of the participant’s own content in a restricted access back-end view, and to publish to the general public final versions of their officially adopted content currently in effect via a link to a public access view of only that selected content.

## **Policy Guides**

At the core of the Policy Maintenance Program are the policy guides, which include hundreds of templates setting forth recommended policy language developed by PSBA to assure that the governmental responsibilities of school entities can be fulfilled in a manner that reflects recommended practices and complies with legal standards and limitations. Assembled together, the policy guides form a comprehensive policy manual addressing all common aspects of school entity operations and responsibilities for which local policies are recommended, and they exist in multiple versions specific to the three standard types of Pennsylvania public school entities (school district, intermediate unit and career and technical school). Built into many policy guides are optional provisions and alternatives among which participants may choose as a means of tailoring policies to local needs and preferences. Further local customization by participants is encouraged and supported by PSBA.

Policy guides are updated and revised as deemed appropriate by PSBA to reflect changes in legal mandates and other parameters due to new legislation, regulations, court decisions or non-regulatory guidance pronouncements of state and federal agencies. Policy guides contain footnotes indicating the sources of law necessitating various provisions, with hyperlinks to those sources of law when available online.

Participants in the Policy Maintenance Program receive all new and newly-updated policy guides that are published by PSBA in the course of a program year and upon request will be provided with up to ten (10) additional policy guides per program year. The governing board of a school entity that has separately engaged PSBA for a comprehensive policy development service will have before it for adoption a complete set of the most current policy guides customized for that particular school entity. An entity that has separately engaged PSBA for a comprehensive policy review service, based on the need to bring an existing but substantially outdated local policy manual up to date, will be provided all necessary policy guides customized for that particular school entity. The policy development and policy review services are separate fee-based services that are not included in the Policy Maintenance Program or Administrative Regulations Program.

## **Policy News Network**

Policy News Network (PNN) is an electronic newsletter published several times annually to all participants in the Policy Maintenance Program. Its function is to alert participants when new policy guides are available or existing policy guides have been updated and to deliver the new or updated guides, with explanations of why PSBA considers each update or new policy guide to be necessary or recommended, and what steps participants should take in order to incorporate the changes into their local policy manual. In addition to the new or updated policy guides and related explanations, PNN issues frequently contain additional information about related developments that may have an impact on a school entity's policy-related decisions and implementing actions. Participants may receive approximately four issues of PNN per year each including multiple new or updated policies, but the PNN is published on an as-needed basis only and there is no guaranteed minimum number of annual PNN issues.

## **Administrative Regulations Templates**

Entities that participate in the Policy Maintenance Program may choose also to participate in the Administrative Regulations Program, which provides them access to administrative regulation templates having a function similar to that of policy guides, but which are typically approved by school entity administration to provide more detailed guidance that operationalizes and directs the implementation by staff of functions and responsibilities established in corresponding board policies. Participation in the Policy Maintenance Program is required in order to participate in the Administrative Regulations Program.

Like policy guides, administrative regulations templates are updated and revised as deemed appropriate by PSBA to reflect changes in legal mandates and other parameters due to new legislation, regulations, court decisions or non-regulatory guidance pronouncements of state and federal agencies.

Participants in the Administrative Regulations Program receive all new and newly-updated templates that are published by PSBA in the course of a program year, and upon request will be provided with up to twenty-five (25) additional templates per year. Participants have the option of purchasing a complete set of templates when they begin participating for an additional one-time fee, as an alternative to gradually building a manual of administrative regulations with what is included annually in the Administrative Regulations Program.

## **Policy News Network+ (PNN+)**

Participants in the Administrative Regulations Program receive an enhanced version of the PNN electronic newsletter titled “Policy News Network+” or “PNN+”, which contains all information published in and with the PNN, plus additional information about new administrative regulations templates and updates to existing templates, which like the policy guides are published and made available to participants via periodic PNN+ issues.

## **Web-Based Policy Management System**

Most components of the Policy Maintenance Program and Administrative Regulations Program are available to participants only through an internet-based, password-protected platform that provides a system enabling participating entities to efficiently manage, process, maintain and publish their local policies and (if also participating) administrative regulations. Participating entities may designate up to three (3) individuals as “authenticated users” who will be provided user names and passwords (“access credentials”) enabling them to log into the secure back-end system elements dedicated exclusively to their school entity.

Access to the web-based system is the exclusive means of receiving the PNN and associated policy guides, or the PNN+ and associated administrative regulations templates if also participating in the Administrative Regulations Program. When additional guides and templates are requested pursuant to the annual supplementary allocation, they are provided via this platform. The system provides features for internally managing the local customization and eventual drafting of local policies and administrative regulations, as well as for making the entity’s finally adopted policies and administrative regulations available to the general public on a publicly accessible system layer that can be reached via a link on the entity’s regular public

website. Participants also are able to use the system to draft, manage and publish locally developed polices and administrative regulations that do not originate with a PSBA policy guide or administrative regulations template.

The online platform for the web-based policy system is the “BoardDocs Policy Management” application, a proprietary product of the Diligent Corporation (“Diligent”), which is made available to participants pursuant to a contract between Diligent and PSBA. The platform includes a feature allowing participants to search for and view sample policies that have been finally adopted and made public by other school entities elsewhere in Pennsylvania or outside the state that use the BoardDocs web-based platform to manage their local policies.

Participating entities pay no fee in addition to applicable program participation fees for use of the BoardDocs Policy Management application. However, access to these features on BoardDocs does not include the BoardDocs paperless meeting application unless the school entity has separately subscribed to that service, for which PSBA is the reseller for designated school entities in Pennsylvania. When participants also subscribe to the BoardDocs paperless meeting service, the paperless meeting features and the policy maintenance features both are accessed through the same online interface. The issuance of access credentials to participants that also subscribe to a BoardDocs paperless meeting service is governed by the BoardDocs End User Agreement applicable to that service and is not subject to the three (3) authenticated user limit mentioned above.

### **Policy and Administrative Regulation Support**

As part of the Policy Maintenance Program, PSBA’s Policy Services team provides quality control and administrative support for use of the web-based system and other elements of policy management needs. When PSBA is notified that a participant intends to adopt a policy not originating with a PSBA policy guide, PSBA non-lawyer policy coordinators review the content for clarity and organization and to ensure consistent formatting. PSBA does not provide legal review by attorneys of locally-developed policies or substantive changes made to PSBA policy guides, other than assistance adding links to relevant legal authorities where appropriate, but if potential problems are noted, policy coordinators will notify the participant and encourage consultation with the entity’s local solicitor. Once draft policies are finally adopted, regardless of origin, PSBA coordinators remind participants to ensure that they are properly moved from the draft policy area to the active policy area of the system where the public may have access, and that prior policies no longer in effect are properly moved to the retired policy area for historical purposes. Support for administrative regulations is limited to assistance with formatting and use of the web-based system. Online training resources, periodic web-based policy system training webinars and, upon request, individual web-based training sessions are provided for participants at no additional fee. In order to provide quality control, assistance, training and other support, selected PSBA employees have continuing online access to each participating entity’s secure back-end policy management area.



## **2. Copyright Acknowledgment and Permissions**

YOU hereby acknowledge that the PSBA policy guides, administrative regulations templates, PNN and PNN+, including but not limited to text, formatting, style, design, numbering system and editorial enhancements (the “PSBA copyrighted materials”) are works of authorship subject to copyright owned by PSBA, and as to which PSBA reserves all rights pertaining and appurtenant to such copyright. YOU agree that you will treat the PSBA copyrighted materials in a manner consistent with such copyright and the permissions provided to YOU in this Agreement. YOU are not permitted to reproduce, distribute, republish, share, circulate, transmit, display, adapt or permit access to the PSBA copyrighted materials except in accordance with the provisions of this agreement.

PSBA grants you the following permissions for the duration of your participation in the Policy Maintenance Program and if applicable in the Administrative Regulations Program:

- (a) YOU may circulate the PSBA copyrighted materials internally to YOUR solicitor and individuals within YOUR organization having a role in YOUR adoption and management of policies and as applicable administrative regulations, including making copies as necessary in the course of those functions, provided that such copies are not circulated, distributed or otherwise provided to persons or organizations outside YOUR organization other than your solicitor or other retained counsel;
- (b) In the course of YOUR adoption process YOU may add YOUR organization’s identifying information and otherwise modify, adapt, customize and tailor the policy guides and as applicable the administrative regulations templates to suit YOUR local needs and preferences;
- (c) When YOUR governing body has finally adopted a policy based upon a policy guide or YOUR superintendent, chief school administrator or governing board has finally approved an administrative regulation based upon an administrative regulation template, YOU may make such finally adopted policies and administrative regulations currently in effect available to the general public on a continuing basis via the web-based policy management system or by other means of YOUR choosing, and copies may be made of them by others;
- (d) When versions of the policy guides or as applicable administrative regulations templates that have been modified by YOU are at the stage of your adoption process where they will be presented to YOUR governing board or committees thereof for consideration, deliberation, adoption or other official action at a public meeting, YOU may make such recommended drafts available to the public as part of meeting agenda-related materials and limited to that purpose, provided that after any policy or administrative regulation is finally adopted and becomes in effect there is no further publication of such drafts except to the extent and in the form that they constitute finally adopted policies or administrative regulations as provided in (c) above;
- (e) Only for so long as YOU maintain your participation in the Policy Maintenance Program or as applicable the Administrative Regulations Program, YOU may use the formatting, style, design, numbering system, editorial enhancements and content originating with a

PSBA policy guide or administrative regulation template in maintaining your policies and administrative regulations, including use of that formatting, style, design, numbering system and editorial enhancements in the development and maintenance of locally developed policies and administrative regulations not otherwise based upon or originating with PSBA policy guides or administrative regulations templates;

- (f) In the event that YOU receive a request for public records pursuant to the Pennsylvania law known as the “Right-to-Know Law” or its successor seeking access to the PSBA copyrighted materials, other than policies or administrative regulations having reached the stage where they constitute recommended drafts or finally adopted documents that may be made public as addressed in (c) and (d) above, and YOU have not denied the request for reasons other than PSBA copyright protection, YOU may grant access to the PSBA copyrighted materials, provided that such access shall be limited to permitting the requester to view the materials in person on YOUR premises, and shall not include the furnishing of any electronic or paper copies of the materials nor electronic display or transmission of the materials except as displayed on a device owned and controlled by YOUR organization under the supervision of an employee of YOUR organization.

### **3. Notification of Right-to-Know Law Requests**

In the event that YOU receive a request for public records pursuant to the Pennsylvania law known as the “Right-to-Know Law” or its successor seeking access to the PSBA copyrighted materials, other than policies or administrative regulations having reached the stage where they constitute recommended drafts or finally adopted documents that may be made public as addressed in (c) and (d) of the second paragraph of Section 2 above, AND such PSBA copyrighted materials become a subject of an appeal by the requester to the Office of Open Records or successor agency, YOU shall promptly notify PSBA of such appeal so as to enable PSBA, at PSBA’s option, to participate in the appeal as an interested third party. Such notice to PSBA is NOT necessary if the request or appeal are limited only to materials that may be made public as provided in (c) and (d) of the second paragraph of Section 2 above.

### **4. Acceptance of BoardDocs Policy Management Acceptable Use Policy, Service Level Agreement and End User Agreement Required by Diligent Corporation.**

YOUR use of the web-based policy management system via Diligent’s BoardDocs Policy Management application is subject to the terms of the BoardDocs End User Agreement for PSBA policy participants, and BoardDocs Acceptable Use Policy, Service Level Agreement, End User Agreement, Privacy Policy and Cookie Policy, each of which is available for review online at:

BoardDocs End User Agreement:

<https://www.psba.org/wp-content/uploads/2019/08/End-User-Agreement.pdf>

Acceptable Use Policy and Service Level Agreement:

<https://go.boarddocs.com/Home.nsf/legal>

Privacy Policy:

<https://boarddocs.com/privacy-policy/>

Cookie Policy:

<https://diligent.com/cookie-policy/>

Terms of Use:

<https://diligent.com/terms-of-use>

By using the web-based policy management system YOU accept the terms and conditions of those documents. If YOU do not wish to accept those terms and conditions, YOU are not permitted to use the system and YOU must promptly notify PSBA of your non-acceptance. Such terms and conditions shall be supplementary to those set forth in an End User Agreement applicable to a BoardDocs paperless meeting service to which YOU subscribe and shall not be construed to supersede conflicting terms and conditions.

## **5. Protection of Access Credentials and System Security**

The number of usernames and passwords (“access credentials”) provided for the use of YOUR organization is limited to three (3), other than by exception provided for in PSBA’s contract with Diligent. This limit does not apply to participants who also subscribe to a BoardDocs paperless meeting service, for which an End User Agreement applicable to that service governs the issuance of access credentials. Designated individuals of YOUR organization to whom access credentials have been given are prohibited from sharing such credentials to other individuals within or outside of YOUR organization. No person other than designated users possessing their own access credentials shall be permitted to have access to or use of any part of the web-based policy management system that requires access credentials to use or view. Requests to terminate access credentials and/or establish new access credentials based on changes in designated users must be made to PSBA.

## **6. Participant Data Export**

Upon YOUR request made to Diligent, Diligent will export YOUR data from the BoardDocs service database in its native format at no charge to YOU. Except as may be otherwise provided in the End User Agreement applicable to a BoardDocs paperless meeting service to which YOU subscribe, if YOU desire Diligent to convert the data into any format other than its native format, Diligent will charge YOU two-hundred and fifty dollars (\$250) per hour for such conversion services, which YOU are solely responsible for paying to Diligent. Requests for data export must be made no later than thirty (30) days after termination of YOUR participation.

## **7. Payment Terms**

Annual fees for participation in the programs shall be in the amounts stated on the annual PSBA dues invoice, and unless participation commences partway through a program year, payment of such fees shall be made in full no later than July 15 of each year or other designated deadline printed on the PSBA dues invoice, the deadline for PSBA annual dues. Participation in the programs is limited to PSBA members in good standing, and PSBA reserves the right to suspend YOUR participation or access to the web-based policy management system in the event payment of fees or membership dues has become delinquent. Applicable annual program fees are due in their entirety on account of participation for any portion of a program year, whether or not YOUR participation is later terminated due to non-payment of fees or PSBA dues or due

to YOUR withdrawal otherwise from PSBA membership. Payment of any fees that may remain due and owing on account of prior participation is required in order to resume participation.

#### **8. Program Modifications or Discontinuation**

PSBA reserves the right at its sole discretion to modify the prices, features included or offered, and other terms of participation in the programs applicable to future program years, and to require eligible entities desiring to continue participating for ensuing program years to execute amendments to this Agreement reflecting any such modifications. PSBA further reserves the right at any time to discontinue offering the programs entirely, in which case PSBA will provide YOU a pro-rata refund of fees previously paid for the program year during which the programs are discontinued by PSBA.

#### **9. Termination Rights**

YOU may voluntarily terminate your participation in the programs subject to this Agreement at any time by providing written notice to PSBA. If PSBA receives notice that YOU are terminating YOUR participation after the program year has commenced, the applicable fees for the full program year shall remain due and payable in their entirety. Fees previously paid on account of participation in such programs are not refundable in whole or part when YOU choose to terminate your participation.

YOUR participation in the programs shall be terminated without refund in whole or part of fees previously paid if YOUR organization terminates its membership in PSBA, or otherwise fails to pay the annual PSBA dues or additional fees required for participation in the programs.

PSBA may, at its option, terminate YOUR participation in the programs without refund in whole or part in the event YOU violate the terms of this Agreement or those referred to in Section 4 above.

Upon notice of termination by YOU or PSBA, YOU will be provided with official notice that access to the PNN and policy guides or administrative regulations templates will be immediately terminated, and access to the web-based policy system containing YOUR data will be terminated in 30 days. Participants that subscribe to a BoardDocs paperless meeting service will retain access to YOUR data in accordance with the terms of the BoardDocs End User Agreement.

#### **10. Disclaimer of Warranty**

The services, features, content and functionality of any component of the programs subject to this Agreement are offered and provided without warranty of any kind, express or implied.

#### **11. Limitation of Liability**

Liability of any nature arising out of this agreement other than for infringement of PSBA's copyright or other intellectual property, regardless of cause or theory of liability, shall not exceed the amount of fees paid for participation. In no event will PSBA be liable for any special, consequential, incidental, direct or indirect damages (including without limitation loss of profit) whether or not PSBA has been advised of the possibility of such loss, regardless of cause or theory of liability, whether to YOU or to any third party claiming against YOU or PSBA.

**12. Force Majeure**

Neither PSBA or YOU shall be liable for any delay or failure to perform any obligations under this Agreement (other than obligations of payment) if such delay or failure arises from any cause(s) beyond the reasonable control of such party, including but not limited to third party labor disputes, third party strikes, other third party labor or industrial disturbances, public health emergency, act of God, floods, lightning, earthquakes, shortages of materials, rationing, utility or communication failures, casualty, war, acts of public enemy, riots, insurrections, embargoes, blockages, actions, restrictions, new or changed regulations or orders of any governmental agency or subdivision thereof.

**13. Choice of Law**

This Agreement shall be governed by and interpreted and enforced in accordance with the laws of the Commonwealth of Pennsylvania (without regard to any conflict of law provisions) and the decisions of the Pennsylvania courts. The application of ancillary agreements and terms as identified in Section 4 above shall be governed in accordance with the choice of law provisions contained therein.

**14. Integration**

The terms set forth in this Agreement constitute the entire agreement between the parties. No modifications, alterations, changes, or waiver to such terms shall be valid or binding unless accomplished by a written amendment or supplement signed by properly authorized representatives of both parties.

**15. Pronouns and Plurals**

Reference in this Agreement to the singular shall be meant to include reference to the plural and vice versa. Reference to the masculine gender shall be meant to include the female and neuter and vice versa.

**16. Headings**

The headings of any section or paragraph are for reference purposes only and shall not in any way affect the meaning or interpretation thereof.

**17. Severability**

The provisions of this Agreement are severable. In the event any provision is held by a court to be unenforceable, the validity and enforceability of the remaining provisions shall not be affected. Any court construing this Agreement is expressly granted the authority to revise any invalid or unenforceable provision hereof to the extent reasonably necessary to render such provision effective and enforceable.

**18. Provisions Surviving Termination**

The following provisions shall survive termination of YOUR participation and continue to be binding upon YOU and PSBA:

- (a) Section 2, first paragraph and subparagraphs (c) and (f) of second paragraph (relating to copyright).

- (b) Section 3 (relating to Right-to-Know Law requests).
- (c) Section 6 (relating to export of YOUR data).
- (d) Section 7 (relating to payment terms).
- (e) Sections 10 through 17 (pertaining to disclaimer of warranty, limitation of liability, force majeure, choice of law, integration, pronouns and plurals, headings and severability).
- (f) This Section 18 (provisions surviving termination).

**19. Authority**

All persons signing this Agreement on behalf of PSBA and YOU hereby personally covenant and warrant that they are duly authorized to do so with binding effect.

|               |                  |                                                |                         |
|---------------|------------------|------------------------------------------------|-------------------------|
| For:<br>_____ |                  | For:<br>Pennsylvania School Boards Association |                         |
| Signature:    |                  | Signature:                                     |                         |
| Name:         |                  | Name:                                          | Christina Griffiths     |
| Title:        | Board President  | Title:                                         | Chief Operating Officer |
| Date:         |                  | Date:                                          |                         |
|               |                  |                                                |                         |
| Signature:    |                  |                                                |                         |
| Name:         | Linda Cherashore |                                                |                         |
| Title:        | Board Secretary  |                                                |                         |
| Date:         |                  |                                                |                         |
|               |                  |                                                |                         |