

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – August 17, 2020
6:30 p.m.

ZOOM Meeting

AGENDA

- Approval of July 27, 2020 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of Reverse Assessment Appeals (see attached) Mr. Scully

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(Board & Public)

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 July 27, 2020 – Property & Finance Committee (VIA ZOOM)

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

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

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

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                           |                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                  |                |
| The committee approved the June 22, 2020 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                            | Mr. Bevilacqua |
| Mr. Scully provided the committee with a financing update and advised the committee that he participated in a Moody's rating call on July 22 <sup>nd</sup> and is confident that Moody's will reaffirm the Districts Aaa rating. The Bond sale for the refinancing of GOB Series AA of 2010 and Series A of 2015 will occur on August 3, 2020.            | Mr. Scully     |
| After the update, Mr. Scully asked for approval of:<br>1. Approval to authorize the District's Financing Team to proceed with the preparation of a parameters resolution for refunding all or a portion of the GOB Series AA of 2010 and Series A of 2015<br>The Committee approved the authorization to proceed.                                         |                |
| 2. Approval of the resolution authorizing parameters for the refunding of bonds.<br>The Committee approved the resolution authorizing parameters for the refunding of the bonds.                                                                                                                                                                          |                |
| MEMO items for board agenda July 27, 2020:                                                                                                                                                                                                                                                                                                                |                |
| <ul style="list-style-type: none"> <li>• Approval to Authorize the District's Financing Team to Proceed with Preparation of a Parameters Resolution for refunding all or a portion of the General Obligation Bonds, Series AA of 2010 and Series A of 2015</li> <li>• Approval of Resolution Authorizing Parameters for the Refunding of Bonds</li> </ul> |                |
| Items to discuss at a later date:                                                                                                                                                                                                                                                                                                                         |                |
|                                                                                                                                                                                                                                                                                                                                                           |                |
|                                                                                                                                                                                                                                                                                                                                                           |                |

Next Meeting Date: August 17, 2020



West Chester Area School District  
Revenue History and Forecast

|    | A                                                                 | AE               | AF               | AG                | AH               | AI               | AJ               | AK               | AL               | AM               |
|----|-------------------------------------------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                                                   | Actual           | Budget           | Projected         | 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>211,001.5</b>  | <b>204,779.1</b> | <b>204,779.1</b> | <b>227,146.8</b> | <b>246,937.1</b> | <b>256,247.4</b> | <b>265,859.6</b> |
| 4  | Real Estate                                                       | 174,152.7        | 176,656.1        | 178,219.1         | 176,963.2        | 176,963.2        | 198,954.9        | 218,363.1        | 227,285.2        | 236,502.9        |
| 5  | Current                                                           | 173,060.7        | 175,469.9        | 177,235.0         | 176,138.5        | 176,138.5        | 198,005.9        | 217,414.2        | 226,336.2        | 235,554.0        |
| 6  | Interim                                                           | 1,092.0          | 1,186.2          | 984.1             | 824.7            | 824.7            | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                                     | 21,510.4         | 21,766.9         | 21,583.6          | 19,590.3         | 19,590.3         | 19,884.1         | 20,182.4         | 20,485.1         | 20,792.4         |
| 8  | Real Estate Transfer                                              | 4,420.7          | 4,394.5          | 4,657.3           | 3,735.4          | 3,735.4          | 3,810.1          | 3,886.3          | 3,964.0          | 4,043.3          |
| 9  | Delinquent Taxes                                                  | 2,477.2          | 2,858.8          | 3,160.2           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                               | 2,657.0          | 1,000.0          | 2,179.0           | 500.0            | 500.0            | 507.5            | 515.1            | 522.8            | 530.7            |
| 11 | Gate Receipts                                                     | 162.8            | 131.5            | 161.9             | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                             | 1,261.2          | 1,305.6          | 1,040.4           | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 13 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                                      | <b>39,211.0</b>  | <b>41,514.4</b>  | <b>40,752.5</b>   | <b>40,297.6</b>  | <b>40,231.5</b>  | <b>42,581.4</b>  | <b>44,193.3</b>  | <b>45,083.3</b>  | <b>45,815.4</b>  |
| 15 | Student Subsidies                                                 | 19,913.9         | 20,348.6         | 20,142.0          | 18,677.7         | 18,611.6         | 19,600.2         | 20,313.2         | 20,399.5         | 20,337.3         |
| 16 | Basic Instruction                                                 | 8,421.6          | 8,421.9          | 8,810.2           | 8,421.9          | 8,421.9          | 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          | 5,899.1          | 5,899.1          | 5,899.1          | 5,899.1          | 5,899.1          |
| 20 | Tuition Private Home Place't                                      | 231.1            | 290.0            | 173.8             | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            |
| 21 | Transportation                                                    | 3,313.9          | 3,674.1          | 3,260.1           | 2,321.8          | 2,321.8          | 3,260.1          | 4,198.4          | 4,198.4          | 4,198.4          |
| 22 | Medical, Dental & Nurse                                           | 255.3            | 250.3            | 252.5             | 252.5            | 252.5            | 252.5            | 252.5            | 252.5            | 252.5            |
| 23 | Rent                                                              | 1,163.8          | 1,110.3          | 1,121.1           | 1,093.2          | 1,027.2          | 1,077.5          | 852.2            | 938.5            | 876.3            |
| 25 | Accountability/Ready to Learn Block Grants                        | 399.1            | 399.1            | 399.1             | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            |
| 27 | Teacher Subsidies                                                 | 19,243.0         | 20,765.8         | 20,100.6          | 21,619.9         | 21,619.9         | 22,981.2         | 23,880.1         | 24,683.8         | 25,478.1         |
| 28 | Social Security                                                   | 3,415.4          | 3,790.4          | 3,510.8           | 3,924.7          | 3,924.7          | 4,126.9          | 4,221.9          | 4,314.2          | 4,404.7          |
| 29 | Retirement                                                        | 15,827.6         | 16,975.4         | 16,589.8          | 17,695.2         | 17,695.2         | 18,854.3         | 19,658.2         | 20,369.6         | 21,073.4         |
| 30 | Other                                                             | 54.2             | 400.1            | 510.0             | -                | -                | -                | -                | -                | -                |
| 31 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                    | <b>3,668.7</b>   | <b>2,967.0</b>   | <b>3,327.0</b>    | <b>3,411.3</b>   | <b>3,411.3</b>   | <b>2,911.3</b>   | <b>2,911.3</b>   | <b>2,911.3</b>   | <b>2,911.3</b>   |
| 33 | Title I                                                           | 704.5            | 704.5            | 598.8             | 598.8            | 598.8            | 598.8            | 598.8            | 598.8            | 598.8            |
| 34 | Title II                                                          | 207.9            | 260.3            | 293.6             | 236.9            | 236.9            | 236.9            | 236.9            | 236.9            | 236.9            |
| 35 | IDEA                                                              | 1,331.4          | 1,333.4          | 1,341.0           | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          |
| 36 | MA Direct Services/Time Study                                     | 1,251.2          | 500.0            | 1,021.7           | 1,000.0          | 1,000.0          | 500.0            | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                             | 173.8            | 168.9            | 72.0              | 144.1            | 144.1            | 144.1            | 144.1            | 144.1            | 144.1            |
| 38 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 39 | <b>Local Taxes &amp; Subsidies</b>                                | <b>249,521.6</b> | <b>252,595.0</b> | <b>255,081.1</b>  | <b>248,488.0</b> | <b>248,422.0</b> | <b>272,639.6</b> | <b>294,041.7</b> | <b>304,242.0</b> | <b>314,586.3</b> |
| 40 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 41 | <b>Beginning Fund Balance</b>                                     | <b>31,906.4</b>  | <b>31,816.7</b>  | <b>38,868.8</b>   | <b>48,250.9</b>  | <b>55,550.1</b>  | <b>34,222.4</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  |
| 42 | FB Adjustment                                                     |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 43 | <b>Ending Fund Balance</b>                                        | <b>38,868.8</b>  | <b>22,602.2</b>  | <b>55,550.1</b>   | <b>26,923.3</b>  | <b>34,222.4</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  | <b>22,468.6</b>  |
| 44 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 45 | Designated/Committed Fund Balance for PSERS Increases (ending FB) | -                | -                | -                 | -                | -                | -                | -                | -                | -                |
| 46 | Designated/Committed Fund Balance for Health Care (ending FB)     | 4,159.9          | 4,159.9          | 4,159.9           | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          |
| 47 | Designated/Committed Fund Balance for Future millage              | 13,945.5         | -                | 29,581.5          | -                | 7,253.8          | -                | -                | -                | -                |
| 48 | Designated/Committed Fund Balance for Alternative Education       | 1,000.0          | 676.0            | 1,000.0           | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 49 | Designated/Committed Fund Balance for Enrollment Growth           | 2,500.0          | 2,000.0          | 3,500.0           | 4,500.0          | 4,500.0          | -                | -                | -                | -                |
| 50 | Designated/Committed Fund Balance for Athletic Fund               | 83.6             | 69.8             | 128.9             | 83.6             | 128.9            | 128.9            | 128.9            | 128.9            | 128.9            |
| 51 | <b>Beginning Unassigned Fund Balance</b>                          | <b>15,696.6</b>  | <b>15,196.6</b>  | <b>15,696.6</b>   | <b>15,696.6</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  |
| 52 | <b>Ending Unassigned Fund Balance</b>                             | <b>17,179.8</b>  | <b>15,696.6</b>  | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  | <b>17,179.8</b>  |
| 53 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 54 | <b>Assumed use of FB</b>                                          | <b>(6,962.4)</b> | <b>9,214.4</b>   | <b>(16,681.3)</b> | <b>21,327.6</b>  | <b>21,327.6</b>  | <b>11,753.8</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         |

West Chester Area School District  
Forecast Millage Calculation

|    | A                                      | B | C | D | E          | F          | G | H          | I          | J          |
|----|----------------------------------------|---|---|---|------------|------------|---|------------|------------|------------|
| 1  |                                        |   |   |   |            |            |   |            |            |            |
| 2  |                                        |   |   |   | 2020-21    | 2021-22    |   | 2022-23    | 2023-24    | 2024-25    |
| 3  |                                        |   |   |   | Budget     | Budget     |   | Forecast   | Forecast   | Forecast   |
| 4  | Market Values                          |   |   |   |            |            |   |            |            |            |
| 5  | Chester County                         |   |   |   | 13,526,032 | 13,526,032 |   | 13,526,032 | 13,526,032 | 13,526,032 |
| 6  | Delaware County                        |   |   |   | 840,051    | 840,051    |   | 840,051    | 840,051    | 840,051    |
| 7  |                                        |   |   |   | 14,366,084 | 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    | 198,006    |   | 217,414    | 226,336    | 235,554    |
| 11 | Gross tax to be levied                 |   |   |   | 182,398    | 205,187    |   | 225,300    | 234,545    | 244,097    |
| 12 |                                        |   |   |   |            |            |   |            |            |            |
| 13 | Equilization Between Counties          |   |   |   |            |            |   |            |            |            |
| 14 | Chester County %                       |   |   |   | 94.15%     | 94.15%     |   | 94.15%     | 94.15%     | 94.15%     |
| 15 | Delaware County %                      |   |   |   | 5.85%      | 5.85%      |   | 5.85%      | 5.85%      | 5.85%      |
| 16 |                                        |   |   |   |            |            |   |            |            |            |
| 17 | Chester Cnty Levy                      |   |   |   | 171,599    | 193,189    |   | 212,125    | 220,830    | 229,824    |
| 18 | Delaware Cnty Levy                     |   |   |   | 10,799     | 11,998     |   | 13,174     | 13,715     | 14,273     |
| 19 |                                        |   |   |   | 182,398    | 205,187    |   | 225,300    | 234,545    | 244,097    |
| 20 |                                        |   |   |   |            |            |   |            |            |            |
| 21 | Millage Calculation                    |   |   |   |            |            |   |            |            |            |
| 22 | Chester Cnty tax levy                  |   |   |   | 171,599    | 193,189    |   | 212,125    | 220,830    | 229,824    |
| 23 | Chester Cnty assessed value            |   |   |   | 7,921,563  | 7,961,563  |   | 8,001,563  | 8,041,563  | 8,081,563  |
| 24 |                                        |   |   |   |            |            |   |            |            |            |
| 25 | Chester County Millage                 |   |   |   | 21.6622    | 24.2652    |   | 26.5104    | 27.4611    | 28.4380    |
| 26 | Previous Year Millage                  |   |   |   | 21.6622    | 21.6622    |   | 24.2652    | 26.5104    | 27.4611    |
| 27 |                                        |   |   |   |            |            |   |            |            |            |
| 28 | Chester Cnty Mill Increase             |   |   |   | 0.00       | 2.60       |   | 2.25       | 0.95       | 0.98       |
| 29 | % increase                             |   |   |   | 0.0%       | 12.0%      |   | 9.3%       | 3.6%       | 3.6%       |
| 30 | Delaware Cnty Tax levy                 |   |   |   | 10,799     | 11,998     |   | 13,174     | 13,715     | 14,273     |
| 31 | Delaware Cnty Assessed Value           |   |   |   | 648,096    | 648,596    |   | 649,096    | 649,596    | 650,096    |
| 32 |                                        |   |   |   |            |            |   |            |            |            |
| 33 | Delaware County Millage                |   |   |   | 16.6626    | 18.4988    |   | 20.2963    | 21.1130    | 21.9559    |
| 34 | Previous Yr Millage                    |   |   |   | 16.2597    | 16.6626    |   | 18.4988    | 20.2963    | 21.1130    |
| 35 |                                        |   |   |   |            |            |   |            |            |            |
| 36 | Delaware Cnty Mill Increase            |   |   |   | 0.40       | 1.84       |   | 1.80       | 0.82       | 0.84       |
| 37 | % increase                             |   |   |   | 2.5%       | 11.0%      |   | 9.7%       | 4.0%       | 4.0%       |
| 38 |                                        |   |   |   |            |            |   |            |            |            |
| 39 | Multi County Millage re-balancing      |   |   |   |            |            |   |            |            |            |
| 40 | Chester Cty Levy Rebalanced            |   |   |   | 171,732    |            |   |            |            |            |
| 41 | Delaware Cty Levy Rebalanced           |   |   |   | 10,666     |            |   |            |            |            |
| 42 |                                        |   |   |   | 182,397    |            |   |            |            |            |
| 43 |                                        |   |   |   |            |            |   |            |            |            |
| 44 | Chester County Millage                 |   |   |   | 21.6622    | 24.2652    |   |            |            |            |
| 45 | Chester County Millage Re-balanced     |   |   |   | 21.6790    |            |   |            |            |            |
| 46 | Chester Cnty Mill Increase             |   |   |   |            | 2.60       |   |            |            |            |
| 47 | % increase                             |   |   |   |            | 11.93%     |   |            |            |            |
| 48 | Act 1 Millage                          |   |   |   |            | 22.2426    |   |            |            |            |
| 49 | Millage from exceptions                |   |   |   |            | 2.0226     |   |            |            |            |
| 50 |                                        |   |   |   |            |            |   |            |            |            |
| 51 |                                        |   |   |   |            |            |   |            |            |            |
| 52 | Delaware County Millage                |   |   |   | 16.6626    | 18.4988    |   |            |            |            |
| 53 | Delaware County Millage Re-balanced    |   |   |   | 16.4568    |            |   |            |            |            |
| 54 | Delaware Cnty Mill Increase            |   |   |   |            | 2.04       |   |            |            |            |
| 55 | % increase                             |   |   |   |            | 12.41%     |   |            |            |            |
| 56 | Act 1 Millage                          |   |   |   |            | 17.0958    |   |            |            |            |
| 57 | Millage from exceptions                |   |   |   |            | 1.4030     |   |            |            |            |

# 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%          |                 | \$637,584 | (\$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    |                  |               |                |
|--------------------|------------------|---------------|----------------|--------------------|------------------|---------------|----------------|
|                    | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |
| <u>COMMERCIAL</u>  |                  |               |                | <u>COMMERCIAL</u>  |                  |               |                |
| 2015-16            | 1,513,147        | 1,498         | 0.10%          | 2015-16            | 8,533            | -             | 0.00%          |
| 2016-17            | 1,528,020        | 14,873        | 0.97%          | 2016-17            | 8,533            | -             | 0.00%          |
| 2017-18            | 1,539,233        | 11,213        | 0.73%          | 2017-18            | 8,009            | (525)         | -6.55%         |
| 2018-19            | 1,531,640        | (7,593)       | -0.50%         | 2018-19            | 8,009            | -             | 0.00%          |
| 2019-20            | 1,565,346        | 33,706        | 2.15%          | 2019-20            | 8,009            | -             | 0.00%          |
| 2020-21            | 1,565,346        | -             | 0.00%          | 2020-21            | 8,009            | -             | 0.00%          |
| 2021-22            | 1,595,346        | 30,000        | 1.88%          | 2021-22            | 8,009            | -             | 0.00%          |
| 2022-23            | 1,625,346        | 30,000        | 1.85%          | 2022-23            | 8,009            | -             | 0.00%          |
| 2023-24            | 1,655,346        | 30,000        | 1.81%          | 2023-24            | 8,009            | -             | 0.00%          |
| 2024-25            | 1,685,346        | 30,000        | 1.78%          | 2024-25            | 8,009            | -             | 0.00%          |
|                    | Average increase |               | 0.95%          |                    | Average increase |               | -0.60%         |
| <u>RESIDENTIAL</u> |                  |               |                | <u>RESIDENTIAL</u> |                  |               |                |
| 2015-16            | 6,137,752        | 52,423        | 0.85%          | 2015-16            | 638,801          | 4,910         | 0.77%          |
| 2016-17            | 6,155,529        | 17,777        | 0.29%          | 2016-17            | 638,866          | 64            | 0.01%          |
| 2017-18            | 6,236,907        | 81,378        | 1.30%          | 2017-18            | 639,278          | 413           | 0.06%          |
| 2018-19            | 6,263,481        | 26,574        | 0.42%          | 2018-19            | 640,107          | 829           | 0.13%          |
| 2019-20            | 6,308,846        | 45,366        | 0.72%          | 2019-20            | 640,087          | (20)          | 0.00%          |
| 2020-21            | 6,308,846        | -             | 0.00%          | 2020-21            | 640,087          | -             | 0.00%          |
| 2021-22            | 6,318,846        | 10,000        | 0.16%          | 2021-22            | 640,587          | 500           | 0.08%          |
| 2022-23            | 6,328,846        | 10,000        | 0.16%          | 2022-23            | 641,087          | 500           | 0.08%          |
| 2023-24            | 6,338,846        | 10,000        | 0.16%          | 2023-24            | 641,587          | 500           | 0.08%          |
| 2024-25            | 6,348,846        | 10,000        | 0.16%          | 2024-25            | 642,087          | 500           | 0.08%          |
|                    | Average increase |               | 0.41%          |                    | Average increase |               | 0.19%          |
| <u>OTHER</u>       |                  |               |                | <u>OTHER</u>       |                  |               |                |
| 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%          |
| <u>TOTAL</u>       |                  |               |                | <u>TOTAL</u>       |                  |               |                |
| 2015-16            | 7,698,441        | 52,143        | 0.68%          | 2015-16            | 647,335          | 4,910         | 0.76%          |
| 2016-17            | 7,728,556        | 30,115        | 0.39%          | 2016-17            | 647,399          | 64            | 0.01%          |
| 2017-18            | 7,823,487        | 94,931        | 1.21%          | 2017-18            | 647,287          | (112)         | -0.02%         |
| 2018-19            | 7,842,035        | 18,548        | 0.24%          | 2018-19            | 648,116          | 829           | 0.13%          |
| 2019-20            | 7,921,563        | 79,528        | 1.00%          | 2019-20            | 648,096          | (20)          | 0.00%          |
| 2020-21            | 7,921,563        | -             | 0.00%          | 2020-21            | 648,096          | -             | 0.00%          |
| 2021-22            | 7,961,563        | 40,000        | 0.50%          | 2021-22            | 648,596          | 500           | 0.08%          |
| 2022-23            | 8,001,563        | 40,000        | 0.50%          | 2022-23            | 649,096          | 500           | 0.08%          |
| 2023-24            | 8,041,563        | 40,000        | 0.50%          | 2023-24            | 649,596          | 500           | 0.08%          |
| 2024-25            | 8,081,563        | 40,000        | 0.49%          | 2024-25            | 650,096          | 500           | 0.08%          |
|                    | Average increase |               | 0.52%          |                    | Average increase |               | 0.18%          |

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

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

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

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



## West Chester Area School District Budget Forecast Model 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                                                                            |   | 919            | 807            | 886                           | 886            | 886            |
| 9  | 1st to 5th Grade                                                              |   | 4,523          | 4,661          | 4,651                         | 4,674          | 4,693          |
| 10 | Grades 6-8                                                                    |   | 2,887          | 2,862          | 2,818                         | 2,822          | 2,909          |
| 11 | Grades 9-12                                                                   |   | 3,903          | 3,845          | 3,873                         | 3,926          | 3,903          |
| 12 | <b>Total</b>                                                                  |   | 12,232         | 12,175         | 12,228                        | 12,308         | 12,391         |
| 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                                                                |   |                | 2.60%          | 2.60%                         | 2.60%          | 2.60%          |
| 31 | Teachers                                                                      |   |                | 2.85%          | 2.60%                         | 2.60%          | 2.60%          |
| 32 | Non-Bargaining                                                                |   |                | 2.60%          | 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 | <b>Miscellaneous</b>                                                          |   |                | <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>34.95%</b>  | <b>35.62%</b>                 | <b>36.12%</b>  | <b>36.60%</b>  |
| 49 | Tuition- Teachers                                                             |   |                | \$500,000      | \$500,000                     | \$500,000      | \$500,000      |
| 50 | Tuition- Non Teachers                                                         |   |                | \$100,000      | \$100,000                     | \$100,000      | \$100,000      |
| 51 | Life & Disability                                                             |   |                | 0.00%          | 0.00%                         | 0.00%          | 0.00%          |
| 52 | W/C, Unemp & Other                                                            |   |                | 1.50%          | 1.50%                         | 1.50%          | 1.50%          |
| 53 |                                                                               |   |                |                |                               |                |                |
| 54 | <b>Monthly Board Premium Costs</b>                                            |   |                |                |                               |                |                |
| 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                          | 433              | 446                           | 459              | 473              |                |
| 86  |                                                                                                                                                    | Special Ed                          | 109              | 114                           | 120              | 126              |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                  |                               |                  |                  |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,441         | \$14,874                      | \$15,320         | \$15,780         |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$37,568         | \$41,325                      | \$45,458         | \$50,003         |                |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |                  |                               |                  |                  |                |
| 91  |                                                                                                                                                    | Full Time                           | 127              | 133                           | 140              | 147              |                |
| 92  |                                                                                                                                                    | Academic                            | 22               | 23                            | 24               | 25               |                |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |                  |                               |                  |                  |                |
| 94  |                                                                                                                                                    | Full Time                           | \$21,539         | 22,099                        | \$22,673         | \$23,263         |                |
| 95  |                                                                                                                                                    | Academic                            | \$10,424         | 10,695                        | \$10,973         | \$11,259         |                |
| 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>1,991,866</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                                                                                             | \$ 598,796     | \$ 598,796     | \$ 598,796     | \$ 598,796     |
| 27 | Title II                                                                                            | \$ 236,948     | \$ 236,948     | \$ 236,948     | \$ 236,948     |
| 28 | IDEA                                                                                                | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   | \$ 1,431,536   |
| 29 | Medical Access                                                                                      | \$ 500,000     | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 144,061     | \$ 144,061     | \$ 144,061     | \$ 144,061     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 | <b>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         |                      | \$132,267           | \$135,706           | \$139,234           | \$142,854           |
| Additional Headcount                 | -                 |                      | 1.00                | -                   | -                   | -                   |
| Additional Salary Expense            | \$0               |                      | \$135,977           | \$0                 | \$0                 | \$0                 |
| <b>Teacher</b>                       |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$57,882          |                      | \$59,153            | \$60,320            | \$61,518            | \$62,746            |
| Average Teacher Salary               | \$76,010          |                      | \$78,965            | \$82,800            | \$84,444            | \$86,130            |
| Headcount Change (Enrollment)        | 8.40              |                      | 38.00               | -                   | -                   | -                   |
| Headcount Change (Curricular)        | 11.60             |                      | -                   | -                   | -                   | -                   |
| Change Salary Expense                | \$1,187,035       |                      | \$2,106,987         | \$0                 | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$69,818          |                      | \$71,634            | \$73,496            | \$75,407            | \$77,367            |
| Additional Headcount                 | 2.00              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$72,600          |                      | \$0                 | \$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              |                      | 3.50                | -                   | -                   | -                   |
| Additional Salary Expense            | \$19,500          |                      | \$127,130           | \$0                 | \$0                 | \$0                 |
| <b>Crafts/Trades</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$42,882          |                      | \$44,478            | \$45,830            | \$47,617            | \$48,855            |
| Additional Headcount                 | -                 |                      | 4.50                | -                   | -                   | -                   |
| Additional Salary Expense            | \$0               |                      | \$178,620           | \$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 |
|----------------------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Teacher Staffing Changes Detail</u></b>      |                   |                      |                     |                     |                     |                     |
|                                                    |                   |                      | 2.85%               | 2.60%               | 2.60%               | 2.60%               |
| Salary before Attrition                            | 72,973,487        |                      | 75,761,830          | 79,380,407          | 80,931,297          | 82,522,511          |
| 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        | 72,910,522           | 74,511,830          | 78,130,407          | 79,681,297          | 81,272,511          |
| Increase with Attrition                            |                   |                      | 2.20%               | 1.97%               | 1.99%               | 2.00%               |
| Staffing changes                                   | 1,187,035         | -                    | 2,106,987           | -                   | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 72,910,522        | 72,910,522           | 76,618,817          | 78,130,407          | 79,681,297          | 81,272,511          |
| Increase with Attrition & Staffing Changes         |                   |                      | 5.09%               | 1.97%               | 1.99%               | 2.00%               |

West Chester Area School District  
Assumptions for Salaries

|                                      | <b>TOTAL SALARY EXPENSE</b> |                      |                     |                     |                     |                     |
|--------------------------------------|-----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | 2020-21<br>Budget           | 2020-21<br>Projected | 2021-22<br>Forecast | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast |
| Admin Staff                          | 9,237,294                   | 9,237,294            | 9,613,441           | 9,863,390           | 10,119,838          | 10,382,954          |
| <b>Total Administration Salaries</b> | <b>9,237,294</b>            | <b>9,237,294</b>     | <b>9,613,441</b>    | <b>9,863,390</b>    | <b>10,119,838</b>   | <b>10,382,954</b>   |
| Teacher Staff Salaries               | 72,910,522                  | 72,910,522           | 76,618,817          | 78,130,407          | 79,681,297          | 81,272,511          |
| Extra Duty Pymnts (123)              | 1,090,649                   | 1,090,649            | 1,031,111           | 1,051,453           | 1,072,324           | 1,093,738           |
| Sabbatical Pymnts (124)              | 300,000                     | 300,000              | 300,000             | 300,000             | 300,000             | 300,000             |
| Subject Chair Pymnts (125)           | 421,496                     | 421,496              | 421,496             | 421,496             | 421,496             | 421,496             |
| Severance Pymnts (127)               | 392,000                     | 392,000              | 400,609             | 408,513             | 416,622             | 424,942             |
| 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>77,281,667</b>    | <b>80,939,033</b>   | <b>82,478,869</b>   | <b>84,058,740</b>   | <b>85,679,687</b>   |
| Reg Salaries (141)                   | 4,054,914                   | 4,054,914            | 4,160,342           | 4,268,511           | 4,379,492           | 4,493,359           |
| Overtime (143)                       | 2,000                       | 2,000                | 2,000               | 2,000               | 2,000               | 2,000               |
| <b>Technical</b>                     | <b>4,056,914</b>            | <b>4,056,914</b>     | <b>4,162,342</b>    | <b>4,270,511</b>    | <b>4,381,492</b>    | <b>4,495,359</b>    |
| Reg Salaries (151)                   | 2,911,088                   | 2,911,088            | 3,038,452           | 3,209,213           | 3,304,527           | 3,390,444           |
| Overtime (153)                       | 60,830                      | 60,830               | 53,351              | 56,349              | 58,022              | 59,531              |
| Library/Office Aides (154),(155)     | 503,231                     | 503,231              | 524,538             | 554,017             | 570,471             | 585,303             |
| Technology Aides (158)               | 434,855                     | 434,855              | 480,675             | 507,689             | 522,767             | 536,359             |
| Instructional Aides (191)            | 2,341,711                   | 2,341,711            | 2,382,691           | 2,516,598           | 2,591,341           | 2,658,716           |
| Instructional Aides OT (193)         | 59,450                      | 59,450               | 60,490              | 63,890              | 65,787              | 67,498              |
| <b>Office Clerical</b>               | <b>6,311,165</b>            | <b>6,311,165</b>     | <b>6,540,196</b>    | <b>6,907,755</b>    | <b>7,112,916</b>    | <b>7,297,852</b>    |
| Reg Salaries Oper & Maint(161)       | 5,266,503                   | 5,266,503            | 5,641,037           | 5,812,524           | 6,039,213           | 6,196,232           |
| Temporary salaries (162)             | 75,000                      | 75,000               | 77,790              | 80,155              | 83,281              | 85,446              |
| Overtime (163)                       | 180,000                     | 180,000              | 186,696             | 192,372             | 199,874             | 205,071             |
| Severance (167)                      | 40,000                      | 40,000               | 40,000              | 40,000              | 40,000              | 40,000              |
| Reg Salaries Technology (168)        | 680,689                     | 680,689              | 692,601             | 731,525             | 753,252             | 772,836             |
| <b>Crafts and Trades</b>             | <b>6,242,192</b>            | <b>6,242,192</b>     | <b>6,638,124</b>    | <b>6,856,576</b>    | <b>7,115,619</b>    | <b>7,299,585</b>    |
| <b>Total Salary Expense</b>          | <b>103,129,232</b>          | <b>103,129,232</b>   | <b>107,893,136</b>  | <b>110,377,101</b>  | <b>112,788,605</b>  | <b>115,155,437</b>  |
| <b>% Increase</b>                    |                             | 0.00%                | 4.62%               | 2.30%               | 2.18%               | 2.10%               |

| POSITIONS                                         | Func | Acct | Prog | 2019-20 Actual |               |               |              | Total         | 2020-21 Budget |               |               |              | Total         | Addition/Reductions to 2020-21 Budget |               |             |              |              |      |
|---------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|--------------|------|
|                                                   |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |      |
| <b>School Administration</b>                      |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |              |      |
| Superintendent                                    | 2360 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Asst Supt of Curriculum and Secondary Ed          | 2260 | 111  | 53   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Pupil Services Director                           | 2111 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Pupil Services Supervisor                         | 2119 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Social Studies/ Fine Arts Supervisor              | 2260 | 111  | 20   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Social Work Coordinator                           | 2160 | 111  | 18F  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Equity / ELD / World Language Supervisor          | 2260 | 111  | 02   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Language Arts Supervisor                          | 2260 | 111  | 06   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Mathematics Supervisor                            | 2260 | 111  | 15   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Science / FCS / Tech Ed / Health & PE Supervisor  | 2260 | 111  | 19   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Assessment / Re-evaluation Supervisor             | 2260 | 111  | 50E  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Instructional Technology Coordinator              | 2270 | 111  | 10   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            | -            |      |
| Director of Teaching and Learning                 | 2360 | 111  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Elementary Director of Education                  | 2360 | 111  | 52E  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Communications Program Director                   | 2370 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Principals and Asst. Principals                   | 2380 | 111  | 40   | 10.00          | 9.00          | 12.00         | -            | 31.00         | 10.00          | 9.00          | 12.00         | -            | 31.00         | -                                     | -             | -           | -            | -            |      |
| Coordinator of Nursing Services                   | 2440 | 111  | 18D  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Business Affairs Director / Asst. Director        | 2511 | 111  | 55   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            |      |
| Facilities & Operations Director / Asst. Director | 2611 | 111  | 71   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Technology Director                               | 2821 | 111  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Human Resources Director / Asst. Director         | 2831 | 111  | 54   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            |      |
| IT Services Coordinator                           | 2840 | 111  | 50Z  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            |      |
| Athletic Director                                 | 3200 | 111  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            |      |
| Special Education Supervisors                     | 1291 | 111  | 21   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            | -            |      |
| <b>School Administration Total</b>                |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>28.00</b> | <b>62.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>28.00</b> | <b>62.00</b>  | -                                     | -             | -           | -            | -            |      |
| <b>Teachers</b>                                   |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |              |      |
| Full Day KG                                       | 1110 | 121  | 08F  | 41.00          | -             | -             | -            | 41.00         | 42.00          | -             | -             | -            | 42.00         | 1.00                                  | -             | -           | -            | -            | 1.00 |
| 1st Grade                                         | 1110 | 121  | 09   | 40.00          | -             | -             | -            | 40.00         | 41.00          | -             | -             | -            | 41.00         | 1.00                                  | -             | -           | -            | -            | 1.00 |
| 2nd Grade                                         | 1110 | 121  | 09   | 39.00          | -             | -             | -            | 39.00         | 40.00          | -             | -             | -            | 40.00         | 1.00                                  | -             | -           | -            | -            | 1.00 |
| 3rd Grade                                         | 1110 | 121  | 09   | 38.00          | -             | -             | -            | 38.00         | 39.00          | -             | -             | -            | 39.00         | 1.00                                  | -             | -           | -            | -            | 1.00 |
| 4th Grade                                         | 1110 | 121  | 09   | 33.00          | -             | -             | -            | 33.00         | 33.00          | -             | -             | -            | 33.00         | -                                     | -             | -           | -            | -            | -    |
| 5th Grade                                         | 1110 | 121  | 09   | 37.00          | -             | -             | -            | 37.00         | 37.00          | -             | -             | -            | 37.00         | -                                     | -             | -           | -            | -            | -    |
| Art                                               | 1110 | 121  | 01   | 9.80           | 7.40          | 7.80          | -            | 25.00         | 9.80           | 7.40          | 7.80          | -            | 25.00         | -                                     | -             | -           | -            | -            | -    |
| ELD                                               | 1110 | 121  | 02   | 12.50          | 4.40          | 3.60          | -            | 20.50         | 13.50          | 4.60          | 3.60          | -            | 21.70         | 1.00                                  | 0.20          | -           | -            | -            | 1.20 |
| Eng/Lang Arts                                     | 1110 | 121  | 06   | -              | 26.20         | 33.05         | -            | 59.25         | -              | 27.40         | 33.05         | -            | 60.45         | -                                     | 1.20          | -           | -            | -            | 1.20 |
| World Language                                    | 1110 | 121  | 07   | -              | 9.60          | 23.40         | -            | 33.00         | -              | 9.60          | 23.40         | -            | 33.00         | -                                     | -             | -           | -            | -            | -    |
| Instructional Coaches                             | 1110 | 121  | 09   | 10.00          | -             | -             | -            | 10.00         | 10.00          | -             | -             | -            | 10.00         | -                                     | -             | -           | -            | -            | -    |
| Computer/Tech Ed                                  | 1110 | 121  | 10   | -              | 5.20          | -             | -            | 5.20          | -              | 5.20          | -             | -            | 5.20          | -                                     | -             | -           | -            | -            | -    |
|                                                   |      |      | 11-  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -    |
| Health                                            | 1110 | 121  | 11A  | -              | 9.53          | 6.80          | -            | 16.33         | -              | 9.53          | 6.80          | -            | 16.33         | -                                     | -             | -           | -            | -            | -    |
| Math                                              | 1110 | 121  | 15   | -              | 29.00         | 38.00         | -            | 67.00         | -              | 29.00         | 39.20         | -            | 68.20         | -                                     | -             | 1.20        | -            | -            | 1.20 |
|                                                   |      |      | 17-  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -    |
| Phys Ed                                           | 1110 | 121  | 17A  | 10.00          | 7.07          | 13.20         | 1.50         | 31.77         | 10.00          | 7.07          | 13.20         | 1.50         | 31.77         | -                                     | -             | -           | -            | -            | -    |
| Science                                           | 1110 | 121  | 19   | -              | 23.60         | 41.85         | -            | 65.45         | -              | 23.60         | 42.85         | -            | 66.45         | -                                     | -             | 1.00        | -            | -            | 1.00 |
| Social Studies                                    | 1110 | 121  | 20   | -              | 21.80         | 39.00         | -            | 60.80         | -              | 22.80         | 39.00         | -            | 61.80         | -                                     | 1.00          | -           | -            | -            | 1.00 |
| AP Capstone                                       | 1110 | 121  | 25   | -              | -             | 0.40          | -            | 0.40          | -              | -             | 0.40          | -            | 0.40          | -                                     | -             | -           | -            | -            | -    |
|                                                   |      |      | 06A- | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -    |
| Reading Specialist/Teacher                        | 1110 | 121  | 06B  | 21.20          | 14.80         | 3.00          | -            | 39.00         | 21.20          | 14.80         | 3.00          | -            | 39.00         | -                                     | -             | -           | -            | -            | -    |
| Music -Vocal                                      | 1110 | 121  | 16A  | 9.75           | 3.25          | 2.80          | -            | 15.80         | 9.75           | 3.25          | 2.80          | -            | 15.80         | -                                     | -             | -           | -            | -            | -    |
| Music -Instrumental                               | 1110 | 121  | 16B  | 10.00          | 8.00          | 4.00          | -            | 22.00         | 10.00          | 8.00          | 4.00          | -            | 22.00         | -                                     | -             | -           | -            | -            | -    |
| Cyber School                                      | 1110 | 121  | 25   | -              | -             | -             | -            | -             | -              | -             | -             | 4.00         | 4.00          | -                                     | -             | -           | -            | 4.00         | 4.00 |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35   | 3.80           | -             | -             | -            | 3.80          | 3.80           | -             | -             | -            | 3.80          | -                                     | -             | -           | -            | -            | -    |
| Teacher Attrition                                 | 1110 | 121  |      | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -    |
| <b>Total</b>                                      |      |      |      | <b>315.05</b>  | <b>169.85</b> | <b>216.90</b> | <b>1.50</b>  | <b>703.30</b> | <b>320.05</b>  | <b>172.25</b> | <b>219.10</b> | <b>5.50</b>  | <b>716.90</b> | <b>5.00</b>                           | <b>2.40</b>   | <b>2.20</b> | <b>4.00</b>  | <b>13.60</b> |      |

| POSITIONS                                                           | Func | Acct | Prog | 2019-20 Actual |               |               |              | Total         | 2020-21 Budget |               |               |              | Total         | Addition/Reductions to 2020-21 Budget |               |             |              |              |              |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|--------------|--------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |              |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 7.20          | 6.40          | -            | 13.60         | -              | 7.20          | 6.40          | -            | 13.60         | -                                     | -             | -           | -            | -            | -            |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 7.40          | 3.80          | -            | 11.20         | -              | 7.40          | 3.80          | -            | 11.20         | -                                     | -             | -           | -            | -            | -            |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 5.70          | -            | 5.70          | -              | -             | 5.70          | -            | 5.70          | -                                     | -             | -           | -            | -            | -            |
| Marketing                                                           | 1320 | 121  | 04   | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | -              | <b>14.60</b>  | <b>15.90</b>  | -            | <b>30.50</b>  | -              | <b>14.60</b>  | <b>15.90</b>  | -            | <b>30.50</b>  | -                                     | -             | -           | -            | -            | -            |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00         | 6.00          | -              | -             | -             | 6.00         | 6.00          | -                                     | -             | -           | -            | -            | -            |
| Autistic                                                            | 1233 | 121  | 21C  | 6.50           | 3.00          | 1.50          | -            | 11.00         | 6.50           | 3.00          | 2.50          | -            | 12.00         | -                                     | -             | 1.00        | -            | -            | 1.00         |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 1.50          | 3.50          | -            | 7.00          | 2.00           | 1.50          | 3.50          | -            | 7.00          | -                                     | -             | -           | -            | -            | -            |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | 1.00         | 1.00         | 1.00         |
| APT Program                                                         | 1231 | 121  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -            |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 1.00          | 1.50          | -            | 5.00          | 2.50           | 1.00          | 1.50          | -            | 5.00          | -                                     | -             | -           | -            | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 29.00          | 20.00         | 22.50         | -            | 71.50         | 29.50          | 20.50         | 24.50         | -            | 74.50         | 0.50                                  | 0.50          | 2.00        | -            | -            | 3.00         |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 1.00          | -             | -            | 3.00          | 2.00           | 1.00          | -             | -            | 3.00          | -                                     | -             | -           | -            | -            | -            |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 13.00        | 13.00         | -              | 0.30          | 0.70          | 13.00        | 14.00         | -                                     | 0.30          | 0.70        | -            | -            | 1.00         |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 7.00           | 3.70          | 3.70          | -            | 14.40         | 7.00           | 3.70          | 3.70          | -            | 14.40         | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>49.00</b>   | <b>30.20</b>  | <b>32.70</b>  | <b>19.00</b> | <b>130.90</b> | <b>49.50</b>   | <b>31.00</b>  | <b>36.40</b>  | <b>20.00</b> | <b>136.90</b> | <b>0.50</b>                           | <b>0.80</b>   | <b>3.70</b> | <b>1.00</b>  | <b>6.00</b>  | <b>6.00</b>  |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 10.00          | 10.00         | 18.00         | -            | 38.00         | 10.00          | 10.00         | 18.00         | -            | 38.00         | -                                     | -             | -           | -            | -            | -            |
| Career and Equity                                                   | 2120 | 121  | 18B  | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -             | -           | -            | -            | -            |
| Certified Nurses                                                    | 2440 | 121  | 18D  | 7.80           | 3.00          | 3.00          | -            | 13.80         | 8.00           | 3.00          | 3.00          | -            | 14.00         | 0.20                                  | -             | -           | -            | -            | 0.20         |
| Psychologists                                                       | 2140 | 121  | 18C  | 9.60           | 3.00          | 3.00          | -            | 15.60         | 9.80           | 3.00          | 3.00          | -            | 15.80         | 0.20                                  | -             | -           | -            | -            | 0.20         |
| Librarian                                                           | 2250 | 121  | 14   | 10.00          | 3.00          | 3.00          | -            | 16.00         | 10.00          | 3.00          | 3.00          | -            | 16.00         | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>37.40</b>   | <b>19.00</b>  | <b>27.00</b>  | -            | <b>83.40</b>  | <b>37.80</b>   | <b>19.00</b>  | <b>27.00</b>  | -            | <b>83.80</b>  | <b>0.40</b>                           | -             | -           | -            | -            | <b>0.40</b>  |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            | -            |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.30          | -            | 1.30          | -              | -             | 1.30          | -            | 1.30          | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | -              | -             | <b>4.30</b>   | -            | <b>4.30</b>   | -              | -             | <b>4.30</b>   | -            | <b>4.30</b>   | -                                     | -             | -           | -            | -            | -            |
| <b>Teacher Total</b>                                                |      |      |      | <b>401.45</b>  | <b>233.65</b> | <b>296.80</b> | <b>20.50</b> | <b>952.40</b> | <b>407.35</b>  | <b>236.85</b> | <b>302.70</b> | <b>25.50</b> | <b>972.40</b> | <b>5.90</b>                           | <b>3.20</b>   | <b>5.90</b> | <b>5.00</b>  | <b>20.00</b> | <b>20.00</b> |
| <b>Secretarial Staff - Central Office and School Administration</b> |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |              |              |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -             | 0.95         | 0.95          | -              | -             | -             | 0.95         | 0.95          | -                                     | -             | -           | -            | -            | -            |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 10.00          | 6.00          | 9.00          | -            | 25.00         | 10.00          | 6.00          | 9.00          | -            | 25.00         | -                                     | -             | -           | -            | -            | -            |
| Sec to Technology Dir                                               | 2821 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -            |
| Sec for Attendance/Child Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -            | 6.00          | -              | 3.00          | 3.00          | -            | 6.00          | -                                     | -             | -           | -            | -            | -            |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00          | -            | 6.00          | -              | -             | 6.00          | -            | 6.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to Facilities & Operations Dir                                  | 2611 | 151  | 71   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 3.50         | 3.50          | -              | -             | -             | 3.50         | 3.50          | -                                     | -             | -           | -            | -            | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -             | 0.50         | 0.50          | -              | -             | -             | 0.50         | 0.50          | -                                     | -             | -           | -            | -            | -            |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -             | 0.05         | 0.05          | -              | -             | -             | 0.05         | 0.05          | -                                     | -             | -           | -            | -            | -            |
| Sec to ELD & Equity Supervisor                                      | 2260 | 151  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -            | -            |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | -                                     | -             | -           | -            | -            | -            |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -            | 8.00          | 8.00           | -             | -             | -            | 8.00          | -                                     | -             | -           | -            | -            | -            |
| ELD                                                                 | 1110 | 191  | 02   | 9.00           | 1.00          | 3.00          | -            | 13.00         | 9.00           | 1.00          | 3.00          | -            | 13.00         | -                                     | -             | -           | -            | -            | -            |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00        | 17.00         | -              | -             | -             | 17.00        | 17.00         | -                                     | -             | -           | -            | -            | -            |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 7.00         | 7.00          | -              | -             | -             | 7.00         | 7.00          | -                                     | -             | -           | -            | -            | -            |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | 1.00         | 1.00         | 1.00         |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 9.00         | 9.00          | -              | -             | -             | 9.00         | 9.00          | -                                     | -             | -           | -            | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 63.00        | 63.00         | -              | -             | -             | 63.00        | 63.00         | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>17.00</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>96.00</b> | <b>117.00</b> | <b>17.00</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>97.00</b> | <b>118.00</b> | -                                     | -             | -           | <b>1.00</b>  | <b>1.00</b>  | <b>1.00</b>  |

| POSITIONS                                                    | Func | Acct | Prog | 2019-20 Actual |               |               |               | Total           | 2020-21 Budget |               |               |               | Total           | Addition/Reductions to 2020-21 Budget |               |             |              |              |              |
|--------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|--------------|--------------|
|                                                              |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  |                 | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  |                 | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |              |
| Library Assistant                                            | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.00           | 1.00          | 3.00          | -             | 9.00            | -                                     | -             | -           | -            | -            | -            |
| Security Greeter                                             | 2190 | 154  | 18   | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            | -            |
| Office Assistant (Dis)                                       | 2380 | 154  | 40   | 10.00          | -             | -             | -             | 10.00           | 10.00          | -             | -             | -             | 10.00           | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     |
| Case Workers                                                 | 2160 | 141  | 18F  | -              | -             | -             | 7.00          | 7.00            | -              | -             | -             | 8.00          | 8.00            | -                                     | -             | -           | -            | 1.00         | 1.00         |
| RN-LPN (non-public)                                          | 2450 | 141  | 18D  | -              | -             | -             | 4.20          | 4.20            | -              | -             | -             | 4.20          | 4.20            | -                                     | -             | -           | -            | -            | -            |
| RN-LPN (District)                                            | 2440 | 141  | 18D  | 4.00           | -             | 3.00          | 1.00          | 8.00            | 4.00           | 1.00          | 3.00          | 1.00          | 9.00            | -                                     | 1.00          | -           | -            | -            | 1.00         |
| APT Program Coordinator                                      | 1231 | 121  | 21L  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            | -            |
| Pupil Service Specialist                                     | 1291 | 141  | 21   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -             | -           | -            | -            | -            |
| Pupil Service Specialist                                     | 1291 | 141  | 35   | -              | -             | -             | 0.40          | 0.40            | -              | -             | -             | 0.40          | 0.40            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>4.00</b>    | <b>-</b>      | <b>3.00</b>   | <b>13.20</b>  | <b>20.20</b>    | <b>4.00</b>    | <b>1.00</b>   | <b>3.00</b>   | <b>14.20</b>  | <b>22.20</b>    | <b>-</b>                              | <b>1.00</b>   | <b>-</b>    | <b>1.00</b>  | <b>1.00</b>  | <b>2.00</b>  |
| Business Office (Professional)                               | 2500 | 141  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -            | -            | -            |
| Business Office Benefits (Professional)                      | 2835 | 141  | 55   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Business Office (Hourly Support)                             | 2500 | 151  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     |
| Communications Office (Professional)                         | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Communications Office (Hourly Suppt)                         | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     |
| Transportation Office (Professional)                         | 2719 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Transportation Office (Hourly Support)                       | 2719 | 151  | 75   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -             | -           | -            | -            | -            |
| Transportation Office-NP (Professional)                      | 2750 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Transportation Office-NP (Hourly Support)                    | 2750 | 151  | 75   | -              | -             | -             | 0.90          | 0.90            | -              | -             | -             | 0.90          | 0.90            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     |
| Human Resources Office (Professional)                        | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            | -            |
| HR Office (Hourly Support)                                   | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     |
| Technology Office (Hourly Support)                           | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | -            | -            |
| Technology Office (Professional)                             | 2818 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Technology Office (Hourly Support)                           | 2829 | 168  | 10   | -              | -             | -             | 11.00         | 11.00           | -              | -             | -             | 11.00         | 11.00           | -                                     | -             | -           | -            | -            | -            |
| Technology Associate                                         | 1110 | 158  | 10   | -              | -             | -             | 19.00         | 19.00           | -              | -             | -             | 19.00         | 19.00           | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>34.00</b>  | <b>34.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>34.00</b>  | <b>34.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     |
| Head Custodians/Supervisors/Quality Control                  | 2610 | 141  | 71A  | 10.00          | 3.00          | 3.00          | 5.00          | 21.00           | 10.00          | 3.00          | 3.00          | 5.00          | 21.00           | -                                     | -             | -           | -            | -            | -            |
| Custodians (Hourly Support)                                  | 2620 | 161  | 71A  | 24.50          | 15.50         | 30.00         | 7.50          | 77.50           | 24.50          | 15.50         | 30.00         | 7.50          | 77.50           | -                                     | -             | -           | -            | -            | -            |
| Security Services Coordinator                                | 2660 | 141  | 71L  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Security (Hourly Support)                                    | 2660 | 161  | 71L  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            | -            |
| Maintenance                                                  | 2620 | 141  | 70   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Custodial & Maint Dept (Hourly Support)                      | 2620 | 161  | 70   | -              | -             | -             | 6.00          | 6.00            | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -            | -            | -            |
| HVAC Coordinator                                             | 2620 | 141  | 70H  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| HVAC Staff (Hourly Support)                                  | 2620 | 161  | 70H  | -              | -             | -             | 7.00          | 7.00            | -              | -             | -             | 7.00          | 7.00            | -                                     | -             | -           | -            | -            | -            |
| Operations (Professional)                                    | 2610 | 141  | 71   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            | -            |
| Facilities Apprentice                                        | 2620 | 161  | 71   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Automotive Pool                                              | 2650 | 161  | 71G  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Grounds Supervisor / Athletic Turf Coordinator               | 2630 | 141  | 70F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Grounds/Warehouse (Hourly Support)                           | 2630 | 161  | 70F  | -              | -             | -             | 10.00         | 10.00           | -              | -             | -             | 10.00         | 10.00           | -                                     | -             | -           | -            | -            | -            |
| Mailroom (Hourly Support)                                    | 2530 | 161  | 71F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>34.50</b>   | <b>18.50</b>  | <b>33.00</b>  | <b>44.50</b>  | <b>130.50</b>   | <b>34.50</b>   | <b>18.50</b>  | <b>33.00</b>  | <b>44.50</b>  | <b>130.50</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     |
| Secretarial Staff - Central Office and School Administration |      |      |      | <b>80.50</b>   | <b>29.50</b>  | <b>66.00</b>  | <b>224.20</b> | <b>400.20</b>   | <b>80.50</b>   | <b>30.50</b>  | <b>66.00</b>  | <b>226.20</b> | <b>403.20</b>   | <b>-</b>                              | <b>1.00</b>   | <b>-</b>    | <b>2.00</b>  | <b>3.00</b>  | <b>3.00</b>  |
| <b>Grand Total</b>                                           |      |      |      | <b>491.95</b>  | <b>272.15</b> | <b>377.80</b> | <b>272.70</b> | <b>1,414.60</b> | <b>497.85</b>  | <b>276.35</b> | <b>383.70</b> | <b>279.70</b> | <b>1,437.60</b> | <b>5.90</b>                           | <b>4.20</b>   | <b>5.90</b> | <b>7.00</b>  | <b>23.00</b> | <b>23.00</b> |



West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs          |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2019-20           | 2020-21           | 2020-21           | 2021-22           | 2022-23           | 2023-24           | 2024-25           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 13,444,708        | 21,265,797        | 21,265,797        | 23,369,361        | 25,138,421        | 27,041,400        | 29,088,434        |
| Dental                       | 978,154           | 1,428,060         | 1,428,060         | 1,489,466         | 1,553,513         | 1,620,315         | 1,689,988         |
| Vision                       | 149,383           | 209,230           | 209,230           | 214,042           | 218,965           | 224,001           | 229,153           |
| Prescription                 | 3,459,632         | 5,103,577         | 5,103,577         | 5,613,934         | 6,175,328         | 6,792,860         | 7,472,146         |
| Social Security              | 7,055,122         | 7,849,447         | 7,849,447         | 8,253,825         | 8,443,848         | 8,628,328         | 8,809,391         |
| Retirement                   | 33,196,430        | 35,390,415        | 35,390,415        | 37,708,651        | 39,316,323        | 40,739,244        | 42,146,890        |
| Tuition                      | 370,641           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 549,979           | 552,899           | 552,899           | 578,945           | 592,274           | 605,214           | 617,914           |
| 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>60,169,803</b> | <b>73,689,202</b> | <b>73,689,202</b> | <b>79,137,349</b> | <b>83,367,434</b> | <b>87,600,055</b> | <b>92,022,840</b> |
| % Increase                   |                   |                   | 22.47%            | 7.39%             | 5.35%             | 5.08%             | 5.05%             |

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

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

| Net Benefit Costs            |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2019-20           | 2020-21           | 2020-21           | 2021-22           | 2022-23           | 2023-24           | 2024-25           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 9,419,338         | 15,375,752        | 15,375,752        | 17,033,439        | 18,322,871        | 19,709,912        | 21,201,952        |
| Dental                       | 816,269           | 1,339,097         | 1,339,097         | 1,396,678         | 1,456,736         | 1,519,375         | 1,584,708         |
| Vision                       | 123,051           | 198,559           | 198,559           | 203,126           | 207,798           | 212,577           | 217,466           |
| Prescription                 | 2,899,621         | 4,089,799         | 4,089,799         | 4,498,779         | 4,948,657         | 5,443,522         | 5,987,875         |
| Social Security              | 7,055,122         | 7,849,447         | 7,849,447         | 8,253,825         | 8,443,848         | 8,628,328         | 8,809,391         |
| Retirement                   | 33,196,430        | 35,390,415        | 35,390,415        | 37,708,651        | 39,316,323        | 40,739,244        | 42,146,890        |
| Tuition                      | 370,641           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 375,916           | 436,047           | 436,047           | 462,093           | 475,422           | 488,362           | 501,062           |
| 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>55,222,142</b> | <b>66,568,894</b> | <b>66,568,894</b> | <b>71,465,716</b> | <b>75,100,416</b> | <b>78,690,014</b> | <b>82,418,268</b> |
| % Increase                   |                   |                   | 20.55%            | 7.36%             | 5.09%             | 4.78%             | 4.74%             |

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

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

800

**DUES AND FEES & PRIOR YEAR REFUNDS**

o Assume inflationary increase as follows:

3%

| 2019-20   | 2020-21    | 2020-21    | 2021-22    | 2022-23    | 2023-24    | 2024-25    |
|-----------|------------|------------|------------|------------|------------|------------|
| Actual    | Budget     | Projection | Forecast   | Forecast   | Forecast   | Forecast   |
| \$337,731 | \$ 558,585 | \$ 558,585 | \$ 543,192 | \$ 559,487 | \$ 576,272 | \$ 593,560 |

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

**DEBT SERVICE**

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

**EXISTING DEBT SERVICE (PRIOR TO ACT 1)**

| PRINCIPAL AT 7/1/06 | 2020-21 Budget      |                      | 2020-21 Projection  |                      | 2021-22 Budget      |                      | 2022-23 Budget      |                      | 2023-24 Budget      |                      | 2024-25 Budget      |                      |
|---------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
|                     | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            |
| 12/10 GOR 2010AA    | \$ 391,500          | \$ 3,420,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| 7/2012 GOR 2012AA   | \$ 599,200          | \$ 7,360,000         | \$ 599,200          | \$ 7,360,000         | \$ 304,800          | \$ 7,620,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 A          | \$ 1,279,250        | \$ 1,085,000         | \$ 1,279,250        | \$ 1,085,000         | \$ 1,225,000        | \$ 1,185,000         | \$ 1,165,750        | \$ 14,570,000        | \$ 437,250          | \$ 8,745,000         | \$ -                | \$ -                 |
| GOB 2014 AA         | \$ 2,179,800        | \$ 295,000           | \$ 2,179,800        | \$ 295,000           | \$ 2,170,950        | \$ 305,000           | \$ 2,161,800        | \$ 315,000           | \$ 2,152,350        | \$ 325,000           | \$ 2,142,600        | \$ 5,700,000         |
| GOB 2015 AA         | \$ 22,950           | \$ 755,000           | \$ 22,950           | \$ 755,000           | \$ 7,700            | \$ 770,000           | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016            | \$ 416,750          | \$ 1,935,000         | \$ 416,750          | \$ 1,935,000         | \$ 320,000          | \$ 2,035,000         | \$ 218,250          | \$ 2,130,000         | \$ 111,750          | \$ 2,235,000         | \$ -                | \$ -                 |
| GOB 2016A           | \$ 1,248,703        | \$ 5,000             | \$ 1,248,703        | \$ 5,000             | \$ 1,248,635        | \$ 5,000             | \$ 1,248,568        | \$ 5,000             | \$ 1,248,500        | \$ 5,875,000         | \$ 954,750          | \$ 12,270,000        |
| GOB 2017            | \$ 117,115          | \$ 615,000           | \$ 117,115          | \$ 615,000           | \$ 104,715          | \$ 625,000           | \$ 92,065           | \$ 640,000           | \$ 79,065           | \$ 660,000           | \$ 65,765           | \$ 670,000           |
| <b>TOTAL</b>        | <b>\$ 6,255,268</b> | <b>\$ 15,470,000</b> | <b>\$ 5,863,768</b> | <b>\$ 12,050,000</b> | <b>\$ 5,381,800</b> | <b>\$ 12,545,000</b> | <b>\$ 4,886,433</b> | <b>\$ 17,660,000</b> | <b>\$ 4,028,915</b> | <b>\$ 17,840,000</b> | <b>\$ 3,163,115</b> | <b>\$ 18,640,000</b> |

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

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT & YEAR        | 2020-21 Budget      |                     | 2020-21 Projection  |                     | 2021-22 Budget      |                     | 2022-23 Budget      |                     | 2023-24 Budget      |                     | 2024-25 Budget      |                     |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Elementary Debt</b>         |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 380,667          | \$ 650,000          | \$ 380,667          | \$ 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            |
| 8/2019 \$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          | \$ 4,495,000        | \$ 208,100          | \$ 50,000           | \$ 205,600          | \$ 55,000           | \$ 202,850          | \$ 55,000           |
| 10/2021 \$10,000,000 GOB       | \$ -                | \$ -                | \$ -                | \$ -                | \$ 251,220          | \$ -                | \$ 403,746          | \$ 5,000            | \$ 403,610          | \$ 5,000            | \$ 403,467          | \$ 5,000            |
| 1/2023 \$10,000,000 GOB        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ 146,721          | \$ -                | \$ 394,175          | \$ 5,000            | \$ 394,046          | \$ 5,000            |
| 12/2023 \$10,000,000 GOB       | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ 181,082          | \$ -                | \$ 397,497          | \$ 5,000            |
| 12/2024 \$10,000,000 GOB       | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ 179,571          | \$ -                |
|                                | \$ 3,984,938        | \$ 1,525,000        | \$ 4,009,418        | \$ 3,780,000        | \$ 4,376,452        | \$ 5,165,000        | \$ 4,427,866        | \$ 600,000          | \$ 4,828,933        | \$ 735,000          | \$ 5,194,547        | \$ 775,000          |
| <b>Total Elementary Debt</b>   | <b>\$ 3,984,938</b> | <b>\$ 5,509,938</b> | <b>\$ 4,009,418</b> | <b>\$ 7,789,418</b> | <b>\$ 4,376,452</b> | <b>\$ 9,541,452</b> | <b>\$ 4,427,866</b> | <b>\$ 5,027,866</b> | <b>\$ 5,563,933</b> | <b>\$ 5,194,547</b> | <b>\$ 5,969,547</b> | <b>\$ 5,969,547</b> |
| <b>Total New Debt</b>          | <b>\$ 3,984,938</b> | <b>\$ 1,525,000</b> | <b>\$ 4,009,418</b> | <b>\$ 3,780,000</b> | <b>\$ 4,376,452</b> | <b>\$ 5,165,000</b> | <b>\$ 4,427,866</b> | <b>\$ 600,000</b>   | <b>\$ 4,828,933</b> | <b>\$ 735,000</b>   | <b>\$ 5,194,547</b> | <b>\$ 775,000</b>   |

**TOTAL DEBT SERVICE**

| YEAR               | 2020-21 Budget |              | 2020-21 Projection |              | 2021-22 Budget |              | 2022-23 Budget |              | 2023-24 Budget |              | 2024-25 Budget |              |
|--------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Total Debt Service | \$10,240,206   | \$16,995,000 | \$9,873,186        | \$15,830,000 | \$9,758,252    | \$17,710,000 | \$9,314,299    | \$18,260,000 | \$8,857,848    | \$18,575,000 | \$8,357,662    | \$19,415,000 |
|                    | \$27,235,206   | \$27,235,206 | \$25,703,186       | \$27,468,252 | \$27,574,299   | \$27,574,299 | \$27,574,299   | \$27,574,299 | \$27,432,848   | \$27,432,848 | \$27,772,662   | \$27,772,662 |

Back-End Referendum Exceptions

|                    | <u>BUDGET</u><br><u>2020-21</u> | <u>BUDGET</u><br><u>2021-22</u> | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> | <u>BUDGET</u><br><u>2024-25</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | -                               | -                               | -                               | -                               | -                               |
| Special Education  | -                               | 348.4                           | 576.1                           | 349.9                           | 355.8                           |
| <b>Total</b>       | <b>-</b>                        | <b>348.4</b>                    | <b>576.1</b>                    | <b>349.9</b>                    | <b>355.8</b>                    |

*Index =* 2.60% 2.60% 2.60% 2.60% 2.60%

| <b>Exception Calculations</b> |                                                    | 2.60%            | 2.60%             | 2.60%             | 2.60%             | 2.60%                  |
|-------------------------------|----------------------------------------------------|------------------|-------------------|-------------------|-------------------|------------------------|
| Grandfathered salaries (2011) |                                                    | 85,292,259       | 85,292,259        | 85,292,259        | 85,292,259        | 85,292,259             |
| <b>Retirement</b>             |                                                    | 29,434,359       | 29,809,645        | 30,381,103        | 30,807,564        | 31,216,967             |
|                               | 50%                                                | 14,717,179       | 14,904,822        | 15,190,551        | 15,403,782        | 15,608,483             |
|                               | 14,623,358                                         | 14,717,179       | 14,904,822        | 15,190,551        | 15,403,782        | 15,608,483             |
|                               | State Share of Retirement for Fed. Funded Salaries | (30,671)         | (30,868)          | (31,261)          | (31,860)          | (32,737)               |
| Increase                      |                                                    | 93,624           | 187,250           | 285,130           | 212,783           | 204,272                |
| Index                         |                                                    | 379,410          | 381,844           | 386,713           | 394,126           | 399,658                |
| <b>Total Exception</b>        |                                                    | <b>(285,786)</b> | <b>(194,594)</b>  | <b>(101,583)</b>  | <b>(181,343)</b>  | <b>(195,386)</b>       |
| <b>Special Education</b>      |                                                    |                  |                   |                   |                   |                        |
|                               | 2017-18 AFR                                        | 2018-19 AFR      | 2019-20 AFR Est.  | 2020-21 AFR Est.  | 2021-22 AFR Est.  | 2022-23 AFR Est.       |
| Expenses                      | 46,461,210                                         | 46,309,762       | (1.03) 47,699,055 | (1.03) 49,130,026 | (1.03) 50,603,927 | Est. (1.03) 52,122,045 |
| Subsidy                       | 6,454,135                                          | 6,128,947        | 6,125,165         | 5,899,089         | 5,899,089         | 5,899,089              |
| Net Expenses                  | 40,007,075                                         | 40,180,815       | 41,573,890        | 43,230,937        | 44,704,838        | 46,222,956             |
| Net Increase                  | (1,224,227)                                        | 173,739          | 1,393,075         | 1,657,048         | 1,473,901         | 1,518,118              |
| Index                         | 854,313                                            | 1,040,184        | 1,044,701         | 1,080,921         | 1,124,004         | 1,162,326              |
| <b>Total Exception</b>        |                                                    | <b>-</b>         | <b>348,374</b>    | <b>576,127</b>    | <b>349,896</b>    | <b>355,792</b>         |



## 2019-2020 Capital Budget

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

## 2020-2021 Capital Budget

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

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

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

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

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

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

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

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

|    | A                                                                 | 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   | Projected | Budget   | Projected | Estimated | Estimated | Estimated | Estimated |          |  |
| 3  | <b>Total Revenue</b>                                              | 249,522  | 252,595   | 255,081  | 248,488   | 248,422   | 251,491   | 254,330   | 256,452   | 258,423  |  |
| 4  | Current RE Taxes (0% rate incr.)                                  | 173,061  | 175,470   | 177,235  | 176,138   | 176,138   | 176,858   | 177,702   | 178,546   | 179,390  |  |
| 5  | Revenue (Excl Current R.E.T.)                                     | 76,461   | 77,125    | 77,846   | 72,350    | 72,283    | 74,634    | 76,628    | 77,906    | 79,032   |  |
| 6  | State (Other)                                                     | 23,383   | 24,539    | 24,163   | 22,602    | 22,536    | 23,727    | 24,535    | 24,714    | 24,742   |  |
| 7  | PSERS                                                             | 15,828   | 16,975    | 16,590   | 17,695    | 17,695    | 18,854    | 19,658    | 20,370    | 21,073   |  |
| 8  | Federal                                                           | 3,669    | 2,967     | 3,327    | 3,411     | 3,411     | 2,911     | 2,911     | 2,911     | 2,911    |  |
| 9  | Local (Excl. Current R.E.T.)                                      | 33,581   | 32,644    | 33,766   | 28,641    | 28,641    | 29,141    | 29,523    | 29,911    | 30,306   |  |
| 11 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 12 | <b>Expenses</b>                                                   | 242,559  | 261,809   | 238,400  | 269,816   | 269,750   | 284,393   | 294,042   | 304,242   | 314,586  |  |
| 13 | Salaries                                                          | 95,606   | 99,527    | 98,195   | 103,129   | 103,129   | 107,893   | 110,377   | 112,789   | 115,155  |  |
| 14 | Benefits (without PSERS)                                          | 26,471   | 31,603    | 22,026   | 31,178    | 31,178    | 33,757    | 35,784    | 37,951    | 40,271   |  |
| 15 | PSERS                                                             | 31,585   | 33,951    | 33,196   | 35,390    | 35,390    | 37,709    | 39,316    | 40,739    | 42,147   |  |
| 16 | Debt Service                                                      | 25,572   | 26,501    | 26,542   | 27,235    | 25,703    | 27,468    | 27,574    | 27,433    | 27,773   |  |
| 17 | Transfer to Capital Reserve                                       | 5,258    | 5,452     | 5,452    | 6,168     | 7,634     | 6,384     | 6,594     | 7,474     | 7,702    |  |
| 18 | Other                                                             | 58,068   | 64,777    | 52,989   | 66,715    | 66,715    | 71,182    | 74,396    | 77,857    | 81,537   |  |
| 19 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |          |           |          |           |           |           |           |           |          |  |
| 21 |                                                                   |          |           |          |           |           | (32,902)  | (39,712)  | (47,790)  | (56,164) |  |
| 22 | Change in Fund Balance                                            |          |           |          |           |           | 11,754    | -         | -         | -        |  |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |           |          |           |           | (21,148)  | (39,712)  | (47,790)  | (56,164) |  |
| 24 | Prior Year Gap Reduction                                          |          |           |          |           |           | -         | 21,148    | 39,712    | 47,790   |  |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |          |           |          |           |           | (21,148)  | (18,564)  | (8,078)   | (8,374)  |  |
| 26 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 27 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |          |           |          |           |           |           |           |           |          |  |
| 29 |                                                                   |          |           |          |           |           | (32,902)  | (39,712)  | (47,790)  | (56,164) |  |
| 30 | Change in Fund Balance                                            |          |           |          |           |           | 11,754    | -         | -         | -        |  |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |           |          |           |           | (21,148)  | (39,712)  | (47,790)  | (56,164) |  |
| 32 | Act 1 Increase                                                    |          |           |          |           |           | 4,730     | 4,620     | 4,642     | 4,664    |  |
| 33 | Prior Year Tax Increase not included above                        |          |           |          |           |           | -         | 4,730     | 9,351     | 13,993   |  |
| 34 | Cumulative Gap at Millage Index                                   |          |           |          |           |           | (16,418)  | (30,362)  | (33,797)  | (37,507) |  |
| 35 | Prior Year Gap elimination                                        |          |           |          |           |           | -         | 16,418    | 30,362    | 33,797   |  |
| 36 | Net Gap at Millage Index (no exceptions)                          |          |           |          |           |           | (16,418)  | (13,944)  | (3,436)   | (3,709)  |  |
| 37 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 38 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |          |           |          |           |           |           |           |           |          |  |
| 40 |                                                                   |          |           |          |           |           | (32,902)  | (39,712)  | (47,790)  | (56,164) |  |
| 41 | Change in Fund Balance                                            |          |           |          |           |           | 11,754    | -         | -         | -        |  |
| 42 | Cumulative Gap at Millage Index                                   |          |           |          |           |           | (21,148)  | (39,712)  | (47,790)  | (56,164) |  |
| 43 | Act 1 Increase                                                    |          |           |          |           |           | 4,730     | 4,620     | 4,642     | 4,664    |  |
| 44 | Prior Year Tax Increase not included above                        |          |           |          |           |           | -         | 4,730     | 9,351     | 13,993   |  |
| 45 | Cumulative Gap at Millage Index                                   |          |           |          |           |           | (16,418)  | (30,362)  | (33,797)  | (37,507) |  |
| 46 | Act 1 Exceptions                                                  |          |           |          |           |           | 348       | 576       | 350       | 356      |  |
| 47 | Add'l Revenue from Prior Year exception allowance                 |          |           |          |           |           | -         | 348       | 925       | 1,274    |  |
| 48 | Cumulative Gap at Millage Index and Exceptions                    |          |           |          |           |           | (16,070)  | (29,437)  | (32,523)  | (35,877) |  |
| 49 | Prior Year Gap elimination                                        |          |           |          |           |           | -         | 16,070    | 29,437    | 32,523   |  |
| 50 | Net Gap at Millage Index - with exceptions                        |          |           |          |           |           | (16,070)  | (13,367)  | (3,086)   | (3,354)  |  |
| 51 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 52 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 53 | <b>Expenses % Increase</b>                                        |          |           |          |           |           |           |           |           |          |  |
| 54 | Salaries                                                          | 2.19%    |           | 2.71%    |           | 5.02%     | 4.62%     | 2.30%     | 2.18%     | 2.10%    |  |
| 55 | Benefits (without PSERS)                                          | 0.99%    |           | -16.79%  |           | 41.55%    | 8.27%     | 6.00%     | 6.05%     | 6.11%    |  |
| 56 | PSERS                                                             | 5.08%    |           | 5.10%    |           | 6.61%     | 6.55%     | 4.26%     | 3.62%     | 3.46%    |  |
| 57 | Debt Service                                                      | 2.88%    |           | 3.79%    |           | -3.16%    | 6.87%     | 0.39%     | -0.51%    | 1.24%    |  |
| 58 | Other                                                             | -1.97%   |           | -8.75%   |           | 25.90%    | 6.70%     | 4.51%     | 4.65%     | 4.73%    |  |
| 59 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 60 | <b>Debt Service % of Budget</b>                                   | 10.5%    |           | 11.1%    |           | 9.5%      | 9.7%      | 9.4%      | 9.0%      | 8.8%     |  |
| 61 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 62 | <b>Act 1 Exceptions</b>                                           |          |           |          |           |           | 348       | 576       | 350       | 356      |  |
| 64 | PSERS                                                             |          |           |          |           |           | -         | -         | -         | -        |  |
| 65 | Special Ed                                                        |          |           |          |           |           | 348       | 576       | 350       | 356      |  |
| 67 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 68 | <b>Fund Balance</b>                                               |          |           |          |           |           |           |           |           |          |  |
| 69 | Beginning Fund Balance                                            | 31,906   |           | 38,869   |           | 55,550    | 34,222    | 22,469    | 22,469    | 22,469   |  |
| 70 | Transfer (to)/from Operating Budget                               | (6,962)  |           | (16,881) |           | 21,328    | 11,754    | -         | -         | -        |  |
| 71 | Ending Fund Balance                                               | 38,869   |           | 55,550   |           | 34,222    | 22,469    | 22,469    | 22,469    | 22,469   |  |
| 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 |           | 29,581.5 |           | 7,253.8   | -         | -         | -         | -        |  |
| 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 | <b>Year End Unassigned/Undesig. FB</b>                            | 17,180   |           | 17,180   |           | 17,180    | 17,180    | 17,180    | 17,180    | 17,180   |  |
| 81 | <b>% of Expenses</b>                                              | 7.1%     |           | 7.2%     |           | 6.4%      | 6.0%      | 5.8%      | 5.6%      | 5.5%     |  |
| 82 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 83 | <b>Capital Reserves</b>                                           |          |           |          |           |           |           |           |           |          |  |
| 84 | Beginning Fund Balance                                            | 22,108   |           | 20,813   |           | 24,039    | 25,394    | 26,200    | 27,003    | 28,164   |  |
| 85 | Inflow                                                            | 4,529    |           | 5,292    |           | 5,613     | 4,301     | 4,446     | 5,259     | 5,419    |  |
| 86 | Outflow                                                           | 5,824    |           | 2,067    |           | 4,258     | 3,495     | 3,643     | 4,098     | 4,233    |  |
| 87 | Year-end Fund Balance                                             | 20,813   |           | 24,039   |           | 25,394    | 26,200    | 27,003    | 28,164    | 29,350   |  |
| 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    |           | 6,174    |           | 5,619     | 7,436     | 7,791     | 7,848     | 7,933    |  |
| 90 |                                                                   |          |           |          |           |           |           |           |           |          |  |
| 91 | <b>Act 1 index Assumptions</b>                                    |          |           |          |           | 2.6%      | 2.6%      | 2.6%      | 2.6%      | 2.6%     |  |



# West Chester Area School District

August 17, 2020

## Reverse Assessment Appeals

In accordance with PA taxation code as well as School Board Policy 606.2, the district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure, and with like effect as if the appeal were taken by a taxable person with respect to the assessment.

The Board authorizes the Director of Business Affairs to review records of real estate transactions of properties within the district to identify recent sales in which the current assessed value of the property sold is at least \$1,000,000 less than the assessment suggested by the sales price of such property (CLR x sales price).

Over the past year, I have been working with James Dalton to identify properties which have an actual assessed value significantly lower than the suggested value based on the price paid when the properties were sold during the last few years. I have schedules for 2017-18, 2018-19 and 2019-20. Each of the schedules lists the property, the original assessment, recent sales price and the revised assessment if the reverse appeal hearing has been settled. I have also attached Board Policy 606.2 which provides guidance on the process.

In accordance with Board Policy, the Administration recommends that the District file an appeal on the assessment of the following identified properties for the 2020-21 school year.

| Township Code        | Parcel #    | Name                          | Sale Price           | Original Assessment Appealed | Compare Original Assessed to Sales Value |
|----------------------|-------------|-------------------------------|----------------------|------------------------------|------------------------------------------|
| West Goshen          | 52-3-100.3C | TEVA Pharmaceuticals USA Inc  | 30,000,000.00        | 10,304,340                   | 34.35%                                   |
| West Goshen          | 52-7-25.2   | CSW Luxor III West Chester LP | 3,000,000.00         | 420,000                      | 14.00%                                   |
| West Chester Borough | 1-9-321     | Market Street Flats LP        | 29,750,000.00        | 5,463,005                    | 18.36%                                   |
| West Whiteland       | 41-4-31.35  | CSH Exton                     | 3,520,000.00         | 420,000                      | 11.93%                                   |
|                      |             | <b>Total</b>                  | <b>66,270,000.00</b> | <b>16,607,345.00</b>         |                                          |

John T. Scully  
Director of Business Affairs

August 5, 2020

## 2017-18 Reverse Appeals

| Township Code  | Parcel #           | Status   | Name                              | Sale Price            | Original Assessment Appealed | Compare Original Assessed to Sales Value | Revised Assessment    | Difference           | % Increased   | Tax Increase using 2018 millage rate 21.2723 | Compare New Assessed Value to Market Value |
|----------------|--------------------|----------|-----------------------------------|-----------------------|------------------------------|------------------------------------------|-----------------------|----------------------|---------------|----------------------------------------------|--------------------------------------------|
| West Goshen    | 52-3-97.5          | Resolved | K & B Investment Corp             | 6,250,000.00          | 1,090,560.00                 | 17.45%                                   | 3,127,000.00          | 2,036,440.00         | 186.73%       | 43,319.76                                    | 50.03%                                     |
| West Goshen    | 52-5-167.14 & .15  | Resolved | 901 FSSB LLC                      | 8,700,000.00          | 2,629,620.00                 | 30.23%                                   | 3,710,000.00          | 1,080,380.00         | 41.09%        | 22,982.17                                    | 42.64%                                     |
| West Goshen    | 52-7-29            | Resolved | 8 Stones West Chester LLC         | 5,890,000.00          | 2,220,690.00                 | 37.70%                                   | 2,286,530.00          | 65,840.00            | 2.96%         | 1,400.57                                     | 38.82%                                     |
| East Goshen    | 53-6-130 & 67-2-46 | Resolved | PP West Chester Investors LLC     | 52,000,000.00         | 12,773,680.00                | 24.56%                                   | 23,047,750.00         | 10,274,070.00        | 80.43%        | 218,553.10                                   | 44.32%                                     |
| West Goshen    | 52-5F-44           | Resolved | Levin Irv, Levin, Phyllis         | 4,225,478.00          | 1,024,550.00                 | 24.25%                                   | 1,643,000.00          | 618,450.00           | 60.36%        | 13,155.85                                    | 38.88%                                     |
| West Goshen    | 52-7-31.1          | Resolved | Eastern Matlack Partners LP       | 16,200,000.00         | 5,100,000.00                 | 31.48%                                   | 7,438,500.00          | 2,338,500.00         | 45.85%        | 49,745.27                                    | 45.92%                                     |
| East Goshen    | 53-4-89.6          | Resolved | BRE Rook SH Bellingham LP         | 88,100,000.00         | 22,876,000.00                | 25.97%                                   | 30,740,000.00         | 7,864,000.00         | 34.38%        | 167,285.37                                   | 34.89%                                     |
| Westtwn        | 67-2-42.4A         | Resolved | Piazza Family Limited Partnership | 8,500,000.00          | 3,074,000.00                 | 36.16%                                   | 3,847,500.00          | 773,500.00           | 25.16%        | 16,454.12                                    | 45.26%                                     |
| West Whiteland | 41-3-8.6           | Resolved | Pembroke TCM VC LLC               | 45,300,000.00         | 22,767,180.00                | 50.26%                                   | 23,388,088.00         | 620,908.00           | 2.73%         | 13,208.14                                    | 51.63%                                     |
| West Whiteland | 41-4-31.21         | Resolved | CFM Partners                      | 15,250,000.00         | 5,188,840.00                 | 34.03%                                   | 7,420,000.00          | 2,231,160.00         | 43.00%        | 47,461.90                                    | 48.66%                                     |
| <b>Total</b>   |                    |          |                                   | <b>250,415,478.00</b> | <b>78,745,120.00</b>         |                                          | <b>106,648,368.00</b> | <b>27,903,248.00</b> | <b>35.43%</b> | <b>593,566.26</b>                            |                                            |

2018-19 Reverse Appeals

| Township Code  | Parcel #      | Status   | Name                              | Sale Price           | Original Assessment Appealed | Compare Original Assessed to Sales Value | Revised Assessment   | Difference          | % Increased   | Tax Increase using 2019 millage rate 21.6622 | Compare New Assessed Value to Market Value |
|----------------|---------------|----------|-----------------------------------|----------------------|------------------------------|------------------------------------------|----------------------|---------------------|---------------|----------------------------------------------|--------------------------------------------|
| West Whiteland | 41-4-31.29    | Resolved | 491 John Young Medical Properties | 7,400,000.00         | 2,323,300.00                 | 31.40%                                   | 3,231,900.00         | 908,600.00          | 39.11%        | 19,682.27                                    | 43.67%                                     |
| West Whiteland | 5205 01671400 | Resolved | 470 John Young Medical Properties | 4,625,000.00         | 1,334,960.00                 | 28.86%                                   | 1,667,250.00         | 332,290.00          | 24.89%        | 7,198.13                                     | 36.05%                                     |
| WC Borough     | 1-8-4         | Resolved | ESP 135 LLC - 613 Hannum Ave      | 7,142,092.00         | 1,423,310.00                 | 19.93%                                   | 2,052,000.00         | 628,690.00          | 44.17%        | 13,618.81                                    | 28.73%                                     |
| East Goshen    | 53-3-1.22     | Resolved | Thomson Logistics Assets, LLC     | 8,100,000.00         | 2,600,000.00                 | 32.10%                                   | 3,437,100.00         | 837,100.00          | 32.20%        | 18,133.43                                    | 42.43%                                     |
| <b>Total</b>   |               |          |                                   | <b>27,267,092.00</b> | <b>7,681,570.00</b>          |                                          | <b>10,388,250.00</b> | <b>2,706,680.00</b> | <b>35.24%</b> | <b>58,632.64</b>                             |                                            |

## 2019-20 Reverse Appeals

| Township Code      | Parcel #                   | Status  | Name                     | Sale Price           | Original Assessment<br>Appealed | Compare Original<br>Assessed to Sales<br>Value |
|--------------------|----------------------------|---------|--------------------------|----------------------|---------------------------------|------------------------------------------------|
| West Goshen        | 52-3-105.1K p/o (52-6-608) | Pending | West Chester PA Senior P | 29,725,000.00        | 12,054,570                      | 40.55%                                         |
| Thornbury (Chesco) | 66-3-74                    | Pending | Realty Income Trust      | 3,306,127.00         | 544,200                         | 16.46%                                         |
|                    | 51-7-52                    | Pending | Brandywine RE LLC        | 13,897,822.00        | 5,564,930                       | 40.04%                                         |
| West Whiteland     | 41-5-39                    | Pending | AEI National Income Prop | 8,607,000.00         | 3,108,000                       | 36.11%                                         |
| West Whiteland     | 41-5-41.1                  | Pending | MTW Realty LLC           | 9,900,000.00         | 3,557,490                       | 35.93%                                         |
| West Whiteland     | 41-5-89.1                  | Pending | JP Morgan Chase Bank     | 4,500,000.00         | 335,450                         | 7.45%                                          |
| West Whiteland     | 41-5-89                    | Pending | CLZ Exton LLC            | 22,140,368.00        | 4,579,690                       | 20.68%                                         |
| Thornbury (Delco)  | 44-00-00073-00             | Pending | SCF RC Funding IV LLC    | 6,523,622.00         | 1,000,000                       | 15.33%                                         |
| <b>Total</b>       |                            |         |                          | <b>98,599,939.00</b> | <b>30,744,330.00</b>            |                                                |



|               |                 |
|---------------|-----------------|
| Book          | Policy Manual   |
| Section       | 600 Finances    |
| Title         | Reverse Appeals |
| Code          | 606.2           |
| Status        | Active          |
| Adopted       | August 1, 2015  |
| Last Reviewed | March 23, 2015  |

### **Purpose**

Given that neither the state or county governments mandate a frequent reassessment cycle to ensure that property tax assessments reflect market conditions, and taxpayers have the right to lower their property assessments, the purpose of this policy is to establish parameters for the reverse appeal process to allow the school district to manage its tax base so that the tax burden is distributed equitably among taxpayers.

### **Definitions**

**Common Level Ratio (CLR)** - the ratio developed by the Commonwealth of Pennsylvania and updated on July 1<sup>st</sup> of every year to reflect the relationship between the assessed value and the current market values (based on recent sales) in a particular county.

**Filing period** - the period of May 1 to August 1 in which the County Assessment Office accepts annual appeals from taxpayers and taxing bodies.

### **Delegation of Responsibility**

It shall be the responsibility of the County Assessment Office to place a value on each parcel of land and any improvements thereon. A taxing district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure, and with like effect as if the appeal were taken by a taxable person with respect to the assessment.[\[1\]](#)

The Board authorizes the Director of Business Affairs to review records of real estate transactions of properties within the district to identify recent sales in which the current assessed value of the property sold is at least \$1,000,000 less than the assessment suggested by the sales price of such property (CLR x sales price).

### **Guidelines**

The Director of Business Affairs shall investigate the assessment and terms of sale for such properties and make a recommendation to the Board regarding the submission of an appeal during the filing period seeking to increase the assessment of the property sold to reflect the value established by the recent sale.

If the district files an appeal, it must notify the property owner of the appeal within 5 days of the filing and provide the Board of Assessment with a copy of a Certificate of Service as verification.

Legal

1. 53 Pa. C.S.A. 8855