

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Tuesday – April 19, 2022
6:00 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341/Livestream

AGENDA

- Public Comment
- Approval of March 21, 2022 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Review of West Chester Area School District 2022-23 Proposed Budget (see attached) Mr. Scully
- Approval of Resolution to Adopt Proposed Final Budget for the 2022-23 Fiscal Year (see attached) Mr. Scully
- Review and Approval of Request for Proposal – Audit Services (see attached) Mr. Scully
- Approval of Revised Board Policy 903, Public Participation in Board Meetings, Second Reading (see attached) Dr. Sokolowski

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(Board & Public)

*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.

Committee Meeting Minutes  
WEST CHESTER AREA SCHOOL DISTRICT  
March 21, 2022 – Property & Finance Committee

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

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

Administration: Mr. John Scully, Dr. Robert Sokolowski, Mr. Wayne Birster, Dr. Sara Missett, Mr. Michael Wagman, Mr. Justin Matys, Mr. Mark Groves

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:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |
| 1. Leann Smith – ESSER Funding                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |
| The committee approved the February 22, 2022 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Mr. Bevilacqua             |
| Dr. Fiore and Mr. Lubitsky of the Chester County Intermediate Unit (CCIU) reviewed with the committee information on the Preliminary 2022-23 CCIU Core, Occupational Education, Categorical, and Marketplace Services Budgets. WCASD's share of the CCIU 2022-23 core budget is \$130,316. The Core budget amount has remained unchanged in 10+ years. The Occupational Educational tuition rate increased for 2022-23 budget at a rate of 2.25% to \$10,344. The District will see an increase in Marketplace Services by 2.47% from the prior year. CCIU is estimating the total cost for all 2022-23 services, including Marketplace Services, provided to WCASD will cost an estimated \$9,843,766. This is an informational item and no Board action is required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Dr. Fiore/<br>Mr. Lubitsky |
| Dr. Missett presented the committee with a Contract Addendum for A Child's Place. The Addendum extends the contract for school aged child care services for one additional year through the 2022-23 school year. A Child's Place will make rental payments to the District based on an annual rental fee of \$245,000 paid in equal installments over a 10-month period beginning September 1, 2022 and ending June 1, 2023. The committee recommended approval of the Second Addendum to the Contract with A Child's Place.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Dr. Missett                |
| Mr. Scully reviewed the Budget Forecast Model. The 2021-22 changes to expense projections include a reduction in debt service as a result of a refunding in the amount of \$469,389. Increases in expenses include a CCIU pass-thru of \$392,552 for debt service and transfer to other funds of \$459,006. The 2021-22 revenue adjustments are an increase to Current and Interim Real Estate taxes of \$1,400,000; an increase in state revenue (CCIU pass-thru) of \$392,552 and a decrease in Rental Subsidy associated with the refunding of \$37,383. The net projection in changes for 2021-22 resulted in an increase in fund balance of \$1,400,000 which will be utilized to increase the fund balance designation for future millage increases. The changes to the 2022-23 expenses include reductions in Debt Service as a result of the refunding of \$235,851 and an expense increase of \$263,144 in Transfer to Other Funds. For 2022-23 revenue projections there is an increase in Rent Subsidy – refunding of \$27,293. Mr. Scully reviewed the Financial Summary – All funds on page 34 of the model which shows no gap in 2022-23 assuming a tax increase of 2.2% in Chester County, which is under the ACT 1 limit. This is an informational item and no Board action is required. | Mr. Scully                 |
| Mr. Scully provided an update on the ESSER Funds and other COVID-related grants applied for and received by the District. Mr. Scully reviewed three (3) spreadsheets. The first spreadsheet provided details of grants listing the name of the grant, grant amount, actual expenses incurred (YTD) and the allowed spending period of the grant. The second spreadsheet provided a summary of the grant amount and actual expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Mr. Scully                 |

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| incurred (YTD) by grant. The third spreadsheet showed a summary of the grant amount and actual expenses incurred (YTD) by purpose. This is for informational purposes only and no action is required by the Committee.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             |                  |                 |                          |                      |                  |                        |                 |                 |                          |                          |                 |                         |                             |               |                         |                     |                 |             |
| Mr. Wagman provided the committee with PSBA recommended revisions to the District's 2017 policy governing the use of electronic signatures. The PSBA revisions extend and strengthen the current policy's language and significantly expand the legal foundation upon which this policy rests. Mr. Wagman next reviewed a resolution requiring Board approval to authorize the District Superintendent to use an e-signature to approve and submit specific online grant funding applications, reports, and associated contractual agreements with the Pennsylvania Department of Education (PDE). An approved resolution is a PDE requirement despite federal law and District policy. The committee recommended approval of Revised Board Policy 815, Electronic Signatures, First Reading and also recommended approval of the E-Signature Resolution.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Mr. Wagman                  |                  |                 |                          |                      |                  |                        |                 |                 |                          |                          |                 |                         |                             |               |                         |                     |                 |             |
| <p>Mr. Birster presented the committee with information on the lowest responsible bidder for the Renovations and Additions project at Glen Acres Elementary School:</p> <table><tr><td>General Construction:</td><td>Sha-Nic, Inc.</td><td>\$ 6,050,000.00</td></tr><tr><td>Mechanical Construction:</td><td>Five Star Mechanical</td><td>\$ 3,920,000.00*</td></tr><tr><td>Plumbing Construction:</td><td>Myco Mechanical</td><td>\$ 1,096,000.00</td></tr><tr><td>Electrical Construction:</td><td>Wescott Electric Company</td><td>\$ 3,192,000.00</td></tr><tr><td>Sprinkler Construction:</td><td>Accelerated Fire Protection</td><td>\$ 349,980.00</td></tr><tr><td>Site-work Construction:</td><td>DiRocco Bros., Inc.</td><td>\$ 1,059,327.79</td></tr></table> <p><i>*Includes Building Automation System</i></p> <p>Mr. Birster reviewed additional items related to the project not listed above and sought the following approvals:</p> <ol style="list-style-type: none"><li>1. Approval to award the roofing proposal utilizing OMNIA Partners, a national purchasing network to Garland/DBS, Inc. in the amount of\$ 4,096,752.00</li><li>2. In order to facilitate scheduling for this capital project, WCASD will pre-purchase five (5) unit ventilators for summer 2022 to ensure timely delivery of the units from the HVAC equipment vendor. Approval is sought for the purchase and delivery of five (5) Airedale UVs in the amount of \$75,000.00 from Chase and Associates.</li><li>3. In an effort to reduce the impact on students and staff, and given the limited site availability at the school, WCASD will lease approximately 4,800 sf of office and storage space at 1154 West Chester Pike to use for construction offices and storage. Approval is sought for the estimated lease cost of \$375,000 for the full duration of the project, and this amount is not included in the total.</li></ol> <p>The total cost of bids for the construction contracts is \$19,839,059.79 and the revised project budget is \$23,500,000 which is approximately \$6,000,000 higher than the original budget.</p> <p>Mr. Scully discussed a funding option to offset some of the Glen Acres project overage. This option would transfer a portion of 2021-22 operational savings from the general fund to the capital reverse fund to cover a portion of the Glen Acres project. Mr. Scully will provide additional information at the April or May committee meeting.</p> <p>Mr. Birster recommended the approval of the contracts, as stated above, related to Glen Acres to ensure the current timeline for construction. The committee recommended approval of the contract awards for the Renovations and Additions project at Glen Acres Elementary School.</p> | General Construction:       | Sha-Nic, Inc.    | \$ 6,050,000.00 | Mechanical Construction: | Five Star Mechanical | \$ 3,920,000.00* | Plumbing Construction: | Myco Mechanical | \$ 1,096,000.00 | Electrical Construction: | Wescott Electric Company | \$ 3,192,000.00 | Sprinkler Construction: | Accelerated Fire Protection | \$ 349,980.00 | Site-work Construction: | DiRocco Bros., Inc. | \$ 1,059,327.79 | Mr. Birster |
| General Construction:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Sha-Nic, Inc.               | \$ 6,050,000.00  |                 |                          |                      |                  |                        |                 |                 |                          |                          |                 |                         |                             |               |                         |                     |                 |             |
| Mechanical Construction:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Five Star Mechanical        | \$ 3,920,000.00* |                 |                          |                      |                  |                        |                 |                 |                          |                          |                 |                         |                             |               |                         |                     |                 |             |
| Plumbing Construction:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Myco Mechanical             | \$ 1,096,000.00  |                 |                          |                      |                  |                        |                 |                 |                          |                          |                 |                         |                             |               |                         |                     |                 |             |
| Electrical Construction:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Wescott Electric Company    | \$ 3,192,000.00  |                 |                          |                      |                  |                        |                 |                 |                          |                          |                 |                         |                             |               |                         |                     |                 |             |
| Sprinkler Construction:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Accelerated Fire Protection | \$ 349,980.00    |                 |                          |                      |                  |                        |                 |                 |                          |                          |                 |                         |                             |               |                         |                     |                 |             |
| Site-work Construction:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | DiRocco Bros., Inc.         | \$ 1,059,327.79  |                 |                          |                      |                  |                        |                 |                 |                          |                          |                 |                         |                             |               |                         |                     |                 |             |

Mr. Birster reviewed bid awards for the projects listed below from the previously approved 2022-2023 Capital Reserve Project List:

| Description                                                     | Vendor                               | 2022-23 Project Budget | Award Amount           |
|-----------------------------------------------------------------|--------------------------------------|------------------------|------------------------|
| MDS Classroom and bathroom reconfiguration at B. Rustin HS      | Gordian Group                        | \$ 125,000.00          | \$ *165,000.00         |
| Furnish and Replace two (2) heating boilers at Peirce MS        | Combustion Service and Equipment Co. | \$ 285,000.00          | \$ 230,000.00          |
| Furnish and Replace Emergency Generator at Peirce MS            | Eastern Generator                    | \$ 95,000.00           | \$ 69,627.24           |
| Furnish and Replace Emergency Generator at Westtown Elementary  | Eastern Generator                    | \$ 95,000.00           | \$ 53,514.61           |
| Replace Flooring in Library and adjacent Lab Rooms Henderson HS | P. C. Curry Floor Covering, Inc.     | \$ 85,000.00           | \$ 38,831.00           |
| <b>Total:</b>                                                   |                                      | <b>\$ 685,000.00</b>   | <b>\$ **556,972.85</b> |

Mr. Birster

\*This request is for a “not to exceed limit.”

\*\*Several project award amounts are for the equipment, materials, and installation, not the total project cost. We are not currently seeking to adjust the budgeted amounts.

The committee recommended approval of the 2022-23 Capital Reserve Project awards.

Dr. Sokolowski reviewed newly revised Board Policy 903: Public Participation in Board Meetings. At the February 28, 2022 board meeting, the policy received second reading approval that allowed each public comment speaker 3 minutes for public comment and also allowed each speaker to state their township of residence instead of their home address. The Policy received second reading approval, and these changes are now active. One more change is necessary to bring the policy in line with a recent federal ruling. The statements, “All comments shall be directed to the entire Board. No participant may address or question individual Board members,” have been struck and replaced with **“The Board asks that all commentary be directed to the Board as a whole.”** The committee recommended approval of Revised Board Policy 903, Public Participation in Board Meetings, First Reading.

Dr.  
Sokolowski

Items to be placed on board agenda March 28, 2022:

- Approval to Second Addendum to School Aged Child Care Services Agreement
- Approval of Revised Board Policy 815, Electronic Signatures, First Reading
- Approval of E-Signature Resolution
- Approval of Bid Awards for Glen Acres Elementary School Additions and Renovations
- Approval of Lease Agreement for Office and Storage Space Associated with Glen Acres Renovations
- Approval of Bid Awards for 2022-23 Capital Reserve Fund Projects
- Approval of Revised Board Policy 903, Public Participation in Board Meetings, First Reading

MEMO items for board agenda March 28, 2022:

- Approval of New Board Policy 006.3, Broadcasting Board Meetings, Second Reading

Items to discuss at a later date:

Next Meeting Date: **Tuesday, April 19, 2022**



West Chester Area School District  
Operating Expense History and Forecast

4/1/2022

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|    | A                                  | AD               | AE               | AF               | AG               | AH               | AI               | AJ               | AK               | AL               |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                    | Actual           | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
|    |                                    | 2019-20          | 2020-21          | 2020-21          | 2021-22          | 2021-22          | 2022-23          | 2023-24          | 2024-25          | 2025-26          |
| 3  | Staff                              | 153,376.6        | 169,698.1        | 160,538.7        | 178,386.8        | 177,993.9        | 187,196.0        | 194,248.5        | 201,148.4        | 208,570.6        |
| 4  | <b>Total Salaries</b>              | <b>98,130.0</b>  | <b>103,129.2</b> | <b>102,002.8</b> | <b>108,179.9</b> | <b>107,971.5</b> | <b>113,521.6</b> | <b>116,687.4</b> | <b>119,862.1</b> | <b>123,165.7</b> |
| 5  | <b>Administration</b>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 6  | Reg Salaries                       | 9,042.3          | 9,237.3          | 9,227.4          | 9,843.7          | 9,843.7          | 10,560.3         | 10,877.1         | 11,203.4         | 11,539.5         |
| 7  | <b>Teachers</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 8  | Reg Salaries                       | 70,120.6         | 72,910.5         | 73,524.6         | 76,795.7         | 76,022.4         | 80,675.3         | 82,903.1         | 85,213.8         | 87,628.0         |
| 9  | Extra Duty Pymnts                  | 896.7            | 1,090.6          | 1,727.1          | 1,167.7          | 1,967.7          | 1,643.2          | 1,688.6          | 1,735.6          | 1,784.8          |
| 10 | Sabbatical Pymnts                  | 294.7            | 300.0            | 530.3            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            |
| 11 | Subject Chair Pymnts               | 358.3            | 421.5            | 380.1            | 535.9            | 535.9            | 530.8            | 530.8            | 530.8            | 530.8            |
| 12 | Severance Pymnts                   | 220.1            | 392.0            | 192.3            | 392.0            | 392.0            | 392.0            | 402.8            | 414.1            | 425.8            |
| 13 | Supplemental Contracts             | 1,993.0          | 2,167.0          | 2,085.1          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          | 2,167.0          |
| 14 | <b>Total Teachers</b>              | <b>73,883.5</b>  | <b>77,281.7</b>  | <b>78,439.4</b>  | <b>81,358.4</b>  | <b>81,385.1</b>  | <b>85,708.3</b>  | <b>87,992.3</b>  | <b>90,361.3</b>  | <b>92,836.4</b>  |
| 15 | <b>Technical</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 16 | Reg Salaries                       | 3,783.4          | 4,056.9          | 3,589.1          | 3,868.6          | 3,933.6          | 4,188.7          | 4,314.3          | 4,443.6          | 4,576.8          |
| 17 | <b>Office Clerical</b>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 18 | Reg Salaries                       | 5,958.6          | 6,311.2          | 5,495.4          | 6,704.8          | 6,704.8          | 6,776.8          | 6,978.1          | 7,159.5          | 7,345.7          |
| 19 | <b>Crafts and Trades</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 20 | Reg Salaries                       | 5,462.2          | 6,242.2          | 5,251.4          | 6,404.4          | 6,104.4          | 6,287.5          | 6,525.7          | 6,694.3          | 6,867.3          |
| 21 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 22 | <b>Benefits</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 23 | Medical                            | 13,444.7         | 21,265.8         | 15,228.1         | 22,604.8         | 22,604.8         | 23,407.9         | 25,179.9         | 27,086.0         | 29,136.5         |
| 24 | Dental                             | 978.2            | 1,428.1          | 1,194.2          | 1,487.8          | 1,487.8          | 1,565.7          | 1,633.0          | 1,703.3          | 1,776.5          |
| 25 | Vision                             | 149.4            | 209.2            | 164.8            | 218.3            | 218.3            | 225.5            | 230.7            | 236.0            | 241.4            |
| 26 | Prescription                       | 3,459.6          | 5,103.6          | 3,438.3          | 5,205.0          | 5,205.0          | 5,725.4          | 6,298.0          | 6,927.8          | 7,620.6          |
| 27 | Social Security                    | 7,057.1          | 7,849.4          | 7,313.9          | 8,244.8          | 8,211.6          | 8,651.4          | 9,826.6          | 9,169.5          | 9,422.2          |
| 28 | Retirement                         | 33,218.9         | 35,390.4         | 34,674.3         | 37,630.2         | 37,478.7         | 39,844.7         | 41,645.7         | 43,174.3         | 44,930.9         |
| 29 | Tuition Reimbursement              | 370.6            | 600.0            | 410.2            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            |
| 30 | Life & Disability                  | 550.0            | 552.9            | 531.8            | 578.7            | 578.7            | 592.0            | 608.5            | 625.0            | 642.3            |
| 31 | Workers Comp/Unemp/Other           | 965.8            | 1,289.8          | 1,114.6          | 1,309.1          | 1,309.1          | 1,328.8          | 1,348.7          | 1,368.9          | 1,389.5          |
| 32 | <b>Total Benefits</b>              | <b>60,194.3</b>  | <b>73,689.2</b>  | <b>64,070.3</b>  | <b>77,878.6</b>  | <b>77,694.0</b>  | <b>81,941.4</b>  | <b>86,471.1</b>  | <b>90,890.8</b>  | <b>95,759.7</b>  |
| 33 | (Less) cost sharing                | (4,947.7)        | (7,120.3)        | (5,534.4)        | (7,671.6)        | (7,671.6)        | (8,267.0)        | (8,910.0)        | (9,604.6)        | (10,354.8)       |
| 34 | <b>Net Benefits</b>                | <b>55,246.6</b>  | <b>66,568.9</b>  | <b>58,535.9</b>  | <b>70,206.9</b>  | <b>70,022.4</b>  | <b>73,674.4</b>  | <b>77,561.1</b>  | <b>81,286.3</b>  | <b>85,404.9</b>  |
| 35 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 36 | <b>Prof. &amp; Tech. Services</b>  | <b>15,768.5</b>  | <b>21,101.9</b>  | <b>14,079.1</b>  | <b>19,994.0</b>  | <b>19,994.0</b>  | <b>20,756.1</b>  | <b>21,523.1</b>  | <b>22,318.8</b>  | <b>23,144.4</b>  |
| 37 | Substitute Service                 | 1,953.2          | 2,843.5          | 1,708.6          | 2,741.2          | 2,741.2          | 2,783.1          | 2,866.6          | 2,952.6          | 3,041.2          |
| 38 | Contracted Therapeutic Staff       | 1,328.2          | 2,121.0          | 1,502.3          | 1,708.2          | 1,708.2          | 1,608.2          | 1,672.5          | 1,739.4          | 1,809.0          |
| 39 | Contracted Aides- Special Ed.      | 1,228.8          | 2,900.0          | 667.1            | 2,905.4          | 2,905.4          | 2,905.4          | 3,021.6          | 3,142.4          | 3,268.1          |
| 40 | Contracted Aides- Other            | 136.8            | 295.0            | 117.0            | 325.0            | 325.0            | 325.0            | 338.0            | 351.5            | 365.6            |
| 41 | Contracted Special Ed. Programs    | 2,825.6          | 3,399.6          | 2,519.0          | 3,443.5          | 3,443.5          | 3,462.3          | 3,600.8          | 3,744.8          | 3,894.6          |
| 42 | Occupational/Physical Therapy      | 979.0            | 1,109.4          | 982.7            | 1,089.0          | 1,089.0          | 1,094.8          | 1,138.6          | 1,184.1          | 1,231.5          |
| 43 | Due Process Hearings               | 915.5            | 1,000.0          | 809.6            | 1,000.0          | 1,000.0          | 1,200.0          | 1,248.0          | 1,297.9          | 1,349.8          |
| 44 | Early Intervention                 | 231.4            | 275.5            | 356.8            | 284.1            | 284.1            | 293.7            | 305.5            | 317.7            | 330.4            |
| 45 | Extended School Year               | 605.9            | 693.0            | 412.4            | 619.0            | 619.0            | 603.0            | 627.1            | 652.2            | 678.3            |
| 46 | Alternative Education - IU         | 2,004.6          | 2,007.4          | 1,847.7          | 2,441.1          | 2,441.1          | 2,932.9          | 3,050.3          | 3,172.3          | 3,299.2          |
| 47 | Alternative Education - APT        | 1,093.1          | 990.3            | 515.7            | -                | -                | -                | -                | -                | -                |
| 48 | Tax Collection                     | 683.8            | 692.9            | 732.4            | 703.1            | 703.1            | 720.5            | 742.1            | 764.4            | 787.3            |
| 49 | Legal                              | 246.1            | 493.0            | 309.7            | 573.0            | 573.0            | 543.0            | 559.3            | 576.1            | 593.4            |
| 50 | Other                              | 1,536.6          | 2,281.3          | 1,598.1          | 2,161.3          | 2,161.3          | 2,284.2          | 2,352.7          | 2,423.3          | 2,496.0          |
| 51 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 52 | <b>Purchased Property Services</b> | <b>3,600.2</b>   | <b>4,272.1</b>   | <b>3,096.2</b>   | <b>4,324.3</b>   | <b>4,324.3</b>   | <b>4,356.3</b>   | <b>4,487.0</b>   | <b>4,621.6</b>   | <b>4,760.3</b>   |
| 53 | Electricity                        | 1,573.9          | 1,739.0          | 1,487.3          | 1,931.0          | 1,931.0          | 2,148.3          | 2,212.7          | 2,279.1          | 2,347.5          |
| 54 | Water/Sewer                        | 587.2            | 621.9            | 538.4            | 655.3            | 655.3            | 662.2            | 682.0            | 702.5            | 723.6            |
| 55 | Trash Removal                      | 78.0             | 100.0            | 88.9             | 105.0            | 105.0            | 105.0            | 108.2            | 111.4            | 114.7            |
| 56 | Space Rental                       | 267.8            | 281.8            | 266.4            | 139.0            | 139.0            | 139.0            | 143.2            | 147.5            | 151.9            |
| 57 | Other                              | 1,093.3          | 1,529.4          | 715.2            | 1,494.0          | 1,494.0          | 1,301.9          | 1,340.9          | 1,381.1          | 1,422.6          |
| 58 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 59 | <b>Other Services</b>              | <b>27,847.9</b>  | <b>32,265.2</b>  | <b>27,060.7</b>  | <b>33,644.9</b>  | <b>32,244.9</b>  | <b>34,866.0</b>  | <b>36,814.9</b>  | <b>38,963.7</b>  | <b>41,271.8</b>  |
| 60 | Charter Schools                    | 7,775.7          | 8,228.6          | 7,868.6          | 9,197.7          | 8,547.7          | 10,306.1         | 11,313.2         | 12,468.5         | 13,745.6         |
| 61 | Tuition: Special Education         | 3,828.3          | 4,646.2          | 3,598.9          | 4,199.8          | 4,199.8          | 4,165.7          | 4,332.3          | 4,505.6          | 4,685.8          |
| 62 | Tuition: CAT                       | 2,557.8          | 2,562.5          | 2,489.5          | 2,763.3          | 2,763.3          | 2,859.4          | 3,090.6          | 3,349.7          | 3,621.6          |
| 63 | Tuition: Other Alt Ed Programs     | 144.3            | 303.0            | 151.8            | 293.0            | 293.0            | 268.0            | 281.4            | 295.5            | 310.2            |
| 64 | Bussing: Public Schools            | 4,825.6          | 5,638.0          | 4,814.6          | 6,039.6          | 5,539.6          | 6,899.0          | 7,106.0          | 7,319.1          | 7,538.7          |
| 65 | Bussing: Non-Public                | 3,727.9          | 4,445.8          | 3,860.0          | 4,949.8          | 4,699.8          | 4,253.0          | 4,380.6          | 4,512.0          | 4,647.4          |
| 66 | Bussing: Special Ed                | 3,503.4          | 4,450.0          | 3,062.1          | 4,353.8          | 4,353.8          | 4,106.5          | 4,229.7          | 4,356.6          | 4,487.3          |
| 67 | Bussing: Extracurricular           | 216.2            | 420.4            | 92.8             | 370.2            | 370.2            | 377.5            | 388.8            | 400.4            | 412.5            |
| 68 | Insurance                          | 519.2            | 548.0            | 519.0            | 559.8            | 559.8            | 623.8            | 655.0            | 687.7            | 722.1            |
| 69 | Telephone/Postage                  | 495.9            | 474.5            | 508.8            | 502.8            | 502.8            | 516.4            | 531.9            | 547.8            | 564.3            |
| 70 | Other                              | 253.5            | 548.1            | 94.4             | 415.1            | 415.1            | 490.8            | 505.5            | 520.7            | 536.3            |
| 71 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 72 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 73 | <b>Supplies</b>                    | <b>5,209.7</b>   | <b>7,875.4</b>   | <b>8,614.2</b>   | <b>7,296.2</b>   | <b>7,245.2</b>   | <b>8,434.9</b>   | <b>9,322.3</b>   | <b>9,662.6</b>   | <b>10,015.6</b>  |
| 74 | Heating/ Motor Pool Fuel           | 568.2            | 810.0            | 804.6            | 810.0            | 810.0            | 1,108.5          | 1,141.8          | 1,176.0          | 1,211.3          |
| 75 | Other Operations/Maint Supplies    | 701.4            | 901.8            | 1,214.5          | 938.3            | 938.3            | 1,055.0          | 1,097.2          | 1,141.1          | 1,186.7          |
| 76 | Educational                        | 2,024.9          | 3,049.9          | 3,274.6          | 2,812.6          | 2,761.6          | 2,625.9          | 2,730.9          | 2,840.2          | 2,953.8          |
| 77 | Curriculum Proposals               | 777.0            | 1,244.2          | 843.3            | 871.0            | 871.0            | 1,492.4          | 2,113.2          | 2,176.6          | 2,241.9          |
| 78 | Educational /Admin Software        | 1,115.4          | 1,706.7          | 2,421.4          | 1,722.9          | 1,722.9          | 2,010.8          | 2,091.2          | 2,174.9          | 2,261.9          |
| 79 | Administration/Business            | 22.7             | 162.9            | 55.8             | 141.4            | 141.4            | 142.3            | 148.0            | 153.9            | 160.1            |
| 80 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 81 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 82 | <b>Other Objects</b>               | <b>337.3</b>     | <b>558.6</b>     | <b>337.3</b>     | <b>499.3</b>     | <b>891.8</b>     | <b>491.7</b>     | <b>506.4</b>     | <b>521.6</b>     | <b>537.3</b>     |
| 83 | <b>Dues and Fees - Athletics</b>   | <b>116.6</b>     | <b>131.5</b>     | <b>-</b>         | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     |
| 84 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 85 | <b>Property</b>                    | <b>271.8</b>     | <b>510.1</b>     | <b>754.3</b>     | <b>457.5</b>     | <b>457.5</b>     | <b>438.3</b>     | <b>451.4</b>     | <b>464.9</b>     | <b>478.9</b>     |
| 86 | Other Equipment                    | 271.8            | 510.1            | 754.3            | 457.5            | 457.5            | 438.3            | 451.4            | 464.9            | 478.9            |
| 87 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 88 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 89 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 90 | <b>Debt Service</b>                | <b>26,541.7</b>  | <b>27,235.2</b>  | <b>25,412.9</b>  | <b>28,505.0</b>  | <b>27,597.2</b>  | <b>27,956.9</b>  | <b>27,236.6</b>  | <b>27,358.6</b>  | <b>27,858.0</b>  |
| 91 | Bond payments                      | 26,541.7         | 27,235.2         | 25,412.9         | 28,505.0         | 27,597.2         | 27,956.9         | 27,236.6         | 27,358.6         | 27,858.0         |
| 92 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 93 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 94 | <b>Reserve</b>                     | <b>5,451.6</b>   | <b>6,167.5</b>   | <b>7,633.5</b>   | <b>6,237.3</b>   | <b>6,696.3</b>   | <b>12,457.5</b>  | <b>8,495.2</b>   | <b>8,744.3</b>   | <b>8,917.1</b>   |
| 95 | Budgetary Reserve                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 96 | Transfer to other funds            | 5,451.6          | 6,167.5          | 7,633.5          | 6,237.3          | 6,696.3          | 12,457.5         | 8,495.2          | 8,744.3          | 8,917.1          |
| 97 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 98 | <b>TOTAL EXPENSE</b>               | <b>238,521.8</b> | <b>269,815.7</b> | <b>247,527.0</b> | <b>279,476.8</b> | <b>277,576.6</b> | <b>297,085.1</b> | <b>303,216.8</b> | <b>313,936.1</b> | <b>325,685.3</b> |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                                      | AG                | AH               | AI                | AJ               | AK               | AL               | AM               | AN               | AO               |
|----|------------------------------------------------------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  |                                                                        | Actual            | Budget           | Actual            | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
| 2  |                                                                        | 2019-20           | 2020-21          | 2020-21           | 2021-22          | 2021-22          | 2022-23          | 2023-24          | 2024-25          | 2025-26          |
| 3  | <b>Local</b>                                                           | <b>211,001.1</b>  | <b>204,779.1</b> | <b>214,400.1</b>  | <b>208,090.1</b> | <b>219,564.6</b> | <b>215,832.0</b> | <b>254,877.1</b> | <b>264,772.9</b> | <b>275,511.4</b> |
| 4  | Real Estate                                                            | 178,219.1         | 176,963.2        | 179,828.5         | 180,059.1        | 184,459.1        | 184,935.7        | 223,557.4        | 233,023.1        | 243,324.6        |
| 5  | Current                                                                | 177,235.0         | 176,138.5        | 177,830.9         | 179,235.7        | 183,635.7        | 183,986.7        | 222,608.5        | 232,074.2        | 242,375.6        |
| 6  | Interim                                                                | 984.1             | 824.7            | 1,997.6           | 823.4            | 823.4            | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                                          | 21,583.6          | 19,590.3         | 24,213.4          | 19,884.1         | 23,984.1         | 22,682.4         | 23,022.6         | 23,367.9         | 23,718.5         |
| 8  | Real Estate Transfer                                                   | 4,657.3           | 3,735.4          | 6,227.6           | 3,810.1          | 7,042.1          | 3,886.3          | 3,964.0          | 4,043.3          | 4,124.1          |
| 9  | Delinquent Taxes                                                       | 3,160.2           | 2,858.8          | 3,264.4           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                                    | 2,179.0           | 500.0            | 220.9             | 357.5            | 100.0            | 362.9            | 368.3            | 373.8            | 379.4            |
| 11 | Gate Receipts                                                          | 161.9             | 131.5            | -                 | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                                  | 1,040.0           | 1,000.0          | 645.3             | 989.0            | 989.0            | 974.5            | 974.5            | 974.5            | 974.5            |
| 13 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                                           | <b>40,490.8</b>   | <b>40,297.6</b>  | <b>40,055.4</b>   | <b>42,366.5</b>  | <b>43,813.6</b>  | <b>44,677.2</b>  | <b>45,791.4</b>  | <b>46,614.9</b>  | <b>47,625.7</b>  |
| 15 | Student Subsidies                                                      | 20,142.0          | 18,677.7         | 18,775.2          | 19,429.0         | 20,982.3         | 20,429.1         | 20,505.3         | 20,443.0         | 20,449.2         |
| 16 | Basic Instruction                                                      | 8,810.2           | 8,421.9          | 8,810.2           | 8,421.9          | 9,575.8          | 9,575.8          | 9,575.8          | 9,575.8          | 9,575.8          |
| 18 | Special Education                                                      | 6,125.2           | 5,899.1          | 5,077.2           | 5,899.1          | 5,943.3          | 5,943.3          | 5,943.3          | 5,943.3          | 5,943.3          |
| 20 | Tuition Private Home Place't                                           | 173.8             | 290.0            | 95.8              | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            | 290.0            |
| 21 | Transportation                                                         | 3,260.1           | 2,321.8          | 3,087.6           | 3,087.6          | 3,087.6          | 3,087.6          | 3,087.6          | 3,087.6          | 3,087.6          |
| 22 | Medical, Dental & Nurse                                                | 252.5             | 252.5            | 253.6             | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            |
| 23 | Rent                                                                   | 1,121.1           | 1,093.2          | 1,051.6           | 1,077.5          | 1,432.6          | 879.5            | 955.7            | 893.4            | 899.6            |
| 25 | Accountability/Ready to Learn Block Grants                             | 399.1             | 399.1            | 399.1             | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            |
| 27 | Teacher Subsidies                                                      | 20,100.6          | 21,619.9         | 20,951.8          | 22,937.5         | 22,831.3         | 24,248.0         | 25,286.2         | 26,171.9         | 27,176.5         |
| 28 | Social Security                                                        | 3,497.6           | 3,924.7          | 3,586.7           | 4,122.4          | 4,103.3          | 4,325.7          | 4,463.3          | 4,584.7          | 4,711.1          |
| 29 | Retirement                                                             | 16,602.9          | 17,695.2         | 17,365.1          | 18,815.1         | 18,728.0         | 19,922.4         | 20,822.9         | 21,587.2         | 22,465.4         |
| 30 | Other                                                                  | 248.3             | -                | 328.4             | -                | -                | -                | -                | -                | -                |
| 31 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                                         | <b>3,616.5</b>    | <b>3,411.3</b>   | <b>6,768.5</b>    | <b>3,538.1</b>   | <b>4,430.8</b>   | <b>3,659.8</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   | <b>3,048.2</b>   |
| 33 | Title I                                                                | 598.8             | 598.8            | 574.7             | 574.7            | 574.7            | 564.3            | 587.3            | 587.3            | 587.3            |
| 34 | Title II                                                               | 267.5             | 236.9            | 313.2             | 246.4            | 246.4            | 237.8            | 246.4            | 246.4            | 246.4            |
| 35 | IDEA                                                                   | 1,341.0           | 1,431.5          | 1,551.6           | 1,572.1          | 1,572.1          | 1,621.7          | 1,572.1          | 1,572.1          | 1,572.1          |
| 36 | MA Direct Services/Time Study                                          | 1,021.7           | 1,000.0          | 1,030.3           | 1,000.0          | 1,000.0          | 992.0            | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                                  | 72.0              | 144.1            | 223.5             | 144.9            | 144.9            | 143.0            | 142.4            | 142.4            | 142.4            |
| 38 | COVID Related Grants                                                   | 315.6             | -                | 3,075.3           | -                | 892.7            | 101.0            | -                | -                | -                |
| 39 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 40 | <b>Local Taxes &amp; Subsidies</b>                                     | <b>255,108.4</b>  | <b>248,488.0</b> | <b>261,224.0</b>  | <b>253,994.7</b> | <b>267,808.9</b> | <b>264,168.9</b> | <b>303,716.8</b> | <b>314,436.1</b> | <b>326,185.3</b> |
| 41 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 42 | <b>Beginning Fund Balance</b>                                          | <b>38,868.8</b>   | <b>48,250.9</b>  | <b>55,455.5</b>   | <b>47,950.8</b>  | <b>69,152.5</b>  | <b>59,384.9</b>  | <b>26,468.7</b>  | <b>26,968.7</b>  | <b>27,468.7</b>  |
| 43 | FB Adjustment                                                          |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 44 | <b>Ending Fund Balance</b>                                             | <b>55,455.5</b>   | <b>26,923.3</b>  | <b>69,152.5</b>   | <b>22,468.6</b>  | <b>59,384.9</b>  | <b>26,468.7</b>  | <b>26,968.7</b>  | <b>27,468.7</b>  | <b>27,968.7</b>  |
| 45 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 46 | Designated/Committed Fund Balance for PSERS Increases (ending FB)      | -                 | -                | -                 | -                | -                | -                | -                | -                | -                |
| 47 | Designated/Committed Fund Balance for Health Care (ending FB)          | 4,159.9           | 4,159.9          | 4,159.9           | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          |
| 48 | Designated/Committed Fund Balance for Future millage                   | 29,486.8          | -                | 38,183.9          | -                | 27,916.2         | -                | -                | -                | -                |
| 49 | Designated/Committed Fund Balance for Alternative Education            | 1,000.0           | 1,000.0          | 2,000.0           | 1,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          |
| 50 | Designated/Committed Fund Balance for Property Assessment Fluctuations | -                 | -                | 1,000.0           | -                | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 51 | Designated/Committed Fund Balance for Technology/Distance Learning     | -                 | -                | 500.0             | -                | 500.0            | -                | -                | -                | -                |
| 52 | Designated/Committed Fund Balance for Enrollment Growth                | 3,500.0           | 4,500.0          | 4,500.0           | -                | -                | -                | -                | -                | -                |
| 53 | Designated/Committed Fund Balance for Elementary Construction          | -                 | -                | -                 | -                | 5,000.0          | -                | -                | -                | -                |
| 54 | Designated/Committed Fund Balance for Athletic Fund                    | 128.9             | 83.6             | 128.9             | 128.9            | 128.9            | 128.9            | 128.9            | 128.9            | 128.9            |
| 55 | <b>Beginning Unassigned Fund Balance</b>                               | <b>15,696.6</b>   | <b>15,696.6</b>  | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>  | <b>18,679.9</b>  | <b>19,179.9</b>  | <b>19,679.9</b>  | <b>20,179.9</b>  |
| 56 | <b>Ending Unassigned Fund Balance</b>                                  | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.9</b>  | <b>19,179.9</b>  | <b>19,679.9</b>  | <b>20,179.9</b>  | <b>20,679.9</b>  |
| 57 |                                                                        |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 58 | <b>Assumed use of FB</b>                                               | <b>(16,586.7)</b> | <b>21,327.6</b>  | <b>(13,697.0)</b> | <b>25,482.1</b>  | <b>9,767.6</b>   | <b>32,916.2</b>  | <b>(500.0)</b>   | <b>(500.0)</b>   | <b>(500.0)</b>   |

West Chester Area School District  
Forecast Millage Calculation

|    | A                                      | B | C | D | E          | F          | G | H          | I          | J          |
|----|----------------------------------------|---|---|---|------------|------------|---|------------|------------|------------|
| 1  |                                        |   |   |   |            |            |   |            |            |            |
| 2  |                                        |   |   |   | 2021-22    | 2022-23    |   | 2023-24    | 2024-25    | 2025-26    |
| 3  |                                        |   |   |   | Budget     | Budget     |   | Forecast   | Forecast   | Forecast   |
| 4  | Market Values                          |   |   |   |            |            |   |            |            |            |
| 5  | Chester County                         |   |   |   | 13,526,032 | 14,129,979 |   | 14,129,979 | 14,129,979 | 14,129,979 |
| 6  | Delaware County                        |   |   |   | 840,051    | 895,234    |   | 895,234    | 895,234    | 895,234    |
| 7  |                                        |   |   |   | 14,366,084 | 15,025,213 |   | 15,025,213 | 15,025,213 | 15,025,213 |
| 8  |                                        |   |   |   |            |            |   |            |            |            |
| 9  |                                        |   |   |   |            |            |   |            |            |            |
| 10 | Net amount to be raised from R/E taxes |   |   |   | 179,236    | 183,987    |   | 222,608    | 232,074    | 242,376    |
| 11 | Gross tax to be levied                 |   |   |   | 185,606    | 190,660    |   | 230,682    | 240,491    | 251,166    |
| 12 |                                        |   |   |   |            |            |   |            |            |            |
| 13 | Equilization Between Counties          |   |   |   |            |            |   |            |            |            |
| 14 | Chester County %                       |   |   |   | 94.15%     | 94.04%     |   | 94.04%     | 94.04%     | 94.04%     |
| 15 | Delaware County %                      |   |   |   | 5.85%      | 5.96%      |   | 5.96%      | 5.96%      | 5.96%      |
| 16 |                                        |   |   |   |            |            |   |            |            |            |
| 17 | Chester Cnty Levy                      |   |   |   | 174,753    | 179,300    |   | 216,938    | 226,162    | 236,201    |
| 18 | Delaware Cnty Levy                     |   |   |   | 10,853     | 11,360     |   | 13,745     | 14,329     | 14,965     |
| 19 |                                        |   |   |   | 185,606    | 190,660    |   | 230,682    | 240,491    | 251,166    |
| 20 |                                        |   |   |   |            |            |   |            |            |            |
| 21 | Millage Calculation                    |   |   |   |            |            |   |            |            |            |
| 22 | Chester Cnty tax levy                  |   |   |   | 174,753    | 179,300    |   | 216,938    | 226,162    | 236,201    |
| 23 | Chester Cnty assessed value            |   |   |   | 7,921,563  | 7,972,871  |   | 7,982,871  | 7,992,871  | 8,002,871  |
| 24 |                                        |   |   |   |            |            |   |            |            |            |
| 25 | Chester County Millage                 |   |   |   | 22.0604    | 22.4887    |   | 27.1754    | 28.2955    | 29.5145    |
| 26 | Previous Year Millage                  |   |   |   | 21.6622    | 22.0604    |   | 22.4887    | 27.1754    | 28.2955    |
| 27 |                                        |   |   |   |            |            |   |            |            |            |
| 28 | Chester Cnty Mill Increase             |   |   |   | 0.40       | 0.43       |   | 4.69       | 1.12       | 1.22       |
| 29 | % increase                             |   |   |   | 1.8%       | 1.9%       |   | 20.8%      | 4.1%       | 4.3%       |
| 30 | Delaware Cnty Tax levy                 |   |   |   | 10,853     | 11,360     |   | 13,745     | 14,329     | 14,965     |
| 31 | Delaware Cnty Assessed Value           |   |   |   | 1,140,469  | 1,140,844  |   | 1,141,219  | 1,141,219  | 1,141,594  |
| 32 |                                        |   |   |   |            |            |   |            |            |            |
| 33 | Delaware County Millage                |   |   |   | 9.5164     | 9.9574     |   | 12.0437    | 12.5558    | 13.1088    |
| 34 | Previous Yr Millage *                  |   |   |   | 9.3519     | 9.5164     |   | 9.9574     | 12.0437    | 12.5558    |
| 35 |                                        |   |   |   |            |            |   |            |            |            |
| 36 | Delaware Cnty Mill Increase            |   |   |   | 0.16       | 0.44       |   | 2.09       | 0.51       | 0.55       |
| 37 | % increase                             |   |   |   | 1.8%       | 4.6%       |   | 21.0%      | 4.3%       | 4.4%       |
| 38 |                                        |   |   |   |            |            |   |            |            |            |
| 39 | Multi County Millage re-balancing      |   |   |   |            |            |   |            |            |            |
| 40 | Chester Cty Levy Rebalanced            |   |   |   | 174,547    |            |   |            |            |            |
| 41 | Delaware Cty Levy Rebalanced           |   |   |   | 11,059     |            |   |            |            |            |
| 42 |                                        |   |   |   | 185,606    |            |   |            |            |            |
| 43 |                                        |   |   |   |            |            |   |            |            |            |
| 44 | Chester County Millage                 |   |   |   | 22.0604    | 22.4887    |   |            |            |            |
| 45 | Chester County Millage Re-balanced     |   |   |   | 22.0604    |            |   |            |            |            |
| 46 | Chester Cnty Mill Increase             |   |   |   |            | 0.43       |   |            |            |            |
| 47 | % increase                             |   |   |   |            | 1.94%      |   |            |            |            |
| 48 | Act 1 Millage                          |   |   |   |            | 22.4887    |   |            |            |            |
| 49 | Millage from exceptions                |   |   |   |            | -          |   |            |            |            |
| 50 |                                        |   |   |   |            |            |   |            |            |            |
| 51 |                                        |   |   |   |            |            |   |            |            |            |
| 52 | Delaware County Millage                |   |   |   | 9.5164     | 9.9574     |   |            |            |            |
| 53 | Delaware County Millage Re-balanced    |   |   |   | 9.6967     |            |   |            |            |            |
| 54 | Delaware Cnty Mill Increase            |   |   |   |            | 0.26       |   |            |            |            |
| 55 | % increase                             |   |   |   |            | 2.69%      |   |            |            |            |
| 56 | Act 1 Millage                          |   |   |   |            | 9.9574     |   |            |            |            |
| 57 | Millage from exceptions                |   |   |   |            | -          |   |            |            |            |

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

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

| CHESTER COUNTY   |           |               |                | DELAWARE COUNTY  |           |               |                |
|------------------|-----------|---------------|----------------|------------------|-----------|---------------|----------------|
| COMMERCIAL       | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT | COMMERCIAL       | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2016-17          | 1,528,020 | 14,873        | 0.97%          | 2016-17          | 8,533     | -             | 0.00%          |
| 2017-18          | 1,539,233 | 11,213        | 0.73%          | 2017-18          | 8,009     | (525)         | -6.55%         |
| 2018-19          | 1,531,640 | (7,593)       | -0.50%         | 2018-19          | 8,009     | -             | 0.00%          |
| 2019-20          | 1,565,346 | 33,706        | 2.15%          | 2019-20          | 8,009     | -             | 0.00%          |
| 2020-21          | 1,551,277 | (14,070)      | -0.91%         | 2020-21          | 9,158     | 1,149         | 12.55%         |
| 2021-22          | 1,551,277 | -             | 0.00%          | 2021-22          | 16,005    | 6,847 *       | 42.78%         |
| 2022-23          | 1,551,277 | -             | 0.00%          | 2022-23          | 16,005    | -             | 0.00%          |
| 2023-24          | 1,551,277 | -             | 0.00%          | 2023-24          | 16,005    | -             | 0.00%          |
| 2024-25          | 1,551,277 | -             | 0.00%          | 2024-25          | 16,005    | -             | 0.00%          |
| 2025-26          | 1,551,277 | -             | 0.00%          | 2025-26          | 16,005    | -             | 0.00%          |
| Average increase |           |               | 0.25%          | Average increase |           |               | 4.88%          |
| RESIDENTIAL      | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT | RESIDENTIAL      | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2016-17          | 6,155,529 | 17,777        | 0.29%          | 2016-17          | 638,866   | 64            | 0.01%          |
| 2017-18          | 6,236,907 | 81,378        | 1.30%          | 2017-18          | 639,278   | 413           | 0.06%          |
| 2018-19          | 6,263,481 | 26,574        | 0.42%          | 2018-19          | 640,107   | 829           | 0.13%          |
| 2019-20          | 6,308,846 | 45,366        | 0.72%          | 2019-20          | 640,087   | (20)          | 0.00%          |
| 2020-21          | 6,355,791 | 46,945        | 0.74%          | 2020-21          | 643,409   | 3,321         | 0.52%          |
| 2021-22          | 6,355,791 | -             | 0.00%          | 2021-22          | 1,124,464 | 481,056 *     | 42.78%         |
| 2022-23          | 6,365,791 | 10,000        | 0.16%          | 2022-23          | 1,124,839 | 375           | 0.03%          |
| 2023-24          | 6,375,791 | 10,000        | 0.16%          | 2023-24          | 1,125,214 | 375           | 0.03%          |
| 2024-25          | 6,385,791 | 10,000        | 0.16%          | 2024-25          | 1,125,214 | 375           | 0.03%          |
| 2025-26          | 6,395,791 | 10,000        | 0.16%          | 2025-26          | 1,125,589 | 375           | 0.03%          |
| Average increase |           |               | 0.41%          | Average increase |           |               | 4.36%          |
| OTHER            | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT | OTHER            | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2016-17          | 45,006    | (2,535)       | -5.63%         | 2016-17          | -         | -             | 0.00%          |
| 2017-18          | 47,347    | 2,341         | 4.94%          | 2017-18          | -         | -             | 0.00%          |
| 2018-19          | 46,915    | (432)         | -0.92%         | 2018-19          | -         | -             | 0.00%          |
| 2019-20          | 47,371    | 456           | 0.96%          | 2019-20          | -         | -             | 0.00%          |
| 2020-21          | 55,804    | 8,433         | 15.11%         | 2020-21          | -         | -             | 0.00%          |
| 2021-22          | 55,804    | -             | 0.00%          | 2021-22          | -         | -             | 0.00%          |
| 2022-23          | 55,804    | -             | 0.00%          | 2022-23          | -         | -             | 0.00%          |
| 2023-24          | 55,804    | -             | 0.00%          | 2023-24          | -         | -             | 0.00%          |
| 2024-25          | 55,804    | -             | 0.00%          | 2024-25          | -         | -             | 0.00%          |
| 2025-26          | 55,804    | -             | 0.00%          | 2025-26          | -         | -             | 0.00%          |
| Average increase |           |               | 1.45%          | Average increase |           |               | 0.00%          |
| TOTAL            | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT | TOTAL            | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2016-17          | 7,728,556 | 30,115        | 0.39%          | 2016-17          | 647,399   | 64            | 0.01%          |
| 2017-18          | 7,823,487 | 94,931        | 1.21%          | 2017-18          | 647,287   | (112)         | -0.02%         |
| 2018-19          | 7,842,035 | 18,548        | 0.24%          | 2018-19          | 648,116   | 829           | 0.13%          |
| 2019-20          | 7,921,563 | 79,528        | 1.00%          | 2019-20          | 648,096   | (20)          | 0.00%          |
| 2020-21          | 7,962,871 | 41,309        | 0.52%          | 2020-21          | 652,566   | 4,470         | 0.69%          |
| 2021-22          | 7,962,871 | -             | 0.00%          | 2021-22          | 1,140,469 | 487,902 *     | 42.78%         |
| 2022-23          | 7,972,871 | 10,000        | 0.13%          | 2022-23          | 1,140,844 | 375           | 0.03%          |
| 2023-24          | 7,982,871 | 10,000        | 0.13%          | 2023-24          | 1,141,219 | 375           | 0.03%          |
| 2024-25          | 7,992,871 | 10,000        | 0.13%          | 2024-25          | 1,141,219 | 375           | 0.03%          |
| 2025-26          | 8,002,871 | 10,000        | 0.12%          | 2025-26          | 1,141,594 | 375           | 0.03%          |
| Average increase |           |               | 0.39%          | Average increase |           |               | 4.37%          |

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

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

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

| <u>Revenues</u>   |              |
|-------------------|--------------|
| Current/Interim   | \$ 3,000,000 |
| Earned Income Tax | \$ 1,000,000 |
| Transfer Tax      | \$ 1,807,000 |
| Total Revenues    | \$ 5,807,000 |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 807,000   |
| Increase in Fund Balance Designation for Construction             | \$ 5,000,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | \$ 5,807,000 |

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

| <u>Expenses</u>         |    |           |
|-------------------------|----|-----------|
| Salaries                | \$ | 218,000   |
| Benefits - SS&PSERS     | \$ | 92,847    |
| Prof & Tech Svcs Other  | \$ | 50,000    |
| Transfer to Other Funds | \$ | 5,000,000 |
| Total Expenses          | \$ | 5,360,847 |

| <u>Revenues</u>                       |    |        |
|---------------------------------------|----|--------|
| State Subsidy- SS&PSERS               | \$ | 46,424 |
| Federal Revenue- COVID Related Grants | \$ | 7,850  |
| Total Revenues                        | \$ | 54,274 |

| <u>Budget Gap</u>    |    |           |
|----------------------|----|-----------|
| Change in Budget Gap | \$ | (500,427) |

| <u>Fund Balance Analysis</u>                                                |    |             |
|-----------------------------------------------------------------------------|----|-------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ | 807,000     |
| 2022-23 Use of Designation for Future Millage Increases                     | \$ | (807,000)   |
| Increase in Beginning Fund Balance Designation for Construction             | \$ | 5,000,000   |
| 2022-23 Use of Designation for Construction                                 | \$ | (5,000,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/23                          | \$ | -           |

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

| <u>Expenses</u>              |              |
|------------------------------|--------------|
| Other Objects- CCIU Passthru | \$ 392,552   |
| Debt Service- Refunding      | \$ (496,389) |
| Transfer to Other Funds      | \$ 459,006   |
| Total Expenses               | \$ 355,169   |

| <u>Revenues</u>             |              |
|-----------------------------|--------------|
| Current Real Estate         | \$ 1,400,000 |
| Rent Subsidy- Refunding     | \$ (37,383)  |
| Rent Subsidy- CCIU Passthru | \$ 392,552   |
| Total Revenues              | \$ 1,755,169 |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,400,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | \$ 1,400,000 |

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

| <u>Expenses</u>         |    |           |
|-------------------------|----|-----------|
| Debt Service- Refunding | \$ | (235,851) |
| Transfer to Other Funds | \$ | 263,144   |
| Total Expenses          | \$ | 27,293    |

| <u>Revenues</u>         |    |        |
|-------------------------|----|--------|
| Rent Subsidy- Refunding | \$ | 27,293 |
| Total Revenues          | \$ | 27,293 |

| <u>Budget Gap</u>    |    |   |
|----------------------|----|---|
| Change in Budget Gap | \$ | - |

| <u>Fund Balance Analysis</u>                                      |    |             |
|-------------------------------------------------------------------|----|-------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ | 1,400,000   |
| 2022-23 Use of Designation for Future Millage Increases           | \$ | (1,400,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | \$ | -           |



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

| <u>Expenses</u>        |    |           |
|------------------------|----|-----------|
| Teacher Extra Duty Pay | \$ | 800,000   |
| Teacher Salaries       | \$ | (275,000) |
| Custodial Salaries     | \$ | (300,000) |
| Total Expenses         | \$ | 225,000   |

| <u>Revenues</u>       |    |           |
|-----------------------|----|-----------|
| Earned Income         | \$ | 350,000   |
| Transfer Tax          | \$ | 425,000   |
| Federal CARES Revenue | \$ | 800,000   |
| Total Revenues        | \$ | 1,575,000 |

| <u>Fund Balance Analysis</u>                                      |    |           |
|-------------------------------------------------------------------|----|-----------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ | 1,350,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | \$ | 1,350,000 |

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

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

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

| <u>Budget Gap</u>    |      |
|----------------------|------|
| Change in Budget Gap | \$ - |

| <u>Fund Balance Analysis</u>                                      |                |
|-------------------------------------------------------------------|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,350,000   |
| 2022-23 Use of Designation for Future Millage Increases           | \$ (1,350,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | \$ -           |

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

| <u>Expenses</u>        |                     |
|------------------------|---------------------|
| Charter School Tuition | \$ (650,000)        |
| Total Expenses         | <u>\$ (650,000)</u> |

| <u>Revenues</u>     |                    |
|---------------------|--------------------|
| Investment Earnings | \$ (57,500)        |
| Total Revenues      | <u>\$ (57,500)</u> |

| <u>Fund Balance Analysis</u>                                      |                   |
|-------------------------------------------------------------------|-------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 592,500        |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | <u>\$ 592,500</u> |

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

| <u>Expenses</u>    |    |         |
|--------------------|----|---------|
| SS & PSERS Expense | \$ | 148,959 |
| Total Expenses     | \$ | 148,959 |

| <u>Revenues</u>           |    |        |
|---------------------------|----|--------|
| State Subsidy- SS & PSERS | \$ | 88,541 |
| Total Revenues            | \$ | 88,541 |

| <u>Budget Gap</u>    |    |        |
|----------------------|----|--------|
| Change in Budget Gap | \$ | 60,418 |

| <u>Fund Balance Analysis</u>                                      |    |           |
|-------------------------------------------------------------------|----|-----------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ | 592,500   |
| 2022-23 Use of Designation for Future Millage Increases           | \$ | (592,500) |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | \$ | -         |

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

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

| <u>Revenues</u>     |              |
|---------------------|--------------|
| Investment Earnings | \$ (100,000) |
| Total Revenues      | \$ (100,000) |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ (100,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | \$ (100,000) |

West Chester Area School District  
 Budget Forecast Model  
 2022-23 Projection Changes  
 December 2021

| <u>Expenses</u>                            |    |           |
|--------------------------------------------|----|-----------|
| Changes Resulting From Budget Submissions: |    |           |
| Salaries                                   | \$ | 476,452   |
| Benefits                                   | \$ | 50,919    |
| Prof & Tech Svcs                           | \$ | (25,847)  |
| Purchased Property Svcs                    | \$ | (97,754)  |
| Other Services                             | \$ | (814,592) |
| Supplies                                   | \$ | (290,842) |
| Other Objects                              | \$ | (22,624)  |
| Property                                   | \$ | (32,948)  |
| Transfer to Other Funds                    | \$ | 100,000   |
| Total Expenses                             | \$ | (657,236) |

| <u>Revenues</u>                            |    |          |
|--------------------------------------------|----|----------|
| Changes Resulting From Budget Submissions: |    |          |
| Local Revenue                              | \$ | (14,510) |
| State Subsidies- SS&PSERS                  | \$ | 14,907   |
| Federal Revenue                            | \$ | 510,608  |
| Total Revenues                             | \$ | 511,005  |

| <u>Budget Gap</u>    |    |             |
|----------------------|----|-------------|
| Change in Budget Gap | \$ | (1,168,241) |

| <u>Fund Balance Analysis</u>                                      |    |           |
|-------------------------------------------------------------------|----|-----------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ | (100,000) |
| 2022-23 Use of Designation for Future Millage Increases           | \$ | 100,000   |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | \$ | -         |

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

| <u>Expenses</u>        |                       |
|------------------------|-----------------------|
| Transportation Expense | \$ (750,000)          |
| Debt Service           | \$ (311,417)          |
| Total Expenses         | <u>\$ (1,061,417)</u> |

| <u>Revenues</u>     |                   |
|---------------------|-------------------|
| Earned Income Tax   | \$ 250,000        |
| Transfer Tax        | \$ 500,000        |
| Investment Earnings | \$ (100,000)      |
| Total Revenues      | <u>\$ 650,000</u> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,711,417        |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | <u>\$ 1,711,417</u> |

West Chester Area School District  
Budget Forecast Model  
2022-23 Projection Changes  
November 2021

| <u>Expenses</u>                          |                     |
|------------------------------------------|---------------------|
| Salaries - model assumptions vs. actual: |                     |
| Admin                                    | \$ (50,083)         |
| Technical                                | \$ (86,822)         |
| Office Clerical                          | \$ (297,547)        |
| Crafts & Trades                          | \$ (330,742)        |
| Subtotal                                 | <u>\$ (765,194)</u> |
| Salaries & Benefits - teachers contract  |                     |
| Teachers                                 | \$ 2,021,145        |
| Benefits                                 | \$ (1,145,227)      |
| Subtotal                                 | <u>\$ 875,918</u>   |
| Salaries & Benefits - 2022-23 New Staff: |                     |
| Admin                                    | \$ 214,000          |
| Teachers                                 | \$ 372,440          |
| Technical                                | \$ 140,000          |
| Benefits SS & PSERS- New Staff           | \$ 309,394          |
| Benefits Healthcare- New Staff           | \$ 232,168          |
| Subtotal                                 | <u>\$ 1,268,002</u> |
| Debt Service                             | <u>\$ (113,875)</u> |
| Total Expenses                           | <u>\$ 1,264,851</u> |

| <u>Revenues</u>           |                   |
|---------------------------|-------------------|
| State Subsidies- SS&PSERS | \$ 154,699        |
| Total Revenues            | <u>\$ 154,699</u> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ 1,110,152 |

| <u>Fund Balance Analysis</u>                                      |                |
|-------------------------------------------------------------------|----------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 1,711,417   |
| 2022-23 Use of Designation for Future Millage Increases           | \$ (1,711,417) |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | <u>\$ -</u>    |



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

| <u>Expenses</u>    |    |          |
|--------------------|----|----------|
| Salaries           | \$ | 65,000   |
| Benefits- SS&PSERS | \$ | 27,684   |
| Supplies- PPA Adj  | \$ | (51,031) |
| Total Expenses     | \$ | 41,653   |

| <u>Revenues</u>       |    |         |
|-----------------------|----|---------|
| Transfer Tax Revenue  | \$ | 500,000 |
| Federal CARES Revenue | \$ | 92,684  |
| Total Revenues        | \$ | 592,684 |

| <u>Fund Balance Analysis</u>                                                |    |           |
|-----------------------------------------------------------------------------|----|-----------|
| Decrease in Beginning Fund Balance Designation for Future Millage Increases | \$ | (308,576) |
| Increase in Fund Balance Designation for Future Millage Increases           | \$ | 551,031   |
| Increase (Decrease) in Ending Fund Balance 6/30/22                          | \$ | 242,455   |

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

| <u>Expenses</u>       |                   |
|-----------------------|-------------------|
| Benefits              | \$ 2,532          |
| Prof. & Tech Services | \$ (11,910)       |
| Other Services        | \$ 368,309        |
| Supplies              | \$ 7,787          |
| Other Objects         | \$ (5,184)        |
| Total Expenses        | <u>\$ 361,534</u> |

| <u>Revenues</u> |                  |
|-----------------|------------------|
| Local Revenue   | \$ (4)           |
| Federal Revenue | \$ 52,962        |
| Total Revenues  | <u>\$ 52,958</u> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Decrease in Fund Balance Designation for Future Millage Increases | \$ (308,576)        |
| Increase (Decrease) in Ending Fund Balance 6/30/21                | <u>\$ (308,576)</u> |

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

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

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

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 4,402,535 |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | \$ 4,402,535 |

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

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

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

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

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

|    | A                                              | B                                                                             | C              | D              | E                             | F              | G              |
|----|------------------------------------------------|-------------------------------------------------------------------------------|----------------|----------------|-------------------------------|----------------|----------------|
| 5  | <b>Staff Changes / Student Enrollment</b>      |                                                                               |                |                |                               |                |                |
| 6  |                                                |                                                                               |                |                | <b>Enrollment Assumptions</b> |                |                |
| 7  |                                                |                                                                               | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> |
| 8  |                                                | KG                                                                            | 850            | 877            | 851                           | 813            | 813            |
| 9  |                                                | 1st to 5th Grade                                                              | 4,549          | 4,600          | 4,663                         | 4,673          | 4,635          |
| 10 |                                                | Grades 6-8                                                                    | 2,819          | 2,803          | 2,779                         | 2,872          | 2,919          |
| 11 |                                                | Grades 9-12                                                                   | 3,875          | 3,881          | 3,936                         | 3,902          | 3,911          |
| 12 |                                                | <b>Total</b>                                                                  | <b>12,093</b>  | <b>12,161</b>  | <b>12,229</b>                 | <b>12,260</b>  | <b>12,278</b>  |
| 13 |                                                | Elementary Student-Teacher Ratio                                              | 24.43          | 24.43          | 24.43                         | 24.43          | 24.43          |
| 14 |                                                | Secondary Student-Teacher Ratio                                               | 17.5           | 17.5           | 17.5                          | 17.5           | 17.5           |
| 15 |                                                | <b>Staff Change / Student Enrollment</b>                                      | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                |                                                                               |                |                |                               |                |                |
| 27 |                                                |                                                                               |                |                |                               |                |                |
| 28 | <b>Salary Increases (based on Act 1 Index)</b> |                                                                               |                |                | <b>% Increase Assumptions</b> |                |                |
| 29 |                                                |                                                                               |                | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> |
| 30 |                                                | Administration                                                                |                | 3.40%          | 3.00%                         | 3.00%          | 3.00%          |
| 31 |                                                | Teachers                                                                      |                | 4.69%          | 3.35%                         | 3.36%          | 3.39%          |
| 32 |                                                | Non-Bargaining                                                                |                | 3.40%          | 3.00%                         | 3.00%          | 3.00%          |
| 33 |                                                | Support Staff                                                                 |                | 5.62%          | 2.97%                         | 2.60%          | 2.60%          |
| 34 |                                                | Crafts/Trades                                                                 |                | 3.04%          | 3.90%                         | 2.60%          | 2.60%          |
| 35 |                                                |                                                                               |                |                |                               |                |                |
| 36 |                                                | Miscellaneous                                                                 |                | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> |
| 37 |                                                | Teacher Attrition (vacancies)                                                 |                | 750,000        | 750,000                       | 750,000        | 750,000        |
| 38 |                                                | Teacher Attrition (turnover)                                                  |                | 500,000        | 500,000                       | 500,000        | 500,000        |
| 39 |                                                |                                                                               |                |                |                               |                |                |
| 40 |                                                |                                                                               |                |                |                               |                |                |
| 41 | <b>Benefits - 200</b>                          |                                                                               |                |                | <b>% Increase Assumptions</b> |                |                |
| 42 |                                                |                                                                               |                | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> |
| 43 |                                                | Medical                                                                       |                | 7.57%          | 7.57%                         | 7.57%          | 7.57%          |
| 44 |                                                | Dental                                                                        |                | 4.30%          | 4.30%                         | 4.30%          | 4.30%          |
| 45 |                                                | Vision                                                                        |                | 2.30%          | 2.30%                         | 2.30%          | 2.30%          |
| 46 |                                                | Prescription                                                                  |                | 10.00%         | 10.00%                        | 10.00%         | 10.00%         |
| 47 |                                                | Social Security                                                               |                | 7.65%          | 7.65%                         | 7.65%          | 7.65%          |
| 48 |                                                | <b>PSERS</b>                                                                  |                | <b>35.26%</b>  | <b>35.69%</b>                 | <b>36.02%</b>  | <b>36.48%</b>  |
| 49 |                                                | Tuition- Teachers                                                             |                | \$500,000      | \$500,000                     | \$500,000      | \$500,000      |
| 50 |                                                | Tuition- Non Teachers                                                         |                | \$100,000      | \$100,000                     | \$100,000      | \$100,000      |
| 51 |                                                | Life & Disability                                                             |                | 0.00%          | 0.00%                         | 0.00%          | 0.00%          |
| 52 |                                                | W/C, Unemp & Other                                                            |                | 1.50%          | 1.50%                         | 1.50%          | 1.50%          |
| 53 |                                                |                                                                               |                |                |                               |                |                |
| 54 |                                                | Monthly Board Premium Costs                                                   |                |                |                               |                |                |
| 55 |                                                | Medical                                                                       |                | \$1,556.27     | \$1,674.08                    | \$1,800.81     | \$1,937.13     |
| 56 |                                                | Dental                                                                        |                | \$93.40        | \$97.42                       | \$101.61       | \$105.97       |
| 57 |                                                | Vision                                                                        |                | \$14.18        | \$14.50                       | \$14.84        | \$15.18        |
| 58 |                                                | Prescription                                                                  |                | \$382.83       | \$421.12                      | \$463.23       | \$509.55       |
| 59 |                                                | Life/AD&D (cost per \$1,000)                                                  |                | \$0.12         | \$0.12                        | \$0.12         | \$0.12         |
| 60 |                                                |                                                                               |                |                |                               |                |                |
| 61 |                                                | Assumes increases in salary related benefits proportional to salary increases |                |                |                               |                |                |

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

|     | A                                                                                                                                                  | B                                   | C                | D                             | E                | F                | G              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------|-------------------------------|------------------|------------------|----------------|
| 62  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 63  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 64  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 65  | <b><u>Professional and Technical Services - 300</u></b>                                                                                            |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 66  |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 67  |                                                                                                                                                    | Special Education Services          |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 68  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 69  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 70  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 71  | <b><u>Purchased Property Services - 400</u></b>                                                                                                    |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 72  |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 73  |                                                                                                                                                    | Electricity                         |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 74  |                                                                                                                                                    | Trash Collection                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 75  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 76  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 77  | <b><u>Other Purchased Services - 500</u></b>                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 78  |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 79  |                                                                                                                                                    | Special Ed Tuitions                 |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 80  |                                                                                                                                                    | Insurances                          |                  | 5.00%                         | 5.00%            | 5.00%            | 5.00%          |
| 81  |                                                                                                                                                    | Bussing                             |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 82  |                                                                                                                                                    | Telephone and Postage               |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 83  |                                                                                                                                                    | Other Categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 84  |                                                                                                                                                    | Charter School Enrollment:          |                  |                               |                  |                  |                |
| 85  |                                                                                                                                                    | Regular Ed                          | 421              | 434                           | 447              | 460              |                |
| 86  |                                                                                                                                                    | Special Ed                          | 105              | 110                           | 116              | 122              |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                  |                               |                  |                  |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,773         | \$15,216                      | \$15,673         | \$16,143         |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$38,919         | \$42,811                      | \$47,092         | \$51,801         |                |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |                  |                               |                  |                  |                |
| 91  |                                                                                                                                                    | Full Time                           | 126              | 132                           | 139              | 146              |                |
| 92  |                                                                                                                                                    | Academic                            | 22               | 23                            | 24               | 25               |                |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |                  |                               |                  |                  |                |
| 94  |                                                                                                                                                    | Full Time                           | \$20,921         | 21,549                        | \$22,195         | \$22,861         |                |
| 95  |                                                                                                                                                    | Academic                            | \$10,392         | 10,704                        | \$11,025         | \$11,356         |                |
| 96  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 97  | <b><u>Supplies - 600</u></b>                                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 98  |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 99  |                                                                                                                                                    | Educational/Admin Supplies&Software |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 100 |                                                                                                                                                    | Gas and Oil                         |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 101 |                                                                                                                                                    | Admin and Other Categories          |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 102 |                                                                                                                                                    | <b>Curriculum Proposal Amount</b>   | <b>2,051,622</b> | <b>2,113,171</b>              | <b>2,176,566</b> | <b>2,241,863</b> |                |
| 103 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 104 | <b><u>Property - 700</u></b>                                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 105 |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 106 |                                                                                                                                                    | Equipment Purchases                 |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 107 |                                                                                                                                                    | Technology Equipment *              |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |                  |                               |                  |                  |                |
| 109 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 110 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 111 | <b><u>800 Other Object Dues and Fees</u></b>                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 112 |                                                                                                                                                    |                                     |                  | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b> |
| 113 |                                                                                                                                                    |                                     |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |

|    | A                                                                                                   | B              | C              | D              | E              |
|----|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1  | <b>West Chester Area School District Budget Forecast Model</b><br><b><u>Revenue Assumptions</u></b> |                |                |                |                |
| 2  |                                                                                                     |                |                |                |                |
| 3  |                                                                                                     |                |                |                |                |
| 4  |                                                                                                     |                |                |                |                |
| 5  | <b><u>Local</u></b>                                                                                 | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |
| 6  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 13 |                                                                                                     |                |                |                |                |
| 14 | <b><u>State</u></b>                                                                                 | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |
| 15 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | Rent                                                                                                | \$ 879,499     | \$ 955,665     | \$ 893,414     | \$ 899,557     |
| 20 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 24 |                                                                                                     |                |                |                |                |
| 25 | <b><u>Federal</u></b>                                                                               | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |
| 26 | Title I                                                                                             | \$ 587,326     | \$ 587,326     | \$ 587,326     | \$ 587,326     |
| 27 | Title II                                                                                            | \$ 246,367     | \$ 246,367     | \$ 246,367     | \$ 246,367     |
| 28 | IDEA                                                                                                | \$ 1,572,087   | \$ 1,572,087   | \$ 1,572,087   | \$ 1,572,087   |
| 29 | Medical Access                                                                                      | \$ 500,000     | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 142,439     | \$ 142,439     | \$ 142,439     | \$ 142,439     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |
| 33 | To Cap Res                                                                                          | 4.0%           | 4.0%           | 4.0%           | 4.0%           |

West Chester Area School District  
Assumptions for Salaries

| <u>Additional Headcount Expenses</u> | <b>2021-22<br/>Budget</b> | <b>2021-22<br/>Projected</b> | <b>2022-23<br/>Forecast</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> | <b>2025-26<br/>Forecast</b> |
|--------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Administrators</b>                |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$132,782                 |                              | \$137,297                   | \$141,416                   | \$145,658                   | \$150,028                   |
| Additional Headcount                 | 1.00                      |                              | 4.00                        | -                           | -                           | -                           |
| Additional Salary Expense            | \$135,977                 |                              | \$432,000                   | \$0                         | \$0                         | \$0                         |
| <b>Teacher</b>                       |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$56,419                  | \$57,649                     | \$60,891                    | \$62,573                    | \$64,317                    | \$66,139                    |
| Average Teacher Salary               | \$74,737                  | \$74,837                     | 77,795                      | \$79,944                    | \$82,172                    | \$84,500                    |
| Headcount Change (Enrollment)        | 39.40                     |                              | 7.00                        | -                           | -                           | -                           |
| Headcount Change (Curricular)        | -                         |                              | -                           | -                           | -                           | -                           |
| Change Salary Expense                | \$2,105,164               |                              | \$377,592                   | \$0                         | \$0                         | \$0                         |
| <b>Non-Bargaining</b>                |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$71,913                  |                              | \$74,358                    | \$76,589                    | \$78,886                    | \$81,253                    |
| Additional Headcount                 | 4.00                      |                              | 3.00                        | -                           | -                           | -                           |
| Additional Salary Expense            | \$231,060                 |                              | \$140,000                   | \$0                         | \$0                         | \$0                         |
| <b>Support Staff</b>                 |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$27,286                  |                              | \$28,820                    | \$29,676                    | \$30,447                    | \$31,239                    |
| Additional Headcount                 | 5.50                      |                              | -                           | -                           | -                           | -                           |
| Additional Salary Expense            | \$141,950                 |                              | \$0                         | \$0                         | \$0                         | \$0                         |
| <b>Crafts/Trades</b>                 |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary              | \$44,478                  |                              | \$45,830                    | \$47,617                    | \$48,855                    | \$50,125                    |
| Additional Headcount                 | 0.50                      |                              | -                           | -                           | -                           | -                           |
| Additional Salary Expense            | \$15,500                  |                              | \$0                         | \$0                         | \$0                         | \$0                         |

|                                                    | <b>2021-22<br/>Budget</b> | <b>2021-22<br/>Projected</b> | <b>2022-23<br/>Forecast</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> | <b>2025-26<br/>Forecast</b> |
|----------------------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u><b>Teacher Staffing Changes Detail</b></u>      |                           |                              | 4.69%                       | 3.35%                       | 3.36%                       | 3.39%                       |
| Salary before Attrition                            | 75,940,565                |                              | 81,547,731                  | 84,153,072                  | 86,463,815                  | 88,877,988                  |
| Attrition - (vacancies)                            | 750,000                   |                              | 750,000                     | 750,000                     | 750,000                     | 750,000                     |
| Estimated Attrition (turnover)                     | 500,000                   |                              | 500,000                     | 500,000                     | 500,000                     | 500,000                     |
| Increase with Attrition                            | 74,690,565                | 76,022,367                   | 80,297,731                  | 82,903,072                  | 85,213,815                  | 87,627,988                  |
| Increase with Attrition                            |                           |                              | 5.62%                       | 2.76%                       | 2.79%                       | 2.83%                       |
| Staffing changes                                   | 2,105,164                 | -                            | 377,592                     | -                           | -                           | -                           |
| Teacher Salary (with attrition & staffing changes) | 76,795,729                | 76,022,367                   | 80,675,323                  | 82,903,072                  | 85,213,815                  | 87,627,988                  |
| Increase with Attrition & Staffing Changes         |                           |                              | 6.12%                       | 2.76%                       | 2.79%                       | 2.83%                       |



West Chester Area School District  
Assumptions for Salaries

| <b>TOTAL SALARY EXPENSE</b>          |                    |                    |                    |                    |                    |                    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | <b>2021-22</b>     | <b>2021-22</b>     | <b>2022-23</b>     | <b>2023-24</b>     | <b>2024-25</b>     | <b>2025-26</b>     |
|                                      | <b>Budget</b>      | <b>Projected</b>   | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    |
| Admin Staff                          | 9,843,705          | 9,843,705          | 10,560,308         | 10,877,117         | 11,203,431         | 11,539,534         |
| <b>Total Administration Salaries</b> | <b>9,843,705</b>   | <b>9,843,705</b>   | <b>10,560,308</b>  | <b>10,877,117</b>  | <b>11,203,431</b>  | <b>11,539,534</b>  |
| Teacher Staff Salaries               | 76,795,729         | 76,022,367         | 80,675,323         | 82,903,072         | 85,213,815         | 87,627,988         |
| Extra Duty Pymnts (123)              | 1,167,749          | 1,967,749          | 1,643,200          | 1,688,575          | 1,735,640          | 1,784,812          |
| Sabbatical Pymnts (124)              | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            |
| Subject Chair Pymnts (125)           | 535,944            | 535,944            | 530,792            | 530,792            | 530,792            | 530,792            |
| Severance Pymnts (127)               | 392,000            | 392,000            | 392,000            | 402,825            | 414,052            | 425,783            |
| Supplemental Contracts (135)         | 2,167,000          | 2,167,000          | 2,167,000          | 2,167,000          | 2,167,000          | 2,167,000          |
| <b>Total Teaching Salaries</b>       | <b>81,358,422</b>  | <b>81,385,060</b>  | <b>85,708,315</b>  | <b>87,992,263</b>  | <b>90,361,300</b>  | <b>92,836,375</b>  |
| Reg Salaries (141)                   | 3,866,346          | 3,931,346          | 4,185,980          | 4,311,559          | 4,440,906          | 4,574,133          |
| Overtime (143)                       | 2,208              | 2,208              | 2,700              | 2,700              | 2,700              | 2,700              |
| <b>Technical</b>                     | <b>3,868,554</b>   | <b>3,933,554</b>   | <b>4,188,680</b>   | <b>4,314,259</b>   | <b>4,443,606</b>   | <b>4,576,833</b>   |
| Reg Salaries (151)                   | 3,053,321          | 3,053,321          | 3,116,125          | 3,208,674          | 3,292,099          | 3,377,694          |
| Overtime (153)                       | 56,659             | 56,659             | 55,690             | 57,344             | 58,835             | 60,365             |
| Library/Office Aides (154),(155)     | 560,438            | 560,438            | 588,596            | 606,077            | 621,835            | 638,003            |
| Technology Aides (158)               | 556,180            | 556,180            | 626,763            | 645,378            | 662,158            | 679,374            |
| Instructional Aides (191)            | 2,420,461          | 2,420,461          | 2,331,751          | 2,401,004          | 2,463,430          | 2,527,479          |
| Instructional Aides OT (193)         | 57,750             | 57,750             | 57,900             | 59,620             | 61,170             | 62,760             |
| <b>Office Clerical</b>               | <b>6,704,809</b>   | <b>6,704,809</b>   | <b>6,776,825</b>   | <b>6,978,097</b>   | <b>7,159,527</b>   | <b>7,345,675</b>   |
| Reg Salaries Oper & Maint(161)       | 5,460,515          | 5,160,515          | 5,382,213          | 5,592,119          | 5,737,514          | 5,886,689          |
| Temporary salaries (162)             | 75,000             | 75,000             | 85,000             | 88,315             | 90,611             | 92,967             |
| Overtime (163)                       | 192,000            | 192,000            | 194,000            | 201,566            | 206,807            | 212,184            |
| Severance (167)                      | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             |
| Reg Salaries Technology (168)        | 636,892            | 636,892            | 586,245            | 603,657            | 619,352            | 635,455            |
| <b>Crafts and Trades</b>             | <b>6,404,407</b>   | <b>6,104,407</b>   | <b>6,287,458</b>   | <b>6,525,657</b>   | <b>6,694,284</b>   | <b>6,867,295</b>   |
| <b>Total Salary Expense</b>          | <b>108,179,897</b> | <b>107,971,535</b> | <b>113,521,586</b> | <b>116,687,393</b> | <b>119,862,147</b> | <b>123,165,712</b> |
| <b>% Increase</b>                    |                    | <b>-0.19%</b>      | <b>5.14%</b>       | <b>2.79%</b>       | <b>2.72%</b>       | <b>2.76%</b>       |

|                                                   |      |      |      | 2021-22 Actual |               |            |              |        | 2022-23 Budget |               |            |              |        | Addition/Reductions to 2022-23 Budget |               |            |              |       |
|---------------------------------------------------|------|------|------|----------------|---------------|------------|--------------|--------|----------------|---------------|------------|--------------|--------|---------------------------------------|---------------|------------|--------------|-------|
| POSITIONS                                         | Func | Acct | Prog | 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 |
| <u>School Administration</u>                      |      |      |      |                |               |            |              |        |                |               |            |              |        |                                       |               |            |              |       |
| 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   | -                                     | -             | -          | -            | -     |
| School Administration Total                       |      |      |      | 11.00          | 9.00          | 15.00      | 30.00        | 65.00  | 11.00          | 9.00          | 15.00      | 35.00        | 70.00  | -                                     | -             | -          | 5.00         | 5.00  |
| <u>Teachers</u>                                   |      |      |      |                |               |            |              |        |                |               |            |              |        |                                       |               |            |              |       |
| 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   | -                                     | -             | -          | -            | -     |
| Total                                             |      |      |      | 345.30         | 169.01        | 223.05     | 1.00         | 738.36 | 346.30         | 172.01        | 224.05     | 1.00         | 743.36 | 1.00                                  | 3.00          | 1.00       | -            | 5.00  |

| 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  |
| 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>                                                        |      |      |      | -              | 13.90         | 14.90      | -            | 28.80    | -              | 13.90         | 14.90      | -            | 28.80    | -                                     | -             | -          | -            | -      |
| 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  | -              | -             | 7.20       | -            | 7.20     | -              | -             | 7.20       | -            | 7.20     | -                                     | -             | -          | -            | -      |
| APT Program                                                         | 1231 | 121  | 21L  | 2.50           | 1.00          | 1.00       | -            | 4.50     | 2.50           | 1.00          | 1.00       | -            | 4.50     | -                                     | -             | -          | -            | -      |
| Life Skills                                                         | 1211 | 121  | 21F  | -              | -             | 1.00       | -            | 1.00     | -              | -             | 2.00       | -            | 2.00     | -                                     | -             | 1.00       | -            | 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>                                                        |      |      |      | 58.00          | 33.95         | 44.20      | 21.00        | 157.15   | 59.00          | 34.95         | 45.20      | 21.00        | 160.15   | 1.00                                  | 1.00          | 1.00       | -            | 3.00   |
| 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>                                                        |      |      |      | 44.00          | 18.51         | 28.50      | 10.00        | 101.01   | 44.00          | 18.51         | 28.50      | 9.00         | 100.01   | -                                     | -             | -          | (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>                                                        |      |      |      | -              | -             | 4.70       | -            | 4.70     | -              | -             | 4.70       | -            | 4.70     | -                                     | -             | -          | -            | -      |
| <b>Teacher Total</b>                                                |      |      |      | 447.30         | 235.37        | 315.35     | 32.00        | 1,030.02 | 449.30         | 239.37        | 317.35     | 31.00        | 1,037.02 | 2.00                                  | 4.00          | 2.00       | (1.00)       | 7.00   |
| <b>Secretarial Staff - Central Office and School Administration</b> |      |      |      |                |               |            |              |          |                |               |            |              |          |                                       |               |            |              |        |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -      |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -      |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -          | 0.95         | 0.95     | -              | -             | -          | 0.95         | 0.95     | -                                     | -             | -          | -            | -      |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 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>                                                        |      |      |      | 11.00          | 9.00          | 21.00      | 16.00        | 57.00    | 11.00          | 9.00          | 21.00      | 16.00        | 57.00    | -                                     | -             | -          | -            | -      |
| 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  | 21L  | -              | -             | -          | 3.00         | 3.00     | -              | -             | -          | 3.00         | 3.00     | -                                     | -             | -          | -            | -      |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -          | 9.00         | 9.00     | -              | -             | -          | 9.00         | 9.00     | -                                     | -             | -          | -            | -      |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -          | 61.00        | 61.00    | -              | -             | -          | 61.00        | 61.00    | -                                     | -             | -          | -            | -      |
| Multiple Disabilities                                               | 1270 | 191  | 21J  | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -      |
| <b>Total</b>                                                        |      |      |      | 16.00          | 2.00          | 3.00       | 100.00       | 121.00   | 16.00          | 2.00          | 3.00       | 100.00       | 121.00   | -                                     | -             | -          | -            | -      |

| 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         |
| 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>      |
| 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>      |
| Business Office (Professional)                                            | 2500 | 141  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -             | -             |
| Business Office Benefits (Professional)                                   | 2835 | 141  | 55   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Business Office (Hourly Support)                                          | 2500 | 151  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Communications Office (Professional)                                      | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Communications Office (Hourly Support)                                    | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Transportation Office (Professional)                                      | 2719 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Transportation Office (Hourly Support)                                    | 2719 | 151  | 75   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -             | -           | -             | -             |
| Transportation Office-NP (Professional)                                   | 2750 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Transportation Office-NP (Hourly Support)                                 | 2750 | 151  | 75   | -              | -             | -             | 0.90          | 0.90            | -              | -             | -             | 0.90          | 0.90            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Human Resources Office (Professional)                                     | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| HR Office (Hourly Support)                                                | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -             | -             |
| Technology Office (Professional)                                          | 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>   |
| 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>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>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>281.87</b> | <b>399.35</b> | <b>285.70</b> | <b>1,507.22</b> | <b>2.00</b>                           | <b>4.00</b>   | <b>2.00</b> | <b>5.00</b>   | <b>13.00</b>  |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs                                                           |                          |                          |                              |                            |                            |                            |                            |
|-------------------------------------------------------------------------------|--------------------------|--------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|                                                                               | 2020-21<br><u>Actual</u> | 2021-22<br><u>Budget</u> | 2021-22<br><u>Projection</u> | 2022-23<br><u>Forecast</u> | 2023-24<br><u>Forecast</u> | 2024-25<br><u>Forecast</u> | 2025-26<br><u>Forecast</u> |
| Medical                                                                       | 15,228,075               | 22,604,829               | 22,604,829                   | 23,407,943                 | 25,179,925                 | 27,086,045                 | 29,136,458                 |
| Dental                                                                        | 1,194,227                | 1,487,774                | 1,487,774                    | 1,565,705                  | 1,633,030                  | 1,703,250                  | 1,776,490                  |
| Vision                                                                        | 164,798                  | 218,299                  | 218,299                      | 225,481                    | 230,667                    | 235,972                    | 241,400                    |
| Prescription                                                                  | 3,438,313                | 5,204,954                | 5,204,954                    | 5,725,450                  | 6,297,995                  | 6,927,794                  | 7,620,573                  |
| Social Security                                                               | 7,313,893                | 8,244,751                | 8,211,599                    | 8,651,356                  | 8,926,586                  | 9,169,454                  | 9,422,177                  |
| Retirement                                                                    | 34,674,324               | 37,630,160               | 37,478,743                   | 39,844,719                 | 41,645,731                 | 43,174,345                 | 44,930,852                 |
| Tuition                                                                       | 410,233                  | 600,000                  | 600,000                      | 600,000                    | 600,000                    | 600,000                    | 600,000                    |
| Life & Disability                                                             | 531,799                  | 578,663                  | 578,663                      | 591,983                    | 608,492                    | 625,047                    | 642,274                    |
| W/C, Unemp & Other                                                            | 1,114,600                | 1,309,124                | 1,309,124                    | 1,328,761                  | 1,348,693                  | 1,368,923                  | 1,389,457                  |
| Total Benefit Expense                                                         | 64,070,262               | 77,878,555               | 77,693,986                   | 81,941,398                 | 86,471,117                 | 90,890,832                 | 95,759,682                 |
| % Increase                                                                    |                          |                          | 21.26%                       | 5.22%                      | 5.53%                      | 5.11%                      | 5.36%                      |
| * Assume increases in salary related benefits proportional to salary increase |                          |                          |                              |                            |                            |                            |                            |

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

| Net Benefit Costs     |                          |                          |                              |                            |                            |                            |                            |
|-----------------------|--------------------------|--------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|                       | 2020-21<br><u>Actual</u> | 2021-22<br><u>Budget</u> | 2021-22<br><u>Projection</u> | 2022-23<br><u>Forecast</u> | 2023-24<br><u>Forecast</u> | 2024-25<br><u>Forecast</u> | 2025-26<br><u>Forecast</u> |
| Medical               | 10,588,746               | 16,268,907               | 16,268,907                   | 16,592,393                 | 17,848,437                 | 19,199,564                 | 20,652,971                 |
| Dental                | 1,025,407                | 1,394,986                | 1,394,986                    | 1,468,927                  | 1,532,091                  | 1,597,971                  | 1,666,683                  |
| Vision                | 138,134                  | 207,383                  | 207,383                      | 214,314                    | 219,243                    | 224,285                    | 229,444                    |
| Prescription          | 2,901,137                | 4,089,799                | 4,089,799                    | 4,498,779                  | 4,948,657                  | 5,443,522                  | 5,987,874                  |
| Social Security       | 7,313,893                | 8,244,751                | 8,211,599                    | 8,651,356                  | 8,926,586                  | 9,169,454                  | 9,422,177                  |
| Retirement            | 34,674,324               | 37,630,160               | 37,478,743                   | 39,844,719                 | 41,645,731                 | 43,174,345                 | 44,930,852                 |
| Tuition               | 410,233                  | 600,000                  | 600,000                      | 600,000                    | 600,000                    | 600,000                    | 600,000                    |
| Life & Disability     | 369,424                  | 461,811                  | 461,811                      | 475,131                    | 491,640                    | 508,195                    | 525,422                    |
| W/C, Unemp & Other    | 1,114,600                | 1,309,124                | 1,309,124                    | 1,328,761                  | 1,348,693                  | 1,368,923                  | 1,389,457                  |
| Total Benefit Expense | 58,535,898               | 70,206,922               | 70,022,353                   | 73,674,379                 | 77,561,075                 | 81,286,260                 | 85,404,880                 |
| % Increase            |                          |                          | 19.62%                       | 4.94%                      | 5.28%                      | 4.80%                      | 5.07%                      |

800 OTHER OBJECTS AND OTHER FINANCING USES

900

800

**DUES AND FEES & PRIOR YEAR REFUNDS**

o Assume inflationary increase as follows:

3%

| 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Projection | 2022-23<br>Forecast | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast |
|-------------------|-------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| \$337,265         | \$ 499,322        | \$ 891,844            | \$ 491,678          | \$ 506,428          | \$ 521,621          | \$ 537,270          |

**DUES/FEES - Athletic Fund**

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

**DEBT SERVICE**

|                                     |             |             |             |              |             |             |             |
|-------------------------------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve | \$1,911,236 | \$453,967   | \$912,973   | \$711,650    | \$1,502,726 | \$1,496,090 | \$1,403,552 |
| G/F Contribution to Cap Reserve     | \$3,626,728 | \$3,771,797 | \$3,271,797 | \$9,422,669  | \$4,599,576 | \$4,783,559 | \$4,974,901 |
| Transfer for Cap Reserve Facilities | \$2,095,558 | \$2,011,500 | \$2,511,500 | \$2,323,177  | \$2,392,872 | \$2,464,658 | \$2,538,598 |
|                                     | \$7,633,522 | \$6,237,264 | \$6,696,270 | \$12,457,496 | \$8,495,174 | \$8,744,307 | \$8,917,051 |

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

|                     | 2021-22 Budget |               | 2021-22 Projection |               | 2022-23 Budget |               | 2023-24 Budget |               | 2024-25 Budget |               | 2025-26 Budget |               |
|---------------------|----------------|---------------|--------------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|
|                     | 900            |               | 900                |               | 900            |               | 900            |               | 900            |               | 900            |               |
| PRINCIPAL AT 7/1/06 | INTEREST       | PRINCIPAL     | INTEREST           | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     | INTEREST       | PRINCIPAL     |
| 7/2012 GOR 2012AA   | \$ 304,800     | \$ 7,620,000  | \$ 304,800         | \$ 7,620,000  | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2014 A          | \$ 1,225,000   | \$ 1,185,000  | \$ 1,225,000       | \$ 1,185,000  | \$ 1,165,750   | \$ 14,570,000 | \$ 437,250     | \$ 8,745,000  | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2014 AA         | \$ 2,170,950   | \$ 305,000    | \$ 2,170,950       | \$ 305,000    | \$ 2,161,800   | \$ 315,000    | \$ 2,152,350   | \$ 325,000    | \$ 2,142,600   | \$ 5,700,000  | \$ 1,867,600   | \$ 6,025,000  |
| GOB 2015 AA         | \$ 7,700       | \$ 770,000    | \$ 7,700           | \$ 770,000    | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2016            | \$ 320,000     | \$ 2,035,000  | \$ 320,000         | \$ 2,035,000  | \$ 218,250     | \$ 2,130,000  | \$ 111,750     | \$ 2,235,000  | \$ -           | \$ -          | \$ -           | \$ -          |
| GOB 2016A           | \$ 1,248,635   | \$ 5,000      | \$ 1,248,635       | \$ 5,000      | \$ 1,248,568   | \$ 5,000      | \$ 1,248,500   | \$ 5,875,000  | \$ 954,750     | \$ 12,270,000 | \$ 341,250     | \$ 12,850,000 |
| GOB 2017            | \$ 104,715     | \$ 625,000    | \$ 55,482          | \$ 625,000    | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          | \$ -           | \$ -          |
| TOTAL               | \$ 5,381,800   | \$ 12,545,000 | \$ 5,332,567       | \$ 12,545,000 | \$ 4,794,368   | \$ 17,020,000 | \$ 3,949,850   | \$ 17,180,000 | \$ 3,097,350   | \$ 17,970,000 | \$ 2,198,850   | \$ 18,875,000 |

|                                 |              |              |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total ACT 1 eligible Debt       | \$17,926,800 | \$17,877,567 | \$21,814,368 | \$21,129,850 | \$21,067,350 | \$21,073,850 |
| Increase in ACT 1 eligible debt |              |              | \$3,936,801  | (\$684,518)  | (\$62,500)   | \$6,500      |

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT<br>& YEAR     | 2021-22 Budget |               | 2021-22 Projection |              | 2022-23 Budget |              | 2023-24 Budget |              | 2024-25 Budget |              | 2025-26 Budget |              |
|--------------------------------|----------------|---------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| <b>Elementary Debt</b>         |                |               |                    |              |                |              |                |              |                |              |                |              |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 354,667     | \$ 650,000    | \$ 154,667         | \$ 650,000   | \$ 332,133     | \$ 520,000   | \$ 308,000     | \$ 645,000   | \$ 281,400     | \$ 675,000   | \$ 253,733     | \$ 700,000   |
| 8/2012 \$21,000,000 GOB 2012A  | \$ 630,000     | \$ -          | \$ 315,000         | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         |
| \$12,000,000 GOB 2014          | \$ 489,763     | \$ -          | \$ 489,763         | \$ -         | \$ 489,763     | \$ -         | \$ 489,763     | \$ -         | \$ 489,763     | \$ 5,000     | \$ 489,575     | \$ 5,000     |
| GOB 2016AA                     | \$ 254,312     | \$ 5,000      | \$ 127,156         | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,388     | \$ 5,000      | \$ 237,388         | \$ 5,000     | \$ 237,300     | \$ 5,000     | \$ 237,212     | \$ 5,000     | \$ 237,100     | \$ 5,000     | \$ 236,988     | \$ 5,000     |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,452     | \$ 5,000      | \$ 336,452         | \$ 5,000     | \$ 336,328     | \$ 5,000     | \$ 336,203     | \$ 5,000     | \$ 336,053     | \$ 5,000     | \$ 335,903     | \$ 5,000     |
| 8/2019 \$35,000,000 GOB 2019   | \$ 1,389,800   | \$ 5,000      | \$ 1,389,800       | \$ 5,000     | \$ 1,389,600   | \$ 5,000     | \$ 1,389,400   | \$ 5,000     | \$ 1,389,200   | \$ 5,000     | \$ 1,389,000   | \$ 5,000     |
| 9/2020 \$16,800,000 GOR 2020   | \$ 432,850     | \$ 4,495,000  | \$ 432,850         | \$ 4,495,000 | \$ 208,100     | \$ 50,000    | \$ 205,600     | \$ 55,000    | \$ 202,850     | \$ 55,000    | \$ 200,100     | \$ 60,000    |
| 6/2021 \$29,250,000 GOB        | \$ 1,288,000   | \$ -          | \$ 1,071,583       | \$ 5,000     | \$ 1,168,925   | \$ 5,000     | \$ 1,168,850   | \$ 5,000     | \$ 1,168,775   | \$ 5,000     | \$ 1,168,700   | \$ 5,000     |
| 4/2022 \$30,115,000 GOB 2022   | \$ -           | \$ -          | \$ -               | \$ -         | \$ 1,385,389   | \$ 5,000     | \$ 1,246,700   | \$ 5,000     | \$ 1,246,550   | \$ 5,000     | \$ 1,246,400   | \$ 100,000   |
| 12/2024 \$10,000,000 GOB       | \$ -           | \$ -          | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ 179,571     | \$ -         | \$ 394,181     | \$ 5,000     |
| 12/2025 \$10,000,000 GOB       | \$ -           | \$ -          | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ 179,571     | \$ -         |
| Total Elementary Debt          | \$ 5,413,232   | \$ 5,165,000  | \$ 4,554,659       | \$ 5,165,000 | \$ 5,547,538   | \$ 595,000   | \$ 5,381,728   | \$ 725,000   | \$ 5,531,262   | \$ 760,000   | \$ 5,894,151   | \$ 890,000   |
|                                |                | \$ 10,578,232 |                    | \$ 9,719,659 |                | \$ 6,142,538 |                | \$ 6,106,728 |                | \$ 6,291,262 |                | \$ 6,784,151 |

|                       |              |              |              |              |              |            |              |            |              |            |              |            |
|-----------------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
| <b>Total New Debt</b> | \$ 5,413,232 | \$ 5,165,000 | \$ 4,554,659 | \$ 5,165,000 | \$ 5,547,538 | \$ 595,000 | \$ 5,381,728 | \$ 725,000 | \$ 5,531,262 | \$ 760,000 | \$ 5,894,151 | \$ 890,000 |
|-----------------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|

**TOTAL DEBT SERVICE**

| YEAR               | 2021-22 Budget |              | 2021-22 Projection |              | 2022-23 Budget |              | 2023-24 Budget |              | 2024-25 Budget |              | 2025-26 Budget |              |
|--------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                    | \$10,795,032   | \$17,710,000 | \$9,887,226        | \$17,710,000 | \$10,341,906   | \$17,615,000 | \$9,331,578    | \$17,905,000 | \$8,628,612    | \$18,730,000 | \$8,093,001    | \$19,765,000 |
| Total Debt Service |                | \$28,505,032 |                    | \$27,597,226 |                | \$27,956,906 |                | \$27,236,578 |                | \$27,358,612 |                | \$27,858,001 |

## Back-End Referendum Exceptions

|                    | <u>BUDGET</u><br><u>2021-22</u> | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> | <u>BUDGET</u><br><u>2024-25</u> | <u>BUDGET</u><br><u>2025-26</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | -                               | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | -                               | 178.3                           | 178.3                           |
| <b>Total</b>       | -                               | -                               | -                               | <b>178.3</b>                    | <b>178.3</b>                    |

|                                                    |                  |                  |                  |                  |                         |
|----------------------------------------------------|------------------|------------------|------------------|------------------|-------------------------|
| <b>Index =</b>                                     | 3.00%            | 3.40%            | 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>                                  | 29,801,115       | 30,074,051       | 30,440,807       | 30,722,272       | 31,114,616              |
| 50%                                                | 14,900,558       | 15,037,025       | 15,220,404       | 15,361,136       | 15,557,308              |
| 14,717,179                                         | 14,900,558       | 15,037,025       | 15,220,404       | 15,361,136       | 15,557,308              |
| State Share of Retirement for Fed. Funded Salaries | (30,868)         | (31,252)         | (31,538)         | (32,218)         | (32,630)                |
| Increase                                           | 182,994          | 136,181          | 182,994          | 140,437          | 195,761                 |
| Index                                              | 440,589          | 505,556          | 450,165          | 455,654          | 459,868                 |
| <b>Total Exception</b>                             | <b>(257,595)</b> | <b>(369,375)</b> | <b>(267,171)</b> | <b>(315,217)</b> | <b>(264,107)</b>        |
| <b>Special Education</b>                           |                  |                  |                  |                  |                         |
| 2017-18 AFR                                        | 2019-20 AFR      | 2020-21 AFR Est  | 2021-22 AFR Est. | 2022-23 AFR Est. | 2023-24 AFR Est. (1.03) |
| Expenses                                           | 46,309,762       | 44,074,356       | 42,679,434       | 43,959,817       | 45,278,611              |
| Subsidy                                            | 6,128,947        | 6,125,165        | 5,077,234        | 5,943,253        | 5,943,253               |
| Net Expenses                                       | 40,180,815       | 37,949,192       | 37,602,200       | 38,016,564       | 39,335,358              |
| Net Increase                                       | 173,740          | (2,231,623)      | (346,992)        | 414,364          | 1,318,795               |
| Index                                              | 1,044,701        | 1,205,424        | 1,290,273        | 1,128,066        | 1,140,497               |
| <b>Total Exception</b>                             | -                | -                | -                | <b>178,298</b>   | <b>178,298</b>          |

**West Chester Area School District  
Capital Reserve Fund  
History and Projection**

|                                                   | <u>ACTUAL</u><br><u>2019-20</u> | <u>BUDGET</u><br><u>2020-21</u> | <u>ACTUAL</u><br><u>2020-21</u> | <u>BUDGET</u><br><u>2021-22</u> | <u>PROJECTED</u><br><u>2021-22</u> | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> | <u>BUDGET</u><br><u>2024-25</u> | <u>BUDGET</u><br><u>2025-26</u> |
|---------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>FUND 22</b>                                    |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| <b><u>Revenues</u></b>                            |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Contribution from General Fund                    | \$ 3,463,200                    | \$ 3,626,728                    | \$ 3,626,728                    | \$ 3,771,797                    | \$ 3,271,797                       | \$ 9,422,669                    | \$ 4,599,576                    | \$ 4,783,559                    | \$ 4,974,901                    |
| Refunding Savings                                 | 453,890                         | 445,255                         | 1,911,236                       | 453,967                         | 912,973                            | 711,650                         | 1,502,726                       | 1,496,090                       | 1,403,552                       |
| Miscellaneous Revenue                             | -                               | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| Sale of Assets                                    | -                               | -                               | -                               | -                               | 1,300,000                          | -                               | -                               | -                               | -                               |
| Interest Income                                   | 769,782                         | 75,000                          | 41,911                          | 75,000                          | 75,000                             | 75,000                          | 75,000                          | 75,000                          | 75,000                          |
| <b>Total Revenues</b>                             | <b>\$ 4,686,872</b>             | <b>\$ 4,146,983</b>             | <b>\$ 5,579,875</b>             | <b>\$ 4,300,764</b>             | <b>\$ 5,559,770</b>                | <b>\$ 10,209,319</b>            | <b>\$ 6,177,302</b>             | <b>\$ 6,354,649</b>             | <b>\$ 6,453,453</b>             |
| <b><u>Expenditures and Fund Transfers</u></b>     |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Furniture and Fixtures                            | 53,867                          | 60,000                          | 15,960                          | 60,000                          | 60,000                             | 100,000                         | 80,000                          | 80,000                          | 80,000                          |
| Technology                                        | 3,237,505                       | 4,197,536                       | 4,341,281                       | 3,434,867                       | 2,699,256                          | 4,083,261                       | 4,557,591                       | 4,713,895                       | 4,902,450                       |
| Admin Building                                    | 73,706                          | -                               | 60,372                          | -                               | -                                  | -                               | -                               | -                               | -                               |
| Transition Program Building                       | 367,087                         | -                               | -                               | -                               | -                                  | -                               | -                               | -                               | -                               |
| Elementary Construction                           | -                               | -                               | -                               | -                               | -                                  | 5,000,000                       | -                               | -                               | -                               |
| <b>Total Expenditures</b>                         | <b>\$ 3,732,165</b>             | <b>\$ 4,257,536</b>             | <b>\$ 4,417,613</b>             | <b>\$ 3,494,867</b>             | <b>\$ 2,759,256</b>                | <b>\$ 9,183,261</b>             | <b>\$ 4,637,591</b>             | <b>\$ 4,793,895</b>             | <b>\$ 4,982,450</b>             |
| <b>Excess of Revenues over Expenditures</b>       | <b>\$ 954,707</b>               | <b>\$ (110,553)</b>             | <b>\$ 1,162,262</b>             | <b>\$ 805,897</b>               | <b>\$ 2,800,514</b>                | <b>\$ 1,026,058</b>             | <b>\$ 1,539,711</b>             | <b>\$ 1,560,754</b>             | <b>\$ 1,471,003</b>             |
| <b>Fund Balance at July 1</b>                     | <b>\$ 20,813,308</b>            | <b>\$ 24,038,759</b>            | <b>\$ 21,768,015</b>            | <b>\$ 25,654,309</b>            | <b>\$ 22,930,277</b>               | <b>\$ 25,730,791</b>            | <b>\$ 26,756,849</b>            | <b>\$ 28,296,560</b>            | <b>\$ 29,857,314</b>            |
| <b>Fund Balance at June 30</b>                    | <b>\$ 21,768,015</b>            | <b>\$ 23,928,206</b>            | <b>\$ 22,930,277</b>            | <b>\$ 26,460,206</b>            | <b>\$ 25,730,791</b>               | <b>\$ 26,756,849</b>            | <b>\$ 28,296,560</b>            | <b>\$ 29,857,314</b>            | <b>\$ 31,328,317</b>            |
| Fund Balance for variable rate debt stabilization | 931,416                         | 931,416                         | 931,416                         | 931,416                         | 931,416                            | 931,416                         | 931,416                         | 931,416                         | 931,416                         |
| Fund Balance for refunding savings                | 16,932,995                      | 17,378,250                      | 18,844,231                      | 19,298,198                      | 19,757,204                         | 20,468,854                      | 21,971,580                      | 23,467,670                      | 24,871,222                      |
| <b>Undesignated Fund Balance at June 30</b>       | <b>\$ 3,903,604</b>             | <b>\$ 5,618,540</b>             | <b>\$ 3,154,630</b>             | <b>\$ 6,230,592</b>             | <b>\$ 5,042,171</b>                | <b>\$ 5,356,579</b>             | <b>\$ 5,393,564</b>             | <b>\$ 5,458,228</b>             | <b>\$ 5,525,679</b>             |
| <b>FUND 27</b>                                    |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| <b><u>Revenues</u></b>                            |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Contribution from General Fund                    | \$ 1,534,522                    | \$ 2,095,558                    | \$ 2,095,558                    | \$ 2,011,500                    | \$ 2,511,500                       | \$ 2,323,177                    | \$ 2,392,872                    | \$ 2,464,658                    | \$ 2,538,598                    |
| <b><u>Expenditures</u></b>                        |                                 |                                 |                                 |                                 |                                    |                                 |                                 |                                 |                                 |
| Facilities Projects                               | \$ 1,701,167                    | \$ 1,694,808                    | \$ 1,032,038                    | \$ 2,011,500                    | \$ 3,152,460                       | \$ 2,323,177                    | \$ 2,392,872                    | \$ 2,464,658                    | \$ 2,538,598                    |
| <b>Undesignated Fund Balance at July 1</b>        | <b>\$ (422,560)</b>             | <b>\$ 0</b>                     | <b>\$ 640,960</b>               | <b>\$ -</b>                     | <b>\$ -</b>                        | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>\$ -</b>                     | <b>\$ -</b>                     |



## 2021-2022 Capital Budget

|                                        | <b># of Devices</b> | <b>Budget<br/>2021-2022</b> | <b>Projected<br/>2021-2022</b> |
|----------------------------------------|---------------------|-----------------------------|--------------------------------|
| <b>Elementary Equipment</b>            |                     |                             |                                |
| Elementary iPad                        | 1,900               | 796,404                     | 540,917                        |
| Elementary/Special Area Teacher Device | 521                 | 561,000                     | 561,000                        |
|                                        |                     | <b>1,357,404</b>            | <b>1,101,917</b>               |
| <b>Secondary Equipment</b>             |                     |                             |                                |
| 6th Grade 1:1                          | 1,010               | 631,250                     | 219,970                        |
| 9th grade 1:1                          | 1,010               | 858,500                     | 484,900                        |
| Music                                  | 36                  | 47,520                      | 47,520                         |
|                                        |                     | <b>1,537,270</b>            | <b>752,390</b>                 |
| <b>District</b>                        |                     |                             |                                |
| Security Camera                        | 30                  | 30,000                      | 30,000                         |
| Network Infrastructure Upgrade **      |                     | -                           | 639,000                        |
|                                        |                     | <b>30,000</b>               | <b>669,000</b>                 |
| <b>Network</b>                         |                     |                             |                                |
| Networking                             |                     | 425,000                     | 110,756                        |
|                                        |                     | <b>425,000</b>              | <b>110,756</b>                 |
| <b>Administration</b>                  |                     |                             |                                |
| Staff (Central + Schools)              | 64                  | 85,193                      | 65,193                         |
|                                        |                     | <b>85,193</b>               | <b>65,193</b>                  |
| <b>Other</b>                           |                     |                             |                                |
| Cost Sharing from Parents              |                     | (330,500)                   | (330,500)                      |
|                                        |                     | <b>(330,500)</b>            | <b>(330,500)</b>               |
| <b>Total Fund 22</b>                   |                     | <b>3,434,867</b>            | <b>2,699,256</b>               |

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

## 2022-2023 Capital Budget

|                             | # of<br>Devices | Budget<br>2022-2023        |
|-----------------------------|-----------------|----------------------------|
| <b>Elementary Equipment</b> |                 |                            |
| Classroom STEAM             |                 | 37,411.00                  |
| Elementary iPad             | 2,270           | 905,730.00                 |
|                             |                 | <u>943,141.00</u>          |
| <b>Secondary Equipment</b>  |                 |                            |
| 6th Grade 1:1               | 1,100           | 687,500.00                 |
| 9th grade 1:1               | 1,100           | 935,000.00                 |
| Art                         | 120             | 158,400.00                 |
| Classroom STEAM             |                 | 90,000.00                  |
| Tech ED                     | 156             | 129,000.00                 |
| Video                       | 21              | 52,500.00                  |
|                             |                 | <u>2,052,400.00</u>        |
| <b>District</b>             |                 |                            |
| Security Camera             |                 | 225,000.00                 |
|                             |                 | <u>225,000.00</u>          |
| <b>Network</b>              |                 |                            |
| Networking                  |                 | 475,000.00                 |
|                             |                 | <u>475,000.00</u>          |
| <b>Administration</b>       |                 |                            |
| DPP                         |                 | 247,000.00                 |
| Staff (Central + Schools)   |                 | 140,720.00                 |
|                             |                 | <u>387,720.00</u>          |
| <b>Total Fund 22</b>        |                 | <u><u>4,083,261.00</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 (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 (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         |          |
|----|------------------------------------------------------------|----------|---------|----------|-----------|-----------|-----------|-----------|-----------|----------|
|    | 2019-20                                                    | 2020-21  | 2020-21 | 2021-22  | 2021-22   | 2022-23   | 2023-24   | 2024-25   | 2025-26   |          |
|    | Actual                                                     | Budget   | Actual  | Budget   | Projected | Estimated | Estimated | Estimated | Estimated |          |
| 1  |                                                            |          |         |          |           |           |           |           |           |          |
| 2  |                                                            |          |         |          |           |           |           |           |           |          |
| 3  | Total Revenue                                              | 255,108  | 248,488 | 261,224  | 253,995   | 267,809   | 260,388   | 261,530   | 262,997   | 264,661  |
| 4  | Current RE Taxes (0% rate incr.)                           | 177,235  | 176,138 | 177,831  | 179,236   | 183,636   | 180,206   | 180,422   | 180,635   | 180,851  |
| 5  | Revenue (Excl Current R.E.T.)                              | 77,873   | 72,350  | 83,393   | 74,759    | 84,173    | 80,182    | 81,108    | 82,362    | 83,810   |
| 6  | State (Other)                                              | 23,888   | 22,602  | 22,690   | 23,551    | 25,086    | 24,755    | 24,969    | 25,028    | 25,160   |
| 7  | PSERS                                                      | 16,603   | 17,695  | 17,365   | 18,815    | 18,728    | 19,922    | 20,823    | 21,587    | 22,465   |
| 8  | Federal                                                    | 3,617    | 3,411   | 6,769    | 3,538     | 4,431     | 3,660     | 3,048     | 3,048     | 3,048    |
| 9  | Local (Excl. Current R.E.T.)                               | 33,766   | 28,641  | 36,569   | 28,854    | 35,929    | 31,845    | 32,269    | 32,699    | 33,136   |
| 11 |                                                            |          |         |          |           |           |           |           |           |          |
| 12 | Expenses                                                   | 238,522  | 269,816 | 247,527  | 279,477   | 277,577   | 297,085   | 303,217   | 313,936   | 325,685  |
| 13 | Salaries                                                   | 98,130   | 103,129 | 102,003  | 108,180   | 107,972   | 113,522   | 116,687   | 119,862   | 123,166  |
| 14 | Benefits (without PSERS)                                   | 22,028   | 31,178  | 23,862   | 32,577    | 32,544    | 33,830    | 35,915    | 38,112    | 40,474   |
| 15 | PSERS                                                      | 33,219   | 35,390  | 34,674   | 37,630    | 37,479    | 39,845    | 41,646    | 43,174    | 44,931   |
| 16 |                                                            | 26,542   | 27,235  | 25,413   | 28,505    | 27,597    | 27,957    | 27,237    | 27,359    | 27,858   |
| 17 | Transfer to Capital Reserve                                | 5,452    | 6,168   | 7,634    | 6,237     | 6,696     | 12,457    | 8,495     | 8,744     | 8,917    |
| 18 | Other                                                      | 53,152   | 66,715  | 53,942   | 66,348    | 65,289    | 69,475    | 73,237    | 76,685    | 80,340   |
| 19 |                                                            |          |         |          |           |           |           |           |           |          |
| 20 | Net Gap calculation - No tax increase no exceptions        |          |         |          |           |           |           |           |           |          |
| 21 | Deficit                                                    |          |         |          |           |           | (36,697)  | (41,687)  | (50,939)  | (61,025) |
| 22 | Change in Fund Balance                                     |          |         |          |           |           | 32,916    | (500)     | (500)     | (500)    |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                   |          |         |          |           |           | (3,781)   | (42,187)  | (51,439)  | (61,525) |
| 24 | Prior Year Gap Reduction                                   |          |         |          |           |           | -         | 3,781     | 42,187    | 51,439   |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                 |          |         |          |           |           | (3,781)   | (38,405)  | (9,253)   | (10,085) |
| 26 |                                                            |          |         |          |           |           |           |           |           |          |
| 27 |                                                            |          |         |          |           |           |           |           |           |          |
| 28 | Net Gap calculation - Act 1 Tax Increase - no exceptions   |          |         |          |           |           |           |           |           |          |
| 29 | Deficit                                                    |          |         |          |           |           | (36,697)  | (41,687)  | (50,939)  | (61,025) |
| 30 | Change in Fund Balance                                     |          |         |          |           |           | 32,916    | (500)     | (500)     | (500)    |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                   |          |         |          |           |           | (3,781)   | (42,187)  | (51,439)  | (61,525) |
| 32 | Act 1 Increase                                             |          |         |          |           |           | 3,781     | 5,413     | 5,419     | 5,426    |
| 33 | Prior Year Tax Increase not included above                 |          |         |          |           |           | -         | 3,781     | 9,193     | 14,612   |
| 34 | Cumulative Gap at Millage Index                            |          |         |          |           |           | (0)       | (32,993)  | (36,827)  | (41,487) |
| 35 | Prior Year Gap elimination                                 |          |         |          |           |           | -         | 0         | 32,993    | 36,827   |
| 36 | Net Gap at Millage Index (no exceptions)                   |          |         |          |           |           | (0)       | (32,993)  | (3,834)   | (4,660)  |
| 37 |                                                            |          |         |          |           |           |           |           |           |          |
| 38 |                                                            |          |         |          |           |           |           |           |           |          |
| 39 | Net Gap calculation - Act 1 Tax Increase - with exceptions |          |         |          |           |           |           |           |           |          |
| 40 | Deficit                                                    |          |         |          |           |           | (36,697)  | (41,687)  | (50,939)  | (61,025) |
| 41 | Change in Fund Balance                                     |          |         |          |           |           | 32,916    | (500)     | (500)     | (500)    |
| 42 | Cumulative Gap at Millage Index                            |          |         |          |           |           | (3,781)   | (42,187)  | (51,439)  | (61,525) |
| 43 | Act 1 Increase                                             |          |         |          |           |           | 3,781     | 5,413     | 5,419     | 5,426    |
| 44 | Prior Year Tax Increase not included above                 |          |         |          |           |           | -         | 3,781     | 9,193     | 14,612   |
| 45 | Cumulative Gap at Millage Index                            |          |         |          |           |           | (0)       | (32,993)  | (36,827)  | (41,487) |
| 46 | Act 1 Exceptions                                           |          |         |          |           |           | -         | -         | 178       | 178      |
| 47 | Add'l Revenue from Prior Year exception allowance          |          |         |          |           |           | -         | -         | -         | 178      |
| 48 | Cumulative Gap at Millage Index and Exceptions             |          |         |          |           |           | (0)       | (32,993)  | (36,649)  | (41,130) |
| 49 | Prior Year Gap elimination                                 |          |         |          |           |           | -         | 0         | 32,993    | 36,649   |
| 50 | Net Gap at Millage Index - with exceptions                 |          |         |          |           |           | (0)       | (32,993)  | (3,655)   | (4,481)  |
| 51 |                                                            |          |         |          |           |           |           |           |           |          |
| 52 |                                                            |          |         |          |           |           |           |           |           |          |
| 53 | Expenses % Increase                                        |          |         |          |           |           |           |           |           |          |
| 54 | Salaries                                                   | 4.89%    |         | 3.95%    |           | 5.85%     | 5.14%     | 2.79%     | 2.72%     | 2.76%    |
| 55 | Benefits (without PSERS)                                   | -15.96%  |         | 8.33%    |           | 36.39%    | 3.95%     | 6.17%     | 6.12%     | 6.20%    |
| 56 | PSERS                                                      | 10.52%   |         | 4.38%    |           | 8.09%     | 6.31%     | 4.52%     | 3.67%     | 4.07%    |
| 57 | Debt Service                                               | 6.78%    |         | -4.25%   |           | 8.60%     | 1.30%     | -2.58%    | 0.45%     | 1.83%    |
| 58 | Other                                                      | -10.27%  |         | 1.49%    |           | 21.04%    | 6.41%     | 5.41%     | 4.71%     | 4.77%    |
| 59 |                                                            |          |         |          |           |           |           |           |           |          |
| 60 | Debt Service % of Budget                                   | 11.1%    |         | 10.3%    |           | 9.9%      | 9.4%      | 9.0%      | 8.7%      | 8.6%     |
| 61 |                                                            |          |         |          |           |           |           |           |           |          |
| 62 | Act 1 Exceptions                                           |          |         |          |           |           | -         | -         | 178       | 178      |
| 64 | PSERS                                                      |          |         |          |           |           | -         | -         | -         | -        |
| 65 | Special Ed                                                 |          |         |          |           |           | -         | -         | 178       | 178      |
| 67 |                                                            |          |         |          |           |           |           |           |           |          |
| 68 | Fund Balance                                               |          |         |          |           |           |           |           |           |          |
| 69 | Beginning Fund Balance                                     | 31,906   |         | 38,869   |           | 69,153    | 59,385    | 26,469    | 26,969    | 27,469   |
| 70 | Transfer (to)/from Operating Budget                        | (6,962)  |         | (16,587) |           | 9,768     | 32,916    | (500)     | (500)     | (500)    |
| 71 | Ending Fund Balance                                        | 38,869   |         | 55,455   |           | 59,385    | 26,469    | 26,969    | 27,469    | 27,969   |
| 72 |                                                            |          |         |          |           |           |           |           |           |          |
| 73 | Fund Balance - Designation PSERS                           | -        |         | -        |           | -         | -         | -         | -         | -        |
| 74 | Fund Balance - Designation - Health Care Stabilization     | 4,159.9  |         | 4,159.9  |           | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9  |
| 75 | Fund Balance - Designation - Millage Rate Stabilization    | 13,945.5 |         | 29,486.8 |           | 27,916.2  | -         | -         | -         | -        |
| 76 | Fund Balance - Designation - Alternative Education         | 1,000.0  |         | 1,000.0  |           | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0  |
| 77 | Fund Balance - Designation- Enrollment Growth              | 2,500.0  |         | 3,500.0  |           | -         | -         | -         | -         | -        |
| 78 | Fund Balance - Designation - Athletic Fund                 | 83.6     |         | 128.9    |           | 128.9     | 128.9     | 128.9     | 128.9     | 128.9    |
| 79 |                                                            |          |         |          |           |           |           |           |           |          |
| 80 | Year End Unassigned/Undesig. FB                            | 17,180   |         | 17,180   |           | 25,180    | 20,180    | 20,680    | 21,180    | 21,680   |
| 81 | % of Expenses                                              | 7.2%     |         | 6.9%     |           | 9.1%      | 6.8%      | 6.8%      | 6.7%      | 6.7%     |
| 82 |                                                            |          |         |          |           |           |           |           |           |          |
| 83 | Capital Reserves                                           |          |         |          |           |           |           |           |           |          |
| 84 | Beginning Fund Balance                                     | 22,108   |         | 20,813   |           | 21,768    | 22,930    | 23,736    | 25,296    | 26,877   |
| 85 | Inflow                                                     | 4,529    |         | 4,687    |           | 5,580     | 4,301     | 6,177     | 6,355     | 6,453    |
| 86 | Outflow                                                    | 5,824    |         | 3,732    |           | 4,418     | 3,495     | 4,618     | 4,774     | 4,962    |
| 87 | Year-end Fund Balance                                      | 20,813   |         | 21,768   |           | 22,930    | 23,736    | 25,296    | 26,877    | 28,368   |
| 88 | Year End Designated                                        | 17,411   |         | 17,864   |           | 19,776    | 20,230    | 22,903    | 24,399    | 25,803   |
| 89 | Year End Unassigned/Undesig. FB                            | 3,403    |         | 3,904    |           | 3,155     | 3,507     | 2,393     | 2,478     | 2,565    |
| 90 |                                                            |          |         |          |           |           |           |           |           |          |
| 91 | Act 1 index Assumptions                                    |          |         |          |           | 3.0%      | 3.4%      | 3.0%      | 3.0%      | 3.0%     |



# WEST CHESTER AREA SCHOOL DISTRICT

*Inspiring students to achieve their personal best*



2022-23  
Proposed  
Budget  
Presentation  
April 19, 2022



## Agenda

- Act 1 –Overview and 2022-23 Limit
- 2022-23 Budget Challenges
- 2021-22 Budget Performance and Projections
- Budget to Budget Change Analysis
  - Expenditure Budget
  - Revenue Budget
- 2022-23 Proposed Millage Analysis
- Overview of Tax Equalization

# Act 1 –Overview and 2022-23 Limit

- **Act 1 of 2006 (Mandated Tax Increase Limit):**
- Compliance with the tax limit index became mandatory for all school districts in 2006
- The Act 1 index consists of the state SAWW (Statewide Average Weekly Wage) index and the federal ECI (Employment Cost) index
- The 22-23 base index for West Chester is 3.4%.
- In January 2022, the School Board adopted a resolution to limit the 2022-23 tax increase to within the Act 1 Index.
- The proposed Final WCASD 22-23 tax increase of 1.9% is below the index.

# 2022-23 Budget Challenges

- Unknown State Budget - assumes level funding from the State
- Level funding from the Federal Government
- Residential and Commercial tax Appeals
- Increasing Enrollment Trend
- Staffing levels
- Social and Emotional Learning
- Additional Learning Opportunities
- Unfunded Mandates



**A LOOK**  
*at the*  
**BUDGET**



# 2022-23 Budget Challenges

- Increases in mandated expenditures
  - Special Education
  - State Retirement (PSERS)
  - Charter School Tuition Rate
    - Regular Education \$14,869/student
    - Special Education \$ 33,342/student
  - Student Transportation
- Increases in personnel costs
  - Salaries
  - Employee Benefits
    - Prescription
- Social and Emotional Learning
  - Mental Health Resources
- Additional Learning Opportunities
  - Summer Programs
  - Tutoring



# General Fund 2021-22 Expense Projections

|                                                         | <b>Budget<br/>2021-22</b> | <b>Projection<br/>2021-22</b> | <b>Budget to Projection<br/>Incr./ (Decr.)</b> |               |
|---------------------------------------------------------|---------------------------|-------------------------------|------------------------------------------------|---------------|
| <b>Staff Expenses (Excluding Retirement)</b>            | <b>\$140,757</b>          | <b>\$140,515</b>              | <b>(\$241)</b>                                 | <b>-0.17%</b> |
| <b>Retirement</b>                                       | <b>\$37,630</b>           | <b>\$37,479</b>               | <b>(\$152)</b>                                 | <b>-0.40%</b> |
| <b>Professional Student Services</b>                    | <b>\$16,557</b>           | <b>\$16,557</b>               | <b>(\$0)</b>                                   | <b>0.00%</b>  |
| <b>Other Professional Services</b>                      | <b>\$3,437</b>            | <b>\$3,437</b>                | <b>\$0</b>                                     | <b>0.00%</b>  |
| <b>Utilities/ Leases/Other</b>                          | <b>\$4,324</b>            | <b>\$4,324</b>                | <b>\$0</b>                                     | <b>0.00%</b>  |
| <b>Tuitions to Other Schools/Institutions</b>           | <b>\$16,454</b>           | <b>\$15,804</b>               | <b>(\$650)</b>                                 | <b>-3.95%</b> |
| <b>Transportation &amp; Other Contracted Services</b>   | <b>\$17,191</b>           | <b>\$16,441</b>               | <b>(\$750)</b>                                 | <b>-4.36%</b> |
| <b>Heating Fuel/Maintenance/Office Supplies</b>         | <b>\$1,890</b>            | <b>\$1,890</b>                | <b>\$0</b>                                     | <b>0.00%</b>  |
| <b>Instructional Books/Supplies</b>                     | <b>\$5,407</b>            | <b>\$5,356</b>                | <b>(\$51)</b>                                  | <b>-0.94%</b> |
| <b>Dues &amp; Fees</b>                                  | <b>\$631</b>              | <b>\$1,023</b>                | <b>\$392</b>                                   | <b>62.21%</b> |
| <b>Debt Service &amp; Property</b>                      | <b>\$28,963</b>           | <b>\$28,055</b>               | <b>(\$908)</b>                                 | <b>-3.13%</b> |
| <b>Transfers to Other Funds *</b>                       | <b>\$6,237</b>            | <b>\$6,696</b>                | <b>\$459</b>                                   | <b>7.36%</b>  |
| <b>Total General Fund Budget</b>                        | <b>\$279,477</b>          | <b>\$277,577</b>              | <b>(\$1,900)</b>                               | <b>-0.68%</b> |
| <b>*</b>                                                |                           |                               |                                                |               |
| <b>Transfer to Capital Projects</b>                     | <b>\$3,772</b>            | <b>\$3,271</b>                |                                                |               |
| <b>Transfer to Capital Reserve Refunding Savings</b>    | <b>\$454</b>              | <b>\$913</b>                  |                                                |               |
| <b>Transfer to Capital Reserve Millage Contribution</b> | <b>\$2,011</b>            | <b>\$2,512</b>                |                                                |               |
|                                                         | <b>\$6,237</b>            | <b>\$6,696</b>                |                                                |               |

# General Fund 2021-22 Revenue Projections

|                                             | <b>Budget</b>         | <b>Projection</b>     | <b>Budget to</b>             |               |
|---------------------------------------------|-----------------------|-----------------------|------------------------------|---------------|
| <b><u>Revenue Category</u></b>              | <b><u>2021-22</u></b> | <b><u>2021-22</u></b> | <b><u>Projection</u></b>     |               |
|                                             |                       |                       | <b><u>Incr./ (Decr.)</u></b> |               |
| <b>Current Real Estate Taxes *</b>          | <b>\$179,236</b>      | <b>\$183,636</b>      | <b>\$4,400</b>               | <b>2.5%</b>   |
| <b>Delinquent Taxes</b>                     | <b>\$2,859</b>        | <b>\$2,859</b>        | <b>\$0</b>                   | <b>0.0%</b>   |
| <b>Interim Real Estate Taxes</b>            | <b>\$823</b>          | <b>\$823</b>          | <b>\$0</b>                   | <b>0.0%</b>   |
| <b>Earned Income Taxes</b>                  | <b>\$19,884</b>       | <b>\$23,984</b>       | <b>\$4,100</b>               | <b>20.6%</b>  |
| <b>Real Estate Transfer Taxes</b>           | <b>\$3,810</b>        | <b>\$7,042</b>        | <b>\$3,232</b>               | <b>84.8%</b>  |
|                                             | <b>\$24,518</b>       | <b>\$31,850</b>       | <b>\$7,332</b>               | <b>29.9%</b>  |
| <b>Other Local Revenue</b>                  | <b>\$1,478</b>        | <b>\$1,221</b>        | <b>(\$258)</b>               | <b>-17.4%</b> |
| <b>Total Local Revenue</b>                  | <b>\$208,090</b>      | <b>\$219,565</b>      | <b>\$11,475</b>              | <b>5.5%</b>   |
| <b>State Subsidies Excluding Retirement</b> | <b>\$23,551</b>       | <b>\$25,086</b>       | <b>\$1,534</b>               | <b>6.5%</b>   |
| <b>Retirement Subsidy</b>                   | <b>\$18,815</b>       | <b>\$18,728</b>       | <b>(\$87)</b>                | <b>-0.5%</b>  |
| <b>Federal Subsidies</b>                    | <b>\$3,538</b>        | <b>\$4,431</b>        | <b>\$893</b>                 | <b>25.2%</b>  |
| <b>Total Revenue</b>                        | <b>\$253,995</b>      | <b>\$267,809</b>      | <b>\$13,814</b>              | <b>5.4%</b>   |

# Budget to Budget Change Analysis

- Proposed Budget 2022-23: \$297,085,135  
(Includes \$5.0 million transfer to Capital Reserve Fund)
- Current Budget 2021-22: \$279,476,796
- Expenditure increase (\$) \$ 17,608,339
- Expenditure increase (%) 6.3%




# Budget to Budget Change Analysis

|                                                         | <b>Budget<br/><u>2022-23</u></b> | <b>Budget<br/><u>2021-22</u></b> | <b>Budget to Budget<br/><u>Incr./ (Decr.)</u></b> |              |
|---------------------------------------------------------|----------------------------------|----------------------------------|---------------------------------------------------|--------------|
| <b>Staff Expenses (Excluding Retirement)</b>            | <b>\$147,351</b>                 | <b>\$140,757</b>                 | <b>\$6,596</b>                                    | <b>4.7%</b>  |
| <b>Retirement</b>                                       | <b>\$39,845</b>                  | <b>\$37,630</b>                  | <b>\$2,215</b>                                    | <b>5.9%</b>  |
| <b>Professional Student Services</b>                    | <b>\$17,208</b>                  | <b>\$16,557</b>                  | <b>\$652</b>                                      | <b>3.9%</b>  |
| <b>Other Professional Services</b>                      | <b>\$3,548</b>                   | <b>\$3,437</b>                   | <b>\$110</b>                                      | <b>3.2%</b>  |
| <b>Utilities/ Leases/Other</b>                          | <b>\$4,356</b>                   | <b>\$4,324</b>                   | <b>\$32</b>                                       | <b>0.7%</b>  |
| <b>Tuitions to Other Schools/Institutions</b>           | <b>\$17,599</b>                  | <b>\$16,454</b>                  | <b>\$1,145</b>                                    | <b>7.0%</b>  |
| <b>Transportation &amp; Other Contracted Services</b>   | <b>\$17,267</b>                  | <b>\$17,191</b>                  | <b>\$76</b>                                       | <b>0.4%</b>  |
| <b>Heating Fuel/Maintenance/Office Supplies</b>         | <b>\$2,306</b>                   | <b>\$1,890</b>                   | <b>\$416</b>                                      | <b>22.0%</b> |
| <b>Instructional Books/Supplies</b>                     | <b>\$6,129</b>                   | <b>\$5,407</b>                   | <b>\$723</b>                                      | <b>13.4%</b> |
| <b>Dues &amp; Fees</b>                                  | <b>\$623</b>                     | <b>\$631</b>                     | <b>(\$8)</b>                                      | <b>-1.2%</b> |
| <b>Debt Service &amp; Property</b>                      | <b>\$28,395</b>                  | <b>\$28,963</b>                  | <b>(\$567)</b>                                    | <b>-2.0%</b> |
| <b>Transfers to Other Funds *</b>                       | <b>\$12,458</b>                  | <b>\$6,237</b>                   | <b>\$6,220</b>                                    | <b>99.7%</b> |
| <b>Total General Fund Budget</b>                        | <b>\$297,085</b>                 | <b>\$279,477</b>                 | <b>\$17,609</b>                                   | <b>6.3%</b>  |
| <b>Transfer for Elementary Construction</b>             | <b>(\$5,000)</b>                 | <b>\$0</b>                       | <b>(\$5,000)</b>                                  |              |
| <b>Adjusted General Fund Budget</b>                     | <b>\$292,085</b>                 | <b>\$279,477</b>                 | <b>\$12,609</b>                                   | <b>4.5%</b>  |
| <b>*</b>                                                |                                  |                                  |                                                   |              |
| <b>Transfer to Capital Projects</b>                     | <b>\$9,423</b>                   | <b>\$3,772</b>                   | <b>\$5,651</b>                                    |              |
| <b>Transfer to Capital Reserve Refunding Savings</b>    | <b>\$712</b>                     | <b>\$454</b>                     | <b>\$258</b>                                      |              |
| <b>Transfer to Capital Reserve Millage Contribution</b> | <b><u>\$2,323</u></b>            | <b><u>\$2,011</u></b>            | <b><u>\$311</u></b>                               |              |
|                                                         | <b>\$12,458</b>                  | <b>\$6,237</b>                   | <b>\$6,220</b>                                    |              |

# Budget to Budget Change Analysis


|                                                               | Preliminary<br>Budget | Budget         | Budget to<br>Projection |        |
|---------------------------------------------------------------|-----------------------|----------------|-------------------------|--------|
| <u>Revenue Category</u>                                       | <u>2022-23</u>        | <u>2021-22</u> | <u>Incr./ (Decr.)</u>   |        |
| Current Real Estate Taxes *                                   | \$180,206             | \$179,236      | \$4,400                 | 2.5%   |
| Delinquent Taxes                                              | \$2,859               | \$2,859        | \$0                     | 0.0%   |
| Interim Real Estate Taxes                                     | \$949                 | \$823          | \$0                     | 0.0%   |
| Earned Income Taxes                                           | \$22,682              | \$19,884       | \$4,100                 | 20.6%  |
| Real Estate Transfer Taxes                                    | \$3,886               | \$3,810        | \$3,232                 | 84.8%  |
|                                                               | \$27,518              | \$24,518       | \$7,332                 | 29.9%  |
| Other Local Revenue                                           | \$1,469               | \$1,478        | (\$258)                 | -17.4% |
| Total Local Revenue                                           | \$212,051             | \$208,090      | \$11,475                | 5.5%   |
| State Subsidies Excluding Retirement                          | \$24,755              | \$23,551       | \$1,534                 | 6.5%   |
| Retirement Subsidy                                            | \$19,922              | \$18,815       | (\$87)                  | -0.5%  |
| Federal Subsidies                                             | \$3,660               | \$3,538        | \$893                   | 25.2%  |
| Total Revenue                                                 | \$260,388             | \$253,995      | \$13,814                | 5.4%   |
| *- 2022-23 Current Real Estate Taxes shown at 0% tax increase |                       |                |                         |        |

# Budget to Budget Change Analysis



| West Chester Area School District |                   |                   |                       |                   |                                    |
|-----------------------------------|-------------------|-------------------|-----------------------|-------------------|------------------------------------|
| Employee Benefits                 |                   |                   |                       |                   |                                    |
|                                   | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Projection | 2022-23<br>Budget | Budget to<br>Budget %<br>inc/(Dec) |
| Medical                           | 15,228,075        | 22,604,829        | 22,604,829            | 23,407,943        | 3.6%                               |
| Dental                            | 1,194,227         | 1,487,774         | 1,487,774             | 1,565,705         | 5.2%                               |
| Vision                            | 164,798           | 218,299           | 218,299               | 225,481           | 3.3%                               |
| Prescription                      | 3,438,313         | 5,204,954         | 5,204,954             | 5,725,450         | 10.0%                              |
| Total Cost Share                  | (5,534,364)       | (7,671,633)       | (7,671,633)           | (8,267,019)       | 7.8%                               |
| Social Security                   | 7,313,893         | 8,244,751         | 8,211,599             | 8,651,356         | 4.9%                               |
| Retirement                        | 34,674,324        | 37,630,160        | 37,478,743            | 39,844,719        | 5.9%                               |
| Tuition                           | 410,233           | 600,000           | 600,000               | 600,000           | 0.0%                               |
| Life & Disability                 | 531,799           | 578,664           | 578,664               | 591,983           | 2.3%                               |
| W/C, Unemp & Other                | 1,114,600         | 1,309,124         | 1,309,124             | 1,328,761         | 1.5%                               |
|                                   |                   |                   |                       |                   |                                    |
| Total Benefit Expense             | 58,535,898        | 70,206,922        | 70,022,353            | 73,674,379        | 4.9%                               |

# Budget to Budget Change Analysis

|  | West Chester Area School District<br>Retirement Expense |                 |                  |
|-----------------------------------------------------------------------------------|---------------------------------------------------------|-----------------|------------------|
| <u>YEAR</u>                                                                       | <u>EMPLOYER RATE</u>                                    | <u>NET COST</u> | <u>Inc/(Dec)</u> |
| 2012-13                                                                           | 12.360                                                  | 5,186,816       | 1,513,949        |
| 2013-14                                                                           | 16.930                                                  | 7,162,285       | 1,975,469        |
| 2014-15                                                                           | 21.400                                                  | 9,301,723       | 2,139,438        |
| 2015-16                                                                           | 25.840                                                  | 11,363,026      | 2,061,303        |
| 2016-17                                                                           | 30.030                                                  | 13,534,353      | 2,171,327        |
| 2017-18                                                                           | 32.570                                                  | 15,029,116      | 1,494,763        |
| 2018-19                                                                           | 33.430                                                  | 15,792,334      | 763,218          |
| 2019-20                                                                           | 34.290                                                  | 16,919,468      | 1,127,135        |
| 2020-21                                                                           | 34.510                                                  | 17,695,208      | 775,740          |
| 2021-22                                                                           | 34.940                                                  | 18,815,080      | 1,119,873        |
| 2022-23                                                                           | 35.260                                                  | 19,922,360      | 1,107,280        |



# West Chester Area School District Millage Analysis

- Assessed Value 21-22: \$9,092,032,000
- Assessed Value 22-23: \$9,113,715,000
- Increase in Assessed Value \$ 51,684,000  
(.57%)
- District revenue from change in assessed value:
  - $.0224887 \times \$51,684,000 \times 96.5\% = \$1,121,610$  increase

# West Chester Area School District 2022-23 Millage Analysis

## Chester County:

|                       |                |
|-----------------------|----------------|
| – Preliminary Mills   | 22-23: 22.4887 |
| – Current Mills       | 21-22: 22.0604 |
| – Mill Rate Increase: | .43 (1.9%)     |

## Delaware County:

|                       |               |
|-----------------------|---------------|
| – Preliminary Mills   | 22-23: 9.9574 |
| – Current Mills       | 21-22: 9.5164 |
| – Mill Rate Increase: | .44 (4.6%)    |

# West Chester Area School District

| West Chester Area School District                                                                                                          |               |          |             |                |                             |          |         |  |                 |                             |          |         |
|--------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------|-------------|----------------|-----------------------------|----------|---------|--|-----------------|-----------------------------|----------|---------|
| History of Tax Increases                                                                                                                   |               |          |             |                |                             |          |         |  |                 |                             |          |         |
|                                                                                                                                            |               |          |             | Chester County |                             |          |         |  | Delaware County |                             |          |         |
| Year                                                                                                                                       | Enrollment    |          | ACT 1 Index | Millage        | Avg. Residential Tax Bill @ | \$ Incr. | % Incr. |  | Millage         | Avg. Residential Tax Bill @ | \$ Incr. | % Incr. |
|                                                                                                                                            | # of Students | % Change |             |                | \$189,850                   |          |         |  |                 | \$502,336 *                 |          |         |
| 2013-14                                                                                                                                    | 11,666        | -0.18%   | 1.7%        | 18.67          | \$3,544                     | \$0      | 0.0%    |  | 13.62           | \$3,891                     | (\$46)   | -1.2%   |
| 2014-15                                                                                                                                    | 11,624        | -0.36%   | 2.1%        | 19.21          | \$3,647                     | \$103    | 2.9%    |  | 13.65           | \$3,900                     | \$9      | 0.2%    |
| 2015-16                                                                                                                                    | 11,483        | -1.21%   | 1.9%        | 19.58          | \$3,717                     | \$70     | 1.9%    |  | 13.91           | \$3,974                     | \$74     | 1.9%    |
| 2016-17                                                                                                                                    | 11,589        | 0.92%    | 2.4%        | 20.10          | \$3,816                     | \$99     | 2.7%    |  | 14.71           | \$4,203                     | \$229    | 5.8%    |
| 2017-18                                                                                                                                    | 11,928        | 2.93%    | 2.5%        | 20.68          | \$3,926                     | \$110    | 2.9%    |  | 15.21           | \$4,345                     | \$143    | 3.4%    |
| 2018-19                                                                                                                                    | 11,963        | 0.29%    | 2.4%        | 21.27          | \$4,039                     | \$112    | 2.8%    |  | 16.08           | \$4,593                     | \$247    | 5.7%    |
| 2019-20                                                                                                                                    | 12,078        | 0.96%    | 2.3%        | 21.66          | \$4,113                     | \$74     | 1.8%    |  | 16.26           | \$4,645                     | \$52     | 1.1%    |
| 2020-21                                                                                                                                    | 11,968        | -0.91%   | 2.6%        | 21.66          | \$4,113                     | \$0      | 0.0%    |  | 16.66           | \$4,761                     | \$115    | 2.5%    |
| 2021-22 *                                                                                                                                  | 12,093        | 1.04%    | 3.0%        | 22.06          | \$4,188                     | \$76     | 1.8%    |  | 9.52            | \$4,780                     | \$19     | 0.4%    |
| 2022-23                                                                                                                                    | 12,161        | 0.56%    | 3.4%        | 22.48          | \$4,268                     | \$80     | 1.9%    |  | 9.95            | \$4,998                     | \$218    | 4.6%    |
|                                                                                                                                            | 3 Year Avg    | 0.2%     | 3.0%        |                | 3 Year Avg                  |          | 1.2%    |  |                 | 3 Year Avg                  |          | 2.5%    |
|                                                                                                                                            | 5 Year Avg    | 0.4%     | 2.7%        |                | 5 Year Avg                  |          | 1.7%    |  |                 | 5 Year Avg                  |          | 2.9%    |
|                                                                                                                                            | 10 Year Avg   | 0.4%     | 2.4%        |                | 10 Year Avg                 |          | 1.9%    |  |                 | 10 Year Avg                 |          | 2.4%    |
|                                                                                                                                            |               |          |             |                |                             |          |         |  |                 |                             |          |         |
| * Reflects a countywide reassessment if Delaware County. This resulted in a revised millage and revised average residential assessed value |               |          |             |                |                             |          |         |  |                 |                             |          |         |
| Prior to the 2021-22 Tax Year the average residential assessment was 285,700.                                                              |               |          |             |                |                             |          |         |  |                 |                             |          |         |

# West Chester Area School District

## **What is tax equalization?**

Whenever a school district is located in more than one county, the total taxes levied on real estate within the school district in each county shall be subject to tax equalization as determined by the State Tax Equalization Board. Tax equalization ensures that everyone is assessed at the true market value of real estate and pays a fair share of tax.

## **Why is tax equalization necessary for the West Chester Area School District (WCASD)?**

WCASD receives real estate tax revenue from both Chester and Delaware Counties. Each county has determined assessed values in a different manner. As a result, state law requires the conversion of assessed value to market value.

## **How are the assessed values different in Chester and Delaware Counties?**

If you own a property in Chester County the assessed value is based on 100% of market value in 1999. If you own a property in Delaware County the assessed value is based on 100% of market value in 2021. Because of the differences in assessed value determination, state law requires the tax equalization process.

# West Chester Area School District

**How does state tax equalization calculate consistent values between the two counties?**

Tax equalization is achieved by determining the market value of each parcel by dividing the assessed value by the latest ratio of assessed value to market value in each county as set by the State Tax Equalization Board.

**What is the major factor in determining the ratio?**

The State Tax Equalization Board determines the ratio based upon the sales value of property sold in the previous year. This information is furnished by the county assessor's office.

**What are the 2022-23 tax rates based upon?**

The 2022-23 tax rates are based on the 2020 market value information provided by the State Tax Equalization Board, which are the most recent valuations available.

**Does the school district have the ability to change the equalization rates?**

No, all information is provided to PDE and WCASD by the State Tax Equalization Board.



## Next Steps

- Administration will work with department managers to identify additional sustainable expense reductions
- Administration will meet with Gallagher Group to review healthcare trends and budget assumptions
- Business Office will continue to monitor the local revenue trends and adjust projections accordingly
- Business Office will monitor the progress of the PA State budget and adjust projections accordingly
- Administration will work to secure any grants that may become available
- Final Budget to be presented at May P&F meeting with Board approval on May 25, 2022

## **WEST CHESTER AREA SCHOOL DISTRICT**

### **Resolution to Adopt Proposed Final Budget for 2022-2023 Fiscal Year**

**Whereas**, School Code section 687, 24 P.S. § 6-687, requires the School Board to adopt a Proposed Final Budget for the 2022-2023 fiscal year no later than May 31, 2022; and

**Whereas**, School Code section 687 requires the School Board to adopt a Final Budget for the 2022-23 fiscal year no later than June 30, 2022; and

**Whereas**, the 2022-23 Proposed Final Budget is required to be prepared on Pennsylvania Department of Education (PDE) form 2028; and

**Whereas**, School Code section 687 requires that the Proposed Final Budget be made available for public inspection at least twenty (20) days prior to adoption of the Final Budget; and

**Whereas**, School Code section 687 requires ten (10) days public notice prior to the adoption of the Final Budget; and

**Now Therefore be it RESOLVED**, this 25<sup>TH</sup> day of April 2022 by the West Chester Area School District School Board, that:

1. The Proposed Final Budget of the School District for the 2022-2023 fiscal year on form PDE 2028 is attached to this Resolution and shall be adopted as the Proposed Final Budget of the School District for the 2022-2023 fiscal year.
2. The Proposed Final Budget for the 2022-2023 fiscal year shall be made available for public inspection on May 5, 2022 at the school district offices, 782 Springdale Drive, Exton, PA 19341.
3. At least ten (10) days before the date scheduled for adoption of the Final Budget, the Secretary shall advertise public Notice of the proposed date, time and place for the meeting for the adoption of the Final Budget.
4. The public Notice shall be advertised once in a newspaper of general circulation and shall be posted conspicuously at the School District offices.

5. The Administration and School Board will continue to review budget components, and the Proposed Final Budget may be revised prior to adoption as the Final Budget for the 2022-2023 fiscal year.
6. School District officials are directed to take all action necessary or appropriate to carry out the intent of this Resolution; including but not limited to making the required certification to PDE.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Linda P. Cherashore, Secretary

By: \_\_\_\_\_  
Sue Tiernan, President



**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

---

**Date**

---

**Secretary of the Board - Original Signature Required**

---

**Date**

---

**Chief School Administrator - Original Signature Required**

---

**Date**

---

Justin Matys

(484)266-1021

Extn :

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**Contact Person**

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**Telephone**

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**Extension**

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jmatys@wcasd.net

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**Email Address**

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

|                                           |                     |                    |
|-------------------------------------------|---------------------|--------------------|
| SCHOOL DISTRICT :<br>West Chester Area SD | COUNTY :<br>Chester | AUN :<br>124159002 |
|-------------------------------------------|---------------------|--------------------|

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

| Total Budgeted Expenditures           | Fund Balance % Limit<br>(less than) |
|---------------------------------------|-------------------------------------|
| Less Than or Equal to \$11,999,999    | 12.0%                               |
| Between \$12,000,000 and \$12,999,999 | 11.5%                               |
| Between \$13,000,000 and \$13,999,999 | 11.0%                               |
| Between \$14,000,000 and \$14,999,999 | 10.5%                               |
| Between \$15,000,000 and \$15,999,999 | 10.0%                               |
| Between \$16,000,000 and \$16,999,999 | 9.5%                                |
| Between \$17,000,000 and \$17,999,999 | 9.0%                                |
| Between \$18,000,000 and \$18,999,999 | 8.5%                                |
| Greater Than or Equal to \$19,000,000 | 8.0%                                |

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

|                                                                                      |             |
|--------------------------------------------------------------------------------------|-------------|
| Total Budgeted Expenditures                                                          | \$297085135 |
| Ending Unassigned Fund Balance                                                       | \$19179851  |
| Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures | 6.45%       |

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

**I hereby certify that the above information is accurate and complete.**

|                             |      |
|-----------------------------|------|
| SIGNATURE OF SUPERINTENDENT | DATE |
|-----------------------------|------|

DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

(03/2006)

24 PS 6-687(a)(1)

|                                                              |                                   |                                         |
|--------------------------------------------------------------|-----------------------------------|-----------------------------------------|
| <b>School District Name :</b><br><b>West Chester Area SD</b> | <b>County :</b><br><b>Chester</b> | <b>AUN Number :</b><br><b>124159002</b> |
|--------------------------------------------------------------|-----------------------------------|-----------------------------------------|

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

|                                                |             |
|------------------------------------------------|-------------|
| <b>SIGNATURE OF SCHOOL BOARD<br/>PRESIDENT</b> | <b>DATE</b> |
|------------------------------------------------|-------------|

**DUE DATE:**            **IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

| <u>Val Number</u> | <u>Description</u>                                                                                                                                          | <u>Justification</u>                                                                                                                        |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| 1010              | Budget Approval Date is required before submission on Contact Screen and cannot be a future date.                                                           |                                                                                                                                             |
| 8060              | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.                        | The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases. |
| 8080              | Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below. | Carried over for future years                                                                                                               |
| 8150              | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.                   | Committed for Health Care Stabilization                                                                                                     |
| 8160              | Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.                    | Assigned for Athletics, Alternative Education and Property Assessment Fluctuations                                                          |

| ITEM                                                                                                                                        | AMOUNTS       |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year       |               |
| 0810 Nonspendable Fund Balance                                                                                                              |               |
| 0820 Restricted Fund Balance                                                                                                                |               |
| 0830 Committed Fund Balance                                                                                                                 | 4,159,909     |
| 0840 Assigned Fund Balance                                                                                                                  | 36,545,124    |
| 0850 Unassigned Fund Balance                                                                                                                | 18,679,850    |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | \$59,384,883  |
| Estimated Revenues And Other Financing Sources                                                                                              |               |
| 6000 Revenue from Local Sources                                                                                                             | 217,453,700   |
| 7000 Revenue from State Sources                                                                                                             | 44,677,162    |
| 8000 Revenue from Federal Sources                                                                                                           | 2,038,054     |
| 9000 Other Financing Sources                                                                                                                |               |
| Total Estimated Revenues And Other Financing Sources                                                                                        | \$264,168,916 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation                                             | \$323,553,799 |

LEA : 124159002    West Chester Area SD

|                                                                                                   | <u>Amount</u>        |
|---------------------------------------------------------------------------------------------------|----------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 |                      |
| 6111 Current Real Estate Taxes                                                                    | 183,986,278          |
| 6112 Interim Real Estate Taxes                                                                    | 949,393              |
| 6113 Public Utility Realty Taxes                                                                  | 180,000              |
| 6150 Current Act 511 Taxes - Proportional Assessments                                             | 26,568,627           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                          | 2,858,800            |
| 6500 Earnings on Investments                                                                      | 362,863              |
| 6700 Revenues from LEA Activities                                                                 | 196,500              |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                                      | 1,621,749            |
| 6910 Rentals                                                                                      | 245,000              |
| 6940 Tuition from Patrons                                                                         | 104,000              |
| 6990 Refunds and Other Miscellaneous Revenue                                                      | 380,490              |
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 | <b>\$217,453,700</b> |
| <b>REVENUE FROM STATE SOURCES</b>                                                                 |                      |
| 7111 Basic Education Funding-Formula                                                              | 9,575,763            |
| 7160 Tuition for Orphans Subsidy                                                                  | 290,000              |
| 7271 Special Education funds for School-Aged Pupils                                               | 5,943,253            |
| 7311 Pupil Transportation Subsidy                                                                 | 2,243,278            |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                                    | 844,305              |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                            | 879,499              |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                             | 253,931              |
| 7505 Ready to Learn Block Grant                                                                   | 399,095              |
| 7810 State Share of Social Security and Medicare Taxes                                            | 4,325,678            |
| 7820 State Share of Retirement Contributions                                                      | 19,922,360           |
| <b>REVENUE FROM STATE SOURCES</b>                                                                 | <b>\$44,677,162</b>  |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                               |                      |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged                      | 564,299              |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals     | 237,814              |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 99,775               |
| 8517 NCLB, Title IV - 21st Century Schools                                                        | 43,190               |
| 8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund                            | 100,976              |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)            | 970,000              |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program             | 22,000               |

|                                            | <u>Amount</u> |
|--------------------------------------------|---------------|
| REVENUE FROM FEDERAL SOURCES               | \$2,038,054   |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 264,168,916   |

PROPOSED FINAL

Act 1 Index (current): 3.4%

|                                               |               |                              |        |
|-----------------------------------------------|---------------|------------------------------|--------|
| Calculation Method:                           | Revenue       | Section 672.1 Method Choice: | (a)(1) |
| Number of Decimals For Tax Rate Calculation:  | 4             |                              |        |
| Approx. Tax Revenue from RE Taxes:            | \$183,986,734 |                              |        |
| Amount of Tax Relief for Homestead Exclusions | \$0           |                              |        |
| Total Approx. Tax Revenue:                    | \$183,986,734 |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:    | \$190,659,828 |                              |        |

|                                                       | Chester          | Delaware        | Total            |
|-------------------------------------------------------|------------------|-----------------|------------------|
| 2021-22 Data                                          |                  |                 |                  |
| a. Assessed Value                                     | \$7,921,562,971  | \$1,140,468,976 | \$9,062,031,947  |
| b. Real Estate Mills                                  | 22.0604          | 9.5164          |                  |
| I. 2022-23 Data                                       |                  |                 |                  |
| c. 2020 STEB Market Value                             | \$14,129,979,336 | \$895,233,989   | \$15,025,213,325 |
| d. Assessed Value                                     | \$7,972,871,496  | \$1,140,843,974 | \$9,113,715,470  |
| e. Assessed Value of New Constr/ Renov                | \$0              | \$0             | \$0              |
| 2021-22 Calculations                                  |                  |                 |                  |
| f. 2021-22 Tax Levy                                   | \$174,752,848    | \$10,853,159    | \$185,606,007    |
| (a * b)                                               |                  |                 |                  |
| 2022-23 Calculations                                  |                  |                 |                  |
| g. Percent of Total Market Value                      | 94.04179%        | 5.95821%        | 100.00000%       |
| h. Rebalanced 2021-22 Tax Levy                        | \$174,547,211    | \$11,058,796    | \$185,606,007    |
| (f Total * g)                                         |                  |                 |                  |
| i. Base Mills Subject to Index                        | 22.0604          | 9.6967          |                  |
| (h / a * 1000) if no reassessment                     |                  |                 |                  |
| (h / (d-e) * 1000) if reassessment                    |                  |                 |                  |
| Calculation of Tax Rates and Levies Generated         |                  |                 |                  |
| j. Weighted Avg. Collection Percentage                | 96.50000%        | 96.50000%       | 96.50000%        |
| k. Tax Levy Needed                                    | \$179,299,915    | \$11,359,913    | \$190,659,828    |
| (Approx. Tax Levy * g)                                |                  |                 |                  |
| I. 2022-23 Real Estate Tax Rate                       | 22.4887          | 9.9574          |                  |
| (k / d * 1000)                                        |                  |                 |                  |
| III. m. Tax Levy Generated by Mills                   | \$179,299,515    | \$11,359,840    | \$190,659,355    |
| (l / 1000 * d)                                        |                  |                 |                  |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                  |                 | \$190,659,355    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                  |                 |                  |
| o. Net Tax Revenue Generated By Mills                 |                  |                 | \$183,986,278    |
| (n * Est. Pct. Collection)                            |                  |                 |                  |



Act 1 Index (current): 3.4%

|                                               |               |                              |        |
|-----------------------------------------------|---------------|------------------------------|--------|
| Calculation Method:                           | Revenue       | Section 672.1 Method Choice: | (a)(1) |
| Number of Decimals For Tax Rate Calculation:  | 4             |                              |        |
| Approx. Tax Revenue from RE Taxes:            | \$183,986,734 |                              |        |
| Amount of Tax Relief for Homestead Exclusions | \$0           |                              |        |
| Total Approx. Tax Revenue:                    | \$183,986,734 |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:    | \$190,659,828 |                              |        |

|                                                                 | Chester       | Delaware     | Total         |
|-----------------------------------------------------------------|---------------|--------------|---------------|
| Index Maximums                                                  |               |              |               |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 22.8104       | 10.0263      |               |
| q. Mills In Excess of Index<br>(if (l > p), (l - p))            | 0.0000        | 0.0000       |               |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$181,864,388 | \$11,438,444 | \$193,302,832 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | Yes           | Yes          |               |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0           | \$0          | \$0           |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0           | \$0          | \$0           |

|                                               |        |        |     |
|-----------------------------------------------|--------|--------|-----|
| Information Related to Property Tax Relief    |        |        |     |
| V. Assessed Value Exclusion per Homestead     | \$0.00 | \$0.00 |     |
| Number of Homestead/Farmstead Properties      |        |        |     |
| Median Assessed Value of Homestead Properties |        |        | \$1 |

Act 1 Index (current): 3.4%

|                                               |               |                              |        |
|-----------------------------------------------|---------------|------------------------------|--------|
| Calculation Method:                           | Revenue       | Section 672.1 Method Choice: | (a)(1) |
| Number of Decimals For Tax Rate Calculation:  | 4             |                              |        |
| Approx. Tax Revenue from RE Taxes:            | \$183,986,734 |                              |        |
| Amount of Tax Relief for Homestead Exclusions | \$0           |                              |        |
| Total Approx. Tax Revenue:                    | \$183,986,734 |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:    | \$190,659,828 |                              |        |

|                                                                                   | Chester | Delaware | Total |
|-----------------------------------------------------------------------------------|---------|----------|-------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            |         |          |       |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions |         |          |       |
| Amount of Tax Relief from State/Local Sources                                     |         |          | \$0   |

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

LEA : 124159002 West Chester Area SD

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

|                                |                        |                   |                             |                                               |                                     |                   |                                    |
|--------------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------------|-------------------------------------|-------------------|------------------------------------|
| 6111 Current Real Estate Taxes |                        |                   |                             | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
| County Name                    | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills |                                               |                                     |                   |                                    |
| Chester                        | 7,972,871,496          | 22.4887           | 179,299,515                 |                                               |                                     | 96.50000%         |                                    |
| Delaware                       | 1,140,843,974          | 9.9574            | 11,359,840                  |                                               |                                     | 96.50000%         |                                    |
| Totals:                        | 9,113,715,470          |                   | 190,659,355                 | -                                             | 0 =                                 | 190,659,355 X     | 96.50000% = 183,986,278            |

|                                                       |                                                       |        |                       |                  |                   |             |
|-------------------------------------------------------|-------------------------------------------------------|--------|-----------------------|------------------|-------------------|-------------|
|                                                       | Rate                                                  |        | Estimated Revenue     |                  |                   |             |
| 6120                                                  | Current Per Capita Taxes, Section 679                 | \$0.00 | 0                     |                  |                   |             |
| 6140                                                  | Current Act 511 Taxes– Flat Rate Assessments          | Rate   | Add'l Rate (if appl.) | Tax Levy         | Estimated Revenue |             |
| 6141                                                  | Current Act 511 Per Capita Taxes                      | \$0.00 | \$0.00                | 0                | 0                 |             |
| 6142                                                  | Current Act 511 Occupation Taxes– Flat Rate           | \$0.00 | \$0.00                | 0                | 0                 |             |
| 6143                                                  | Current Act 511 Local Services Taxes                  | \$0.00 | \$0.00                | 0                | 0                 |             |
| 6144                                                  | Current Act 511 Trailer Taxes                         | \$0.00 | \$0.00                | 0                | 0                 |             |
| 6145                                                  | Current Act 511 Business Privilege Taxes– Flat Rate   | \$0.00 | \$0.00                | 0                | 0                 |             |
| 6146                                                  | Current Act 511 Mechanical Device Taxes– Flat Rate    | \$0.00 | \$0.00                | 0                | 0                 |             |
| 6149                                                  | Current Act 511 Taxes, Other Flat Rate Assessments    | \$0.00 | \$0.00                | 0                | 0                 |             |
| Total Current Act 511 Taxes– Flat Rate Assessments    |                                                       |        |                       | 0                | 0                 |             |
| 6150                                                  | Current Act 511 Taxes– Proportional Assessments       | Rate   | Add'l Rate (if appl.) | Tax Levy         | Estimated Revenue |             |
| 6151                                                  | Current Act 511 Earned Income Taxes                   | 0.500% | 0.000%                | 22,682,367       | 22,682,367        |             |
| 6152                                                  | Current Act 511 Occupation Taxes                      | 0.000  | 0.000                 | 0                | 0                 |             |
| 6153                                                  | Current Act 511 Real Estate Transfer Taxes            | 0.500% | 0.000%                | 3,886,260        | 3,886,260         |             |
| 6154                                                  | Current Act 511 Amusement Taxes                       | 0.000% | 0.000%                | 0                | 0                 |             |
| 6155                                                  | Current Act 511 Business Privilege Taxes              | 0.000  | 0.000                 | 0                | 0                 |             |
| 6156                                                  | Current Act 511 Mechanical Device Taxes– Percentage   | 0.000% | 0.000%                | 0                | 0                 |             |
| 6157                                                  | Current Act 511 Mercantile Taxes                      | 0.000  | 0.000                 | 0                | 0                 |             |
| 6159                                                  | Current Act 511 Taxes, Other Proportional Assessments | 0      | 0                     | 0                | 0                 |             |
| Total Current Act 511 Taxes– Proportional Assessments |                                                       |        |                       | 26,568,627       | 26,568,627        |             |
| Total Act 511, Current Taxes                          |                                                       |        |                       |                  | 26,568,627        |             |
| Act 511 Tax Limit -->                                 |                                                       |        |                       | 15,025,213,325 X | 12                | 180,302,560 |
|                                                       |                                                       |        |                       | Market Value     | Mills             | (511 Limit) |

| Tax<br>Function | Description                                            | Tax Rate Charged in:    |         | Percent<br>Change in<br>Rate | Less than<br>or equal to<br>Index | Index | Additional Tax Rate<br>Charged in: |         | Percent<br>Change in<br>Rate | Less than<br>or equal to<br>Index |
|-----------------|--------------------------------------------------------|-------------------------|---------|------------------------------|-----------------------------------|-------|------------------------------------|---------|------------------------------|-----------------------------------|
|                 |                                                        | 2021-22<br>(Rebalanced) | 2022-23 |                              |                                   |       | 2021-22<br>(Rebalanced)            | 2022-23 |                              |                                   |
| 6111            | <u>Current Real Estate Taxes</u>                       |                         |         |                              |                                   |       |                                    |         |                              |                                   |
|                 | Chester                                                | 22.0604                 | 22.4887 | 1.95%                        | Yes                               | 3.4%  |                                    |         |                              |                                   |
|                 | Delaware                                               | 9.6967                  | 9.9574  | 2.69%                        | Yes                               | 3.4%  |                                    |         |                              |                                   |
|                 | <u>Current Act 511 Taxes– Proportional Assessments</u> |                         |         |                              |                                   |       |                                    |         |                              |                                   |
| 6151            | Current Act 511 Earned Income Taxes                    | 0.500%                  | 0.500%  | 0.00%                        | Yes                               | 3.4%  |                                    |         |                              |                                   |
| 6153            | Current Act 511 Real Estate Transfer Taxes             | 0.500%                  | 0.500%  | 0.00%                        | Yes                               | 3.4%  |                                    |         |                              |                                   |

LEA : 124159002    West Chester Area SD

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| <u>Description</u>                                           | <u>Amount</u>        |
|--------------------------------------------------------------|----------------------|
| <b>1000 Instruction</b>                                      |                      |
| 1100 Regular Programs - Elementary / Secondary               | 112,594,813          |
| 1200 Special Programs - Elementary / Secondary               | 47,198,847           |
| 1300 Vocational Education                                    | 6,828,887            |
| 1400 Other Instructional Programs - Elementary / Secondary   | 358,691              |
| 1500 Nonpublic School Programs                               | 75,858               |
| <b>Total Instruction</b>                                     | <b>\$167,057,096</b> |
| <b>2000 Support Services</b>                                 |                      |
| 2100 Support Services - Students                             | 11,724,562           |
| 2200 Support Services - Instructional Staff                  | 7,686,569            |
| 2300 Support Services - Administration                       | 14,121,624           |
| 2400 Support Services - Pupil Health                         | 3,201,782            |
| 2500 Support Services - Business                             | 2,108,023            |
| 2600 Operation and Maintenance of Plant Services             | 20,851,552           |
| 2700 Student Transportation Services                         | 14,331,669           |
| 2800 Support Services - Central                              | 4,624,344            |
| 2900 Other Support Services                                  | 230,194              |
| <b>Total Support Services</b>                                | <b>\$78,880,319</b>  |
| <b>3000 Operation of Non-Instructional Services</b>          |                      |
| 3200 Student Activities                                      | 5,740,943            |
| 3300 Community Services                                      | 168,252              |
| <b>Total Operation of Non-Instructional Services</b>         | <b>\$5,909,195</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>            |                      |
| 5100 Debt Service / Other Expenditures and Financing Uses    | 28,011,906           |
| 5200 Interfund Transfers - Out                               | 12,457,496           |
| 5900 Budgetary Reserve                                       | 4,769,123            |
| <b>Total Other Expenditures and Financing Uses</b>           | <b>\$45,238,525</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b> | <b>\$297,085,135</b> |

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| <u>Description</u>                                                       | <u>Amount</u>        |
|--------------------------------------------------------------------------|----------------------|
| <b>1000 Instruction</b>                                                  |                      |
| <b>1100 <u>Regular Programs - Elementary / Secondary</u></b>             |                      |
| 100 Personnel Services - Salaries                                        | 60,709,415           |
| 200 Personnel Services - Employee Benefits                               | 38,463,599           |
| 300 Purchased Professional and Technical Services                        | 3,026,412            |
| 400 Purchased Property Services                                          | 293,500              |
| 500 Other Purchased Services                                             | 5,728,304            |
| 600 Supplies                                                             | 4,285,919            |
| 700 Property                                                             | 56,328               |
| 800 Other Objects                                                        | 31,336               |
| <b>Total Regular Programs - Elementary / Secondary</b>                   | <b>\$112,594,813</b> |
| <b>1200 <u>Special Programs - Elementary / Secondary</u></b>             |                      |
| 100 Personnel Services - Salaries                                        | 15,413,557           |
| 200 Personnel Services - Employee Benefits                               | 9,743,906            |
| 300 Purchased Professional and Technical Services                        | 14,235,742           |
| 400 Purchased Property Services                                          | 5,600                |
| 500 Other Purchased Services                                             | 7,465,810            |
| 600 Supplies                                                             | 299,342              |
| 700 Property                                                             | 4,100                |
| 800 Other Objects                                                        | 30,790               |
| <b>Total Special Programs - Elementary / Secondary</b>                   | <b>\$47,198,847</b>  |
| <b>1300 <u>Vocational Education</u></b>                                  |                      |
| 100 Personnel Services - Salaries                                        | 2,335,623            |
| 200 Personnel Services - Employee Benefits                               | 1,501,724            |
| 300 Purchased Professional and Technical Services                        | 2,000                |
| 400 Purchased Property Services                                          | 1,463                |
| 500 Other Purchased Services                                             | 2,883,187            |
| 600 Supplies                                                             | 101,935              |
| 800 Other Objects                                                        | 2,955                |
| <b>Total Vocational Education</b>                                        | <b>\$6,828,887</b>   |
| <b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b> |                      |
| 100 Personnel Services - Salaries                                        | 109,544              |
| 200 Personnel Services - Employee Benefits                               | 61,663               |
| 300 Purchased Professional and Technical Services                        | 78,500               |
| 500 Other Purchased Services                                             | 105,000              |
| 600 Supplies                                                             | 3,984                |
| <b>Total Other Instructional Programs - Elementary / Secondary</b>       | <b>\$358,691</b>     |
| <b>1500 <u>Nonpublic School Programs</u></b>                             |                      |
| 300 Purchased Professional and Technical Services                        | 75,858               |
| <b>Total Nonpublic School Programs</b>                                   | <b>\$75,858</b>      |
| <b>Total Instruction</b>                                                 | <b>\$167,057,096</b> |
| <b>2000 Support Services</b>                                             |                      |
| <b>2100 <u>Support Services - Students</u></b>                           |                      |
| 100 Personnel Services - Salaries                                        | 6,836,951            |

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| Description                                       | Amount       |
|---------------------------------------------------|--------------|
| 200 Personnel Services - Employee Benefits        | 4,366,425    |
| 300 Purchased Professional and Technical Services | 378,615      |
| 400 Purchased Property Services                   | 2,000        |
| 500 Other Purchased Services                      | 37,410       |
| 600 Supplies                                      | 89,744       |
| 800 Other Objects                                 | 13,417       |
| Total Support Services - Students                 | \$11,724,562 |
| 2200 Support Services - Instructional Staff       |              |
| 100 Personnel Services - Salaries                 | 3,764,000    |
| 200 Personnel Services - Employee Benefits        | 2,982,894    |
| 300 Purchased Professional and Technical Services | 447,767      |
| 400 Purchased Property Services                   | 1,500        |
| 500 Other Purchased Services                      | 71,025       |
| 600 Supplies                                      | 409,283      |
| 700 Property                                      | 2,600        |
| 800 Other Objects                                 | 7,500        |
| Total Support Services - Instructional Staff      | \$7,686,569  |
| 2300 Support Services - Administration            |              |
| 100 Personnel Services - Salaries                 | 7,503,466    |
| 200 Personnel Services - Employee Benefits        | 4,818,351    |
| 300 Purchased Professional and Technical Services | 1,343,844    |
| 400 Purchased Property Services                   | 24,425       |
| 500 Other Purchased Services                      | 207,199      |
| 600 Supplies                                      | 160,099      |
| 700 Property                                      | 3,050        |
| 800 Other Objects                                 | 61,190       |
| Total Support Services - Administration           | \$14,121,624 |
| 2400 Support Services - Pupil Health              |              |
| 100 Personnel Services - Salaries                 | 1,908,641    |
| 200 Personnel Services - Employee Benefits        | 1,223,078    |
| 300 Purchased Professional and Technical Services | 19,000       |
| 400 Purchased Property Services                   | 3,275        |
| 500 Other Purchased Services                      | 2,900        |
| 600 Supplies                                      | 44,263       |
| 800 Other Objects                                 | 625          |
| Total Support Services - Pupil Health             | \$3,201,782  |
| 2500 Support Services - Business                  |              |
| 100 Personnel Services - Salaries                 | 1,192,859    |
| 200 Personnel Services - Employee Benefits        | 766,968      |
| 300 Purchased Professional and Technical Services | 42,800       |
| 400 Purchased Property Services                   | 8,406        |
| 500 Other Purchased Services                      | 22,100       |
| 600 Supplies                                      | 24,050       |
| 800 Other Objects                                 | 50,840       |
| Total Support Services - Business                 | \$2,108,023  |

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| <u>Description</u>                                             | <u>Amount</u>       |
|----------------------------------------------------------------|---------------------|
| <b>2600 <u>Operation and Maintenance of Plant Services</u></b> |                     |
| 100 Personnel Services - Salaries                              | 8,373,772           |
| 200 Personnel Services - Employee Benefits                     | 5,329,420           |
| 300 Purchased Professional and Technical Services              | 260,000             |
| 400 Purchased Property Services                                | 3,655,460           |
| 500 Other Purchased Services                                   | 726,000             |
| 600 Supplies                                                   | 2,163,500           |
| 700 Property                                                   | 326,800             |
| 800 Other Objects                                              | 16,600              |
| <b>Total Operation and Maintenance of Plant Services</b>       | <b>\$20,851,552</b> |
| <b>2700 <u>Student Transportation Services</u></b>             |                     |
| 100 Personnel Services - Salaries                              | 220,906             |
| 200 Personnel Services - Employee Benefits                     | 141,713             |
| 300 Purchased Professional and Technical Services              | 5,000               |
| 400 Purchased Property Services                                | 3,000               |
| 500 Other Purchased Services                                   | 13,909,550          |
| 600 Supplies                                                   | 49,800              |
| 800 Other Objects                                              | 1,700               |
| <b>Total Student Transportation Services</b>                   | <b>\$14,331,669</b> |
| <b>2800 <u>Support Services - Central</u></b>                  |                     |
| 100 Personnel Services - Salaries                              | 2,158,155           |
| 200 Personnel Services - Employee Benefits                     | 1,383,169           |
| 300 Purchased Professional and Technical Services              | 217,050             |
| 400 Purchased Property Services                                | 214,560             |
| 500 Other Purchased Services                                   | 33,950              |
| 600 Supplies                                                   | 577,090             |
| 800 Other Objects                                              | 40,370              |
| <b>Total Support Services - Central</b>                        | <b>\$4,624,344</b>  |
| <b>2900 <u>Other Support Services</u></b>                      |                     |
| 500 Other Purchased Services                                   | 130,194             |
| 800 Other Objects                                              | 100,000             |
| <b>Total Other Support Services</b>                            | <b>\$230,194</b>    |
| <b>Total Support Services</b>                                  | <b>\$78,880,319</b> |
| <b>3000 <u>Operation of Non-Instructional Services</u></b>     |                     |
| <b>3200 <u>Student Activities</u></b>                          |                     |
| 100 Personnel Services - Salaries                              | 2,994,697           |
| 200 Personnel Services - Employee Benefits                     | 1,449,791           |
| 300 Purchased Professional and Technical Services              | 326,145             |
| 400 Purchased Property Services                                | 143,124             |
| 500 Other Purchased Services                                   | 430,706             |
| 600 Supplies                                                   | 248,300             |
| 700 Property                                                   | 63,435              |
| 800 Other Objects                                              | 84,745              |
| <b>Total Student Activities</b>                                | <b>\$5,740,943</b>  |



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| <u>Description</u>                                                      | <u>Amount</u>        |
|-------------------------------------------------------------------------|----------------------|
| <b>3300 <u>Community Services</u></b>                                   |                      |
| 300 Purchased Professional and Technical Services                       | 155,000              |
| 600 Supplies                                                            | 13,252               |
| <b>Total Community Services</b>                                         | <b>\$168,252</b>     |
| <b>Total Operation of Non-Instructional Services</b>                    | <b>\$5,909,195</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>                       |                      |
| <b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b> |                      |
| 800 Other Objects                                                       | 10,396,906           |
| 900 Other Uses of Funds                                                 | 17,615,000           |
| <b>Total Debt Service / Other Expenditures and Financing Uses</b>       | <b>\$28,011,906</b>  |
| <b>5200 <u>Interfund Transfers - Out</u></b>                            |                      |
| 900 Other Uses of Funds                                                 | 12,457,496           |
| <b>Total Interfund Transfers - Out</b>                                  | <b>\$12,457,496</b>  |
| <b>5900 <u>Budgetary Reserve</u></b>                                    |                      |
| 800 Other Objects                                                       | 4,769,123            |
| <b>Total Budgetary Reserve</b>                                          | <b>\$4,769,123</b>   |
| <b>Total Other Expenditures and Financing Uses</b>                      | <b>\$45,238,525</b>  |
| <b>TOTAL EXPENDITURES</b>                                               | <b>\$297,085,135</b> |

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Cash and Short-Term Investments

|                                                              | 06/30/2022 Estimate | 06/30/2023 Projection |
|--------------------------------------------------------------|---------------------|-----------------------|
| General Fund                                                 | 59,384,883          | 26,468,664            |
| Public Purpose (Expendable) Trust Fund                       |                     |                       |
| Other Comptroller-Approved Special Revenue Funds             |                     |                       |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                     |                       |
| Capital Reserve Fund - § 690, §1850                          |                     |                       |
| Capital Reserve Fund - § 1431                                | 25,730,791          | 26,756,849            |
| Other Capital Projects Fund                                  |                     |                       |
| Debt Service Fund                                            |                     |                       |
| Food Service / Cafeteria Operations Fund                     |                     |                       |
| Child Care Operations Fund                                   |                     |                       |
| Other Enterprise Funds                                       |                     |                       |
| Internal Service Fund                                        |                     |                       |
| Private Purpose Trust Fund                                   |                     |                       |
| Investment Trust Fund                                        |                     |                       |
| Pension Trust Fund                                           |                     |                       |
| Activity Fund                                                |                     |                       |
| Other Agency Fund                                            |                     |                       |
| Permanent Fund                                               |                     |                       |
| Total Cash and Short-Term Investments                        | \$85,115,674        | \$53,225,513          |

Long-Term Investments

|                                                              | 06/30/2022 Estimate | 06/30/2023 Projection |
|--------------------------------------------------------------|---------------------|-----------------------|
| General Fund                                                 |                     |                       |
| Public Purpose (Expendable) Trust Fund                       |                     |                       |
| Other Comptroller-Approved Special Revenue Funds             |                     |                       |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                     |                       |
| Capital Reserve Fund - § 690, §1850                          |                     |                       |
| Capital Reserve Fund - § 1431                                |                     |                       |
| Other Capital Projects Fund                                  |                     |                       |
| Debt Service Fund                                            |                     |                       |
| Food Service / Cafeteria Operations Fund                     |                     |                       |
| Child Care Operations Fund                                   |                     |                       |
| Other Enterprise Funds                                       |                     |                       |
| Internal Service Fund                                        |                     |                       |
| Private Purpose Trust Fund                                   |                     |                       |
| Investment Trust Fund                                        |                     |                       |
| Pension Trust Fund                                           |                     |                       |
| Activity Fund                                                |                     |                       |
| Other Agency Fund                                            |                     |                       |

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| <u>Long-Term Investments</u> | <u>06/30/2022 Estimate</u> | <u>06/30/2023 Projection</u> |
|------------------------------|----------------------------|------------------------------|
| Permanent Fund               |                            |                              |
| Total Long-Term Investments  |                            |                              |
| TOTAL CASH AND INVESTMENTS   | \$85,115,674               | \$53,225,513                 |

PROPOSED FINAL

LEA : 124159002    West Chester Area SD

| <u>Long-Term Indebtedness</u>                                             | <u>06/30/2022 Estimate</u> | <u>06/30/2023 Projection</u> |
|---------------------------------------------------------------------------|----------------------------|------------------------------|
| <b>General Fund</b>                                                       |                            |                              |
| 0510 Bonds Payable                                                        | 259,750,000                | 242,135,000                  |
| 0520 Extended-Term Financing Agreements Payable                           |                            |                              |
| 0530 Lease-Purchase Obligations                                           |                            |                              |
| 0540 Accumulated Compensated Absences                                     |                            |                              |
| 0550 Authority Lease Obligations                                          |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)                                |                            |                              |
| 0599 Other Noncurrent Liabilities                                         |                            |                              |
| <b>Total General Fund</b>                                                 | <b>\$259,750,000</b>       | <b>\$242,135,000</b>         |
| <b>Public Purpose (Expendable) Trust Fund</b>                             |                            |                              |
| 0510 Bonds Payable                                                        |                            |                              |
| 0520 Extended-Term Financing Agreements Payable                           |                            |                              |
| 0530 Lease-Purchase Obligations                                           |                            |                              |
| 0540 Accumulated Compensated Absences                                     |                            |                              |
| 0550 Authority Lease Obligations                                          |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)                                |                            |                              |
| 0599 Other Noncurrent Liabilities                                         |                            |                              |
| <b>Total Public Purpose (Expendable) Trust Fund</b>                       |                            |                              |
| <b>Other Comptroller-Approved Special Revenue Funds</b>                   |                            |                              |
| 0510 Bonds Payable                                                        |                            |                              |
| 0520 Extended-Term Financing Agreements Payable                           |                            |                              |
| 0530 Lease-Purchase Obligations                                           |                            |                              |
| 0540 Accumulated Compensated Absences                                     |                            |                              |
| 0550 Authority Lease Obligations                                          |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)                                |                            |                              |
| 0599 Other Noncurrent Liabilities                                         |                            |                              |
| <b>Total Other Comptroller-Approved Special Revenue Funds</b>             |                            |                              |
| <b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>       |                            |                              |
| 0510 Bonds Payable                                                        |                            |                              |
| 0520 Extended-Term Financing Agreements Payable                           |                            |                              |
| 0530 Lease-Purchase Obligations                                           |                            |                              |
| 0540 Accumulated Compensated Absences                                     |                            |                              |
| 0550 Authority Lease Obligations                                          |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)                                |                            |                              |
| 0599 Other Noncurrent Liabilities                                         |                            |                              |
| <b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b> |                            |                              |
| <b>Capital Reserve Fund - \$ 690, \$1850</b>                              |                            |                              |
| 0510 Bonds Payable                                                        |                            |                              |
| 0520 Extended-Term Financing Agreements Payable                           |                            |                              |

| Long-Term Indebtedness                          | 06/30/2022 Estimate | 06/30/2023 Projection |
|-------------------------------------------------|---------------------|-----------------------|
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Capital Reserve Fund - \$ 690, \$1850     |                     |                       |
| Capital Reserve Fund - \$ 1431                  |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Capital Reserve Fund - \$ 1431            |                     |                       |
| Other Capital Projects Fund                     |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Other Capital Projects Fund               |                     |                       |
| Debt Service Fund                               |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Debt Service Fund                         |                     |                       |
| Food Service / Cafeteria Operations Fund        |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |

| Long-Term Indebtedness                          | 06/30/2022 Estimate | 06/30/2023 Projection |
|-------------------------------------------------|---------------------|-----------------------|
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Food Service / Cafeteria Operations Fund  |                     |                       |
| Child Care Operations Fund                      |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Child Care Operations Fund                |                     |                       |
| Other Enterprise Funds                          |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Other Enterprise Funds                    |                     |                       |
| Internal Service Fund                           |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Internal Service Fund                     |                     |                       |
| Private Purpose Trust Fund                      |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Private Purpose Trust Fund                |                     |                       |

| Long-Term Indebtedness                          | 06/30/2022 Estimate | 06/30/2023 Projection |
|-------------------------------------------------|---------------------|-----------------------|
| Investment Trust Fund                           |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Investment Trust Fund                     |                     |                       |
| Pension Trust Fund                              |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Pension Trust Fund                        |                     |                       |
| Activity Fund                                   |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Activity Fund                             |                     |                       |
| Other Agency Fund                               |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease-Purchase Obligations                 |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Other Agency Fund                         |                     |                       |
| Permanent Fund                                  |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |

| <u>Long-Term Indebtedness</u>              | <u>06/30/2022 Estimate</u> | <u>06/30/2023 Projection</u> |
|--------------------------------------------|----------------------------|------------------------------|
| 0530 Lease-Purchase Obligations            |                            |                              |
| 0540 Accumulated Compensated Absences      |                            |                              |
| 0550 Authority Lease Obligations           |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB) |                            |                              |
| 0599 Other Noncurrent Liabilities          |                            |                              |
| <b>Total Permanent Fund</b>                |                            |                              |
| <b>Total Long-Term Indebtedness</b>        | <b>\$259,750,000</b>       | <b>\$242,135,000</b>         |

PROPOSED FINAL



| Short-Term Payables                                          | 06/30/2022 Estimate | 06/30/2023 Projection |
|--------------------------------------------------------------|---------------------|-----------------------|
| General Fund                                                 |                     |                       |
| Public Purpose (Expendable) Trust Fund                       |                     |                       |
| Other Comptroller-Approved Special Revenue Funds             |                     |                       |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                     |                       |
| Capital Reserve Fund - § 690, §1850                          |                     |                       |
| Capital Reserve Fund - § 1431                                |                     |                       |
| Other Capital Projects Fund                                  |                     |                       |
| Debt Service Fund                                            |                     |                       |
| Food Service / Cafeteria Operations Fund                     |                     |                       |
| Child Care Operations Fund                                   |                     |                       |
| Other Enterprise Funds                                       |                     |                       |
| Internal Service Fund                                        |                     |                       |
| Private Purpose Trust Fund                                   |                     |                       |
| Investment Trust Fund                                        |                     |                       |
| Pension Trust Fund                                           |                     |                       |
| Activity Fund                                                |                     |                       |
| Other Agency Fund                                            |                     |                       |
| Permanent Fund                                               |                     |                       |
| Total Short-Term Payables                                    |                     |                       |
| TOTAL INDEBTEDNESS                                           | \$259,750,000       | \$242,135,000         |

| Account Description                                                                           | Amounts      |
|-----------------------------------------------------------------------------------------------|--------------|
| 0810 Nonspendable Fund Balance                                                                |              |
| 0820 Restricted Fund Balance                                                                  |              |
| 0830 Committed Fund Balance                                                                   | 4,159,909    |
| 0840 Assigned Fund Balance                                                                    | 3,128,904    |
| 0850 Unassigned Fund Balance                                                                  | 19,179,851   |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned                               | \$26,468,664 |
| 5900 Budgetary Reserve                                                                        | 4,769,123    |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$31,237,787 |

# WEST CHESTER AREA SCHOOL DISTRICT

## Property & Finance Committee

**April 19, 2022**

### Approval of Local Audit Firm

In an attempt to contain costs and ensure quality service, the Business Office conducted a Request for Proposal for audit services of the district's financials. The proposals were opened on March 30, 2022 and the results are detailed below.

The fees were submitted for a three-year term. BBD, LLP submitted the low bid at a total cost of \$78,000. BBD, LLP has not worked with WCASD in the past but has provided audit services to many surrounding districts. The RFP review team consisted of: John Scully (Director of Business Affairs), Jennifer Matthews (Controller), Shawn Ryan (Accounting Supervisor) and Lynne Scott (Purchasing Agent). Both Shawn Ryan and myself have worked with the staff of BBD, LLP on other audit engagements and are confident with the services performed by the firm.

| Description of Service:               | BBD, LLP<br>Proposal | Zelenkofske<br>Axelrod<br>Proposal | Barbacane<br>Thornton<br>Proposal | Maille<br>Proposal | EFPR Group<br>Proposal |
|---------------------------------------|----------------------|------------------------------------|-----------------------------------|--------------------|------------------------|
| FYE 6/30/22                           | \$26,000             | \$25,600                           | \$28,000                          | \$31,000           | \$81,000               |
| FYE 6/30/23                           | \$26,000             | \$26,368                           | \$29,000                          | \$32,000           | \$84,000               |
| FYE 6/30/24                           | \$26,000             | \$27,159                           | \$30,000                          | \$33,000           | \$87,000               |
| <b>Total Cost of Service</b>          | <b>\$78,000</b>      | <b>\$79,127</b>                    | <b>\$87,000</b>                   | <b>\$96,000</b>    | <b>\$252,000</b>       |
| <b>Weighting % (cost/lowest cost)</b> | <b>100%</b>          | <b>99%</b>                         | <b>90%</b>                        | <b>81%</b>         | <b>31%</b>             |

It is recommended that the district accept the low bid from BBD, LLP to perform the audit of the District financials for the next 3 years. They have an extensive list of governmental clients within the state of PA, including many school districts.

If you should have any questions please let me know. This will be on the agenda for the April 19, 2022 P&F meeting.

John T. Scully  
Director of Business Affairs  
4/4/2022

**WEST CHESTER AREA SCHOOL DISTRICT**

**Property & Finance Committee**

**April 19, 2022**

***Approval of Revised Board Policy 903, Public Participation in Board Meetings,  
Second Reading***

At the March 28, 2022 board meeting, revised Board Policy 903, Participation in Board Meetings, received first reading approval bringing the policy in line with a recent federal ruling. The statements, "All comments shall be directed to the entire Board. No participant may address or question individual Board members," were been struck and replaced with ***"The Board asks that all commentary be directed to the Board as a whole."***

Additional revisions have been made to the policy in response to guidance from the District's Solicitor.

Please let me know if you have any questions.

Dr. Robert Sokolowski  
Superintendent  
April 7, 2022

|               |                                        |
|---------------|----------------------------------------|
| Book          | Policy Manual                          |
| Section       | 900 Community                          |
| Title         | Public Participation in Board Meetings |
| Code          | 903                                    |
| Status        | Review                                 |
| Adopted       | August 1, 2015                         |
| Last Revised  | February 28, 2022                      |
| Last Reviewed | July 27, 2015                          |

### **Purpose**

The Board recognizes the value to school governance of public comment on educational issues and the importance of involving members of the public in Board meetings. Public comment is an opportunity for the Board to hear comments from the public; it is not meant to be a question and answer period.

### **Authority**

The Board adopts this policy to govern public participation in Board meetings necessary to conduct its meeting and to maintain order.[\[1\]](#)

In order to permit fair and orderly expression of public comment, the Board shall provide an opportunity at each open meeting of the Board for residents and taxpayers to comment on matters of concern, official action, or deliberation before the Board prior to official action by the Board.[\[2\]](#)

If the Board determines there is not sufficient time at a meeting for public comments, the comment period may be deferred to the next regular meeting or to a special meeting occurring before the next regular meeting.[\[2\]](#)

When an item is added to the agenda after the agenda item public comment period has ended, the Board shall offer a further public comment opportunity limited to the added item(s). The public comment opportunity on the added item(s) shall occur prior to official action or deliberation on the added item(s).

### **Delegation of Responsibility**

The presiding officer at each public Board meeting will follow the rules of the Board for the conduct of public meetings in accordance with this policy and other applicable Board policy.[\[3\]](#)[\[4\]](#)[\[5\]](#)

### **Guidelines**

Whenever issues identified by the participant are subject to remediation under policies and procedures of the Board, they shall be dealt with in accordance with those policies and procedures.

## Board Business Meetings

Designated public comment times:[4][5]

1. There will be a public comment section at the beginning of the meeting for agenda items only.
2. There will be a public comment section at the end of the meeting for any nonagenda items.

## Board Committee Meetings or Work Sessions

The purpose of the Board committee meeting or work session is to review items to be placed on the agenda for the upcoming business meeting and also to discuss other appropriate items.[4]

There will be a public comment period at the beginning of each committee meeting or work session on agenda items only.

## Procedural Guidelines

The Board requires that public participants be residents or taxpayers of this district or:

- ~~1. Anyone representing a group in the school district.~~
- ~~2. Any representative of a firm eligible to bid on materials or services solicited by the Board.~~
1. **Any district employee.**
2. **Any district student.**

All individuals wishing to participate in a public Board meeting shall **fully complete and provide all required content of the Public Comment Registration Card** a registration card prior to the designated start of the meeting ~~and shall include the name and address of the participant and topic to be addressed.~~

Participants must be recognized by the presiding officer and must preface their comments by an announcement of their name, **and** township or borough, ~~and group affiliation, if applicable.~~

Each speaker must limit his/her comments to three (3) minutes or less.

~~All comments shall be directed to the entire Board. No participant may address or question individual Board members.~~ **The Board asks that all commentary be directed to the Board as a whole.**

The presiding officer may:

1. Interrupt or terminate a participant's statement when the statement exceeds three (3) minutes, is obscene or threatening in nature, or is commenting on subject matter that is not appropriate for the given public comment period (e.g., agenda item versus non-agenda item).
2. Request any individual to leave the meeting when that person does not observe reasonable decorum.
3. Request the assistance of law enforcement officers to remove a disorderly person when his/her conduct interferes with the orderly progress of the meeting.
4. Establish a time limit on public comment as part of the meeting.

The meeting agenda and all pertinent documents shall be distributed to the press and public at all meetings.[6]

## Legal

1. [65 Pa. C.S.A. 710](#)
  2. [65 Pa. C.S.A. 710.1](#)
  3. [24 P.S. 407](#)
  4. Pol. 006
  5. Pol. 006.2
  6. Pol. 006.3
- [65 Pa. C.S.A. 701 et seq](#)



MEMO from the Director of Business Affairs

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*Date: April 14, 2022*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for April 25, 2022*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the April 25, 2022 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for April 25, 2022:

- Approval of 2022-23 CCIU Core Budget
- Approval of 2022-23 CCIU Occupational Education Budget
- Approval of Revised Board Policy 815.5, Electronic Signatures, Second Reading

cc: Dr. Sokolowski & Cabinet



## **WEST CHESTER AREA SCHOOL DISTRICT**

Property & Finance Committee

*MEMO ITEM for 4/25/22*

### **Approval of 2022-23 CCIU Core Budget**

Each year, no later than April, the WCASD School Board needs to approve the CCIU CORE BUDGET. The 2022-23 CCIU core budget totals \$33,173,390. The core budget represents 10% of the CCIU total budget and includes: General Administration, Innovative Educational Services, Information Technology, Communication, and Building and Maintenance.

Attached is the CCIU's information regarding its 2022-23 Core Budget. The Core Budget for 2022-23 is \$1,642,595 less than the projected 2021-22 budget. Our projected 2022-23 contribution of \$130,316 is the same as the actual 2021-22 contribution. The total contribution for *all* school districts is \$603,727 which remains unchanged from 2021-22.

**Approval is requested for the 2022-23 CCIU Core Budget in the amount of \$33,173,390. This item will be placed on the 4/25/22 Consent Agenda.**

John T. Scully  
3/21/22

# Summary of CCIU Budget Approval Process

## Core Services

- Adopted by weighted school district vote by April 30, 2022.

## Occupational Education

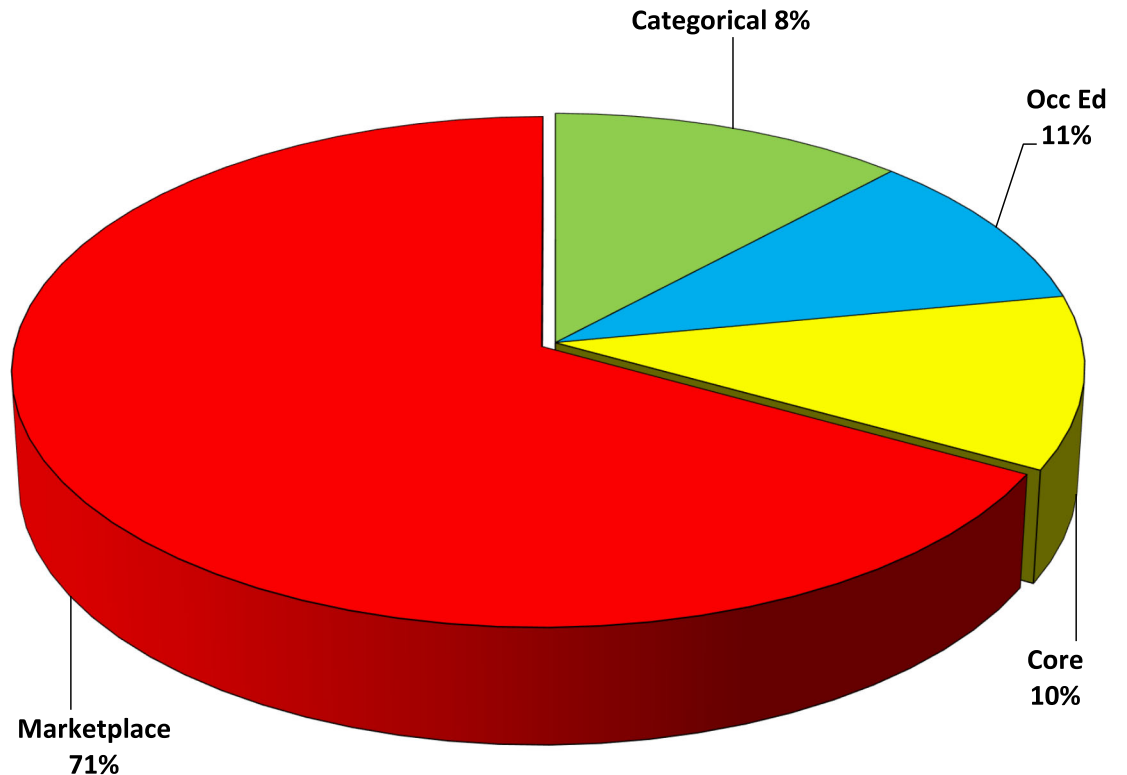
- Adopted by district board majority vote by June 30, 2022.

## Marketplace

- Adopted by IU Board in April 2022. Districts invoiced based on actual services.

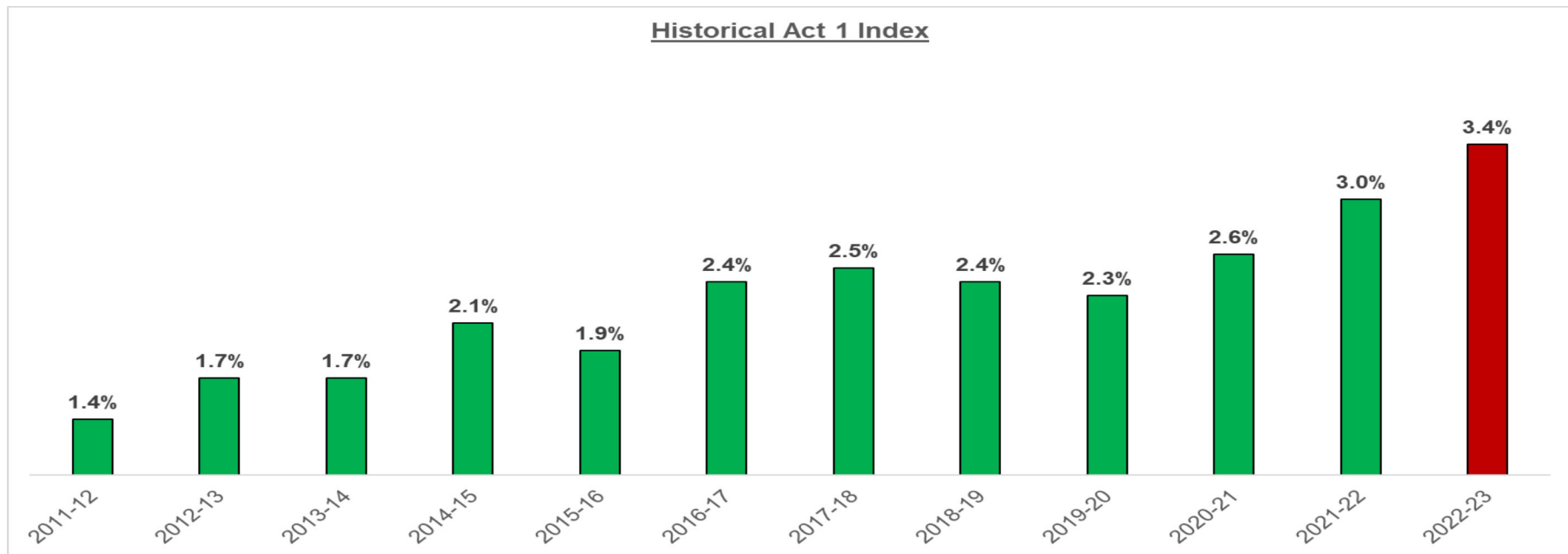
## Categorical Services

- Approved by appropriate agencies.



## Bottom Line for the 2022-2023 Chester County Intermediate Unit Budgets

- No Increase in proposed Core Budget contributions.
- 2.25% increase in the current Occupational Education tuition rate.
- Marketplace Program prices for Chester County School Districts will be presented on March 16, 2022. The goal is to limit any price increases to the Act 1 Index of 3.4%.



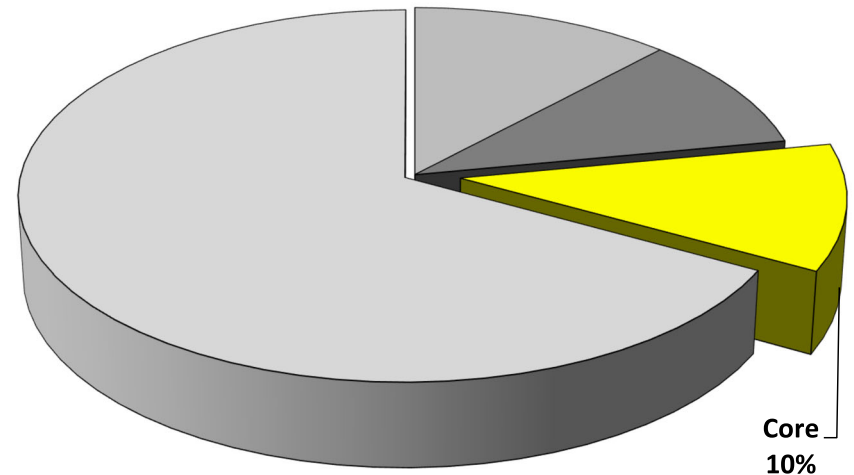
- Categorical Budgets do not require local school district funds and represent alternative sources of revenue to deliver services.



## CCIU Core Budget No Proposed Change to District Contributions in 2022-2023

### Core Budget Divisions

- General Administration
- Innovative Educational Services
- Information Technology
- Communications and Learning Solutions
- Building Maintenance Services





## Core Budget Summary

| 2020-2021<br>Actual<br>FYE | 2021-2022<br>Original<br>Budget | 2021-2022<br>Projected<br>Budget |  | 2022-2023<br>Proposed<br>Budget | Budget to<br>Budget<br><u>Change</u> |
|----------------------------|---------------------------------|----------------------------------|--|---------------------------------|--------------------------------------|
| \$30,654,017               | \$31,006,260                    | \$34,815,985                     |  | \$33,173,390                    | (\$1,642,595)                        |

### CCIU Objective:

Maintain a responsible balance so that resources are available to respond to member school district's needs while controlling overhead costs.



## Significant Changes to Core Budget 2021-2022 to 2022-2023

|                                               | <u>Amount Change</u>  |
|-----------------------------------------------|-----------------------|
| • Salaries (Existing Staff)                   | = \$ 293,352          |
| • Benefits (Existing Staff)                   | = \$ 236,042          |
| • Employer Contribution to PSERS              | = \$ 141,658          |
| • Supplies, Equipment, and Purchased Services | = \$ 272,873          |
| • Reduction in Debt Service                   | = \$ (1,985,271)      |
| • Change in all other Budget Areas            | = \$ <u>(601,249)</u> |
| <b>Total Change in Core Budget</b>            | <b>\$ (1,642,595)</b> |



## **Projected 2022-2023 CCIU Core Contributions from Member Districts**

| <b>School District</b>                 | <b>Actual 2020-21 Contribution</b> | <b>Actual 2021-22 Contribution</b> | <b>Projected 2022-23 Contribution</b> |
|----------------------------------------|------------------------------------|------------------------------------|---------------------------------------|
| Avon Grove School District             | \$31,078                           | \$30,151                           | \$30,151                              |
| Coatesville Area School District       | \$48,512                           | \$47,445                           | \$47,445                              |
| Downingtown Area School District       | \$93,730                           | \$93,277                           | \$93,277                              |
| Great Valley School District           | \$43,644                           | \$46,438                           | \$46,438                              |
| Kennett Consolidated School District   | \$34,132                           | \$33,526                           | \$33,526                              |
| Octorara Area School District          | \$14,976                           | \$14,587                           | \$14,587                              |
| Owen J. Roberts School District        | \$38,118                           | \$38,327                           | \$38,327                              |
| Oxford Area School District            | \$19,669                           | \$19,023                           | \$19,023                              |
| Phoenixville Area School District      | \$36,762                           | \$36,466                           | \$36,466                              |
| Tredyffrin/Easttown School District    | \$71,256                           | \$73,576                           | \$73,576                              |
| Unionville-Chadds Ford School District | \$40,629                           | \$40,595                           | \$40,595                              |
| West Chester Area School District      | \$131,221                          | \$130,316                          | \$130,316                             |
| <b>Total</b>                           | <b>\$603,727</b>                   | <b>\$603,727</b>                   | <b>\$603,727</b>                      |

# CONSOLIDATED CORE SERVICES BUDGET SUMMARY

|                                                                              |                                     |                                     |                                              |                                               |            | 2022-23 Proposed Core Budgets |                                       |                                       |                |                                     | 2022-23<br>Proposed<br>Core Budget<br>Totals |
|------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|----------------------------------------------|-----------------------------------------------|------------|-------------------------------|---------------------------------------|---------------------------------------|----------------|-------------------------------------|----------------------------------------------|
|                                                                              | 2019-20<br>Actual<br>Core<br>Totals | 2020-21<br>Actual<br>Core<br>Totals | 2021-22<br>Original<br>Core Budget<br>Totals | 2021-22<br>Projected<br>Core Budget<br>Totals |            | General<br>Administration     | Innovative<br>Educational<br>Services | Information<br>Technology<br>Services | Communications | Building<br>Maintenance<br>Services |                                              |
| 6000 Unassigned/Unrestricted Fund Balance                                    | 1,363,149                           | 1,396,306                           | 1,156,129                                    | 1,461,702                                     | 1,365,864  | -                             | -                                     | -                                     | -              | -                                   | 1,365,864                                    |
| 6001 Assigned for Encumbrances                                               | 165,882                             | 204,986                             | -                                            | 210,476                                       | -          | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6005 Nonspendable for Inventory                                              | 6,944                               | 5,802                               | -                                            | 5,915                                         | -          | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6006 Nonspendable for Prepaid Expenditures                                   | 63,020                              | 60,374                              | -                                            | 47,159                                        | -          | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| TOTAL BEGINNING BALANCE                                                      | 1,598,995                           | 1,667,468                           | 1,156,129                                    | 1,725,252                                     | 1,365,864  | -                             | -                                     | -                                     | -              | -                                   | 1,365,864                                    |
| <b>REVENUE</b>                                                               |                                     |                                     |                                              |                                               |            |                               |                                       |                                       |                |                                     |                                              |
| <b>Local Revenue</b>                                                         |                                     |                                     |                                              |                                               |            |                               |                                       |                                       |                |                                     |                                              |
| 6500 Interest                                                                | 80,697                              | (2,770)                             | 26,671                                       | 6,287                                         | 8,599      | -                             | -                                     | -                                     | -              | -                                   | 8,599                                        |
| 6910 Rentals                                                                 | 61,188                              | 39,343                              | 73,000                                       | 22,250                                        | -          | -                             | -                                     | -                                     | -              | 63,200                              | 63,200                                       |
| 6920 Donations from Private Sources                                          | -                                   | 136,952                             | -                                            | -                                             | -          | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6944 Receipts from Other LEAs in PA                                          | 189,938                             | 51,148                              | 266,728                                      | 80,965                                        | 2,790      | 35,300                        | 35,878                                | -                                     | -              | 7,500                               | 81,468                                       |
| 6947 IU Member Districts-Core Membership Fee                                 | 603,727                             | 603,727                             | 603,727                                      | 603,727                                       | -          | 603,727                       | -                                     | -                                     | -              | -                                   | 603,727                                      |
| 6948 IU Member Districts-Purchases                                           | 1,349,949                           | 1,283,371                           | 1,473,395                                    | 1,718,951                                     | 12,709     | 68,039                        | 4,250                                 | 11,000                                | 1,914,872      | -                                   | 2,010,870                                    |
| 6970 Services Provided Other Funds                                           | 3,881,985                           | 4,440,273                           | 4,345,655                                    | 6,723,754                                     | 613,019    | 400,000                       | 1,487,447                             | 200,000                               | 2,197,802      | -                                   | 4,898,268                                    |
| 6980 Revenue From Community Services                                         | 391,139                             | 244,096                             | 449,281                                      | 244,697                                       | 98,400     | 60,400                        | 37,071                                | 7,000                                 | 45,980         | -                                   | 248,851                                      |
| 6990 Miscellaneous                                                           | 2,833,315                           | 2,763,430                           | 3,362,787                                    | 1,859,173                                     | 1,554,620  | 357,600                       | -                                     | -                                     | -              | -                                   | 1,912,220                                    |
| 9320 Special Revenue Fund Trf (Spec Ed, Pre-School Spec Ed & Spec Ed Transp) | 3,847,432                           | 3,926,585                           | 4,050,099                                    | 5,332,811                                     | 5,332,811  | -                             | -                                     | -                                     | -              | -                                   | 5,332,811                                    |
| 9710 Operating Trfs from Component Unit (Pract Nursing & Occ Ed)             | 1,448,233                           | 1,431,892                           | 1,524,520                                    | 1,534,681                                     | 1,555,535  | -                             | -                                     | -                                     | -              | -                                   | 1,555,535                                    |
| 9810 General Fund Intrafund Transfers (Marketplace Pgms & Grants)            | 11,586,392                          | 13,562,910                          | 12,476,586                                   | 13,939,537                                    | 6,158,165  | 2,481,876                     | 2,892,655                             | 2,287,180                             | -              | -                                   | 13,819,876                                   |
| <b>State Revenue</b>                                                         |                                     |                                     |                                              |                                               |            |                               |                                       |                                       |                |                                     |                                              |
| 7810 Revenue from Social Security Payments                                   | 403,348                             | 404,879                             | 414,597                                      | 436,861                                       | 141,065    | 97,406                        | 100,466                               | 54,191                                | 53,864         | -                                   | 446,992                                      |
| 7820 Revenue from Retirement Payments                                        | 1,745,827                           | 1,825,963                           | 1,971,961                                    | 1,952,903                                     | 672,880    | 452,370                       | 462,862                               | 254,574                               | 258,007        | -                                   | 2,100,693                                    |
| TOTAL REVENUE                                                                | 28,423,170                          | 30,711,799                          | 31,039,007                                   | 34,456,597                                    | 16,150,593 | 4,556,718                     | 5,020,629                             | 2,813,945                             | 4,541,225      | -                                   | 33,083,110                                   |
| <b>EXPENSES</b>                                                              |                                     |                                     |                                              |                                               |            |                               |                                       |                                       |                |                                     |                                              |
| 100 Salaries                                                                 | 11,234,483                          | 11,209,796                          | 11,464,894                                   | 11,892,411                                    | 3,923,438  | 2,645,582                     | 2,706,679                             | 1,489,228                             | 1,500,646      | -                                   | 12,265,573                                   |
| 200 Employee Benefits                                                        | 5,931,572                           | 6,222,555                           | 7,146,365                                    | 6,766,267                                     | 2,411,138  | 1,490,800                     | 1,538,194                             | 856,727                               | 913,771        | -                                   | 7,210,630                                    |
| 300 Purchased Professional Svcs.                                             | 586,566                             | 652,774                             | 609,410                                      | 798,353                                       | 542,460    | 34,988                        | 87,257                                | 44,731                                | 12,875         | -                                   | 722,311                                      |
| 400 Purchased Property Svcs.                                                 | 1,933,817                           | 2,409,350                           | 2,126,032                                    | 2,516,977                                     | 551,585    | 28,186                        | 169,682                               | 274,634                               | 1,805,387      | -                                   | 2,829,474                                    |
| 500 Other Purchased Services                                                 | 410,553                             | 287,328                             | 377,054                                      | 354,433                                       | 160,500    | 74,470                        | 36,829                                | 60,500                                | 43,130         | -                                   | 375,429                                      |
| 600 Supplies                                                                 | 1,078,680                           | 960,138                             | 1,296,553                                    | 1,184,283                                     | 160,929    | 275,400                       | 471,351                               | 73,600                                | 217,761        | -                                   | 1,199,041                                    |
| 700 Equipment                                                                | 55,764                              | 195,612                             | 105,424                                      | 71,720                                        | 30,378     | -                             | 9,842                                 | -                                     | 32,500         | -                                   | 72,720                                       |
| 800 Other Objects                                                            | 169,856                             | 162,466                             | 134,789                                      | 152,591                                       | 112,443    | 7,292                         | 795                                   | 14,525                                | 6,690          | -                                   | 141,745                                      |
| 830 Debt Service Interest                                                    | 38,354                              | 2,021                               | 50,000                                       | 607                                           | -          | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 900 Other Financing Uses                                                     | 6,165,527                           | 6,790,026                           | 7,235,739                                    | 7,487,531                                     | 7,661,711  | -                             | -                                     | -                                     | -              | -                                   | 7,661,711                                    |
| 920 Debt Service Principal                                                   | 436,473                             | 435,000                             | 460,000                                      | 1,995,868                                     | -          | -                             | -                                     | -                                     | 8,465          | -                                   | 8,465                                        |
| 930 Transfer to Program Stabilization                                        | 313,052                             | 1,326,950                           | -                                            | 1,594,944                                     | 686,291    | -                             | -                                     | -                                     | -              | -                                   | 686,291                                      |
| TOTAL EXPENSES                                                               | 28,354,697                          | 30,654,016                          | 31,006,260                                   | 34,815,985                                    | 16,240,873 | 4,556,718                     | 5,020,629                             | 2,813,945                             | 4,541,225      | -                                   | 33,173,390                                   |
| 6000 Unassigned/Unrestricted Fund Balance                                    | 1,396,308                           | 1,461,701                           | 1,188,876                                    | 1,365,864                                     | 1,275,584  | -                             | -                                     | -                                     | -              | -                                   | 1,275,584                                    |
| 6001 Assigned for Encumbrances                                               | 204,986                             | 210,476                             | -                                            | -                                             | -          | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6005 Nonspendable for Inventory                                              | 5,802                               | 5,915                               | -                                            | -                                             | -          | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| 6006 Nonspendable for Prepaid Expenditures                                   | 60,374                              | 47,159                              | -                                            | -                                             | -          | -                             | -                                     | -                                     | -              | -                                   | -                                            |
| TOTAL ENDING BALANCE                                                         | 1,667,468                           | 1,725,251                           | 1,188,876                                    | 1,365,864                                     | 1,275,584  | -                             | -                                     | -                                     | -              | -                                   | 1,275,584                                    |



## WEST CHESTER AREA SCHOOL DISTRICT

Property & Finance Committee

*MEMO ITEM for 4/25/22*

### **Approval of the CCIU 2022-23 OCCUPATIONAL EDUCATION BUDGET**

Attached is information on the CCIU 2022-23 Occupational Educational Budget. In 2018-19, the CCIU Occupational Education Budget formula was revised in order to eliminate the student academic schedule components from the FTE calculation. The change in formula resulted in a lower tuition rate and the inclusion of a new academic charge. For 2022-23, the CCIU is proposing a tuition rate of \$20,688 for a *full-time* student (which includes the new academic charge of \$10,378 for each full-time equivalent (fte)). Tuition for a *part-time* student will be \$10,344 and is a 2.25% increase from the 2021-22 rate.

Based on our 3-year average (fte) enrollment of 125.917 in Occupational Education Programs and 21.824 fte's receiving academic components, WCASD's contribution toward Occupational Education, including the academic charge of \$226,489, will be \$2,604,964. This amount represents an 5.5% increase of \$134,852.

The total budget for the CCIU's 2022-23 Occupational Educational Program is \$30,361,289. This is an increase of \$1,530,856 or 5.3% more than the 2021-22 budget. This budget must be approved by a majority of Chester County School Boards by simple majority vote by June 30, 2022.

**Approval is requested for the 2022-23 CCIU Occupational Educational Budget in the amount of \$30,361,289. This item will be placed on the 4/25/22 Consent Agenda.**

John T. Scully  
3/21/22



## **Significant Impact Items for the 2022-2023 Occupational Education Budget**

### **Fiscal**

- Limit any increase in tuition to the “Act 1 Index”.
- \$732,459 increase in Debt Service Costs.
- \$350,402 increase in PlanCon subsidies for completed construction projects.

### **Student Engagement**

- Need to increase student enrollment and retention at the TCHS-Pickering and TCHS-Pennock’s Bridge Campuses.
- Need to customize CTE program presentations for all Chester County School Districts.

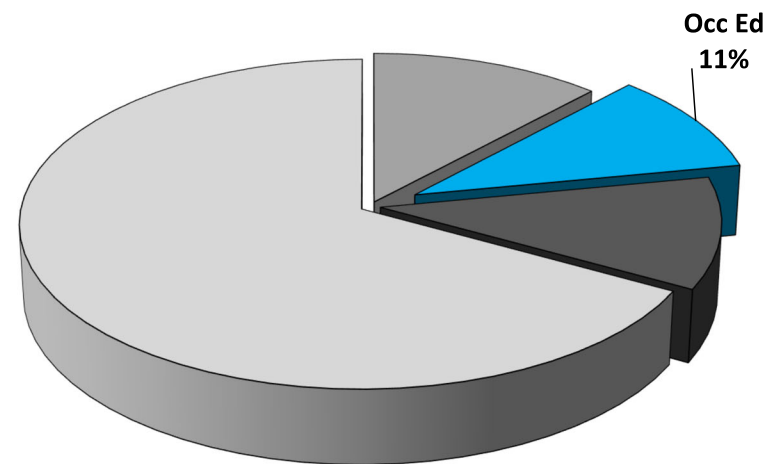
### **Program Expansion and Enhancement**

- Improve access to job training and cooperative education experiences.
- Utilize TCHS resources and capacity to expand adult training opportunities.
- Increase post-secondary partnerships to allow students to earn college credits while attending CTE programs.

# Occupational Education Budget



- Technical College High School – Pennock's Bridge Campus  
(Constructed 2008)
- Technical College High School – Brandywine Campus  
(Constructed 2012)
- Technical College High School – Pickering Campus  
(Renovation Completed 2017)





### 2022-2023 Occupational Education Budget

***“Engaging students in the academic and technical preparation needed to continue their education and launch their careers.”***

2021-2022 Original Budget = \$ 29,460,271

2021-2022 Projected Budget = \$ 28,830,433

2022-2023 Proposed Budget = \$ 30,361,289

Budget to Budget Increase = \$ 1,530,856 (5.3%)

- 2020-2021 Three Year Avg. Enrollment = 1,007.501 FTE
- 2021-2022 Three Year Avg. Enrollment = 999.834 FTE
- 2021-2022 Tuition Rate per Half-Time Student = \$ 10,117
- **Proposed 2022-2023 Tuition Rate per Half-Time Student = \$10,344 (2.25% increase)**



## Significant Changes in the Proposed 2022-2023 Occupational Education Budget

### Amount Change

|                                                      |                           |
|------------------------------------------------------|---------------------------|
| • Salaries (Existing Staff)                          | = \$ 279,886              |
| • Increase in Employer's Contribution to PSERS       | = \$ 132,213              |
| • Healthcare Benefits (Existing Staff)               | = \$ 309,274              |
| • Staffing Changes                                   | = \$ 0                    |
| • Increase in Debt Service                           | = \$ 732,459              |
| • Change in all other Budget Areas                   | = <u>\$ 77,024</u>        |
| <b>Total Change in Occupational Education Budget</b> | <b>\$1,530,856 (5.3%)</b> |

**Preliminary 2022-2023 Occupational Education Budget**  
**Chester County School District Contribution and Enrollment Changes**

**Calculation of the Actual Career & Technical Education Costs and Projected Academic Marketplace Charges**

|                        |                           |                           |                        |                |                                      |                                      |                                      |                                          | Sept 2021 |                                     |                                        |
|------------------------|---------------------------|---------------------------|------------------------|----------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------------------------------|-----------|-------------------------------------|----------------------------------------|
| District               | 2021-2022<br>Contribution | 2022-2023<br>Contribution | Increase<br>(Decrease) | Pct.<br>Change | 2019-2020<br>Full-Time<br>Equivalent | 2020-2021<br>Full-Time<br>Equivalent | 2021-2022<br>Full-Time<br>Equivalent | 3-Yr. Average<br>Full-Time<br>Equivalent |           | Academic<br>Full-Time<br>Equivalent | Projected 2022-2023<br>Academic Charge |
| Avon Grove             | 2,471,798                 | 2,530,832                 | 59,034                 | 2.4%           | 117.750                              | 123.250                              | 126.000                              | 122.333                                  | +         | 11.506                              | 119,409                                |
| Coatesville            | 3,405,888                 | 3,166,988                 | (238,900)              | -7.0%          | 165.750                              | 155.500                              | 138.000                              | 153.083                                  | +         | 0.451                               | 4,680                                  |
| Downingtown            | 2,782,038                 | 2,979,072                 | 197,034                | 7.1%           | 139.750                              | 137.250                              | 155.000                              | 144.000                                  | +         | 0.219                               | 2,273                                  |
| Great Valley           | 819,437                   | 872,344                   | 52,907                 | 6.5%           | 43.000                               | 36.250                               | 47.250                               | 42.167                                   | +         | 6.801                               | 70,581                                 |
| Kennett                | 1,846,261                 | 1,768,824                 | (77,437)               | -4.2%          | 88.500                               | 88.000                               | 80.000                               | 85.500                                   | +         | 4.042                               | 41,948                                 |
| Octorara               | 972,870                   | 862,000                   | (110,870)              | -11.4%         | 49.250                               | 39.750                               | 36.000                               | 41.667                                   | +         | 0.000                               | -                                      |
| Owen J. Roberts        | 1,057,174                 | 1,072,328                 | 15,154                 | 1.4%           | 54.000                               | 45.750                               | 55.750                               | 51.833                                   | +         | 0.739                               | 7,669                                  |
| Oxford                 | 2,357,145                 | 2,384,292                 | 27,147                 | 1.2%           | 118.750                              | 117.250                              | 109.750                              | 115.250                                  | +         | 5.809                               | 60,286                                 |
| Phoenixville           | 728,388                   | 855,104                   | 126,716                | 17.4%          | 36.000                               | 42.500                               | 45.500                               | 41.333                                   | +         | 3.014                               | 31,279                                 |
| Tredyffrin/Easttown    | 681,178                   | 782,696                   | 101,518                | 14.9%          | 33.750                               | 38.000                               | 41.750                               | 37.833                                   | +         | 14.479                              | 150,263                                |
| Unionville-Chadds Ford | 789,087                   | 805,108                   | 16,021                 | 2.0%           | 42.500                               | 38.250                               | 36.000                               | 38.917                                   | +         | 8.499                               | 88,203                                 |
| West Chester           | 2,470,112                 | 2,604,964                 | 134,852                | 5.5%           | 130.000                              | 129.750                              | 118.000                              | 125.917                                  | +         | 21.824                              | 226,489                                |
|                        |                           |                           |                        |                |                                      |                                      |                                      |                                          |           |                                     |                                        |
| TOTAL                  | 20,381,376                | 20,684,552                | 303,176                | 1.5%           | 1,019.000                            | 991.500                              | 989.000                              | 999.834                                  |           | 77.383                              | 803,080                                |

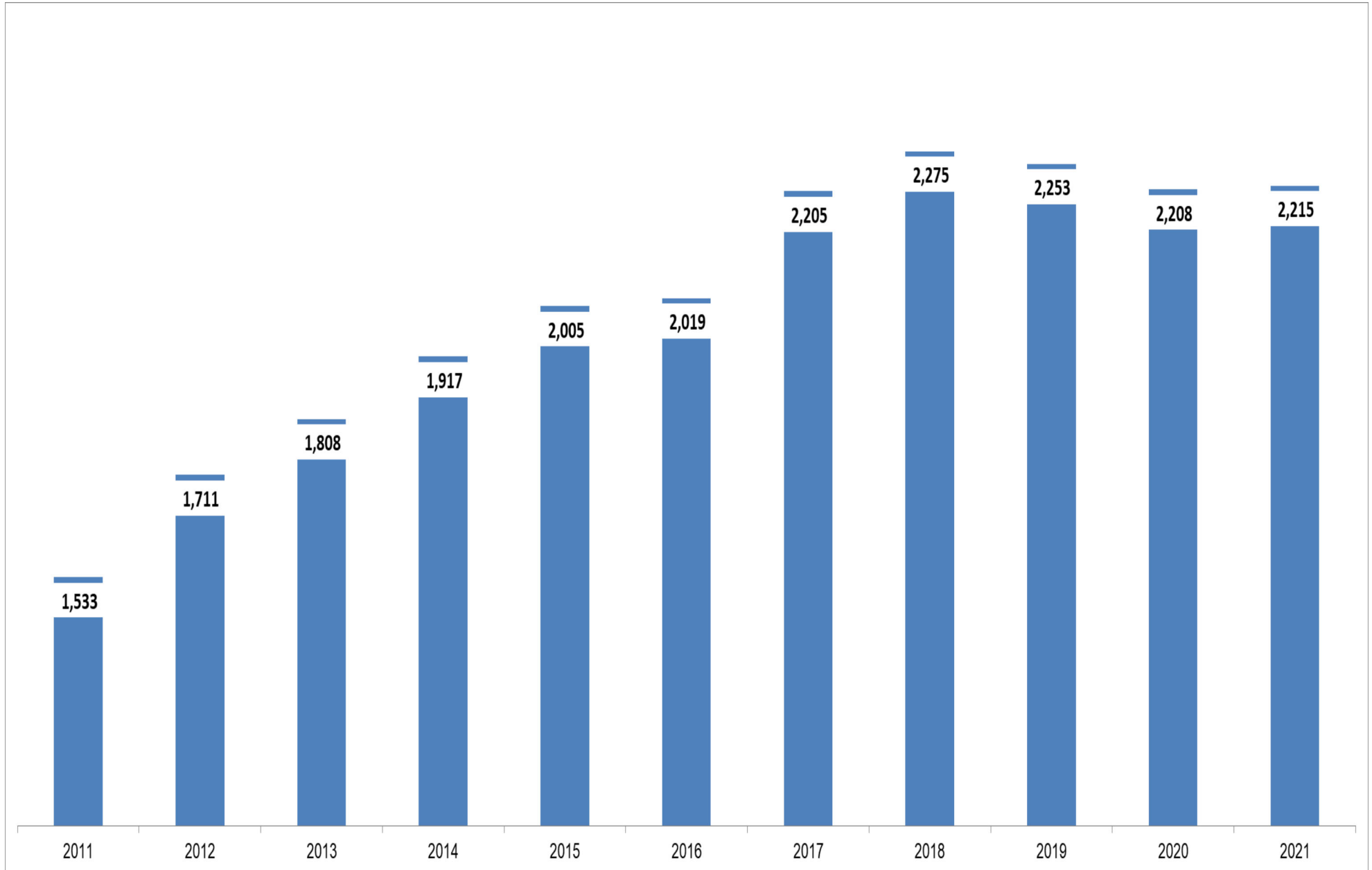
Preliminary 2022-23 Tuition Rate per FTE

20,688

Academic  
Rate per  
FTE

\$10,378.00

## Total Career and Technical Education Enrollment





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

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

Date: April 5, 2022

To: Board of School Directors, Mr. John Scully, and Dr. Bob Sokolowski

From: Michael Wagman

Subject: Approval of Revised Board Policy 815, Electronic Signatures, Second Reading

Attached for Board approval is the second reading of Revised Board Policy 815, Electronic Signatures. The first reading of the policy was approved in March. No changes have been made to the second reading of this policy.

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



|               |                       |
|---------------|-----------------------|
| Book          | Policy Manual         |
| Section       | 800 Operations        |
| Title         | Electronic Signatures |
| Code          | 815.5                 |
| Status        | Review                |
| Adopted       | June 26, 2017         |
| Last Reviewed | June 26, 2017         |

### **Purpose**

~~The Board recognizes that electronic signatures may be utilized to promote the efficient, time sensitive, and cost effective administration of school district business. The Board establishes this policy to accept electronic signatures in lieu of signed original documents, subject to the conditions contained herein.~~

**Under certain conditions, electronic records and signatures satisfy the requirements of a manual record and/or signature when transacting business. The Board recognizes that the effectiveness of electronic records and signatures depends upon the authenticity and reliability of the signatures and the context in which the electronic records are created, transferred and stored. Therefore, the Board adopts this policy to allow for the use of and acceptance of electronic records and signatures and to establish the guidelines under which electronic signatures may be utilized by the district. [1]**

### **Authority**

~~The Board seeks to promote the effective and efficient use of electronic signatures to conduct school district business. Because the effectiveness of the use of electronic signatures depends upon the authenticity and reliability of the signatures, the Board adopts this policy to establish the processes and procedures under which electronic signatures will be relied upon by school district personnel.~~

**The Board authorizes the use of electronic signatures in place of manual signatures to conduct district business unless a manual signature is required by law or regulations. Electronic signatures shall have the full force and effect of a manual signature when used in accordance with this policy and applicable law and regulations. [1]**

**Electronic records filed with or issued by the district shall have the full force and effect of paper records when the requirements of this policy and applicable law and regulations are satisfied. [2] [3]**

**This policy applies to the use of electronic records and signatures when permitted or required in connection with district programs and operations.**

### **Definitions**

**Attribution** – an electronic record or electronic signature is attributable to a person if it was the act of the person. The act of the person may be shown in any manner, including the showing of the efficacy of

any security procedure applied to determine the person to which the electronic record or electronic signature was attributable.

**Electronic Record** - A record created, generated, sent, communicated, received or stored by electronic means.

**Electronic Signature** – ~~an electronic sound, symbol, or process attached or logically associated with a record and executed or adopted by a person with the intent to sign the record.~~ **an electronic sound, symbol, or process attached or logically associated with a record and executed or adopted by a person with the intent to sign the record. More simply, it is a paperless means of committing to a contract or other document in a manner that indicates the signer's intent to bind themselves and/or the district. [4] [5]**

### Guidelines

The Board authorizes the use of electronic signatures to conduct school district business unless a nonelectronic signature is otherwise required by law, regulation or order. Electronic signatures relied upon in accordance with this policy and in compliance with the procedures of this policy shall have the full force and effect of a nonelectronic signature. Electronic signatures shall satisfy all of the following requirements:

1. ~~The electronic signature identifies the individual signing the document by his/her name and title,~~ **The signing employee is authorized to manually sign the document on behalf of the district,**
2. The electronic signature identifies the individual signing the document by his/her name and title,
3. The document cannot be altered after the electronic signature has been affixed,
4. The identity of the individual signing with an electronic signature is capable of being validated through the use of an audit trail, and
5. The electronic signature otherwise conforms to this policy.

No individual acting on behalf of the district shall rely upon any electronic signature that is not compliant with this policy or any administrative regulation developed to implement this policy. Individual acting on behalf of the district shall not rely upon any electronic signature if the electronic document or signature, on its face, appears to be forged, altered, or otherwise not authentic. In such a case, the Superintendent or his/her designee reserve the right to require a nonelectronic signature.

### Security Procedures

The Board directs that the Superintendent or his/her designee develop and maintain security and recordkeeping systems and procedures whereby the district may utilize and accept electronic signatures to conduct school district business and which can receive, store and reproduce electronic records and signatures relating to transactions in their original form.

~~Such a security and recordkeeping system shall include procedures so that the district may:~~

1. ~~Verify the identity of the individual signing the document,~~
2. ~~Reliably attribute a signature to a particular individual,~~
3. ~~Detect changes or errors in the information contained in an electronic record,~~
4. ~~Prevent access, alteration, and manipulation or use of the electronic signature by any unauthorized person(s),~~
5. ~~Prevent nonrepudiation through procedures that make it difficult for a signer to claim that the electronic signature is not valid, and~~

6. Prevent the alteration of any document after the signature has been affixed.

**Such a system shall allow the district to implement:**

1. **A security procedure for the purposes of verifying that an electronic signature is that of a specific person or for detecting changes or errors in the information in an electronic record.**
2. **Appropriate control processes and procedures to ensure adequate preservation, disposition, integrity, security, confidentiality and auditability of electronic records. [6]**
3. **A consistent manner and format in which the electronic records must be created, generated, sent, communicated, received and stored. [6]**

Other Provisions

The district shall designate individuals who are authorized to utilize an electronic signature in connection with school district business.

**This policy does not require a specific method for executing an electronic signature. The employee signing a particular document is responsible for verifying that the method chosen is appropriate for the nature of the transaction. Employees must consider confidentiality, authentication of signatures, and verification that the document signed is, in all respects, identical to the one to which the signer intends to bind the district.**

The district shall maintain a secure log of every individual authorized to utilize an electronic signature in connection with district business, along with a copy of their unique electronic signature, and shall require each individual so authorized to sign a statement of exclusive use of their unique signature.

The district shall maintain a secure hard copy log of the PIN/password or actual signature of any individual authorized to provide an electronic signature in connection with district business.

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References:

Electronic Transactions Act, 73 P.S. §2260.101 et seq.[\[1\]](#)

Electronic Records and Signatures in Commerce, 15 U.S.C. §7001 et seq.[\[2\]](#)

1. 73 P.S. 2260.101 et seq
2. 15 U.S.C. 7001 et seq
3. *73 P.S. 2260.301 et seq*
4. *15 U.S.C. 7006*
5. *73 P.S. 2260.103*
6. *73 P.S. 2260.502*
7. *73 P.S. 2260.305*
8. *73 P.S. 2260.306*
9. *21 P.S. 483.1 et seq*

Legal

1. [73 P.S. 2260.101 et seq](#)
2. [15 U.S.C. 7001 et seq](#)