

WEST CHESTER AREA SCHOOL DISTRICT  
*Property & Finance Committee Meeting*  
Tuesday – September 29, 2020  
6:30 p.m.

ZOOM Meeting

AGENDA

- Approval of August 17, 2020 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of 2021-2022 Budget Calendar (see attached) Mr. Scully
- Informational Item – Tax Collection Cycle (see attached) Mr. Scully
- Approval of Addendum to the 2020-21 School Bus Transportation Contract with On the Go Kids Mr. Scully
- Approval of Addendum to the 2020-21 School Bus Transportation Contract with George Krapf Jr. & Sons Mr. Scully
- Approval of Revised Board Policy 705, Safety, First Reading (see attached) Mr. Campbell

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(Board & Public)

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 August 17, 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. Chris McCune, Dr. Kate Shaw, Mrs. Sue Tiernan

Administration: Mr. John Scully, Dr. James Scanlon, Dr. Robert Sokolowski, Mr. Justin Matys, Mr. Michael Wagman

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                |
| The committee approved the July 27, 2020 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Mr. Bevilacqua |
| Mr. Scully reviewed the August budget forecast model. The focus of the review was on the 2019-20 year end projected amounts for both revenues and expenses and the model's pages 5 & 6, which explain changes from the May 2020 model. Reductions in expenses totaling \$5,522,416 were a result of underspending in several areas including salaries, benefits, athletics, supplies, property and professional services. Increases in revenues totaling \$1,776,724 were made up by increases in local revenues primarily related to earned income tax revenue. Mr. Scully advised the committee that based on the proposed final expense/revenue projections for 2019-20, the District will see an increased ending fund balance in the amount of \$7,299,140; which will increase the fund balance designation for future millage increases and will be utilized to reduce the 2021-22 budget gap. Mr. Scully noted a reduction in 2020-21 debt service expense projection in the amount of \$1,532,020; which was due to refunding the outstanding 2010A and 2015 bonds. The debt service expense saving was offset by an increase to the transfer to the Capital Reserve fund, in the amount of \$1,465,981, and this transfer of savings is consistent with treatment of prior refundings. Revenue projections were adjusted to reflect a decrease in debt related rental subsidy of \$66,039. With the incorporation of the above changes the summary of all funds analysis shows a net gap in 2021-22 of \$16.4 million assuming a tax increase up to the ACT 1 limit. This is an informational item and no Board action is required. | Mr. Scully     |
| Mr. Scully provided the committee with information about 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). In accordance with Board Policy, the Administration recommends that the District file an appeal on the assessment of four identified properties for the 2020-21 school year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Mr. Scully     |

|                                                                                                                                    |  |
|------------------------------------------------------------------------------------------------------------------------------------|--|
| The committee recommended approval to proceed with the reverse assessment appeals.                                                 |  |
| Items to be placed on board agenda August 24, 2020: <ul style="list-style-type: none"><li>• Approval of 2020 Tax Appeals</li></ul> |  |
| Items to discuss at a later date:                                                                                                  |  |
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|                                                                                                                                    |  |

Next Meeting Date: **Tuesday, September 29, 2020**

West Chester Area School District  
Operating Expense History and Forecast

9/15/2020

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|    | A                                  | AB               | AC               | AD               | AE               | AF               | AG               | AH               | AI               | AJ               |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                    | Actual           | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
|    |                                    | 2018-19          | 2019-20          | 2019-20          | 2020-21          | 2020-21          | 2021-22          | 2022-23          | 2023-24          | 2024-25          |
| 3  | Staff                              | 153,661.8        | 165,089.4        | 153,467.1        | 169,698.1        | 169,769.6        | 179,358.6        | 185,477.2        | 191,478.3        | 197,573.4        |
| 4  | <b>Total Salaries</b>              | <b>95,606.4</b>  | <b>99,526.9</b>  | <b>98,220.5</b>  | <b>103,129.2</b> | <b>103,179.5</b> | <b>107,893.1</b> | <b>110,377.1</b> | <b>112,788.6</b> | <b>115,155.4</b> |
| 5  | <b>Administration</b>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 6  | Reg Salaries                       | 8,541.5          | 8,700.4          | 9,042.3          | 9,237.3          | 9,237.3          | 9,613.4          | 9,863.4          | 10,119.8         | 10,383.0         |
| 7  | <b>Teachers</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 8  | Reg Salaries                       | 68,446.8         | 70,435.2         | 70,120.6         | 72,910.5         | 72,910.5         | 76,618.8         | 78,130.4         | 79,681.3         | 81,272.5         |
| 9  | Extra Duty Pymnts                  | 878.6            | 1,000.5          | 896.7            | 1,090.6          | 1,140.9          | 1,031.1          | 1,051.5          | 1,072.3          | 1,093.7          |
| 10 | Sabbatical Pymnts                  | 255.9            | 200.0            | 294.7            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            |
| 11 | Subject Chair Pymnts               | 367.5            | 421.5            | 358.3            | 421.5            | 421.5            | 421.5            | 421.5            | 421.5            | 421.5            |
| 12 | Severance Pymnts                   | 205.6            | 392.0            | 220.1            | 392.0            | 392.0            | 400.6            | 408.5            | 416.6            | 424.9            |
| 13 | Supplemental Contracts             | 2,110.8          | 2,167.0          | 1,993.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          |
| 14 | <b>Total Teachers</b>              | <b>72,265.2</b>  | <b>74,616.1</b>  | <b>73,883.5</b>  | <b>77,281.7</b>  | <b>77,332.0</b>  | <b>80,939.0</b>  | <b>82,478.9</b>  | <b>84,058.7</b>  | <b>85,679.7</b>  |
| 15 | <b>Technical</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 16 | Reg Salaries                       | 3,659.6          | 3,804.2          | 3,873.9          | 4,056.9          | 4,056.9          | 4,162.3          | 4,270.5          | 4,381.5          | 4,495.4          |
| 17 | <b>Office Clerical</b>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 18 | Reg Salaries                       | 5,778.3          | 6,248.9          | 5,958.6          | 6,311.2          | 6,311.2          | 6,540.2          | 6,907.8          | 7,112.9          | 7,297.9          |
| 19 | <b>Crafts and Trades</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 20 | Reg Salaries                       | 5,361.8          | 6,157.4          | 5,462.2          | 6,242.2          | 6,242.2          | 6,638.1          | 6,856.6          | 7,115.6          | 7,299.6          |
| 21 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 22 | <b>Benefits</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 23 | Medical                            | 17,224.8         | 20,826.1         | 13,444.7         | 21,265.8         | 21,265.8         | 23,369.4         | 25,138.4         | 27,041.4         | 29,088.4         |
| 24 | Dental                             | 1,180.5          | 1,424.4          | 978.2            | 1,428.1          | 1,428.1          | 1,489.5          | 1,553.5          | 1,620.3          | 1,690.0          |
| 25 | Vision                             | 195.0            | 209.2            | 149.4            | 209.2            | 209.2            | 214.0            | 219.0            | 224.0            | 229.2            |
| 26 | Prescription                       | 4,076.1          | 5,761.4          | 3,459.6          | 5,103.6          | 5,103.6          | 5,613.9          | 6,175.3          | 6,792.9          | 7,472.1          |
| 27 | Social Security                    | 6,891.7          | 7,580.8          | 7,057.1          | 7,849.4          | 7,853.3          | 8,253.8          | 8,443.8          | 8,628.3          | 8,809.4          |
| 28 | Retirement                         | 31,584.7         | 33,950.9         | 33,218.9         | 35,390.4         | 35,407.8         | 37,708.7         | 39,316.3         | 40,739.2         | 42,146.9         |
| 29 | Tuition Reimbursement              | 427.9            | 600.0            | 370.6            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            |
| 30 | Life & Disability                  | 540.4            | 540.0            | 550.0            | 552.9            | 552.9            | 578.7            | 592.0            | 604.9            | 617.6            |
| 31 | Workers Comp/Unempl/Other          | 1,079.2          | 1,270.7          | 965.8            | 1,289.8          | 1,289.8          | 1,309.1          | 1,328.8          | 1,348.7          | 1,368.9          |
| 32 | <b>Total Benefits</b>              | <b>63,200.4</b>  | <b>72,163.2</b>  | <b>60,194.3</b>  | <b>73,689.2</b>  | <b>73,710.4</b>  | <b>79,137.1</b>  | <b>83,367.1</b>  | <b>87,599.8</b>  | <b>92,022.5</b>  |
| 33 | (Less) cost sharing                | (5,145.1)        | (6,609.7)        | (4,947.7)        | (7,120.3)        | (7,120.3)        | (7,671.6)        | (8,267.0)        | (8,910.0)        | (9,604.6)        |
| 34 | <b>Net Benefits</b>                | <b>58,055.4</b>  | <b>65,553.5</b>  | <b>55,246.6</b>  | <b>66,568.9</b>  | <b>66,590.1</b>  | <b>71,465.4</b>  | <b>75,100.1</b>  | <b>78,689.7</b>  | <b>82,418.0</b>  |
| 35 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 36 | <b>Prof. &amp; Tech. Services</b>  | <b>17,678.1</b>  | <b>21,757.9</b>  | <b>15,624.9</b>  | <b>21,101.9</b>  | <b>21,203.7</b>  | <b>21,750.3</b>  | <b>22,546.3</b>  | <b>23,372.0</b>  | <b>24,228.4</b>  |
| 37 | Substitute Service                 | 2,219.1          | 2,464.4          | 1,812.9          | 2,843.5          | 2,843.5          | 2,911.2          | 2,998.5          | 3,088.5          | 3,181.1          |
| 38 | Contracted Therapeutic Staff       | 1,668.8          | 2,054.7          | 1,328.2          | 2,121.0          | 2,121.0          | 2,205.8          | 2,294.1          | 2,385.8          | 2,481.3          |
| 39 | Contracted Aides- Special Ed.      | 2,046.5          | 2,756.7          | 1,228.8          | 2,900.0          | 2,900.0          | 3,016.0          | 3,136.6          | 3,262.1          | 3,392.6          |
| 40 | Contracted Aides- Other            | 315.9            | 394.2            | 133.5            | 295.0            | 295.0            | 306.8            | 319.1            | 331.8            | 345.1            |
| 41 | Contracted Special Ed. Programs    | 3,319.0          | 3,967.6          | 2,825.6          | 3,399.6          | 3,399.6          | 3,535.6          | 3,677.0          | 3,824.1          | 3,977.0          |
| 42 | Occupational/Physical Therapy      | 1,050.1          | 1,201.1          | 979.0            | 1,109.4          | 1,109.4          | 1,153.8          | 1,200.0          | 1,248.0          | 1,297.9          |
| 43 | Due Process Hearings               | 645.2            | 1,000.0          | 915.5            | 1,000.0          | 1,000.0          | 1,040.0          | 1,081.6          | 1,124.9          | 1,169.9          |
| 44 | Early Intervention                 | 267.3            | 244.9            | 231.4            | 275.5            | 275.5            | 286.6            | 298.0            | 309.9            | 322.3            |
| 45 | Extended School Year               | 774.0            | 710.0            | 605.9            | 693.0            | 693.0            | 720.7            | 749.5            | 779.5            | 810.7            |
| 46 | Alternative Education - IU         | 1,790.5          | 2,037.4          | 2,004.6          | 2,007.4          | 2,007.4          | 2,087.7          | 2,171.2          | 2,258.0          | 2,348.3          |
| 47 | Alternative Education - APT        | 1,120.7          | 1,437.8          | 1,093.1          | 990.3            | 990.3            | 1,020.0          | 1,050.6          | 1,082.1          | 1,114.5          |
| 48 | Tax Collection                     | 593.9            | 722.2            | 683.8            | 692.9            | 692.9            | 713.7            | 735.1            | 757.2            | 779.9            |
| 49 | Legal                              | 303.6            | 593.0            | 246.1            | 493.0            | 493.0            | 507.8            | 523.0            | 538.7            | 554.9            |
| 50 | Other                              | 1,563.5          | 2,173.9          | 1,536.6          | 2,281.3          | 2,383.1          | 2,244.7          | 2,312.0          | 2,381.4          | 2,452.9          |
| 51 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 52 | <b>Purchased Property Services</b> | <b>3,558.8</b>   | <b>4,056.8</b>   | <b>3,600.2</b>   | <b>4,272.1</b>   | <b>4,272.1</b>   | <b>4,367.8</b>   | <b>4,498.8</b>   | <b>4,633.8</b>   | <b>4,772.8</b>   |
| 53 | Electricity                        | 1,571.0          | 1,788.0          | 1,573.9          | 1,739.0          | 1,739.0          | 1,838.2          | 1,893.3          | 1,950.1          | 2,008.6          |
| 54 | Water/Sewer                        | 581.9            | 573.1            | 587.2            | 621.9            | 621.9            | 664.6            | 684.5            | 705.0            | 726.2            |
| 55 | Trash Removal                      | 82.9             | 100.0            | 78.0             | 100.0            | 100.0            | 111.0            | 114.3            | 117.8            | 121.3            |
| 56 | Space Rental                       | 187.4            | 200.3            | 267.8            | 281.8            | 281.8            | 290.3            | 299.0            | 307.9            | 317.2            |
| 57 | Other                              | 1,135.6          | 1,395.4          | 1,093.3          | 1,529.4          | 1,529.4          | 1,463.8          | 1,507.7          | 1,553.0          | 1,599.6          |
| 58 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 59 | <b>Other Services</b>              | <b>30,128.1</b>  | <b>31,540.8</b>  | <b>27,847.9</b>  | <b>32,265.2</b>  | <b>32,265.2</b>  | <b>35,626.8</b>  | <b>37,579.8</b>  | <b>39,734.9</b>  | <b>42,062.0</b>  |
| 60 | Charter Schools                    | 8,277.9          | 9,475.6          | 7,775.7          | 8,228.6          | 8,228.6          | 10,347.7         | 11,344.8         | 12,486.8         | 13,764.2         |
| 61 | Tuition: Special Education         | 4,317.8          | 3,845.0          | 3,828.3          | 4,646.2          | 4,646.2          | 4,832.0          | 5,025.3          | 5,226.3          | 5,435.4          |
| 62 | Tuition: CAT                       | 2,738.8          | 2,559.0          | 2,557.8          | 2,562.5          | 2,562.5          | 2,964.8          | 3,185.1          | 3,437.6          | 3,701.1          |
| 63 | Tuition: Other Alt Ed Programs     | 294.1            | 188.0            | 144.3            | 303.0            | 303.0            | 318.2            | 334.1            | 350.8            | 368.3            |
| 64 | Bussing: Public Schools            | 5,071.3          | 5,081.7          | 4,825.6          | 5,638.0          | 5,638.0          | 6,066.8          | 6,248.8          | 6,436.3          | 6,629.4          |
| 65 | Bussing: Other Public              | 4,116.7          | 4,452.5          | 3,727.9          | 4,445.8          | 4,445.8          | 4,579.2          | 4,716.5          | 4,858.0          | 5,003.8          |
| 66 | Bussing: Special Ed                | 3,867.3          | 4,184.1          | 3,503.4          | 4,450.0          | 4,450.0          | 4,583.5          | 4,721.0          | 4,862.6          | 5,008.5          |
| 67 | Bussing: Extracurricular           | 297.0            | 382.5            | 216.2            | 420.4            | 420.4            | 380.2            | 391.6            | 403.3            | 415.4            |
| 68 | Insurance                          | 500.5            | 530.9            | 519.2            | 548.0            | 548.0            | 575.4            | 604.1            | 634.3            | 666.1            |
| 69 | Telephone/Postage                  | 374.8            | 452.0            | 495.9            | 474.5            | 474.5            | 470.8            | 485.0            | 499.5            | 514.5            |
| 70 | Other                              | 272.0            | 389.6            | 253.5            | 548.1            | 548.1            | 508.3            | 523.6            | 539.3            | 555.4            |
| 71 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 72 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 73 | <b>Supplies</b>                    | <b>5,889.2</b>   | <b>6,366.0</b>   | <b>5,191.2</b>   | <b>7,875.4</b>   | <b>8,543.3</b>   | <b>8,269.2</b>   | <b>8,571.5</b>   | <b>8,885.0</b>   | <b>9,210.1</b>   |
| 74 | Heating/ Motor Pool Fuel           | 756.0            | 734.0            | 568.2            | 810.0            | 810.0            | 859.3            | 885.1            | 911.6            | 939.0            |
| 75 | Other Operations/Maint Supplies    | 845.5            | 913.8            | 682.8            | 901.8            | 1,082.9          | 937.9            | 975.4            | 1,014.4          | 1,055.0          |
| 76 | Educational                        | 2,046.1          | 2,308.0          | 2,024.9          | 3,049.9          | 3,536.6          | 2,617.6          | 2,722.3          | 2,831.2          | 2,944.4          |
| 77 | Curriculum Proposals               | 1,062.3          | 1,101.8          | 777.0            | 1,244.2          | 1,244.2          | 1,991.9          | 2,051.6          | 2,113.2          | 2,176.6          |
| 78 | Educational / Admin Software       | 1,082.5          | 1,140.9          | 1,115.4          | 1,706.7          | 1,706.7          | 1,710.6          | 1,779.0          | 1,850.2          | 1,924.2          |
| 79 | Administration/ Business           | 96.8             | 167.6            | 22.8             | 162.9            | 162.9            | 152.0            | 158.1            | 164.4            | 171.0            |
| 80 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 81 | <b>Other Objects</b>               | <b>403.7</b>     | <b>476.7</b>     | <b>337.3</b>     | <b>558.6</b>     | <b>558.6</b>     | <b>543.2</b>     | <b>559.5</b>     | <b>576.3</b>     | <b>591.0</b>     |
| 82 | <b>Dues and Fees - Athletics</b>   | <b>148.9</b>     | <b>131.5</b>     | <b>116.6</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     |
| 83 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 84 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 85 | <b>Property</b>                    | <b>261.0</b>     | <b>447.1</b>     | <b>271.8</b>     | <b>510.1</b>     | <b>510.1</b>     | <b>493.3</b>     | <b>508.1</b>     | <b>523.3</b>     | <b>539.0</b>     |
| 86 | Other Equipment                    | 261.0            | 447.1            | 271.8            | 510.1            | 510.1            | 493.3            | 508.1            | 523.3            | 539.0            |
| 87 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 88 | <b>Debt Service</b>                | <b>25,571.8</b>  | <b>26,500.5</b>  | <b>26,541.7</b>  | <b>27,235.2</b>  | <b>25,703.2</b>  | <b>27,468.3</b>  | <b>27,574.3</b>  | <b>27,432.8</b>  | <b>27,772.7</b>  |
| 89 | Bond payments                      | 25,571.8         | 26,500.5         | 26,541.7         | 27,235.2         | 25,703.2         | 27,468.3         | 27,574.3         | 27,432.8         | 27,772.7         |
| 90 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 91 | <b>Reserve</b>                     | <b>5,257.7</b>   | <b>5,451.6</b>   | <b>5,451.6</b>   | <b>6,167.5</b>   | <b>7,633.5</b>   | <b>6,384.2</b>   | <b>6,594.4</b>   | <b>7,473.8</b>   | <b>7,702.5</b>   |
| 92 | Budgetary Reserve                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 93 | Transfer to other funds            | 5,257.7          | 5,451.6          | 5,451.6          | 6,167.5          | 7,633.5          | 6,384.2          | 6,594.4          | 7,473.8          | 7,702.5          |
| 94 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 95 | <b>TOTAL EXPENSE</b>               | <b>242,559.2</b> | <b>261,809.4</b> | <b>238,450.2</b> | <b>269,815.7</b> | <b>270,590.9</b> | <b>284,393.1</b> | <b>294,041.4</b> | <                |                  |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                 | AE               | AF               | AG                | AH               | AI               | AJ               | AK               | AL               | AM               |
|----|-------------------------------------------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                                                   | Actual           | Budget           | Actual            | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
|    |                                                                   | 2018-19          | 2019-20          | 2019-20           | 2020-21          | 2020-21          | 2021-22          | 2022-23          | 2023-24          | 2024-25          |
| 3  | <b>Local</b>                                                      | <b>206,641.9</b> | <b>208,113.5</b> | <b>211,001.1</b>  | <b>204,779.1</b> | <b>204,779.1</b> | <b>227,169.6</b> | <b>246,936.8</b> | <b>256,247.1</b> | <b>265,859.2</b> |
| 4  | Real Estate                                                       | 174,152.7        | 176,656.1        | 178,219.1         | 176,963.2        | 176,963.2        | 198,977.6        | 218,362.8        | 227,284.9        | 236,502.6        |
| 5  | Current                                                           | 173,060.7        | 175,469.9        | 177,235.0         | 176,138.5        | 176,138.5        | 198,028.7        | 217,413.9        | 226,335.9        | 235,553.7        |
| 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          | 1,040.0           | 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>40,541.8</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          | 3,497.6           | 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         | 16,602.9          | 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             | -                | 310.2            | -                | -                | -                | -                |
| 31 |                                                                   |                  |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                    | <b>3,668.7</b>   | <b>2,967.0</b>   | <b>3,354.8</b>    | <b>3,411.3</b>   | <b>3,942.4</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            | 267.5             | 236.9            | 236.9            | 236.9            | 236.9            | 236.9            | 236.9            |
| 35 | IDEA                                                              | 1,331.4          | 1,333.4          | 1,341.0           | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          | 1,431.5          |
| 36 | MA Direct Services/Time Study                                     | 1,251.2          | 500.0            | 1,021.7           | 1,000.0          | 1,000.0          | 500.0            | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                             | 173.8            | 168.9            | 125.8             | 144.1            | 675.1            | 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>255,108.4</b>  | <b>248,488.0</b> | <b>249,263.2</b> | <b>272,662.3</b> | <b>294,041.4</b> | <b>304,241.7</b> | <b>314,586.0</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>55,527.0</b>  | <b>34,199.4</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>55,527.0</b>   | <b>26,923.3</b>  | <b>34,199.4</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         | -                | 29,558.4          | -                | 7,230.8          | -                | -                | -                | -                |
| 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>(16,658.2)</b> | <b>21,327.6</b>  | <b>21,327.6</b>  | <b>11,730.8</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                         |   |   |   | 13,366,030 | 13,526,032 |   | 13,526,032 | 13,526,032 | 13,526,032 |
| 6  | Delaware County                        |   |   |   | 841,146    | 840,051    |   | 840,051    | 840,051    | 840,051    |
| 7  |                                        |   |   |   | 14,207,176 | 14,366,084 |   | 14,366,084 | 14,366,084 | 14,366,084 |
| 8  |                                        |   |   |   |            |            |   |            |            |            |
| 9  |                                        |   |   |   |            |            |   |            |            |            |
| 10 | Net amount to be raised from R/E taxes |   |   |   | 176,014    | 198,029    |   | 217,414    | 226,336    | 235,554    |
| 11 | Gross tax to be levied                 |   |   |   | 182,398    | 205,211    |   | 225,299    | 234,545    | 244,097    |
| 12 |                                        |   |   |   |            |            |   |            |            |            |
| 13 | Equilization Between Counties          |   |   |   |            |            |   |            |            |            |
| 14 | Chester County %                       |   |   |   | 94.08%     | 94.15%     |   | 94.15%     | 94.15%     | 94.15%     |
| 15 | Delaware County %                      |   |   |   | 5.92%      | 5.85%      |   | 5.85%      | 5.85%      | 5.85%      |
| 16 |                                        |   |   |   |            |            |   |            |            |            |
| 17 | Chester Cnty Levy                      |   |   |   | 171,599    | 193,211    |   | 212,125    | 220,830    | 229,824    |
| 18 | Delaware Cnty Levy                     |   |   |   | 10,799     | 12,000     |   | 13,174     | 13,715     | 14,273     |
| 19 |                                        |   |   |   | 182,398    | 205,211    |   | 225,299    | 234,545    | 244,097    |
| 20 |                                        |   |   |   |            |            |   |            |            |            |
| 21 | Millage Calculation                    |   |   |   |            |            |   |            |            |            |
| 22 | Chester Cnty tax levy                  |   |   |   | 171,599    | 193,211    |   | 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    | 24.2680    |   | 26.5104    | 27.4610    | 28.4380    |
| 26 | Previous Year Millage                  |   |   |   | 21.6622    | 21.6622    |   | 24.2680    | 26.5104    | 27.4610    |
| 27 |                                        |   |   |   |            |            |   |            |            |            |
| 28 | Chester Cnty Mill Increase             |   |   |   | 0.00       | 2.61       |   | 2.24       | 0.95       | 0.98       |
| 29 | % increase                             |   |   |   | 0.0%       | 12.0%      |   | 9.2%       | 3.6%       | 3.6%       |
| 30 | Delaware Cnty Tax levy                 |   |   |   | 10,799     | 12,000     |   | 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    | 18.5009    |   | 20.2963    | 21.1129    | 21.9559    |
| 34 | Previous Yr Millage                    |   |   |   | 16.2597    | 16.6626    |   | 18.5009    | 20.2963    | 21.1129    |
| 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    | 24.2680    |   |            |            |            |
| 45 | Chester County Millage Re-balanced     |   |   |   | 21.6790    |            |   |            |            |            |
| 46 | Chester Cnty Mill Increase             |   |   |   |            | 2.61       |   |            |            |            |
| 47 | % increase                             |   |   |   |            | 11.94%     |   |            |            |            |
| 48 | Act 1 Millage                          |   |   |   |            | 22.2426    |   |            |            |            |
| 49 | Millage from exceptions                |   |   |   |            | 2.0254     |   |            |            |            |
| 50 |                                        |   |   |   |            |            |   |            |            |            |
| 51 |                                        |   |   |   |            |            |   |            |            |            |
| 52 | Delaware County Millage                |   |   |   | 16.6626    | 18.5009    |   |            |            |            |
| 53 | Delaware County Millage Re-balanced    |   |   |   | 16.4568    |            |   |            |            |            |
| 54 | Delaware Cnty Mill Increase            |   |   |   |            | 2.04       |   |            |            |            |
| 55 | % increase                             |   |   |   |            | 12.42%     |   |            |            |            |
| 56 | Act 1 Millage                          |   |   |   |            | 17.0958    |   |            |            |            |
| 57 | Millage from exceptions                |   |   |   |            | 1.4051     |   |            |            |            |

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

|                 | CHESTER COUNTY |               |                | DELAWARE COUNTY |               |                |
|-----------------|----------------|---------------|----------------|-----------------|---------------|----------------|
|                 | MILL VAL       | +/-<br>AMOUNT | +/-<br>PERCENT | MILL VAL        | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2010-11         | \$7,629,110    | (\$32,300)    | -0.4%          | \$637,594       | (\$8,839)     | -1.4%          |
| 2011-12         | \$7,623,696    | (\$5,414)     | -0.1%          | \$636,866       | (\$729)       | -0.1%          |
| 2012-13         | \$7,631,886    | \$8,190       | 0.1%           | \$637,926       | \$1,061       | 0.2%           |
| 2013-14         | \$7,633,607    | \$1,721       | 0.0%           | \$637,639       | (\$287)       | 0.0%           |
| 2014-15         | \$7,646,298    | \$12,691      | 0.2%           | \$642,425       | \$4,786       | 0.7%           |
| 2015-16         | \$7,698,441    | \$52,143      | 0.7%           | \$647,335       | \$4,910       | 0.8%           |
| 2016-17         | \$7,728,556    | \$30,115      | 0.4%           | \$647,399       | \$64          | 0.0%           |
| 2017-18         | \$7,823,487    | \$94,931      | 1.2%           | \$647,287       | (\$112)       | 0.0%           |
| 2018-19         | \$7,842,035    | \$113,480     | 1.4%           | 648,116         | \$717         | 0.1%           |
| 2019-20         | \$7,921,563    | \$98,076      | 1.2%           | 648,096         | \$809         | 0.1%           |
| 10 YEAR AVERAGE |                | \$37,363      | 0.5%           |                 | \$238         | 0.0%           |
| 5 YEAR AVERAGE  |                | \$77,749      | 1.0%           |                 | \$1,278       | 0.2%           |
| 3 YEAR AVERAGE  |                | \$102,162     | 1.3%           |                 | \$471         | 0.1%           |

| CHESTER COUNTY     |           |               |                | DELAWARE COUNTY    |          |               |                |
|--------------------|-----------|---------------|----------------|--------------------|----------|---------------|----------------|
|                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL | +/-<br>AMOUNT | +/-<br>PERCENT |
| <b>COMMERCIAL</b>  |           |               |                | <b>COMMERCIAL</b>  |          |               |                |
| 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%         |
| <b>RESIDENTIAL</b> |           |               |                | <b>RESIDENTIAL</b> |          |               |                |
| 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%          |
| <b>OTHER</b>       |           |               |                | <b>OTHER</b>       |          |               |                |
| 2015-16            | 47,541    | (1,778)       | -3.74%         | 2015-16            | -        | -             | 0.00%          |
| 2016-17            | 45,006    | (2,535)       | -5.63%         | 2016-17            | -        | -             | 0.00%          |
| 2017-18            | 47,347    | 2,341         | 4.94%          | 2017-18            | -        | -             | 0.00%          |
| 2018-19            | 46,915    | (432)         | -0.92%         | 2018-19            | -        | -             | 0.00%          |
| 2019-20            | 47,371    | 456           | 0.96%          | 2019-20            | -        | -             | 0.00%          |
| 2020-21            | 47,371    | -             | 0.00%          | 2020-21            | -        | -             | 0.00%          |
| 2021-22            | 47,371    | -             | 0.00%          | 2021-22            | -        | -             | 0.00%          |
| 2022-23            | 47,371    | -             | 0.00%          | 2022-23            | -        | -             | 0.00%          |
| 2023-24            | 47,371    | -             | 0.00%          | 2023-24            | -        | -             | 0.00%          |
| 2024-25            | 47,371    | -             | 0.00%          | 2024-25            | -        | -             | 0.00%          |
| Average increase   |           |               | -0.66%         | Average increase   |          |               | 0.00%          |
| <b>TOTAL</b>       |           |               |                | <b>TOTAL</b>       |          |               |                |
| 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  
 September 2020

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

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

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



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

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

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

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

West Chester Area School District  
 Budget Forecast Model  
 2019-20 Projection Changes  
 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              |
| Total Expenses              | <u>\$ (5,522,416)</u> |

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

| <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        |
| Increase (Decrease) in Ending Fund Balance 6/30/20                | <u>\$ 7,299,140</u> |

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%          | 2.60%          |
| 31 | Teachers                                                                      |   | 2.85%          | 2.60%          | 2.60%                         | 2.60%          | 2.60%          |
| 32 | Non-Bargaining                                                                |   | 2.60%          | 2.60%          | 2.60%                         | 2.60%          | 2.60%          |
| 33 | Support Staff                                                                 |   | 1.75%          | 5.62%          | 2.97%                         | 2.60%          | 2.60%          |
| 34 | Crafts/Trades                                                                 |   | 3.72%          | 3.04%          | 3.90%                         | 2.60%          | 2.60%          |
| 35 |                                                                               |   |                |                |                               |                |                |
| 36 | Miscellaneous                                                                 |   | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</b> |                |
| 37 | Teacher Attrition (vacancies)                                                 |   | 750,000        | 750,000        | 750,000                       | 750,000        |                |
| 38 | Teacher Attrition (turnover)                                                  |   | 500,000        | 500,000        | 500,000                       | 500,000        |                |
| 39 |                                                                               |   |                |                |                               |                |                |
| 40 |                                                                               |   |                |                |                               |                |                |
| 41 | <b>Benefits - 200</b>                                                         |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 42 |                                                                               |   | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</b> |                |
| 43 | Medical                                                                       |   | 7.57%          | 7.57%          | 7.57%                         | 7.57%          |                |
| 44 | Dental                                                                        |   | 4.30%          | 4.30%          | 4.30%                         | 4.30%          |                |
| 45 | Vision                                                                        |   | 2.30%          | 2.30%          | 2.30%                         | 2.30%          |                |
| 46 | Prescription                                                                  |   | 10.00%         | 10.00%         | 10.00%                        | 10.00%         |                |
| 47 | Social Security                                                               |   | 7.65%          | 7.65%          | 7.65%                         | 7.65%          |                |
| 48 | <b>PSERS</b>                                                                  |   | <b>34.95%</b>  | <b>35.62%</b>  | <b>36.12%</b>                 | <b>36.60%</b>  |                |
| 49 | Tuition- Teachers                                                             |   | \$500,000      | \$500,000      | \$500,000                     | \$500,000      |                |
| 50 | Tuition- Non Teachers                                                         |   | \$100,000      | \$100,000      | \$100,000                     | \$100,000      |                |
| 51 | Life & Disability                                                             |   | 0.00%          | 0.00%          | 0.00%                         | 0.00%          |                |
| 52 | W/C, Unemp & Other                                                            |   | 1.50%          | 1.50%          | 1.50%                         | 1.50%          |                |
| 53 |                                                                               |   |                |                |                               |                |                |
| 54 | Monthly Board Premium Costs                                                   |   |                |                |                               |                |                |
| 55 | Medical                                                                       |   | \$1,463.77     | \$1,574.58     | \$1,693.77                    | \$1,821.99     |                |
| 56 | Dental                                                                        |   | \$90.60        | \$94.50        | \$98.56                       | \$102.80       |                |
| 57 | Vision                                                                        |   | \$14.03        | \$14.35        | \$14.68                       | \$15.02        |                |
| 58 | Prescription                                                                  |   | \$352.13       | \$387.34       | \$426.08                      | \$468.69       |                |
| 59 | Life/AD&D (cost per \$1,000)                                                  |   | \$0.12         | \$0.12         | \$0.12                        | \$0.12         |                |
| 60 |                                                                               |   |                |                |                               |                |                |
| 61 | Assumes increases in salary related benefits proportional to salary increases |   |                |                |                               |                |                |

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

|     | A                                                                                                                                                  | B                                   | C                | D                             | E                | F                | G              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------|-------------------------------|------------------|------------------|----------------|
| 62  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 63  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 64  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 65  | <b>Professional and Technical Services - 300</b>                                                                                                   |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 66  |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 67  |                                                                                                                                                    | Special Education Services          |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 68  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 69  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 70  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 71  | <b>Purchased Property Services - 400</b>                                                                                                           |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 72  |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 73  |                                                                                                                                                    | Electricity                         |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 74  |                                                                                                                                                    | Trash Collection                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 75  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 76  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 77  | <b>Other Purchased Services - 500</b>                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 78  |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 79  |                                                                                                                                                    | Special Ed Tuitions                 |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 80  |                                                                                                                                                    | Insurances                          |                  | 5.00%                         | 5.00%            | 5.00%            | 5.00%          |
| 81  |                                                                                                                                                    | Bussing                             |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 82  |                                                                                                                                                    | Telephone and Postage               |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 83  |                                                                                                                                                    | Other Categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 84  |                                                                                                                                                    | Charter School Enrollment:          |                  |                               |                  |                  |                |
| 85  |                                                                                                                                                    | Regular Ed                          | 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>Supplies - 600</b>                                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 98  |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 99  |                                                                                                                                                    | Educational/Admin Supplies&Software |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 100 |                                                                                                                                                    | Gas and Oil                         |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 101 |                                                                                                                                                    | Admin and Other Categories          |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 102 |                                                                                                                                                    | <b>Curriculum Proposal Amount</b>   | <b>1,991,866</b> | <b>2,051,622</b>              | <b>2,113,171</b> | <b>2,176,566</b> |                |
| 103 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 104 | <b>Property - 700</b>                                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 105 |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 106 |                                                                                                                                                    | Equipment Purchases                 |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 107 |                                                                                                                                                    | Technology Equipment *              |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |                  |                               |                  |                  |                |
| 109 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 110 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 111 | <b>800 Other Object Dues and Fees</b>                                                                                                              |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 112 |                                                                                                                                                    |                                     |                  | <b>2021-22</b>                | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b> |
| 113 |                                                                                                                                                    |                                     |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |

|    | A                                                                                                   | B              | C              | D              | E              |
|----|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1  | <b>West Chester Area School District Budget Forecast Model</b><br><b><u>Revenue Assumptions</u></b> |                |                |                |                |
| 2  |                                                                                                     |                |                |                |                |
| 3  |                                                                                                     |                |                |                |                |
| 4  |                                                                                                     |                |                |                |                |
| 5  | <b><u>Local</u></b>                                                                                 |                |                |                |                |
|    |                                                                                                     | <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

| <b>Additional Headcount Expenses</b> | <b>2020-21<br/>Budget</b> | <b>2020-21<br/>Projected</b> | <b>2021-22<br/>Forecast</b> | <b>2022-23<br/>Forecast</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> |
|--------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <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                         |

|                                                    | <b>2020-21<br/>Budget</b> | <b>2020-21<br/>Projected</b> | <b>2021-22<br/>Forecast</b> | <b>2022-23<br/>Forecast</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> |
|----------------------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <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                   | 1,140,944            | 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>77,331,962</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>103,179,527</b>   | <b>107,893,136</b>  | <b>110,377,101</b>  | <b>112,788,605</b>  | <b>115,155,437</b>  |
| <b>% Increase</b>                    |                             | 0.05%                | 4.57%               | 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         |
| Engl/Lang Arts                                    | 1110 | 121  | 06   | -              | 26.20         | 33.05         | -            | 59.25         | -              | 27.40         | 33.05         | -            | 60.45         | -                                     | 1.20          | -           | -            | -           | 1.20         |
| World Language                                    | 1110 | 121  | 07   | -              | 9.60          | 23.40         | -            | 33.00         | -              | 9.60          | 23.40         | -            | 33.00         | -                                     | -             | -           | -            | -           | -            |
| Instructional Coaches                             | 1110 | 121  | 09   | 10.00          | -             | -             | -            | 10.00         | 10.00          | -             | -             | -            | 10.00         | -                                     | -             | -           | -            | -           | -            |
| Computer/Tech Ed                                  | 1110 | 121  | 10   | -              | 5.20          | -             | -            | 5.20          | -              | 5.20          | -             | -            | 5.20          | -                                     | -             | -           | -            | -           | -            |
| 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         |
| 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          | -                                     | -             | -           | -            | -           | -            |
| Reading Specialist/Teacher                        | 1110 | 121  | 06A  | 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>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         |
| 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>-</b>     | <b>83.40</b>  | <b>37.80</b>   | <b>19.00</b>  | <b>27.00</b>  | <b>-</b>     | <b>83.80</b>  | <b>0.40</b>                           | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</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>-</b>       | <b>-</b>      | <b>4.30</b>   | <b>-</b>     | <b>4.30</b>   | <b>-</b>       | <b>-</b>      | <b>4.30</b>   | <b>-</b>     | <b>4.30</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</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>  | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -            | 8.00          | 8.00           | -             | -             | -            | 8.00          | -                                     | -             | -           | -            | -            | -            |
| ELD                                                                 | 1110 | 191  | 02   | 9.00           | 1.00          | 3.00          | -            | 13.00         | 9.00           | 1.00          | 3.00          | -            | 13.00         | -                                     | -             | -           | -            | -            | -            |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00        | 17.00         | -              | -             | -             | 17.00        | 17.00         | -                                     | -             | -           | -            | -            | -            |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 7.00         | 7.00          | -              | -             | -             | 7.00         | 7.00          | -                                     | -             | -           | -            | -            | -            |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | 1.00         | 1.00         |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 9.00         | 9.00          | -              | -             | -             | 9.00         | 9.00          | -                                     | -             | -           | -            | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 63.00        | 63.00         | -              | -             | -             | 63.00        | 63.00         | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>17.00</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>96.00</b> | <b>117.00</b> | <b>17.00</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>97.00</b> | <b>118.00</b> | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>1.00</b>  | <b>1.00</b>  | <b>1.00</b>  |

| POSITIONS                                                    | Func | Acct | Prog | 2019-20 Actual |               |               |               |                 | 2020-21 Budget |               |               |               |                 | Addition/Reductions to 2020-21 Budget |               |             |              |              |
|--------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|--------------|
|                                                              |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |
| Library Assistant                                            | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.00           | 1.00          | 3.00          | -             | 9.00            | -                                     | -             | -           | -            | -            |
| Security Greeter                                             | 2190 | 154  | 18   | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            |
| Office Assistant (Dis)                                       | 2380 | 154  | 40   | 10.00          | -             | -             | -             | 10.00           | 10.00          | -             | -             | -             | 10.00           | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| 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>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>     |
| Communications Office (Professional)                         | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Communications Office (Hourly Suppt)                         | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| Transportation Office (Professional)                         | 2719 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Transportation Office (Hourly Support)                       | 2719 | 151  | 75   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -             | -           | -            | -            |
| Transportation Office-NP (Professional)                      | 2750 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Transportation Office-NP (Hourly Support)                    | 2750 | 151  | 75   | -              | -             | -             | 0.90          | 0.90            | -              | -             | -             | 0.90          | 0.90            | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| Human Resources Office (Professional)                        | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            |
| HR Office (Hourly Support)                                   | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                 |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     |
| Technology Office (Hourly Support)                           | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | -            |
| Technology Office (Professional)                             | 2818 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Technology Office (Hourly Support)                           | 2829 | 168  | 10   | -              | -             | -             | 11.00         | 11.00           | -              | -             | -             | 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>     |
| 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>     |
| 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>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> |

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              | 7,057,077         | 7,849,447         | 7,853,295         | 8,253,825         | 8,443,848         | 8,628,328         | 8,809,391         |
| Retirement                   | 33,218,932        | 35,390,415        | 35,407,772        | 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           | 578,663           | 591,986           | 604,919           | 617,613           |
| W/C, Unemp & Other           | 965,754           | 1,289,778         | 1,289,778         | 1,309,124         | 1,328,761         | 1,348,693         | 1,368,923         |
| <b>Total Benefit Expense</b> | <b>60,194,260</b> | <b>73,689,202</b> | <b>73,710,407</b> | <b>79,137,067</b> | <b>83,367,146</b> | <b>87,599,760</b> | <b>92,022,539</b> |
| % Increase                   |                   |                   | 22.45%            | 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              | 7,057,077         | 7,849,447         | 7,853,295         | 8,253,825         | 8,443,848         | 8,628,328         | 8,809,391         |
| Retirement                   | 33,218,932        | 35,390,415        | 35,407,772        | 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           | 461,811           | 475,134           | 488,067           | 500,761           |
| W/C, Unemp & Other           | 965,754           | 1,289,778         | 1,289,778         | 1,309,124         | 1,328,761         | 1,348,693         | 1,368,923         |
| <b>Total Benefit Expense</b> | <b>55,246,599</b> | <b>66,568,894</b> | <b>66,590,099</b> | <b>71,465,434</b> | <b>75,100,127</b> | <b>78,689,719</b> | <b>82,417,967</b> |
| % Increase                   |                   |                   | 20.53%            | 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   |
| \$337,329 | \$ 558,585 | \$ 558,585 | \$ 543,192 | \$ 559,487 | \$ 576,272 | \$ 593,560 |

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

DEBT SERVICE

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

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

| PRINCIPAL AT 7/1/06 | 2020-21 Budget      |                      | 2020-21 Projection  |                      | 2021-22 Budget      |                      | 2022-23 Budget      |                      | 2023-24 Budget      |                      | 2024-25 Budget      |                      |
|---------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
|                     | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            |
| 12/10 GOR 2010AA    | \$ 391,500          | \$ 3,420,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| 7/2012 GOR 2012AA   | \$ 599,200          | \$ 7,360,000         | \$ 599,200          | \$ 7,360,000         | \$ 304,800          | \$ 7,620,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 A          | \$ 1,279,250        | \$ 1,085,000         | \$ 1,279,250        | \$ 1,085,000         | \$ 1,225,000        | \$ 1,185,000         | \$ 1,165,750        | \$ 14,570,000        | \$ 437,250          | \$ 8,745,000         | \$ -                | \$ -                 |
| GOB 2014 AA         | \$ 2,179,800        | \$ 295,000           | \$ 2,179,800        | \$ 295,000           | \$ 2,170,950        | \$ 305,000           | \$ 2,161,800        | \$ 315,000           | \$ 2,152,350        | \$ 325,000           | \$ 2,142,600        | \$ 5,700,000         |
| GOB 2015 AA         | \$ 22,950           | \$ 755,000           | \$ 22,950           | \$ 755,000           | \$ 7,700            | \$ 770,000           | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016            | \$ 416,750          | \$ 1,935,000         | \$ 416,750          | \$ 1,935,000         | \$ 320,000          | \$ 2,035,000         | \$ 218,250          | \$ 2,130,000         | \$ 111,750          | \$ 2,235,000         | \$ -                | \$ -                 |
| GOB 2016A           | \$ 1,248,703        | \$ 5,000             | \$ 1,248,703        | \$ 5,000             | \$ 1,248,635        | \$ 5,000             | \$ 1,248,568        | \$ 5,000             | \$ 1,248,500        | \$ 5,875,000         | \$ 954,750          | \$ 12,270,000        |
| GOB 2017            | \$ 117,115          | \$ 615,000           | \$ 117,115          | \$ 615,000           | \$ 104,715          | \$ 625,000           | \$ 92,065           | \$ 640,000           | \$ 79,065           | \$ 660,000           | \$ 65,765           | \$ 670,000           |
| <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          | \$ -              |
| <b>Total Elementary 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> |
| <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      |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                           | \$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        |
| <b>Total Debt Service</b> | <b>\$27,236,206</b> | <b>\$27,236,206</b> | <b>\$26,703,186</b> | <b>\$26,703,186</b> | <b>\$27,468,252</b> | <b>\$27,468,252</b> | <b>\$27,674,299</b> | <b>\$27,674,299</b> | <b>\$27,432,848</b> | <b>\$27,432,848</b> | <b>\$27,772,662</b> | <b>\$27,772,662</b> |

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>                    |

| <i>Index =</i>                                     | 2.60%            | 2.60%            | 2.60%                      | 2.60%                      | 2.60%                      |                            |
|----------------------------------------------------|------------------|------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Exception Calculations</b>                      |                  |                  |                            |                            |                            |                            |
| Grandfathered salaries (2011)                      | 85,292,259       | 85,292,259       | 85,292,259                 | 85,292,259                 | 85,292,259                 |                            |
| <b>Retirement</b>                                  |                  |                  |                            |                            |                            |                            |
|                                                    | 29,434,359       | 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)                   | (32,308)                   | (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.<br>(1.03) | 2020-21 AFR Est.<br>(1.03) | 2021-22 AFR Est.<br>(1.03) | 2022-23 AFR<br>Est. (1.03) |
| Expenses                                           | 46,461,210       | 46,309,762       | 47,699,055                 | 49,130,026                 | 50,603,927                 | 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>2019-2020 | Actual<br>2019-20   |
|--------------------------------------|---------------------|---------------------|
| <b>Elementary Equipment</b>          |                     |                     |
| 4th/5th Teacher iPad                 | \$ 29,250           | \$ 20,291           |
| 4th/5th Classroom Laptop             | \$ 450,000          | \$ -                |
| Laptop Cart                          | \$ 12,000           | \$ 26,415           |
| Registration                         | \$ 6,200            | \$ -                |
| 2020-21 Prespend                     | \$ -                | \$ 176,400          |
|                                      | <b>\$ 497,450</b>   | <b>\$ 223,106</b>   |
| <b>Secondary Equipment</b>           |                     |                     |
| 6th Grade 1:1                        | \$ 593,750          | \$ 59,400           |
| 9th grade 1:1 Computers              | \$ 858,500          | \$ 31,200           |
| Video                                | \$ 30,582           | \$ -                |
| TV Studio                            | \$ 22,940           | \$ 60,581           |
| Registration                         | \$ 3,720            | \$ -                |
| Tech Ed - High                       | \$ 18,600           | \$ -                |
| 2020-2021 Prespend                   | \$ -                | \$ 643,484          |
|                                      | <b>\$ 1,528,092</b> | <b>\$ 794,665</b>   |
| <b>District</b>                      |                     |                     |
| Projectors - Hardware & Installation | \$ 1,410,894        | \$ 1,574,503        |
| Security Camera                      | \$ 30,000           | \$ 58,448           |
|                                      | <b>\$ 1,440,894</b> | <b>\$ 1,632,950</b> |
| <b>Network</b>                       |                     |                     |
| Network Equipment                    | \$ 425,000          | \$ 425,000          |
| 2020-2021 Prespend                   | \$ -                | \$ 110,532          |
|                                      | <b>\$ 425,000</b>   | <b>\$ 535,532</b>   |
| <b>Administration</b>                |                     |                     |
| Support Staff (Central + Schools)    | \$ 83,900           | \$ 33,681           |
| Timeclock                            | \$ 60,000           | \$ 20,000           |
|                                      | <b>\$ 143,900</b>   | <b>\$ 53,681</b>    |
| <b>Other</b>                         |                     |                     |
| Cost Sharing from Parents            | \$ (231,050)        | \$ (183,240)        |
| Insurance Cost from Purchase         | \$ 274,850          | \$ 274,850          |
| Funding Free & Reduced Tech Fees     | \$ (53,800)         | \$ (104,040)        |
| Payforit Fees                        | \$ 10,000           | \$ 10,000           |
|                                      | <b>\$ -</b>         | <b>\$ (2,429)</b>   |
| <b>Total Fund 22</b>                 | <b>\$ 4,035,336</b> | <b>\$ 3,237,505</b> |



## 2020-2021 Capital Budget

|                                      | # of Devices | Budget<br>2020-2021        | Projected<br>2020-2021     |
|--------------------------------------|--------------|----------------------------|----------------------------|
| <b>Elementary Equipment</b>          |              |                            |                            |
| Studnet/Teacher iPad                 | 1,900        | \$ 133,250                 | \$ 162,878                 |
|                                      |              | <u>\$ 133,250</u>          | <u>\$ 162,878</u>          |
| <b>Secondary Equipment</b>           |              |                            |                            |
| 6th Grade 1:1                        | 950          | \$ 593,750                 | \$ 532,748                 |
| 9th grade 1:1                        | 1,010        | \$ 858,500                 | -                          |
| Video                                | 9            | \$ 15,293                  | \$ 15,293                  |
| TV Studio                            | 6            | \$ 3,720                   | \$ 3,720                   |
| Teacher Laptop                       | 533          | \$ 703,560                 | \$ 623,560                 |
|                                      |              | <u>\$ 2,174,823</u>        | <u>\$ 1,175,321</u>        |
| <b>District</b>                      |              |                            |                            |
| Projectors - Hardware & Installation |              | \$ 1,128,763               | \$ 978,891                 |
| Security Camera                      | 30           | \$ 55,000                  | \$ 55,000                  |
|                                      |              | <u>\$ 1,183,763</u>        | <u>\$ 1,033,891</u>        |
| <b>Network</b>                       |              |                            |                            |
| Network Equipment                    |              | \$ 725,000                 | \$ 725,000                 |
|                                      |              | <u>\$ 725,000</u>          | <u>\$ 725,000</u>          |
| <b>Administration</b>                |              |                            |                            |
| Staff (Central + Schools)            | 320          | \$ 280,700                 | \$ 169,580                 |
|                                      |              | <u>\$ 280,700</u>          | <u>\$ 169,580</u>          |
| <b>Other</b>                         |              |                            |                            |
| Cost Sharing from Parents            |              | \$ (300,000)               | \$ (300,000)               |
|                                      |              | <u>\$ (300,000)</u>        | <u>\$ (300,000)</u>        |
| <b>Total Fund 22</b>                 |              | <u><u>\$ 4,197,536</u></u> | <u><u>\$ 2,966,670</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  |

**Total Estimated Projects Costs Fund 27** **1,694,808**

**2020-21 Approved Budget** **1,694,808**

**Difference** **-**

**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 |

**Total Estimated Projects Costs Fund 30** **1,273,080**

**2020-21 Approved Budget** **1,273,080**

**Difference** **-**

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

| A                                  | O                                                                 | P        | Q       | R        | S         | T         | U         | V         | W         |         |
|------------------------------------|-------------------------------------------------------------------|----------|---------|----------|-----------|-----------|-----------|-----------|-----------|---------|
|                                    | 2018-19                                                           | 2019-20  | 2019-20 | 2020-21  | 2020-21   | 2021-22   | 2022-23   | 2023-24   | 2024-25   |         |
|                                    | Actual                                                            | Budget   | Actual  | Budget   | Projected | Estimated | Estimated | Estimated | Estimated |         |
| 3 Total Revenue                    | 249,522                                                           | 252,595  | 255,108 | 248,488  | 249,263   | 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   | 77,873  | 72,350   | 73,125    | 74,634    | 76,628    | 77,906    | 79,032    |         |
| 6 State (Other)                    | 23,383                                                            | 24,539   | 24,150  | 22,602   | 22,847    | 23,727    | 24,535    | 24,714    | 24,742    |         |
| 7 PSERS                            | 15,828                                                            | 16,975   | 16,603  | 17,695   | 17,695    | 18,854    | 19,658    | 20,370    | 21,073    |         |
| 8 Federal                          | 3,669                                                             | 2,967    | 3,355   | 3,411    | 3,942     | 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 Expenses                        | 242,559                                                           | 261,809  | 238,450 | 269,816  | 270,591   | 284,393   | 294,041   | 304,242   | 314,586   |         |
| 13 Salaries                        | 95,606                                                            | 99,527   | 98,221  | 103,129  | 103,180   | 107,893   | 110,377   | 112,789   | 115,155   |         |
| 14 Benefits (without PSERS)        | 26,471                                                            | 31,603   | 22,028  | 31,178   | 31,182    | 33,757    | 35,784    | 37,950    | 40,271    |         |
| 15 PSERS                           | 31,585                                                            | 33,951   | 33,219  | 35,390   | 35,408    | 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   | 52,990  | 66,715   | 67,485    | 71,182    | 74,396    | 77,857    | 81,537    |         |
| 19                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 20                                 | <b>Net Gap calculation - No tax increase no exceptions</b>        |          |         |          |           |           |           |           |           |         |
| 21                                 | Deficit                                                           |          |         |          |           | (32,902)  | (39,712)  | (47,790)  | (56,163)  |         |
| 22                                 | Change in Fund Balance                                            |          |         |          |           | 11,731    | -         | -         | -         |         |
| 23                                 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |         |          |           | (21,171)  | (39,712)  | (47,790)  | (56,163)  |         |
| 24                                 | Prior Year Gap Reduction                                          |          |         |          |           | -         | 21,171    | 39,712    | 47,790    |         |
| 25                                 | Net Gap no Incr in R.E Taxes no Exceptions                        |          |         |          |           | (21,171)  | (18,541)  | (8,078)   | (8,374)   |         |
| 26                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 27                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 28                                 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |          |         |          |           |           |           |           |           |         |
| 29                                 | Deficit                                                           |          |         |          |           | (32,902)  | (39,712)  | (47,790)  | (56,163)  |         |
| 30                                 | Change in Fund Balance                                            |          |         |          |           | 11,731    | -         | -         | -         |         |
| 31                                 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |         |          |           | (21,171)  | (39,712)  | (47,790)  | (56,163)  |         |
| 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                                   |          |         |          |           | (16,441)  | (30,361)  | (33,797)  | (37,506)  |         |
| 35                                 | Prior Year Gap elimination                                        |          |         |          |           | -         | 16,441    | 30,361    | 33,797    |         |
| 36                                 | Net Gap at Millage Index (no exceptions)                          |          |         |          |           | (16,441)  | (13,921)  | (3,436)   | (3,709)   |         |
| 37                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 38                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 39                                 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |          |         |          |           |           |           |           |           |         |
| 40                                 | Deficit                                                           |          |         |          |           | (32,902)  | (39,712)  | (47,790)  | (56,163)  |         |
| 41                                 | Change in Fund Balance                                            |          |         |          |           | 11,731    | -         | -         | -         |         |
| 42                                 | Cumulative Gap at Millage Index                                   |          |         |          |           | (21,171)  | (39,712)  | (47,790)  | (56,163)  |         |
| 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                                   |          |         |          |           | (16,441)  | (30,361)  | (33,797)  | (37,506)  |         |
| 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                    |          |         |          |           | (16,092)  | (29,437)  | (32,523)  | (35,876)  |         |
| 49                                 | Prior Year Gap elimination                                        |          |         |          |           | -         | 16,092    | 29,437    | 32,523    |         |
| 50                                 | Net Gap at Millage Index - with exceptions                        |          |         |          |           | (16,092)  | (13,345)  | (3,086)   | (3,354)   |         |
| 51                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 52                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 53                                 | <b>Expenses % Increase</b>                                        |          |         |          |           |           |           |           |           |         |
| 54                                 | Salaries                                                          | 2.19%    |         | 2.73%    |           | 5.05%     | 4.57%     | 2.30%     | 2.18%     | 2.10%   |
| 55                                 | Benefits (without PSERS)                                          | 0.99%    |         | -16.78%  |           | 41.56%    | 8.26%     | 6.00%     | 6.05%     | 6.11%   |
| 56                                 | PSERS                                                             | 5.08%    |         | 5.17%    |           | 6.59%     | 6.50%     | 4.26%     | 3.62%     | 3.46%   |
| 57                                 | Debt Service                                                      | 2.88%    |         | 3.79%    |           | -3.16%    | 6.87%     | 0.35%     | -0.51%    | 1.24%   |
| 58                                 | Other                                                             | -1.97%   |         | -8.75%   |           | 27.35%    | 5.48%     | 4.51%     | 4.65%     | 4.73%   |
| 59                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 60                                 | Debt Service % of Budget                                          | 10.5%    |         | 11.1%    |           | 9.5%      | 9.7%      | 9.4%      | 9.0%      | 8.8%    |
| 61                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 62                                 | Act 1 Exceptions                                                  |          |         |          |           | 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   |           | 55,527    | 34,199    | 22,469    | 22,469    | 22,469  |
| 70                                 | Transfer (to)/from Operating Budget                               | (6,962)  |         | (16,658) |           | 21,328    | 11,731    | -         | -         | -       |
| 71                                 | Ending Fund Balance                                               | 38,869   |         | 55,527   |           | 34,199    | 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 |         | 29,558.4 |           | 7,230.8   | -         | -         | -         | -       |
| 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                                 | Year End Unassigned/Undesig. FB                                   | 17,180   |         | 17,180   |           | 17,180    | 17,180    | 17,180    | 17,180    | 17,180  |
| 81                                 | % of Expenses                                                     | 7.1%     |         | 7.2%     |           | 6.3%      | 6.0%      | 5.8%      | 5.6%      | 5.5%    |
| 82                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 83                                 | <b>Capital Reserves</b>                                           |          |         |          |           |           |           |           |           |         |
| 84                                 | Beginning Fund Balance                                            | 22,108   |         | 20,813   |           | 21,768    | 25,654    | 26,460    | 27,263    | 28,424  |
| 85                                 | Inflow                                                            | 4,529    |         | 4,687    |           | 6,913     | 4,301     | 4,446     | 5,259     | 5,419   |
| 86                                 | Outflow                                                           | 5,824    |         | 3,732    |           | 3,027     | 3,495     | 3,643     | 4,098     | 4,233   |
| 87                                 | Year-end Fund Balance                                             | 20,813   |         | 21,768   |           | 25,654    | 26,460    | 27,263    | 28,424    | 29,610  |
| 88                                 | Year End Designated                                               | 17,411   |         | 17,864   |           | 19,776    | 18,764    | 19,212    | 20,316    | 21,418  |
| 89                                 | Year End Unassigned/Undesig. FB                                   | 3,403    |         | 3,904    |           | 5,879     | 7,697     | 8,051     | 8,108     | 8,193   |
| 90                                 |                                                                   |          |         |          |           |           |           |           |           |         |
| 91                                 | Act 1 index Assumptions                                           |          |         |          |           | 2.6%      | 2.6%      | 2.6%      | 2.6%      | 2.6%    |

# WEST CHESTER AREA SCHOOL DISTRICT

## 2021-22 BUDGET CALENDAR

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Review of Budget Calendar</li> <li>• Budget Forecast Model Review</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p style="text-align: center;">September 29,<br/>2020 P&amp;FC</p>                                                                       | <p style="text-align: center;">* If Board adopts Resolution of intent to not raise rate of tax by more than its index, use alternative calendar:</p>                                                                                                                                                                                                                                                                    |                                                                                                                                          |
| <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> <li>• 2021-22 Enrollment Projection (Info Item)</li> <li>• 2021-22 Per Pupil Allocation Recommendation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p style="text-align: center;">October 19, 2020<br/>P&amp;FC</p>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                          |
| <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> <li>• Staffing/Employee Benefits/Teacher Substitutes</li> <li>• Debt Service &amp; Capital Reserve</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p style="text-align: center;">November 16, 2020<br/>P&amp;FC</p>                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                          |
| <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> <li>• Review of Draft Resolutions for: (1) Authorizing Display &amp; Advertising of 2021-22 Proposed Preliminary Budget &amp; (2) <u>Notice of Intent</u> to File for Budget Exceptions (Act 1 Mandate 2/25/21)</li> <li>• Board Approval of <u>Resolution</u> Authorizing the Display of 2021-22 Proposed Preliminary Budget in PDE format (by 1/5/21) &amp; Advertising our Intent to Adopt 10 Days Prior (by 1/15/21) to Adoption Date 1-25-21 (adoption deadline 2/17/21)</li> </ul> <p>* Board Approval of <u>Resolution</u> to Publicize the District's Intent to <u>Request</u> Approval of 2021-22 Budget Exceptions 1 week prior to Filing Exceptions by 2/25/21</p> | <p style="text-align: center;">December 21, 2020<br/>P&amp;FC</p> <p style="text-align: center;">December 21, 2020<br/>Board Meeting</p> | <ul style="list-style-type: none"> <li>• Budget Forecast Model Review</li> <li>• Board Approval of Resolution (Accelerated Budget Opt Out Resolution) indicating the District will NOT raise taxes above the state's index (by 1/28/21). No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 2/2/21).</li> </ul> | <p style="text-align: center;">December 21, 2020<br/>P&amp;FC</p> <p style="text-align: center;">December 21, 2020<br/>Board Meeting</p> |
| <ul style="list-style-type: none"> <li>• Display (1/05/21) &amp; Advertise (1/15/21) the Proposed Preliminary Budget in PDE Format &amp; Publish Notice of Intent to Obtain PDE Approval of 2021-22 Budget Exceptions at least 7 days (one week) prior to filing (ACT 1 Mandate for Exceptions publication by 2/25/21; also must post on website)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                             | <p style="text-align: center;">January 2021</p>                                                                                          | <ul style="list-style-type: none"> <li>• Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                              | <p style="text-align: center;">(Tuesday)<br/>January 19, 2021<br/>P&amp;FC</p>                                                           |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Capital &amp; Capital Reserve Fund Projects for 2021-22</li> <li>Technology Projects in Capital Reserve Fund for 2021-22</li> <li>Special Board Work Session</li> <li>Adoption of Preliminary Budget (deadline 2/17/21)</li> <li>File for Budget Exceptions by 3/4/21</li> </ul>                                                                                                    | <p>(Tuesday)<br/>January 19, 2021<br/>P&amp;FC</p> <p>January 25, 2021<br/>Board Meeting</p>         |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                      |
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                                                      | <p>(Tuesday)<br/>February 16, 2021<br/>P&amp;FC<br/>Board Work Session</p>                           | <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                        | <p>(Tuesday)<br/>February 16, 2021<br/>P&amp;FC</p>                                                  |
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                                                         | <p>March 15, 2021<br/>P&amp;FC</p>                                                                   | <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                        | <p>March 15, 2021<br/>P&amp;FC</p>                                                                   |
| <ul style="list-style-type: none"> <li>Budget Work Session &amp; Public Hearing</li> <li>Board Approval of <u>Resolution</u> authorizing the Display of 2021-22 Proposed Final Budget in PDE Format &amp; Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption – no later than 4/26/21)</li> <li>Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/6/21.</li> </ul> | <p>April 19, 2021<br/>P&amp;FC</p> <p>April 26, 2021<br/>Board Meeting</p>                           | <ul style="list-style-type: none"> <li>Budget Work Session &amp; Public Hearing</li> <li>Board approval of <u>Resolution</u> authorizing the Display of 2021-22 Proposed Budget in PDE format &amp; Advertising Intent to Adopt (by 4/26/21)-must be at least 30 days before final budget adoption on 5/26/20 &amp; be available for public inspection in PDE format at least 20 days prior to adoption (by 5/6/21).</li> </ul> | <p>April 19, 2021<br/>P&amp;FC</p> <p>April 26, 2021<br/>Board Meeting</p>                           |
| <ul style="list-style-type: none"> <li>Publish Legal Notice of Intent to Adopt the Final Budget (ACT 1 Mandate: 10 days prior to adoption) no later than 5/14/21.</li> <li>ADOPTION of FINAL 2021-22 BUDGET</li> </ul>                                                                                                                                                                                                                                           | <p><i>Must Publish by</i><br/>May 16, 2021</p> <p>(Wednesday)<br/>May 26, 2021<br/>Board Meeting</p> | <ul style="list-style-type: none"> <li>Publish Legal Notice of Intent to Adopt Final Budget (10 days prior to adoption) no later than 5/14/21.</li> <li>ADOPTION of FINAL 2021-22 BUDGET</li> </ul>                                                                                                                                                                                                                             | <p><i>Must Publish by</i><br/>May 16, 2021</p> <p>(Wednesday)<br/>May 26, 2021<br/>Board Meeting</p> |

# **WEST CHESTER AREA SCHOOL DISTRICT**

## **Property & Finance Committee**

### ***Informational Item***

September 29, 2020

### ***Real Estate Tax Collection Periods for the 2020-21 School Year***

In late July, the Governor signed Senate Bill 1125 which gives School Board Directors the ability to extend the qualifying time period taxpayers have to submit payment to receive a discount or to waive a penalty for failure to make timely payment of any such taxes on their current real estate bill.

As you are aware, the District is required to send tax bills to all property owners no later than July 1<sup>st</sup> of each year. The tax bill has a 2-month discount period (2%) if paid prior to August 31<sup>st</sup>, a face period of collection through October 31<sup>st</sup>, and a penalty period (10%) from November 1<sup>st</sup> through December 31<sup>st</sup>. In accordance with PA tax law, these payment periods must be clearly noted on the original tax bill.

Bill 1125 was passed by Governor Wolf after the July 1<sup>st</sup> deadline by which school districts must mail their tax bills. After careful consideration of the negative cash flow on District finances as well as the confusion that would result from changing the payment terms on the original tax notices, it is the Administration's recommendation to keep in place the current payment terms.

This item is for informational purposes for discussion at the September 29, 2020 P&F Committee Meeting. If you should have any questions, please give me a call.

John T. Scully  
Director of Business Affairs  
9/8/2020

West Chester Area School District

Property and Finance Committee

September 29, 2020

**Approval of Revised Board Policy 705, Safety, First Reading**

Attached for Board approval is Policy 705 with revisions referencing the board-approved health and safety plans and integrating those with the school entity's overall safety rules and strategies. Policy 705 now contains language that specifically addresses face coverings, as well as other protective devices, which have always been addressed in this board policy, and states that violation of the policy and school safety rules may result in disciplinary action or denial of entry to school buildings, in accordance with the parameters of the policy and state and local health and safety orders. Accommodations will be made for individuals with disabilities and medical conditions in accordance with applicable law and board policies. Other board policies have been revised to refer back to Policy 705 for these specific health and safety provisions.

If you have any questions feel free to reach out to me.

Kevin H. Campbell  
*Director of Facilities and Operations*  
West Chester Area School District  
September 1, 2020



|              |                   |
|--------------|-------------------|
| Book         | Policy Manual     |
| Section      | 700 Property      |
| Title        | Copy of Safety    |
| Code         | 705               |
| Status       | First Reading     |
| Adopted      | August 1, 2015    |
| Last Revised | December 16, 2019 |

### **Purpose**

The Board recognizes that school district facilities must be maintained and operated in a condition that is safe for students, staff, and visitors.

### **Authority**

The Board directs the district to provide facilities and equipment deemed necessary for the safe conduct of the educational programs and operations of the schools, **in accordance with guidance issued by state and local officials, and the Board-approved health and safety plan.**

**The Board requires that all students, staff and visitors adhere to state and local health and safety orders, Board policy, administrative regulations and Board-approved plans requiring face coverings or other protective devices where needed for safety purposes. Violation of this policy and school safety rules may result in disciplinary action, in accordance with law, regulations or Board policy, or denial of entry to district buildings and property, except where accommodations are deemed reasonable and necessary for individuals with disabilities or for medical conditions.**

### **Delegation of Responsibility**

The Superintendent or his/her designee shall annually review and evaluate district **health and safety** rules and **health and safety** plans, **as necessary**. [1]

The Superintendent or his/her designee shall develop a memorandum of understanding with local police departments. The memorandum of understanding will be renewed every two (2) years. [2]

Administrators shall ensure that all staff and students are informed of **health and safety** rules at the beginning of the school year **and whenever conditions and requirements change.**

**Administrators shall provide ongoing education and post signage to assist staff and students in complying with health and safety rules.**

### **Guidelines**

#### Certified Safety Committee



A safety committee shall be established to promote the school district's goals concerning safe schools. Members will be appointed by the Superintendent or his/her designee and will consist of all members of the Superintendent's Cabinet. [3][4][5][6]

It shall be the responsibility of the safety committee to:

1. Evaluate the current school district safety program.
2. Conduct periodic inspections to locate and identify safety and health hazards.
3. Review incident and accident report and investigation forms.
4. Evaluate for effectiveness newly implemented safety equipment and health and safety procedures.

The safety committee shall meet periodically, and minutes shall be taken and maintained.

All decisions of the committee shall be by majority vote of members present.

The Superintendent or his/her designee shall ensure that all committee members are adequately trained.

Legal

1. Pol. 805
2. Pol. 805.1
3. 24 P.S. 223
4. 34 PA Code 129.1001 et seq
5. 72 P.S. 1722-J
6. 77 P.S. 1038.2
- 24 P.S. 510
- 24 P.S. 1517
- 24 P.S. 1518



MEMO from the Director of Business Affairs

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*Date: September 24, 2020*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for September 29, 2020*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the September 29, 2020 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for September 29, 2020:

- Approval of 2020-21 Transportation Schedules

cc: Dr. Scanlon & Cabinet

WEST CHESTER AREA SCHOOL DISTRICT

Property & Finance Committee

MEMO ITEM

**Approval of Current 2020-2021 Transportation Schedules  
for  
Public/Private/Parochial School Students and  
Authorization for the Transportation Personnel  
To Make Changes When Appropriate**

In accordance with our auditor's request, the WCASD Board needs to approve the 2020-2021 transportation schedules for Public/Private/Parochial school students and authorize the Transportation Department to make any changes when appropriate.

These schedules include:

**On the Go Kids (Contract 1):**

- 51 bus routes both a.m. and p.m. for Special Education services
- 13 mid-day routes
- 17 aides

**Krapf Bus Company (Contract 2 & 3):**

- 82 bus routes both a.m. and p.m. for public/parochial/private schools
- 5 late routes from non-public schools

Accordingly, this item will be placed on the consent agenda for the Property & Finance Committee ACTION ITEMS at the September 29, 2020 Board meeting.

John T. Scully  
Director of Business Affairs  
September 11, 2020