

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – August 23, 2021
6:00 p.m.

ZOOM Meeting

AGENDA

- Approval of June 21, 2021 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of Reverse Assessment Appeals (see attached) Mr. Scully
- Approval of Revised Board Policy 606.3 Senior Tax Reduction Incentive Volunteer Exchange Program – formerly Retiree Substitute Volunteer Program, First Reading (see attached) Mr. Scully
- Approval of Revised Board Policy 805 Emergency Preparedness and Response – formerly Emergency Preparedness, and Policy 805.2 School Security Personnel, First Reading (see attached) Mr. Campbell

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(Board & Public)

*Committee Protocol for Responding to Comments from the Public*

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

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 June 21, 2021 – Property & Finance Committee

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

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

Administration: Mr. John Scully, Mr. Kevin Campbell, Mr. Wayne Birster, Dr. James Scanlon, Dr. Bob Sokolowski

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                       |                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|
| Action or outcomes from the meeting: (Unless noted, all votes were 3-0, Mr. Spackman was absent.)                                                                                                                                                                                                                                                                                                                                                                               |                       |                               |
| The committee approved the May 17, 2021 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                   |                       | Mr. Bevilacqua                |
| Mr. Birster presented the Board with the bid tabulation for the six-classroom addition project at Westtown Thornbury Elementary School and recommended approved of the lowest responsible bids:                                                                                                                                                                                                                                                                                 |                       |                               |
| <b>Type of Contractor</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Contractor</b>     | <b>Lowest Responsible Bid</b> |
| General                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | BSS Contractors       | \$1,997,000                   |
| HVAC                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Hirschberg Mechanical | \$323,000                     |
| Plumbing                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Vision Mechanical     | \$245,175                     |
| Electrical                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | S & S Electrical      | \$241,638                     |
| Mr. Birster advised the Board that the bids are \$700,000 over anticipated costs due to a changing construction market as related to supply chain and labor costs. The Business Office and Facilities Department recommend the HVAC contract in the amount of \$323,000 be funded with the Elementary and Secondary School Emergency Relief Grant (ESSER #3). The remaining funds will be added to the project and reflected in the October 2021 Elementary Master Plan Update. |                       |                               |
| The committee recommended approval of the contract awards for the six-classroom addition project at Westtown Thornbury Elementary School.                                                                                                                                                                                                                                                                                                                                       |                       |                               |
| Items to be placed on board agenda June 28, 2021:                                                                                                                                                                                                                                                                                                                                                                                                                               |                       |                               |
| <ul style="list-style-type: none"> <li>• Approval of Contract Awards – Six Classroom Addition – Westtown Thornbury Elementary School</li> </ul>                                                                                                                                                                                                                                                                                                                                 |                       |                               |
| MEMO items for board agenda June 28, 2021:                                                                                                                                                                                                                                                                                                                                                                                                                                      |                       |                               |
| <ul style="list-style-type: none"> <li>• Approval of 2021-22 Property Casualty/Liability Insurance</li> <li>• Approval of 2021-22 Student Accident Insurance</li> <li>• Approval of 2021-22 CCIU Marketplace Services Contract</li> </ul>                                                                                                                                                                                                                                       |                       |                               |
| Items to discuss at a later date:                                                                                                                                                                                                                                                                                                                                                                                                                                               |                       |                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                       |                               |

Next Meeting Date: **August 23, 2021**

West Chester Area School District  
Operating Expense History and Forecast

8/17/2021

|    | A                                  | AD        | AE        | AF        | AG        | AH        | AI        | AJ        | AK        | AL         |
|----|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
|    |                                    | Actual    | Budget    | Projected | Budget    | Projected | Estimated | Estimated | Estimated | Estimated  |
|    |                                    | 2019-20   | 2020-21   | 2020-21   | 2021-22   | 2021-22   | 2022-23   | 2023-24   | 2024-25   | 2025-26    |
| 1  |                                    |           |           |           |           |           |           |           |           |            |
| 2  |                                    |           |           |           |           |           |           |           |           |            |
| 3  | <b>Staff</b>                       | 153,376.6 | 169,698.1 | 160,536.2 | 178,386.8 | 178,386.8 | 184,627.3 | 190,525.3 | 196,511.0 | 202,946.4  |
| 4  | <b>Total Salaries</b>              | 98,130.0  | 103,129.2 | 102,002.8 | 108,179.9 | 108,179.9 | 110,670.1 | 113,083.5 | 115,454.2 | 117,886.6  |
| 5  | <i>Administration</i>              |           |           |           |           |           |           |           |           |            |
| 6  | Reg Salaries                       | 9,042.3   | 9,237.3   | 9,227.4   | 9,843.7   | 9,843.7   | 10,099.6  | 10,362.2  | 10,631.7  | 10,908.1   |
| 7  | <i>Teachers</i>                    |           |           |           |           |           |           |           |           |            |
| 8  | Reg Salaries                       | 70,120.6  | 72,910.5  | 73,524.6  | 76,795.7  | 76,795.7  | 78,311.9  | 79,867.5  | 81,463.6  | 83,101.1   |
| 9  | Extra Duty Pymnts                  | 896.7     | 1,090.6   | 1,727.1   | 1,167.7   | 1,167.7   | 1,190.8   | 1,214.5   | 1,238.7   | 1,263.6    |
| 10 | Sabbatical Pymnts                  | 294.7     | 300.0     | 530.3     | 300.0     | 300.0     | 300.0     | 300.0     | 300.0     | 300.0      |
| 11 | Subject Chair Pymnts               | 358.3     | 421.5     | 380.1     | 535.9     | 535.9     | 535.9     | 535.9     | 535.9     | 535.9      |
| 12 | Severance Pymnts                   | 220.1     | 392.0     | 192.3     | 392.0     | 392.0     | 399.7     | 407.7     | 415.8     | 424.2      |
| 13 | Supplemental Contracts             | 1,993.0   | 2,167.0   | 2,085.1   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0    |
| 14 | <b>Total Teachers</b>              | 73,883.5  | 77,281.7  | 78,439.4  | 81,358.4  | 81,358.4  | 82,905.4  | 84,492.6  | 86,121.1  | 87,791.9   |
| 15 | <i>Technical</i>                   |           |           |           |           |           |           |           |           |            |
| 16 | Reg Salaries                       | 3,783.4   | 4,056.9   | 3,589.1   | 3,868.6   | 3,868.6   | 3,969.1   | 4,072.2   | 4,178.0   | 4,286.6    |
| 17 | <i>Office Clerical</i>             |           |           |           |           |           |           |           |           |            |
| 18 | Reg Salaries                       | 5,958.6   | 6,311.2   | 5,495.4   | 6,704.8   | 6,704.8   | 7,081.6   | 7,291.9   | 7,481.5   | 7,676.1    |
| 19 | <i>Crafts and Trades</i>           |           |           |           |           |           |           |           |           |            |
| 20 | Reg Salaries                       | 5,462.2   | 6,242.2   | 5,251.4   | 6,404.4   | 6,404.4   | 6,614.3   | 6,864.5   | 7,041.9   | 7,223.9    |
| 21 |                                    |           |           |           |           |           |           |           |           |            |
| 22 | <i>Benefits</i>                    |           |           |           |           |           |           |           |           |            |
| 23 | Medical                            | 13,444.7  | 21,265.8  | 15,228.1  | 22,604.8  | 22,604.8  | 24,316.0  | 26,156.7  | 28,136.8  | 30,266.8   |
| 24 | Dental                             | 978.2     | 1,428.1   | 1,194.2   | 1,487.8   | 1,487.8   | 1,551.7   | 1,618.5   | 1,688.1   | 1,760.7    |
| 25 | Vision                             | 149.4     | 209.2     | 164.8     | 218.3     | 218.3     | 223.3     | 228.5     | 233.7     | 239.1      |
| 26 | Prescription                       | 3,459.6   | 5,103.6   | 3,438.3   | 5,205.0   | 5,205.0   | 5,725.4   | 6,298.0   | 6,927.8   | 7,620.6    |
| 27 | Social Security                    | 7,057.1   | 7,849.4   | 7,313.9   | 8,244.8   | 8,244.8   | 8,466.3   | 8,650.9   | 8,832.2   | 9,018.3    |
| 28 | Retirement                         | 33,218.9  | 35,390.4  | 34,674.3  | 37,630.2  | 37,630.2  | 39,420.7  | 40,845.7  | 42,256.2  | 43,889.2   |
| 29 | Tuition Reimbursement              | 370.6     | 600.0     | 410.2     | 600.0     | 600.0     | 600.0     | 600.0     | 600.0     | 600.0      |
| 30 | Life & Disability                  | 550.0     | 552.9     | 529.3     | 578.7     | 578.7     | 592.0     | 604.9     | 617.6     | 630.6      |
| 31 | Workers Comp/Unemp/Other           | 965.8     | 1,289.8   | 1,114.6   | 1,309.1   | 1,309.1   | 1,328.8   | 1,348.7   | 1,368.9   | 1,389.5    |
| 32 | <b>Total Benefits</b>              | 60,194.3  | 73,689.2  | 64,067.7  | 77,878.6  | 77,878.6  | 82,224.2  | 86,351.9  | 90,661.4  | 95,414.6   |
| 33 | (Less) cost sharing                | (4,947.7) | (7,120.3) | (5,534.4) | (7,671.6) | (7,671.6) | (8,267.0) | (8,910.0) | (9,604.6) | (10,354.8) |
| 34 | <b>Net Benefits</b>                | 55,246.6  | 66,568.9  | 58,533.4  | 70,206.9  | 70,206.9  | 73,957.2  | 77,441.8  | 81,056.8  | 85,059.8   |
| 35 |                                    |           |           |           |           |           |           |           |           |            |
| 36 | <i>Prof. &amp; Tech. Services</i>  | 15,768.5  | 21,101.9  | 14,091.0  | 19,994.0  | 19,994.0  | 20,732.0  | 21,497.6  | 22,292.0  | 23,116.1   |
| 37 | Substitute Service                 | 1,953.2   | 2,843.5   | 1,708.8   | 2,741.2   | 2,741.2   | 2,823.5   | 2,908.2   | 2,995.4   | 3,085.3    |
| 38 | Contracted Therapeutic Staff       | 1,328.2   | 2,121.0   | 1,502.3   | 1,708.2   | 1,708.2   | 1,776.5   | 1,847.6   | 1,921.5   | 1,998.4    |
| 39 | Contracted Aides- Special Ed.      | 1,228.8   | 2,900.0   | 667.1     | 2,905.4   | 2,905.4   | 3,021.6   | 3,142.4   | 3,268.1   | 3,398.9    |
| 40 | Contracted Aides- Other            | 136.8     | 295.0     | 117.0     | 325.0     | 325.0     | 338.0     | 351.5     | 365.6     | 380.2      |
| 41 | Contracted Special Ed. Programs    | 2,825.6   | 3,399.6   | 2,519.0   | 3,443.5   | 3,443.5   | 3,581.3   | 3,724.5   | 3,873.5   | 4,028.4    |
| 42 | Occupational/Physical Therapy      | 979.0     | 1,109.4   | 1,038.5   | 1,089.0   | 1,089.0   | 1,132.6   | 1,177.9   | 1,225.0   | 1,274.0    |
| 43 | Due Process Hearings               | 915.5     | 1,000.0   | 821.8     | 1,000.0   | 1,000.0   | 1,040.0   | 1,081.6   | 1,124.9   | 1,169.9    |
| 44 | Early Intervention                 | 231.4     | 275.5     | 356.8     | 284.1     | 284.1     | 295.4     | 307.3     | 319.6     | 332.3      |
| 45 | Extended School Year               | 605.9     | 693.0     | 412.4     | 619.0     | 619.0     | 643.8     | 669.5     | 696.3     | 724.1      |
| 46 | Alternative Education - IU         | 2,004.6   | 2,007.4   | 1,847.7   | 2,441.1   | 2,441.1   | 2,538.7   | 2,640.3   | 2,745.9   | 2,855.7    |
| 47 | Alternative Education - APT        | 1,093.1   | 990.3     | 515.7     | -         | -         | -         | -         | -         | -          |
| 48 | Tax Collection                     | 683.8     | 692.9     | 732.4     | 703.1     | 703.1     | 724.2     | 746.0     | 768.3     | 791.4      |
| 49 | Legal                              | 246.1     | 493.0     | 309.7     | 573.0     | 573.0     | 590.2     | 607.9     | 626.1     | 644.9      |
| 50 | Other                              | 1,536.6   | 2,281.3   | 1,541.8   | 2,161.3   | 2,161.3   | 2,226.1   | 2,292.9   | 2,361.7   | 2,432.6    |
| 51 |                                    |           |           |           |           |           |           |           |           |            |
| 52 | <i>Purchased Property Services</i> | 3,600.2   | 4,272.1   | 3,096.2   | 4,324.3   | 4,324.3   | 4,454.1   | 4,587.7   | 4,725.3   | 4,867.1    |
| 53 | Electricity                        | 1,573.9   | 1,739.0   | 1,487.3   | 1,931.0   | 1,931.0   | 1,988.9   | 2,048.6   | 2,110.1   | 2,173.4    |
| 54 | Water/Sewer                        | 587.2     | 621.9     | 538.4     | 655.3     | 655.3     | 675.0     | 695.2     | 716.1     | 737.5      |
| 55 | Trash Removal                      | 78.0      | 100.0     | 88.9      | 105.0     | 105.0     | 108.2     | 111.4     | 114.7     | 118.2      |
| 56 | Space Rental                       | 267.8     | 281.8     | 266.4     | 139.0     | 139.0     | 143.2     | 147.5     | 151.9     | 156.4      |
| 57 | Other                              | 1,093.3   | 1,529.4   | 715.2     | 1,494.0   | 1,494.0   | 1,538.9   | 1,585.0   | 1,632.6   | 1,681.6    |
| 58 |                                    |           |           |           |           |           |           |           |           |            |
| 59 | <i>Other Services</i>              | 27,847.9  | 32,265.2  | 26,692.4  | 33,644.9  | 33,644.9  | 35,680.6  | 37,641.2  | 39,806.5  | 42,130.1   |
| 60 | Charter Schools                    | 7,775.7   | 8,228.6   | 7,501.7   | 9,197.7   | 9,197.7   | 10,306.1  | 11,313.2  | 12,468.5  | 13,745.6   |
| 61 | Tuition: Special Education         | 3,828.3   | 4,646.2   | 4,199.8   | 4,199.8   | 4,199.8   | 4,367.8   | 4,542.5   | 4,724.2   | 4,913.2    |
| 62 | Tuition: CAT                       | 2,557.8   | 2,562.5   | 2,489.5   | 2,763.3   | 2,763.3   | 2,981.2   | 3,201.2   | 3,453.2   | 3,716.1    |
| 63 | Tuition: Other Alt Ed Programs     | 144.3     | 303.0     | 151.8     | 293.0     | 293.0     | 307.7     | 323.0     | 339.2     | 356.1      |
| 64 | Bussing: Public Schools            | 4,825.6   | 5,638.0   | 4,814.6   | 6,039.6   | 6,039.6   | 6,220.7   | 6,407.4   | 6,599.6   | 6,797.6    |
| 65 | Bussing: Non-Public                | 3,727.9   | 4,445.8   | 3,860.0   | 4,949.8   | 4,949.8   | 5,098.3   | 5,251.2   | 5,408.8   | 5,571.0    |
| 66 | Bussing: Special Ed                | 3,503.4   | 4,450.0   | 3,062.1   | 4,353.8   | 4,353.8   | 4,484.4   | 4,618.9   | 4,757.5   | 4,900.2    |
| 67 | Bussing: Extracurricular           | 216.2     | 420.4     | 92.8      | 370.2     | 370.2     | 381.3     | 392.7     | 404.5     | 416.6      |
| 68 | Insurance                          | 519.2     | 548.0     | 519.0     | 559.8     | 559.8     | 587.8     | 617.2     | 648.1     | 680.5      |
| 69 | Telephone/Postage                  | 495.9     | 474.5     | 508.8     | 502.8     | 502.8     | 517.8     | 533.4     | 549.4     | 565.9      |
| 71 | Other                              | 253.5     | 548.1     | 93.1      | 415.1     | 415.1     | 427.5     | 440.4     | 453.6     | 467.2      |
| 72 |                                    |           |           |           |           |           |           |           |           |            |
| 73 | <i>Supplies</i>                    | 5,209.7   | 7,875.4   | 8,606.4   | 7,296.2   | 7,296.2   | 8,725.7   | 9,045.9   | 9,378.0   | 9,722.5    |
| 74 | Heating/ Motor Pool Fuel           | 568.2     | 810.0     | 804.6     | 810.0     | 810.0     | 834.3     | 859.3     | 885.1     | 911.7      |
| 75 | Other Operations/Maint Supplies    | 701.4     | 901.8     | 1,214.5   | 938.3     | 938.3     | 975.8     | 1,014.9   | 1,055.5   | 1,097.7    |
| 76 | Educational                        | 2,024.9   | 3,049.9   | 3,260.9   | 2,812.6   | 2,812.6   | 2,925.1   | 3,042.1   | 3,163.8   | 3,290.4    |
| 77 | Curriculum Proposals               | 777.0     | 1,244.2   | 843.3     | 871.0     | 871.0     | 2,051.6   | 2,113.2   | 2,176.6   | 2,241.9    |
| 78 | Educational /Admin Software        | 1,115.4   | 1,706.7   | 2,421.4   | 1,722.9   | 1,722.9   | 1,791.8   | 1,863.4   | 1,938.0   | 2,015.5    |
| 79 | Administration/Business            | 22.7      | 162.9     | 61.7      | 141.4     | 141.4     | 147.1     | 152.9     | 159.1     | 165.4      |
| 80 |                                    |           |           |           |           |           |           |           |           |            |
| 81 | <i>Other Objects</i>               | 337.3     | 558.6     | 342.4     | 499.3     | 499.3     | 514.3     | 529.7     | 545.6     | 562.0      |
| 82 | <i>Dues and Fees - Athletics</i>   | 116.6     | 131.5     | -         | 131.5     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5      |
| 83 |                                    |           |           |           |           |           |           |           |           |            |
| 84 |                                    |           |           |           |           |           |           |           |           |            |
| 85 | <i>Property</i>                    | 271.8     | 510.1     | 754.3     | 457.5     | 457.5     | 471.2     | 485.3     | 499.9     | 514.9      |
| 86 | Other Equipment                    | 271.8     | 510.1     | 754.3     | 457.5     | 457.5     | 471.2     | 485.3     | 499.9     | 514.9      |
| 87 |                                    |           |           |           |           |           |           |           |           |            |
| 88 | <i>Debt Service</i>                | 26,541.7  | 27,235.2  | 25,412.9  | 28,505.0  | 28,505.0  | 28,306.6  | 27,731.6  | 27,850.1  | 28,250.7   |
| 89 | Bond payments                      | 26,541.7  | 27,235.2  | 25,412.9  | 28,505.0  | 28,505.0  | 28,306.6  | 27,731.6  | 27,850.1  | 28,250.7   |
| 90 |                                    |           |           |           |           |           |           |           |           |            |
| 91 | <i>Reserve</i>                     | 5,451.6   | 6,167.5   | 7,633.5   | 6,237.3   | 6,237.3   | 7,094.4   | 7,993.8   | 8,243.3   | 8,504.5    |
| 92 | Budgetary Reserve                  |           |           |           |           |           |           |           |           |            |
| 93 | Transfer to other funds            | 5,451.6   | 6,167.5   | 7,633.5   | 6,237.3   | 6,237.3   | 7,094.4   | 7,993.8   | 8,243.3   | 8,504.5    |
| 94 |                                    |           |           |           |           |           |           |           |           |            |
| 95 | <b>TOTAL EXPENSE</b>               | 238,521.8 | 269,815.7 | 247,165.4 | 279,476.8 | 279,476.8 | 290,737.6 | 300,169.6 | 309,983.1 | 320,745.7  |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                      | AG                | AH               | AI                | AJ               | AK               | AL               | AM               | AN               | AO               |
|----|------------------------------------------------------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  |                                                                        | Actual            | Budget           | Projected         | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
| 2  |                                                                        | 2019-20           | 2020-21          | 2020-21           | 2021-22          | 2021-22          | 2022-23          | 2023-24          | 2024-25          | 2025-26          |
| 3  | <b>Local</b>                                                           | <b>211,001.1</b>  | <b>204,779.1</b> | <b>214,400.1</b>  | <b>208,090.1</b> | <b>208,090.1</b> | <b>226,093.6</b> | <b>252,644.7</b> | <b>261,724.5</b> | <b>271,578.4</b> |
| 4  | Real Estate                                                            | 178,219.1         | 176,963.2        | 179,828.5         | 180,059.1        | 180,059.1        | 197,682.8        | 223,848.0        | 232,535.7        | 241,991.3        |
| 5  | Current                                                                | 177,235.0         | 176,138.5        | 177,830.9         | 179,235.7        | 179,235.7        | 196,733.8        | 222,899.0        | 231,586.8        | 241,042.4        |
| 6  | Interim                                                                | 984.1             | 824.7            | 1,997.6           | 823.4            | 823.4            | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                                          | 21,583.6          | 19,590.3         | 24,213.4          | 19,884.1         | 19,884.1         | 20,182.4         | 20,485.1         | 20,792.4         | 21,104.3         |
| 8  | Real Estate Transfer                                                   | 4,657.3           | 3,735.4          | 6,227.6           | 3,810.1          | 3,810.1          | 3,886.3          | 3,964.0          | 4,043.3          | 4,124.1          |
| 9  | Delinquent Taxes                                                       | 3,160.2           | 2,858.8          | 3,264.4           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                                    | 2,179.0           | 500.0            | 220.9             | 357.5            | 357.5            | 362.9            | 368.3            | 373.8            | 379.4            |
| 11 | Gate Receipts                                                          | 161.9             | 131.5            | -                 | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                                  | 1,040.0           | 1,000.0          | 645.3             | 989.0            | 989.0            | 989.0            | 989.0            | 989.0            | 989.0            |
| 13 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                                           | <b>40,490.8</b>   | <b>40,297.6</b>  | <b>40,055.4</b>   | <b>42,366.5</b>  | <b>42,366.5</b>  | <b>44,085.5</b>  | <b>44,976.7</b>  | <b>45,710.4</b>  | <b>46,619.0</b>  |
| 15 | Student Subsidies                                                      | 20,142.0          | 18,677.7         | 18,775.2          | 19,429.0         | 19,429.0         | 20,142.1         | 20,228.4         | 20,166.1         | 20,165.3         |
| 16 | Basic Instruction                                                      | 8,810.2           | 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                                                      | 6,125.2           | 5,899.1          | 5,077.2           | 5,899.1          | 5,899.1          | 5,899.1          | 5,899.1          | 5,899.1          | 5,899.1          |
| 20 | Tuition Private Home Place't                                           | 173.8             | 290.0            | 95.8              | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            |
| 21 | Transportation                                                         | 3,260.1           | 2,321.8          | 3,087.6           | 3,087.6          | 3,087.6          | 4,025.9          | 4,025.9          | 4,025.9          | 4,025.9          |
| 22 | Medical, Dental & Nurse                                                | 252.5             | 252.5            | 253.6             | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            |
| 23 | Rent                                                                   | 1,121.1           | 1,093.2          | 1,051.6           | 1,077.5          | 1,077.5          | 852.2            | 938.5            | 876.3            | 875.4            |
| 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                                                      | 20,100.6          | 21,619.9         | 20,951.8          | 22,937.5         | 22,937.5         | 23,943.5         | 24,748.3         | 25,544.2         | 26,453.7         |
| 28 | Social Security                                                        | 3,497.6           | 3,924.7          | 3,586.7           | 4,122.4          | 4,122.4          | 4,233.1          | 4,325.4          | 4,416.1          | 4,509.2          |
| 29 | Retirement                                                             | 16,602.9          | 17,695.2         | 17,365.1          | 18,815.1         | 18,815.1         | 19,710.3         | 20,422.9         | 21,128.1         | 21,944.6         |
| 30 | Other                                                                  | 248.3             | -                | 328.4             | -                | -                | -                | -                | -                | -                |
| 31 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                         | <b>3,616.5</b>    | <b>3,411.3</b>   | <b>6,715.6</b>    | <b>3,538.1</b>   | <b>3,538.1</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   |
| 33 | Title I                                                                | 598.8             | 598.8            | 587.3             | 574.7            | 574.7            | 587.3            | 587.3            | 587.3            | 587.3            |
| 34 | Title II                                                               | 267.5             | 236.9            | 320.4             | 246.4            | 246.4            | 246.4            | 246.4            | 246.4            | 246.4            |
| 35 | IDEA                                                                   | 1,341.0           | 1,431.5          | 1,491.0           | 1,572.1          | 1,572.1          | 1,572.1          | 1,572.1          | 1,572.1          | 1,572.1          |
| 36 | MA Direct Services/Time Study                                          | 1,021.7           | 1,000.0          | 1,030.3           | 1,000.0          | 1,000.0          | 500.0            | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                                  | 387.6             | 144.1            | 223.5             | 144.9            | 144.9            | 142.4            | 142.4            | 142.4            | 142.4            |
| 38 | COVID Related Grants                                                   | -                 | -                | 3,063.1           | -                | -                | -                | -                | -                | -                |
| 39 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 40 | <b>Local Taxes &amp; Subsidies</b>                                     | <b>255,108.4</b>  | <b>248,488.0</b> | <b>261,171.1</b>  | <b>253,994.7</b> | <b>253,994.7</b> | <b>273,227.3</b> | <b>300,669.6</b> | <b>310,483.1</b> | <b>321,245.7</b> |
| 41 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 42 | <b>Beginning Fund Balance</b>                                          | <b>38,868.8</b>   | <b>48,250.9</b>  | <b>55,455.5</b>   | <b>47,950.8</b>  | <b>69,461.1</b>  | <b>43,978.9</b>  | <b>26,468.6</b>  | <b>26,968.6</b>  | <b>27,468.6</b>  |
| 43 | FB Adjustment                                                          |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 44 | <b>Ending Fund Balance</b>                                             | <b>55,455.5</b>   | <b>26,923.3</b>  | <b>69,461.1</b>   | <b>22,468.6</b>  | <b>43,978.9</b>  | <b>26,468.6</b>  | <b>26,968.6</b>  | <b>27,468.6</b>  | <b>27,968.6</b>  |
| 45 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 46 | Designated/Committed Fund Balance for PSERS Increases (ending FB)      | -                 | -                | -                 | -                | -                | -                | -                | -                | -                |
| 47 | Designated/Committed Fund Balance for Health Care (ending FB)          | 4,159.9           | 4,159.9          | 4,159.9           | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          |
| 48 | Designated/Committed Fund Balance for Future millage                   | 29,486.8          | -                | 38,492.4          | -                | 17,510.3         | -                | -                | -                | -                |
| 49 | Designated/Committed Fund Balance for Alternative Education            | 1,000.0           | 1,000.0          | 2,000.0           | 1,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          |
| 50 | Designated/Committed Fund Balance for Property Assessment Fluctuations | -                 | -                | 1,000.0           | -                | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 51 | Designated/Committed Fund Balance for Technology/Distance Learning     | -                 | -                | 500.0             | -                | 500.0            | -                | -                | -                | -                |
| 52 | Designated/Committed Fund Balance for Enrollment Growth                | 3,500.0           | 4,500.0          | 4,500.0           | -                | -                | -                | -                | -                | -                |
| 53 | Designated/Committed Fund Balance for Athletic Fund                    | 128.9             | 83.6             | 128.9             | 128.9            | 128.9            | 128.9            | 128.9            | 128.9            | 128.9            |
| 54 | <b>Beginning Unassigned Fund Balance</b>                               | <b>15,696.6</b>   | <b>15,696.6</b>  | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>  | <b>18,679.8</b>  | <b>19,179.8</b>  | <b>19,679.8</b>  | <b>20,179.8</b>  |
| 55 | <b>Ending Unassigned Fund Balance</b>                                  | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>  | <b>19,179.8</b>  | <b>19,679.8</b>  | <b>20,179.8</b>  | <b>20,679.8</b>  |
| 56 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 57 | <b>Assumed use of FB</b>                                               | <b>(16,586.7)</b> | <b>21,327.6</b>  | <b>(14,005.6)</b> | <b>25,482.1</b>  | <b>25,482.1</b>  | <b>17,510.3</b>  | <b>(500.0)</b>   | <b>(500.0)</b>   | <b>(500.0)</b>   |



West Chester Area School District  
Forecast Millage Calculation

|    | A                                          | B | C | D | E              | F              | G | H              | I              | J              |
|----|--------------------------------------------|---|---|---|----------------|----------------|---|----------------|----------------|----------------|
| 1  |                                            |   |   |   |                |                |   |                |                |                |
| 2  |                                            |   |   |   | 2021-22        | 2022-23        |   | 2023-24        | 2024-25        | 2025-26        |
| 3  |                                            |   |   |   | Budget         | Budget         |   | Forecast       | Forecast       | Forecast       |
| 4  | Market Values                              |   |   |   |                |                |   |                |                |                |
| 5  | Chester County                             |   |   |   | 13,526,032     | 14,129,979     |   | 14,129,979     | 14,129,979     | 14,129,979     |
| 6  | Delaware County                            |   |   |   | 840,051        | 859,234        |   | 859,234        | 859,234        | 859,234        |
| 7  |                                            |   |   |   | 14,366,084     | 14,989,213     |   | 14,989,213     | 14,989,213     | 14,989,213     |
| 8  |                                            |   |   |   |                |                |   |                |                |                |
| 9  |                                            |   |   |   |                |                |   |                |                |                |
| 10 | Net amount to be raised from R/E taxes     |   |   |   | 179,236        | 196,734        |   | 222,899        | 231,587        | 241,042        |
| 11 | Gross tax to be levied                     |   |   |   | 185,606        | 203,869        |   | 230,983        | 239,986        | 249,785        |
| 12 |                                            |   |   |   |                |                |   |                |                |                |
| 13 | Equilization Between Counties              |   |   |   |                |                |   |                |                |                |
| 14 | Chester County %                           |   |   |   | 94.15%         | 94.27%         |   | 94.27%         | 94.27%         | 94.27%         |
| 15 | Delaware County %                          |   |   |   | 5.85%          | 5.73%          |   | 5.73%          | 5.73%          | 5.73%          |
| 16 |                                            |   |   |   |                |                |   |                |                |                |
| 17 | Chester Cnty Levy                          |   |   |   | 174,753        | 192,183        |   | 217,743        | 226,229        | 235,466        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,853         | 11,686         |   | 13,241         | 13,757         | 14,319         |
| 19 |                                            |   |   |   | 185,606        | 203,869        |   | 230,983        | 239,986        | 249,785        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 174,753        | 192,183        |   | 217,743        | 226,229        | 235,466        |
| 23 | Chester Cnty assessed value                |   |   |   | 7,921,563      | 7,972,871      |   | 7,982,871      | 7,992,871      | 8,002,871      |
| 24 |                                            |   |   |   |                |                |   |                |                |                |
| 25 | <b>Chester County Millage</b>              |   |   |   | <b>22.0604</b> | <b>24.1045</b> |   | <b>27.2762</b> | <b>28.3039</b> | <b>29.4227</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.6622</b> | <b>22.0604</b> |   | <b>24.1045</b> | <b>27.2762</b> | <b>28.3039</b> |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.40</b>    | <b>2.04</b>    |   | <b>3.17</b>    | <b>1.03</b>    | <b>1.12</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>9.3%</b>    |   | <b>13.2%</b>   | <b>3.8%</b>    | <b>4.0%</b>    |
| 30 | Delaware Cnty Tax Levy                     |   |   |   | 10,853         | 11,686         |   | 13,241         | 13,757         | 14,319         |
| 31 | Delaware Cnty Assessed Value               |   |   |   | 1,140,469      | 1,140,844      |   | 1,141,219      | 1,141,219      | 1,141,594      |
| 32 |                                            |   |   |   |                |                |   |                |                |                |
| 33 | <b>Delaware County Millage</b>             |   |   |   | <b>9.5164</b>  | <b>10.2437</b> |   | <b>11.6023</b> | <b>12.0545</b> | <b>12.5425</b> |
| 34 | <b>Previous Yr Millage *</b>               |   |   |   | <b>9.3519</b>  | <b>9.5164</b>  |   | <b>10.2437</b> | <b>11.6023</b> | <b>12.0545</b> |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.16</b>    | <b>0.73</b>    |   | <b>1.36</b>    | <b>0.45</b>    | <b>0.49</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>7.6%</b>    |   | <b>13.3%</b>   | <b>3.9%</b>    | <b>4.0%</b>    |
| 38 |                                            |   |   |   |                |                |   |                |                |                |
| 39 | <b>Multi County Millage re-balancing</b>   |   |   |   |                |                |   |                |                |                |
| 40 | Chester Cty Levy Rebalanced                |   |   |   | 174,966        |                |   |                |                |                |
| 41 | Delaware Cty Levy Rebalanced               |   |   |   | 10,640         |                |   |                |                |                |
| 42 |                                            |   |   |   | 185,606        |                |   |                |                |                |
| 43 |                                            |   |   |   |                |                |   |                |                |                |
| 44 | <b>Chester County Millage</b>              |   |   |   | <b>22.0604</b> | <b>24.1045</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>22.0873</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>2.04</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>9.13%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>22.6615</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | <b>1.4430</b>  |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>9.5164</b>  | <b>10.2437</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>9.3291</b>  |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>0.91</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>9.80%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>9.7638</b>  |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.4799</b>  |   |                |                |                |

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

| CHESTER COUNTY  |             |               |                | DELAWARE COUNTY |          |               |                |
|-----------------|-------------|---------------|----------------|-----------------|----------|---------------|----------------|
|                 | MILL VAL    | +/-<br>AMOUNT | +/-<br>PERCENT |                 | MILL VAL | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2011-12         | \$7,623,696 | (\$5,414)     | -0.1%          | \$636,866       |          | (\$729)       | -0.1%          |
| 2012-13         | \$7,631,886 | \$8,190       | 0.1%           | \$637,926       |          | \$1,061       | 0.2%           |
| 2013-14         | \$7,633,607 | \$1,721       | 0.0%           | \$637,639       |          | (\$287)       | 0.0%           |
| 2014-15         | \$7,646,298 | \$12,691      | 0.2%           | \$642,425       |          | \$4,786       | 0.7%           |
| 2015-16         | \$7,698,441 | \$52,143      | 0.7%           | \$647,335       |          | \$4,910       | 0.8%           |
| 2016-17         | \$7,728,556 | \$30,115      | 0.4%           | \$647,399       |          | \$64          | 0.0%           |
| 2017-18         | \$7,823,487 | \$94,931      | 1.2%           | \$647,287       |          | (\$112)       | 0.0%           |
| 2018-19         | \$7,842,035 | \$18,548      | 0.2%           | \$648,116       |          | \$717         | 0.1%           |
| 2019-20         | \$7,921,563 | \$79,528      | 1.0%           | \$648,096       |          | \$697         | 0.1%           |
| 2020-21         | \$7,962,871 | \$41,309      | 0.5%           | \$652,566       |          | \$5,279       | 0.8%           |
| 10 YEAR AVERAGE |             | \$33,376      | 0.4%           |                 |          | \$686         | 0.1%           |
| 5 YEAR AVERAGE  |             | \$52,886      | 0.7%           |                 |          | \$1,926       | 0.3%           |
| 3 YEAR AVERAGE  |             | \$46,462      | 0.6%           |                 |          | \$1,645       | 0.3%           |

  

| CHESTER COUNTY     |           |               |                | DELAWARE COUNTY    |           |               |                |
|--------------------|-----------|---------------|----------------|--------------------|-----------|---------------|----------------|
|                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 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            | 1,551,277 | (14,070)      | -0.91%         | 2020-21            | 9,158     | 1,149         | 12.55%         |
| 2021-22            | 1,551,277 | -             | 0.00%          | 2021-22            | 16,005    | 6,847 *       | 42.78%         |
| 2022-23            | 1,551,277 | -             | 0.00%          | 2022-23            | 16,005    | -             | 0.00%          |
| 2023-24            | 1,551,277 | -             | 0.00%          | 2023-24            | 16,005    | -             | 0.00%          |
| 2024-25            | 1,551,277 | -             | 0.00%          | 2024-25            | 16,005    | -             | 0.00%          |
| 2025-26            | 1,551,277 | -             | 0.00%          | 2025-26            | 16,005    | -             | 0.00%          |
| Average increase   |           |               | 0.25%          | Average increase   |           |               | 4.88%          |
| <b>RESIDENTIAL</b> |           |               |                | <b>RESIDENTIAL</b> |           |               |                |
|                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 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            | 6,355,791 | 46,945        | 0.74%          | 2020-21            | 643,409   | 3,321         | 0.52%          |
| 2021-22            | 6,355,791 | -             | 0.00%          | 2021-22            | 1,124,464 | 481,056 *     | 42.78%         |
| 2022-23            | 6,365,791 | 10,000        | 0.16%          | 2022-23            | 1,124,839 | 375           | 0.03%          |
| 2023-24            | 6,375,791 | 10,000        | 0.16%          | 2023-24            | 1,125,214 | 375           | 0.03%          |
| 2024-25            | 6,385,791 | 10,000        | 0.16%          | 2024-25            | 1,125,214 | 375           | 0.03%          |
| 2025-26            | 6,395,791 | 10,000        | 0.16%          | 2025-26            | 1,125,589 | 375           | 0.03%          |
| Average increase   |           |               | 0.41%          | Average increase   |           |               | 4.36%          |
| <b>OTHER</b>       |           |               |                | <b>OTHER</b>       |           |               |                |
|                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 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            | 55,804    | 8,433         | 15.11%         | 2020-21            | -         | -             | 0.00%          |
| 2021-22            | 55,804    | -             | 0.00%          | 2021-22            | -         | -             | 0.00%          |
| 2022-23            | 55,804    | -             | 0.00%          | 2022-23            | -         | -             | 0.00%          |
| 2023-24            | 55,804    | -             | 0.00%          | 2023-24            | -         | -             | 0.00%          |
| 2024-25            | 55,804    | -             | 0.00%          | 2024-25            | -         | -             | 0.00%          |
| 2025-26            | 55,804    | -             | 0.00%          | 2025-26            | -         | -             | 0.00%          |
| Average increase   |           |               | 1.45%          | Average increase   |           |               | 0.00%          |
| <b>TOTAL</b>       |           |               |                | <b>TOTAL</b>       |           |               |                |
|                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 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            | 7,962,871 | 41,309        | 0.52%          | 2020-21            | 652,566   | 4,470         | 0.69%          |
| 2021-22            | 7,962,871 | -             | 0.00%          | 2021-22            | 1,140,469 | 487,902 *     | 42.78%         |
| 2022-23            | 7,972,871 | 10,000        | 0.13%          | 2022-23            | 1,140,844 | 375           | 0.03%          |
| 2023-24            | 7,982,871 | 10,000        | 0.13%          | 2023-24            | 1,141,219 | 375           | 0.03%          |
| 2024-25            | 7,992,871 | 10,000        | 0.13%          | 2024-25            | 1,141,219 | 375           | 0.03%          |
| 2025-26            | 8,002,871 | 10,000        | 0.12%          | 2025-26            | 1,141,594 | 375           | 0.03%          |
| Average increase   |           |               | 0.39%          | Average increase   |           |               | 4.37%          |

\*Countywide reassessment in Delaware County effective for the 2021-22 Tax Year

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

| <u>Expenses</u>             |                        |
|-----------------------------|------------------------|
| Salaries                    | \$ (328,499)           |
| Benefits                    | \$ (6,661,345)         |
| Prof. & Tech Services       | \$ (5,292,744)         |
| Purchased Property Services | \$ (1,175,895)         |
| Other Services              | \$ (4,422,759)         |
| Supplies                    | \$ 630,905             |
| Other Objects               | \$ (216,136)           |
| Dues & Fees- Athletics      | \$ (131,500)           |
| Property                    | \$ 244,177             |
| Debt Service                | \$ (40,261)            |
| <b>Total Expenses</b>       | <b>\$ (17,394,057)</b> |

| <u>Revenues</u>       |                     |
|-----------------------|---------------------|
| Local Revenue         | \$ 4,007,276        |
| State Revenue         | \$ (1,461,108)      |
| Federal Revenue       | \$ 1,570,097        |
| <b>Total Revenues</b> | <b>\$ 4,116,265</b> |

| <u>Fund Balance Analysis</u>                                              |                      |
|---------------------------------------------------------------------------|----------------------|
| Increase in Fund Balance Designation for Future Millage Increases         | \$ 17,510,322        |
| Increase in Fund Balance Designation for Alternative Education            | \$ 1,000,000         |
| Increase in Fund Balance Designation for Property Assessment Fluctuations | \$ 1,000,000         |
| Increase in Fund Balance Designation for Technology/Distance Learning     | \$ 500,000           |
| Increase in Unassigned Fund Balance                                       | \$ 1,500,000         |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/21</b>                 | <b>\$ 21,510,322</b> |

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

|    | A                                                                             | B | C                             | D              | E              | F              | G              |
|----|-------------------------------------------------------------------------------|---|-------------------------------|----------------|----------------|----------------|----------------|
| 5  | <b>Staff Changes / Student Enrollment</b>                                     |   |                               |                |                |                |                |
| 6  |                                                                               |   | <b>Enrollment Assumptions</b> |                |                |                |                |
| 7  |                                                                               |   | <b>2021-22</b>                | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |
| 8  | KG                                                                            |   | 807                           | 886            | 860            | 860            | 860            |
| 9  | 1st to 5th Grade                                                              |   | 4,446                         | 4,435          | 4,471          | 4,446          | 4,435          |
| 10 | Grades 6-8                                                                    |   | 2,788                         | 2,739          | 2,718          | 2,826          | 2,880          |
| 11 | Grades 9-12                                                                   |   | 3,860                         | 3,874          | 3,903          | 3,861          | 3,846          |
| 12 | <b>Total</b>                                                                  |   | <b>11,901</b>                 | <b>11,934</b>  | <b>11,952</b>  | <b>11,993</b>  | <b>12,021</b>  |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43                         | 24.43          | 24.43          | 24.43          | 24.43          |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5                          | 17.5           | 17.5           | 17.5           | 17.5           |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                                               |   |                               |                |                |                |                |
| 27 |                                                                               |   |                               |                |                |                |                |
| 28 | <b>Salary Increases (based on Act 1 Index)</b>                                |   | <b>% Increase Assumptions</b> |                |                |                |                |
| 29 |                                                                               |   | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |                |
| 30 | Administration                                                                |   | 2.60%                         | 2.60%          | 2.60%          | 2.60%          | 2.60%          |
| 31 | Teachers                                                                      |   | 2.60%                         | 2.60%          | 2.60%          | 2.60%          | 2.60%          |
| 32 | Non-Bargaining                                                                |   | 2.60%                         | 2.60%          | 2.60%          | 2.60%          | 2.60%          |
| 33 | Support Staff                                                                 |   | 5.62%                         | 2.97%          | 2.60%          | 2.60%          | 2.60%          |
| 34 | Crafts/Trades                                                                 |   | 3.04%                         | 3.90%          | 2.60%          | 2.60%          | 2.60%          |
| 35 |                                                                               |   |                               |                |                |                |                |
| 36 | Miscellaneous                                                                 |   | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |                |
| 37 | Teacher Attrition (vacancies)                                                 |   | 750,000                       | 750,000        | 750,000        | 750,000        | 750,000        |
| 38 | Teacher Attrition (turnover)                                                  |   | 500,000                       | 500,000        | 500,000        | 500,000        | 500,000        |
| 39 |                                                                               |   |                               |                |                |                |                |
| 40 |                                                                               |   |                               |                |                |                |                |
| 41 | <b>Benefits - 200</b>                                                         |   | <b>% Increase Assumptions</b> |                |                |                |                |
| 42 |                                                                               |   | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |                |
| 43 | Medical                                                                       |   | 7.57%                         | 7.57%          | 7.57%          | 7.57%          | 7.57%          |
| 44 | Dental                                                                        |   | 4.30%                         | 4.30%          | 4.30%          | 4.30%          | 4.30%          |
| 45 | Vision                                                                        |   | 2.30%                         | 2.30%          | 2.30%          | 2.30%          | 2.30%          |
| 46 | Prescription                                                                  |   | 10.00%                        | 10.00%         | 10.00%         | 10.00%         | 10.00%         |
| 47 | Social Security                                                               |   | 7.65%                         | 7.65%          | 7.65%          | 7.65%          | 7.65%          |
| 48 | <b>PSERS</b>                                                                  |   | <b>35.62%</b>                 | <b>36.12%</b>  | <b>36.60%</b>  | <b>37.23%</b>  |                |
| 49 | Tuition- Teachers                                                             |   | \$500,000                     | \$500,000      | \$500,000      | \$500,000      | \$500,000      |
| 50 | Tuition- Non Teachers                                                         |   | \$100,000                     | \$100,000      | \$100,000      | \$100,000      | \$100,000      |
| 51 | Life & Disability                                                             |   | 0.00%                         | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 52 | W/C, Unemp & Other                                                            |   | 1.50%                         | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 53 |                                                                               |   |                               |                |                |                |                |
| 54 | Monthly Board Premium Costs                                                   |   |                               |                |                |                |                |
| 55 | Medical                                                                       |   | \$1,556.27                    | \$1,674.08     | \$1,800.81     | \$1,937.13     |                |
| 56 | Dental                                                                        |   | \$93.40                       | \$97.42        | \$101.61       | \$105.97       |                |
| 57 | Vision                                                                        |   | \$14.18                       | \$14.50        | \$14.84        | \$15.18        |                |
| 58 | Prescription                                                                  |   | \$382.83                      | \$421.12       | \$463.23       | \$509.55       |                |
| 59 | Life/AD&D (cost per \$1,000)                                                  |   | \$0.12                        | \$0.12         | \$0.12         | \$0.12         |                |
| 60 |                                                                               |   |                               |                |                |                |                |
| 61 | Assumes increases in salary related benefits proportional to salary increases |   |                               |                |                |                |                |

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

|     | A                                                                                                                                                  | B                                   | C                | D                             | E                | F                | G              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------|-------------------------------|------------------|------------------|----------------|
| 62  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 63  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 64  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 65  | <b><u>Professional and Technical Services - 300</u></b>                                                                                            |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 66  |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 67  |                                                                                                                                                    | Special Education Services          |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 68  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 69  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 70  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 71  | <b><u>Purchased Property Services - 400</u></b>                                                                                                    |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 72  |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 73  |                                                                                                                                                    | Electricity                         |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 74  |                                                                                                                                                    | Trash Collection                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 75  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 76  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 77  | <b><u>Other Purchased Services - 500</u></b>                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 78  |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</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                          | 421              | 434                           | 447              | 460              |                |
| 86  |                                                                                                                                                    | Special Ed                          | 105              | 110                           | 116              | 122              |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                  |                               |                  |                  |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,773         | \$15,216                      | \$15,673         | \$16,143         |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$38,919         | \$42,811                      | \$47,092         | \$51,801         |                |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |                  |                               |                  |                  |                |
| 91  |                                                                                                                                                    | Full Time                           | 128              | 134                           | 141              | 148              |                |
| 92  |                                                                                                                                                    | Academic                            | 23               | 24                            | 25               | 26               |                |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |                  |                               |                  |                  |                |
| 94  |                                                                                                                                                    | Full Time                           | \$21,382         | 21,938                        | \$22,508         | \$23,093         |                |
| 95  |                                                                                                                                                    | Academic                            | \$10,622         | 10,898                        | \$11,182         | \$11,472         |                |
| 96  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 97  | <b><u>Supplies - 600</u></b>                                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 98  |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</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>2,051,622</b> | <b>2,113,171</b>              | <b>2,176,566</b> | <b>2,241,863</b> |                |
| 103 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 104 | <b><u>Property - 700</u></b>                                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 105 |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 106 |                                                                                                                                                    | Equipment Purchases                 |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 107 |                                                                                                                                                    | Technology Equipment *              |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |                  |                               |                  |                  |                |
| 109 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 110 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 111 | <b><u>800 Other Object Dues and Fees</u></b>                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 112 |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</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>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</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>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</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                                                                                                | \$ 852,206     | \$ 938,548     | \$ 876,286     | \$ 875,433     |
| 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>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |
| 26 | Title I                                                                                             | \$ 587,326     | \$ 587,326     | \$ 587,326     | \$ 587,326     |
| 27 | Title II                                                                                            | \$ 246,367     | \$ 246,367     | \$ 246,367     | \$ 246,367     |
| 28 | IDEA                                                                                                | \$ 1,572,087   | \$ 1,572,087   | \$ 1,572,087   | \$ 1,572,087   |
| 29 | Medical Access                                                                                      | \$ 500,000     | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 142,439     | \$ 142,439     | \$ 142,439     | \$ 142,439     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |
| 33 | To Cap Res                                                                                          | 4.0%           | 4.0%           | 4.0%           | 4.0%           |

West Chester Area School District  
Assumptions for Salaries

| <u>Additional Headcount Expenses</u> | 2021-22<br>Budget | 2021-22<br>Projected | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast |
|--------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Administrators</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$132,782         |                      | \$136,235           | \$139,777           | \$143,411           | \$147,140           |
| Additional Headcount                 | 1.00              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$135,977         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Teacher</b>                       |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$56,419          | \$56,419             | \$57,533            | \$58,675            | \$59,848            | \$61,051            |
| Average Teacher Salary               | \$74,737          | \$74,737             | 76,212              | \$77,726            | \$79,279            | \$80,873            |
| Headcount Change (Enrollment)        | 39.40             |                      | -                   | -                   | -                   | -                   |
| Headcount Change (Curricular)        | -                 |                      | -                   | -                   | -                   | -                   |
| Change Salary Expense                | \$2,105,164       |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$71,913          |                      | \$73,783            | \$75,701            | \$77,669            | \$79,689            |
| Additional Headcount                 | 4.00              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$231,060         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Support Staff</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$27,286          |                      | \$28,820            | \$29,676            | \$30,447            | \$31,239            |
| Additional Headcount                 | 5.50              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$141,950         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Crafts/Trades</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$44,478          |                      | \$45,830            | \$47,617            | \$48,855            | \$50,125            |
| Additional Headcount                 | 0.50              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$15,500          |                      | \$0                 | \$0                 | \$0                 | \$0                 |

|                                                    | 2021-22<br>Budget | 2021-22<br>Projected | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast |
|----------------------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Teacher Staffing Changes Detail</u></b>      |                   |                      |                     |                     |                     |                     |
|                                                    |                   |                      | 2.60%               | 2.60%               | 2.60%               | 2.60%               |
| Salary before Attrition                            | 75,940,565        |                      | 79,561,918          | 81,117,528          | 82,713,584          | 84,351,137          |
| 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                            | 74,690,565        | 76,795,729           | 78,311,918          | 79,867,528          | 81,463,584          | 83,101,137          |
| Increase with Attrition                            |                   |                      | 1.97%               | 1.99%               | 2.00%               | 2.01%               |
| Staffing changes                                   | 2,105,164         | -                    | -                   | -                   | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 76,795,729        | 76,795,729           | 78,311,918          | 79,867,528          | 81,463,584          | 83,101,137          |
| Increase with Attrition & Staffing Changes         |                   |                      | 1.97%               | 1.99%               | 2.00%               | 2.01%               |

West Chester Area School District  
Assumptions for Salaries

| <b>TOTAL SALARY EXPENSE</b>          |                    |                    |                    |                    |                    |                    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | <b>2021-22</b>     | <b>2021-22</b>     | <b>2022-23</b>     | <b>2023-24</b>     | <b>2024-25</b>     | <b>2025-26</b>     |
|                                      | <b>Budget</b>      | <b>Projected</b>   | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    |
| Admin Staff                          | 9,843,705          | 9,843,705          | 10,099,641         | 10,362,232         | 10,631,650         | 10,908,073         |
| <b>Total Administration Salaries</b> | <b>9,843,705</b>   | <b>9,843,705</b>   | <b>10,099,641</b>  | <b>10,362,232</b>  | <b>10,631,650</b>  | <b>10,908,073</b>  |
| Teacher Staff Salaries               | 76,795,729         | 76,795,729         | 78,311,918.24      | 79,867,528         | 81,463,584         | 83,101,137         |
| Extra Duty Pymnts (123)              | 1,167,749          | 1,167,749          | 1,190,804          | 1,214,459          | 1,238,728          | 1,263,628          |
| Sabbatical Pymnts (124)              | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            |
| Subject Chair Pymnts (125)           | 535,944            | 535,944            | 535,944            | 535,944            | 535,944            | 535,944            |
| Severance Pymnts (127)               | 392,000            | 392,000            | 399,739            | 407,680            | 415,827            | 424,186            |
| 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>81,358,422</b>  | <b>81,358,422</b>  | <b>82,905,406</b>  | <b>84,492,610</b>  | <b>86,121,083</b>  | <b>87,791,895</b>  |
| Reg Salaries (141)                   | 3,866,346          | 3,866,346          | 3,966,871          | 4,070,010          | 4,175,830          | 4,284,401          |
| Overtime (143)                       | 2,208              | 2,208              | 2,208              | 2,208              | 2,208              | 2,208              |
| <b>Technical</b>                     | <b>3,868,554</b>   | <b>3,868,554</b>   | <b>3,969,079</b>   | <b>4,072,218</b>   | <b>4,178,038</b>   | <b>4,286,609</b>   |
| Reg Salaries (151)                   | 3,053,321          | 3,053,321          | 3,224,918          | 3,320,698          | 3,407,036          | 3,495,619          |
| Overtime (153)                       | 56,659             | 56,659             | 59,843             | 61,621             | 63,223             | 64,867             |
| Library/Office Aides (154),(155)     | 560,438            | 560,438            | 591,935            | 609,515            | 625,362            | 641,622            |
| Technology Aides (158)               | 556,180            | 556,180            | 587,437            | 604,884            | 620,611            | 636,747            |
| Instructional Aides (191)            | 2,420,461          | 2,420,461          | 2,556,491          | 2,632,419          | 2,700,862          | 2,771,084          |
| Instructional Aides OT (193)         | 57,750             | 57,750             | 60,996             | 62,807             | 64,440             | 66,116             |
| <b>Office Clerical</b>               | <b>6,704,809</b>   | <b>6,704,809</b>   | <b>7,081,619</b>   | <b>7,291,943</b>   | <b>7,481,534</b>   | <b>7,676,054</b>   |
| Reg Salaries Oper & Maint(161)       | 5,460,515          | 5,460,515          | 5,626,515          | 5,845,949          | 5,997,943          | 6,153,890          |
| Temporary salaries (162)             | 75,000             | 75,000             | 77,280             | 80,294             | 82,382             | 84,523             |
| Overtime (163)                       | 192,000            | 192,000            | 197,837            | 205,552            | 210,897            | 216,380            |
| Severance (167)                      | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             |
| Reg Salaries Technology (168)        | 636,892            | 636,892            | 672,685            | 692,664            | 710,673            | 729,151            |
| <b>Crafts and Trades</b>             | <b>6,404,407</b>   | <b>6,404,407</b>   | <b>6,614,317</b>   | <b>6,864,459</b>   | <b>7,041,895</b>   | <b>7,223,944</b>   |
| <b>Total Salary Expense</b>          | <b>108,179,897</b> | <b>108,179,897</b> | <b>110,670,062</b> | <b>113,083,463</b> | <b>115,454,200</b> | <b>117,886,576</b> |
| <b>% Increase</b>                    |                    | <b>0.00%</b>       | <b>2.30%</b>       | <b>2.18%</b>       | <b>2.10%</b>       | <b>2.11%</b>       |



| POSITIONS                                        | Func | Acct | Prog | 2020-21 Actual |               |               |              | Total         | 2021-22 Budget |               |               |              | Total         | Addition/Reductions to 2021-22 Budget |          |          |             |              |
|--------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|----------|----------|-------------|--------------|
|                                                  |      |      |      | ELM            | MID           | HS            | OTH          |               | ELM            | MID           | HS            | OTH          |               | ELM                                   | MID      | HS       | OTH         | Total        |
|                                                  |      |      |      | Elem           | Middle        | High          | Other        |               | Elem           | Middle        | High          | Other        |               | Elem                                  | Middle   | High     | Other       | Total        |
| <b>School Administration</b>                     |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |          |          |             |              |
| Superintendent                                   | 2360 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Asst Supt of Curriculum and Secondary Ed         | 2260 | 111  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Pupil Services Director / Asst. Director         | 2111 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -        | -        | 1.00        |              |
| 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)      |              |
| 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)      |              |
| Language Arts Supervisor                         | 2260 | 111  | 06   | -              | -             | -             | 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)      |              |
| Instructional Technology Coordinator             | 2270 | 111  | 10   | -              | -             | -             | 4.00         | 4.00          | -              | -             | -             | 4.00         | 4.00          | -                                     | -        | -        | -           |              |
| Teaching and Learning Director / Asst. Director  | 2360 | 111  | 53   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -        | -        | 2.00        |              |
| Elementary Director of Education                 | 2360 | 111  | 52E  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Communications Program Director                  | 2370 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Director of Equity & Assessment                  | 2260 | 111  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Principals and Asst. Principals                  | 2380 | 111  | 40   | 10.00          | 9.00          | 12.00         | -            | 31.00         | 11.00          | 9.00          | 12.00         | -            | 32.00         | 1.00                                  | -        | -        | 1.00        |              |
| Coordinator of Nursing Services                  | 2440 | 111  | 18D  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Business Affairs Director / Asst. Director       | 2511 | 111  | 55   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -        | -        | -           |              |
| Facilities & Operations Director                 | 2611 | 111  | 71   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Public Safety Supervisor                         | 2660 | 111  | 71L  | -              | -             | -             | -            | -             | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | 1.00        |              |
| Technology Director                              | 2821 | 111  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Human Resources Director / Asst. Director        | 2831 | 111  | 54   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -        | -        | -           |              |
| IT Services Coordinator                          | 2840 | 111  | 50Z  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -        | -        | -           |              |
| Athletic Director                                | 3200 | 111  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -        | -        | -           |              |
| Special Education Supervisors                    | 1291 | 111  | 21   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -        | -        | -           |              |
| <b>School Administration Total</b>               |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>64.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>65.00</b>  | <b>1.00</b>                           | <b>-</b> | <b>-</b> | <b>-</b>    | <b>1.00</b>  |
| <b>Teachers</b>                                  |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |          |          |             |              |
| Full Day KG                                      | 1110 | 121  | 08F  | 32.00          | -             | -             | -            | 32.00         | 33.00          | -             | -             | -            | 33.00         | 1.00                                  | -        | -        | -           | 1.00         |
| 1st Grade                                        | 1110 | 121  | 09   | 34.00          | -             | -             | -            | 34.00         | 35.00          | -             | -             | -            | 35.00         | 1.00                                  | -        | -        | -           | 1.00         |
| 2nd Grade                                        | 1110 | 121  | 09   | 34.00          | -             | -             | -            | 34.00         | 36.00          | -             | -             | -            | 36.00         | 2.00                                  | -        | -        | -           | 2.00         |
| 3rd Grade                                        | 1110 | 121  | 09   | 32.00          | -             | -             | -            | 32.00         | 33.00          | -             | -             | -            | 33.00         | 1.00                                  | -        | -        | -           | 1.00         |
| 4th Grade                                        | 1110 | 121  | 09   | 30.00          | -             | -             | -            | 30.00         | 32.00          | -             | -             | -            | 32.00         | 2.00                                  | -        | -        | -           | 2.00         |
| 5th Grade                                        | 1110 | 121  | 09   | 31.00          | -             | -             | -            | 31.00         | 32.00          | -             | -             | -            | 32.00         | 1.00                                  | -        | -        | -           | 1.00         |
| Art                                              | 1110 | 121  | 01   | 8.17           | 7.14          | 7.40          | -            | 22.71         | 9.17           | 7.14          | 7.40          | -            | 23.71         | 1.00                                  | -        | -        | -           | 1.00         |
| ELD                                              | 1110 | 121  | 02   | 12.50          | 4.80          | 3.60          | -            | 20.90         | 13.50          | 5.20          | 3.60          | -            | 22.30         | 1.00                                  | 0.40     | -        | -           | 1.40         |
| Engl/Lang Arts                                   | 1110 | 121  | 06   | -              | 23.60         | 32.40         | -            | 56.00         | -              | 23.60         | 32.40         | -            | 56.00         | -                                     | -        | -        | -           | -            |
| World Language                                   | 1110 | 121  | 07   | -              | 9.60          | 20.20         | -            | 29.80         | -              | 9.20          | 20.20         | -            | 29.40         | -                                     | (0.40)   | -        | -           | (0.40)       |
| Instructional Coaches                            | 1110 | 121  | 09   | 10.00          | -             | -             | -            | 10.00         | 11.00          | -             | -             | -            | 11.00         | 1.00                                  | -        | -        | -           | 1.00         |
| Computer/Tech Ed                                 | 1110 | 121  | 10   | -              | 4.80          | -             | -            | 4.80          | -              | 4.80          | -             | -            | 4.80          | -                                     | -        | -        | -           | -            |
| Health                                           | 1110 | 121  | 11A  | -              | 8.28          | 6.45          | -            | 14.73         | -              | 8.28          | 6.45          | -            | 14.73         | -                                     | -        | -        | -           | -            |
| Math                                             | 1110 | 121  | 15   | -              | 25.40         | 36.40         | -            | 61.80         | -              | 25.40         | 36.40         | -            | 61.80         | -                                     | -        | -        | -           | -            |
| Phys Ed                                          | 1110 | 121  | 17A  | 8.30           | 6.32          | 12.45         | 1.40         | 28.47         | 9.30           | 6.32          | 12.45         | 1.40         | 29.47         | 1.00                                  | -        | -        | -           | 1.00         |
| Science                                          | 1110 | 121  | 19   | -              | 20.40         | 39.10         | -            | 59.50         | -              | 20.40         | 39.10         | -            | 59.50         | -                                     | -        | -        | -           | -            |
| Social Studies                                   | 1110 | 121  | 20   | -              | 20.00         | 36.90         | -            | 56.90         | -              | 20.00         | 36.90         | -            | 56.90         | -                                     | -        | -        | -           | -            |
| AP Capstone                                      | 1110 | 121  | 25   | -              | -             | 0.25          | -            | 0.25          | -              | -             | 0.25          | -            | 0.25          | -                                     | -        | -        | -           | -            |
| Reading Specialist/Teacher                       | 1110 | 121  | 06B  | 21.00          | 12.60         | 3.00          | -            | 36.60         | 23.00          | 12.60         | 3.00          | -            | 38.60         | 2.00                                  | -        | -        | -           | 2.00         |
| Music -Vocal                                     | 1110 | 121  | 16A  | 8.20           | 3.05          | 2.60          | -            | 13.85         | 9.20           | 3.05          | 2.60          | -            | 14.85         | 1.00                                  | -        | -        | -           | 1.00         |
| Music -Instrumental                              | 1110 | 121  | 16B  | 10.00          | 8.15          | 3.80          | -            | 21.95         | 11.00          | 8.15          | 3.80          | -            | 22.95         | 1.00                                  | -        | -        | -           | 1.00         |
| Cyber School                                     | 1110 | 121  | 05   | 48.03          | 19.71         | 16.80         | -            | 84.54         | 48.03          | 19.71         | 16.80         | 1.00         | 85.54         | -                                     | -        | -        | 1.00        | 1.00         |
| TITLE 1 (federal prog)                           | 1190 | 121  | 35   | 3.40           | -             | -             | 0.60         | 4.00          | 3.40           | -             | -             | 0.60         | 4.00          | -                                     | -        | -        | -           | -            |
| Teacher Attrition                                | 1110 | 121  |      | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -                                     | -        | -        | -           | -            |
| <b>Total</b>                                     |      |      |      | <b>322.60</b>  | <b>173.85</b> | <b>221.35</b> | <b>2.00</b>  | <b>719.80</b> | <b>338.60</b>  | <b>173.85</b> | <b>221.35</b> | <b>3.00</b>  | <b>736.80</b> | <b>16.00</b>                          | <b>-</b> | <b>-</b> | <b>1.00</b> | <b>17.00</b> |

| POSITIONS                                                           | Func | Acct | Prog | 2020-21 Actual |               |               |              |               | 2021-22 Budget |               |               |               |                 | Addition/Reductions to 2021-22 Budget |               |             |              |              |              |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|--------------|--------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |              |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 6.65          | 6.40          | -            | 13.05         | -              | 6.65          | 6.40          | -             | 13.05           | -                                     | -             | -           | -            | -            | -            |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 6.60          | 3.60          | -            | 10.20         | -              | 6.60          | 3.60          | -             | 10.20           | -                                     | -             | -           | -            | -            | -            |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 4.60          | -            | 4.60          | -              | -             | 4.60          | -             | 4.60            | -                                     | -             | -           | -            | -            | -            |
| Business Education-Careers                                          | 1360 | 121  | 18H  | -              | -             | 1.00          | -            | 1.00          | -              | -             | 1.00          | -             | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Cyber Vocational Education                                          | 1300 | 121  | 05   | -              | 1.00          | 1.20          | -            | 2.20          | -              | 1.00          | 1.20          | -             | 2.20            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | -              | <b>14.25</b>  | <b>16.80</b>  | -            | <b>31.05</b>  | -              | <b>14.25</b>  | <b>16.80</b>  | -             | <b>31.05</b>    | -                                     | -             | -           | -            | -            | -            |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00         | 6.00          | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -            | -            | -            |
| Autistic                                                            | 1233 | 121  | 21C  | 7.00           | 3.00          | 2.00          | -            | 12.00         | 7.00           | 3.00          | 2.00          | -             | 12.00           | -                                     | -             | -           | -            | -            | -            |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 1.50          | 4.50          | -            | 8.00          | 2.00           | 1.50          | 4.50          | -             | 8.00            | -                                     | -             | -           | -            | -            | -            |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | 1.00          | -            | 1.00          | -              | -             | 1.00          | -             | 1.00            | -                                     | -             | -           | -            | -            | -            |
| APT Program                                                         | 1231 | 121  | 21L  | -              | -             | -             | -            | -             | -              | -             | 7.20          | -             | 7.20            | -                                     | -             | 7.20        | -            | -            | 7.20         |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 2.00          | -             | -            | 4.50          | 2.50           | 2.00          | -             | -             | 4.50            | -                                     | -             | -           | -            | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 26.50          | 19.50         | 20.30         | -            | 66.30         | 29.50          | 21.50         | 21.30         | -             | 72.30           | 3.00                                  | 2.00          | 1.00        | -            | -            | 6.00         |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 1.00          | -             | -            | 3.00          | 2.00           | 1.00          | -             | -             | 3.00            | -                                     | -             | -           | -            | -            | -            |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 13.00        | 13.00         | -              | -             | -             | 14.00         | 14.00           | -                                     | -             | -           | 1.00         | -            | 1.00         |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 8.00           | 3.50          | 3.60          | -            | 15.10         | 9.00           | 3.50          | 3.60          | -             | 16.10           | 1.00                                  | -             | -           | -            | -            | 1.00         |
| Cyber Special Education                                             | 1200 | 121  | 05   | 6.00           | 2.40          | 2.60          | 1.00         | 12.00         | 6.00           | 2.40          | 3.60          | 1.00          | 13.00           | -                                     | -             | 1.00        | -            | -            | 1.00         |
| <b>Total</b>                                                        |      |      |      | <b>54.00</b>   | <b>32.90</b>  | <b>34.00</b>  | <b>20.00</b> | <b>140.90</b> | <b>58.00</b>   | <b>34.90</b>  | <b>43.20</b>  | <b>21.00</b>  | <b>157.10</b>   | <b>4.00</b>                           | <b>2.00</b>   | <b>9.20</b> | <b>1.00</b>  | <b>1.00</b>  | <b>16.20</b> |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 8.00           | 9.50          | 18.50         | -            | 36.00         | 9.00           | 9.50          | 18.50         | 1.00          | 38.00           | 1.00                                  | -             | -           | 1.00         | -            | 2.00         |
| Certified Nurses                                                    | 2440 | 121  | 18D  | 8.00           | 3.00          | 3.00          | -            | 14.00         | 9.00           | 3.00          | 3.00          | -             | 15.00           | 1.00                                  | -             | -           | -            | -            | 1.00         |
| Psychologists                                                       | 2140 | 121  | 18C  | 9.80           | 3.00          | 3.00          | -            | 15.80         | 10.80          | 3.20          | 3.00          | -             | 17.00           | 1.00                                  | 0.20          | -           | -            | -            | 1.20         |
| Case Workers                                                        | 2160 | 121  | 18F  | -              | -             | -             | 8.00         | 8.00          | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | 1.00         | -            | 1.00         |
| Librarian                                                           | 2250 | 121  | 14   | 8.30           | 3.00          | 3.00          | -            | 14.30         | 9.30           | 3.00          | 3.00          | -             | 15.30           | 1.00                                  | -             | -           | -            | -            | 1.00         |
| Cyber Support Services                                              | 2000 | 121  | 05   | 3.70           | -             | -             | -            | 3.70          | 3.70           | -             | -             | -             | 3.70            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>37.80</b>   | <b>18.50</b>  | <b>27.50</b>  | <b>8.00</b>  | <b>91.80</b>  | <b>41.80</b>   | <b>18.70</b>  | <b>27.50</b>  | <b>10.00</b>  | <b>98.00</b>    | <b>4.00</b>                           | <b>0.20</b>   | <b>-</b>    | <b>2.00</b>  | <b>-</b>     | <b>6.20</b>  |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            | -            |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.40          | -            | 1.40          | -              | -             | 1.40          | -             | 1.40            | -                                     | -             | -           | -            | -            | -            |
| Cyber Audio Visual                                                  | 2200 | 121  | 05   | -              | -             | 0.20          | -            | 0.20          | -              | -             | 0.20          | -             | 0.20            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | -              | -             | <b>4.60</b>   | -            | <b>4.60</b>   | -              | -             | <b>4.60</b>   | -             | <b>4.60</b>     | -                                     | -             | -           | -            | -            | -            |
| <b>Teacher Total</b>                                                |      |      |      | <b>414.40</b>  | <b>239.50</b> | <b>304.25</b> | <b>30.00</b> | <b>988.15</b> | <b>438.40</b>  | <b>241.70</b> | <b>313.45</b> | <b>34.00</b>  | <b>1,027.55</b> | <b>24.00</b>                          | <b>2.20</b>   | <b>9.20</b> | <b>4.00</b>  | <b>39.40</b> | <b>39.40</b> |
| <i>Secretarial Staff - Central Office and School Administration</i> |      |      |      |                |               |               |              |               |                |               |               |               |                 |                                       |               |             |              |              |              |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -             | 0.95         | 0.95          | -              | -             | -             | 0.95          | 0.95            | -                                     | -             | -           | -            | -            | -            |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 10.00          | 6.00          | 9.00          | -            | 25.00         | 11.00          | 6.00          | 9.00          | -             | 26.00           | 1.00                                  | -             | -           | -            | -            | 1.00         |
| Sec to Technology Dir                                               | 2821 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec for Attendance/Child Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -            | 6.00          | -              | 3.00          | 3.00          | -             | 6.00            | -                                     | -             | -           | -            | -            | -            |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00          | -            | 6.00          | -              | -             | 6.00          | -             | 6.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Facilities & Operations Dir                                  | 2611 | 151  | 71   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 3.50         | 3.50          | -              | -             | -             | 3.50          | 3.50            | -                                     | -             | -           | -            | -            | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -             | 0.50         | 0.50          | -              | -             | -             | 0.50          | 0.50            | -                                     | -             | -           | -            | -            | -            |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -             | 0.05         | 0.05          | -              | -             | -             | 0.05          | 0.05            | -                                     | -             | -           | -            | -            | -            |
| Sec to ELD & Equity Supervisor                                      | 2260 | 151  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b>  | <b>57.00</b>    | <b>1.00</b>                           | <b>-</b>      | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>1.00</b>  |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -            | 8.00          | 8.00           | -             | -             | -             | 8.00            | -                                     | -             | -           | -            | -            | -            |
| ELD                                                                 | 1110 | 191  | 02   | 8.00           | 2.00          | 3.00          | -            | 13.00         | 8.00           | 2.00          | 3.00          | -             | 13.00           | -                                     | -             | -           | -            | -            | -            |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00        | 17.00         | -              | -             | -             | 17.00         | 17.00           | -                                     | -             | -           | -            | -            | -            |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 7.00         | 7.00          | -              | -             | -             | 7.00          | 7.00            | -                                     | -             | -           | -            | -            | -            |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| APT Program Support                                                 | 1231 | 191  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | 3.00         | 3.00         |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 9.00         | 9.00          | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | -            | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 63.00        | 63.00         | -              | -             | -             | 63.00         | 63.00           | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>97.00</b> | <b>118.00</b> | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  |

| POSITIONS                                                                 | Func | Acct | Prog | 2020-21 Actual |               |               |               |                 | 2021-22 Budget |               |               |               |                 | Addition/Reductions to 2021-22 Budget |             |             |               |               |
|---------------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|-------------|-------------|---------------|---------------|
|                                                                           |      |      |      | ELM            | MID           | HS            | OTH           | Total           | ELM            | MID           | HS            | OTH           | Total           | ELM                                   | MID         | HS          | OTH           | Total         |
|                                                                           |      |      |      | Elem           | Middle        | High          | Other         |                 | Elem           | Middle        | High          | Other         |                 | Elem                                  | Middle      | High        | Other         |               |
| Library Assistant                                                         | 2250 | 154  | 14   | 5.00           | 1.00          | 3.00          | -             | 9.00            | 5.50           | 1.00          | 3.00          | -             | 9.50            | 0.50                                  | -           | -           | -             | 0.50          |
| Security Greeter                                                          | 2190 | 154  | 18   | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -           | -           | -             | -             |
| Office Assistant (Dis)                                                    | 2380 | 154  | 40   | 10.00          | -             | -             | -             | 10.00           | 11.00          | -             | -             | -             | 11.00           | 1.00                                  | -           | -           | -             | 1.00          |
| <b>Total</b>                                                              |      |      |      | <b>15.00</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>22.00</b>    | <b>16.50</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>23.50</b>    | <b>1.50</b>                           | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>1.50</b>   |
| RN-LPN (non-public)                                                       | 2450 | 141  | 18D  | -              | -             | -             | 3.20          | 3.20            | -              | -             | -             | 3.20          | 3.20            | -                                     | -           | -           | -             | -             |
| RN-LPN (District)                                                         | 2440 | 141  | 18D  | 4.20           | 1.00          | 3.00          | 1.80          | 10.00           | 4.20           | 1.00          | 3.00          | 2.80          | 11.00           | -                                     | -           | -           | 1.00          | 1.00          |
| APT Program Coordinator                                                   | 1231 | 121  | 21L  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -           | -           | -             | -             |
| Pupil Service Specialist                                                  | 1291 | 141  | 21   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -           | -           | -             | -             |
| Pupil Service Specialist                                                  | 1291 | 141  | 35   | -              | -             | -             | 0.40          | 0.40            | -              | -             | -             | 0.40          | 0.40            | -                                     | -           | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>4.20</b>    | <b>1.00</b>   | <b>3.00</b>   | <b>6.00</b>   | <b>14.20</b>    | <b>4.20</b>    | <b>1.00</b>   | <b>3.00</b>   | <b>7.00</b>   | <b>15.20</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>1.00</b>   | <b>1.00</b>   |
| Business Office (Professional)                                            | 2500 | 141  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -           | -           | -             | -             |
| Business Office Benefits (Professional)                                   | 2835 | 141  | 55   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Business Office (Hourly Support)                                          | 2500 | 151  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -           | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Communications Office (Professional)                                      | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Communications Office (Hourly Suppt)                                      | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Transportation Office (Professional)                                      | 2719 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Transportation Office (Hourly Support)                                    | 2719 | 151  | 75   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -           | -           | -             | -             |
| Transportation Office-NP (Professional)                                   | 2750 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Transportation Office-NP (Hourly Support)                                 | 2750 | 151  | 75   | -              | -             | -             | 0.90          | 0.90            | -              | -             | -             | 0.90          | 0.90            | -                                     | -           | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Human Resources Office (Professional)                                     | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -             | -             |
| HR Office (Hourly Support)                                                | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -           | -           | -             | -             |
| Technology Office (Professional)                                          | 2818 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Technology Office (Hourly Support)                                        | 2829 | 168  | 10   | -              | -             | -             | 11.00         | 11.00           | -              | -             | -             | 9.00          | 9.00            | -                                     | -           | -           | (2.00)        | (2.00)        |
| Technology Associate                                                      | 1110 | 158  | 10   | -              | -             | -             | 19.00         | 19.00           | -              | -             | -             | 17.00         | 17.00           | -                                     | -           | -           | (2.00)        | (2.00)        |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>34.00</b>  | <b>34.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>30.00</b>  | <b>30.00</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>(4.00)</b> | <b>(4.00)</b> |
| Head Custodians/ Supervisors/ Quality Control                             | 2610 | 141  | 71A  | 10.00          | 3.00          | 3.00          | 5.00          | 21.00           | 11.00          | 3.00          | 3.00          | 5.00          | 22.00           | 1.00                                  | -           | -           | -             | 1.00          |
| Custodians (Hourly Support)                                               | 2620 | 161  | 71A  | 24.00          | 15.50         | 31.00         | 7.00          | 77.50           | 24.50          | 15.50         | 31.00         | 7.00          | 78.00           | 0.50                                  | -           | -           | -             | 0.50          |
| Security Services Coordinator                                             | 2660 | 141  | 71L  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | -             | -               | -                                     | -           | -           | (1.00)        | (1.00)        |
| Campus Security Officer                                                   | 2660 | 141  | 71L  | -              | -             | -             | -             | -               | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | 2.00          | 2.00          |
| Maintenance                                                               | 2620 | 141  | 70   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Custodial & Maint Dept (Hourly Support)                                   | 2620 | 161  | 70   | -              | -             | -             | 6.00          | 6.00            | -              | -             | -             | 6.00          | 6.00            | -                                     | -           | -           | -             | -             |
| HVAC Coordinator                                                          | 2620 | 141  | 70H  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| HVAC Staff (Hourly Support)                                               | 2620 | 161  | 70H  | -              | -             | -             | 7.00          | 7.00            | -              | -             | -             | 7.00          | 7.00            | -                                     | -           | -           | -             | -             |
| Operations (Professional)                                                 | 2610 | 141  | 71   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -             | -             |
| Facilities Apprentice                                                     | 2620 | 161  | 71   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Automotive Pool                                                           | 2650 | 161  | 71G  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Grounds Supervisor / Athletic Turf Coordinator                            | 2630 | 141  | 70F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| Grounds/Warehouse (Hourly Support)                                        | 2630 | 161  | 70F  | -              | -             | -             | 10.00         | 10.00           | -              | -             | -             | 10.00         | 10.00           | -                                     | -           | -           | -             | -             |
| Mailroom (Hourly Support)                                                 | 2530 | 161  | 71F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>34.00</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>44.00</b>  | <b>130.50</b>   | <b>35.50</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>45.00</b>  | <b>133.00</b>   | <b>1.50</b>                           | <b>-</b>    | <b>-</b>    | <b>1.00</b>   | <b>2.50</b>   |
| <b>Secretarial Staff - Central Office and School Administration Total</b> |      |      |      | <b>79.20</b>   | <b>31.50</b>  | <b>67.00</b>  | <b>217.50</b> | <b>395.20</b>   | <b>83.20</b>   | <b>31.50</b>  | <b>67.00</b>  | <b>218.50</b> | <b>400.20</b>   | <b>4.00</b>                           | <b>-</b>    | <b>-</b>    | <b>1.00</b>   | <b>5.00</b>   |
| <b>Grand Total</b>                                                        |      |      |      | <b>503.60</b>  | <b>280.00</b> | <b>386.25</b> | <b>277.50</b> | <b>1,447.35</b> | <b>532.60</b>  | <b>282.20</b> | <b>395.45</b> | <b>282.50</b> | <b>1,492.75</b> | <b>29.00</b>                          | <b>2.20</b> | <b>9.20</b> | <b>5.00</b>   | <b>45.40</b>  |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs          |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2020-21           | 2021-22           | 2021-22           | 2022-23           | 2023-24           | 2024-25           | 2025-26           |
|                              | Actual            | Budget            | Projection        | Forecast          | Forecast          | Forecast          | Forecast          |
| Medical                      | 15,228,075        | 22,604,829        | 22,604,829        | 24,316,014        | 26,156,736        | 28,136,801        | 30,266,757        |
| Dental                       | 1,194,227         | 1,487,774         | 1,487,774         | 1,551,749         | 1,618,474         | 1,688,068         | 1,760,655         |
| Vision                       | 164,798           | 218,299           | 218,299           | 223,320           | 228,456           | 233,711           | 239,086           |
| Prescription                 | 3,438,313         | 5,204,954         | 5,204,954         | 5,725,450         | 6,297,995         | 6,927,794         | 7,620,573         |
| Social Security              | 7,313,893         | 8,244,751         | 8,244,751         | 8,466,260         | 8,650,885         | 8,832,246         | 9,018,323         |
| Retirement                   | 34,674,324        | 37,630,160        | 37,630,160        | 39,420,676        | 40,845,747        | 42,256,237        | 43,889,172        |
| Tuition                      | 410,233           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 529,267           | 578,663           | 578,663           | 591,983           | 604,893           | 617,574           | 630,585           |
| W/C, Unemp & Other           | 1,114,600         | 1,309,124         | 1,309,124         | 1,328,761         | 1,348,693         | 1,368,923         | 1,389,457         |
| <b>Total Benefit Expense</b> | <b>64,067,730</b> | <b>77,878,555</b> | <b>77,878,555</b> | <b>82,224,213</b> | <b>86,351,878</b> | <b>90,661,355</b> | <b>95,414,609</b> |
| % Increase                   |                   |                   | 21.56%            | 5.58%             | 5.02%             | 4.99%             | 5.24%             |

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

| Benefit Cost Sharing and Cobra payments |                  |                  |                  |                  |                  |                  |                   |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|                                         | 2020-21          | 2021-22          | 2021-22          | 2022-23          | 2023-24          | 2024-25          | 2025-26           |
|                                         | Actual           | Budget           | Projection       | Forecast         | Forecast         | Forecast         | Forecast          |
| Medical                                 | 4,639,329        | 6,335,921        | 6,335,921        | 6,815,550        | 7,331,488        | 7,886,481        | 8,483,488         |
| Dental                                  | 168,820          | 92,788           | 92,788           | 96,778           | 100,939          | 105,280          | 109,807           |
| Vision                                  | 26,664           | 10,916           | 10,916           | 11,167           | 11,424           | 11,687           | 11,956            |
| Prescription                            | 537,176          | 1,115,155        | 1,115,155        | 1,226,671        | 1,349,338        | 1,484,272        | 1,632,699         |
| Social Security                         | -                | -                | -                | -                | -                | -                | -                 |
| Retirement                              | -                | -                | -                | -                | -                | -                | -                 |
| Tuition                                 | -                | -                | -                | -                | -                | -                | -                 |
| Life & Disability                       | 162,375          | 116,852          | 116,852          | 116,852          | 116,852          | 116,852          | 116,852           |
| W/C, Unemp & Other                      | -                | -                | -                | -                | -                | -                | -                 |
| <b>Total Cost Share</b>                 | <b>5,534,364</b> | <b>7,671,633</b> | <b>7,671,633</b> | <b>8,267,019</b> | <b>8,910,041</b> | <b>9,604,572</b> | <b>10,354,802</b> |

| Net Benefit Costs            |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2020-21           | 2021-22           | 2021-22           | 2022-23           | 2023-24           | 2024-25           | 2025-26           |
|                              | Actual            | Budget            | Projection        | Forecast          | Forecast          | Forecast          | Forecast          |
| Medical                      | 10,588,746        | 16,268,907        | 16,268,907        | 17,500,464        | 18,825,249        | 20,250,320        | 21,783,269        |
| Dental                       | 1,025,407         | 1,394,986         | 1,394,986         | 1,454,971         | 1,517,535         | 1,582,788         | 1,650,848         |
| Vision                       | 138,134           | 207,383           | 207,383           | 212,153           | 217,032           | 222,024           | 227,130           |
| Prescription                 | 2,901,137         | 4,089,799         | 4,089,799         | 4,498,779         | 4,948,657         | 5,443,522         | 5,987,874         |
| Social Security              | 7,313,893         | 8,244,751         | 8,244,751         | 8,466,260         | 8,650,885         | 8,832,246         | 9,018,323         |
| Retirement                   | 34,674,324        | 37,630,160        | 37,630,160        | 39,420,676        | 40,845,747        | 42,256,237        | 43,889,172        |
| Tuition                      | 410,233           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 366,892           | 461,811           | 461,811           | 475,131           | 488,041           | 500,722           | 513,733           |
| W/C, Unemp & Other           | 1,114,600         | 1,309,124         | 1,309,124         | 1,328,761         | 1,348,693         | 1,368,923         | 1,389,457         |
| <b>Total Benefit Expense</b> | <b>58,533,366</b> | <b>70,206,922</b> | <b>70,206,922</b> | <b>73,957,194</b> | <b>77,441,837</b> | <b>81,056,783</b> | <b>85,059,807</b> |
| % Increase                   |                   |                   | 19.94%            | 5.34%             | 4.71%             | 4.67%             | 4.94%             |

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%

| 2020-21 Actual | 2021-22 Budget | 2021-22 Projection | 2022-23 Forecast | 2023-24 Forecast | 2024-25 Forecast | 2025-26 Forecast |
|----------------|----------------|--------------------|------------------|------------------|------------------|------------------|
| \$342,449      | \$ 499,322     | \$ 499,322         | \$ 514,302       | \$ 529,731       | \$ 545,623       | \$ 561,991       |

**DUES/FEES - Athletic Fund**

| 2020-21 | 2021-22   | 2021-22   | 2022-23    | 2023-24    | 2024-25    | 2025-26    |
|---------|-----------|-----------|------------|------------|------------|------------|
| \$0     | \$131,500 | \$131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

**DEBT SERVICE**

|                                     |             |             |             |             |             |             |             |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve | \$1,911,236 | \$453,967   | \$453,967   | \$448,506   | \$1,104,357 | \$1,101,147 | \$1,100,250 |
| G/F Contribution to Cap Reserve     | \$3,626,728 | \$3,771,797 | \$3,771,797 | \$4,422,669 | \$4,599,576 | \$4,783,559 | \$4,974,901 |
| Transfer for Cap Reserve Facilities | \$2,095,558 | \$2,011,500 | \$2,011,500 | \$2,223,177 | \$2,289,872 | \$2,358,568 | \$2,429,325 |
|                                     | \$7,633,522 | \$6,237,264 | \$6,237,264 | \$7,094,352 | \$7,993,805 | \$8,243,274 | \$8,504,476 |

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

|                   | 2021-22 Budget      |                      | 2021-22 Projection  |                      | 2022-23 Budget      |                      | 2023-24 Budget      |                      | 2024-25 Budget      |                      | 2025-26 Budget      |                      |
|-------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
|                   | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            |
| 7/2012 GOR 2012AA | \$ 304,800          | \$ 7,620,000         | \$ 304,800          | \$ 7,620,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 A        | \$ 1,225,000        | \$ 1,185,000         | \$ 1,225,000        | \$ 1,185,000         | \$ 1,165,750        | \$ 14,570,000        | \$ 437,250          | \$ 8,745,000         | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 AA       | \$ 2,170,950        | \$ 305,000           | \$ 2,170,950        | \$ 305,000           | \$ 2,161,800        | \$ 315,000           | \$ 2,152,350        | \$ 325,000           | \$ 2,142,600        | \$ 5,700,000         | \$ 1,857,600        | \$ 6,025,000         |
| GOB 2015 AA       | \$ 7,700            | \$ 770,000           | \$ 7,700            | \$ 770,000           | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016          | \$ 320,000          | \$ 2,035,000         | \$ 320,000          | \$ 2,035,000         | \$ 218,250          | \$ 2,130,000         | \$ 111,750          | \$ 2,235,000         | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016A         | \$ 1,248,635        | \$ 5,000             | \$ 1,248,635        | \$ 5,000             | \$ 1,248,568        | \$ 5,000             | \$ 1,248,500        | \$ 5,875,000         | \$ 954,750          | \$ 12,270,000        | \$ 341,250          | \$ 12,850,000        |
| GOB 2017          | \$ 104,715          | \$ 625,000           | \$ 104,715          | \$ 625,000           | \$ 92,065           | \$ 640,000           | \$ 79,065           | \$ 660,000           | \$ 65,765           | \$ 670,000           | \$ 52,265           | \$ 680,000           |
| <b>TOTAL</b>      | <b>\$ 5,381,800</b> | <b>\$ 12,545,000</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> | <b>\$ 2,251,115</b> | <b>\$ 19,555,000</b> |

|                                 |              |              |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total ACT 1 eligible Debt       | \$17,926,800 | \$17,926,800 | \$22,546,433 | \$21,868,915 | \$21,803,115 | \$21,806,115 |
| Increase in ACT 1 eligible debt |              |              | \$4,619,633  | (\$677,518)  | (\$65,800)   | \$3,000      |

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT & YEAR        | 2021-22 Budget      |                     | 2021-22 Projection  |                     | 2022-23 Budget      |                   | 2023-24 Budget      |                   | 2024-25 Budget      |                   | 2025-26 Budget      |                   |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Elementary Debt</b>         |                     |                     |                     |                     |                     |                   |                     |                   |                     |                   |                     |                   |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 354,667          | \$ 650,000          | \$ 354,667          | \$ 650,000          | \$ 332,133          | \$ 520,000        | \$ 308,000          | \$ 645,000        | \$ 281,400          | \$ 675,000        | \$ 253,733          | \$ 700,000        |
| 8/2012 \$21,000,000 GOB 2012A  | \$ 630,000          | \$ -                | \$ 630,000          | \$ -                | \$ 630,000          | \$ 5,000          | \$ 629,850          | \$ 5,000          | \$ 629,700          | \$ 5,000          | \$ 629,550          | \$ 5,000          |
| \$12,000,000 GOB 2014          | \$ 489,763          | \$ -                | \$ 489,763          | \$ -                | \$ 489,763          | \$ -              | \$ 489,763          | \$ -              | \$ 489,763          | \$ 5,000          | \$ 489,575          | \$ 5,000          |
| GOB 2016AA                     | \$ 254,312          | \$ 5,000            | \$ 254,312          | \$ 5,000            | \$ 254,175          | \$ 5,000          | \$ 254,038          | \$ 5,000          | \$ 253,900          | \$ 5,000          | \$ 253,762          | \$ 5,000          |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,388          | \$ 5,000            | \$ 237,388          | \$ 5,000            | \$ 237,300          | \$ 5,000          | \$ 237,212          | \$ 5,000          | \$ 237,100          | \$ 5,000          | \$ 236,988          | \$ 5,000          |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,452          | \$ 5,000            | \$ 336,452          | \$ 5,000            | \$ 336,328          | \$ 5,000          | \$ 336,203          | \$ 5,000          | \$ 336,053          | \$ 5,000          | \$ 335,903          | \$ 5,000          |
| 8/2019 \$35,000,000 GOB 2019   | \$ 1,389,800        | \$ 5,000            | \$ 1,389,800        | \$ 5,000            | \$ 1,389,600        | \$ 5,000          | \$ 1,389,400        | \$ 5,000          | \$ 1,389,200        | \$ 5,000          | \$ 1,389,000        | \$ 5,000          |
| 9/2020 \$16,800,000 GOR 2020   | \$ 432,850          | \$ 4,495,000        | \$ 432,850          | \$ 4,495,000        | \$ 208,100          | \$ 50,000         | \$ 205,600          | \$ 55,000         | \$ 202,850          | \$ 55,000         | \$ 200,100          | \$ 60,000         |
| 5/2021 \$35,000,000 GOB        | \$ 1,288,000        | \$ -                | \$ 1,288,000        | \$ -                | \$ 1,287,800        | \$ -              | \$ 1,287,600        | \$ -              | \$ 1,287,400        | \$ -              | \$ 1,287,200        | \$ -              |
| 12/2024 \$10,000,000 GOB       | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              | \$ -                | \$ -              | \$ 179,571          | \$ -              | \$ 394,181          | \$ 5,000          |
| 12/2025 \$10,000,000 GOB       | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 179,571          | \$ -              |
| <b>Total Elementary Debt</b>   | <b>\$ 5,413,232</b> | <b>\$ 5,165,000</b> | <b>\$ 5,413,232</b> | <b>\$ 5,165,000</b> | <b>\$ 5,165,199</b> | <b>\$ 595,000</b> | <b>\$ 5,137,666</b> | <b>\$ 725,000</b> | <b>\$ 5,286,937</b> | <b>\$ 760,000</b> | <b>\$ 5,649,563</b> | <b>\$ 795,000</b> |
|                                |                     | \$ 10,578,232       |                     | \$ 10,578,232       |                     | \$ 5,760,199      |                     | \$ 5,862,666      |                     | \$ 6,046,937      |                     | \$ 6,444,563      |

|                       |                     |                     |                     |                     |                     |                   |                     |                   |                     |                   |                     |                   |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Total New Debt</b> | <b>\$ 5,413,232</b> | <b>\$ 5,165,000</b> | <b>\$ 5,413,232</b> | <b>\$ 5,165,000</b> | <b>\$ 5,165,199</b> | <b>\$ 595,000</b> | <b>\$ 5,137,666</b> | <b>\$ 725,000</b> | <b>\$ 5,286,937</b> | <b>\$ 760,000</b> | <b>\$ 5,649,563</b> | <b>\$ 795,000</b> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|

**TOTAL DEBT SERVICE**

| YEAR                      | 2021-22 Budget |              | 2021-22 Projection |              | 2022-23 Budget |              | 2023-24 Budget |              | 2024-25 Budget |              | 2025-26 Budget |              |
|---------------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                           | \$10,795,032   | \$17,710,000 | \$10,795,032       | \$17,710,000 | \$10,051,632   | \$18,265,000 | \$9,166,581    | \$18,565,000 | \$8,450,052    | \$19,400,000 | \$7,900,678    | \$20,360,000 |
| <b>Total Debt Service</b> |                | \$28,505,032 |                    | \$28,505,032 |                | \$28,308,632 |                | \$27,731,581 |                | \$27,850,052 |                | \$28,250,678 |

Back-End Referendum Exceptions

|                    | <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> | <u>BUDGET</u><br><u>2025-26</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | -                               | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | -                               | 324.7                           | 329.8                           |
| <b>Total</b>       | -                               | -                               | -                               | <b>324.7</b>                    | <b>329.8</b>                    |

**Index =** 3.00% 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>             |                                                    | 29,801,115       | 30,381,103      | 30,807,564       | 31,216,967                 | 31,754,308                 |                            |
|                               | 50%                                                | 14,900,558       | 15,190,551      | 15,403,782       | 15,608,483                 | 15,877,154                 |                            |
|                               | 14,717,179                                         | 14,900,558       | 15,190,551      | 15,403,782       | 15,608,483                 | 15,877,154                 |                            |
|                               | State Share of Retirement for Fed. Funded Salaries | (30,868)         | (31,252)        | (31,860)         | (32,737)                   | (33,301)                   |                            |
| Increase                      |                                                    | 182,994          | 289,385         | 212,783          | 204,272                    | 268,107                    |                            |
| Index                         |                                                    | 440,589          | 386,602         | 394,126          | 399,658                    | 404,969                    |                            |
| <b>Total Exception</b>        |                                                    | <b>(257,595)</b> | <b>(97,217)</b> | <b>(181,343)</b> | <b>(195,386)</b>           | <b>(136,862)</b>           |                            |
| <b>Special Education</b>      |                                                    | 2017-18 AFR      | 2019-20 AFR     | 2020-21 AFR Est  | 2021-22 AFR Est.<br>(1.03) | 2022-23 AFR Est.<br>(1.03) | 2023-24 AFR<br>Est. (1.03) |
| Expenses                      |                                                    | 46,309,762       | 44,074,356      | 41,577,288       | 42,824,607                 | 44,109,345                 | 45,432,625                 |
| Subsidy                       |                                                    | 6,128,947        | 6,125,165       | 5,077,234        | 5,899,089                  | 5,899,089                  | 5,899,089                  |
| Net Expenses                  |                                                    | 40,180,815       | 37,949,192      | 36,500,054       | 36,925,518                 | 38,210,256                 | 39,533,536                 |
| Net Increase                  |                                                    | 173,740          | (2,231,623)     | (1,449,137)      | 425,463                    | 1,284,738                  | 1,323,280                  |
| Index                         |                                                    | 1,044,701        | 1,205,424       | 986,679          | 949,001                    | 960,063                    | 993,467                    |
| <b>Total Exception</b>        |                                                    | -                | -               | -                | <b>324,675</b>             | <b>329,814</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> |



## 2021-2022 Capital Budget

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

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

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

|                                               |                  |
|-----------------------------------------------|------------------|
| <b>Total Estimated Projects Costs Fund 27</b> | <b>2,011,500</b> |
| <b>2021-22 Approved Budget</b>                | <b>2,011,500</b> |
| <b>Difference</b>                             | <b>-</b>         |

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

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

|                                               |                  |
|-----------------------------------------------|------------------|
| <b>Total Estimated Projects Costs Fund 30</b> | <b>1,311,272</b> |
| <b>2021-22 Approved Budget</b>                | <b>1,311,272</b> |
| <b>Difference</b>                             | <b>-</b>         |

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

|    | A                                                                 | O        | P       | Q        | R         | S         | T         | U         | V         | W         |
|----|-------------------------------------------------------------------|----------|---------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
|    | 2019-20                                                           | 2020-21  | 2020-21 | 2020-21  | 2021-22   | 2021-22   | 2022-23   | 2023-24   | 2024-25   | 2025-26   |
|    | Actual                                                            | Budget   | Actual  | Budget   | Projected | Estimated | Estimated | Estimated | Estimated | Estimated |
| 1  |                                                                   |          |         |          |           |           |           |           |           |           |
| 2  |                                                                   |          |         |          |           |           |           |           |           |           |
| 3  | <b>Total Revenue</b>                                              | 255,108  | 248,488 | 261,171  | 253,995   | 253,995   | 256,699   | 258,192   | 259,531   | 261,054   |
| 4  | Current RE Taxes (0% rate incr.)                                  | 177,235  | 176,138 | 177,831  | 179,236   | 179,236   | 180,206   | 180,422   | 180,635   | 180,851   |
| 5  | Revenue (Excl Current R.E.T.)                                     | 77,873   | 72,350  | 83,340   | 74,759    | 74,759    | 76,493    | 77,771    | 78,896    | 80,203    |
| 6  | State (Other)                                                     | 23,888   | 22,602  | 22,690   | 23,551    | 23,551    | 24,375    | 24,554    | 24,582    | 24,674    |
| 7  | PSERS                                                             | 16,603   | 17,695  | 17,365   | 18,815    | 18,815    | 19,710    | 20,423    | 21,128    | 21,945    |
| 8  | Federal                                                           | 3,617    | 3,411   | 6,716    | 3,538     | 3,538     | 3,048     | 3,048     | 3,048     | 3,048     |
| 9  | Local (Excl. Current R.E.T.)                                      | 33,766   | 28,641  | 36,569   | 28,854    | 28,854    | 29,360    | 29,746    | 30,138    | 30,536    |
| 11 |                                                                   |          |         |          |           |           |           |           |           |           |
| 12 | <b>Expenses</b>                                                   | 238,522  | 269,816 | 247,165  | 279,477   | 279,477   | 290,738   | 300,170   | 309,983   | 320,746   |
| 13 | Salaries                                                          | 98,130   | 103,129 | 102,003  | 108,180   | 108,180   | 110,670   | 113,083   | 115,454   | 117,887   |
| 14 | Benefits (without PSERS)                                          | 22,028   | 31,178  | 23,859   | 32,577    | 32,577    | 34,537    | 36,596    | 38,801    | 41,171    |
| 15 | PSERS                                                             | 33,219   | 35,390  | 34,674   | 37,630    | 37,630    | 39,421    | 40,846    | 42,256    | 43,889    |
| 16 | Debt Service                                                      | 26,542   | 27,235  | 25,413   | 28,505    | 28,505    | 28,307    | 27,732    | 27,850    | 28,251    |
| 17 | Transfer to Capital Reserve                                       | 5,452    | 6,168   | 7,634    | 6,237     | 6,237     | 7,094     | 7,994     | 8,243     | 8,504     |
| 18 | Other                                                             | 53,152   | 66,715  | 53,583   | 66,348    | 66,348    | 70,709    | 73,919    | 77,379    | 81,044    |
| 19 |                                                                   |          |         |          |           |           |           |           |           |           |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |          |         |          |           |           |           |           |           |           |
| 21 |                                                                   |          |         |          |           |           | (34,039)  | (41,977)  | (50,452)  | (59,691)  |
| 22 |                                                                   |          |         |          |           |           | 17,510    | (500)     | (500)     | (500)     |
| 23 |                                                                   |          |         |          |           |           | (16,528)  | (42,477)  | (50,952)  | (60,191)  |
| 24 |                                                                   |          |         |          |           |           | -         | 16,528    | 42,477    | 50,952    |
| 25 |                                                                   |          |         |          |           |           | (16,528)  | (25,949)  | (8,475)   | (9,239)   |
| 26 |                                                                   |          |         |          |           |           |           |           |           |           |
| 27 |                                                                   |          |         |          |           |           |           |           |           |           |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |          |         |          |           |           |           |           |           |           |
| 29 |                                                                   |          |         |          |           |           | (34,039)  | (41,977)  | (50,452)  | (59,691)  |
| 30 |                                                                   |          |         |          |           |           | 17,510    | (500)     | (500)     | (500)     |
| 31 |                                                                   |          |         |          |           |           | (16,528)  | (42,477)  | (50,952)  | (60,191)  |
| 32 |                                                                   |          |         |          |           |           | 4,897     | 4,691     | 4,697     | 4,702     |
| 33 |                                                                   |          |         |          |           |           | -         | 4,897     | 9,588     | 14,285    |
| 34 |                                                                   |          |         |          |           |           | (11,631)  | (32,889)  | (36,667)  | (41,205)  |
| 35 |                                                                   |          |         |          |           |           | -         | 11,631    | 32,889    | 36,667    |
| 36 |                                                                   |          |         |          |           |           | (11,631)  | (21,258)  | (3,778)   | (4,537)   |
| 37 |                                                                   |          |         |          |           |           |           |           |           |           |
| 38 |                                                                   |          |         |          |           |           |           |           |           |           |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |          |         |          |           |           |           |           |           |           |
| 40 |                                                                   |          |         |          |           |           | (34,039)  | (41,977)  | (50,452)  | (59,691)  |
| 41 |                                                                   |          |         |          |           |           | 17,510    | (500)     | (500)     | (500)     |
| 42 |                                                                   |          |         |          |           |           | (16,528)  | (42,477)  | (50,952)  | (60,191)  |
| 43 |                                                                   |          |         |          |           |           | 4,897     | 4,691     | 4,697     | 4,702     |
| 44 |                                                                   |          |         |          |           |           | -         | 4,897     | 9,588     | 14,285    |
| 45 |                                                                   |          |         |          |           |           | (11,631)  | (32,889)  | (36,667)  | (41,205)  |
| 46 |                                                                   |          |         |          |           |           | -         | -         | 325       | 330       |
| 47 |                                                                   |          |         |          |           |           | -         | -         | -         | 325       |
| 48 |                                                                   |          |         |          |           |           | (11,631)  | (32,889)  | (36,343)  | (40,550)  |
| 49 |                                                                   |          |         |          |           |           | -         | 11,631    | 32,889    | 36,343    |
| 50 |                                                                   |          |         |          |           |           | (11,631)  | (21,258)  | (3,454)   | (4,207)   |
| 51 |                                                                   |          |         |          |           |           |           |           |           |           |
| 52 |                                                                   |          |         |          |           |           |           |           |           |           |
| 53 | <b>Expenses % Increase</b>                                        |          |         |          |           |           |           |           |           |           |
| 54 | Salaries                                                          | 4.89%    |         | 3.95%    |           | 6.06%     | 2.30%     | 2.18%     | 2.10%     | 2.11%     |
| 55 | Benefits (without PSERS)                                          | -15.96%  |         | 8.31%    |           | 36.54%    | 6.02%     | 5.96%     | 6.02%     | 6.11%     |
| 56 | PSERS                                                             | 10.52%   |         | 4.38%    |           | 8.52%     | 4.76%     | 3.62%     | 3.45%     | 3.86%     |
| 57 | Debt Service                                                      | 6.78%    |         | -4.25%   |           | 12.17%    | -0.70%    | -2.03%    | 0.43%     | 1.44%     |
| 58 | Other                                                             | -10.27%  |         | 0.81%    |           | 23.82%    | 6.57%     | 4.54%     | 4.68%     | 4.74%     |
| 59 |                                                                   |          |         |          |           |           |           |           |           |           |
| 60 | <b>Debt Service % of Budget</b>                                   | 11.1%    |         | 10.3%    |           | 10.2%     | 9.7%      | 9.2%      | 9.0%      | 8.8%      |
| 61 |                                                                   |          |         |          |           |           |           |           |           |           |
| 62 | <b>Act 1 Exceptions</b>                                           |          |         |          |           |           | -         | -         | 325       | 330       |
| 64 | PSERS                                                             |          |         |          |           |           | -         | -         | -         | -         |
| 65 | Special Ed                                                        |          |         |          |           |           | -         | -         | 325       | 330       |
| 67 |                                                                   |          |         |          |           |           |           |           |           |           |
| 68 | <b>Fund Balance</b>                                               |          |         |          |           |           |           |           |           |           |
| 69 | Beginning Fund Balance                                            | 31,906   |         | 38,869   |           | 69,461    | 43,979    | 26,469    | 26,969    | 27,469    |
| 70 | Transfer (to)/from Operating Budget                               | (6,962)  |         | (16,587) |           | 25,482    | 17,510    | (500)     | (500)     | (500)     |
| 71 | Ending Fund Balance                                               | 38,869   |         | 55,455   |           | 43,979    | 26,469    | 26,969    | 27,469    | 27,969    |
| 72 |                                                                   |          |         |          |           |           |           |           |           |           |
| 73 | Fund Balance - Designation PSERS                                  | -        |         | -        |           | -         | -         | -         | -         | -         |
| 74 | Fund Balance - Designation - Health Care Stabilization            | 4,159.9  |         | 4,159.9  |           | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   |
| 75 | Fund Balance - Designation - Millage Rate Stabilization           | 13,945.5 |         | 29,486.8 |           | 17,510.3  | -         | -         | -         | -         |
| 76 | Fund Balance - Designation- Alternative Education                 | 1,000.0  |         | 1,000.0  |           | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0   |
| 77 | Fund Balance - Designation- Enrollment Growth                     | 2,500.0  |         | 3,500.0  |           | -         | -         | -         | -         | -         |
| 78 | Fund Balance - Designation - Athletic Fund                        | 83.6     |         | 128.9    |           | 128.9     | 128.9     | 128.9     | 128.9     | 128.9     |
| 79 |                                                                   |          |         |          |           |           |           |           |           |           |
| 80 | <b>Year End Unassigned/Undesig. FB</b>                            | 17,180   |         | 17,180   |           | 20,180    | 20,180    | 20,680    | 21,180    | 21,680    |
| 81 | <b>% of Expenses</b>                                              | 7.2%     |         | 7.0%     |           | 7.2%      | 6.9%      | 6.9%      | 6.8%      | 6.8%      |
| 82 |                                                                   |          |         |          |           |           |           |           |           |           |
| 83 | <b>Capital Reserves</b>                                           |          |         |          |           |           |           |           |           |           |
| 84 | Beginning Fund Balance                                            | 22,108   |         | 20,813   |           | 21,768    | 24,354    | 25,160    | 26,322    | 27,507    |
| 85 | Inflow                                                            | 4,529    |         | 4,687    |           | 5,613     | 4,301     | 5,779     | 5,960     | 6,150     |
| 86 | Outflow                                                           | 5,824    |         | 3,732    |           | 3,027     | 3,495     | 4,618     | 4,774     | 4,962     |
| 87 | <b>Year-end Fund Balance</b>                                      | 20,813   |         | 21,768   |           | 24,354    | 25,160    | 26,322    | 27,507    | 28,695    |
| 88 | Year End Designated                                               | 17,411   |         | 17,864   |           | 19,776    | 20,230    | 21,782    | 22,884    | 23,984    |
| 89 | <b>Year End Unassigned/Undesig. FB</b>                            | 3,403    |         | 3,904    |           | 4,579     | 4,931     | 4,539     | 4,624     | 4,711     |
| 90 |                                                                   |          |         |          |           |           |           |           |           |           |
| 91 | Act 1 index Assumptions                                           |          |         |          |           | 3.0%      | 2.6%      | 2.6%      | 2.6%      | 2.6%      |

## West Chester Area School District

August 23, 2021

### District Initiated Assessment Appeals

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

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

Over the past year, I have been working with James Dalton to identify properties which have an actual assessed value significantly lower than the suggested value based on the price paid when the properties were sold during the last few years. I have schedules for 2018-19, 2019-20 and 2020-21. Each of the schedules lists the property, the original assessment, recent sales price and the revised assessment if the reverse appeal hearing has been settled. I have also attached Board Policy 606.2 which provides guidance on the process.

In accordance with Board Policy, the Administration recommends that the District file an appeal on the assessment of the following identified properties for the 2021-22 school year.

| Township Code  | Parcel #   | Status  | Name                            | Sale Price           | Original Assessment Appealed | Compare Original Assessed to Sales Value |
|----------------|------------|---------|---------------------------------|----------------------|------------------------------|------------------------------------------|
| East Goshen    | 53-6-130   | Pending | Windermere Apartments LLC       |                      |                              |                                          |
| Westtown       | 67-2-46    | Pending | Windermere Apartments LLC       | 61,000,000.00        | 23,047,750                   | 37.78%                                   |
|                |            |         |                                 |                      |                              |                                          |
| West Whiteland | 41-05-41.1 | Pending | Redealer NJ-PA LLC              | 12,336,293.38        | 4,478,420                    | 36.30%                                   |
|                |            |         |                                 |                      |                              |                                          |
| Westtown       | 67-02-0023 | Pending | Fox Clearing - 1013 Shiloh Road | 5,150,000.00         | 754,450                      | 14.65%                                   |
|                |            |         |                                 |                      |                              |                                          |
| West Whiteland | 41-5-97.4  | Pending | VAI Real Estate II LLC          | 8,800,000.00         | 2,415,700                    | 27.45%                                   |
|                |            |         |                                 |                      |                              |                                          |
|                |            |         | <b>Total</b>                    | <b>87,286,293.38</b> | <b>30,696,320.00</b>         |                                          |

John T. Scully  
Director of Business Affairs  
August 3, 2021

## 2018-19 Reverse Appeals

| Township Code  | Parcel #   | Status   | Name                              | Sale Price           | Original Assessment Appealed | Compare Original Assessed to Sales Value | Revised Assessment   | Difference          | % Increased   | Tax Increase using 2019 millage rate 21.6622 | New Assessed Value to Market Value |
|----------------|------------|----------|-----------------------------------|----------------------|------------------------------|------------------------------------------|----------------------|---------------------|---------------|----------------------------------------------|------------------------------------|
| West Whiteland | 41-4-31.29 | Resolved | 491 John Young Medical Properties | 7,400,000.00         | 2,323,300.00                 | 31.40%                                   | 3,105,900.00         | 782,600.00          | 33.68%        | 16,952.84                                    | 41.97%                             |
| West Whiteland | 41-4-266   | Resolved | 470 John Young Medical Properties | 4,625,000.00         | 1,334,960.00                 | 28.86%                                   | 1,602,250.00         | 267,290.00          | 20.02%        | 5,790.09                                     | 34.64%                             |
| WC Borough     | 1-8-4      | Resolved | ESP 135 LLC - 613 Hannum Ave      | 7,142,092.00         | 1,423,310.00                 | 19.93%                                   | 2,391,050.00         | 967,740.00          | 67.99%        | 20,963.38                                    | 33.48%                             |
| East Goshen    | 53-3-1.22  | Resolved | Thomson Logistics Assets, LLC     | 8,100,000.00         | 2,600,000.00                 | 32.10%                                   | 3,697,500.00         | 1,097,500.00        | 42.21%        | 23,774.26                                    | 45.65%                             |
| <b>Total</b>   |            |          |                                   | <b>27,267,092.00</b> | <b>7,681,570.00</b>          |                                          | <b>10,796,700.00</b> | <b>3,115,130.00</b> | <b>40.55%</b> | <b>67,480.57</b>                             |                                    |

2019-20 Reverse Appeals

| Township Code      | Parcel #                 | Status   | Name                                      | Sale Price           | Original Assessment Appealed | Compare Original Assessed to Sales Value | Revised Assessment   | Difference          | % Increased   | Tax Increase using 2020 millage rate 21.6622 | Compare New Assessed Value to Market Value |
|--------------------|--------------------------|----------|-------------------------------------------|----------------------|------------------------------|------------------------------------------|----------------------|---------------------|---------------|----------------------------------------------|--------------------------------------------|
| West Goshen        | 52-3-105.1K p/o (52-3-60 | Resolved | West Chester PA Senior Property LLC       | 29,725,000.00        | 12,054,570                   | 40.55%                                   | 13,160,000.00        | 1,105,430.00        | 9.17%         | 23,946.05                                    | 44.27%                                     |
| Thornbury (Chesco) | 66-3-74                  | Pending  | Realty Income Trust                       | 3,306,127.00         | 544,200                      | 16.46%                                   |                      |                     |               |                                              |                                            |
|                    | 51-7-52                  | Pending  | Brandywine RE LLC                         | 13,897,822.00        | 5,564,930                    | 40.04%                                   |                      |                     |               |                                              |                                            |
| West Whiteland     | 41-5-39                  | Resolved | AEI National Income Propertey Fund Vii LP | 8,607,000.00         | 3,108,000                    | 36.11%                                   | 3,666,000.00         | 558,000.00          | 17.95%        | 12,087.51                                    | 42.59%                                     |
| West Whiteland     | 41-5-41.1                | Resolved | MTW Realty LLC                            | 9,900,000.00         | 3,557,490                    | 35.93%                                   | 3,917,245.00         | 359,755.00          | 10.11%        | 7,793.08                                     | 39.57%                                     |
| West Whiteland     | 41-5-89.1                | Resolved | JP Morgan Chase Bank                      | 4,500,000.00         | 335,450                      | 7.45%                                    | 2,521,695.00         | 2,186,245.00        | 651.73%       | 47,358.88                                    | 56.04%                                     |
| West Whiteland     | 41-5-89                  | Resolved | CLZ Exton LLC                             | 22,140,368.00        | 4,579,690                    | 20.68%                                   | 8,178,000            | 3,598,310.00        | 78.57%        | 77,947.31                                    | 36.94%                                     |
| Thornbury (Delco)  | 44-00-00073-00           | Pending  | SCF RC Funding IV LLC                     | 6,523,622.00         | 1,000,000                    | 15.33%                                   |                      |                     |               |                                              |                                            |
| <b>Total</b>       |                          |          |                                           | <b>98,599,939.00</b> | <b>30,744,330.00</b>         |                                          | <b>31,442,940.00</b> | <b>7,807,740.00</b> | <b>25.40%</b> | <b>169,132.83</b>                            |                                            |

## 2020-21 Reverse Appeals

| Township Code        | Parcel #         | Status  | Name                          | Sale Price           | Original Assessment Appealed | Compare Original Assessed to Sales Value | Hearing Date | Revised Assessment | Difference | % Increased | Tax Increase using 2021 millage rate 22.0604 | Compare New Assessed Value to Market Value |
|----------------------|------------------|---------|-------------------------------|----------------------|------------------------------|------------------------------------------|--------------|--------------------|------------|-------------|----------------------------------------------|--------------------------------------------|
| West Goshen          | 52-3-100.3C & 3F | Pending | TEVA Pharmaceuticals USA Inc  | 30,000,000.00        | 10,364,340                   | 34.55%                                   |              |                    |            |             | 0.00%                                        |                                            |
| West Goshen          | 52-7-25.2        | Pending | CSW Luxor III West Chester LP | 3,000,000.00         | 420,000                      | 14.00%                                   |              |                    |            |             |                                              |                                            |
| West Chester Borough | 1-9-321          | Pending | Market Street Flats LP        | 29,750,000.00        | 5,463,005                    | 18.36%                                   |              |                    |            |             |                                              |                                            |
| West Whiteland       | 41-4-31.35       | Pending | CSH Exton                     | 3,520,000.00         | 420,000                      | 11.93%                                   |              |                    |            |             |                                              |                                            |
| <b>Total</b>         |                  |         |                               | <b>66,270,000.00</b> | <b>16,667,345.00</b>         |                                          |              |                    |            |             |                                              |                                            |

## 2021-22 Reverse Appeals

| Township Code  | Parcel #   | Status  | Name                            | Sale Price           | Original Assessment Appealed | Compare Original Assessed to Sales Value |
|----------------|------------|---------|---------------------------------|----------------------|------------------------------|------------------------------------------|
| East Goshen    | 53-6-130   | Pending | Windermere Apartments LLC       |                      |                              |                                          |
| Westtown       | 67-2-46    | Pending | Windermere Apartments LLC       | 61,000,000.00        | 23,047,750                   | 37.78%                                   |
| West Whiteland | 41-05-41.1 | Pending | Redealer NJ-PA LLC              | 12,336,293.38        | 4,478,420                    | 36.30%                                   |
| Westtown       | 67-02-0023 | Pending | Fox Clearing - 1013 Shiloh Road | 5,150,000.00         | 754,450                      | 14.65%                                   |
| West Whiteland | 41-5-97.4  | Pending | VAI Real Estate II LLC          | 8,800,000.00         | 2,415,700                    | 27.45%                                   |
| <b>Total</b>   |            |         |                                 | <b>87,286,293.38</b> | <b>30,696,320.00</b>         |                                          |





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

### **Purpose**

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

### **Definitions**

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

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

### **Delegation of Responsibility**

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

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

### **Guidelines**

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

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

Legal

[1. 53 Pa. C.S.A. 8855](#)

West Chester Area School District

Property and Finance Committee

August 23, 2021

**Approval of Revised Board Policy 606.3 Senior Tax Reduction Incentive Volunteer Exchange Program - formerly Retiree Substitute Volunteer Program, First Reading**

Act 20 of 2020 amended the Taxpayer Relief Act by adding Chapter 19 Senior Tax Reduction Incentive Volunteer Exchange Program. Although the District currently offers a tax reduction for senior volunteers, this new law grants specific legislative authority to all public school districts in the Commonwealth to establish a program allowing residents at least sixty (60) years of age, who own real property in the district and have resided within the district for at least 90 days, to volunteer in the school district and receive a real property tax credit in exchange for volunteer service. Seniors receiving any other compensation from the school district are not eligible for the Senior Tax Reduction Incentive Volunteer Exchange Program.

The District's existing policy has been revised to align with the new requirements.

John Scully  
Director of Business Affairs  
August 2, 2021



|               |                                                                                                                  |
|---------------|------------------------------------------------------------------------------------------------------------------|
| Book          | Policy Manual                                                                                                    |
| Section       | 600 Finances                                                                                                     |
| Title         | Senior Tax Reduction Incentive Volunteer Exchange Program (formerly Retiree Substitute Volunteer Program (RSVP)) |
| Code          | 606.3                                                                                                            |
| Status        | First Reading                                                                                                    |
| Adopted       | August 1, 2015                                                                                                   |
| Last Reviewed | March 23, 2015                                                                                                   |

## **Purpose**

The West Chester Area School District offers a senior citizen tax rebate community service program designed to assist senior citizens with the burden of real estate taxes. Seniors may volunteer their services through the RSVP program. In return for their services, senior citizens may be entitled to a rebate of property taxes in accordance with the following guidelines.

## **Guidelines**

### Eligibility for Senior Citizens

All individuals who: (a) are ~~62~~ **60** years of age or older by December 31<sup>st</sup> of the year in which they are volunteering service; (b) own residential real estate in the district in which they reside as their primary residence upon which they pay school real property tax to the district **and have resided within the district for at least ninety (90) days**; and (c) are willing to volunteer their services to the district in accordance with the tax provisions of this policy shall be eligible for a tax rebate subject to the terms, conditions, limitations, and exclusions set forth in this policy and in the Business Office Procedures Manual.

**Participants receiving other compensation from the district for their services shall not be eligible for the tax credit.**

Volunteers shall be required to have state and federal criminal history reports and a child abuse clearance statement on file at the district. Clearance fees shall be paid by the volunteer. [\[1\]](#)[\[2\]](#)

### Amount of Service

Volunteers are permitted to work up to a maximum of 70 hours per school year (July 1 through June 30). The hours to be worked either on a daily, weekly, or monthly basis are to be agreed upon by the building principal, prior to the acceptance into the program, and will at all times be subject to change by the supervising principal. To the extent that the volunteer wishes to exceed 70 hours of volunteer work, they are encouraged to do so; however, it is understood that work beyond 70 hours will not result in any additional rebate against school real property tax. **The types of services that participants provide through the program must enhance and provide a direct public benefit to the academic**

**program of the district.3] The program may not replace or supplant existing employee positions in the district.[29]**

### Credit Limitations

Property tax rebates will be made at the rate of \$8.00 per volunteered hour. The maximum rebate allowed per household is \$560.00. This is based on 70 hours of volunteered service per household. All tax bills will reflect the full amount due. The taxpayer will receive a check for the amount of the tax rebate earned. Should a participant sell his/her property and not purchase another property within the district, the rebate is forfeited. Tax rebates are not transferable to another individual. **Only one (1) participant per household shall be permitted in the program per fiscal year.** The rebate amount cannot exceed actual amount of taxes paid.

### Funding

**The district may seek private and public funding sources to support the program. [25]** The program cost will not be limited unless the Board so directs. This program will be in effect as long as funds are available. The Board reserves the right to suspend or discontinue the program at any time provided, however, participants who have earned rebates will be entitled to use them in accordance with this policy.

### Procedures

The Director of Business Affairs or designee is responsible for prescribing appropriate accounting procedures of the RSVP, which shall be maintained in the Business Office Procedures Manual.

Legal

1. 24 P.S. 111

2. 23 Pa. C.S.A. 6344

23 Pa. C.S.A. 6301 et seq

Pol. 916

West Chester Area School District

Property and Finance Committee

August 23, 2021

**Approval of Revised Board Policies 805, Emergency Preparedness and Response (formerly Emergency Preparedness), and 805.2, School Security Personnel, First Reading**

Revisions to Policy 805, Emergency Preparedness and Response, and Policy 805.2, School Security Personnel, were made to reflect the new threat assessment policy, trauma-informed approach and references to requirements for continuity of instruction in emergency situations. The Safe2Say Something procedures, which are attached to Policy 805, were also updated to reflect the required processes for threat assessment and coordination with the threat assessment team.

Additional revisions were made to Policy 805.2, School Security Personnel, to address the background investigation and employment requirements for law enforcement personnel based on Act 57 of 2020, which took effect July 14, 2021. Under the new requirements of Act 57, school entities who employ school police or school security guards meet the definition of a "law enforcement agency" and must comply with the requirements for completing a background investigation prior to an offer of employment, as well as conducting a separation record review following an offer of employment, in accordance with the requirements of the law, regulations and the procedures of the PA Municipal Police Officers' Education and Training Commission (MPOETC). These requirements are in addition to the standard background check certifications and employment history review required for school employees under the School Code.

Policy 805, Emergency Preparedness and Response, and Policy 805.2, School Security Personnel, have been revised to align with the new requirements.

Kevin Campbell  
Director of Facilities and Operations  
August 3, 2021



|              |                                                                     |
|--------------|---------------------------------------------------------------------|
| Book         | Policy Manual                                                       |
| Section      | 800 Operations                                                      |
| Title        | Emergency Preparedness and Response formerly Emergency Preparedness |
| Code         | 805                                                                 |
| Status       | First Reading                                                       |
| Adopted      | August 1, 2015                                                      |
| Last Revised | December 16, 2019                                                   |

### **Purpose**

The Board recognizes its responsibility to safeguard the health and welfare of district students and employees. Therefore, the Board shall provide the facilities, equipment, and training necessary to minimize the effects of all hazards and emergencies, including but not limited to natural disasters, hazardous chemicals, fires, weapons, bomb threats, terrorism, communicable diseases, and pandemics. Advance planning and comprehensive implementation are key components in ensuring the protection of the school community.[1]

### **Authority**

The district, in cooperation with the county Emergency Management Agency and the Pennsylvania Emergency Management Agency (PEMA), shall develop and implement a comprehensive disaster response and emergency preparedness plan, consistent with the guidelines developed by the Pennsylvania Emergency Management Agency and other applicable state requirements.[2][3]

The Superintendent shall also utilize the resources of and comply with the requirements of the Pennsylvania Department of Health, and the Pennsylvania Department of Education **and local law enforcement agencies**.[4]

The Superintendent shall ensure that emergency **preparedness**, and **emergency** evacuation **and school security** drills are conducted, ~~minimally~~ at intervals required by state law.[3][5][6]

### **Definitions**

**School security drill** – a planned exercise, other than a fire drill or natural disaster drill, designed to practice procedures to respond to an emergency situation that may include, but is not limited to, an act of terrorism, armed intruder situation or other violent threat.[5]

**School Safety and Security Assessment** – a strategic evaluation of a school entity’s facilities and programs used to identify potential safety and security threats.[7]

### **Delegation of Responsibility**

The Superintendent or his/her designee shall collaborate with relevant stakeholders, including parents/guardians, staff, community agencies, **local law enforcement agencies**, and first responders,

during the development and implementation of the emergency preparedness plan.

~~District staff shall be trained to assist in implementing the emergency preparedness plan.~~

~~The Superintendent or his/her designee shall implement a communication system to notify parents/guardians of the evacuation of students and to alert the entire school community when necessary.~~

Annually, by April 10, the Superintendent shall certify that emergency and evacuation drills have been conducted in the manner prescribed by law.[\[5\]](#)

In accordance with state law and regulations, the Superintendent shall execute a memorandum of understanding with each local police department that has jurisdiction over school property.[\[4\]](#)[\[8\]](#)[\[9\]](#)

The Superintendent or designee shall periodically complete a School Safety and Security Assessment in accordance with the provisions of law.[\[7\]](#)[\[10\]](#)

## **Guidelines**

### **Emergency Planning**

The emergency preparedness plan shall be maintained in each district building; be reviewed at least annually; and be modified as necessary. A copy of the plan shall be provided to the county Emergency Management Agency, each local police department, and each local fire department that have jurisdiction over school property. The fact that an emergency preparedness plan exists shall be communicated to students, parents/guardians, the community, and other relevant stakeholders.[\[2\]](#)[\[3\]](#)[\[11\]](#)

**Appropriate information regarding the emergency preparedness plan shall be communicated to students, parents/guardians, staff, the community and other relevant stakeholders.**

Annually, by September 30, the district shall assemble information required by state law to assist local police and fire departments in responding to an emergency. The required information shall be deployed immediately to the Incident Command Post in the event of an emergency incident or disaster.[\[2\]](#)[\[3\]](#)[\[4\]](#)

**Schools and school buses or transportation vehicles owned or leased by the district shall be made available to local, county, and state officials for emergency planning and exercises.**

### Continuity of Student Learning/Core Operations

In the event of an emergency, local, county, or state officials may require that schools be closed to serve as mass-care facilities or to mitigate the spread of infection or illness. Local, county, or state officials may also utilize district-owned buses and other transportation vehicles, if any.[\[3\]](#)[\[12\]](#)[\[13\]](#) **The Superintendent or designee shall determine whether schools shall be closed, or the educational program suspended, to safeguard student and staff health and safety.**

**State officials may also direct schools to close in order to mitigate the spread of infection or illness in designated emergencies.**

The district shall make provisions in the emergency preparedness plan for the continuity of student learning during school closings or excessive absences, **in accordance with the law.** Such alternatives **Instructional activities** may include:[\[14\]](#)[\[15\]](#)

1. Web-based district instruction;
2. Telephone trees;



3. Mailed lessons and assignments; and/or
4. Instruction via local television or radio stations.

The continuity of core operations such as payroll and ongoing communication with students and parents/guardians shall be an essential part of the emergency preparedness plan.

### Education and Training

Students and staff members shall be instructed and shall practice how to respond appropriately to emergency situations.[\[5\]](#)[\[6\]](#)

Effective infection control and prevention education and procedures, such as frequent hand washing and cough/sneeze etiquette, shall be encouraged continually to help limit the spread of germs at district schools.[\[16\]](#)[\[17\]](#)

The district shall provide mandatory training to school employees on school safety and security based on the district's needs and in accordance with law. Training shall address any combination of one (1) or more of the following areas:[\[18\]](#)[\[19\]](#)[\[20\]](#)

1. Situational awareness.
2. ~~Trauma-informed approaches.~~[\[20\]](#)
3. Behavioral health awareness.
4. Suicide and bullying awareness.[\[21\]](#)[\[22\]](#)
5. Substance use awareness.[\[23\]](#)[\[24\]](#)
6. Emergency training drills, including fire, natural disaster, active shooter, hostage situation and bomb threat.[\[25\]](#)
7. Identification or recognition of student behavior that may indicate a threat to the safety of the student, other students, school employees, school facilities, the community or others.

Employees are required to complete a minimum of three (3) hours of training every five (5) years.[\[19\]](#)

### Required Drills

#### *Emergency Preparedness Drill -*

The Board directs district schools to conduct a disaster response or emergency preparedness plan drill at least annually, in accordance with the provisions of law.[\[3\]](#)

#### *Fire Drills -*

The Board directs each district school to conduct fire drills at least once a month during the school year, in accordance with the provisions of law.[\[5\]](#)[\[6\]](#)

#### *School Security Drills -*

The Board directs each district school to conduct a school security drill within ninety (90) days of the beginning of each school year. The school security drill shall be conducted while school is in session, with students present.[\[5\]](#)

The school security drill may take the place of a fire drill for the month in which it is conducted.

The Superintendent or designee may conduct additional school security drills in district schools after the first ninety (90) days of the school year. Up to two (2) additional school security drills per school year may be conducted in place of the required fire drills for the month in which they are conducted. [5]

The Superintendent or designee shall: [5]

1. Oversee instruction and training of students and school employees in procedures for conducting school security drills and responding to emergency situations.
2. Notify and request assistance from local law enforcement and the emergency management agency prior to conducting a school security drill.
3. Notify parents/guardians of the students attending the school building where the school security drill is scheduled in advance of conducting the drill.

#### *Bus Evacuation Drills -*

Bus evacuation and safety drills shall be conducted in accordance with the provisions of law. [5][26]

#### Safe2Say Something Program

The Board directs the Superintendent or designee to develop procedures for assessing and responding to reports received from the Safe2Say Something anonymous reporting program, in accordance with law. The procedures shall establish a framework within which district administration and staff will respond to program reports, coordinate with the county emergency dispatch center(s) and local law enforcement, and provide appropriate assessment and response for the safety and security of students, staff and school facilities. [27]

## Legal

1. Pol. 705
2. 22 PA Code 10.24
3. 35 Pa. C.S.A. 7701
4. Pol. 805.1
5. 24 P.S. 1517
6. 24 P.S. 1518
7. 24 P.S. 1301-B
8. 22 PA Code 10.11
9. 24 P.S. 1303-A
10. 24 P.S. 1303-B
11. 24 P.S. 1302.1-A
12. Pol. 804
13. 35 Pa. C.S.A. 7301 et seq
14. 24 P.S. 1501
15. 24 P.S. 1506
16. Pol. 203
17. Pol. 203.1
18. 24 P.S. 102
19. 24 P.S. 1310-B
20. Pol. 333
21. Pol. 249
22. Pol. 819
23. Pol. 227
24. Pol. 351
25. Pol. 805
26. 75 Pa. C.S.A. 4552
27. 24 P.S. 1303-D
- 24 P.S. 1205.7
- 20 U.S.C. 7112
- 20 U.S.C. 7118
- 20 U.S.C. 7801
- Pol. 146
- Pol. 236
- Pol. 709
- Pol. 810
- Pol. 909

# WEST CHESTER AREA SCHOOL DISTRICT

No. 236.1

ADMINISTRATIVE GUIDELINE  
APPROVED:  
REVISED:

## 236.1 AG1 – Threat Assessment Guidelines

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The

{X } Superintendent or designee

~~{ } School Safety and Security Coordinator~~

shall ensure that threat assessment team members are provided individual and/or group training on: [\[1\]](#)

1. Responsibilities of threat assessment team members.
2. Process of identifying, reporting, assessing, responding to and intervening with threats.
3. Identifying and avoiding racial, cultural or disability bias. [\[3\]](#)[\[8\]](#)
4. Confidentiality requirements under state and federal laws and regulations, and Board policies. [\[4\]](#) [\[6\]](#)[\[9\]](#)[\[10\]](#)[\[11\]](#)
5. { } Student Assistance Program process. [\[4\]](#)
6. { } Youth suicide awareness, prevention and response. [\[7\]](#)
7. { } Trauma-informed approach. [\[12\]](#)
8. { } Safe2Say Something procedures. [\[6\]](#)
9. { } Multi-tiered systems of support.
10. { } Positive Behavioral Intervention and Support.

Threat assessment team training shall be credited toward professional education requirements and school safety and security training requirements for staff, in accordance with applicable law and Board policy. [\[1\]](#)[\[6\]](#)[\[13\]](#)[\[14\]](#)[\[15\]](#)[\[16\]](#)

### Information for Students, Parents/Guardians and Staff

The district shall notify students, staff and parents/guardians about the existence and purpose of the threat assessment team through posting information on the district website, publishing in handbooks and through other appropriate methods. [\[1\]](#)

The threat assessment team shall make available age-appropriate informational materials to students regarding recognition of threatening or at-risk behavior that may present a threat to the student, other students, school employees, school facilities, the community or others and how to report concerns, including through the Safe2Say Something program and other district reporting hotlines or methods. Informational materials shall be available for review by parents/guardians. [\[1\]](#)[\[7\]](#)[\[8\]](#)[\[17\]](#)[\[18\]](#)[\[19\]](#)

The threat assessment team shall make available informational materials for school employees regarding recognition of threatening or at-risk behavior that may present a threat to the student, other students, school employees, school facilities, the community or others and how to report concerns, including through the Safe2Say Something program and other district reporting hotlines or methods. Information for school employees shall include a list of the staff members who have been appointed to the threat assessment team. [\[1\]](#)[\[7\]](#)[\[8\]](#)[\[17\]](#)[\[19\]](#)

### Reporting and Identification

The threat assessment team shall document, assess and respond to reports received regarding students whose behavior may indicate a threat to the safety of the student, other students, school employees, school facilities, the community or others. [\[1\]](#)

The threat assessment team shall assist in assessing and responding to reports that are received through the Safe2Say Something Program identifying students who may be a threat to themselves or others. [\[1\]](#)[\[6\]](#)

The threat assessment team shall assist in assessing and responding to reports of students exhibiting self-harm or suicide risk factors or warning signs, as identified in accordance with applicable law and Board policy. [\[1\]](#)[\[7\]](#)

When the threat assessment team has made a preliminary determination that a student's reported behavior may indicate a threat to the safety of the student, other students, school employees, school facilities, the community or others, the team shall immediately take the following steps: [\[1\]](#)

1. Notify the Superintendent or designee and School Safety and Security Coordinator of the reported threat.
2. Notify the building principal of the school the student attends of the reported threat, who shall notify the student's parent/guardian of the reported threat.

When a reported student's behavior indicates that there may be an imminent threat to the safety of the student or others, or an emergency situation, a threat assessment team member shall take immediate action, which may include promptly reporting to the appropriate law enforcement agency and school administration. [\[1\]](#)[\[5\]](#)[\[6\]](#)[\[20\]](#)

Where a threat assessment team member has reasonable cause to suspect that a

reported situation indicates that a student may be a victim of child abuse, the member shall make a report of suspected child abuse in accordance with law and Board policy.[1][21][22]

### Inquiry and Assessment

In investigating, assessing and responding to threat reports, the threat assessment team shall make a determination if the report should be addressed under one or more specific Board policies or administrative regulations, based on the subject matter of the report and the requirements of law, regulations and Board policy, including, but not limited to, reports involving:

1. Discrimination/Title IX Sexual Harassment.[8][17]
2. Bullying/Cyberbullying.[19]
3. Suicide Awareness, Prevention and Response.[7]
4. Hazing.[23]
5. Dating Violence.[24]

Members of the threat assessment team shall engage in an assessment of the reported student behavior that may indicate a threat, in accordance with training and established procedures. This process may include, but is not limited to:

1. { } Interviewing the student, other students, staff, parents/guardians or others regarding the subject(s) of the reported threat.
2. { } Reviewing existing academic, health and disciplinary records and assignments, as appropriate, regarding the subject(s) of the report.
3. { } Conducting searches of lockers, storage spaces, and other possessions on school property as applicable, in accordance with applicable law, regulations and Board policy.[25]
4. { } Examining outside resources such as social media sites, in coordination with law enforcement, or contacting law enforcement, juvenile probation, or community agencies to request additional information about the subject(s) of the report, in accordance with law, regulations and Board policies.
5. { } Where appropriate, convening the appropriate team to assess and/or address the situation that is the subject of the report, such as the Individualized Education Program (IEP) team, Section 504 Team, Behavior Support team, Student Assistance Program team, or others.[4][26][27][28] [29][30]

The threat assessment team shall establish and implement procedures, in accordance with the district's Memorandum of Understanding, to address situations where the

investigation of a reported threat shall be transferred to the appropriate law enforcement agency.[5][20]

The threat assessment team may request that the county agency or juvenile probation department consult and cooperate with the team in assessing the student who is the subject of a preliminary determination regarding a threat.[1]

When assessment of a student's behavior determines that it is not a threat to the student, other students, school employees, school facilities, the community or others, the threat assessment team shall document the assessment and may refer the student to other appropriate resources such as a child study team, the Student Assistance Program team, an IEP or Section 504 Team or other district supports and services.

### Response and Intervention

The threat assessment team shall develop an Individualized Management Plan for each student identified and assessed as posing a threat to the student, other students, school employees, school facilities, the community or others. The plan should document the team's evaluation of the threat and recommendations for disposition of the threat, including the information gathered during the assessment and recommendations for response and intervention.

Following notification to the student's parent/guardian, the threat assessment team may refer the student to an appropriate program or take action to address the reported situation in accordance with applicable Board policy, which may include, but is not limited to:[1]

- 1.A referral to the Student Assistance Program.[4]
- 2.A referral to the appropriate law enforcement agency.[5][6][20]
- 3.An appropriate evaluation to determine whether the student is a qualified student with a disability in need of a Section 504 Service Agreement or in need of special education services through an Individualized Education Program (IEP), in accordance with applicable law and Board policy.[26] [27][30]
- 4.A referral to the student's IEP Team to review and address the student's IEP and/or Positive Behavior Support Plan. This could include, but is not limited to, a manifestation determination or functional behavioral assessment in accordance with applicable law, regulations and Board policy. [27][28][29][30]
- 5.A referral to the student's Section 504 Team to review and address the student's Section 504 Service Agreement and/or Positive Behavior Support Plan.[26]

6. With prior parental consent, a referral to a behavioral service provider, health care provider or county agency. [31]
7. Addressing behavior in accordance with applicable discipline policies and the Code of Student Conduct. [32][33][34][35]
8. Ongoing monitoring of the student by the threat assessment team, a child study team, Student Assistance Program team or other appropriate school personnel.
9. Taking steps to address the safety of any potential targets identified by the reported threat. [6] [36]

#### *Safe Schools Incident Reporting –*

For Safe Schools reporting purposes, the term **incident** means an instance involving an act of violence; the possession of a weapon; the possession, use, or sale of a controlled substance or drug paraphernalia as defined in the Pennsylvania Controlled Substance, Drug, Device and Cosmetic Act; the possession, use, or sale of alcohol or tobacco; or conduct that constitutes an offense listed under the Safe Schools Act. [20][37][38][39]

When a reported threat also meets the definition of an incident under the Safe Schools Act, in accordance with reporting requirements, the Superintendent or designee shall immediately report required incidents, if not previously reported by district staff, and may report discretionary incidents committed by students on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity to the local police department that has jurisdiction over the school's property, in accordance with state law and regulations, the procedures set forth in the Memorandum of Understanding with local law enforcement and Board policies. [20][32][37][38][40][41][42]

The Superintendent or designee shall notify the parent/guardian, if not previously notified by district staff, of any student directly involved in an incident on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity, who is a victim or suspect, immediately, as soon as practicable. The Superintendent or designee will inform the parent/guardian whether or not the local police department that has jurisdiction over the school property has been or may be notified of the incident. The Superintendent or designee will document attempts made to reach the parent/guardian. [20][38][43]

#### *Students With Disabilities –*

When reporting an incident committed by a student with a disability or referring a student with a disability to a law enforcement agency, the district shall provide the information required by state and federal laws and regulations and shall ensure that



copies of the special education and disciplinary records of the student are transmitted for consideration by these authorities. The district shall ensure compliance with the Family Educational Rights and Privacy Act when transmitting copies of the student's special education and disciplinary records.[9][11][44][45][46][47]

### Monitoring and Management

If a student has an Individualized Management Plan, the threat assessment team shall monitor the Individualized Management Plan and coordinate with the designated team or resource to provide support and follow-up assessment as necessary. Follow-up assessments, referrals, re-entry plans and other supports shall be documented as part of the student's Individualized Management Plan.

The threat assessment team, in coordination with other appropriate teams and supports, shall determine when the student's Individualized Management Plan is no longer needed for disposition of the threat(s), and may transfer appropriate information in accordance with applicable law, regulations and Board policy.[4][7][9][11][26][27]

### Records Access and Confidentiality

In order to carry out their duties and facilitate the timely assessment of and intervention with students whose behavior may indicate a threat, the threat assessment team shall have access to the following student information to the extent permitted under applicable law and regulations: [\[1\]](#)

1. Student health records. [\[48\]](#)[49]
2. Prior school disciplinary records. [9][11][50]
3. Records related to adjudication under applicable law and regulations. [50] [\[51\]](#)[\[52\]](#)[\[53\]](#)[\[54\]](#)[55]
4. Records of prior behavioral or mental health or psychological evaluations or screenings maintained by the district.
5. Other records or information that may be relevant to evaluating a threat or determining treatment or referral options for a student that are maintained by the district.

The threat assessment team shall use all information or records obtained in fulfilling the team's duty in accordance with law to evaluate a threat or to recommend disposition of a threat. Team members shall not redisclose any record or information obtained or otherwise use any record of a student beyond the purpose for which the disclosure was made to the team, in accordance with law. [\[1\]](#)

The threat assessment team shall maintain confidentiality and handle all student

records in accordance with applicable law, regulations, Board policy, the Student Records Plan and the district's legal and investigative obligations.[4][7][9][10][11][19][44][46][50][56]

Threat assessment members whose other assignments and roles require confidentiality of specific student communications, in accordance with law, shall ensure that all confidential communications and information are addressed in accordance with applicable law, regulations, Board policy and administrative regulations.[10][57][58][59][60]

### Annual Board Report

The threat assessment team shall provide the required information to the Superintendent, in consultation with the School Safety and Security Coordinator, to annually develop and present to the Board, at an executive session, a report outlining the district's approach to threat assessment, which shall include:[1]

- 1.Verification that the district's threat assessment team and process complies with applicable law and regulations.
- 2.The number of threat assessment teams assigned in the district, and their composition.
- 3.The total number of threats assessed that year.
- 4.A summary of interactions with outside law enforcement agencies, juvenile probation and behavioral service providers.
- 5.An assessment of the district's threat assessment team(s) operation.
- 6.Recommendations for improvement of the district's threat assessment processes.
- 7.Any additional information required by the Superintendent or designee.

{ } The annual threat assessment report shall be presented as part of the annual report to the Board by the School Safety and Security Coordinator on district safety and security practices.[1][5]

The threat assessment team's information addressing verification of compliance with law and regulations, the number of threat assessment teams assigned in the district and their composition, the total number of threats assessed that year, and any additional information required by the Superintendent or designee shall be included in the School Safety and Security Coordinator's annual report on district safety and security practices that is submitted to the state's School Safety and Security Committee.[1][5][61]

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## Legal

1. [24 P.S. 1302-E](#)
2. [24 P.S. 1301-E](#)
3. Pol. 832
4. Pol. 236
5. Pol. 805.2
6. Pol. 805
7. Pol. 819
8. Pol. 103
9. Pol. 113.4
10. Pol. 207
11. Pol. 216
12. Pol. 146.1
13. [24 P.S. 1205.2](#)
14. [24 P.S. 1205.5](#)
15. [24 P.S. 1310-B](#)
16. Pol. 333
17. Pol. 104
18. Pol. 105.1
19. Pol. 249
20. Pol. 805.1
21. [23 Pa. C.S.A. 6311](#)
22. Pol. 806
23. Pol. 247
24. Pol. 252
25. Pol. 226
26. Pol. 103.1
27. Pol. 113
28. Pol. 113.1
29. Pol. 113.2
30. Pol. 113.3
31. Pol. 146
32. Pol. 218
33. Pol. 218.1
34. Pol. 218.2
35. Pol. 233
36. Pol. 709
37. [24 P.S. 1303-A](#)
38. [22 PA Code 10.2](#)
39. [35 P.S. 780-102](#)
40. [24 P.S. 1302.1-A](#)
41. [22 PA Code 10.21](#)
42. [22 PA Code 10.22](#)
43. [22 PA Code 10.25](#)

- 44. 20 U.S.C. 1232g
- 45. 20 U.S.C. 1415
- 46. 34 CFR Part 99
- 47. 34 CFR Part 300
- 48. 24 P.S. 1409
- 49. Pol. 209
- 50. Pol. 216.1
- 51. 24 P.S. 1304-A
- 52. 24 P.S. 1305-A
- 53. 24 P.S. 1307-A
- 54. 42 Pa. C.S.A. 6341
- 55. Pol. 218.3
- 56. 24 P.S. 1304-D
- 57. 22 PA Code 12.12
- 58. 42 Pa. C.S.A. 5945
- 59. 42 Pa. C.S.A. 8337
- 60. 42 CFR Part 2
- 61. 24 P.S. 1309-B
- 20 U.S.C. 1400 et seq
- 35 P.S. 7601 et seq Pol. 203.1
- PA Commission on Crime and Delinquency, School Safety and Security Committee  
Model K-12 Threat Assessment Procedures and Guidelines



|         |                           |
|---------|---------------------------|
| Book    | Policy Manual             |
| Section | 800 Operations            |
| Title   | School Security Personnel |
| Code    | 805.2                     |
| Status  | First Reading             |
| Adopted | December 16, 2019         |

### **Authority**

The Board shall employ, contract for and/or assign staff to coordinate the safety and security of district students, staff, visitors and facilities.

### **Definitions**

**School security personnel** - school police officers, school resource officers and school security guards. [\[1\]](#)

**School Resource Officer (SRO)** - a law enforcement officer commissioned and employed by a law enforcement agency whose duty station is located in the district and whose stationing is established by an agreement between the law enforcement agency and the district. [\[1\]](#)

**School Security Guard** - an individual employed by the district or a third-party vendor or an independent contractor who is assigned to a school for routine safety and security duties, and has not been granted powers by the court to issue citations, detain individuals or exercise the same powers as exercised by police of the municipality in which the school property is located, in accordance with law. An independent contractor or individual employed by a third-party vendor contracted with the district shall meet the requirements of contracted services personnel, in accordance with Board policy, and the provisions of applicable law. [118\[20\]41](#)

**Independent contractor** - an individual, including a retired federal agent or retired state, municipal or military police officer or retired sheriff or deputy sheriff, whose responsibilities, including work hours, are established in a written contract with the district for the purpose of performing school security services. [\[1\]](#)

**Third-party vendor** - a company or entity approved by the Office for Safe Schools of the PA Department of Education or the PA Commission on Crime and Delinquency that provides school security services in accordance with law. [\[1\]](#)

### **Delegation of Responsibility**

The Superintendent shall appoint a school administrator to serve as the School Safety and Security Coordinator, in accordance with law. [\[2\]](#)

The School Safety and Security Coordinator shall report directly to the Superintendent, and shall be responsible for the following: [\[2\]](#)

1. Oversee all school police officers or contract agreements with local police and School Resource Officers (SROs).
2. Review and provide oversight of all Board policies, administrative regulations and procedures related to school safety and security, and ensure compliance with federal and state laws and regulations regarding school safety and security.
3. Coordinate training and resources for students and staff related to situational awareness, trauma-informed approaches, behavioral health awareness, suicide and bullying, substance abuse, and emergency procedures and training drills, including fire, natural disaster, active shooter, hostage situation, bomb threat, and all hazard disasters.[3][4][5][6][7][8][9]
4. Coordinate a tour of the district's buildings and grounds biennially, or when a building is first occupied or reconfigured, with law enforcement and first responders responsible for protecting and securing the district to discuss and coordinate school safety and security matters.
5. **Serve on the district's threat assessment team(s) and participate in required training and the threat assessment process [10] [11]**
6. Serve as the liaison with law enforcement and other state committees and agencies on matters of school safety and security.
7. Coordinate School Safety and Security Assessments and respond to School Safety and Security surveys, as applicable.[8][10]

By June 30 of each year, the School Safety and Security Coordinator shall make a report to the Board at an executive session on the district's current safety and security practices, and identify strategies to improve school safety and security.[2][11]

The Board directs the School Safety and Security Coordinator to include the following information in the annual report:

1. **Threat assessment team information, including verification of compliance with law and regulations, the number and composition of the district's threat assessment team(s), the total number of threats assessed in the past year and any additional information on threat assessment required by the Superintendent or designee, in accordance with Board policy.[10][11]**
2. Safe2Say Something aggregate data, including a breakdown of Life Safety and Non-Life Safety reports received.
3. Behavioral health and school climate information, including aggregate data from surveys and assessments issued in the district, information on referrals and services accessed by students and families, and identification of additional resources needed in the district.[12]
4. Office for Safe Schools reports for the previous year(s) and/or data collected to date for the current year.
5. Updates regarding the district's Memorandum of Understanding with local law enforcement agencies.[13]
6. Updates to laws, regulations and/or Board policies related to school safety and security.
7. Information on grants or funding applied for and/or received in support of school safety and security efforts.

A copy of the report shall be submitted to the state's School Safety and Security Committee.[2]

The Superintendent or designee shall implement job descriptions and procedures to address the responsibilities and requirements specific to each category of school security personnel in carrying out their duties.

School security personnel shall carry weapons, including firearms, in performance of their duties only if, and to the extent, authorized by the Board, including as provided in an agreement with a law enforcement agency for the stationing of a School Resource Officer or in a contract with an independent contractor or third-party vendor approved by the Board.

## **Guidelines**

### **School Police Officers**

The district shall contract with local law enforcement or a third party vendor for police coverage in its buildings and apply to the appropriate court for appointment and powers of authority, in accordance with the provisions of law.[\[1\]](#)[\[14\]](#)[\[15\]](#)[\[16\]](#)[\[17\]](#)[\[18\]](#)

### **School Resource Officers (SROs)**

The district shall establish an agreement with local municipal governments or third party vendors, in accordance with the provisions of law, for the assignment of a School Resource Officer(s) to specified district schools.[\[1\]](#)[\[19\]](#)

The agreement shall address the powers and duties conferred on SROs, which shall include but not be limited to:[\[20\]](#)

1. Assist in identification of physical changes in the environment which may reduce crime in or around a school.
2. Develop and educate students in crime prevention and safety.
3. Train students in conflict resolution, restorative justice and crime awareness.
4. Address crime and violence issues, gangs and drug activities affecting or occurring in or around a school.
5. Other duties as agreed upon between the district and municipal agency.

**Prior to assignment in the district, the district shall confirm that the law enforcement agency has completed a law enforcement agency background investigation and received the SRO's separation record, when required, in compliance with applicable law and regulations. The district shall coordinate with the law enforcement agency in making required reports regarding hiring and separation, and maintaining all required records, in accordance with applicable law and regulations. [\[2630\]](#)**

SROs shall successfully complete required training, in accordance with law.[\[20\]](#)

### **School Security Guards**

**The district shall employ or contract for one or more security guards, in accordance with the provisions of law. [\[1\]](#)[\[19\]](#)[\[20\]](#)[41\]](#)**

**School security guards shall provide the following services, as directed by the district:[\[41\]](#)**

- 1. School safety support services.**
- 2. Enhanced campus supervision.**
- 3. Assistance with disruptive students.**

**4. Monitoring visitors on campus.**

**5. Coordination with law enforcement officials including school police offices and including SROs.**

**6. Security functions which improve and maintain school safety.**

**School security guards shall successfully complete required training, in accordance with law, and applicable staff training in accordance with Board policy.[41]**

**School security guards authorized to carry a firearm shall maintain an appropriate license and successfully complete required firearm training in accordance with law.[41]**

**The district shall make reports regarding hiring and separation, and shall maintain all records, as required for a law enforcement agency, in accordance with applicable law and regulations.**



## Legal

1. [24 P.S. 1301-C](#)
2. [24 P.S. 1309-B](#)
3. Pol. 146
4. Pol. 227
5. Pol. 236
6. Pol. 249
7. Pol. 351
8. Pol. 805
9. Pol. 819
10. [24 P.S. 1305-B](#)
11. Pol. 006
12. Pol. 235
13. Pol. 805.1
14. [24 P.S. 1302-C](#)
15. [24 P.S. 1310-C](#)
16. [24 P.S. 1311-C](#)
17. Pol. 304
18. Pol. 818
19. Pol. 909
20. [24 P.S. 1313-C](#)
- [24 P.S. 1303-C](#)
- [24 P.S. 1304-C](#)
- [24 P.S. 1305-C](#)
- [24 P.S. 1306-C](#)
- [24 P.S. 1307-C](#)
- [22 PA Code 10.23](#)
- [22 PA Code 14.104](#)
- [22 PA Code 14.133](#)
- [42 Pa. C.S.A. 8953](#)
- [53 Pa. C.S.A. 2301 et seq](#)
- Pol. 113.2
- Pol. 705
- Pol. 709
- Pol. 907



MEMO from the Director of Business Affairs

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*Date: August 19, 2021*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for August 23, 2021*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the August 23, 2021 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for August 23, 2021:

- Approval of 2021-22 Transportation Schedules
- Approval of 2021-22 Adult School Lunch Price Increase

cc: Dr. Scanlon & Cabinet

WEST CHESTER AREA SCHOOL DISTRICT

Property & Finance Committee

MEMO ITEM

**Approval of Current 2021-2022 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 2021-2022 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):**

- 54 bus routes both a.m. and p.m. for Special Education services and parochial/private schools; 1 regular education public school route
- 9 mid-day routes
- 14 aides

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

- 126 bus routes both a.m. and p.m. for public/parochial/private schools
- 7 late routes from non-public schools
- 4 mid-day routes

Accordingly, this item will be placed on the consent agenda for the Property & Finance Committee ACTION ITEMS at the August 23, 2021 Board meeting.

John T. Scully  
Director of Business Affairs  
August 18, 2021

WEST CHESTER AREA SCHOOL DISTRICT

Property & Finance Committee

MEMO ITEM

***Approval of 2021-22 Adult Lunch Price Increase***

On July 23, 2021, PDE issued guidance with respect to adult meal pricing to school districts operating their food service programs under the Seamless Summer Option (SSO). The SSO program is a federally funded program that allows districts to feed all resident students breakfast and lunch at no cost. This program has been extended through June 30, 2022. According to the guidance, districts must ensure that the price charged for adult meals is greater than the amount received in subsidy from all sources.

The 2021-22 subsidy received from all sources for WCASD is \$3.86 for lunch and \$1.99 for breakfast. Currently the adult lunch price at both the elementary and middle school levels are below this subsidy amount.

In accordance with School Board policy 808, price increases for any menu item must be Board approved. Approval of a \$3.90 elementary and middle school adult lunch meal will be placed on the Property and Finance ACTION ITEMS for August 23rd.

If you should have any questions, please contact me at 484-266-1020

John Scully  
Director of Business Affairs  
8/17/2021