

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – September 20, 2021
6:30 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341

AGENDA

- Public Comment
- Approval of August 23, 2021 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of 2022-2023 Budget Calendar (see attached) Mr. Scully
- Update and Approval of Board Goals (see attached) Dr. Sokolowski

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(Board & Public)

*Public Comment Protocol*

- Residents wishing to make public comment on agenda items must register on the sign-in sheet prior to the start of the meeting.
- Public comments on agenda items will be taken at the beginning of the meeting prior to voting.
- Policy 903: Public Participation in Board Meetings governs public comment.
- The committee chair or designee will call residents in the order in which they signed in.
- A two-minute timer will begin after the speaker gives their name and address.

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 August 23, 2021 – Property & Finance Committee

Attending Committee Members: Mr. Brian Gallen, Dr. Karen Herrmann, Mr. Randell Spackman

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

Administration: Mr. John Scully, Dr. Bob Sokolowski, Mr. Kevin Campbell, Mr. Justin Matys, Mr. Wayne Birster, Ms. Jennifer Neill

Also Present: Members of the public

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| Action or outcomes from the meeting: (Unless noted, all votes were 3-0, Mr. Bevilacqua was absent.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
| Public Comment was made by the following residents on agenda items as indicated:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |
| <ol style="list-style-type: none"> <li>1. Meghan Reikob: Board Policy 805 – Emergency Preparedness and Response</li> <li>2. Stacey Whomsley: Budget Forecast Model – salary expenses for administrators and teachers</li> <li>3. Cheryl Whalen: Budget Forecast Model – special education expenses. Other items discussed pertained to Board meeting comments and other items not on the P&amp;F agenda.</li> <li>4. Judi DiFonzo: Board Policy 805 – Emergency Preparedness and Response</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |
| The committee approved the June 21, 2021 Property & Finance Committee Minutes with the change of votes noted as 3-0 (previously noted as 4-0).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Mr. Gallen |
| Mr. Scully reviewed the August budget forecast model. The focus of the review was on the 2020-21 year-end projections for both revenues and expenses noted on page 5 of the model. Increases in revenues totaling \$4,116,265 and were made up by increases in local revenues primarily related to earned income tax revenue. Reductions in expenses totaling \$17,394,057 were a result of savings in several areas including salaries, benefits, professional & technical services, tuitions, and transportation services. Mr. Scully advised the committee that based on the proposed final expense/revenue projections for 2020-21, the District will see an increased ending fund balance in the amount of \$21,510,322. The Administration recommends the following fund balance management: an increase in the designated fund balance for alternative education by \$1,000,000; an increase in the designated fund balance for property assessment fluctuations by \$1,000,000; an increase in the designated fund balance for Technology/Distance learning by \$500,000 and an increase in unassigned fund balance by \$1,500,000. The remaining \$17,510,322 in fund balance will be used to reduce the 2022-23 budget gap. With the incorporation of the above changes the summary of all funds analysis shows a net gap in 2022-23 of \$11.6 million assuming a tax increase up to the ACT 1 limit. This is an informational item and no Board action is required. | Mr. Scully |
| Mr. Scully provided the committee with information about reverse assessment appeals. In accordance with PA taxation code as well as School Board Policy 606.2, the district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure, and with like effect as if the appeal were taken by a taxable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Mr. Scully |

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| <p>person with respect to the assessment. The Board authorizes the Director of Business Affairs to review records of real estate transactions of properties within the district to identify recent sales in which the current assessed value of the property sold is at least \$1,000,000 less than the assessment suggested by the sales price of such property (CLR x sales price). In accordance with Board Policy, the Administration recommends that the District file an appeal on the assessment of four identified properties for the 2021-22 school year.</p> <p>The committee recommended approval to proceed with the reverse assessment appeals.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                     |
| <p>Mr. Scully reviewed changes to 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 was revised to align with the new requirements.</p> <p>The committee recommended approval of Revised Board Policy 606.3, Senior Tax Reduction Incentive Volunteer Exchange Program, First Reading.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Mr. Scully</p>   |
| <p>Mr. Campbell provided the committee with recommended revisions to Board Policies 805, Emergency Preparedness and Response (formerly Emergency Preparedness), and 805.2, School Security Personnel, First Reading. Revisions were made to align the policies with 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. (Administrative Guideline 236.1 AG1, Threat Assessments Guideline, is undergoing revision under direction of the Education Committee.) 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.</p> | <p>Mr. Campbell</p> |

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| The committee recommended approval of Revised Board Policy 805, Emergency Preparedness and Revised Board Policy 805.2 School Security Personnel, First Reading                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| <p>Items to be placed on board agenda August 23, 2021:</p> <ul style="list-style-type: none"> <li>• Approval of 2021 Tax Appeals</li> <li>• Approval of Revised Board Policy 606.3 Retiree Substitute Volunteer Program, First Reading</li> <li>• Approval of Revised Board Policy 805 Emergency Preparedness and Response, First Reading</li> <li>• Approval of Revised Board Policy 805.2 School Security Personnel, First Reading</li> </ul> <p>MEMO items for board agenda August 23, 2021:</p> <ul style="list-style-type: none"> <li>• Approval of 2021-22 Transportation Schedules</li> <li>• Approval of 2021-22 Adult School Lunch Price Increase</li> </ul> |  |
| Items to discuss at a later date:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
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Next Meeting Date: **September 20, 2021**

West Chester Area School District  
Operating Expense History and Forecast

9/13/2021

|    | A                                  | AD               | AE               | AF               | AG               | AH               | AI               | AJ               | AK               | AL               |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    | Actual                             | Budget           | Projected        | Budget           | Projected        | Estimated        | 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>                       | <b>153,376.6</b> | <b>169,698.1</b> | <b>160,536.2</b> | <b>178,386.8</b> | <b>177,676.2</b> | <b>184,627.3</b> | <b>190,525.3</b> | <b>196,511.0</b> | <b>202,946.4</b> |
| 4  | <b>Total Salaries</b>              | <b>98,130.0</b>  | <b>103,129.2</b> | <b>102,002.8</b> | <b>108,179.9</b> | <b>107,681.5</b> | <b>110,670.1</b> | <b>113,083.5</b> | <b>115,454.2</b> | <b>117,886.6</b> |
| 5  | <b>Administration</b>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 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  | <b>Teachers</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 8  | Reg Salaries                       | 70,120.6         | 72,910.5         | 73,524.6         | 76,795.7         | 76,297.4         | 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>              | <b>73,883.5</b>  | <b>77,281.7</b>  | <b>78,439.4</b>  | <b>81,358.4</b>  | <b>80,860.1</b>  | <b>82,905.4</b>  | <b>84,492.6</b>  | <b>86,121.1</b>  | <b>87,791.9</b>  |
| 15 | <b>Technical</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 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 | <b>Office Clerical</b>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 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 | <b>Crafts and Trades</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 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 | <b>Benefits</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 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          | 8,206.6          | 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         | 37,456.0         | 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>              | <b>60,194.3</b>  | <b>73,689.2</b>  | <b>64,067.7</b>  | <b>77,878.6</b>  | <b>77,666.3</b>  | <b>82,224.2</b>  | <b>86,351.9</b>  | <b>90,661.4</b>  | <b>95,414.6</b>  |
| 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>                | <b>55,246.6</b>  | <b>66,568.9</b>  | <b>58,533.4</b>  | <b>70,206.9</b>  | <b>69,994.7</b>  | <b>73,957.2</b>  | <b>77,441.8</b>  | <b>81,056.8</b>  | <b>85,059.8</b>  |
| 35 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 36 | <b>Prof. &amp; Tech. Services</b>  | <b>15,768.5</b>  | <b>21,101.9</b>  | <b>14,091.0</b>  | <b>19,994.0</b>  | <b>19,994.0</b>  | <b>20,732.0</b>  | <b>21,497.6</b>  | <b>22,292.0</b>  | <b>23,116.1</b>  |
| 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 | <b>Purchased Property Services</b> | <b>3,600.2</b>   | <b>4,272.1</b>   | <b>3,096.2</b>   | <b>4,324.3</b>   | <b>4,324.3</b>   | <b>4,454.1</b>   | <b>4,587.7</b>   | <b>4,725.3</b>   | <b>4,867.1</b>   |
| 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 | <b>Other Services</b>              | <b>27,847.9</b>  | <b>32,265.2</b>  | <b>26,692.4</b>  | <b>33,644.9</b>  | <b>33,644.9</b>  | <b>35,680.6</b>  | <b>37,641.2</b>  | <b>39,806.5</b>  | <b>42,130.1</b>  |
| 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          | 3,598.9          | 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            |
| 70 | Other                              | 253.5            | 548.1            | 93.1             | 415.1            | 415.1            | 427.5            | 440.4            | 453.6            | 467.2            |
| 71 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 72 | <b>Supplies</b>                    | <b>5,209.7</b>   | <b>7,875.4</b>   | <b>8,606.4</b>   | <b>7,296.2</b>   | <b>7,296.2</b>   | <b>8,725.7</b>   | <b>9,045.9</b>   | <b>9,378.0</b>   | <b>9,722.5</b>   |
| 73 | Heating/ Motor Pool Fuel           | 568.2            | 810.0            | 804.6            | 810.0            | 810.0            | 834.3            | 859.3            | 885.1            | 911.7            |
| 74 | 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          |
| 75 | 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          |
| 76 | 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          |
| 77 | 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          |
| 78 | Administration/Business            | 22.7             | 162.9            | 61.7             | 141.4            | 141.4            | 147.1            | 152.9            | 159.1            | 165.4            |
| 79 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 80 | <b>Other Objects</b>               | <b>337.3</b>     | <b>558.6</b>     | <b>342.4</b>     | <b>499.3</b>     | <b>499.3</b>     | <b>514.3</b>     | <b>529.7</b>     | <b>545.6</b>     | <b>562.0</b>     |
| 81 | <b>Dues and Fees - Athletics</b>   | <b>116.6</b>     | <b>131.5</b>     | <b>-</b>         | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     |
| 82 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 83 | <b>Property</b>                    | <b>271.8</b>     | <b>510.1</b>     | <b>754.3</b>     | <b>457.5</b>     | <b>457.5</b>     | <b>471.2</b>     | <b>485.3</b>     | <b>499.9</b>     | <b>514.9</b>     |
| 84 | Other Equipment                    | 271.8            | 510.1            | 754.3            | 457.5            | 457.5            | 471.2            | 485.3            | 499.9            | 514.9            |
| 85 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 86 | <b>Debt Service</b>                | <b>26,541.7</b>  | <b>27,235.2</b>  | <b>25,412.9</b>  | <b>28,505.0</b>  | <b>28,405.0</b>  | <b>28,306.6</b>  | <b>27,731.6</b>  | <b>27,850.1</b>  | <b>28,250.7</b>  |
| 87 | Bond payments                      | 26,541.7         | 27,235.2         | 25,412.9         | 28,505.0         | 28,405.0         | 28,306.6         | 27,731.6         | 27,850.1         | 28,250.7         |
| 88 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 89 | <b>Reserve</b>                     | <b>5,451.6</b>   | <b>6,167.5</b>   | <b>7,633.5</b>   | <b>6,237.3</b>   | <b>6,237.3</b>   | <b>7,094.4</b>   | <b>7,993.8</b>   | <b>8,243.3</b>   | <b>8,504.5</b>   |
| 90 | Budgetary Reserve                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 91 | 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          |
| 92 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 93 | <b>TOTAL EXPENSE</b>               | <b>238,521.8</b> | <b>269,815.7</b> | <b>247,165.4</b> | <b>279,476.8</b> | <b>278,666.2</b> | <b>290,737.6</b> | <b>300,169.6</b> | <b>309,9</b>     |                  |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                      | AG                | AH               | AI                | AJ               | AK               | AL               | AM               | AN               | AO               |
|----|------------------------------------------------------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                                                        | 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>Local</b>                                                           | <b>211,001.1</b>  | <b>204,779.1</b> | <b>214,400.1</b>  | <b>208,090.1</b> | <b>210,590.1</b> | <b>221,431.2</b> | <b>252,384.9</b> | <b>261,464.7</b> | <b>271,318.6</b> |
| 4  | Real Estate                                                            | 178,219.1         | 176,963.2        | 179,828.5         | 180,059.1        | 180,059.1        | 190,520.5        | 221,050.7        | 229,700.4        | 239,117.3        |
| 5  | Current                                                                | 177,235.0         | 176,138.5        | 177,830.9         | 179,235.7        | 179,235.7        | 189,571.5        | 220,101.7        | 228,751.5        | 238,168.4        |
| 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         | 22,384.1         | 22,682.4         | 23,022.6         | 23,367.9         | 23,718.5         |
| 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>43,458.4</b>  | <b>44,345.3</b>  | <b>45,236.5</b>  | <b>45,970.2</b>  | <b>46,878.8</b>  |
| 15 | Student Subsidies                                                      | 20,142.0          | 18,677.7         | 18,775.2          | 19,429.0         | 20,627.1         | 20,401.8         | 20,488.2         | 20,425.9         | 20,425.1         |
| 16 | Basic Instruction                                                      | 8,810.2           | 8,421.9          | 8,810.2           | 8,421.9          | 9,575.8          | 9,575.8          | 9,575.8          | 9,575.8          | 9,575.8          |
| 18 | Special Education                                                      | 6,125.2           | 5,899.1          | 5,077.2           | 5,899.1          | 5,943.3          | 5,943.3          | 5,943.3          | 5,943.3          | 5,943.3          |
| 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          | 3,087.6          | 3,087.6          | 3,087.6          | 3,087.6          |
| 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         | 22,831.3         | 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          | 4,103.3          | 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         | 18,728.0         | 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>257,586.6</b> | <b>268,824.8</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>48,381.5</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>48,381.5</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          | -                | 21,912.8         | -                | -                | -                | -                |
| 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>21,079.6</b>  | <b>21,912.8</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        | 189,572        |   | 220,102        | 228,751        | 238,168        |
| 11 | Gross tax to be levied                     |   |   |   | 185,606        | 196,447        |   | 228,085        | 237,048        | 246,807        |
| 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        | 185,186        |   | 215,010        | 223,460        | 232,659        |
| 18 | Delaware Cnty Levy                         |   |   |   | 10,853         | 11,261         |   | 13,075         | 13,588         | 14,148         |
| 19 |                                            |   |   |   | 185,606        | 196,447        |   | 228,085        | 237,048        | 246,807        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 174,753        | 185,186        |   | 215,010        | 223,460        | 232,659        |
| 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>23.2270</b> |   | <b>26.9339</b> | <b>27.9573</b> | <b>29.0719</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>21.6622</b> | <b>22.0604</b> |   | <b>23.2270</b> | <b>26.9339</b> | <b>27.9573</b> |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.40</b>    | <b>1.17</b>    |   | <b>3.71</b>    | <b>1.02</b>    | <b>1.11</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>5.3%</b>    |   | <b>16.0%</b>   | <b>3.8%</b>    | <b>4.0%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 10,853         | 11,261         |   | 13,075         | 13,588         | 14,148         |
| 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>9.8707</b>  |   | <b>11.4567</b> | <b>11.9069</b> | <b>12.3930</b> |
| 34 | <b>Previous Yr Millage *</b>               |   |   |   | <b>9.3519</b>  | <b>9.5164</b>  |   | <b>9.8707</b>  | <b>11.4567</b> | <b>11.9069</b> |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.16</b>    | <b>0.35</b>    |   | <b>1.59</b>    | <b>0.45</b>    | <b>0.49</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>1.8%</b>    | <b>3.7%</b>    |   | <b>16.1%</b>   | <b>3.9%</b>    | <b>4.1%</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>23.2270</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>22.0873</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | 1.17           |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | 5.16%          |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | 22.6615        |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | 0.5655         |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>9.5164</b>  | <b>9.8707</b>  |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>9.3291</b>  |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | 0.54           |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | 5.81%          |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | 9.7638         |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | 0.1069         |   |                |                |                |

# 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  |           |               |                |
|------------------|-----------|---------------|----------------|------------------|-----------|---------------|----------------|
| COMMERCIAL       |           |               |                | COMMERCIAL       |           |               |                |
|                  | 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%          |
| RESIDENTIAL      |           |               |                | RESIDENTIAL      |           |               |                |
|                  | 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%          |
| OTHER            |           |               |                | OTHER            |           |               |                |
|                  | 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%          |
| TOTAL            |           |               |                | TOTAL            |           |               |                |
|                  | 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  
 2021-22 Projection Changes  
 September 2021

| <u>Expenses</u>                  |              |
|----------------------------------|--------------|
| Change in Average Teacher Salary |              |
| Budgeted teacher salary          | \$ 74,737    |
| Actual teacher salary            | \$ 74,252    |
| Decreased avg. teacher salary    | \$ (485)     |
| Number of teachers               | 1,027.55     |
| Increase in teacher attrition    | \$ (498,362) |
| Benefits- SS & PSERS             | \$ (212,253) |
| Debt Service                     | \$ (100,000) |
| Total Expenses                   | \$ (810,615) |

| <u>Revenues</u>                                     |              |
|-----------------------------------------------------|--------------|
| Earned Income Taxes                                 | \$ 2,500,000 |
| State Revenue- BEF & SEF                            | \$ 1,198,047 |
| State Revenue- SS & PSERS on Average Teacher Salary | \$ (106,127) |
| Total Revenues                                      | \$ 3,591,920 |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 4,402,535 |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | \$ 4,402,535 |

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>                                                                  |   | 11,901         | 11,934                        | 11,952                        | 11,993         | 12,021         |
| 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%          |                |
| 31 | Teachers                                                                      |   | 2.60%          | 2.60%                         | 2.60%                         | 2.60%          |                |
| 32 | Non-Bargaining                                                                |   | 2.60%          | 2.60%                         | 2.60%                         | 2.60%          |                |
| 33 | Support Staff                                                                 |   | 5.62%          | 2.97%                         | 2.60%                         | 2.60%          |                |
| 34 | Crafts/Trades                                                                 |   | 3.04%          | 3.90%                         | 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        |                |
| 38 | Teacher Attrition (turnover)                                                  |   | 500,000        | 500,000                       | 500,000                       | 500,000        |                |
| 39 |                                                                               |   |                |                               |                               |                |                |
| 40 |                                                                               |   |                |                               |                               |                |                |
| 41 | <b>Benefits - 200</b>                                                         |   |                | <b>% Increase Assumptions</b> |                               |                |                |
| 42 |                                                                               |   | <b>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%          |                |
| 44 | Dental                                                                        |   | 4.30%          | 4.30%                         | 4.30%                         | 4.30%          |                |
| 45 | Vision                                                                        |   | 2.30%          | 2.30%                         | 2.30%                         | 2.30%          |                |
| 46 | Prescription                                                                  |   | 10.00%         | 10.00%                        | 10.00%                        | 10.00%         |                |
| 47 | Social Security                                                               |   | 7.65%          | 7.65%                         | 7.65%                         | 7.65%          |                |
| 48 | <b>PSERS</b>                                                                  |   | <b>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      |                |
| 50 | Tuition- Non Teachers                                                         |   | \$100,000      | \$100,000                     | \$100,000                     | \$100,000      |                |
| 51 | Life & Disability                                                             |   | 0.00%          | 0.00%                         | 0.00%                         | 0.00%          |                |
| 52 | W/C, Unemp & Other                                                            |   | 1.50%          | 1.50%                         | 1.50%                         | 1.50%          |                |
| 53 |                                                                               |   |                |                               |                               |                |                |
| 54 | Monthly Board Premium Costs                                                   |   |                |                               |                               |                |                |
| 55 | Medical                                                                       |   | \$1,556.27     | \$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          | \$57,649             | \$59,171            | \$60,347            | \$61,553            | \$62,790            |
| Average Teacher Salary               | \$74,737          | \$74,837             | 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 |
|----------------------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Teacher Staffing Changes Detail</u>             |                   |                      | 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        | 76,297,367           | 78,311,918          | 79,867,528          | 81,463,584          | 83,101,137          |
| Increase with Attrition                            |                   |                      | 2.64%               | 1.99%               | 2.00%               | 2.01%               |
| Staffing changes                                   | 2,105,164         | -                    | -                   | -                   | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 76,795,729        | 76,297,367           | 78,311,918          | 79,867,528          | 81,463,584          | 83,101,137          |
| Increase with Attrition & Staffing Changes         |                   |                      | 2.64%               | 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         | 76,297,367         | 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>80,860,060</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>107,681,535</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>-0.46%</b>      | <b>2.78%</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 |               |            |              | Total        |
|--------------------------------------------------|------|------|-----------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|------------|--------------|--------------|
|                                                  |      |      |           | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem                           | MID<br>Middle | HS<br>High | OTH<br>Other |              |
| <b>School Administration</b>                     |      |      |           |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |              |
| Superintendent                                   | 2360 | 111  | 52        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Asst Supt of Curriculum and Secondary Ed         | 2260 | 111  | 52B       | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Pupil Services Director / Asst. Director         | 2111 | 111  | 18        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | 1.00         | 1.00         |
| Pupil Services Supervisor                        | 2119 | 111  | 18        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Social Studies/ Fine Arts Supervisor             | 2260 | 111  | 20        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | -            | -             | -                                     | -             | -          | (1.00)       | (1.00)       |
| Social Work Coordinator                          | 2160 | 111  | 18F       | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Equity / ELD / World Language Supervisor         | 2260 | 111  | 02        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | -            | -             | -                                     | -             | -          | (1.00)       | (1.00)       |
| Language Arts Supervisor                         | 2260 | 111  | 06        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | -            | -             | -                                     | -             | -          | (1.00)       | (1.00)       |
| Mathematics Supervisor                           | 2260 | 111  | 15        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Science / FCS / Tech Ed / Health & PE Supervisor | 2260 | 111  | 19        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Assessment / Re-evaluation Supervisor            | 2260 | 111  | 50E       | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | -            | -             | -                                     | -             | -          | (1.00)       | (1.00)       |
| Instructional Technology Coordinator             | 2270 | 111  | 10        | -              | -             | -             | 4.00         | 4.00          | -              | -             | -             | 4.00         | 4.00          | -                                     | -             | -          | -            | -            |
| Teaching and Learning Director / Asst. Director  | 2360 | 111  | 53        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -          | 2.00         | 2.00         |
| Elementary Director of Education                 | 2360 | 111  | 52E       | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Communications Program Director                  | 2370 | 111  | 52        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Director of Equity & Assessment                  | 2260 | 111  | 52M       | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Principals and Asst. Principals                  | 2380 | 111  | 40        | 10.00          | 9.00          | 12.00         | -            | 31.00         | 11.00          | 9.00          | 12.00         | -            | 32.00         | 1.00                                  | -             | -          | -            | 1.00         |
| Coordinator of Nursing Services                  | 2440 | 111  | 18D       | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Business Affairs Director / Asst. Director       | 2511 | 111  | 55        | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            | -            |
| Facilities & Operations Director                 | 2611 | 111  | 71        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Public Safety Supervisor                         | 2660 | 111  | 71L       | -              | -             | -             | -            | -             | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | 1.00         | 1.00         |
| Technology Director                              | 2821 | 111  | 10        | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Human Resources Director / Asst. Director        | 2831 | 111  | 54        | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            | -            |
| IT Services Coordinator                          | 2840 | 111  | 50Z       | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            | -            |
| Athletic Director                                | 3200 | 111  | 30S       | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -          | -            | -            |
| Special Education Supervisors                    | 1291 | 111  | 21        | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -          | -            | -            |
| <b>School Administration Total</b>               |      |      |           | <b>10.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>64.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>65.00</b>  | <b>1.00</b>                           | <b>-</b>      | <b>-</b>   | <b>-</b>     | <b>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  | 06A - 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            | 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       |             |              |
| 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>1.00</b> | <b>39.40</b> |
| <b>Secretarial Staff - Central Office and School Administration</b> |      |      |      |                |               |               |              |               |                |               |               |               |                 |                                       |             |             |             |             |              |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -             | 0.95         | 0.95          | -              | -             | -             | 0.95          | 0.95            | -                                     | -           | -           | -           | -           | -            |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 10.00          | 6.00          | 9.00          | -            | 25.00         | 11.00          | 6.00          | 9.00          | -             | 26.00           | 1.00                                  | -           | -           | -           | -           | 1.00         |
| Sec to Technology Dir                                               | 2821 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -           | -           | -            |
| Sec for Attendance/Child Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -            | 6.00          | -              | 3.00          | 3.00          | -             | 6.00            | -                                     | -           | -           | -           | -           | -            |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00          | -            | 6.00          | -              | -             | 6.00          | -             | 6.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to Facilities & Operations Dir                                  | 2611 | 151  | 71   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 3.50         | 3.50          | -              | -             | -             | 3.50          | 3.50            | -                                     | -           | -           | -           | -           | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -             | 0.50         | 0.50          | -              | -             | -             | 0.50          | 0.50            | -                                     | -           | -           | -           | -           | -            |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -             | 0.05         | 0.05          | -              | -             | -             | 0.05          | 0.05            | -                                     | -           | -           | -           | -           | -            |
| Sec to ELD & Equity Supervisor                                      | 2260 | 151  | 52M  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -           | -           | -            |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -             | 3.00            | -                                     | -           | -           | -           | -           | -            |
| <b>Total</b>                                                        |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b> | <b>56.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b>  | <b>57.00</b>    | <b>1.00</b>                           | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>1.00</b>  |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -            | 8.00          | 8.00           | -             | -             | -             | 8.00            | -                                     | -           | -           | -           | -           | -            |
| ELD                                                                 | 1110 | 191  | 02   | 8.00           | 2.00          | 3.00          | -            | 13.00         | 8.00           | 2.00          | 3.00          | -             | 13.00           | -                                     | -           | -           | -           | -           | -            |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00        | 17.00         | -              | -             | -             | 17.00         | 17.00           | -                                     | -           | -           | -           | -           | -            |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 7.00         | 7.00          | -              | -             | -             | 7.00          | 7.00            | -                                     | -           | -           | -           | -           | -            |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -           | -           | -            |
| APT Program Support                                                 | 1231 | 191  | 21L  | -              | -             | -             | -            | -             | -              | -             | -             | 3.00          | 3.00            | -                                     | -           | -           | 3.00        | -           | 3.00         |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 9.00         | 9.00          | -              | -             | -             | 9.00          | 9.00            | -                                     | -           | -           | -           | -           | -            |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 63.00        | 63.00         | -              | -             | -             | 63.00         | 63.00           | -                                     | -           | -           | -           | -           | -            |
| <b>Total</b>                                                        |      |      |      | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>97.00</b> | <b>118.00</b> | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>3.00</b> | <b>-</b>    | <b>3.00</b>  |

| POSITIONS                                                                 | Func | Acct | Prog | 2020-21 Actual |               |               |               |                 | 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           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| 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         | 8,206,626         | 8,466,260         | 8,650,885         | 8,832,246         | 9,018,323         |
| Retirement                   | 34,674,324        | 37,630,160        | 37,456,032        | 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>77,666,302</b> | <b>82,224,213</b> | <b>86,351,878</b> | <b>90,661,355</b> | <b>95,414,609</b> |
| % Increase                   |                   |                   | 21.23%            | 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           |
|                                         | <u>Actual</u>    | <u>Budget</u>    | <u>Projection</u> | <u>Forecast</u>  | <u>Forecast</u>  | <u>Forecast</u>  | <u>Forecast</u>   |
| 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           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| 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         | 8,206,626         | 8,466,260         | 8,650,885         | 8,832,246         | 9,018,323         |
| Retirement                   | 34,674,324        | 37,630,160        | 37,456,032        | 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>69,994,669</b> | <b>73,957,194</b> | <b>77,441,837</b> | <b>81,056,783</b> | <b>85,059,807</b> |
| % Increase                   |                   |                   | 19.58%            | 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:

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

**DUES/FEES - Athletic Fund**

**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)**

| PRINCIPAL AT 7/1/06 | 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          | \$ 254,667          | \$ 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>\$ 5,313,232</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> |

|                       |                     |                     |                     |                     |                     |                   |                     |                   |                     |                   |                     |                   |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Total New Debt</b> | <b>\$ 5,413,232</b> | <b>\$ 5,165,000</b> | <b>\$ 5,313,232</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        | \$10,695,032       | \$17,710,000        | \$10,051,632   | \$18,255,000        | \$9,166,581    | \$18,565,000        | \$8,450,052    | \$19,400,000        | \$7,900,678    | \$20,360,000        |
| <b>Total Debt Service</b> |                | <b>\$28,505,032</b> |                    | <b>\$28,405,032</b> |                | <b>\$28,306,632</b> |                | <b>\$27,731,581</b> |                | <b>\$27,850,052</b> |                | <b>\$28,250,678</b> |

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  | -                               | -                               | -                               | 325.8                           | 331.0                           |
| <b>Total</b>       | -                               | -                               | -                               | <b>325.8</b>                    | <b>331.0</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>                                  |             |                  |                 |                            |                            |                            |
|                                                    | 50%         | 29,801,115       | 30,381,103      | 30,807,564                 | 31,216,967                 | 31,754,308                 |
|                                                    |             | 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)        | (32,308)                   | (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>                           |             |                  |                 | 2021-22 AFR Est.<br>(1.03) | 2022-23 AFR Est.<br>(1.03) | 2023-24 AFR<br>Est. (1.03) |
| Expenses                                           | 2017-18 AFR | 2019-20 AFR      | 2020-21 AFR Est | 42,824,607                 | 44,109,345                 | 45,432,625                 |
|                                                    | 46,309,762  | 44,074,356       | 41,577,288      | 5,943,253                  | 5,943,253                  | 5,943,253                  |
| Subsidy                                            | 6,128,947   | 6,125,165        | 5,077,234       | 36,881,354                 | 38,166,092                 | 39,489,372                 |
| Net Expenses                                       | 40,180,815  | 37,949,192       | 36,500,054      | 381,299                    | 1,284,738                  | 1,323,280                  |
| Net Increase                                       | 173,740     | (2,231,623)      | (1,449,137)     | 949,001                    | 958,915                    | 992,318                    |
| Index                                              | 1,044,701   | 1,205,424        | 986,679         | -                          | -                          | -                          |
| <b>Total Exception</b>                             |             | -                | -               | -                          | <b>325,823</b>             | <b>330,962</b>             |



## 2020-2021 Capital Budget

|                                      | <b># of Devices</b> | <b>Budget<br/>2020-2021</b> | <b>Actual<br/>2020-2021</b> |
|--------------------------------------|---------------------|-----------------------------|-----------------------------|
| <b>Elementary Equipment</b>          |                     |                             |                             |
| Student/Teacher iPad                 | 1,900               | \$ 133,250                  | \$ 162,878                  |
| 2021-2022 Prespend                   |                     |                             | \$ 255,487                  |
|                                      |                     | <b>\$ 133,250</b>           | <b>\$ 418,365</b>           |
| <b>Secondary Equipment</b>           |                     |                             |                             |
| 6th Grade 1:1                        | 950                 | \$ 593,750                  | \$ 532,748                  |
| 9th grade 1:1                        | 1,010               | \$ 858,500                  | -                           |
| Video                                | 9                   | \$ 15,293                   | \$ 15,293                   |
| TV Studio                            | 6                   | \$ 3,720                    | \$ 3,720                    |
| Teacher Laptop                       | 533                 | \$ 703,560                  | \$ 623,560                  |
| 2021-2022 Prespend                   |                     |                             | \$ 784,880                  |
|                                      |                     | <b>\$ 2,174,823</b>         | <b>\$ 1,960,201</b>         |
| <b>District</b>                      |                     |                             |                             |
| Projectors - Hardware & Installation |                     | \$ 1,128,763                | \$ 978,891                  |
| Security Camera                      | 30                  | \$ 55,000                   | \$ 55,000                   |
|                                      |                     | <b>\$ 1,183,763</b>         | <b>\$ 1,033,891</b>         |
| <b>Network</b>                       |                     |                             |                             |
| Network Equipment                    |                     | \$ 725,000                  | \$ 725,000                  |
| 2021-2022 Prespend                   |                     |                             | \$ 314,244                  |
|                                      |                     | <b>\$ 725,000</b>           | <b>\$ 1,039,244</b>         |
| <b>Administration</b>                |                     |                             |                             |
| Staff (Central + Schools)            | 320                 | \$ 280,700                  | \$ 169,580                  |
| 2021-2022 Prespend                   |                     |                             | \$ 20,000                   |
|                                      |                     | <b>\$ 280,700</b>           | <b>\$ 189,580</b>           |
| <b>Other</b>                         |                     |                             |                             |
| Cost Sharing from Parents            |                     | \$ (300,000)                | \$ (300,000)                |
|                                      |                     | <b>\$ (300,000)</b>         | <b>\$ (300,000)</b>         |
| <b>Total Fund 22</b>                 |                     | <b>\$ 4,197,536</b>         | <b>\$ 4,341,281</b>         |

## 2021-2022 Capital Budget

|                                        | # of Devices | Budget<br>2021-2022 | Projected<br>2021-2022 |
|----------------------------------------|--------------|---------------------|------------------------|
| <b>Elementary Equipment</b>            |              |                     |                        |
| Elementary iPad                        | 1,900        | 796,404             | 540,917                |
| Elementary/Special Area Teacher Device | 521          | 561,000             | 561,000                |
|                                        |              | <b>1,357,404</b>    | <b>1,101,917</b>       |
| <b>Secondary Equipment</b>             |              |                     |                        |
| 6th Grade 1:1                          | 1,010        | 631,250             | 219,970                |
| 9th grade 1:1                          | 1,010        | 858,500             | 484,900                |
| Music                                  | 36           | 47,520              | 47,520                 |
|                                        |              | <b>1,537,270</b>    | <b>752,390</b>         |
| <b>District</b>                        |              |                     |                        |
| Security Camera                        | 30           | 30,000              | 30,000                 |
|                                        |              | <b>30,000</b>       | <b>30,000</b>          |
| <b>Network</b>                         |              |                     |                        |
| Networking                             |              | 425,000             | 110,756                |
|                                        |              | <b>425,000</b>      | <b>110,756</b>         |
| <b>Administration</b>                  |              |                     |                        |
| Staff (Central + Schools)              | 64           | 85,193              | 65,193                 |
|                                        |              | <b>85,193</b>       | <b>65,193</b>          |
| <b>Other</b>                           |              |                     |                        |
| Cost Sharing from Parents              |              | (330,500)           | (330,500)              |
|                                        |              | <b>(330,500)</b>    | <b>(330,500)</b>       |
| <b>Total Fund 22</b>                   |              | <b>3,434,867</b>    | <b>2,060,256</b>       |



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

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

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

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

**Difference** -

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

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

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

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

**Difference** -

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

| A                                                                    | O              | P              | Q              | R              | S              | T              | U              | V              | W              |
|----------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                                                      | 2019-20        | 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      |
| 3 <b>Total Revenue</b>                                               | <b>255,108</b> | <b>248,488</b> | <b>261,171</b> | <b>253,995</b> | <b>257,587</b> | <b>259,459</b> | <b>260,990</b> | <b>262,366</b> | <b>263,928</b> |
| 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         | 78,351         | 79,253         | 80,568         | 81,732         | 83,077         |
| 6 State (Other)                                                      | 23,888         | 22,602         | 22,690         | 23,551         | 24,730         | 24,635         | 24,814         | 24,842         | 24,934         |
| 7 PSERS                                                              | 16,603         | 17,695         | 17,365         | 18,815         | 18,728         | 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         | 31,354         | 31,860         | 32,283         | 32,713         | 33,150         |
| 11                                                                   |                |                |                |                |                |                |                |                |                |
| 12 <b>Expenses</b>                                                   | <b>238,522</b> | <b>269,816</b> | <b>247,165</b> | <b>279,477</b> | <b>278,666</b> | <b>290,738</b> | <b>300,170</b> | <b>309,983</b> | <b>320,746</b> |
| 13 Salaries                                                          | 98,130         | 103,129        | 102,003        | 108,180        | 107,682        | 110,670        | 113,083        | 115,454        | 117,887        |
| 14 Benefits (without PSERS)                                          | 22,028         | 31,178         | 23,859         | 32,577         | 32,539         | 34,537         | 36,596         | 38,801         | 41,171         |
| 15 PSERS                                                             | 33,219         | 35,390         | 34,674         | 37,630         | 37,456         | 39,421         | 40,846         | 42,256         | 43,889         |
| 16 Debt Service                                                      | 26,542         | 27,235         | 25,413         | 28,505         | 28,405         | 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 Deficit                                                           |                |                |                |                |                | (31,279)       | (39,180)       | (47,617)       | (56,817)       |
| 22 Change in Fund Balance                                            |                |                |                |                |                | 21,913         | (500)          | (500)          | (500)          |
| 23 Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (9,366)        | (39,680)       | (48,117)       | (57,317)       |
| 24 Prior Year Gap Reduction                                          |                |                |                |                |                | -              | 9,366          | 39,680         | 48,117         |
| 25 Net Gap no Incr in R.E Taxes no Exceptions                        |                |                |                |                |                | (9,366)        | (30,314)       | (8,437)        | (9,201)        |
| 26                                                                   |                |                |                |                |                |                |                |                |                |
| 27                                                                   |                |                |                |                |                |                |                |                |                |
| 28 <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                |                |                |                |
| 29 Deficit                                                           |                |                |                |                |                | (31,279)       | (39,180)       | (47,617)       | (56,817)       |
| 30 Change in Fund Balance                                            |                |                |                |                |                | 21,913         | (500)          | (500)          | (500)          |
| 31 Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (9,366)        | (39,680)       | (48,117)       | (57,317)       |
| 32 Act 1 Increase                                                    |                |                |                |                |                | 4,897          | 4,691          | 4,697          | 4,702          |
| 33 Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 4,897          | 9,588          | 14,285         |
| 34 Cumulative Gap at Millage Index                                   |                |                |                |                |                | (4,469)        | (30,092)       | (33,832)       | (38,331)       |
| 35 Prior Year Gap elimination                                        |                |                |                |                |                | -              | 4,469          | 30,092         | 33,832         |
| 36 Net Gap at Millage Index (no exceptions)                          |                |                |                |                |                | (4,469)        | (25,623)       | (3,740)        | (4,498)        |
| 37                                                                   |                |                |                |                |                |                |                |                |                |
| 38                                                                   |                |                |                |                |                |                |                |                |                |
| 39 <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                |                |                |                |
| 40 Deficit                                                           |                |                |                |                |                | (31,279)       | (39,180)       | (47,617)       | (56,817)       |
| 41 Change in Fund Balance                                            |                |                |                |                |                | 21,913         | (500)          | (500)          | (500)          |
| 42 Cumulative Gap at Millage Index                                   |                |                |                |                |                | (9,366)        | (39,680)       | (48,117)       | (57,317)       |
| 43 Act 1 Increase                                                    |                |                |                |                |                | 4,897          | 4,691          | 4,697          | 4,702          |
| 44 Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 4,897          | 9,588          | 14,285         |
| 45 Cumulative Gap at Millage Index                                   |                |                |                |                |                | (4,469)        | (30,092)       | (33,832)       | (38,331)       |
| 46 Act 1 Exceptions                                                  |                |                |                |                |                | -              | -              | 326            | 331            |
| 47 Add'l Revenue from Prior Year exception allowance                 |                |                |                |                |                | -              | -              | -              | 326            |
| 48 Cumulative Gap at Millage Index and Exceptions                    |                |                |                |                |                | (4,469)        | (30,092)       | (33,506)       | (37,674)       |
| 49 Prior Year Gap elimination                                        |                |                |                |                |                | -              | 4,469          | 30,092         | 33,506         |
| 50 Net Gap at Millage Index - with exceptions                        |                |                |                |                |                | (4,469)        | (25,623)       | (3,415)        | (4,168)        |
| 51                                                                   |                |                |                |                |                |                |                |                |                |
| 52                                                                   |                |                |                |                |                |                |                |                |                |
| 53 <b>Expenses % Increase</b>                                        |                |                |                |                |                |                |                |                |                |
| 54 Salaries                                                          | 4.89%          |                | 3.95%          |                | 5.57%          | 2.78%          | 2.18%          | 2.10%          | 2.11%          |
| 55 Benefits (without PSERS)                                          | -15.96%        |                | 8.31%          |                | 36.38%         | 6.14%          | 5.96%          | 6.02%          | 6.11%          |
| 56 PSERS                                                             | 10.52%         |                | 4.38%          |                | 8.02%          | 5.25%          | 3.62%          | 3.45%          | 3.86%          |
| 57 Debt Service                                                      | 6.78%          |                | -4.25%         |                | 11.77%         | -0.35%         | -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>                                   | <b>11.1%</b>   |                | <b>10.3%</b>   |                | <b>10.2%</b>   | <b>9.7%</b>    | <b>9.2%</b>    | <b>9.0%</b>    | <b>8.8%</b>    |
| 61                                                                   |                |                |                |                |                |                |                |                |                |
| 62 <b>Act 1 Exceptions</b>                                           |                |                |                |                |                |                |                | 326            | 331            |
| 64 PSERS                                                             |                |                |                |                |                |                |                | -              | -              |
| 65 Special Ed                                                        |                |                |                |                |                |                |                | 326            | 331            |
| 67                                                                   |                |                |                |                |                |                |                |                |                |
| 68 <b>Fund Balance</b>                                               |                |                |                |                |                |                |                |                |                |
| 69 <b>Beginning Fund Balance</b>                                     | <b>31,906</b>  |                | <b>38,869</b>  |                | <b>69,461</b>  | <b>48,381</b>  | <b>26,469</b>  | <b>26,969</b>  | <b>27,469</b>  |
| 70 Transfer (to)/from Operating Budget                               | (6,962)        |                | (16,587)       |                | 21,080         | 21,913         | (500)          | (500)          | (500)          |
| 71 <b>Ending Fund Balance</b>                                        | <b>38,869</b>  |                | <b>55,455</b>  |                | <b>48,381</b>  | <b>26,469</b>  | <b>26,969</b>  | <b>27,469</b>  | <b>27,969</b>  |
| 72                                                                   |                |                |                |                |                |                |                |                |                |
| 73 <b>Fund Balance - Designation PSERS</b>                           |                |                |                |                |                |                |                |                |                |
| 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       |                | 21,912.8       |                |                |                |                |
| 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>                            | <b>17,180</b>  |                | <b>17,180</b>  |                | <b>20,180</b>  | <b>20,180</b>  | <b>20,680</b>  | <b>21,180</b>  | <b>21,680</b>  |
| 81 <b>% of Expenses</b>                                              | <b>7.2%</b>    |                | <b>7.0%</b>    |                | <b>7.2%</b>    | <b>6.9%</b>    | <b>6.9%</b>    | <b>6.8%</b>    | <b>6.8%</b>    |
| 82                                                                   |                |                |                |                |                |                |                |                |                |
| 83 <b>Capital Reserves</b>                                           |                |                |                |                |                |                |                |                |                |
| 84 <b>Beginning Fund Balance</b>                                     | <b>22,108</b>  |                | <b>20,813</b>  |                | <b>21,768</b>  | <b>22,930</b>  | <b>23,736</b>  | <b>24,898</b>  | <b>26,083</b>  |
| 85 Inflow                                                            | 4,529          |                | 4,687          |                | 5,580          | 4,301          | 5,779          | 5,960          | 6,150          |
| 86 Outflow                                                           | 5,824          |                | 3,732          |                | 4,418          | 3,495          | 4,618          | 4,774          | 4,962          |
| 87 <b>Year-end Fund Balance</b>                                      | <b>20,813</b>  |                | <b>21,768</b>  |                | <b>22,930</b>  | <b>23,736</b>  | <b>24,898</b>  | <b>26,083</b>  | <b>27,271</b>  |
| 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>                            | <b>3,403</b>   |                | <b>3,904</b>   |                | <b>3,155</b>   | <b>3,507</b>   | <b>3,115</b>   | <b>3,200</b>   | <b>3,287</b>   |
| 90                                                                   |                |                |                |                |                |                |                |                |                |
| 91 <b>Act 1 index Assumptions</b>                                    |                |                |                |                |                | 3.0%           | 2.6%           | 2.6%           | 2.6%           |

# WEST CHESTER AREA SCHOOL DISTRICT

## 2022-23 BUDGET CALENDAR

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Review of Budget Calendar</li> <li>Budget Forecast Model Review</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p style="text-align: center;">September 20,<br/>2021 P&amp;FC</p>                                                                       | <p style="text-align: center;">* If Board adopts Resolution of intent to not raise rate of tax by more than its index, use alternative calendar:</p>                                                                                                                                                                                                                                                                |                                                                                                                                          |
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>2022-23 Enrollment Projection (Info Item)</li> <li>2022-23 Per Pupil Allocation Recommendation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p style="text-align: center;">October 18, 2021<br/>P&amp;FC</p>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                          |
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Staffing/Employee Benefits/Teacher Substitutes</li> <li>Debt Service &amp; Capital Reserve</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p style="text-align: center;">November 15, 2021<br/>P&amp;FC</p>                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                          |
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Review of Draft Resolutions for: (1) Authorizing Display &amp; Advertising of 2022-23 Proposed Preliminary Budget &amp; (2) <u>Notice of Intent</u> to File for Budget Exceptions (Act 1 Mandate 2/24/22)</li> <li>Board Approval of <u>Resolution</u> Authorizing the Display of 2022-23 Proposed Preliminary Budget in PDE format (by 1/4/22) &amp; Advertising our Intent to Adopt 10 Days Prior (by 1/14/22) to Adoption Date 1-24-22 (adoption deadline 2/16/22)</li> <li>* Board Approval of <u>Resolution</u> to Publicize the District's Intent to <u>Request</u> Approval of 2022-23 Budget Exceptions 1 week prior to Filing Exceptions by 2/24/22</li> </ul> | <p style="text-align: center;">December 20, 2021<br/>P&amp;FC</p> <p style="text-align: center;">December 20, 2021<br/>Board Meeting</p> | <ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Board Approval of Resolution (Accelerated Budget Opt Out Resolution) indicating the District will NOT raise taxes above the state's index (by 1/27/22). No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 2/1/22).</li> </ul> | <p style="text-align: center;">December 20, 2021<br/>P&amp;FC</p> <p style="text-align: center;">December 20, 2021<br/>Board Meeting</p> |
| <ul style="list-style-type: none"> <li>Display (1/04/22) &amp; Advertise (1/14/22) the Proposed Preliminary Budget in PDE Format &amp; Publish Notice of Intent to Obtain PDE Approval of 2022-23 Budget Exceptions at least 7 days (one week) prior to filing (ACT 1 Mandate for Exceptions publication by 2/24/22; also must post on website)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                           | <p style="text-align: center;">January 2022</p>                                                                                          | <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                            | <p style="text-align: center;">(Tuesday)<br/>January 18, 2022<br/>P&amp;FC</p>                                                           |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Capital &amp; Capital Reserve Fund Projects for 2022-23</li> <li>Technology Projects in Capital Reserve Fund for 2022-23</li> <li>Special Board Work Session</li> </ul><br><ul style="list-style-type: none"> <li>Adoption of Preliminary Budget (deadline 2/16/22)</li> <li>File for Budget Exceptions by 3/3/22</li> </ul>                                                        | <p>(Tuesday)<br/>January 18, 2022<br/>P&amp;FC</p><br><p>January 24, 2022<br/>Board Meeting</p>         |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                         |
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                                                      | <p>(Tuesday)<br/>February 22, 2022<br/>P&amp;FC<br/>Board Work Session</p>                              | <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                        | <p>(Tuesday)<br/>February 22, 2022<br/>P&amp;FC</p>                                                     |
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                                                         | <p>March 21, 2022<br/>P&amp;FC</p>                                                                      | <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                        | <p>March 21, 2022<br/>P&amp;FC</p>                                                                      |
| <ul style="list-style-type: none"> <li>Budget Work Session &amp; Public Hearing</li> <li>Board Approval of <u>Resolution</u> authorizing the Display of 2022-23 Proposed Final Budget in PDE Format &amp; Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption – no later than 4/25/22)</li> <li>Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/5/22.</li> </ul> | <p>(Tuesday)<br/>April 19, 2022<br/>P&amp;FC</p><br><p>April 25, 2022<br/>Board Meeting</p>             | <ul style="list-style-type: none"> <li>Budget Work Session &amp; Public Hearing</li> <li>Board approval of <u>Resolution</u> authorizing the Display of 2022-23 Proposed Budget in PDE format &amp; Advertising Intent to Adopt (by 4/25/22)-must be at least 30 days before final budget adoption on 5/25/22 &amp; be available for public inspection in PDE format at least 20 days prior to adoption (by 5/5/22).</li> </ul> | <p>(Tuesday)<br/>April 19, 2022<br/>P&amp;FC</p><br><p>April 25, 2022<br/>Board Meeting</p>             |
| <ul style="list-style-type: none"> <li>Publish Legal Notice of Intent to Adopt the Final Budget (ACT 1 Mandate: 10 days prior to adoption) no later than 5/15/22.</li> <li>ADOPTION of FINAL 2022-23 BUDGET</li> </ul>                                                                                                                                                                                                                                           | <p><i>Must Publish by</i><br/>May 15, 2022</p><br><p>(Wednesday)<br/>May 25, 2022<br/>Board Meeting</p> | <ul style="list-style-type: none"> <li>Publish Legal Notice of Intent to Adopt Final Budget (10 days prior to adoption) no later than 5/15/22.</li> <li>ADOPTION of FINAL 2022-23 BUDGET</li> </ul>                                                                                                                                                                                                                             | <p><i>Must Publish by</i><br/>May 15, 2022</p><br><p>(Wednesday)<br/>May 25, 2022<br/>Board Meeting</p> |

## 2021-22 School Board Goals

**Comprehensive Plan Goals-Goal One: Access to District Programming, Goal Two: Innovative Teaching and Learning, Goal Three: Secondary Master Scheduling, Goal Four: Fiscal and Capital Planning**

| <i><b>Student Achievement - The Board will support local effectiveness measures to improve student achievement.</b></i> |                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                       |
|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|
|                                                                                                                         | <b>Goals</b>                                                                                                                                                                      | <b>Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Progress</b> | <b>Comp Plan Goal</b> |
| 1.                                                                                                                      | The board will monitor Local Effectiveness Measures and assessments as compared to pandemic learning results.                                                                     | End of Year Local Effectiveness Measures and assessments will return to pre-pandemic levels.                                                                                                                                                                                                                                                                                                                                                                                             |                 | <b>1</b>              |
| 2.                                                                                                                      | The Board will monitor multiple measures of student progress in addition to Keystone Exams, and PSSA (e.g. SAT, AP, ACT, etc.) to improve overall school and student performance. | SAT, AP and ACT exams will remain at or near historically high achievement levels.<br><br>The school district will remain in the top 5% to 7% in Niche, and School Digger ratings.                                                                                                                                                                                                                                                                                                       |                 | <b>1,2</b>            |
| 3.                                                                                                                      | The Board will monitor personalized professional learning plans of staff.                                                                                                         | Staff survey of professional development will indicate an 85% satisfaction rate.                                                                                                                                                                                                                                                                                                                                                                                                         |                 | <b>1,2</b>            |
| 4.                                                                                                                      | The Board will monitor Social and Emotional Learning plans for each building.                                                                                                     | We will conduct pre and post Climate Walks and surveys to students and staff that will indicate growth in the competency areas of Social and Emotional Learning.                                                                                                                                                                                                                                                                                                                         |                 | <b>1,2</b>            |
| 5.                                                                                                                      | The Board will monitor the fifth year of full-day kindergarten (FDK) to support the program for students and parents.                                                             | Current fourth-grade students will perform as well or better than fourth-grade students last year on the Schoolwide reading assessments.<br><br>Current fourth-grade students will perform as well or better than fourth-grade students last year on the STAR math assessments.<br><br>Assessment of 21-22 kindergarten students will show 10% increases as compared to the 20-21 kindergarten class. At least 80% of kindergarten students will be reading at/above grade level by May. |                 | <b>1,2</b>            |

Board Approved: \_\_\_\_\_

## 2021-22 School Board Goals

**Comprehensive Plan Goals-Gol One: Access to District Programming, Goal Two: Innovative Teaching and Learning, Goal Three: Secondary Master Scheduling, Goal Four: Fiscal and Capital Planning**

| <i>Equity - The Board will support programs that promote and ensure equity for all students.</i> |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 |                       |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|
|                                                                                                  | <b>Goals</b>                                                                                                                   | <b>Assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Progress</b> | <b>Comp Plan Goal</b> |
| 1.                                                                                               | The Board will support efforts to improve access to district programming as outlined in Goal Area 1 of the Comprehensive Plan. | <p>Local Effectiveness Measures will show improvement in areas of students access to districting programming (higher level courses, extra-curricular activities, etc.).</p> <p>Continue efforts to increase the hiring of diverse teachers, staff and administrators (e.g race, gender, country of origin, disability, language)</p> <p>National, state, and local assessment measures for students identified in historically under achieving groups will improve by 5% while historically high achieving groups will improve by 2%.</p> |                 | 1,2                   |
| 2.                                                                                               | Continue to review curriculum for culturally relevant materials and resources.                                                 | Work to be led by Director of Teaching and Learning, the Director of Equity and Assessment and the Assistant Directors for Teaching and Learning to determine curricular areas in need of culturally relevant materials and resources.                                                                                                                                                                                                                                                                                                    |                 | 1,2                   |
| 3.                                                                                               | The Board will support Community Conversations about Equity as well as Healing and Learning.                                   | <p>Conduct three Community Conversations</p> <p>Report on the key findings of the Community Conversations.</p> <p>80% of participants will express an understanding the district's Equity work and its positive impact on all students.</p>                                                                                                                                                                                                                                                                                               |                 | 1,2                   |

Board Approved: \_\_\_\_\_

## 2021-22 School Board Goals

**Comprehensive Plan Goals-Goal One: Access to District Programming, Goal Two: Innovative Teaching and Learning, Goal Three: Secondary Master Scheduling, Goal Four: Fiscal and Capital Planning**

| <b>Board Engagement - The Board will be actively engaged with improving communications internally and externally.</b> |                                                                                                                                                                                                                          |                                                                                                                                                                                            |                 |                       |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|
| <b>Goals</b>                                                                                                          |                                                                                                                                                                                                                          | <b>Assessment</b>                                                                                                                                                                          | <b>Progress</b> | <b>Comp Plan Goal</b> |
| 1.                                                                                                                    | The Board will engage with the community to develop the 2022-2025 Comprehensive Plan.                                                                                                                                    | The board will approve the 2022-2025 Comprehensive Plan.                                                                                                                                   |                 | 1,2,3,4               |
| 2.                                                                                                                    | The Board will attend Community Conversations: "Where Do We Go From Here? – Community or Chaos"                                                                                                                          | Each board member will attend at least one of the Community Conversations.                                                                                                                 |                 | 1                     |
| 3.                                                                                                                    | Every Board member will participate in an "Adopt-A-School" program and be assigned a group of schools to attend functions. District based organizations will also be included such as WCA Education Foundation and PTOC. | Each Board member will attend at least two functions at each of his/her assigned group of schools.                                                                                         |                 | 1                     |
| 4.                                                                                                                    | As needed, the Board will engage parents, staff, and community with a legislative committee in support of Board-approved resolutions on upcoming or pending legislation.                                                 | Legislative committee will engage electronically to address areas such as state testing, graduation requirements, and any legislation that would hinder the district's ability to operate. |                 | 1,2,3,4               |
|                                                                                                                       |                                                                                                                                                                                                                          |                                                                                                                                                                                            |                 |                       |

Board Approved: \_\_\_\_\_

## 2021-22 School Board Goals

**Comprehensive Plan Goals-Gol One: Access to District Programming, Goal Two: Innovative Teaching and Learning, Goal Three: Secondary Master Scheduling, Goal Four: Fiscal and Capital Planning**

**Accountability** - *The Board will hold itself accountable for its role as a school board official by acting in an ethical and responsible manner.*

| Goals |                                                                                                                                                  | Assessment                                                                                                    | Progress | Comp Plan Goal |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|----------|----------------|
| 1.    | The Board will continue to review Board Policies through respective committees to maintain an up-to-date policy manual.                          | Policies will be updated monthly at respective committee meetings.                                            |          | 1,2,4          |
| 2.    | The Board will review the administration's process for creating a new high school master schedule.                                               | The Board will consider approving a new high school master schedule for the 2022-23 school year.              |          | 3              |
| 3.    | The Board will monitor the progress of the 2021-22 Health and Safety Plan.                                                                       | Quarterly updates will be provided to the Board and Community on the progress of the Health and Safety Plan.  |          | 1              |
| 4.    | The Board will evaluate the current Comprehensive and Special Education Plans in order to establish goals and action steps for new 3 year plans. | The 2022-2025 Comprehensive and Special Education Plans will be approved by the board prior to June 30, 2022. |          | 1,2,3,4        |

**Innovation** - *The Board will support innovative programs to foster student achievement.*

| Goals |                                                                                       | Assessment                                                                                                                                                                                                                                                         | Progress | Comp Plan Goal |
|-------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------|
| 1.    | The Board will support and monitor student access to dual enrollment programs.        | There will be a 5% increase in the number of students taking dual enrollment courses with West Chester University or other colleges and universities.<br><br>The district will utilize Title 4 funding to increase scholarship opportunities for students in need. |          | 1,2            |
| 2.    | The Board will review and monitor the use of technology for professional development. | Staff surveys will show an 80% satisfaction rate with professional development in the area of                                                                                                                                                                      |          | 1,2            |

Board Approved: \_\_\_\_\_



## 2021-22 School Board Goals

**Comprehensive Plan Goals-Gol One: Access to District Programming, Goal Two: Innovative Teaching and Learning, Goal Three: Secondary Master Scheduling, Goal Four: Fiscal and Capital Planning**

| <i><b>Innovation - The Board will support innovative programs to foster student achievement.</b></i> |                                                                                                                                             |                                                                                                                                                                                                                                    |                 |                       |
|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|
| <b>Goals</b>                                                                                         |                                                                                                                                             | <b>Assessment</b>                                                                                                                                                                                                                  | <b>Progress</b> | <b>Comp Plan Goal</b> |
| 3.                                                                                                   | The Board will support the cyber-school program to attract cyber charter school students back from charter schools.                         | instructional technology.<br>Staff and parents will demonstrate an 80% satisfaction rate with the cyber learning program.<br><br>Charter school enrollments will show a decrease of students enrolled in cyber or charter schools. |                 | <b>1,2,4</b>          |
| 4.                                                                                                   | The Board will monitor student survey data that pertains to instructional practices that improve the instructional experience for students. | Student survey data will show a 3% increase in the areas of technology use, meaningful homework, expectations for kindness and caring about each students.                                                                         |                 | <b>1,2</b>            |

| <i><b>Fiscal Responsibility - The Board will pass a balanced budget without compromising the quality of education for students.</b></i> |                                                                                                               |                                                                                                                                                                               |                 |                       |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|
| <b>Goals</b>                                                                                                                            |                                                                                                               | <b>Assessment</b>                                                                                                                                                             | <b>Progress</b> | <b>Comp Plan Goal</b> |
| 1.                                                                                                                                      | The Board will pass a balanced budget without adversely impacting the quality of education.                   | The board will pass a budget within the Act 1 guidelines.                                                                                                                     |                 | <b>4</b>              |
| 2.                                                                                                                                      | The Board will prioritize goals and funding for areas in the comprehensive plan.                              | The board and administration will prioritize any expenditure reductions to protect the integrity of classroom instruction.                                                    |                 | <b>4</b>              |
| 3.                                                                                                                                      | The Board will support plans for use of federal ESSER funding.                                                | A final report detailing the various allocations will be shared with the Board and Community.                                                                                 |                 | <b>4</b>              |
| 4.                                                                                                                                      | The Board will support the Capital Projects plan and make revisions as necessary based on student enrollment. | Capital projects to be completed to address enrollment increases include: <ul style="list-style-type: none"> <li>● Begin construction of the Glen Acres renovation</li> </ul> |                 | <b>4</b>              |

Board Approved: \_\_\_\_\_

## 2021-22 School Board Goals

**Comprehensive Plan Goals-Goal One: Access to District Programming, Goal Two: Innovative Teaching and Learning, Goal Three: Secondary Master Scheduling, Goal Four: Fiscal and Capital Planning**

| <i><b>Fiscal Responsibility - The Board will pass a balanced budget without compromising the quality of education for students.</b></i> |                                                                                                   |                                                                                                                                                                                                     |                 |                       |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|
| <b>Goals</b>                                                                                                                            |                                                                                                   | <b>Assessment</b>                                                                                                                                                                                   | <b>Progress</b> | <b>Comp Plan Goal</b> |
|                                                                                                                                         |                                                                                                   | <ul style="list-style-type: none"> <li>● Begin the addition for Westtown-Thornbury</li> <li>● Begin the design phase for Mary C. Howse</li> <li>● Conduct analysis for new developments.</li> </ul> |                 |                       |
| 5.                                                                                                                                      | The Board will support the administration seeking alternative funding sources to offset expenses. | In addition to the state grants for coronavirus, the school district will seek funding from at least three other sources.                                                                           |                 | <b>4</b>              |

Board Approved: \_\_\_\_\_



MEMO from the Director of Business Affairs

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*Date: September 16, 2021*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for September 27, 2021*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the September 27, 2021 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for September 27, 2021:

- Approval of Revised Board Policy 606.3 Senior Tax Reduction Incentive Volunteer Exchange Program – formerly Retiree Substitute Volunteer Program, Second Reading
- Approval of Revised Board Policy 805 Emergency Preparedness and Response – formerly Emergency Preparedness, Second Reading
- Approval of Revised Board Policy 805.2 School Security Personnel, Second Reading

cc: Dr. Sokolowski & Cabinet

WEST CHESTER AREA SCHOOL DISTRICT

Property and Finance Committee

MEMO ITEM

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

Attached for Board approval is the second reading of Revised Board Policy 606.3 Senior Tax Reduction Incentive Volunteer Exchange Program. The first reading of the policy was approved in August. No changes have been made to the second reading of this policy.

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

John Scully  
Director of Business Affairs  
September 7, 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        | Second 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

MEMO ITEM

**Approval of Revised Board Policy 805, Emergency Preparedness and Response – formerly Emergency Preparedness – Second Reading**

Attached for Board approval is the second reading of Revised Board Policy 805, Emergency Preparedness and Response. The first reading of the policy was approved in August. No changes have been made to the second reading of this policy.

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

Kevin Campbell  
Director of Facilities and Operations  
September 7, 2021



|              |                                                                     |
|--------------|---------------------------------------------------------------------|
| Book         | Policy Manual                                                       |
| Section      | 800 Operations                                                      |
| Title        | Emergency Preparedness and Response formerly Emergency Preparedness |
| Code         | 805                                                                 |
| Status       | Second 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

Property and Finance Committee

MEMO ITEM

**Approval of Revised Board Policy 805.2, School Security Personnel,  
Second Reading**

Attached for Board approval is the second reading of Revised Board Policy 805.2, School Security Personnel. The first reading of the policy was approved in August. No changes have been made to the second reading of this policy.

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

Kevin Campbell  
Director of Facilities and Operations  
September 7, 2021



|         |                           |
|---------|---------------------------|
| Book    | Policy Manual             |
| Section | 800 Operations            |
| Title   | School Security Personnel |
| Code    | 805.2                     |
| Status  | Second 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