

WEST CHESTER AREA SCHOOL DISTRICT
Combined Personnel and Property & Finance Committee Meeting
Monday – September 19, 2022
6:30 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341/Livestream

AGENDA

- Public Comment

Personnel Committee:

- Approval of Revised District Policy 803, School Calendar, First Reading (see attached) Dr. Ulmer
- 2022-23 Hiring Report Update Dr. Ulmer
- Updated Job Description Administrative Assistant to the Assistant Superintendent (see attached) Dr. Ulmer

Property and Finance Committee:

- Approval of August 15, 2022 P&FC Minutes (see attached) Mr. Bevilacqua
- Approval of E-Rate Consulting Firm (see attached) Mr. Wagman
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of 2023-24 Budget Calendar (see attached) Mr. Scully
- Approval of Board Policy 808, Food Services, First Reading (see attached) Mr. Scully
- Review of Administrative Guidelines 625AG1, Procurement Card (see attached) Mr. Scully

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(Board & Public)

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*Public Comment Protocol*

- Residents wishing to make public comment on agenda items must register 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 three-minute timer will begin after the speaker states their name and township of residence.



|               |                 |
|---------------|-----------------|
| Book          | Policy Manual   |
| Section       | 800 Operations  |
| Title         | School Calendar |
| Code          | 803             |
| Status        | Review          |
| Adopted       | August 1, 2015  |
| Last Reviewed | July 27, 2015   |

### **Purpose**

The Board recognizes that preparation of an annual school calendar is necessary for the efficient operation of the district.

### **Authority**

The Board shall determine annually the days and the hours when the schools shall be in session for instructional purposes, in accordance with state law and regulations. In certain situations, the state Secretary of Education may approve a district's request for a change in this regulation.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

Approval of the school calendar by the Board shall require a first and second reading.

The school calendar shall normally consist of a minimum of 180 student days and the number of teacher days contracted by the bargaining unit.[\[1\]](#)[\[5\]](#)[\[6\]](#)

The Board reserves the right to alter the school calendar when it is in the best interests of the district.

### **Delegation of Responsibility**

The Superintendent shall submit a proposed calendar for the succeeding year by the March Board meeting.

### **Guidelines**

#### Starting Dates

School will begin for students no earlier than seven (7) days prior to and no later than seven (7) days after Labor Day.

#### Non-Classroom Days

The following non-classroom days shall be scheduled on the day designated by the federal government: Labor Day, Thanksgiving Thursday and Friday, Martin Luther King Jr. Day, Presidents' Day, and Memorial Day, **and Juneteenth**.

There shall be a winter vacation generally incorporating the period between December 24 and January 1. Classes shall resume on the first weekday after the New Year's legal holiday unless that day is a Thursday or Friday, in which case classes shall resume the following Monday.

There shall be a spring vacation preceding Easter Sunday.

The Superintendent can recommend days to be made up due to inclement weather.

### Staff Days

There will be teacher in-service days preceding the first student day and during the school year.

Parent/Teacher conferences ~~will~~ **may** be scheduled once in the fall semester and once in the spring semester.

The calendar shall reflect student attendance requirements by law and state regulation.[7]

### Legal

1. 24 P.S. 1501
2. 24 P.S. 1502
3. 24 P.S. 1503
4. 24 P.S. 1504
5. 22 PA Code 4.4
6. 22 PA Code 11.1
7. Pol. 204





# West Chester Area School District

OUR MISSION IS TO EDUCATE AND INSPIRE OUR STUDENTS  
TO ACHIEVE THEIR PERSONAL BEST



# Hiring Update: September 2022

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- The WCASD employs 1,465 educational support staff, service support staff, professional staff, confidential staff, and administrative staff.
- All staff must go through a rigorous hiring process including screenings, 1<sup>st</sup> rounds, 2<sup>nd</sup> rounds, and for some employees, sample lessons, scenarios, and entry plans prior to securing positions.
- Our top goal is to attract and retain the most qualified and diverse staff as possible for our students.
- Our Human Resources Department, consisting of 5 team members, work 12-months a year hiring, interviewing, posting positions, monitoring staffing, ensure federal, state, and local training, clearance, and certification requirements for all employees.



# Employee Demographics

| Year      | Professionals/<br>Administrators | TOTALS | WHITE<br>[W] | %W     | BLACK<br>[B] | %B     | HISPANIC<br>[H] | %H    | ASIAN<br>[A] | %A    | AMERICAN<br>INDIAN [I] | % I   | MULTI-<br>RACIAL [O] | %O    | PACIFIC<br>ISLANDER [PI] | %PI   |
|-----------|----------------------------------|--------|--------------|--------|--------------|--------|-----------------|-------|--------------|-------|------------------------|-------|----------------------|-------|--------------------------|-------|
| 2022-2023 | Professionals                    | 1051   | 981          | 93.34% | 43           | 4.09%  | 17              | 1.62% | 6            | 0.57% | 0                      | 0.00% | 3                    | 0.29% | 1                        | 0.10% |
| 2022-2023 | Administrators                   | 66     | 54           | 81.82% | 10           | 15.15% | 1               | 1.52% | 1            | 1.52% | 0                      | 0.00% | 0                    | 0.00% | 0                        | 0.00% |
| 2021-2022 | Professionals                    | 1037   | 971          | 93.64% | 45           | 4.34%  | 14              | 1.35% | 5            | 0.48% | 0                      | 0.00% | 2                    | 0.19% |                          |       |
| 2021-2022 | Administrators                   | 65     | 54           | 83.08% | 10           | 15.38% | 0               | 0.00% | 1            | 1.54% | 0                      | 0.00% | 0                    | 0.00% |                          |       |
| 2020-2021 | Professionals                    | 1029   | 965          | 93.78% | 46           | 4.47%  | 13              | 1.26% | 5            | 0.49% | 0                      | 0.00% | 0                    | 0.00% |                          |       |
| 2020-2021 | Administrators                   | 65     | 55           | 84.62% | 9            | 13.85% | 0               | 0.00% | 1            | 1.54% | 0                      | 0.00% | 0                    | 0.00% |                          |       |
| 2019-2020 | Professionals                    | 965    | 905          | 93.78% | 45           | 4.66%  | 5               | 0.52% | 5            | 0.52% | 0                      | 0.00% | 5                    | 0.52% |                          |       |
| 2019-2020 | Administrators                   | 63     | 53           | 84.13% | 9            | 14.29% | 0               | 0.00% | 1            | 1.59% | 0                      | 0.00% | 0                    | 0.00% |                          |       |
| 2018-2019 | Professionals                    | 980    | 908          | 92.65% | 53           | 5.41%  | 10              | 1.02% | 7            | 0.71% | 0                      | 0.00% | 2                    | 0.20% |                          |       |
| 2018-2019 | Administrators                   | 59     | 49           | 83.05% | 9            | 15.25% | 0               | 0.00% | 1            | 0.00% | 0                      | 0.00% | 0                    | 0.00% |                          |       |
| 2017-2018 | Professionals                    | 952    | 894          | 93.91% | 43           | 4.52%  | 2               | 0.21% | 7            | 0.74% | 0                      | 0.00% | 6                    | 0.63% |                          |       |
| 2017-2018 | Administrators                   | 56     | 36           | 64.29% | 9            | 16.07% | 0               | 0.00% | 1            | 1.79% | 0                      | 0.00% | 0                    | 0.00% |                          |       |



# Hiring for the 2022-2023 school year

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We are almost fully staffed for the 2022-2023 school year.  
We currently need:

1 Chemistry Teacher

1 Math Teacher

1 Certified School Nurse

1 Secretary to the Principal

1 Special Education Teacher

**Many Paraprofessionals**



# Retention: Retirees

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**2021-2022: 49 employees, including 30 teachers**

**2020-2021: 55 employees, including 30 teachers**

**2019-2020: 46 employees, including 26 teachers**

**2018-2019: 40 employees, including 19 teachers**

**2017-2018: 45 employees, including 26 teachers**

**2016-2017: 42 employees, including 16 teachers**

**2015-2016: 35 employees, including 17 teachers**



# Retention: resignations

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**2022-2023: 22 employees** (so far), including 10 teachers

**2021-2022: 82 employees**, including 40 teachers

**2020-2021: 72 employees**, including 34 teachers

**2019-2020: 28 employees**, including 13 teachers

**2018-2019: 48 employees**, including 25 teachers

**2017-2018: 42 employees**, including 24 teachers

**2016-2017: 55 employees**, including 31 teachers



WEST CHESTER AREA SCHOOL DISTRICT

POSITION DESCRIPTION

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|                        |                                                          |                  |                         |
|------------------------|----------------------------------------------------------|------------------|-------------------------|
| <b>POSITION TITLE:</b> | Administrative Assistant to the Assistant Superintendent | <b>DATE:</b>     | July 26, 2022           |
| <b>DEPARTMENT:</b>     | Superintendent's Office                                  | <b>LOCATION:</b> | Administration Building |
| <b>FLSA:</b>           | Exempt (Non-Bargaining Support)                          |                  |                         |

**SUMMARY:**

The Administrative Assistant to Assistant Superintendent performs administrative tasks by planning, organizing and performing the administrative operations relating to the Assistant Superintendent. The scope and diversity of operations of the office demand independent decision-making, versatility and resourcefulness. Typically, assignments involve confidential Governing Board materials and have district-wide implications. This position requires interpersonal, technology and communication skills, in addition to a professional manner, and will have intricate involvement in the bargaining process.

**REPORTING RELATIONSHIPS:**

- Reports directly to the Assistant Superintendent
- Works cooperatively with other administrators, supervisors, staff, and others to perform job responsibilities as outlined

**TERMS OF EMPLOYMENT:**

1. 12 month (260-262 days)
2. Salary & Benefits are as described in the current Compensation, Benefits, and Work Environment Guide for Supervisory, Technical, and Confidential Employees.

**QUALIFICATIONS & PHYSICAL REQUIREMENTS:**

To successfully perform this position, a person must be able to perform each essential duty satisfactorily. The qualification requirements listed below represent minimum levels of educational achievement, training, skill and/or ability necessary.

- High school diploma or equivalent necessary
- Demonstrated responsible executive-level administrative experience, preferably in an educational environment; Strong ability to multi-task with excellent organization skills
- Proficiency in the use of technology for individual communication and research
- Proficient in the use of Microsoft Office including Excel, Word, Outlook and Power Point; as well as financial and student software systems
- Proficient in math, budgeting and accounting concepts and financial recordkeeping
- Possess effective interpersonal skills with the ability to interface diplomatically with teachers, administrators, parents, students, support staff and outside professional contacts

Qualified candidate will be required to use hands to finger, handle or feel objects, tools or controls, and to talk and hear; Sit and occasionally be required to stand, walk, stoop, kneel and crouch; Have specific vision abilities, to include close vision, color vision, and the ability to adjust focus; Have the ability to lift and/or move up to 25 pounds; and possess effective communication, judgmental, planning and human relations skills, and will be required to work under periods of stress due to the level of the position responsibility.



Job Description – Administrative Assistant to Assistant Superintendent (cont'd)

**ESSENTIAL DUTIES AND RESPONSIBILITIES:**

This list is intended to be illustrative rather than complete and serves to show major duties and responsibilities and does not express or imply that these are the only duties to be performed by the incumbent in this position. The employee will be required to perform any other position-related duties requested by the supervisor.

1. Renders confidential administrative support to Assistant Superintendent including but not limited to managing routine requests and other matters; opening and processing incoming correspondence to flag priority/sensitive mail in order to expedite; spreadsheet, word processing and presentation assistance, filing, answering telephone calls; maintaining calendars, schedules and coordinating arrangements for meetings, maintains and updates room reservations for conference rooms.
2. Responds to the day-to-day priorities, supporting the Assistant Superintendent with task lists and deadlines for routine operations and special projects.
3. Provides effective oral and written communication with district personnel & outside community, giving information where judgment, knowledge & interpretation of policies, procedures & regulations are necessary. Keeps Assistant Superintendent apprised of potential problems and concerns. Returns calls as requested by the Assistant Superintendent.
4. Proficiency in Microsoft Office. Creates and processes various letters, reports, memorandums, documents & statistical data.
5. Maintains Assistant Superintendent filing and electronic recordkeeping system for current correspondence, reports and other documents.
6. Maintains Assistant Superintendent's budget, reviews budget account status, makes transfers and revises when necessary. Prepares supply requisitions, purchase orders, monitors receipt of materials and processes invoices for purchases.
7. Provides support to the Administrative Assistant to the Superintendent in covering the Superintendent's phone, mail and office communications when needed.
8. Schedules meetings; orders and coordinates all materials for the Assistant Superintendent, including Instructional Leadership Team, Education Committee, and Curriculum Committee meetings.
9. Processes & maintains records for staff development programs & Act 48 credit.
10. Maintains records and prepares reports for students enrolled in Dual Enrollment program in coordination with West Chester University.





Job Description – Administrative Assistant to Assistant Superintendent (cont'd)

11. Completes and processes registrations, trip pre-approvals and expense reports for Assistant Superintendent.
12. Completes and processes monthly mileage reports for Assistant Superintendent's district travel.
13. Prepares and maintains yearly budget & monthly account status for Assistant Superintendent, curriculum proposals, staff development & grants. Knowledge of the district finance system to access budget information.
14. Acts as Secretary to Education Committee; Collects information and prepares Education Committee meeting agendas, meeting minutes, consent agenda, action items and all back up documents for monthly electronic distribution to the Committee, School Board and Cabinet members.
15. Prepares new School Board policies & revises existing policies for School Board approval. Assists in uploading new/revised school board policies for public view.
16. Updates and distributes yearly Management Team confidential contact list.
17. Provides reports and assists the Assistant Superintendent in confidential bargaining processes, including but not limited to salary reports, step and column reporting, and any other negotiations information that the Assistant Superintendent may need.

**SECONDARY EDUCATION DUTIES AND RESPONSIBILITIES:**

1. Creates and processes various letters, reports, memorandums, documents & statistical data through proficient use of Microsoft Office.
2. Maintains the Assistant Superintendent's filing and electronic recordkeeping systems for current correspondence, reports and other documents.
3. Completes registrations and trip pre-approvals for conferences, seminars, etc. Prepares and processes expense reports for the Assistant Superintendent.
4. Processes payment of bus duty and cafeteria duty blue cards.
5. Prepares and processes sign in sheets and blue cards for Secondary Education meeting participants; awards Act 48 hours in Frontline Education system as necessary.
6. Prepares and maintains budget and monthly account status updates for Secondary Education, Athletics, Comprehensive Plan, Summer School and Cyber School.
7. Accesses budgets through district finance system to maintain the Assistant Superintendent budget, review budget account status, make transfers and revise when necessary. Prepares supply requisitions, purchase orders, monitors receipt of materials and processes invoices for purchases.



Job Description – Administrative Assistant to Assistant Superintendent (cont'd)

8. Supervises purchases made with the Assistant Superintendent procurement card; submits monthly reconciliation to business office.
9. Handles administration of district Activity Fees; collecting and depositing cash/check payments, updating student Pay Schools accounts; processing and acknowledging refund requests and processing and acknowledging waiver requests. Revises Activity Fee form as needed. Coordinates posting of necessary updates to District website.
10. Handles administration of Home Education program; including phone and email correspondence with district parents, staff and administration; collects and approves required documents, processes and acknowledges acceptance into program; enters and maintains student information and generates enrollment reports as needed. Prepares annual PDE Homeschool Enrollment Report. Responsible for updates to Home Education documents and updates to Home Education webpage on District website.
11. Processes Secondary Field Trip forms; verifies accuracy before submitting to the Assistant Superintendent for approval. Prepares and distributes approved forms to Transportation Office for bus scheduling, uploads electronic copies of overnight trips for Education Committee Consent Agenda, and returns copies to staff members or groups.
12. Responsible for obtaining and distributing Secondary Athletic cash advances for trips and competitions. Verifies accuracy before submitting request to business office, coordinates distribution of funds, processes returned expense reports and reconciles cash advance with business office.
13. Assists with support of Summer School program. Provides information or redirects calls from WCASD community, collects and deposits payments, processes and acknowledges refunds. Coordinates with business office to track enrollment and payments.
14. Assists with planning, coordination and implementation of yearly Spellman Humanitarian Awards, Mary C. Croll Scholarship, Spellman Holiday Luncheon & Auction and other occasions as needed.
15. Provides weekly Saturday School enrollment report to the Assistant Superintendent for distribution to staff.
16. Maintains and updates District webpages for Home Education Program, Activity Fee, Attendance & Discipline (Attendance Exception Forms), Volunteer Clearances, Discipline & Records, Military Opt-Out Forms and Field Trip Permission Forms.

The West Chester Area School District is an equal opportunity employment, educational and service organization.

Committee Meeting Minutes  
 WEST CHESTER AREA SCHOOL DISTRICT  
 August 15, 2022 – Property & Finance Committee

Attending Committee Members: Director Bevilacqua-Chair, Director Fleming, Director Herrmann, Director Whomsley

Other Board Members: Director Detre, Director Durnell, Director Shaw, Director Tiernan

Administration: Mr. John Scully, Dr. Robert Sokolowski, Mr. Wayne Birster, Mr. Justin Matys, Mr. Michael Wagman, Dr. Sara Missett, Dr. Kalia Reynolds, Dr. Rebecca Eberly, Ms. Melissa Kleiman

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                |
| Public Comment was made by the following residents on agenda items as indicated:<br>There was no public comment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                |
| The committee approved the July 18, 2022 Combined Property & Finance and Personnel Committee Meeting Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Mr. Bevilacqua |
| Mr. Scully reviewed the August budget forecast model. The focus of the review was on the 2021-22 year-end projections for both revenues and expenses noted on page 5 of the model. Increases in revenues totaling \$12,135,163 were made up by increases in local revenues related to interim real estate, earned income, and transfer taxes and the sale of the former Spellman administrative building. Reductions in expenses totaling \$11,435,858 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 2021-22, the District will see an increased ending fund balance in the amount of \$23,571,021. The Administration recommends the following fund balance management: an increase in the beginning fund balance designation for 2022-23 of \$23,549,168, and an increase in the beginning fund balance designation for the Athletic fund of \$21,853. Mr. Scully reviewed changes to the 2022-23 projections. Charter school expense projection was decreased by \$1,968,630. 2022-23 revenue projection increases include earned income tax, transfer tax, state basic education funding, and state special education funding which totaled \$3,367,899. The net savings in the 2022-23 projections totals \$5,336,529 and will be used to reduce the 2023-24 budget gap. With the incorporation of the above changes the summary of all funds analysis shows a net gap in 2023-24 of \$4.861 million assuming a tax increase up to the ACT 1 limit. This is an informational item and no Board action is required. | Mr. Scully     |
| Mr. Scully provided the committee with information about reverse assessment appeals. In accordance with PA taxation code as well as School Board Policy 606.2, the district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure, and with like effect as if the appeal were taken by a taxable person with respect to the assessment. The Board authorizes the Director of Business Affairs to review records of real estate transactions of properties within the district to identify recent sales in which the current assessed value of the property sold is at least \$1,000,000 less than the assessment suggested by the sales price of such property (CLR x sales price). In accordance with Board Policy, the Administration recommends that the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Mr. Scully     |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <p>District file an appeal on the assessment of ten identified properties for the 2022-23 school year.<br/>The committee recommended approval to proceed with the reverse assessment appeals.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |
| <p>Mr. Birster reviewed contract pricing from Unitex Asphalt Services for concrete sidewalk and curb replacement. Each of these projects was competitively bid through the Chester County CCIU. Each year, funds are allocated for concrete work in the District. This year, East Goshen Elementary School, Fugett Middle School, East High School, and Hillsdale Elementary School were determined to be the schools most in need of concrete replacement work. The total cost of the contracts is \$56,392.49. The 2022-23 Capital Reserve Project budget for this work is \$79,800. These projects were previously approved in the 2022-2023 Capital Reserve Project List.<br/>The committee recommended approval of the contracts with Unitex Asphalt Services.</p> | <p>Mr. Birster</p> |
| <p>Items to be placed on board agenda August 22, 2022:</p> <ul style="list-style-type: none"> <li>• Approval of Reverse Assessment Appeals</li> <li>• Approval of 2022-23 Capital Reserve Project Award – Concrete Sidewalk and Curb Replacement</li> </ul> <p>MEMO items for board agenda August 22, 2022:</p> <ul style="list-style-type: none"> <li>• Approval to Enter PDE’s Approval of PLANCON-K Project Refinancing for G.O.B. Series of 2022 into Board Minutes</li> <li>• Approval of 2022-23 Transportation Schedules</li> <li>• Approval of 2022-23 Adult School Lunch Price Increase</li> <li>• Approval of Change Orders – Additions and Renovations Glen Acres Elementary School</li> </ul>                                                               |                    |
| <p>Items to discuss at a later date:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |

Next Meeting Date: **September 19, 2022**

**West Chester Area School District**  
**Technology Department**  
Spellman Education Center  
782 Springdale Drive  
Exton, PA 19341  
484-266-1050

Michael M. Wagman  
Director of Information Technology  
mwagman@wcasd.net

MEMO

Date: August 25, 2022

To: John Scully, Director of Business Affairs  
Bob Sokolowski, Superintendent

From: Michael Wagman, Director of Information Technology

Subject: E-Rate Consulting Services

I am recommending that West Chester Area School District engage the services of E-Rate Consulting, Inc. for the 2022-2023 school year at a flat fee of \$6,000. We are entering an E-Rate season where we will be soliciting bids on our core Internet services. E-Rate applications and rules are complex and subject to revisions. Most school districts engage consulting services for advice, guidance, and the completion and filing of the appropriate forms. Consultants offer other advantages, including:

- Expertise in the application review process.
- Increased efficiency, as they do this work all day, every day, for multiple schools and libraries.
- In-depth knowledge of the eligible products and services often results in higher reimbursement rates.
- Representation during inquiries as the application is in the review process.
- Management of the billing for eligible products and services.

E-Rate Consulting, Inc. is recommended by our State Coordinator of E-Rate for Pennsylvania's eligible schools and libraries. Because its fees are not based on a percentage of our reimbursement, a practice common in the industry, E-Rate Consulting is exceptionally price-competitive.

I am happy to answer any questions about this recommendation and request Board review and consent.

Proposal Attached

# PROPOSAL FOR THE WEST CHESTER AREA SCHOOL DISTRICT

**E-Rate Consulting and Process Management Services**

Submitted by



**E-Rate**  
CONSULTING

**VINCENT LaFORGIA**

**President**

Vince@erateconsulting.com

**GEOFF SWEENEY**

**Chief Legal Officer**

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2. Key Personnel
3. Scope of Services
4. Implementation Plan
5. Fee Proposal



## 1. COMPANY PROFILE

ERC is a corporation headquartered in Montclair, New Jersey. At present, our team provides E-rate consulting and process management services to over 160 E-rate applicants of varying size. We are a member of the New Jersey School Boards Association's cooperative purchasing program, having been selected to provide E-rate compliance services to its Membership. We are also a member in good standing of the E-rate Management Professionals Association (E-mpa) and have two certified E-rate Management Professionals (CEMPs) on staff.

As a team, we have over 60 years of combined experience servicing E-rate applicants in various capacities. Our team is comprised of a licensed attorney, several certified E-rate management professionals (CEMPs), experts on E-rate eligible technologies, two former compliance managers for USAC's application review team, a certified paralegal, and several administrative employees trained in all aspects of the E-rate application cycle. Since the release of the Second Modernization Order in 2014, we have filed approximately 1,000 FCC Forms 471 and over 4,000 individual funding commitment requests.

Given this degree of experience, we know when to listen and when to speak, and how to advocate at the highest levels of USAC and the FCC for systemic and programmatic improvements. As such, we are uniquely positioned to help your membership navigate both the local regulatory obstacles governing purchases of eligible equipment and the nuances of E-rate's competitive bidding requirements.

As we all know, school districts now more than ever must anticipate and embrace rapid advancements in educational technology and the concomitant demand for increased bandwidth in order to deploy hybrid and digital learning platforms. To provide individualized educational opportunities to pupils in districts of all sizes and demographics, board members and administrators must understand how best to exploit the funding opportunities available to them to ensure digital equity. In that vein, we always focus on E-rate education so that your IT and telecommunications procurement decisions are calculated and driven by long-term necessity rather than hasty, short-term gap-filling measures. Informed decision-making is critical to pupils' long-term success, and ERC is well-positioned to help your team leverage the E-Rate Program to realize their short-term technology needs and long-term goals.

While our team's core competencies include E-Rate Program compliance and process management, we have proactively expanded our expertise to understand the eligible services and technologies deployed by our clients, as well as the governing procurement laws and regulations. We are a service-driven organization achieving positive results for our clients each year.



## **2. KEY PERSONNEL**

As the following biographies reflect, our team possesses subject matter expertise in E-rate Program compliance, application processing and process management best practices, cooperative purchasing opportunities, data and wireless network technologies, the funding application lifecycle, as well as the administration of appeals, audits, and selective reviews.

### **Vincent LaForgia**

Vince is the Company President and will serve as the primary point of contact for this engagement. Prior to forming ERC in 2000, Vince worked as a Reviewer with the Schools and Libraries Division of USAC for two years. In that capacity, Vince acquired comprehensive subject matter expertise on matters related to E-rate compliance and process management. He is well-practiced in all aspects of the E-rate filing cycle, including all related pre- and post-commitment tasks. He has successfully managed large and sophisticated appeals and audits for new clients resulting in the disbursement of millions of dollars previously held in abeyance by USAC's review team.

Vince is frequently in contact with the executive management of both USAC and the FCC and is highly respected by his peers in the consulting community.

### **Geoffrey Sweeney, Esq.**

Geoff is a licensed attorney and a Certified E-rate Management Professional (CEMP). He has served as ERC's Chief Legal Officer since 2015. Geoff actively monitors the legislative scheme governing the E-rate Program and reviews precedential decisions and Orders issued by the FCC. He conducts trainings and webinars for clients and community groups, and works with clients to address distinct compliance questions. Geoff further assists by providing operational support to clients in all aspects of the funding application cycle.

Prior to joining ERC, Geoff worked as an attorney servicing the needs of Boards of Education throughout the State of New Jersey, and as a litigator specializing in labor and employment issues. He is licensed to practice law in both New Jersey and Louisiana.

### **Rachel Motyl**

Rachel is ERC's Operations Manager. Prior to joining ERC in 2016, Rachel worked as a paralegal for eight years servicing the legal needs of NJ school districts. Rachel manages the day-to-day operational aspects of the application cycle and assists the team with matters related to policy and process review, data management and maintenance, service provider invoice review and reconciliation, discount rate



calculation, FCC Form preparation and submission, and records retention. Rachel also handles an abundance of the post-commitment lifecycle tasks, including RAL submission, purchase order review, invoice review, funding commitment decision reconciliation, and rectification of billing issues.

**Michael Deusinger**

Mike serves as Program Compliance Manager. Prior to joining ERC, Mike worked with the Schools and Libraries Division of USAC for over 18 years. Mike is a CEMP and certified fraud examiner, as well as a subject matter expert on E-rate’s competitive bidding process. In addition, he was instrumental in developing heightened scrutiny review procedures and investigative techniques used by USAC to this day.

Mike has vast knowledge of all aspects of the E-rate Program, including PIA review, invoice review, and post-commitment appeals and related processes. Based on his two decades of experience with the E-rate Program, Mike is well-versed in all aspects of the funding application lifecycle and an expert on E-rate compliance.

**David Fulton**

David is an E-Rate Compliance Specialist. Prior to joining ERC, David worked for over 13 years with USAC’s Schools and Libraries Division. As a Compliance Specialist, David monitors the competitive bidding and funding application lifecycles for ERC’s clients to ensure that questions, issues, or ambiguities are address and resolved early. Furthermore, he will shepherd clients through the bid review and procurement processes to help streamline E-rate funding disbursements. David is a subject matter expert in the areas of competitive bidding and procurement and competitive bid review.

**Natalie Tecza**

Natalie is ERC's Administrative Support Specialist. Natalie graduated with a Bachelor's degree in Psychology from Felician University and continuously strives to expand her knowledge and acquire skills that provide optimal support for ERC's Compliance and Operations teams. Along with executing various administrative tasks, emphasis is placed on client relations for data and document collection and maintenance for the E-Rate and ECF programs. Prior to joining ERC, Natalie was immersed in her postgraduate studies related to the fields of research and statistical data analysis, in addition to pursuing professional certifications through HarvardX.

**3. SCOPE OF SERVICES**

E-Rate Consulting, Inc. (“ERC”) hereby agrees to perform the following services prospectively for a time period to be agreed upon by the Parties:

- a. Provide comprehensive compliance expertise on E-Rate Program rules and eligible equipment and services;
- b. Deliver efficient and effective customer service support on E-Rate related issues;
- c. Prepare FCC Forms 470 to request Category One and Category Two services and/or equipment;
- d. As requested, aggregate bids submitted by service providers in response to FCC Forms 470 and assist in bid analysis;
- e. Discuss procurement decisions relative to eligible equipment and services to ensure compliance with both E-Rate Program rules;
- f. Use knowledge of telecommunications market to assess vendor submissions and offer recommendations to ensure a fair and reasonable market rate;
- g. Manage preparation and submission of FCC Forms 471 and supporting documentation;
- h. When necessary, manage processes and procedures attendant to reviews by USAC Program Integrity Assurance and, in concert with district staff, formulate timely and accurate responses;
- i. Analyze Funding Commitment Decision Letters (“FCDLs”) to ensure all discounts due under E-Rate Program rules are received;
- j. Prepare and manage the submission of FCC Forms 486 and other post-commitment forms, which, depending on the circumstances, may include FCC Forms 472, 473, and/or 500;
- k. As requested, provide regular reports of E-rate relevant data;
- l. Document retention relative to funding years covered by the Parties’ agreement;
- m. Manage appeals, as necessary.

#### 4. IMPLEMENTATION PLAN

The following represents ERC's proposed implementation plan.

##### **Phase 1: Onboarding**

- Obtain Letter of Agency;
- Designation of point person within District;
- Establish EPC access and provision user accounts;
- Collect executed copies of current service provider contracts;
- Calculate Category Two budget and discuss status of prior years' E-rate projects;

##### **Phase 2: Define Needs/Objectives for Upcoming Funding Year and Beyond**

- Review current service provider contracts for upgrades/changes;
- Discuss Category Two projects planned for next fiscal year;
- Discuss competitive bidding process to ensure full compliance;
- Define timelines and establish deadlines for necessary deliverables.

##### **Phase 3: Update EPC Profile; Initiate Competitive Bidding Process**

- Collect data necessary to calculate discount rate;
- Confirm names and addresses of eligible school district buildings;
- Update District profile in the EPC as necessary;
- Create draft Form 470(s) and supporting documents based on Category 1 service requests and Category 2 project plans;
- Review Form 470(s) and specification sheet(s) with your team;
- Post Form(s) 470 to begin the 28-day competitive bidding window;
- Discuss and finalize Q&A process for incoming vendor inquiries.

##### **Phase 4: Bid Review and Finalize Awards**

- Draft Category One Form(s) 471 based on multi-year agreements from prior funding years;
- Client finalizes bid matrices based on responsive submissions;
- Provide estimate(s) of E-rate funding support and cost to district;
- Draft award letters and transmit to service providers/vendors;
- Draft Form(s) 471 and present to District for review and approval.

##### **Phase 5: Funding Year Wrap-Up**

- Administer Program Integrity Assurance (PIA) review process;
- Review funding commitment decision letters to identify discrepancies;
- File appeals/waiver requests with USAC and/or the FCC;
- File Forms 486 to confirm start of Category One services and purchase of Category Two equipment and services;
- Collect Category One and Category Two invoices;
- File Forms 472, 473, and 500;

- Begin preparation for subsequent funding year.

## 5. FEE PROPOSAL

### Category One Funding Applications

ERC will charge an annual Flat Fee of **THREE Thousand Dollars (\$3,000.00)** to perform the services outlined in Section 3 of this Proposal relative to Category One.

### Category Two Funding Applications

ERC will charge an annual Flat Fee of **THREE Thousand Dollars (\$3,000.00)** to perform services relative to Category Two. If, in any given year, the District does **not** require any services relating to Category Two, then no Category Two fee shall be due.

There are no additional fees for travel, calls, or meetings with service providers.

West Chester Area School District  
Operating Expense History and Forecast

9/12/2022

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|    | A                                  | AF               | AG               | AH               | AI               | AJ               | AK               | AL               | AM               | AN               |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    | Actual                             | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        | Estimated        |
|    | 2020-21                            | 2021-22          | 2021-22          | 2022-23          | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |                  |
| 3  | <b>Staff</b>                       | <b>160,538.7</b> | <b>178,386.8</b> | <b>171,702.6</b> | <b>187,196.0</b> | <b>186,210.4</b> | <b>194,248.5</b> | <b>201,226.1</b> | <b>208,730.8</b> | <b>216,339.2</b> |
| 4  | <b>Total Salaries</b>              | <b>102,002.8</b> | <b>108,179.9</b> | <b>107,479.1</b> | <b>113,521.6</b> | <b>112,832.0</b> | <b>116,687.4</b> | <b>119,916.0</b> | <b>123,276.4</b> | <b>126,711.1</b> |
| 5  | <b>Administration</b>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 6  | Reg Salaries                       | 9,227.4          | 9,843.7          | 9,855.7          | 10,560.3         | 10,560.3         | 10,877.1         | 11,203.4         | 11,539.5         | 11,885.7         |
| 7  | <b>Teachers</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 8  | Reg Salaries                       | 73,524.6         | 76,795.7         | 75,998.6         | 80,675.3         | 79,985.7         | 82,903.1         | 85,213.8         | 87,628.0         | 90,088.7         |
| 9  | Extra Duty Pymnts                  | 1,727.1          | 1,167.7          | 2,581.4          | 1,643.2          | 1,643.2          | 1,688.6          | 1,735.6          | 1,784.8          | 1,834.9          |
| 10 | Sabbatical Pymnts                  | 530.3            | 300.0            | 462.3            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            |
| 11 | Subject Chair Pymnts               | 380.1            | 535.9            | 622.2            | 530.8            | 530.8            | 530.8            | 530.8            | 530.8            | 530.8            |
| 12 | Severance Pymnts                   | 192.3            | 392.0            | 194.6            | 392.0            | 392.0            | 402.8            | 414.1            | 425.8            | 437.7            |
| 13 | Supplemental Contracts             | 2,085.1          | 2,167.0          | 2,223.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          |
| 14 | <b>Total Teachers</b>              | <b>78,439.4</b>  | <b>81,358.4</b>  | <b>82,082.2</b>  | <b>85,708.3</b>  | <b>85,018.7</b>  | <b>87,992.3</b>  | <b>90,361.3</b>  | <b>92,836.4</b>  | <b>95,359.1</b>  |
| 15 | <b>Technical</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 16 | Reg Salaries                       | 3,589.1          | 3,868.6          | 3,689.9          | 4,188.7          | 4,188.7          | 4,314.3          | 4,443.6          | 4,576.8          | 4,714.1          |
| 17 | <b>Office Clerical</b>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 18 | Reg Salaries                       | 5,495.4          | 6,704.8          | 6,246.8          | 6,776.8          | 6,776.8          | 6,978.1          | 7,187.4          | 7,403.1          | 7,625.2          |
| 19 | <b>Crafts and Trades</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 20 | Reg Salaries                       | 5,251.4          | 6,404.4          | 5,604.4          | 6,287.5          | 6,287.5          | 6,525.7          | 6,720.2          | 6,920.6          | 7,127.1          |
| 21 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 22 | <b>Benefits</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 23 | Medical                            | 15,228.1         | 22,604.8         | 15,987.9         | 23,407.9         | 23,407.9         | 25,179.9         | 27,086.0         | 29,136.5         | 31,342.1         |
| 24 | Dental                             | 1,194.2          | 1,487.8          | 1,160.7          | 1,565.7          | 1,565.7          | 1,633.0          | 1,703.3          | 1,776.5          | 1,852.9          |
| 25 | Vision                             | 164.8            | 218.3            | 169.2            | 225.5            | 225.5            | 230.7            | 236.0            | 241.4            | 247.0            |
| 26 | Prescription                       | 3,438.3          | 5,205.0          | 5,176.1          | 5,725.5          | 5,725.4          | 6,298.0          | 6,927.8          | 7,620.6          | 8,382.6          |
| 27 | Social Security                    | 7,313.9          | 8,244.8          | 7,757.5          | 8,651.4          | 8,598.6          | 8,926.6          | 9,173.6          | 9,430.6          | 9,693.4          |
| 28 | Retirement                         | 34,674.3         | 37,630.2         | 37,059.7         | 39,844.7         | 39,601.6         | 41,645.7         | 43,193.7         | 44,971.2         | 46,604.3         |
| 29 | Tuition Reimbursement              | 410.2            | 600.0            | 476.6            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            |
| 30 | Life & Disability                  | 531.8            | 578.7            | 342.9            | 592.0            | 592.0            | 608.5            | 625.3            | 642.9            | 660.8            |
| 31 | Workers Comp/Unemploy/Other        | 1,114.6          | 1,309.1          | 1,151.4          | 1,328.8          | 1,328.8          | 1,348.7          | 1,368.9          | 1,389.5          | 1,410.3          |
| 32 | <b>Total Benefits</b>              | <b>64,070.3</b>  | <b>77,878.6</b>  | <b>69,281.9</b>  | <b>81,941.4</b>  | <b>81,645.5</b>  | <b>86,471.1</b>  | <b>90,914.6</b>  | <b>95,809.1</b>  | <b>100,793.4</b> |
| 33 | (Less) cost sharing                | (5,534.4)        | (7,671.6)        | (5,058.4)        | (8,267.0)        | (8,267.0)        | (8,910.0)        | (9,604.6)        | (10,354.8)       | (11,165.3)       |
| 34 | <b>Net Benefits</b>                | <b>58,535.9</b>  | <b>70,206.9</b>  | <b>64,223.5</b>  | <b>73,674.4</b>  | <b>73,378.5</b>  | <b>77,561.1</b>  | <b>81,310.1</b>  | <b>85,454.3</b>  | <b>89,628.1</b>  |
| 35 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 36 | <b>Prof. &amp; Tech. Services</b>  | <b>14,079.1</b>  | <b>19,994.0</b>  | <b>17,172.4</b>  | <b>20,756.1</b>  | <b>20,756.1</b>  | <b>21,342.8</b>  | <b>21,947.1</b>  | <b>22,569.5</b>  | <b>23,210.6</b>  |
| 37 | Substitute Service                 | 1,708.6          | 2,741.2          | 2,772.1          | 2,783.1          | 2,783.1          | 2,866.6          | 2,952.6          | 3,041.2          | 3,132.5          |
| 38 | Contracted Therapeutic Staff       | 1,502.3          | 1,708.2          | 1,850.2          | 1,608.2          | 1,608.2          | 1,656.5          | 1,706.2          | 1,757.3          | 1,810.1          |
| 39 | Contracted Aides- Special Ed.      | 667.1            | 2,905.4          | 1,129.3          | 2,905.4          | 2,905.4          | 2,992.5          | 3,082.3          | 3,174.8          | 3,270.0          |
| 40 | Contracted Aides- Other            | 117.0            | 325.0            | 182.5            | 325.0            | 325.0            | 334.8            | 344.8            | 355.1            | 365.8            |
| 41 | Contracted Special Ed. Programs    | 2,519.0          | 3,443.5          | 3,170.6          | 3,462.3          | 3,462.3          | 3,566.1          | 3,673.1          | 3,783.3          | 3,896.8          |
| 42 | Occupational/Physical Therapy      | 982.7            | 1,089.0          | 1,118.8          | 1,094.8          | 1,094.8          | 1,127.6          | 1,161.4          | 1,196.3          | 1,232.2          |
| 43 | Due Process Hearings               | 809.6            | 1,000.0          | 1,072.4          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          |
| 44 | Early Intervention                 | 356.8            | 284.1            | 158.1            | 293.7            | 293.7            | 302.6            | 311.6            | 321.0            | 330.6            |
| 45 | Extended School Year               | 412.4            | 619.0            | 615.4            | 603.0            | 603.0            | 621.1            | 639.7            | 658.9            | 678.7            |
| 46 | Alternative Education - IU         | 1,847.7          | 2,441.1          | 2,095.5          | 2,932.9          | 2,932.9          | 3,020.9          | 3,111.6          | 3,204.9          | 3,301.1          |
| 47 | Alternative Education - APT        | 515.7            | -                | -                | -                | -                | -                | -                | -                | -                |
| 48 | Tax Collection                     | 732.4            | 703.1            | 896.3            | 720.5            | 720.5            | 742.1            | 764.4            | 787.3            | 810.9            |
| 49 | Legal                              | 309.7            | 573.0            | 335.5            | 543.0            | 543.0            | 559.3            | 576.1            | 593.4            | 611.2            |
| 50 | Other                              | 1,598.1          | 2,161.3          | 1,775.9          | 2,284.2          | 2,284.2          | 2,352.7          | 2,423.3          | 2,496.0          | 2,570.9          |
| 51 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 52 | <b>Purchased Property Services</b> | <b>3,096.2</b>   | <b>4,324.3</b>   | <b>3,649.0</b>   | <b>4,356.3</b>   | <b>4,356.3</b>   | <b>4,487.0</b>   | <b>4,621.6</b>   | <b>4,760.3</b>   | <b>4,903.1</b>   |
| 53 | Electricity                        | 1,487.3          | 1,931.0          | 1,771.8          | 2,148.3          | 2,148.3          | 2,212.7          | 2,279.1          | 2,347.5          | 2,417.9          |
| 54 | Water/Sewer                        | 538.4            | 655.3            | 640.4            | 662.2            | 662.2            | 682.0            | 702.5            | 723.6            | 745.3            |
| 55 | Trash Removal                      | 88.9             | 105.0            | 93.1             | 105.0            | 105.0            | 108.2            | 111.4            | 114.7            | 118.2            |
| 56 | Space Rental                       | 266.4            | 139.0            | 128.6            | 139.0            | 139.0            | 143.2            | 147.5            | 151.9            | 156.4            |
| 57 | Other                              | 715.2            | 1,494.0          | 1,015.0          | 1,301.9          | 1,301.9          | 1,340.9          | 1,381.1          | 1,422.6          | 1,465.2          |
| 58 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 59 | <b>Other Services</b>              | <b>27,060.7</b>  | <b>33,644.9</b>  | <b>27,365.8</b>  | <b>34,576.0</b>  | <b>32,607.4</b>  | <b>34,184.5</b>  | <b>35,866.6</b>  | <b>37,644.0</b>  | <b>39,523.4</b>  |
| 60 | Charter Schools                    | 7,868.6          | 9,197.7          | 7,739.8          | 10,306.1         | 8,337.4          | 8,984.4          | 9,685.0          | 10,444.1         | 11,266.7         |
| 61 | Tuition: Special Education         | 3,598.9          | 4,199.8          | 3,222.2          | 3,875.7          | 3,875.7          | 4,030.7          | 4,192.0          | 4,359.6          | 4,534.0          |
| 62 | Tuition: Technical College         | 2,489.5          | 2,763.3          | 2,680.4          | 2,859.4          | 2,859.4          | 3,090.6          | 3,349.7          | 3,621.6          | 3,906.8          |
| 63 | Tuition: Other Alt Ed Programs     | 151.8            | 293.0            | 156.0            | 268.0            | 268.0            | 281.4            | 295.5            | 310.2            | 325.8            |
| 64 | Bussing: Public Schools            | 4,814.6          | 6,039.6          | 5,510.6          | 6,899.0          | 6,899.0          | 7,106.0          | 7,319.1          | 7,538.7          | 7,764.9          |
| 65 | Bussing: Non-Public                | 3,860.0          | 4,949.8          | 3,011.5          | 4,253.0          | 4,253.0          | 4,380.6          | 4,512.0          | 4,647.4          | 4,786.8          |
| 66 | Bussing: Special Ed                | 3,062.1          | 4,353.8          | 3,391.3          | 4,106.5          | 4,106.5          | 4,229.7          | 4,356.6          | 4,487.3          | 4,621.9          |
| 67 | Bussing: Extracurricular           | 92.8             | 370.2            | 264.2            | 377.5            | 377.5            | 388.8            | 400.4            | 412.5            | 424.8            |
| 68 | Insurance                          | 519.0            | 559.8            | 555.8            | 623.8            | 623.8            | 655.0            | 687.7            | 722.1            | 758.2            |
| 69 | Telephone/Postage                  | 508.8            | 502.8            | 591.1            | 516.4            | 516.4            | 531.9            | 547.8            | 564.3            | 581.2            |
| 70 | Other                              | 94.4             | 415.1            | 243.0            | 490.8            | 490.8            | 505.5            | 520.7            | 536.3            | 552.4            |
| 71 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 72 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 73 | <b>Supplies</b>                    | <b>8,614.2</b>   | <b>7,296.2</b>   | <b>7,224.3</b>   | <b>8,596.7</b>   | <b>8,596.7</b>   | <b>9,490.5</b>   | <b>9,837.6</b>   | <b>10,197.6</b>  | <b>10,570.9</b>  |
| 74 | Heating/ Motor Pool Fuel           | 804.6            | 810.0            | 894.0            | 1,108.5          | 1,108.5          | 1,141.8          | 1,176.0          | 1,211.3          | 1,247.6          |
| 75 | Other Operations/Maint Supplies    | 1,214.5          | 938.3            | 960.9            | 1,055.0          | 1,055.0          | 1,097.2          | 1,141.1          | 1,186.7          | 1,234.2          |
| 76 | Educational                        | 3,274.6          | 2,812.6          | 2,625.3          | 2,787.7          | 2,787.7          | 2,899.2          | 3,015.1          | 3,135.7          | 3,261.2          |
| 77 | Curriculum Proposals               | 843.3            | 871.0            | 700.4            | 1,492.4          | 1,492.4          | 2,113.2          | 2,176.6          | 2,241.9          | 2,309.1          |
| 78 | Educational /Admin Software        | 2,421.4          | 1,722.9          | 1,925.2          | 2,010.8          | 2,010.8          | 2,091.2          | 2,174.9          | 2,261.9          | 2,352.3          |
| 79 | Administration/Business            | 55.8             | 141.4            | 118.7            | 142.3            | 142.3            | 148.0            | 153.9            | 160.1            | 166.5            |
| 80 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 81 | <b>Other Objects</b>               | <b>337.3</b>     | <b>499.3</b>     | <b>1,052.2</b>   | <b>491.7</b>     | <b>491.7</b>     | <b>506.4</b>     | <b>521.6</b>     | <b>537.3</b>     | <b>553.4</b>     |
| 82 | <b>Dues and Fees - Athletics</b>   | <b>-</b>         | <b>131.5</b>     | <b>150.2</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     |
| 83 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 84 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 85 | <b>Property</b>                    | <b>754.3</b>     | <b>457.5</b>     | <b>540.2</b>     | <b>453.3</b>     | <b>453.3</b>     | <b>466.9</b>     | <b>480.9</b>     | <b>495.3</b>     | <b>510.1</b>     |
| 86 | Other Equipment                    | 754.3            | 457.5            | 540.2            | 453.3            | 453.3            | 466.9            | 480.9            | 495.3            | 510.1            |
| 87 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 88 | <b>Debt Service</b>                | <b>25,412.9</b>  | <b>28,505.0</b>  | <b>27,537.2</b>  | <b>27,956.9</b>  | <b>27,856.9</b>  | <b>27,236.6</b>  | <b>27,358.6</b>  | <b>27,858.0</b>  | <b>28,678.5</b>  |
| 89 | Bond payments                      | 25,412.9         | 28,505.0         | 27,537.2         | 27,956.9         | 27,856.9         | 27,236.6         | 27,358.6         | 27,858.0         | 28,678.5         |
| 90 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 91 | <b>Reserve</b>                     | <b>7,633.5</b>   | <b>6,237.3</b>   | <b>9,280.1</b>   | <b>12,457.5</b>  | <b>12,457.5</b>  | <b>8,495.2</b>   | <b>8,744.3</b>   | <b>8,917.1</b>   | <b>8,834.3</b>   |
| 92 | Budgetary Reserve                  | 7,633.5          | 6,237.3          | 9,280.1          | 12,457.5         | 12,457.5         | 8,495.2          | 8,744.3          | 8,917.1          | 8,834.3          |
| 93 | Transfer to other funds            | 7,633.5          | 6,237.3          | 9,280.1          | 12,457.5         | 12,457.5         | 8,495.2          | 8,744.3          | 8,917.1          | 8,834.3          |
| 94 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 95 | <b>TOTAL EXPENSE</b>               | <b>247,527.0</b> |                  |                  |                  |                  |                  |                  |                  |                  |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                      | AI                | AJ               | AK                | AL               | AM               | AN               | AO               | AP               | AQ               |
|----|------------------------------------------------------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  |                                                                        | Actual            | Budget           | Actual            | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
| 2  |                                                                        | 2020-21           | 2021-22          | 2021-22           | 2022-23          | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
| 3  | <b>Local</b>                                                           | <b>214,400.1</b>  | <b>208,090.1</b> | <b>230,909.4</b>  | <b>215,404.5</b> | <b>217,835.8</b> | <b>228,261.6</b> | <b>252,895.3</b> | <b>270,477.5</b> | <b>281,340.2</b> |
| 4  | Real Estate                                                            | 179,828.5         | 180,059.1        | 187,742.0         | 184,508.2        | 184,508.2        | 194,728.5        | 218,895.7        | 236,004.0        | 246,385.2        |
| 5  | Current                                                                | 177,830.9         | 179,235.7        | 183,683.4         | 183,708.3        | 183,708.3        | 193,779.6        | 217,946.8        | 235,055.1        | 245,436.3        |
| 6  | Interim                                                                | 1,997.6           | 823.4            | 4,058.7           | 799.8            | 799.8            | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                                          | 24,213.4          | 19,884.1         | 26,675.9          | 22,682.4         | 24,250.0         | 24,360.0         | 24,725.4         | 25,096.3         | 25,472.7         |
| 8  | Real Estate Transfer                                                   | 6,227.6           | 3,810.1          | 8,927.9           | 3,886.3          | 4,500.0          | 4,590.0          | 4,681.8          | 4,775.4          | 4,870.9          |
| 9  | Delinquent Taxes                                                       | 3,264.4           | 2,858.8          | 3,485.5           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                                    | 220.9             | 357.5            | 76.8              | 362.9            | 612.9            | 618.3            | 627.6            | 637.0            | 646.5            |
| 11 | Gate Receipts                                                          | -                 | 131.5            | 172.0             | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                                  | 645.3             | 989.0            | 3,829.2           | 974.5            | 974.5            | 974.5            | 974.5            | 974.5            | 974.5            |
| 13 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                                           | <b>40,055.4</b>   | <b>42,366.5</b>  | <b>43,341.6</b>   | <b>44,387.2</b>  | <b>45,675.7</b>  | <b>46,947.4</b>  | <b>47,783.0</b>  | <b>48,806.1</b>  | <b>49,357.2</b>  |
| 15 | Student Subsidies                                                      | 18,775.2          | 19,429.0         | 20,848.7          | 20,139.1         | 21,575.7         | 21,661.2         | 21,599.3         | 21,605.2         | 21,208.3         |
| 16 | Basic Instruction                                                      | 8,810.2           | 8,421.9          | 9,575.7           | 9,575.8          | 10,937.3         | 10,937.3         | 10,937.3         | 10,937.3         | 10,937.3         |
| 18 | Special Education                                                      | 5,077.2           | 5,899.1          | 5,914.7           | 5,843.3          | 5,974.9          | 5,974.9          | 5,974.9          | 5,974.9          | 5,974.9          |
| 20 | Tuition Private Home Place't                                           | 95.8              | 290.0            | 103.9             | 100.0            | 100.0            | 100.0            | 100.0            | 100.0            | 100.0            |
| 21 | Transportation                                                         | 3,087.6           | 3,087.6          | 3,008.3           | 3,087.6          | 2,950.0          | 2,950.0          | 2,950.0          | 2,950.0          | 2,950.0          |
| 22 | Medical, Dental & Nurse                                                | 253.6             | 253.9            | 250.4             | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            |
| 23 | Rent                                                                   | 1,051.6           | 1,077.5          | 1,596.5           | 879.5            | 960.4            | 1,046.0          | 984.1            | 990.0            | 593.1            |
| 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                                                      | 20,951.8          | 22,937.5         | 22,474.6          | 24,248.0         | 24,100.1         | 25,286.2         | 26,183.7         | 27,200.9         | 28,148.9         |
| 28 | Social Security                                                        | 3,586.7           | 4,122.4          | 3,817.8           | 4,325.7          | 4,299.3          | 4,463.3          | 4,586.8          | 4,715.3          | 4,846.7          |
| 29 | Retirement                                                             | 17,365.1          | 18,815.1         | 18,656.8          | 19,922.4         | 19,800.8         | 20,822.9         | 21,596.9         | 22,485.6         | 23,302.2         |
| 30 | Other                                                                  | 328.4             | -                | 18.3              | -                | -                | -                | -                | -                | -                |
| 31 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                         | <b>6,768.5</b>    | <b>3,538.1</b>   | <b>5,839.9</b>    | <b>3,650.5</b>   | <b>3,650.5</b>   | <b>3,057.5</b>   | <b>3,057.5</b>   | <b>3,057.5</b>   | <b>3,057.5</b>   |
| 33 | Title I                                                                | 574.7             | 574.7            | 555.2             | 555.2            | 555.2            | 555.2            | 555.2            | 555.2            | 555.2            |
| 34 | Title II                                                               | 313.2             | 246.4            | 259.0             | 236.3            | 236.3            | 236.3            | 236.3            | 236.3            | 236.3            |
| 35 | IDEA                                                                   | 1,551.6           | 1,572.1          | 1,730.8           | 1,621.7          | 1,621.7          | 1,621.7          | 1,621.7          | 1,621.7          | 1,621.7          |
| 36 | MA Direct Services/Time Study                                          | 1,030.3           | 1,000.0          | 1,146.6           | 992.0            | 992.0            | 500.0            | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                                  | 223.5             | 144.9            | 178.0             | 144.2            | 144.2            | 144.2            | 144.2            | 144.2            | 144.2            |
| 38 | COVID Related Grants                                                   | 3,075.3           | -                | 1,970.3           | 101.0            | 101.0            | -                | -                | -                | -                |
| 39 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 40 | <b>Local Taxes &amp; Subsidies</b>                                     | <b>261,224.0</b>  | <b>253,994.7</b> | <b>280,090.9</b>  | <b>263,442.1</b> | <b>267,162.1</b> | <b>278,266.6</b> | <b>303,735.8</b> | <b>322,341.2</b> | <b>333,755.0</b> |
| 41 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 42 | <b>Beginning Fund Balance</b>                                          | <b>55,455.5</b>   | <b>47,950.8</b>  | <b>69,152.5</b>   | <b>59,998.4</b>  | <b>83,569.5</b>  | <b>56,813.8</b>  | <b>34,490.5</b>  | <b>27,490.5</b>  | <b>27,990.5</b>  |
| 43 | FB Adjustment                                                          |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 44 | <b>Ending Fund Balance</b>                                             | <b>69,152.5</b>   | <b>22,468.6</b>  | <b>83,569.5</b>   | <b>26,468.7</b>  | <b>56,813.8</b>  | <b>34,490.5</b>  | <b>27,490.5</b>  | <b>27,990.5</b>  | <b>28,490.5</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                   | 38,183.9          | -                | 52,078.9          | -                | 30,323.3         | 7,500.0          | -                | -                | -                |
| 49 | Designated/Committed Fund Balance for Alternative Education            | 2,000.0           | 1,000.0          | 2,000.0           | 2,000.0          | 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          | 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                | 4,500.0           | -                | -                 | -                | -                | -                | -                | -                | -                |
| 53 | Designated/Committed Fund Balance for Elementary Construction          | -                 | -                | 5,000.0           | -                | -                | -                | -                | -                | -                |
| 54 | Designated/Committed Fund Balance for Athletic Fund                    | 128.9             | 128.9            | 150.8             | 128.9            | 150.8            | 150.8            | 150.8            | 150.8            | 150.8            |
| 55 | <b>Beginning 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>19,179.9</b>  | <b>19,679.9</b>  | <b>20,179.9</b>  | <b>20,679.9</b>  |
| 56 | <b>Ending Unassigned Fund Balance</b>                                  | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.9</b>   | <b>19,179.9</b>  | <b>19,179.9</b>  | <b>19,679.9</b>  | <b>20,179.9</b>  | <b>20,679.9</b>  | <b>21,179.9</b>  |
| 57 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 58 | <b>Assumed use of FB</b>                                               | <b>(13,697.0)</b> | <b>25,482.1</b>  | <b>(14,417.0)</b> | <b>33,529.8</b>  | <b>26,755.7</b>  | <b>22,323.3</b>  | <b>7,000.0</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  |                                            |   |   |   | 2022-23        | 2023-24        |   | 2024-25        | 2025-26        | 2026-27        |
| 3  |                                            |   |   |   | Budget         | Budget         |   | Forecast       | Forecast       | Forecast       |
| 4  | Market Values                              |   |   |   |                |                |   |                |                |                |
| 5  | Chester County                             |   |   |   | 14,129,979     | 14,229,894     |   | 14,229,894     | 14,229,894     | 14,229,894     |
| 6  | Delaware County                            |   |   |   | 895,234        | 895,234        |   | 895,234        | 895,234        | 895,234        |
| 7  |                                            |   |   |   | 15,025,213     | 15,125,128     |   | 15,125,128     | 15,125,128     | 15,125,128     |
| 8  |                                            |   |   |   |                |                |   |                |                |                |
| 9  |                                            |   |   |   |                |                |   |                |                |                |
| 10 | Net amount to be raised from R/E taxes     |   |   |   | 183,559        | 193,780        |   | 217,947        | 235,055        | 245,436        |
| 11 | Gross tax to be levied                     |   |   |   | 190,217        | 200,808        |   | 225,852        | 243,580        | 254,338        |
| 12 |                                            |   |   |   |                |                |   |                |                |                |
| 13 | Equilization Between Counties              |   |   |   |                |                |   |                |                |                |
| 14 | Chester County %                           |   |   |   | 94.04%         | 94.08%         |   | 94.08%         | 94.08%         | 94.08%         |
| 15 | Delaware County %                          |   |   |   | 5.96%          | 5.92%          |   | 5.92%          | 5.92%          | 5.92%          |
| 16 |                                            |   |   |   |                |                |   |                |                |                |
| 17 | Chester Cnty Levy                          |   |   |   | 178,883        | 188,922        |   | 212,484        | 229,163        | 239,284        |
| 18 | Delaware Cnty Levy                         |   |   |   | 11,334         | 11,886         |   | 13,368         | 14,417         | 15,054         |
| 19 |                                            |   |   |   | 190,217        | 200,808        |   | 225,852        | 243,580        | 254,338        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 178,883        | 188,922        |   | 212,484        | 229,163        | 239,284        |
| 23 | Chester Cnty assessed value                |   |   |   | 7,972,871      | 8,038,479      |   | 8,058,479      | 8,078,479      | 8,098,479      |
| 24 |                                            |   |   |   |                |                |   |                |                |                |
| 25 | <b>Chester County Millage</b>              |   |   |   | <b>22.4364</b> | <b>23.5022</b> |   | <b>26.3677</b> | <b>28.3671</b> | <b>29.5468</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>22.0604</b> | <b>22.4364</b> |   | <b>23.5022</b> | <b>26.3677</b> | <b>28.3671</b> |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.38</b>    | <b>1.07</b>    |   | <b>2.87</b>    | <b>2.00</b>    | <b>1.18</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.7%</b>    | <b>4.8%</b>    |   | <b>12.2%</b>   | <b>7.6%</b>    | <b>4.2%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 11,334         | 11,886         |   | 13,368         | 14,417         | 15,054         |
| 31 | Delaware Cnty Assessed Value               |   |   |   | 1,140,844      | 1,141,219      |   | 1,141,594      | 1,141,969      | 1,142,344      |
| 32 |                                            |   |   |   |                |                |   |                |                |                |
| 33 | <b>Delaware County Millage</b>             |   |   |   | <b>9.9343</b>  | <b>10.4147</b> |   | <b>11.7097</b> | <b>12.6248</b> | <b>13.1780</b> |
| 34 | <b>Previous Yr Millage *</b>               |   |   |   | <b>9.5164</b>  | <b>9.9343</b>  |   | <b>10.4147</b> | <b>11.7097</b> | <b>12.6248</b> |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.42</b>    | <b>0.48</b>    |   | <b>1.30</b>    | <b>0.92</b>    | <b>0.55</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>4.4%</b>    | <b>4.8%</b>    |   | <b>12.4%</b>   | <b>7.8%</b>    | <b>4.4%</b>    |
| 38 |                                            |   |   |   |                |                |   |                |                |                |
| 39 | <b>Multi County Millage re-balancing</b>   |   |   |   |                |                |   |                |                |                |
| 40 | Chester Cty Levy Rebalanced                |   |   |   | 178,957        |                |   |                |                |                |
| 41 | Delaware Cty Levy Rebalanced               |   |   |   | 11,259         |                |   |                |                |                |
| 42 |                                            |   |   |   | 190,216        |                |   |                |                |                |
| 43 |                                            |   |   |   |                |                |   |                |                |                |
| 44 | <b>Chester County Millage</b>              |   |   |   | <b>22.4364</b> | <b>23.5022</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>22.4457</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>1.07</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>4.71%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>23.1190</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.3832</b>  |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>9.9343</b>  | <b>10.4147</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>9.8686</b>  |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>0.55</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>5.53%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>10.2323</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | <b>0.1824</b>  |   |                |                |                |



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

|                 | CHESTER COUNTY |               |                | DELAWARE COUNTY |               |                |
|-----------------|----------------|---------------|----------------|-----------------|---------------|----------------|
|                 | MILL VAL       | +/-<br>AMOUNT | +/-<br>PERCENT | MILL VAL        | +/-<br>AMOUNT | +/-<br>PERCENT |
| 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       | \$829         | 0.1%           |
| 2019-20         | \$7,921,563    | \$79,528      | 1.0%           | \$648,096       | (\$20)        | 0.0%           |
| 2020-21         | \$7,962,871    | \$41,309      | 0.5%           | \$652,566       | \$4,470       | 0.7%           |
| 2021-22         | \$8,008,479    | \$45,607      | 0.6%           | \$1,140,469     | \$487,902     | 42.8%          |
| 10 YEAR AVERAGE |                | \$38,478      | 0.5%           |                 | \$50,360      | 4.5%           |
| 5 YEAR AVERAGE  |                | \$55,985      | 0.7%           |                 | \$98,614      | 8.7%           |
| 3 YEAR AVERAGE  |                | \$55,481      | 0.7%           |                 | \$164,118     | 14.5%          |

| CHESTER COUNTY     |           |               |                | DELAWARE COUNTY    |           |               |                |
|--------------------|-----------|---------------|----------------|--------------------|-----------|---------------|----------------|
|                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                    | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| <b>COMMERCIAL</b>  |           |               |                | <b>COMMERCIAL</b>  |           |               |                |
| 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            | 1,512,672 | (38,605)      | -2.55%         | 2021-22            | 26,710    | 17,553        | 65.71%         |
| 2022-23            | 1,512,672 | -             | 0.00%          | 2022-23            | 26,710    | -             | 0.00%          |
| 2023-24            | 1,512,672 | -             | 0.00%          | 2023-24            | 26,710    | -             | 0.00%          |
| 2024-25            | 1,512,672 | -             | 0.00%          | 2024-25            | 26,710    | -             | 0.00%          |
| 2025-26            | 1,512,672 | -             | 0.00%          | 2025-26            | 26,710    | -             | 0.00%          |
| 2026-27            | 1,512,672 | -             | 0.00%          | 2026-27            | 26,710    | -             | 0.00%          |
| Average increase   |           |               | -0.11%         | Average increase   |           |               | 7.17%          |
| <b>RESIDENTIAL</b> |           |               |                | <b>RESIDENTIAL</b> |           |               |                |
| 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            | 6,442,329 | 86,538        | 1.34%          | 2021-22            | 1,113,759 | 470,350       | 42.23%         |
| 2022-23            | 6,452,329 | 10,000        | 0.15%          | 2022-23            | 1,114,134 | 375           | 0.03%          |
| 2023-24            | 6,472,329 | 20,000        | 0.31%          | 2023-24            | 1,114,509 | 375           | 0.03%          |
| 2024-25            | 6,492,329 | 20,000        | 0.31%          | 2024-25            | 1,114,884 | 375           | 0.03%          |
| 2025-26            | 6,512,329 | 20,000        | 0.31%          | 2025-26            | 1,115,259 | 375           | 0.03%          |
| 2026-27            | 6,532,329 | 20,000        | 0.31%          | 2026-27            | 1,115,634 | 375           | 0.03%          |
| Average increase   |           |               | 0.59%          | Average increase   |           |               | 4.31%          |
| <b>OTHER</b>       |           |               |                | <b>OTHER</b>       |           |               |                |
| 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            | 53,478    | (2,326)       | -4.35%         | 2021-22            | -         | -             | 0.00%          |
| 2022-23            | 53,478    | -             | 0.00%          | 2022-23            | -         | -             | 0.00%          |
| 2023-24            | 53,478    | -             | 0.00%          | 2023-24            | -         | -             | 0.00%          |
| 2024-25            | 53,478    | -             | 0.00%          | 2024-25            | -         | -             | 0.00%          |
| 2025-26            | 53,478    | -             | 0.00%          | 2025-26            | -         | -             | 0.00%          |
| 2026-27            | 53,478    | -             | 0.00%          | 2026-27            | -         | -             | 0.00%          |
| Average increase   |           |               | 1.57%          | Average increase   |           |               | 0.00%          |
| <b>TOTAL</b>       |           |               |                | <b>TOTAL</b>       |           |               |                |
| 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            | 8,008,479 | 45,607        | 0.57%          | 2021-22            | 1,140,469 | 487,902       | 42.78%         |
| 2022-23            | 8,018,479 | 10,000        | 0.12%          | 2022-23            | 1,140,844 | 375           | 0.03%          |
| 2023-24            | 8,038,479 | 20,000        | 0.25%          | 2023-24            | 1,141,219 | 375           | 0.03%          |
| 2024-25            | 8,058,479 | 20,000        | 0.25%          | 2024-25            | 1,141,594 | 375           | 0.03%          |
| 2025-26            | 8,078,479 | 20,000        | 0.25%          | 2025-26            | 1,141,969 | 375           | 0.03%          |
| 2026-27            | 8,098,479 | 20,000        | 0.25%          | 2026-27            | 1,142,344 | 375           | 0.03%          |
| Average increase   |           |               | 0.47%          | Average increase   |           |               | 4.37%          |

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

West Chester Area School District  
 Budget Forecast Model  
 2022-23 Projection Changes  
 September 2022

| <u>Expenses</u>                  |                |
|----------------------------------|----------------|
| Change in Average Teacher Salary |                |
| Budgeted teacher salary          | \$ 77,795      |
| Actual teacher salary            | \$ 77,130      |
| Decreased avg. teacher salary    | \$ (665)       |
| Number of teachers               | 1,037.02       |
| Increase in teacher attrition    | \$ (689,618)   |
| Benefits- SS & PSERS             | \$ (295,915)   |
| Debt Service                     | \$ (100,000)   |
| Total Expenses                   | \$ (1,085,533) |

| <u>Revenues</u>                                     |              |
|-----------------------------------------------------|--------------|
| Earned Income Tax                                   | \$ 250,000   |
| Investment Income                                   | \$ 250,000   |
| State Revenue- SS & PSERS on Average Teacher Salary | \$ (147,958) |
| Total Revenues                                      | \$ 352,042   |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,437,575 |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | \$ 1,437,575 |

West Chester Area School District  
 Budget Forecast Model  
 2023-24 Projection Changes  
 September 2022

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

| <u>Revenues</u>   |            |
|-------------------|------------|
| Investment Income | \$ 250,000 |
| Total Revenues    | \$ 250,000 |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (250,000) |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,437,575   |
| 2023-24 Use of Designation of Future Millage Increases                      | \$ (1,437,575) |
| Increase (Decrease) in Ending Fund Balance 6/30/24                          | \$ -           |

West Chester Area School District  
 Budget Forecast Model  
 2021-22 Projection Changes  
 August 2022

| <u>Expenses</u>             |                        |
|-----------------------------|------------------------|
| Salaries                    | \$ (492,450)           |
| Benefits                    | \$ (5,798,847)         |
| Prof. & Tech Services       | \$ (2,821,598)         |
| Purchased Property Services | \$ (675,372)           |
| Other Services              | \$ (4,589,083)         |
| Supplies                    | \$ 155,960             |
| Other Objects               | \$ 160,316             |
| Dues & Fees- Athletics      | \$ 18,667              |
| Property                    | \$ 82,726              |
| Debt Service                | \$ (60,011)            |
| Transfer to Other Funds     | \$ 2,583,834           |
| <b>Total Expenses</b>       | <b>\$ (11,435,858)</b> |

| <u>Revenues</u>       |                      |
|-----------------------|----------------------|
| Local Revenue         |                      |
| Interim Revenue       | \$ 2,858,260         |
| Earned Income         | \$ 2,691,830         |
| Transfer              | \$ 1,885,840         |
| Sale of Asset         | \$ 2,750,000         |
| Other Local           | \$ 791,923           |
| State Revenue         | \$ (282,000)         |
| Federal Revenue       | \$ 1,439,310         |
| <b>Total Revenues</b> | <b>\$ 12,135,163</b> |

| <u>Fund Balance Analysis</u>                                      |                      |
|-------------------------------------------------------------------|----------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 23,549,168        |
| Increase in Fund Balance Designation for Athletic Fund            | \$ 21,853            |
| <b>Increase (Decrease) in Ending Fund Balance 6/30/22</b>         | <b>\$ 23,571,021</b> |

West Chester Area School District  
 Budget Forecast Model  
 2022-23 Projection Changes  
 August 2022

| <u>Expenses</u>        |                       |
|------------------------|-----------------------|
| Charter School Tuition | \$ (1,968,630)        |
| Total Expenses         | <u>\$ (1,968,630)</u> |

| <u>Revenues</u>        |                     |
|------------------------|---------------------|
| EIT                    | \$ 1,317,633        |
| Transfer Tax           | \$ 613,740          |
| Basic Ed Funding       | \$ 1,361,573        |
| Special Ed Funding     | \$ 131,605          |
| Transportation Subsidy | \$ (137,583)        |
| Rent Subsidy           | \$ 80,931           |
| Total Revenues         | <u>\$ 3,367,899</u> |

| <u>Fund Balance Analysis</u>                                                |                      |
|-----------------------------------------------------------------------------|----------------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 23,549,168        |
| Increase in Beginning Fund Balance Designation for Athletic Fund            | \$ 21,853            |
| Increase in Fund Balance Designation for Future Millage Increases           | \$ 5,336,529         |
| Increase (Decrease) in Ending Fund Balance 6/30/23                          | <u>\$ 28,907,550</u> |

## 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>2022-23</b> | <b>2023-24</b> | <b>2024-25</b>                | <b>2025-26</b> | <b>2026-27</b> |
| 8  | KG                                                                            |   | 877            | 851            | 813                           | 813            | 813            |
| 9  | 1st to 5th Grade                                                              |   | 4,600          | 4,663          | 4,673                         | 4,635          | 4,595          |
| 10 | Grades 6-8                                                                    |   | 2,803          | 2,779          | 2,872                         | 2,919          | 2,954          |
| 11 | Grades 9-12                                                                   |   | 3,881          | 3,936          | 3,902                         | 3,911          | 3,907          |
| 12 | <b>Total</b>                                                                  |   | <b>12,161</b>  | <b>12,229</b>  | <b>12,260</b>                 | <b>12,278</b>  | <b>12,269</b>  |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43          | 24.43          | 24.43                         | 24.43          | 24.43          |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5           | 17.5           | 17.5                          | 17.5           | 17.5           |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                                               |   |                |                |                               |                |                |
| 27 |                                                                               |   |                |                |                               |                |                |
| 28 | <b>Salary Increases (based on Act 1 Index)</b>                                |   |                |                | <b>% Increase Assumptions</b> |                |                |
| 29 |                                                                               |   | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</b> |                |
| 30 | Administration                                                                |   | 3.00%          | 3.00%          | 3.00%                         | 3.00%          | 3.00%          |
| 31 | Teachers                                                                      |   | 3.35%          | 3.36%          | 3.39%                         | 3.35%          | 3.35%          |
| 32 | Non-Bargaining                                                                |   | 3.00%          | 3.00%          | 3.00%                         | 3.00%          | 3.00%          |
| 33 | Support Staff                                                                 |   | 2.97%          | 3.00%          | 3.00%                         | 3.00%          | 3.00%          |
| 34 | Crafts/Trades                                                                 |   | 3.90%          | 3.00%          | 3.00%                         | 3.00%          | 3.00%          |
| 35 |                                                                               |   |                |                |                               |                |                |
| 36 | Miscellaneous                                                                 |   | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</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>2023-24</b> | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</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>35.69%</b>  | <b>36.02%</b>  | <b>36.48%</b>                 | <b>36.78%</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                                                                       |   | \$1,351.77     | \$1,454.10     | \$1,564.17                    | \$1,682.58     |                |
| 56 | Dental                                                                        |   | \$99.99        | \$104.29       | \$108.78                      | \$113.45       |                |
| 57 | Vision                                                                        |   | \$15.18        | \$15.53        | \$15.89                       | \$16.25        |                |
| 58 | Prescription                                                                  |   | \$409.86       | \$450.85       | \$495.93                      | \$545.52       |                |
| 59 | Life/AD&D (cost per \$1,000)                                                  |   | \$0.12         | \$0.12         | \$0.12                        | \$0.12         |                |
| 60 |                                                                               |   |                |                |                               |                |                |
| 61 | Assumes increases in salary related benefits proportional to salary increases |   |                |                |                               |                |                |

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

|     | A                                                                                                                                                  | B                                   | C | D                             | E                | F                | G                |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---|-------------------------------|------------------|------------------|------------------|
| 62  |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 63  |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 64  |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 65  | <b>Professional and Technical Services - 300</b>                                                                                                   |                                     |   | <b>% Increase Assumptions</b> |                  |                  |                  |
| 66  |                                                                                                                                                    |                                     |   | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b>   |
| 67  |                                                                                                                                                    | Special Education Services          |   | 3.00%                         | 3.00%            | 3.00%            | 3.00%            |
| 68  |                                                                                                                                                    | Other categories                    |   | 3.00%                         | 3.00%            | 3.00%            | 3.00%            |
| 69  |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 70  |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 71  | <b>Purchased Property Services - 400</b>                                                                                                           |                                     |   | <b>% Increase Assumptions</b> |                  |                  |                  |
| 72  |                                                                                                                                                    |                                     |   | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b>   |
| 73  |                                                                                                                                                    | Electricity                         |   | 3.00%                         | 3.00%            | 3.00%            | 3.00%            |
| 74  |                                                                                                                                                    | Trash Collection                    |   | 3.00%                         | 3.00%            | 3.00%            | 3.00%            |
| 75  |                                                                                                                                                    | Other categories                    |   | 3.00%                         | 3.00%            | 3.00%            | 3.00%            |
| 76  |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 77  | <b>Other Purchased Services - 500</b>                                                                                                              |                                     |   | <b>% Increase Assumptions</b> |                  |                  |                  |
| 78  |                                                                                                                                                    |                                     |   | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</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                          |   | 367                           | 378              | 389              | 401              |
| 86  |                                                                                                                                                    | Special Ed                          |   | 101                           | 106              | 111              | 116              |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |   |                               |                  |                  |                  |
| 88  |                                                                                                                                                    | Regular Ed                          |   | \$14,439                      | \$14,872         | \$15,318         | \$15,777         |
| 89  |                                                                                                                                                    | Special Ed                          |   | \$36,674                      | \$38,508         | \$40,433         | \$42,455         |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |   |                               |                  |                  |                  |
| 91  |                                                                                                                                                    | Full Time                           |   | 132                           | 139              | 146              | 153              |
| 92  |                                                                                                                                                    | Academic                            |   | 23                            | 24               | 25               | 26               |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |   |                               |                  |                  |                  |
| 94  |                                                                                                                                                    | Full Time                           |   | \$21,549                      | 22,195           | \$22,861         | \$23,547         |
| 95  |                                                                                                                                                    | Academic                            |   | \$10,704                      | 11,025           | \$11,356         | \$11,696         |
| 96  |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 97  | <b>Supplies - 600</b>                                                                                                                              |                                     |   | <b>% Increase Assumptions</b> |                  |                  |                  |
| 98  |                                                                                                                                                    |                                     |   | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</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>2,113,171</b>              | <b>2,176,566</b> | <b>2,241,863</b> | <b>2,309,119</b> |
| 103 |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 104 | <b>Property - 700</b>                                                                                                                              |                                     |   | <b>% Increase Assumptions</b> |                  |                  |                  |
| 105 |                                                                                                                                                    |                                     |   | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b>   |
| 106 |                                                                                                                                                    | Equipment Purchases                 |   | 3.00%                         | 3.00%            | 3.00%            | 3.00%            |
| 107 |                                                                                                                                                    | Technology Equipment *              |   | 3.00%                         | 3.00%            | 3.00%            | 3.00%            |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |   |                               |                  |                  |                  |
| 109 |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 110 |                                                                                                                                                    |                                     |   |                               |                  |                  |                  |
| 111 | <b>800 Other Object Dues and Fees</b>                                                                                                              |                                     |   | <b>% Increase Assumptions</b> |                  |                  |                  |
| 112 |                                                                                                                                                    |                                     |   | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</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>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</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>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 15 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | Rent                                                                                                | \$ 1,046,019   | \$ 984,084     | \$ 989,979     | \$ 593,127     |
| 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>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 26 | Title I                                                                                             | \$ 555,223     | \$ 555,223     | \$ 555,223     | \$ 555,223     |
| 27 | Title II                                                                                            | \$ 236,327     | \$ 236,327     | \$ 236,327     | \$ 236,327     |
| 28 | IDEA                                                                                                | \$ 1,621,749   | \$ 1,621,749   | \$ 1,621,749   | \$ 1,621,749   |
| 29 | Medical Access                                                                                      | \$ 500,000     | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 144,247     | \$ 144,247     | \$ 144,247     | \$ 144,247     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 |                |                |                |                |
|    |                                                                                                     | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</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> | 2022-23<br>Budget | 2022-23<br>Projected | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast | 2026-27<br>Forecast |
|--------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Administrators</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$137,297         |                      | \$141,416           | \$145,658           | \$150,028           | \$154,529           |
| Additional Headcount                 | 4.00              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$432,000         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Teacher</b>                       |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$60,891          | \$62,276             | \$64,547            | \$66,346            | \$68,226            | \$70,142            |
| Average Teacher Salary               | \$77,795          | \$77,709             | 79,944              | \$82,172            | \$84,500            | \$86,873            |
| Headcount Change (Enrollment)        | 7.00              |                      | -                   | -                   | -                   | -                   |
| Headcount Change (Curricular)        | -                 |                      | -                   | -                   | -                   | -                   |
| Change Salary Expense                | \$377,592         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$74,358          |                      | \$76,589            | \$78,886            | \$81,253            | \$83,690            |
| Additional Headcount                 | 3.00              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$140,000         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Support Staff</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$28,820          |                      | \$29,676            | \$30,566            | \$31,483            | \$32,427            |
| Additional Headcount                 | -                 |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$0               |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Crafts/Trades</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$45,830          |                      | \$47,617            | \$49,046            | \$50,517            | \$52,032            |
| Additional Headcount                 | -                 |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$0               |                      | \$0                 | \$0                 | \$0                 | \$0                 |

|                                                    | 2022-23<br>Budget | 2022-23<br>Projected | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast | 2026-27<br>Forecast |
|----------------------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>Teacher Staffing Changes Detail</u></b>      |                   |                      | 3.35%               | 3.36%               | 3.39%               | 3.35%               |
| Salary before Attrition                            | 81,547,731        |                      | 84,153,072          | 86,463,815          | 88,877,988          | 91,338,651          |
| 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                            | 80,297,731        | 79,985,705           | 82,903,072          | 85,213,815          | 87,627,988          | 90,088,651          |
| Increase with Attrition                            |                   |                      | 3.65%               | 2.79%               | 2.83%               | 2.81%               |
| Staffing changes                                   | 377,592           |                      | -                   | -                   | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 80,675,323        | 79,985,705           | 82,903,072          | 85,213,815          | 87,627,988          | 90,088,651          |
| Increase with Attrition & Staffing Changes         |                   |                      | 3.65%               | 2.79%               | 2.83%               | 2.81%               |

West Chester Area School District  
Assumptions for Salaries

|                                      | <b>TOTAL SALARY EXPENSE</b> |                      |                     |                     |                     |                     |
|--------------------------------------|-----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | 2022-23<br>Budget           | 2022-23<br>Projected | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast | 2026-27<br>Forecast |
| Admin Staff                          | 10,560,308                  | 10,560,308           | 10,877,117          | 11,203,431          | 11,539,534          | 11,885,720          |
| <b>Total Administration Salaries</b> | <b>10,560,308</b>           | <b>10,560,308</b>    | <b>10,877,117</b>   | <b>11,203,431</b>   | <b>11,539,534</b>   | <b>11,885,720</b>   |
| Teacher Staff Salaries               | 80,675,323                  | 79,985,705           | 82,903,072          | 85,213,815          | 87,627,988          | 90,088,651          |
| Extra Duty Pymnts (123)              | 1,643,200                   | 1,643,200            | 1,688,575           | 1,735,640           | 1,784,812           | 1,834,931           |
| Sabbatical Pymnts (124)              | 300,000                     | 300,000              | 300,000             | 300,000             | 300,000             | 300,000             |
| Subject Chair Pymnts (125)           | 530,792                     | 530,792              | 530,792             | 530,792             | 530,792             | 530,792             |
| Severance Pymnts (127)               | 392,000                     | 392,000              | 402,825             | 414,053             | 425,783             | 437,740             |
| 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>85,708,315</b>           | <b>85,018,697</b>    | <b>87,992,264</b>   | <b>90,361,300</b>   | <b>92,836,376</b>   | <b>95,359,114</b>   |
| Reg Salaries (141)                   | 4,185,980                   | 4,185,980            | 4,311,559           | 4,440,906           | 4,574,133           | 4,711,357           |
| Overtime (143)                       | 2,700                       | 2,700                | 2,700               | 2,700               | 2,700               | 2,700               |
| <b>Technical</b>                     | <b>4,188,680</b>            | <b>4,188,680</b>     | <b>4,314,259</b>    | <b>4,443,606</b>    | <b>4,576,833</b>    | <b>4,714,057</b>    |
| Reg Salaries (151)                   | 3,116,125                   | 3,116,125            | 3,208,674           | 3,304,934           | 3,404,082           | 3,506,205           |
| Overtime (153)                       | 55,690                      | 55,690               | 57,344              | 59,064              | 60,836              | 62,661              |
| Library/Office Aides (154),(155)     | 588,596                     | 588,596              | 606,077             | 624,260             | 642,987             | 662,277             |
| Technology Aides (158)               | 626,763                     | 626,763              | 645,378             | 664,739             | 684,681             | 705,222             |
| Instructional Aides (191)            | 2,331,751                   | 2,331,751            | 2,401,004           | 2,473,034           | 2,547,225           | 2,623,642           |
| Instructional Aides OT (193)         | 57,900                      | 57,900               | 59,620              | 61,408              | 63,250              | 65,148              |
| <b>Office Clerical</b>               | <b>6,776,825</b>            | <b>6,776,825</b>     | <b>6,978,097</b>    | <b>7,187,440</b>    | <b>7,403,063</b>    | <b>7,625,155</b>    |
| Reg Salaries Oper & Maint(161)       | 5,382,213                   | 5,382,213            | 5,592,119           | 5,759,883           | 5,932,679           | 6,110,660           |
| Temporary salaries (162)             | 85,000                      | 85,000               | 88,315              | 90,964              | 93,693              | 96,504              |
| Overtime (163)                       | 194,000                     | 194,000              | 201,566             | 207,613             | 213,841             | 220,257             |
| Severance (167)                      | 40,000                      | 40,000               | 40,000              | 40,000              | 40,000              | 40,000              |
| Reg Salaries Technology (168)        | 586,245                     | 586,245              | 603,656             | 621,766             | 640,419             | 659,632             |
| <b>Crafts and Trades</b>             | <b>6,287,458</b>            | <b>6,287,458</b>     | <b>6,525,657</b>    | <b>6,720,226</b>    | <b>6,920,633</b>    | <b>7,127,052</b>    |
| <b>Total Salary Expense</b>          | <b>113,521,586</b>          | <b>112,831,968</b>   | <b>116,687,394</b>  | <b>119,916,003</b>  | <b>123,276,439</b>  | <b>126,711,098</b>  |
| <b>% Increase</b>                    |                             | -0.61%               | 3.42%               | 2.77%               | 2.80%               | 2.79%               |

| POSITIONS                                         | Func | Acct | Prog | 2021-22 Actual |               |               |              |               | 2022-23 Budget |               |               |              |               | Addition/Reductions to 2022-23 Budget |               |             |              |             |
|---------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|-------------|
|                                                   |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total       |
| <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   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -           |
| Pupil Services Supervisor                         | 2119 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           |
| Social Work Coordinator                           | 2160 | 111  | 18F  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           |
| Language Arts Supervisor                          | 2260 | 111  | 06   | -              | -             | -             | -            | -             | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | 2.00         | 2.00        |
| 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          | -                                     | -             | -           | -            | -           |
| Instructional Technology Coordinator              | 2270 | 111  | 10   | -              | -             | -             | 4.00         | 4.00          | -              | -             | -             | 5.00         | 5.00          | -                                     | -             | -           | 1.00         | 1.00        |
| Teaching and Learning Director / Asst. Director   | 2360 | 111  | 53   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            | -           |
| 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   | 11.00          | 9.00          | 12.00         | -            | 32.00         | 11.00          | 9.00          | 12.00         | -            | 32.00         | -                                     | -             | -           | -            | -           |
| Coordinator of Nursing Services                   | 2440 | 111  | 18D  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           |
| Business Affairs Director / Asst. Director        | 2511 | 111  | 55   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -           |
| Facilities & Operations Director / Asst. Director | 2611 | 111  | 71   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | 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          | -                                     | -             | -           | -            | -           |
| Behavior Specialist Coordinator                   | 1291 | 111  | 21   | -              | -             | -             | -            | -             | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | 1.00         | 1.00        |
| Special Education Supervisors                     | 1291 | 111  | 21   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            | -           |
| <b>School Administration Total</b>                |      |      |      | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>65.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>35.00</b> | <b>70.00</b>  | -                                     | -             | -           | <b>5.00</b>  | <b>5.00</b> |
| <b>Teachers</b>                                   |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |
| Full Day KG                                       | 1110 | 121  | 08F  | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -           | -            | -           |
| 1st Grade                                         | 1110 | 121  | 09   | 43.00          | -             | -             | -            | 43.00         | 43.00          | -             | -             | -            | 43.00         | -                                     | -             | -           | -            | -           |
| 2nd Grade                                         | 1110 | 121  | 09   | 41.00          | -             | -             | -            | 41.00         | 41.00          | -             | -             | -            | 41.00         | -                                     | -             | -           | -            | -           |
| 3rd Grade                                         | 1110 | 121  | 09   | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -           | -            | -           |
| 4th Grade                                         | 1110 | 121  | 09   | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -           | -            | -           |
| 5th Grade                                         | 1110 | 121  | 09   | 38.00          | -             | -             | -            | 38.00         | 38.00          | -             | -             | -            | 38.00         | -                                     | -             | -           | -            | -           |
| Art                                               | 1110 | 121  | 01   | 10.50          | 7.20          | 7.00          | -            | 24.70         | 10.50          | 7.20          | 7.00          | -            | 24.70         | -                                     | -             | -           | -            | -           |
| ELD                                               | 1110 | 121  | 02   | 13.50          | 4.60          | 3.80          | -            | 21.90         | 13.50          | 4.60          | 3.80          | -            | 21.90         | -                                     | -             | -           | -            | -           |
| Engl/Lang Arts                                    | 1110 | 121  | 06   | -              | 25.00         | 32.30         | -            | 57.30         | -              | 25.00         | 32.30         | -            | 57.30         | -                                     | -             | -           | -            | -           |
| World Language                                    | 1110 | 121  | 07   | -              | 9.80          | 20.80         | -            | 30.60         | -              | 9.80          | 20.80         | -            | 30.60         | -                                     | -             | -           | -            | -           |
| Instructional Coaches                             | 1110 | 121  | 09   | 11.00          | -             | -             | -            | 11.00         | 11.00          | -             | -             | -            | 11.00         | -                                     | -             | -           | -            | -           |
| Computer/Tech Ed                                  | 1110 | 121  | 10   | -              | 4.60          | -             | -            | 4.60          | -              | 4.60          | -             | -            | 4.60          | -                                     | -             | -           | -            | -           |
| 11 -                                              |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |
| Health                                            | 1110 | 121  | 11A  | -              | 9.10          | 6.30          | -            | 15.40         | -              | 9.10          | 6.30          | -            | 15.40         | -                                     | -             | -           | -            | -           |
| Math                                              | 1110 | 121  | 15   | -              | 27.20         | 37.00         | -            | 64.20         | -              | 27.20         | 37.00         | -            | 64.20         | -                                     | -             | -           | -            | -           |
| 17 -                                              |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |
| Phys Ed                                           | 1110 | 121  | 17A  | 11.00          | 7.10          | 13.30         | 1.00         | 32.40         | 11.00          | 7.10          | 13.30         | 1.00         | 32.40         | -                                     | -             | -           | -            | -           |
| Science                                           | 1110 | 121  | 19   | -              | 22.80         | 39.85         | -            | 62.65         | -              | 22.80         | 39.85         | -            | 62.65         | -                                     | -             | -           | -            | -           |
| Social Studies                                    | 1110 | 121  | 20   | -              | 22.60         | 39.40         | -            | 62.00         | -              | 22.60         | 39.40         | -            | 62.00         | -                                     | -             | -           | -            | -           |
| AP Capstone                                       | 1110 | 121  | 25   | -              | -             | 0.45          | -            | 0.45          | -              | -             | 0.45          | -            | 0.45          | -                                     | -             | -           | -            | -           |
| 06A -                                             |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |
| Reading Specialist/Teacher                        | 1110 | 121  | 06B  | 23.00          | 13.20         | 3.00          | -            | 39.20         | 24.00          | 16.20         | 3.00          | -            | 43.20         | 1.00                                  | 3.00          | -           | -            | 4.00        |
| Music -Vocal                                      | 1110 | 121  | 16A  | 9.50           | 2.45          | 2.40          | -            | 14.35         | 9.50           | 2.45          | 2.40          | -            | 14.35         | -                                     | -             | -           | -            | -           |
| Music -Instrumental                               | 1110 | 121  | 16B  | 12.00          | 8.00          | 4.10          | -            | 24.10         | 12.00          | 8.00          | 5.10          | -            | 25.10         | -                                     | -             | 1.00        | -            | 1.00        |
| Cyber School                                      | 1110 | 121  | 05   | 8.80           | 5.36          | 13.35         | -            | 27.51         | 8.80           | 5.36          | 13.35         | -            | 27.51         | -                                     | -             | -           | -            | -           |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35   | 4.00           | -             | -             | -            | 4.00          | 4.00           | -             | -             | -            | 4.00          | -                                     | -             | -           | -            | -           |
| <b>Total</b>                                      |      |      |      | <b>345.30</b>  | <b>169.01</b> | <b>223.05</b> | <b>1.00</b>  | <b>738.36</b> | <b>346.30</b>  | <b>172.01</b> | <b>224.05</b> | <b>1.00</b>  | <b>743.36</b> | <b>1.00</b>                           | <b>3.00</b>   | <b>1.00</b> | <b>-</b>     | <b>5.00</b> |

| POSITIONS                                                           | Func | Acct | Prog | 2021-22 Actual |               |               |               |                 | 2022-23 Budget |               |               |               |                 | Addition/Reductions to 2022-23 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   | -              | 7.20          | 5.80          | -             | 13.00           | -              | 7.20          | 5.80          | -             | 13.00           | -                                     | -           | -           | -     | -     | -      | -           |  |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 6.40          | 3.40          | -             | 9.80            | -              | 6.40          | 3.40          | -             | 9.80            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 4.90          | -             | 4.90            | -              | -             | 4.90          | -             | 4.90            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Business Education-Careers                                          | 1360 | 121  | 18H  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -           | -           | -     | -     | -      | -           |  |
| Cyber Vocational Education                                          | 1300 | 121  | 05   | -              | 0.30          | 0.80          | -             | 1.10            | -              | 0.30          | 0.80          | -             | 1.10            | -                                     | -           | -           | -     | -     | -      | -           |  |
| <b>Total</b>                                                        |      |      |      | -              | <b>13.90</b>  | <b>14.90</b>  | -             | <b>28.80</b>    | -              | <b>13.90</b>  | <b>14.90</b>  | -             | <b>28.80</b>    | -                                     | -           | -           | -     | -     | -      | -           |  |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00          | 6.00            | -              | -             | -             | 6.00          | 6.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Autistic                                                            | 1233 | 121  | 21C  | 7.00           | 2.50          | 1.00          | -             | 10.50           | 7.00           | 3.50          | 1.00          | -             | 11.50           | -                                     | 1.00        | -           | -     | -     | -      | 1.00        |  |
| 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  | 21M  | -              | -             | 7.20          | -             | 7.20            | -              | -             | 7.20          | -             | 7.20            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 1.00          | 1.00          | -             | 4.50            | 2.50           | 1.50          | 1.50          | -             | 5.50            | -                                     | 0.50        | 0.50        | -     | -     | -      | 1.00        |  |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 33.10          | 22.20         | 25.70         | -             | 81.00           | 34.10          | 22.20         | 25.70         | -             | 82.00           | 1.00                                  | -           | -           | -     | -     | -      | 1.00        |  |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 2.00          | -             | -             | 4.00            | 2.00           | 2.00          | -             | -             | 4.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 15.00         | 15.00           | -              | -             | -             | 15.00         | 15.00           | -                                     | -           | -           | -     | -     | -      | -           |  |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 11.00          | 3.55          | 3.00          | -             | 17.55           | 11.00          | 3.55          | 3.00          | -             | 17.55           | -                                     | -           | -           | -     | -     | -      | -           |  |
| Cyber Special Education                                             | 1200 | 121  | 05   | 0.40           | 1.20          | 0.80          | -             | 2.40            | 0.40           | 1.20          | 0.80          | -             | 2.40            | -                                     | -           | -           | -     | -     | -      | -           |  |
| <b>Total</b>                                                        |      |      |      | <b>58.00</b>   | <b>33.95</b>  | <b>44.20</b>  | <b>21.00</b>  | <b>157.15</b>   | <b>59.00</b>   | <b>35.45</b>  | <b>44.70</b>  | <b>21.00</b>  | <b>160.15</b>   | <b>1.00</b>                           | <b>1.50</b> | <b>0.50</b> | -     | -     | -      | <b>3.00</b> |  |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 11.00          | 9.35          | 19.50         | 1.00          | 40.85           | 11.00          | 9.35          | 19.50         | -             | 39.85           | -                                     | -           | -           | -     | -     | (1.00) | (1.00)      |  |
| Certified Nurses                                                    | 2440 | 121  | 18D  | 11.00          | 3.00          | 3.00          | -             | 17.00           | 11.00          | 3.00          | 3.00          | -             | 17.00           | -                                     | -           | -           | -     | -     | -      | -           |  |
| Psychologists                                                       | 2140 | 121  | 18C  | 11.00          | 3.00          | 3.00          | -             | 17.00           | 11.00          | 3.00          | 3.00          | -             | 17.00           | -                                     | -           | -           | -     | -     | -      | -           |  |
| Case Workers                                                        | 2160 | 121  | 18F  | -              | -             | -             | 9.00          | 9.00            | -              | -             | -             | 9.00          | 9.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Librarian                                                           | 2250 | 121  | 14   | 10.60          | 3.00          | 3.00          | -             | 16.60           | 10.60          | 3.00          | 3.00          | -             | 16.60           | -                                     | -           | -           | -     | -     | -      | -           |  |
| Cyber Support Services                                              | 2000 | 121  | 05   | 0.40           | 0.15          | -             | -             | 0.55            | 0.40           | 0.15          | -             | -             | 0.55            | -                                     | -           | -           | -     | -     | -      | -           |  |
| <b>Total</b>                                                        |      |      |      | <b>44.00</b>   | <b>18.51</b>  | <b>28.50</b>  | <b>10.00</b>  | <b>101.01</b>   | <b>44.00</b>   | <b>18.51</b>  | <b>28.50</b>  | <b>9.00</b>   | <b>100.01</b>   | -                                     | -           | -           | -     | -     | (1.00) | (1.00)      |  |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.50          | -             | 1.50            | -              | -             | 1.50          | -             | 1.50            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Cyber Audio Visual                                                  | 2200 | 121  | 05   | -              | -             | 0.20          | -             | 0.20            | -              | -             | 0.20          | -             | 0.20            | -                                     | -           | -           | -     | -     | -      | -           |  |
| <b>Total</b>                                                        |      |      |      | -              | -             | <b>4.70</b>   | -             | <b>4.70</b>     | -              | -             | <b>4.70</b>   | -             | <b>4.70</b>     | -                                     | -           | -           | -     | -     | -      | -           |  |
| <b>Teacher Total</b>                                                |      |      |      | <b>447.30</b>  | <b>235.37</b> | <b>315.35</b> | <b>32.00</b>  | <b>1,030.02</b> | <b>449.30</b>  | <b>239.87</b> | <b>316.85</b> | <b>31.00</b>  | <b>1,037.02</b> | <b>2.00</b>                           | <b>4.50</b> | <b>1.50</b> | -     | -     | (1.00) | <b>7.00</b> |  |
| <i>Secretarial Staff - Central Office and School Administration</i> |      |      |      |                |               |               |               |                 |                |               |               |               |                 |                                       |             |             |       |       |        |             |  |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -             | 0.95          | 0.95            | -              | -             | -             | 0.95          | 0.95            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 11.00          | 6.00          | 9.00          | -             | 26.00           | 11.00          | 6.00          | 9.00          | -             | 26.00           | -                                     | -           | -           | -     | -     | -      | -           |  |
| 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>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b>  | <b>57.00</b>    | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b>  | <b>57.00</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  | -              | -             | -             | 8.00          | 8.00            | -              | -             | -             | 8.00          | 8.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| APT Program Support                                                 | 1231 | 191  | 21M  | -              | -             | -             | 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  | -              | -             | -             | 61.00         | 61.00           | -              | -             | -             | 61.00         | 61.00           | -                                     | -           | -           | -     | -     | -      | -           |  |
| Multiple Disabilities                                               | 1270 | 191  | 21J  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -     | -     | -      | -           |  |
| <b>Total</b>                                                        |      |      |      | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | -                                     | -           | -           | -     | -     | -      | -           |  |

| POSITIONS                                                                 | Func | Acct | Prog | 2021-22 Actual |               |               |               |                 | 2022-23 Budget |               |               |               |                 | Addition/Reductions to 2022-23 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   | 5.50           | 1.00          | 3.00          | -             | 9.50            | 5.50           | 1.00          | 3.00          | -             | 9.50            | -                                     | -           | -           | -             | -             | -        |
| Security Greeter                                                          | 2190 | 154  | 18   | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -           | -           | -             | -             | -        |
| Office Assistant (Dis)                                                    | 2380 | 154  | 40   | 11.00          | -             | -             | -             | 11.00           | 11.00          | -             | -             | -             | 11.00           | -                                     | -           | -           | -             | -             | -        |
| <b>Total</b>                                                              |      |      |      | <b>16.50</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>23.50</b>    | <b>16.50</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>23.50</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      | <b>-</b> |
| RN-LPN (non-public)                                                       | 2450 | 141  | 18D  | -              | -             | -             | 4.20          | 4.20            | -              | -             | -             | 4.20          | 4.20            | -                                     | -           | -           | -             | -             | -        |
| RN-LPN (District)                                                         | 2440 | 141  | 18D  | 1.00           | 3.00          | 3.00          | 1.00          | 8.00            | 1.00           | 3.00          | 3.00          | 1.00          | 8.00            | -                                     | -           | -           | -             | -             | -        |
| 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            | -                                     | -           | -           | -             | -             | -        |
| Behavioral Specialist                                                     | 1291 | 141  | 21   | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -           | -           | -             | -             | -        |
| Community Engagement Specialist                                           | 1110 | 141  | 02   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             | -        |
| <b>Total</b>                                                              |      |      |      | <b>1.00</b>    | <b>3.00</b>   | <b>3.00</b>   | <b>7.20</b>   | <b>14.20</b>    | <b>1.00</b>    | <b>3.00</b>   | <b>3.00</b>   | <b>7.20</b>   | <b>14.20</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      | <b>-</b> |
| Business Office (Professional)                                            | 2500 | 141  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -           | -           | -             | -             | -        |
| Business Office Benefits (Professional)                                   | 2835 | 141  | 55   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             | -        |
| Business Office (Hourly Support)                                          | 2500 | 151  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -           | -           | -             | -             | -        |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      | <b>-</b> |
| Communications Office (Professional)                                      | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             | -        |
| Communications Office (Hourly Suppt)                                      | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -             | -             | -        |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      | <b>-</b> |
| Transportation Office (Professional)                                      | 2719 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             | -        |
| Transportation Office (Hourly Support)                                    | 2719 | 151  | 75   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -           | -           | -             | -             | -        |
| Transportation Office-NP (Professional)                                   | 2750 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             | -        |
| Transportation Office-NP (Hourly Support)                                 | 2750 | 151  | 75   | -              | -             | -             | 0.90          | 0.90            | -              | -             | -             | 0.90          | 0.90            | -                                     | -           | -           | -             | -             | -        |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      | <b>-</b> |
| Human Resources Office (Professional)                                     | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -           | -           | -             | -             | -        |
| HR Office (Hourly Support)                                                | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | -             | -             | -        |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>-</b>      | <b>-</b>      | <b>-</b> |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -           | -           | -             | -             | -        |
| Technology Office (Professional)                                          | 2829 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -           | -           | 2.00          | 2.00          | -        |
| Technology Office (Hourly Support)                                        | 2829 | 168  | 10   | -              | -             | -             | 8.00          | 8.00            | -              | -             | -             | 8.00          | 8.00            | -                                     | -           | -           | -             | -             | -        |
| Technology Associate                                                      | 1110 | 158  | 10   | -              | -             | -             | 18.00         | 18.00           | -              | -             | -             | 18.00         | 18.00           | -                                     | -           | -           | -             | -             | -        |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>30.00</b>  | <b>30.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>32.00</b>  | <b>32.00</b>    | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>2.00</b>   | <b>2.00</b>   | <b>-</b> |
| Head Custodians/ Supervisors/ Quality Control                             | 2610 | 141  | 71A  | 11.00          | 3.00          | 3.00          | 5.00          | 22.00           | 11.00          | 3.00          | 3.00          | 5.00          | 22.00           | -                                     | -           | -           | -             | -             | -        |
| Custodians (Hourly Support)                                               | 2620 | 161  | 71A  | 24.50          | 15.50         | 31.00         | 7.00          | 78.00           | 24.50          | 15.50         | 31.00         | 7.00          | 78.00           | -                                     | -           | -           | -             | -             | -        |
| Security Services Coordinator                                             | 2660 | 141  | 71L  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -           | -           | -             | -             | -        |
| 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            | -              | -             | -             | 1.00          | 1.00            | -                                     | -           | -           | (1.00)        | (1.00)        | -        |
| 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>35.50</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>45.00</b>  | <b>133.00</b>   | <b>35.50</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>44.00</b>  | <b>132.00</b>   | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>(1.00)</b> | <b>(1.00)</b> | <b>-</b> |
| <b>Secretarial Staff - Central Office and School Administration Total</b> |      |      |      | <b>80.00</b>   | <b>33.50</b>  | <b>67.00</b>  | <b>218.70</b> | <b>399.20</b>   | <b>80.00</b>   | <b>33.50</b>  | <b>67.00</b>  | <b>219.70</b> | <b>400.20</b>   | <b>-</b>                              | <b>-</b>    | <b>-</b>    | <b>1.00</b>   | <b>1.00</b>   | <b>-</b> |
| <b>Grand Total</b>                                                        |      |      |      | <b>538.30</b>  | <b>277.87</b> | <b>397.35</b> | <b>280.70</b> | <b>1,494.22</b> | <b>540.30</b>  | <b>282.37</b> | <b>398.85</b> | <b>285.70</b> | <b>1,507.22</b> | <b>2.00</b>                           | <b>4.50</b> | <b>1.50</b> | <b>5.00</b>   | <b>13.00</b>  | <b>-</b> |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs          |                   |                   |                   |                   |                   |                   |                    |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|                              | 2021-22           | 2022-23           | 2022-23           | 2023-24           | 2024-25           | 2025-26           | 2026-27            |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>    |
| Medical                      | 15,987,915        | 23,407,943        | 23,407,943        | 25,179,925        | 27,086,045        | 29,136,458        | 31,342,088         |
| Dental                       | 1,160,743         | 1,565,705         | 1,565,705         | 1,633,030         | 1,703,250         | 1,776,490         | 1,852,879          |
| Vision                       | 169,246           | 225,481           | 225,481           | 230,667           | 235,972           | 241,400           | 246,952            |
| Prescription                 | 5,176,082         | 5,725,450         | 5,725,450         | 6,297,995         | 6,927,794         | 7,620,573         | 8,382,631          |
| Social Security              | 7,757,450         | 8,651,356         | 8,598,600         | 8,926,586         | 9,173,574         | 9,430,648         | 9,693,399          |
| Retirement                   | 37,059,663        | 39,844,719        | 39,601,560        | 41,645,731        | 43,193,744        | 44,971,245        | 46,604,342         |
| Tuition                      | 476,577           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000            |
| Life & Disability            | 342,855           | 591,983           | 591,983           | 608,492           | 625,328           | 642,852           | 660,763            |
| W/C, Unemp & Other           | 1,151,415         | 1,328,761         | 1,328,761         | 1,348,693         | 1,368,923         | 1,389,457         | 1,410,299          |
| <b>Total Benefit Expense</b> | <b>69,281,945</b> | <b>81,941,398</b> | <b>81,645,483</b> | <b>86,471,117</b> | <b>90,914,631</b> | <b>95,809,123</b> | <b>100,793,352</b> |
| % Increase                   |                   |                   | 17.85%            | 5.53%             | 5.14%             | 5.38%             | 5.20%              |

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

| Benefit Cost Sharing and Cobra payments |                  |                  |                   |                  |                  |                   |                   |
|-----------------------------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|
|                                         | 2021-22          | 2022-23          | 2022-23           | 2023-24          | 2024-25          | 2025-26           | 2026-27           |
|                                         | <u>Actual</u>    | <u>Budget</u>    | <u>Projection</u> | <u>Forecast</u>  | <u>Forecast</u>  | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                                 | 4,212,330        | 6,815,550        | 6,815,550         | 7,331,488        | 7,886,481        | 8,483,488         | 9,125,688         |
| Dental                                  | 162,885          | 96,778           | 96,778            | 100,939          | 105,280          | 109,807           | 114,529           |
| Vision                                  | 25,991           | 11,167           | 11,167            | 11,424           | 11,687           | 11,956            | 12,231            |
| Prescription                            | 496,899          | 1,226,671        | 1,226,671         | 1,349,338        | 1,484,272        | 1,632,699         | 1,795,969         |
| Social Security                         | -                | -                | -                 | -                | -                | -                 | -                 |
| Retirement                              | -                | -                | -                 | -                | -                | -                 | -                 |
| Tuition                                 | -                | -                | -                 | -                | -                | -                 | -                 |
| Life & Disability                       | 160,334          | 116,852          | 116,852           | 116,852          | 116,852          | 116,852           | 116,852           |
| W/C, Unemp & Other                      | -                | -                | -                 | -                | -                | -                 | -                 |
| <b>Total Cost Share</b>                 | <b>5,058,439</b> | <b>8,267,019</b> | <b>8,267,019</b>  | <b>8,910,041</b> | <b>9,604,572</b> | <b>10,354,802</b> | <b>11,165,268</b> |

| Net Benefit Costs            |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2021-22           | 2022-23           | 2022-23           | 2023-24           | 2024-25           | 2025-26           | 2026-27           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 11,775,585        | 16,592,393        | 16,592,393        | 17,848,437        | 19,199,564        | 20,652,971        | 22,216,400        |
| Dental                       | 997,858           | 1,468,927         | 1,468,927         | 1,532,091         | 1,597,971         | 1,666,683         | 1,738,351         |
| Vision                       | 143,255           | 214,314           | 214,314           | 219,243           | 224,285           | 229,444           | 234,721           |
| Prescription                 | 4,679,183         | 4,498,779         | 4,498,779         | 4,948,657         | 5,443,522         | 5,987,874         | 6,586,662         |
| Social Security              | 7,757,450         | 8,651,356         | 8,598,600         | 8,926,586         | 9,173,574         | 9,430,648         | 9,693,399         |
| Retirement                   | 37,059,663        | 39,844,719        | 39,601,560        | 41,645,731        | 43,193,744        | 44,971,245        | 46,604,342        |
| Tuition                      | 476,577           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 182,521           | 475,131           | 475,131           | 491,640           | 508,476           | 526,000           | 543,911           |
| W/C, Unemp & Other           | 1,151,415         | 1,328,761         | 1,328,761         | 1,348,693         | 1,368,923         | 1,389,457         | 1,410,299         |
| <b>Total Benefit Expense</b> | <b>64,223,506</b> | <b>73,674,379</b> | <b>73,378,464</b> | <b>77,561,076</b> | <b>81,310,059</b> | <b>85,454,321</b> | <b>89,628,084</b> |
| % Increase                   |                   |                   | 14.25%            | 5.28%             | 4.83%             | 5.10%             | 4.88%             |

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

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

800

**DUES AND FEES & PRIOR YEAR REFUNDS**

o Assume inflationary increase as follows:

3%

|                           | 2021-22     | 2022-23    | 2022-23    | 2023-24    | 2024-25    | 2025-26    | 2026-27    |
|---------------------------|-------------|------------|------------|------------|------------|------------|------------|
|                           | Actual      | Budget     | Projection | Forecast   | Forecast   | Forecast   | Forecast   |
|                           | \$1,052,160 | \$ 491,678 | \$ 491,678 | \$ 506,428 | \$ 521,621 | \$ 537,270 | \$ 553,388 |
|                           | 2021-22     | 2022-23    | 2022-23    | 2023-24    | 2024-25    | 2025-26    | 2026-27    |
| DUES/FEES - Athletic Fund | \$150,167   | \$131,500  | \$131,500  | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

**DEBT SERVICE**

|                                      |             |              |              |             |             |             |             |
|--------------------------------------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve  | \$912,973   | \$711,650    | \$711,650    | \$1,502,726 | \$1,496,090 | \$1,403,552 | \$1,045,605 |
| G/F Contribution to Cap Reserve      | \$3,271,797 | \$4,422,669  | \$4,422,669  | \$4,599,576 | \$4,783,559 | \$4,974,901 | \$5,173,897 |
| G/F Contribution- Sale of Asset      | \$2,583,834 | \$0          | \$0          | \$0         | \$0         | \$0         | \$0         |
| G/F Contribution- Elem. Construction | \$0         | \$5,000,000  | \$5,000,000  | \$0         | \$0         | \$0         | \$0         |
| Transfer for Cap Reserve Facilities  | \$2,511,500 | \$2,323,177  | \$2,323,177  | \$2,392,872 | \$2,464,658 | \$2,538,598 | \$2,614,756 |
|                                      | \$9,280,104 | \$12,457,496 | \$12,457,496 | \$8,495,174 | \$8,744,307 | \$8,917,051 | \$8,834,258 |

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

| PRINCIPAL AT 7/1/06 | 2022-23 Budget      |                      | 2022-23 Projection  |                      | 2023-24 Budget      |                      | 2024-25 Budget      |                      | 2025-26 Budget      |                      | 2026-27 Budget      |                      |
|---------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
|                     | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            |
| 1/2014 GOB 2014 A   | \$ 1,165,750        | \$ 14,570,000        | \$ 1,165,750        | \$ 14,570,000        | \$ 437,250          | \$ 8,745,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 AA         | \$ 2,161,800        | \$ 315,000           | \$ 2,161,800        | \$ 315,000           | \$ 2,152,350        | \$ 325,000           | \$ 2,142,600        | \$ 5,700,000         | \$ 1,857,600        | \$ 6,025,000         | \$ 1,676,850        | \$ 18,505,000        |
| GOB 2016            | \$ 218,250          | \$ 2,130,000         | \$ 218,250          | \$ 2,130,000         | \$ 111,750          | \$ 2,235,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016A           | \$ 1,248,568        | \$ 5,000             | \$ 1,248,568        | \$ 5,000             | \$ 1,248,500        | \$ 5,875,000         | \$ 954,750          | \$ 12,270,000        | \$ 341,250          | \$ 12,850,000        | \$ 20,000           | \$ 1,000,000         |
| <b>TOTAL</b>        | <b>\$ 4,794,368</b> | <b>\$ 17,020,000</b> | <b>\$ 4,794,368</b> | <b>\$ 17,020,000</b> | <b>\$ 3,949,850</b> | <b>\$ 17,180,000</b> | <b>\$ 3,097,350</b> | <b>\$ 17,970,000</b> | <b>\$ 2,198,850</b> | <b>\$ 18,875,000</b> | <b>\$ 1,696,850</b> | <b>\$ 19,505,000</b> |

|                                 |              |              |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total ACT 1 eligible Debt       | \$21,814,368 | \$21,814,368 | \$21,129,850 | \$21,067,350 | \$21,073,850 | \$21,201,850 |
| Increase in ACT 1 eligible debt |              |              | (\$684,518)  | (\$62,500)   | \$6,500      | \$128,000    |

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT & YEAR        | 2022-23 Budget      |                   | 2022-23 Projection  |                   | 2023-24 Budget      |                   | 2024-25 Budget      |                   | 2025-26 Budget      |                   | 2026-27 Budget      |                   |
|--------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Elementary Debt</b>         |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 332,133          | \$ 520,000        | \$ 232,133          | \$ 520,000        | \$ 308,000          | \$ 645,000        | \$ 281,400          | \$ 675,000        | \$ 253,733          | \$ 700,000        | \$ 231,467          | \$ 485,000        |
| 1/2014 \$12,000,000 GOB 2014   | \$ 489,763          | \$ -              | \$ 489,763          | \$ -              | \$ 489,763          | \$ -              | \$ 489,763          | \$ 5,000          | \$ 489,575          | \$ 5,000          | \$ 489,388          | \$ 5,000          |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,300          | \$ 5,000          | \$ 237,300          | \$ 5,000          | \$ 237,212          | \$ 5,000          | \$ 237,100          | \$ 5,000          | \$ 236,988          | \$ 5,000          | \$ 236,875          | \$ 5,000          |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,328          | \$ 5,000          | \$ 336,328          | \$ 5,000          | \$ 336,203          | \$ 5,000          | \$ 336,053          | \$ 5,000          | \$ 335,903          | \$ 5,000          | \$ 335,753          | \$ 5,000          |
| 8/2019 \$35,000,000 GOB 2019   | \$ 1,389,600        | \$ 5,000          | \$ 1,389,600        | \$ 5,000          | \$ 1,389,400        | \$ 5,000          | \$ 1,389,200        | \$ 5,000          | \$ 1,389,000        | \$ 5,000          | \$ 1,388,800        | \$ 5,000          |
| 9/2020 \$16,800,000 GOR 2020   | \$ 208,100          | \$ 50,000         | \$ 208,100          | \$ 50,000         | \$ 205,600          | \$ 55,000         | \$ 202,850          | \$ 55,000         | \$ 200,100          | \$ 60,000         | \$ 197,100          | \$ 60,000         |
| 6/2021 \$29,250,000 GOB 2021   | \$ 1,168,925        | \$ 5,000          | \$ 1,168,925        | \$ 5,000          | \$ 1,168,850        | \$ 5,000          | \$ 1,168,775        | \$ 5,000          | \$ 1,168,700        | \$ 5,000          | \$ 1,168,625        | \$ 5,000          |
| 4/2022 \$30,115,000 GOB 2022   | \$ 1,385,389        | \$ 5,000          | \$ 1,385,389        | \$ 5,000          | \$ 1,246,700        | \$ 5,000          | \$ 1,246,550        | \$ 5,000          | \$ 1,246,400        | \$ 100,000        | \$ 1,241,400        | \$ 200,000        |
| 12/2024 \$10,000,000 GOB       | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 179,571          | \$ -              | \$ 394,181          | \$ 5,000          | \$ 394,045          | \$ 5,000          |
| 1/2026 \$10,000,000 GOB        | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 179,571          | \$ -              | \$ 526,264          | \$ 5,000          |
| 10/2026 \$20,000,000 GOB       | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 486,971          | \$ -              |
| <b>Total Elementary Debt</b>   | <b>\$ 5,547,538</b> | <b>\$ 595,000</b> | <b>\$ 5,447,538</b> | <b>\$ 595,000</b> | <b>\$ 5,381,728</b> | <b>\$ 725,000</b> | <b>\$ 5,531,262</b> | <b>\$ 760,000</b> | <b>\$ 5,894,151</b> | <b>\$ 890,000</b> | <b>\$ 6,696,688</b> | <b>\$ 780,000</b> |

|                       |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |
|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Total New Debt</b> | <b>\$ 5,547,538</b> | <b>\$ 595,000</b> | <b>\$ 5,447,538</b> | <b>\$ 595,000</b> | <b>\$ 5,381,728</b> | <b>\$ 725,000</b> | <b>\$ 5,531,262</b> | <b>\$ 760,000</b> | <b>\$ 5,894,151</b> | <b>\$ 890,000</b> | <b>\$ 6,696,688</b> | <b>\$ 780,000</b> |
|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|

**TOTAL DEBT SERVICE**

| YEAR                      | 2022-23 Budget |                     | 2022-23 Projection |                     | 2023-24 Budget |                     | 2024-25 Budget |                     | 2025-26 Budget |                     | 2026-27 Budget |                     |
|---------------------------|----------------|---------------------|--------------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|
|                           | \$10,341,906   | \$17,615,000        | \$10,241,906       | \$17,615,000        | \$9,331,578    | \$17,905,000        | \$8,628,612    | \$18,730,000        | \$8,093,001    | \$19,765,000        | \$8,393,538    | \$20,285,000        |
| <b>Total Debt Service</b> |                | <b>\$27,956,906</b> |                    | <b>\$27,856,906</b> |                | <b>\$27,236,578</b> |                | <b>\$27,358,612</b> |                | <b>\$27,858,001</b> |                | <b>\$28,678,538</b> |

Back-End Referendum Exceptions

|                    | <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> | <u>BUDGET</u><br><u>2026-27</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | -                               | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | 117.3                           | 179.2                           | 179.2                           |
| <b>Total</b>       | -                               | -                               | <b>117.3</b>                    | <b>179.2</b>                    | <b>179.2</b>                    |

*Index =* 3.40% 3.00% 3.00% 3.00% 3.00%

| <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%                                                | 30,074,051       | 30,440,807       | 30,722,272       | 31,114,616       | 31,370,493       |
|                               |                                                    | 15,037,025       | 15,220,404       | 15,361,136       | 15,557,308       | 15,685,246       |
|                               | 14,900,558                                         | 15,037,025       | 15,220,404       | 15,361,136       | 15,557,308       | 15,685,246       |
|                               | State Share of Retirement for Fed. Funded Salaries | (31,252)         | (31,538)         | (31,923)         | (32,630)         | (32,898)         |
| Increase                      |                                                    | 136,181          | 182,993          | 140,437          | 195,761          | 127,670          |
| Index                         |                                                    | 505,556          | 450,165          | 455,654          | 459,868          | 465,740          |
| <b>Total Exception</b>        |                                                    | <b>(369,375)</b> | <b>(267,171)</b> | <b>(315,217)</b> | <b>(264,107)</b> | <b>(338,070)</b> |
| <b>Special Education</b>      |                                                    |                  |                  |                  |                  |                  |
|                               | 2019-20                                            | 2020-21 AFR      | 2021-22 AFR Est. | 2022-23 AFR Est. | 2023-24 AFR Est. | 2024-25 AFR Est. |
|                               |                                                    |                  | (1.03)           | (1.03)           | (1.03)           | (1.03)           |
|                               | 44,074,356                                         | 42,679,434       | 43,959,817       | 45,278,611       | 46,636,970       | 48,036,079       |
|                               | 6,125,165                                          | 5,077,234        | 5,914,713        | 5,974,858        | 5,974,858        | 5,974,858        |
|                               | 37,949,192                                         | 37,602,200       | 38,045,104       | 39,303,753       | 40,662,112       | 42,061,221       |
|                               | (2,231,623)                                        | (346,992)        | 442,904          | 1,258,649        | 1,358,358        | 1,399,109        |
|                               | 1,205,424                                          | 1,290,273        | 1,128,066        | 1,141,353        | 1,179,113        | 1,219,863        |
| <b>Total Exception</b>        |                                                    | -                | -                | <b>117,296</b>   | <b>179,246</b>   | <b>179,246</b>   |





## 2021-2022 Capital Budget

|                                        | # of<br>Devices | Budget<br>2021-22   | Projected<br>2021-22 |
|----------------------------------------|-----------------|---------------------|----------------------|
| <b>Elementary Equipment</b>            |                 |                     |                      |
| Elementary iPad                        | 1,900           | \$ 796,404          | \$ 540,917           |
| Elementary/Special Area Teacher Device | 521             | \$ 561,000          | \$ 561,000           |
| 2022-2023 Prespend                     |                 |                     | \$ 114,714           |
|                                        |                 | <b>\$ 1,357,404</b> | <b>\$ 1,216,631</b>  |
| <b>Secondary Equipment</b>             |                 |                     |                      |
| 6th Grade 1:1                          | 1,010           | \$ 631,250          | \$ 269,970           |
| 9th grade 1:1                          | 1,010           | \$ 858,500          | \$ 537,050           |
| Music                                  | 36              | \$ 47,520           | \$ 47,520            |
| 2022-2023 Prespend                     |                 |                     | \$ 760,615           |
|                                        |                 | <b>\$ 1,537,270</b> | <b>\$ 1,615,155</b>  |
| <b>District</b>                        |                 |                     |                      |
| Security Camera                        | 30              | \$ 30,000           | \$ 30,000            |
| Network Infrastructure Upgrade **      |                 |                     | \$ 639,000           |
|                                        |                 | <b>\$ 30,000</b>    | <b>\$ 669,000</b>    |
| <b>Network</b>                         |                 |                     |                      |
| Networking                             |                 | \$ 425,000          | \$ 110,756           |
| 2022-2023 Prespend                     |                 |                     | \$ 420,000           |
|                                        |                 | <b>\$ 425,000</b>   | <b>\$ 530,756</b>    |
| <b>Administration</b>                  |                 |                     |                      |
| Staff (Central + Schools)              | 64              | \$ 85,193           | \$ 65,193            |
| 2022-2023 Prespend                     |                 |                     |                      |
|                                        |                 | <b>\$ 85,193</b>    | <b>\$ 65,193</b>     |
| <b>Other</b>                           |                 |                     |                      |
| Cost Sharing from Parents              |                 | \$ (330,500)        | \$ (102,150)         |
|                                        |                 | <b>\$ (330,500)</b> | <b>\$ (102,150)</b>  |
| <b>Total Fund 22</b>                   |                 | <b>\$ 3,434,867</b> | <b>\$ 3,994,585</b>  |

\*\* - Project added and Board approved in September 2021

## 2022-2023 Capital Budget

|                             | # of<br>Devices | Budget<br>2022-2023        | Projected<br>2022-2023     |
|-----------------------------|-----------------|----------------------------|----------------------------|
| <b>Elementary Equipment</b> |                 |                            |                            |
| Classroom STEAM             |                 | \$ 37,411                  | \$ 37,411                  |
| Elementary iPad             | 2,270           | \$ 905,730                 | \$ 791,016                 |
|                             |                 | <u>\$ 943,141</u>          | <u>\$ 828,427</u>          |
| <b>Secondary Equipment</b>  |                 |                            |                            |
| 6th Grade 1:1               | 1,100           | \$ 687,500                 | \$ 77,885                  |
| 9th grade 1:1               | 1,100           | \$ 935,000                 | \$ 935,000                 |
| Art                         | 120             | \$ 158,400                 | \$ 158,400                 |
| Classroom STEAM             |                 | \$ 90,000                  | \$ 43,000                  |
| Tech ED                     | 156             | \$ 129,000                 | \$ 25,000                  |
| Video                       | 21              | \$ 52,500                  | \$ 52,500                  |
|                             |                 | <u>\$ 2,052,400</u>        | <u>\$ 1,291,785</u>        |
| <b>District</b>             |                 |                            |                            |
| Security Camera             |                 | \$ 225,000                 | \$ 225,000                 |
|                             |                 | <u>\$ 225,000</u>          | <u>\$ 225,000</u>          |
| <b>Network</b>              |                 |                            |                            |
| Networking                  |                 | \$ 475,000                 | \$ 55,000                  |
|                             |                 | <u>\$ 475,000</u>          | <u>\$ 55,000</u>           |
| <b>Administration</b>       |                 |                            |                            |
| DPP                         |                 | \$ 247,000                 | \$ 147,000                 |
| Staff (Central + Schools)   |                 | \$ 140,720                 | \$ 240,720                 |
|                             |                 | <u>\$ 387,720</u>          | <u>\$ 387,720</u>          |
| <b>Total Fund 22</b>        |                 | <u><u>\$ 4,083,261</u></u> | <u><u>\$ 2,787,932</u></u> |

2022-2023 Capital Reserve Fund Projects  
January 2022

| Priority                                                         | Project # | Location       | Project Description                                  | Estimated Budget |
|------------------------------------------------------------------|-----------|----------------|------------------------------------------------------|------------------|
| 1                                                                | G027      | District-wide  | Emergency Repairs                                    | 60,000           |
| 2                                                                | G127      | District-wide  | District-wide Concrete Sidewalk and Curb Replacement | 79,800           |
| 3                                                                | G128      | District-wide  | District-wide Playground                             | 100,000          |
| 4                                                                | G129      | Facilities     | Replace Two (2) Rooftop HVAC Units                   | 150,000          |
| 5                                                                | G130      | East HS        | Stage Lighting Controls Package Replacement          | 43,000           |
| 6                                                                | G131      | East HS        | Purchase new storage containers for athletic storage | 40,000           |
| 7                                                                | G132      | East HS        | Install Fiber to Stadium                             | 85,000           |
| 8                                                                | G133      | East HS        | Replacement of Exterior Fixtures with LEDs           | 121,880          |
| 9                                                                | G134      | Henderson HS   | Replace Flooring in Admin and Guidance               | 45,000           |
| 10                                                               | G135      | Henderson HS   | Replace Flooring in Library                          | 85,000           |
| 11                                                               | G136      | Henderson HS   | Replacement of Exterior Fixtures with LEDs           | 43,832           |
| 12                                                               | G137      | Rustin HS      | Auditorium Roof Replacement                          | 550,000          |
| 13                                                               | G126      | Rustin HS      | Repair sanitary sewer line                           | 35,000           |
| 14                                                               | G126      | Rustin HS      | Renovate existing space into an MDS Classroom        | 90,000           |
| 15                                                               | G138      | Peirce MS      | Emergency Generator Replacement and Transfer Switch  | 95,000           |
| 16                                                               | G139      | Peirce MS      | Heating Boiler Replacements                          | 285,000          |
| 17                                                               | G140      | Peirce MS      | Repave Main and Rear Drives                          | 265,000          |
| 18                                                               | G141      | Fugett MS      | Replacement of Exterior Fixtures with LEDs           | 54,665           |
| 19                                                               | G142      | Westtown Th ES | Replace Emergency Generator                          | 95,000           |
| 2022-2023 Fund 27 Capital Projects Allowance                     |           |                |                                                      | 2,323,177        |
| Total Estimated Costs of Fund 27 Projects<br>(over)/under budget |           |                |                                                      | 2,323,177<br>-   |

2022-2023 Capital Projects List  
January 2022

| Priority                                                         | Project # | Location  | Project Description               | Estimated Budget |
|------------------------------------------------------------------|-----------|-----------|-----------------------------------|------------------|
| 1                                                                | C070      | Rustin HS | Phase 3 - sloped roof replacement | 1,350,611        |
| 2022-2023 Fund 30 Capital Projects Allowance                     |           |           |                                   | 1,350,611        |
| Total Estimated Costs of Fund 30 Projects<br>(over)/under budget |           |           |                                   | 1,350,611<br>-   |

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

| A  | O                                                                 | P        | Q         | R        | S         | T         | U         | V         | W         |          |
|----|-------------------------------------------------------------------|----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|----------|
|    | 2020-21                                                           | 2021-22  | 2021-22   | 2022-23  | 2022-23   | 2023-24   | 2024-25   | 2025-26   | 2026-27   |          |
|    | Actual                                                            | Budget   | Projected | Budget   | Projected | Estimated | Estimated | Estimated | Estimated |          |
| 1  |                                                                   |          |           |          |           |           |           |           |           |          |
| 2  |                                                                   |          |           |          |           |           |           |           |           |          |
| 3  | <b>Total Revenue</b>                                              | 261,224  | 253,995   | 280,091  | 263,442   | 267,162   | 269,469   | 271,208   | 273,142   | 274,611  |
| 4  | Current RE Taxes (0% rate incr.)                                  | 177,831  | 179,236   | 183,683  | 183,708   | 183,708   | 184,983   | 185,419   | 185,856   | 186,292  |
| 5  | Revenue (Excl Current R.E.T.)                                     | 83,393   | 74,759    | 96,408   | 79,734    | 83,454    | 84,487    | 85,789    | 87,286    | 88,319   |
| 6  | State (Other)                                                     | 22,690   | 23,551    | 24,685   | 24,465    | 25,875    | 26,125    | 26,186    | 26,321    | 26,055   |
| 7  | PSERS                                                             | 17,365   | 18,815    | 18,657   | 19,922    | 19,801    | 20,823    | 21,597    | 22,486    | 23,302   |
| 8  | Federal                                                           | 6,769    | 3,538     | 5,840    | 3,651     | 3,651     | 3,058     | 3,058     | 3,058     | 3,058    |
| 9  | Local (Excl. Current R.E.T.)                                      | 36,569   | 28,854    | 47,226   | 31,696    | 34,127    | 34,482    | 34,949    | 35,422    | 35,904   |
| 11 |                                                                   |          |           |          |           |           |           |           |           |          |
| 12 | <b>Expenses</b>                                                   | 247,527  | 279,477   | 265,674  | 296,972   | 293,918   | 300,590   | 310,736   | 321,841   | 333,255  |
| 13 | Salaries                                                          | 102,003  | 108,180   | 107,479  | 113,522   | 112,832   | 116,667   | 119,916   | 123,276   | 126,711  |
| 14 | Benefits (without PSERS)                                          | 23,862   | 32,577    | 27,164   | 33,830    | 33,777    | 35,915    | 38,116    | 40,483    | 43,024   |
| 15 | PSERS                                                             | 34,674   | 37,630    | 37,060   | 39,845    | 39,602    | 41,646    | 43,194    | 44,971    | 46,604   |
| 16 |                                                                   | 25,413   | 28,505    | 27,537   | 27,957    | 27,857    | 27,237    | 27,359    | 27,858    | 28,679   |
| 17 | Transfer to Capital Reserve                                       | 7,634    | 6,237     | 9,280    | 12,457    | 12,457    | 8,495     | 8,744     | 8,917     | 8,834    |
| 18 | Other                                                             | 53,942   | 66,348    | 57,154   | 69,362    | 67,393    | 70,610    | 73,407    | 76,335    | 79,403   |
| 19 |                                                                   |          |           |          |           |           |           |           |           |          |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |          |           |          |           |           |           |           |           |          |
| 21 | Deficit                                                           |          |           |          |           |           | (31,120)  | (39,528)  | (48,699)  | (58,644) |
| 22 | Change in Fund Balance                                            |          |           |          |           |           | 22,323    | 7,000     | (500)     | (500)    |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |           |          |           |           | (8,797)   | (32,528)  | (49,199)  | (59,144) |
| 24 | Prior Year Gap Reduction                                          |          |           |          |           |           | -         | 8,797     | 32,528    | 49,199   |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |          |           |          |           |           | (8,797)   | (23,731)  | (16,672)  | (9,945)  |
| 26 |                                                                   |          |           |          |           |           |           |           |           |          |
| 27 |                                                                   |          |           |          |           |           |           |           |           |          |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |          |           |          |           |           |           |           |           |          |
| 29 | Deficit                                                           |          |           |          |           |           | (31,120)  | (39,528)  | (48,699)  | (58,644) |
| 30 | Change in Fund Balance                                            |          |           |          |           |           | 22,323    | 7,000     | (500)     | (500)    |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |          |           |          |           |           | (8,797)   | (32,528)  | (49,199)  | (59,144) |
| 32 | Act 1 Increase                                                    |          |           |          |           |           | 5,623     | 5,563     | 5,576     | 5,589    |
| 33 | Prior Year Tax Increase not included above                        |          |           |          |           |           | -         | 5,623     | 11,186    | 16,761   |
| 34 | Cumulative Gap at Millage Index                                   |          |           |          |           |           | (3,174)   | (21,342)  | (32,438)  | (36,794) |
| 35 | Prior Year Gap elimination                                        |          |           |          |           |           | -         | 3,174     | 21,342    | 32,438   |
| 36 | Net Gap at Millage Index (no exceptions)                          |          |           |          |           |           | (3,174)   | (18,168)  | (11,096)  | (4,356)  |
| 37 |                                                                   |          |           |          |           |           |           |           |           |          |
| 38 |                                                                   |          |           |          |           |           |           |           |           |          |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |          |           |          |           |           |           |           |           |          |
| 40 | Deficit                                                           |          |           |          |           |           | (31,120)  | (39,528)  | (48,699)  | (58,644) |
| 41 | Change in Fund Balance                                            |          |           |          |           |           | 22,323    | 7,000     | (500)     | (500)    |
| 42 | Cumulative Gap at Millage Index                                   |          |           |          |           |           | (8,797)   | (32,528)  | (49,199)  | (59,144) |
| 43 | Act 1 Increase                                                    |          |           |          |           |           | 5,623     | 5,563     | 5,576     | 5,589    |
| 44 | Prior Year Tax Increase not included above                        |          |           |          |           |           | -         | 5,623     | 11,186    | 16,761   |
| 45 | Cumulative Gap at Millage Index                                   |          |           |          |           |           | (3,174)   | (21,342)  | (32,438)  | (36,794) |
| 46 | Act 1 Exceptions                                                  |          |           |          |           |           | -         | 117       | 179       | 179      |
| 47 | Add'l Revenue from Prior Year exception allowance                 |          |           |          |           |           | -         | -         | 117       | 297      |
| 48 | Cumulative Gap at Millage Index and Exceptions                    |          |           |          |           |           | (3,174)   | (21,225)  | (32,141)  | (36,318) |
| 49 | Prior Year Gap elimination                                        |          |           |          |           |           | -         | 3,174     | 21,225    | 32,141   |
| 50 | Net Gap at Millage Index - with exceptions                        |          |           |          |           |           | (3,174)   | (18,051)  | (10,917)  | (4,177)  |
| 51 |                                                                   |          |           |          |           |           |           |           |           |          |
| 52 |                                                                   |          |           |          |           |           |           |           |           |          |
| 53 | <b>Expenses % Increase</b>                                        |          |           |          |           |           |           |           |           |          |
| 54 | Salaries                                                          | 3.95%    |           | 5.37%    |           | 4.98%     | 3.42%     | 2.77%     | 2.80%     | 2.79%    |
| 55 | Benefits (without PSERS)                                          | 8.33%    |           | 13.84%   |           | 24.35%    | 6.33%     | 6.13%     | 6.21%     | 6.28%    |
| 56 | PSERS                                                             | 4.38%    |           | 6.88%    |           | 6.86%     | 5.16%     | 3.72%     | 4.12%     | 3.63%    |
| 57 | Debt Service                                                      | -4.25%   |           | 8.36%    |           | 1.16%     | -2.23%    | 0.45%     | 1.83%     | 2.95%    |
| 58 | Other                                                             | 1.49%    |           | 5.95%    |           | 17.91%    | 4.77%     | 3.96%     | 3.99%     | 4.02%    |
| 59 |                                                                   |          |           |          |           |           |           |           |           |          |
| 60 | Debt Service % of Budget                                          | 10.3%    |           | 10.4%    |           | 9.5%      | 9.1%      | 8.8%      | 8.7%      | 8.6%     |
| 61 |                                                                   |          |           |          |           |           |           |           |           |          |
| 62 | Act 1 Exceptions                                                  |          |           |          |           |           | -         | 117       | 179       | 179      |
| 64 | PSERS                                                             |          |           |          |           |           | -         | -         | -         | -        |
| 65 | Special Ed                                                        |          |           |          |           |           | -         | 117       | 179       | 179      |
| 67 |                                                                   |          |           |          |           |           |           |           |           |          |
| 68 | <b>Fund Balance</b>                                               |          |           |          |           |           |           |           |           |          |
| 69 | Beginning Fund Balance                                            | 55,455   |           | 69,153   |           | 83,569    | 56,814    | 34,491    | 27,491    | 27,991   |
| 70 | Transfer (to)/from Operating Budget                               | (13,697) |           | (14,417) |           | 26,756    | 22,323    | 7,000     | (500)     | (500)    |
| 71 | Ending Fund Balance                                               | 69,153   |           | 83,569   |           | 56,814    | 34,491    | 27,491    | 27,991    | 28,491   |
| 72 |                                                                   |          |           |          |           |           |           |           |           |          |
| 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           | 38,183.9 |           | 52,078.9 |           | 30,323.3  | 7,500.0   | -         | -         | -        |
| 76 | Fund Balance - Designation- Alternative Education                 | 2,000.0  |           | 2,000.0  |           | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0  |
| 77 | Fund Balance - Designation- Property Assessment Fluctuations      | 1,000.0  |           | 1,000.0  |           | 1,000.0   | 1,000.0   | 1,000.0   | 1,000.0   | 1,000.0  |
| 78 | Fund Balance - Designation- Technology/Distance Learning          | 500.0    |           | 500.0    |           | -         | -         | -         | -         | -        |
| 79 | Fund Balance - Designation- Enrollment Growth                     | 4,500.0  |           | -        |           | -         | -         | -         | -         | -        |
| 80 | Fund Balance - Designation- Elementary Construction               | -        |           | 5,000.0  |           | -         | -         | -         | -         | -        |
| 81 | Fund Balance - Designation - Athletic Fund                        | 128.8    |           | 150.8    |           | 150.8     | 150.8     | 150.8     | 150.8     | 150.8    |
| 82 |                                                                   |          |           |          |           |           |           |           |           |          |
| 83 | Year End Unassigned/Undesig. FB                                   | 18,680   |           | 18,680   |           | 19,180    | 19,680    | 20,180    | 20,680    | 21,180   |
| 84 | % of Expenses                                                     | 7.5%     |           | 7.0%     |           | 6.5%      | 6.5%      | 6.5%      | 6.4%      | 6.4%     |
| 85 |                                                                   |          |           |          |           |           |           |           |           |          |
| 86 | <b>Capital Reserves</b>                                           |          |           |          |           |           |           |           |           |          |
| 87 | Beginning Fund Balance                                            | 21,768   |           | 22,930   |           | 25,571    | 27,892    | 29,432    | 30,992    | 32,463   |
| 88 | Inflow                                                            | 5,580    |           | 6,723    |           | 10,209    | 6,177     | 6,355     | 6,453     | 6,295    |
| 89 | Outflow                                                           | 4,418    |           | 4,082    |           | 7,886     | 4,638     | 4,794     | 4,982     | 5,179    |
| 90 | Year-end Fund Balance                                             | 22,930   |           | 25,571   |           | 27,892    | 29,432    | 30,992    | 32,463    | 33,579   |
| 91 | Year End Designated                                               | 19,776   |           | 20,689   |           | 21,400    | 22,903    | 24,399    | 25,803    | 26,848   |
| 92 | Year End Unassigned/Undesig. FB                                   | 3,155    |           | 4,882    |           | 6,492     | 6,529     | 6,593     | 6,661     | 6,731    |
| 93 |                                                                   |          |           |          |           |           |           |           |           |          |
| 94 | Act 1 index Assumptions                                           |          |           |          |           | 3.4%      | 3.0%      | 3.0%      | 3.0%      | 3.0%     |

# WEST CHESTER AREA SCHOOL DISTRICT

## 2023-24 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 19,<br/>2022 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>2023-24 Enrollment Projection (Info Item)</li> <li>2023-24 Per Pupil Allocation Recommendation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p style="text-align: center;">October 17, 2022<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 21, 2022<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 2023-24 Proposed Preliminary Budget &amp; (2) <u>Notice of Intent</u> to File for Budget Exceptions (Act 1 Mandate 2/23/23)</li> <li>Board Approval of <u>Resolution</u> Authorizing the Display of 2023-24 Proposed Preliminary Budget in PDE format (by 1/3/23) &amp; Advertising our Intent to Adopt 10 Days Prior (by 1/13/23) to Adoption Date 1-23-23 (adoption deadline 2/15/23)</li> <li>* Board Approval of <u>Resolution</u> to Publicize the District's Intent to <u>Request</u> Approval of 2023-24 Budget Exceptions 1 week prior to Filing Exceptions by 2/23/23</li> </ul> | <p style="text-align: center;">December 19, 2022<br/>P&amp;FC</p> <p style="text-align: center;">December 19, 2022<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 1/26/23). No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 1/31/23).</li> </ul> | <p style="text-align: center;">December 19, 2022<br/>P&amp;FC</p> <p style="text-align: center;">December 19, 2022<br/>Board Meeting</p> |
| <ul style="list-style-type: none"> <li>Display (1/03/23) &amp; Advertise (1/13/23) the Proposed Preliminary Budget in PDE Format &amp; Publish Notice of Intent to Obtain PDE Approval of 2023-24 Budget Exceptions at least 7 days (one week) prior to filing (ACT 1 Mandate for Exceptions publication by 2/23/23; also must post on website)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                           | <p style="text-align: center;">January 2023</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 17, 2023<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 2023-24</li> <li>Technology Projects in Capital Reserve Fund for 2023-24</li> <li>Special Board Work Session</li> </ul><br><ul style="list-style-type: none"> <li>Adoption of Preliminary Budget (deadline 2/15/23)</li> <li>File for Budget Exceptions by 3/2/23</li> </ul>                                                        | <p>(Tuesday)<br/>January 17, 2023<br/>P&amp;FC</p><br><p>January 23, 2023<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 21, 2023<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 21, 2023<br/>P&amp;FC</p>                                                     |
| <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                                                         | <p>March 20, 2023<br/>P&amp;FC</p>                                                                      | <ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>                                                                                                                                                                                                                                                                                                                        | <p>March 20, 2023<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 2023-24 Proposed Final Budget in PDE Format &amp; Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption – no later than 4/24/23)</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 5/4/23.</li> </ul> | <p>April 17, 2023<br/>P&amp;FC</p><br><p>April 24, 2023<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 2023-24 Proposed Budget in PDE format &amp; Advertising Intent to Adopt (by 4/24/23)-must be at least 30 days before final budget adoption on 5/24/23 &amp; be available for public inspection in PDE format at least 20 days prior to adoption (by 5/4/23).</li> </ul> | <p>April 17, 2023<br/>P&amp;FC</p><br><p>April 24, 2023<br/>Board Meeting</p>                           |
| <ul style="list-style-type: none"> <li>Publish Legal Notice of Intent to Adopt the Final Budget (ACT 1 Mandate: 10 days prior to adoption) no later than 5/14/23.</li> <li>ADOPTION of FINAL 2023-24 BUDGET</li> </ul>                                                                                                                                                                                                                                           | <p><i>Must Publish by</i><br/>May 14, 2023</p><br><p>(Wednesday)<br/>May 24, 2023<br/>Board Meeting</p> | <ul style="list-style-type: none"> <li>Publish Legal Notice of Intent to Adopt Final Budget (10 days prior to adoption) no later than 5/14/23.</li> <li>ADOPTION of FINAL 2023-24 BUDGET</li> </ul>                                                                                                                                                                                                                             | <p><i>Must Publish by</i><br/>May 14, 2023</p><br><p>(Wednesday)<br/>May 24, 2023<br/>Board Meeting</p> |

**WEST CHESTER AREA SCHOOL DISTRICT**

Property and Finance Committee

September 19, 2022

**Approval of Revised Board Policy 808, Food Services, First Reading**

Act 55 of 2022 amended Pennsylvania Public School Code. Among its various amendments was a revision to Section 1337 pertaining to school food service programs. Section 1337 of PA School code has been amended such that school entities who operate nonprofit school food programs are now **required** to offer assistance to parents/guardians with applying for free/reduced-price school meal benefits. This change in school code requires a change to our School Board policy related to food service.

School Board Policy - 808 has been revised to incorporate the recommended change. This will be discussed at the September Property and Finance Committee meeting and approval of the First reading will be requested.

Please let me know if you have any questions.

John Scully  
Director of Business Affairs  
September 2, 2022





|              |                              |
|--------------|------------------------------|
| Book         | Policy Manual                |
| Section      | 800 Operations               |
| Title        | Food Services, First Reading |
| Code         | 808                          |
| Status       | Review                       |
| Adopted      | August 1, 2015               |
| Last Revised | February 26, 2018            |

### **Purpose**

The Board recognizes that students require adequate, nourishing food and beverages in order to grow, learn, and maintain good health. The Board directs that students shall be provided with adequate space and time to eat meals during the school day.

### **Authority**

The Board shall provide food service for school breakfasts and for school lunches that meets the standards required by state and federal school breakfast and lunch programs.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)[\[8\]](#)[\[25\]](#)

A statement of receipts and expenditures for cafeteria funds shall be presented monthly to the Board for its approval.[\[1\]](#)

Food sold by the school may be purchased by students, district employees, and cafeteria employees but only for consumption on school premises or in designated areas. School meal prices charged to students and adults shall be established annually by the district in compliance with state and federal laws.[\[1\]](#)[\[9\]](#)

**Non-program food** shall be defined as food or beverage, other than a reimbursable meal or snack, that is sold at the school and purchased using funds from the child's nutrition account. **Non-program foods** include, but are not limited to, adult meals and a la carte items.[\[9\]](#)[\[23\]](#)

### **Delegation of Responsibility**

Operation and supervision of the contracted food services program shall be the responsibility of the Director of Business Affairs or his/her designee.

Cafeterias shall be operated through a contracted food service provider on a nonprofit basis. A review of the cafeteria accounts shall be made by the Director of Business Affairs periodically and the auditor annually.[\[1\]](#)[\[3\]](#)

The Superintendent or his/her designee shall comply with state and federal requirements for conducting cafeteria health and safety inspections and ensuring employee participation in appropriate inspection services and training programs.[\[10\]](#)[\[11\]](#)[\[12\]](#)[\[21\]](#)

## **Guidelines**

To reinforce the district's commitment to nutrition and student wellness, foods served in school cafeterias shall:[13]

1. Be carefully selected to contribute to students' nutritional well-being and health.
2. Meet the nutritional standards specified in laws and regulations and approved by the Board.
3. Be prepared by methods that will retain nutritive quality, appeal to students, and foster lifelong healthy eating habits.
4. Be served in age-appropriate quantities, at reasonable prices.

Unless excused by the principal, all students shall be expected to remain in school for lunch.

The district's elementary and middle schools shall participate in the National School Lunch and School Breakfast Programs.

Provisions shall be made for free and reduced-price meals as prescribed by law. **The district shall offer assistance to parents/guardians with applying for free/reduced-price school meal benefits.**

The district shall offer meals to all students without regard to race, color, age, creed, religion, sex, sexual orientation, ancestry, national origin, marital status, pregnancy or handicap/disability.[14][24]

### Free/Reduced-Price Meals

The district shall provide free and reduced-price meals to students in accordance with the terms and conditions of the National School Lunch Program and the School Breakfast Program.[15][16]

### Accommodating Students With Special Dietary Needs

The district shall make appropriate food service and/or meal accommodations to students whose handicap entitles them special dietary meals in accordance with applicable law and regulations.[17][18][19]

Food service or meal accommodations will be solely based on the student's IEP or Section 504 Service Agreement.

Parents/Guardians requesting food service or meal accommodations based on the student's handicap shall contact the Pupil Services Department. The Pupil Services Department will send the proper paperwork to the parent/guardian and alert the building principal and Director of Food Service of the parent's/guardian's request.

All food service or meal accommodations shall be communicated to the Director of Food Service by the Pupil Services Department through an IEP or Section 504 Service Agreement evaluation.

The Director of Food Service will implement the special accommodations in the IEP or Section 504 Service Agreement within five (5) days after receiving an initial or updated evaluation.

### School Food Safety Inspections

The district shall obtain at least two (2) safety inspections per year in accordance with all local, state, and federal laws and regulations.[11][20][21]

The district shall post the most recent inspection report in a visible location and release a copy of the report to members of the public, upon request.

### School Food Safety Program

The district shall comply with federal requirements in developing a food safety program that enables district schools to take systematic action to prevent or minimize the risk of foodborne illness among students.[\[6\]](#)[\[7\]](#)[\[21\]](#)

The district shall maintain proper sanitation and health standards in food storage, preparation, and service, in accordance with all applicable state and local laws and regulations and federal food safety requirements.[\[11\]](#)[\[20\]](#)[\[22\]](#)

### School Meal Accounts

Individual accounts shall be assigned to each student for accounting purposes for the purchase of meals served in school cafeterias.

The Superintendent or designee shall develop and disseminate administrative regulations that establish procedures to control school meal accounts. Administrative regulations should include the following:

1. Procedures for collecting money for individual student accounts which ensure that the identity of each student is protected.
2. Procedures for how students and parents/guardians are notified when the student's account reaches a negative balance.
3. Procedures for providing students with meals when the student forgets or loses his/her money or when his/her account has insufficient funds.[\[3\]](#)

Students and parents/guardians shall be notified annually concerning the contents of this policy and district procedures.

## Legal

1. 24 P.S. 504
  2. 24 P.S. 1335
  3. 24 P.S. 1337
  4. 42 U.S.C. 1751 et seq
  5. 42 U.S.C. 1773
  6. 7 CFR Part 220
  7. 7 CFR Part 210
  8. 7 CFR Part 215
  9. 42 U.S.C. 1760
  10. 3 Pa. C.S.A. 5713
  11. 7 CFR 210.13
  12. 7 CFR 210.30
  13. Pol. 246
  14. FNS Instruction 113-1 (USDA)
  15. 7 CFR Part 245
  16. 42 U.S.C. 1758
  17. Pol. 103.1
  18. 7 CFR 15b.40
  19. Pol. 113
  20. 7 CFR 220.7
  21. 42 U.S.C. 1758(h)
  22. 7 CFR 210.9
  23. 7 CFR 210.14
  24. 7 CFR 210.23
  25. 24 P.S. 807.1
- 7 CFR Part 15
- P.L. 111-296
- Pol. 000
- Pol. 103
- Pol. 610
- Pol. 626

## WEST CHESTER AREA SCHOOL DISTRICT

### Property & Finance Committee

#### *Review of School Policy 625 AG1 – Procurement Cards*

School Board Policy 625 (attached) approves the use of procurement cards (P-cards) for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline vendor payment.

The Administrative Guidelines associated with this policy – 625 AG1 (attached) authorizes the Director of Business Affairs to assign the procurement cards and establish procurement card thresholds. The Administration along with the Director of Business Affairs recommend the following changes to 625AG1:

- All P-card thresholds are raised from \$10,000 to \$25,000 unless otherwise noted below.
- Add the Principals at the High School as authorized card holders with a threshold of \$25,000.
  - The primary purpose is to allow for purchases that cannot be accomplished in the normal accounts payable cycle due to time constraints. Examples include: competition fees, athletic entry fees and student travel whereby a credit card is needed.
- Increase the threshold for the Director of Business Affairs to \$3.0 million.
  - The primary purpose of this is to maximize the monthly purchases on the P-Card to obtain the maximum rebate for the spending.
- Increase the threshold for the Director of Technology to \$2.5 million.
  - The primary purpose of this is to allow for the purchase of the annual computer replacements utilizing the P-card to obtain the maximum rebate for the spending.

This revision to Administrative Guideline 625 AG1 is for discussion purposes only and does not require Board action. If you should have any questions, please give me a call.

John T. Scully  
9/8/22



|               |                   |
|---------------|-------------------|
| Book          | Policy Manual     |
| Section       | 600 Finances      |
| Title         | Procurement Cards |
| Code          | 625               |
| Status        | Active            |
| Adopted       | August 1, 2015    |
| Last Reviewed | August 24, 2015   |

### **Purpose**

The Board has implemented the Procurement Card program to provide a cost effective, convenient, and decentralized method for purchasing goods, services, and other items for school business purposes only. Procurement cards shall only be for district employees who need to make such purchases.

### **Authority**

The Board approves the use of procurement cards for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline vendor payment. The Board directs the administration to establish safeguards to prevent misuse of such cards.[\[1\]](#)

### **Definition**

**Procurement card** - a corporate charge card designed to reduce the cost and bureaucracy of small-dollar purchases.

### **Delegation of Responsibility**

Purchase limits on an assigned procurement card by an individual employee shall be determined by the employee's supervisor, the Superintendent, and the Director of Business Affairs, when the card is established. All purchases shall conform to existing Business Office procedures and Board policies.

A list of authorized users of procurement cards shall be maintained in the Business Office and shall include employees in designated positions. See administrative guideline 625-AG-1 for a list of card holders and credit thresholds.

All use of procurement cards shall be supervised and monitored on a regular basis by the Director of Business Affairs or designee, who shall ensure the use of such cards is in accordance with the funds budgeted for this purpose.

Proper accounting procedures for the use of procurement cards shall be developed, distributed, implemented, and monitored by the Director of Business Affairs or designee.

An employee authorized to use a procurement card shall maintain adequate security of the card while it is in his/her possession. Under no circumstances may the card be used by another individual.

Employees shall be required to report a lost card to the district when the employee discovers that a card is lost. Failing to report a lost card shall be considered improper use of a card.

### **Guidelines**

The Business Office shall establish a usage agreement to be followed by all district personnel for obtaining and using procurement cards, as well as the required reporting and reconciliations of the card statements and expenditures, which shall be consistent with this policy. Each employee using a district procurement card shall sign a card usage agreement and receive training on applicable policies and procedures. (See 625-AG-2.)

Procurement cards are for legitimate school business purchases only. Any use of the procurement card other than as set forth in this policy, and/or in violation of any district rules or procedures, shall be considered improper use which may result in disciplinary action, in accordance with Board policy and the applicable collective bargaining agreement, and shall seek reimbursement of funds for any improper charges.[2]

Procurement cards shall not be used for personal use. Any personal charges on the procurement card could be considered misappropriation of district funds.

A procurement card may be revoked at any time based on improper use, change of assignment or location, or for any other reason. The procurement card is not an entitlement to, nor reflective of, a title or position.

To limit the district's liability attributable to fraudulent procurement card charges, the district should only contract with a procurement card vendor which limits the district's liability to a maximum of \$50 per instance.

Procurement cards shall not be used to circumvent the required bidding process. Purchases over an established amount shall require the use of a purchase order in accordance with established Board policy and procedures.[3][4][5][6]

Procurement cards shall not be used for purchases that could be anticipated at the beginning of the school year and would circumvent the required bidding process.

Legal

1. [24 P.S. 510](#)

2. Pol. 317

3. [24 P.S. 751](#)

4. [24 P.S. 807.1](#)

5. Pol. 610

6. Pol. 611



Book Policy Manual  
Section 600 Finances  
Title Procurement Cards  
Code 625AG1  
Status Review  
Adopted August 1, 2015  
Last Revised August 30, 2021

Consistent with Policy 625, the Director of Business Affairs assigns the procurement cards and establishes all procurement card thresholds.

Below are the procurement card positions and credit thresholds:

| <b>Position</b>                        | <b>Credit Threshold</b> |
|----------------------------------------|-------------------------|
| Director of Business Affairs           | \$3,000,000             |
| Director of Technology                 | \$2,500,000             |
| Superintendent                         | \$25,000                |
| Assistant Superintendent               | \$25,000                |
| Director of Human Resources            | \$25,000                |
| Director of Elementary Education       | \$25,000                |
| Director of Pupil Services             | \$25,000                |
| Director of Facilities and Operations  | \$25,000                |
| Assistant Director of Business Affairs | \$25,000                |
| Communications Manager                 | \$25,000                |
| Director of Equity and Assessment      | \$25,000                |
| Principals at the High Schools         | \$25,000                |





MEMO from the Director of Business Affairs

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*Date: September 15, 2022*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for September 27, 2022*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the September 27, 2022 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for September 27, 2022:

- Approval to Exonerate 2022-23 Property Taxes, East Bradford Township

cc: Dr. Sokolowski & Cabinet

**WEST CHESTER AREA SCHOOL DISTRICT**

**Property & Finance Committee**  
*Memo Item*

***Approval to Exonerate 2022-23 Property Taxes***

***East Bradford Township – Open Space/Road Improvements***

East Bradford Township has requested the District exonerate the 2022-23 school taxes from a parcel that has received tax exemption from the County beginning in 2023. The parcel (51-04-0047-000) was deeded to East Bradford Township in April of 2022.

The Township completed the application with the County and WCASD received tax exemption notification on August 19, 2022, after school tax bills were issued. The amount of taxes owed for the 2022-23 tax year totals \$106.12. I request Board approval to authorize the exoneration of the taxes owed on this property for the 2022-23 school year.

This item will be placed on the consent agenda for the Property & Finance Committee ACTION ITEMS for the September 2022 Board meeting. If you should have any questions, please give me a call.

John T. Scully  
8/29/22