

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – November 21, 2022
6:30 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341/Livestream

AGENDA

- Public Comment
- Approval of October 17, 2022 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of Resolution to Implement Act 57 of 2022 Property Tax Provisions (see attached) Mr. Scully
- Review and Approval of Update to the 20-Year Capital Plan and Financing Plan (see attached) Mr. Birster/
Mr. Scully
- Approval of 2023-24 Capital Reserve Project Award (see attached) Mr. Birster

West Chester Area SD public meetings are live streamed and recorded for the purpose of public broadcast and posting on the Internet. The West Chester Area SD disclaims responsibility for both images, statements and/or actions made by those in attendance at the recorded public meetings.

~~~~~

(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  
 October 17, 2022  
 Combined Personnel and Property & Finance Committee

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

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

Administration: Mr. John Scully, Dr. Jeffrey Ulmer, Dr. Robert Sokolowski, Mr. Wayne  
 Birster, Mr. Justin Matys, Mr. Michael Wagman

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                   |
| Public Comment was made by the following residents on agenda items as indicated:<br>1. Mellissa Bennett - Blueprint Evolution – Personnel item                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |
| <b>Property and Finance Committee</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| The committee approved the September 19, 2022 Combined Personnel and Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Mr.<br>Bevilacqua |
| Mr. Scully reviewed the Budget Forecast Model and the changes from the previous model on pages 5 and 6. 2021-22 changes to expenses include reductions of \$3,063 in Salaries, \$5,210 in Purchased Property Services and Transfers to Other Funds in the amount of \$2,550,000. Increases in expenses for Benefits of \$1,057, Professional & Technical Services of \$2,806,895, Other Services of \$46,749, Supplies of \$26,539, Other Objects of \$4,940. 2021-22 local and federal revenues were increased by \$370,4247. The net of all 2021-22 changes in October result in an increase of \$42,520 in the ending fund balance designation for future millage increases. The 2022-23 changes are increases in expenses due to New Hires: Admin of \$85,716, Non-Barg of \$285,607, and Support Personnel of \$52,831, and reductions in expenses due to Admin attritional savings of \$228,154 and reductions in Professional Services of \$120,000. The net salary increase for new hires is \$76,000. Reductions in salary expense for Custodial Personnel of \$105,000, Contracted Special Ed Aides of \$200,000, and Supplies related to PPA of \$635 result in a total expense reduction of \$229,635. Increases in 2022-23 revenues include an increase in earned income tax of \$250,000, transfer tax of \$250,000, investment income of \$587,137, and \$76,000 in federal revenue. The net of all changes in October resulted in a 2022-23 ending fund balance increase of \$1,435,292. Mr. Scully reviewed page 3 of the forecast model, Millage Calculation, which has the tax increases for Chester County at 4.0% and Delaware County at 4.1%, which are within the allowable ACT 1 increase. The Administration will continue to review projections for potential savings to reduce the millage impact for the 2023-24 Budget. This is an informational item and no Board action is required. | Mr. Scully        |
| Mr. Scully reviewed the enrollment projections for 2023-24 and advised the committee that the 2023-24 projection is 12,140 students which represents a decrease of 6 students. Enrollment projections are based on cohort survival calculation method and do not include new student growth. The Hybrid average retention method was used to project future years' enrollment. Mr. Scully reminded the committee that these projections will be used to plan for building budgets as well as staffing needs for 2022-23. Mr. Scully reviewed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Mr. Scully        |

the student market share analysis and noted that the District's percent of total students is at 79.3%, which is the highest percent since the District started tracking the data. This is an informational item and no Board action is required.

Mr. Scully reviewed the 2023-24 Building Budget Allocation (PPA) and per pupil spending analysis report that was included in the packet. The total allocation is \$2,607,617 which is \$16,563 more than projected in the Forecast Model. Mr. Scully reviewed the process in determining the weighting factors, PPA factor and the fixed activity amounts. The recommended PPA factor for 2023-24 is \$146.78 which is a 9.37% increase from the 2022-23 factor of \$134.20. Weighting factors were kept consistent for elementary schools and changed to 1.02 and 1.35 for the middle and high schools, respectively. The recommended 2023-24 fixed activity budgets were kept consistent for middle and high schools. The committee recommended approval of the 2023-24 Building Budget Allocation.

Mr. Scully

Mr. Birster presented the committee with bid results for the following previously approved Capital Reserve and Capital Fund Projects:

| <b>Project #</b> | <b>Description</b>                       | <b>Vendor</b>                   | <b>Location</b>    | <b>Award Amount</b> |
|------------------|------------------------------------------|---------------------------------|--------------------|---------------------|
| G-064            | Furnish and Install EMS/Cellular Booster | RF Design and Integration, Inc. | Mary C. Howse      | \$59,135.98         |
| G-064            | Furnish and Install EMS/Cellular Booster | RF Design and Integration, Inc. | Sarah Starkweather | \$59,900.12         |
| C-055            | Furnish and Install EMS/Cellular Booster | RF Design and Integration, Inc. | Westtown-Thornbury | \$59,650.91         |
| C-055            | Furnish and Install EMS/Cellular Booster | RF Design and Integration, Inc. | Penn Wood          | \$64,725.24         |
|                  |                                          |                                 |                    | <b>\$243,412.25</b> |
| G-128            | Playground Replacement                   | George Ely Associates           | Mary C. Howse      | \$1,034.00          |
| G-128            | Playground Replacement                   | George Ely Associates           | Fern Hill          | \$6,264.00          |
| G-128            | Playground Replacement                   | George Ely Associates           | Exton              | \$10,025.00         |
| G-128            | Playground Replacement                   | George Ely Associates           | East Bradford      | \$10,025.00         |
| G-128            | Playground Replacement                   | George Ely Associates           | Penn Wood          | \$9,872.00          |
| G-128            | Playground Replacement                   | George Ely Associates           | Westtown-Thornbury | \$1,517.00          |
|                  |                                          |                                 |                    | <b>\$38,737.00</b>  |

Mr. Birster

The pricing for the Playground replacement from the Capital Reserve Fund is for equipment only. The committee recommended approval of the bids from the Capital Fund Projects in the amount of \$243,412.25 and the Capital Reserve Fund of \$38,737 with installation of the playground equipment not to exceed \$61,263.

Mr. Birster reviewed the 2023-24 Capital Fund and Capital Reserve Projects.  
The Fund 30 Capital Projects are as follow:

| <b>Location</b>  | <b>Project Description</b>                       | <b>Estimated Budget</b> |
|------------------|--------------------------------------------------|-------------------------|
| Penn Wood ES     | Re-roof Gymnasium and Seal Stone wall            | \$ 315,500              |
| Stetson MS       | Paving replacement - Stetson Parking Lots        | \$ 275,129              |
| Stetson MS       | Replace Boilers                                  | \$ 280,000              |
| Stetson MS       | Replace Emergency Generator and Control Wiring   | \$ 110,000              |
| StetsonMS        | Replace Auditorium Stage Lighting System to LEDs | \$ 85,250               |
| Peirce MS        | Replace Auditorium Stage Lighting System to LEDs | \$ 85,250               |
| Fugett MS        | Replace Emergency Generator and Control Wiring   | \$ 135,000              |
| East Bradford ES | Replace Emergency Generator and Control Wiring   | \$ 105,000              |
|                  |                                                  |                         |
|                  | 2023-2024 Fund 30 Capital Projects Allowance     | \$ 1,391,129            |
|                  | Total Estimated Costs of Fund 30 Projects        | \$ 1,391,129            |
|                  | (over)/under budget                              | \$ -                    |

Mr. Birster

The Fund 27 Capital Reserve Projects are as follow:

| <b>Location</b>     | <b>Project Description</b>                               | <b>Estimated Budget</b> |
|---------------------|----------------------------------------------------------|-------------------------|
| District-wide       | Emergency Repairs                                        | \$ 60,000               |
| District-wide       | District-wide Concrete Sidewalk and Curb Replacement     | \$ 75,000               |
| District-wide       | District-wide Playground                                 | \$ 100,000              |
| District-wide       | Fencing Repairs/Replacement                              | \$ 75,000               |
| District-wide       | Flooring Replacement                                     | \$ 75,000               |
| District-wide       | Exterior door security                                   | \$ 125,000              |
| East HS             | Seal Paving and Re-Lining parking lots                   | \$ 115,000              |
| Operations Building | Replace Garage Doors (2)                                 | \$ 28,000               |
| Rustin HS           | Replace Back Flow Preventers at water meter pits         | \$ 175,000              |
| Rustin HS           | Add motorized loading dock plate                         | \$ 12,500               |
| Rustin HS           | Interior Building Painting                               | \$ 55,000               |
| Rustin HS           | Install door from Library to Courtyard                   | \$ 16,000               |
| Henderson HS        | Replace heating and chilled water insulation in main gym | \$ 50,000               |
| Henderson HS        | Replace Clocktower Controls                              | \$ 15,000               |
| Henderson HS        | Interior Building Painting                               | \$ 130,000              |
| Stetson MS          | Upgrade PA/Intercom System                               | \$ 55,000               |
| Peirce MS           | Upgrade PA/Intercom System                               | \$ 55,000               |
| Hillsdale ES        | Shingle roof at kindergarten playground                  | \$ 42,500               |



|                       |                                              |               |
|-----------------------|----------------------------------------------|---------------|
| East Bradford ES      | Replace Shed with Sea Can storage            | \$ 8,000      |
| Penn Wood ES          | Replace Music Room Carpets                   | \$ 34,000     |
| Westtown Thornbury ES | Replace Head End unit for PA/Intercom        | \$ 35,000     |
|                       |                                              |               |
| East HS               | Install Two (2) Synthetic Turf Fields        | \$ 3,500,000  |
|                       |                                              |               |
|                       |                                              |               |
|                       | 2023-2024 Fund 27 Capital Projects Allowance | \$ 2,392,872  |
|                       | Total Estimated Costs of Fund 27 Projects    | \$ 4,836,000  |
|                       | (over)/under budget                          | \$(2,443,128) |

The Committee recommended approval of the Capital Fund projects not to exceed \$1,391,129.

The Committee recommended approval of the Capital Reserve projects not to exceed \$4,836,000 and the utilization of \$2,443,128 from the Fund Balance of the Capital Reserve Fund to support these projects.

#### **Personnel Committee**

Dr. Sokolowski reviewed the presentation from Blueprint Evolution, management consulting company. The Board discuss the process of the consulting company. No vote was taken during the committee meeting.

Dr.  
Sokolowski

Items to be placed on board agenda October 25, 2022:

- Approval of 2023-24 Building Budget Allocation
- Approval of 2022-23 Capital Reserve and Capital Fund Project Awards
- Approval of 2023-24 Capital and Capital Reserve Projects

MEMO items for board agenda October 25, 2022:

- Approval to Commit/Assign Fund Balances and to Complete Transfers from the General Fund to Other Funds
- Approval of 2021-22 Budget Transfers
- Approval of Change Orders – Renovations and Additions to Glen Acres Elementary School
- Approval of Revised Board Policy 803, School Calendar, Second Reading
- Approval of Revised Board Policy 808, Food Services, Second Reading

Items to discuss at a later date:

Next Meeting Date: **November 21, 2022**

West Chester Area School District  
Operating Expense History and Forecast

|    | A                                  | AF               | AG               | AH               | AI               | AJ               | AK               | AL               | AM               | AN               |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                    | Actual           | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
|    |                                    | 2020-21          | 2021-22          | 2021-22          | 2022-23          | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
| 3  | <b>Staff</b>                       | <b>160,538.7</b> | <b>178,386.8</b> | <b>171,700.6</b> | <b>187,196.0</b> | <b>186,301.4</b> | <b>198,716.8</b> | <b>206,359.1</b> | <b>214,060.7</b> | <b>221,869.7</b> |
| 4  | <b>Total Salaries</b>              | <b>102,002.8</b> | <b>108,179.9</b> | <b>107,476.0</b> | <b>113,521.6</b> | <b>112,923.0</b> | <b>119,630.4</b> | <b>122,942.0</b> | <b>126,388.1</b> | <b>129,910.9</b> |
| 5  | <b>Administration</b>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 6  | Reg Salaries                       | 9,227.4          | 9,843.7          | 9,852.7          | 10,560.3         | 10,417.9         | 11,062.0         | 11,393.9         | 11,735.7         | 12,087.8         |
| 7  | <b>Teachers</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 8  | Reg Salaries                       | 73,524.6         | 76,795.7         | 75,998.6         | 80,675.3         | 79,985.7         | 83,239.1         | 85,561.1         | 87,987.1         | 90,459.7         |
| 9  | Extra Duty Pymnts                  | 1,727.1          | 1,167.7          | 2,581.4          | 1,643.2          | 1,643.2          | 1,688.6          | 1,735.7          | 1,784.9          | 1,835.1          |
| 10 | Sabbatical Pymnts                  | 530.3            | 300.0            | 462.3            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            |
| 11 | Subject Chair Pymnts               | 380.1            | 535.9            | 622.2            | 530.8            | 530.8            | 640.0            | 640.0            | 640.0            | 640.0            |
| 12 | Severance Pymnts                   | 192.3            | 392.0            | 194.6            | 392.0            | 392.0            | 402.8            | 414.1            | 425.8            | 437.8            |
| 13 | Supplemental Contracts             | 2,085.1          | 2,167.0          | 2,223.0          | 2,167.0          | 2,167.0          | 2,275.0          | 2,275.0          | 2,275.0          | 2,275.0          |
| 14 | <b>Total Teachers</b>              | <b>78,439.4</b>  | <b>81,358.4</b>  | <b>82,082.2</b>  | <b>85,708.3</b>  | <b>85,018.7</b>  | <b>88,545.5</b>  | <b>90,925.8</b>  | <b>93,412.7</b>  | <b>95,947.6</b>  |
| 15 | <b>Technical</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 16 | Reg Salaries                       | 3,589.1          | 3,868.6          | 3,689.9          | 4,188.7          | 4,474.3          | 5,066.5          | 5,218.5          | 5,374.9          | 5,536.1          |
| 17 | <b>Office Clerical</b>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 18 | Reg Salaries                       | 5,495.4          | 6,704.8          | 6,246.8          | 6,776.8          | 6,829.7          | 8,226.6          | 8,473.4          | 8,727.6          | 8,989.5          |
| 19 | <b>Crafts and Trades</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 20 | Reg Salaries                       | 5,251.4          | 6,404.4          | 5,604.4          | 6,287.5          | 6,182.5          | 6,729.7          | 6,930.4          | 7,137.1          | 7,350.1          |
| 22 | <b>Benefits</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 23 | Medical                            | 15,228.1         | 22,604.8         | 15,987.9         | 23,407.9         | 23,407.9         | 25,910.2         | 27,871.6         | 29,981.5         | 32,251.1         |
| 24 | Dental                             | 1,194.2          | 1,487.8          | 1,160.7          | 1,565.7          | 1,565.7          | 1,633.0          | 1,703.3          | 1,776.5          | 1,852.9          |
| 25 | Vision                             | 164.8            | 218.3            | 169.2            | 225.5            | 225.5            | 230.7            | 236.0            | 241.4            | 247.0            |
| 26 | Prescription                       | 3,438.3          | 5,205.0          | 5,176.1          | 5,725.5          | 5,725.4          | 6,298.0          | 6,927.8          | 7,620.6          | 8,382.6          |
| 27 | Social Security                    | 7,313.9          | 8,244.8          | 7,757.5          | 8,651.4          | 8,598.6          | 9,066.9          | 9,405.1          | 9,668.7          | 9,938.2          |
| 28 | Retirement                         | 34,674.3         | 37,630.2         | 37,059.7         | 39,844.7         | 39,601.6         | 42,300.5         | 44,283.7         | 46,106.4         | 47,781.2         |
| 29 | Tuition Reimbursement              | 410.2            | 600.0            | 476.6            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            |
| 30 | Life & Disability                  | 531.8            | 578.7            | 343.9            | 592.0            | 592.0            | 608.5            | 625.3            | 642.9            | 660.8            |
| 31 | Workers Comp/Unemply/Other         | 1,114.6          | 1,309.1          | 1,151.4          | 1,328.8          | 1,328.8          | 1,348.7          | 1,368.9          | 1,389.5          | 1,410.3          |
| 32 | <b>Total Benefits</b>              | <b>64,070.3</b>  | <b>77,878.6</b>  | <b>69,283.0</b>  | <b>81,941.4</b>  | <b>81,645.5</b>  | <b>87,996.4</b>  | <b>93,021.7</b>  | <b>98,027.4</b>  | <b>103,124.1</b> |
| 33 | (Less) cost sharing                | (5,534.4)        | (7,671.6)        | (5,058.4)        | (8,267.0)        | (8,267.0)        | (8,910.0)        | (9,604.6)        | (10,354.8)       | (11,165.3)       |
| 34 | <b>Net Benefits</b>                | <b>58,535.9</b>  | <b>70,206.9</b>  | <b>64,224.6</b>  | <b>73,674.4</b>  | <b>73,378.5</b>  | <b>79,086.4</b>  | <b>83,417.1</b>  | <b>87,672.5</b>  | <b>91,958.8</b>  |
| 36 | <b>Prof. &amp; Tech. Services</b>  | <b>14,079.1</b>  | <b>19,994.0</b>  | <b>19,979.3</b>  | <b>20,756.1</b>  | <b>20,436.1</b>  | <b>20,154.8</b>  | <b>20,723.4</b>  | <b>21,309.1</b>  | <b>21,912.4</b>  |
| 37 | Substitute Service                 | 1,708.6          | 2,741.2          | 2,731.5          | 2,783.1          | 2,783.1          | 2,866.6          | 2,952.6          | 3,041.2          | 3,132.5          |
| 38 | Contracted Therapeutic Staff       | 1,502.3          | 1,708.2          | 1,792.0          | 1,608.2          | 1,608.2          | 621.8            | 640.5            | 659.7            | 679.5            |
| 39 | Contracted Aides- Special Ed.      | 667.1            | 2,905.4          | 1,129.9          | 2,905.4          | 2,705.4          | 2,992.5          | 3,082.3          | 3,174.8          | 3,270.0          |
| 40 | Contracted Aides- Other            | 117.0            | 325.0            | 193.5            | 325.0            | 325.0            | 334.8            | 344.8            | 355.1            | 365.8            |
| 41 | Contracted Special Ed. Programs    | 2,519.0          | 3,443.5          | 3,234.5          | 3,462.3          | 3,462.3          | 3,566.1          | 3,673.1          | 3,783.3          | 3,896.8          |
| 42 | Occupational/Physical Therapy      | 982.7            | 1,089.0          | 1,102.0          | 1,094.8          | 1,094.8          | 1,127.6          | 1,161.4          | 1,196.3          | 1,232.2          |
| 43 | Due Process Hearings               | 809.6            | 1,000.0          | 1,080.6          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          |
| 44 | Early Intervention                 | 356.8            | 284.1            | 158.1            | 293.7            | 293.7            | 302.6            | 311.6            | 321.0            | 330.6            |
| 45 | Extended School Year               | 412.4            | 619.0            | 616.1            | 603.0            | 603.0            | 621.1            | 639.7            | 658.9            | 678.7            |
| 46 | Alternative Education - IU         | 1,847.7          | 2,441.1          | 2,034.3          | 2,932.9          | 2,932.9          | 3,020.9          | 3,111.6          | 3,204.9          | 3,301.1          |
| 47 | Alternative Education - APT        | 515.7            | -                | -                | -                | -                | -                | -                | -                | -                |
| 48 | Tax Collection                     | 732.4            | 703.1            | 915.4            | 720.5            | 720.5            | 742.1            | 764.4            | 787.3            | 810.9            |
| 49 | Legal                              | 309.7            | 573.0            | 335.5            | 543.0            | 543.0            | 559.3            | 576.1            | 593.4            | 611.2            |
| 50 | Other                              | 1,598.1          | 2,161.3          | 4,655.9          | 2,284.2          | 2,164.2          | 2,199.3          | 2,265.3          | 2,333.2          | 2,403.2          |
| 52 | <b>Purchased Property Services</b> | <b>3,096.2</b>   | <b>4,324.3</b>   | <b>3,643.8</b>   | <b>4,356.3</b>   | <b>4,356.3</b>   | <b>4,487.0</b>   | <b>4,621.6</b>   | <b>4,760.3</b>   | <b>4,903.1</b>   |
| 53 | Electricity                        | 1,487.3          | 1,931.0          | 1,752.8          | 2,148.3          | 2,148.3          | 2,212.7          | 2,279.1          | 2,347.5          | 2,417.9          |
| 54 | Water/Sewer                        | 538.4            | 655.3            | 640.4            | 662.2            | 662.2            | 682.0            | 702.5            | 723.6            | 745.3            |
| 55 | Trash Removal                      | 88.9             | 105.0            | 93.1             | 105.0            | 105.0            | 108.2            | 111.4            | 114.7            | 118.2            |
| 56 | Space Rental                       | 266.4            | 139.0            | 128.6            | 139.0            | 139.0            | 143.2            | 147.5            | 151.9            | 156.4            |
| 57 | Other                              | 715.2            | 1,494.0          | 1,028.8          | 1,301.9          | 1,301.9          | 1,340.9          | 1,381.1          | 1,422.6          | 1,465.2          |
| 59 | <b>Other Services</b>              | <b>27,060.7</b>  | <b>33,644.9</b>  | <b>27,412.5</b>  | <b>34,576.0</b>  | <b>31,657.4</b>  | <b>34,184.5</b>  | <b>35,882.8</b>  | <b>37,679.3</b>  | <b>39,580.6</b>  |
| 60 | Charter Schools                    | 7,868.6          | 9,197.7          | 7,812.1          | 10,306.1         | 8,087.4          | 8,984.4          | 9,685.0          | 10,444.1         | 11,266.7         |
| 61 | Tuition: Special Education         | 3,598.9          | 4,199.8          | 3,151.9          | 3,875.7          | 3,875.7          | 4,030.7          | 4,192.0          | 4,359.6          | 4,534.0          |
| 62 | Tuition: Technical College         | 2,489.5          | 2,763.3          | 2,680.4          | 2,859.4          | 2,859.4          | 3,090.6          | 3,366.0          | 3,656.8          | 3,963.9          |
| 63 | Tuition: Other Alt Ed Programs     | 151.8            | 293.0            | 156.0            | 268.0            | 268.0            | 281.4            | 295.5            | 310.2            | 325.8            |
| 64 | Bussing: Public Schools            | 4,814.6          | 6,039.6          | 5,510.6          | 6,899.0          | 6,429.0          | 7,106.0          | 7,319.1          | 7,538.7          | 7,764.9          |
| 65 | Bussing: Non-Public                | 3,860.0          | 4,949.8          | 3,011.5          | 4,253.0          | 4,023.0          | 4,380.6          | 4,512.0          | 4,647.4          | 4,786.8          |
| 66 | Bussing: Special Ed                | 3,062.1          | 4,353.8          | 3,391.3          | 4,106.5          | 4,106.5          | 4,229.7          | 4,356.6          | 4,487.3          | 4,621.9          |
| 67 | Bussing: Extracurricular           | 92.8             | 370.2            | 264.2            | 377.5            | 377.5            | 388.8            | 400.4            | 412.5            | 424.8            |
| 68 | Insurance                          | 519.0            | 559.8            | 553.9            | 623.8            | 623.8            | 655.0            | 687.7            | 722.1            | 758.2            |
| 69 | Telephone/Postage                  | 508.8            | 502.8            | 639.1            | 516.4            | 516.4            | 531.9            | 547.8            | 564.3            | 581.2            |
| 71 | Other                              | 94.4             | 415.1            | 241.5            | 490.8            | 490.8            | 505.5            | 520.7            | 536.3            | 552.4            |
| 73 | <b>Supplies</b>                    | <b>8,614.2</b>   | <b>7,296.2</b>   | <b>7,250.9</b>   | <b>8,596.7</b>   | <b>8,596.0</b>   | <b>9,490.5</b>   | <b>9,837.6</b>   | <b>10,197.6</b>  | <b>10,570.9</b>  |
| 74 | Heating/ Motor Pool Fuel           | 804.6            | 810.0            | 894.0            | 1,108.5          | 1,108.5          | 1,141.8          | 1,176.0          | 1,211.3          | 1,247.6          |
| 75 | Other Operations/Maint Supplies    | 1,214.5          | 938.3            | 972.1            | 1,055.0          | 1,055.0          | 1,097.2          | 1,141.1          | 1,186.7          | 1,234.2          |
| 76 | Educational                        | 3,274.6          | 2,812.6          | 2,639.3          | 2,787.7          | 2,787.0          | 2,899.2          | 3,015.1          | 3,135.7          | 3,261.2          |
| 77 | Curriculum Proposals               | 843.3            | 871.0            | 700.4            | 1,492.4          | 1,492.4          | 2,113.2          | 2,176.6          | 2,241.9          | 2,309.1          |
| 78 | Educational /Admin Software        | 2,421.4          | 1,722.9          | 1,926.6          | 2,010.8          | 2,010.8          | 2,091.2          | 2,174.9          | 2,261.9          | 2,352.3          |
| 79 | Administration/Business            | 55.8             | 141.4            | 118.7            | 142.3            | 142.3            | 148.0            | 153.9            | 160.1            | 166.5            |
| 82 | <b>Other Objects</b>               | <b>337.3</b>     | <b>499.3</b>     | <b>1,057.1</b>   | <b>491.7</b>     | <b>491.7</b>     | <b>506.4</b>     | <b>521.6</b>     | <b>537.3</b>     | <b>553.4</b>     |
| 83 | <b>Dues and Fees - Athletics</b>   | -                | 131.5            | 150.2            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 85 | <b>Property</b>                    | <b>754.3</b>     | <b>457.5</b>     | <b>540.2</b>     | <b>453.3</b>     | <b>453.3</b>     | <b>466.9</b>     | <b>480.9</b>     | <b>495.3</b>     | <b>510.1</b>     |
| 88 | Other Equipment                    | 754.3            | 457.5            | 540.2            | 453.3            | 453.3            | 466.9            | 480.9            | 495.3            | 510.1            |
| 90 | <b>Debt Service</b>                | <b>25,412.9</b>  | <b>28,505.0</b>  | <b>27,537.2</b>  | <b>27,956.9</b>  | <b>27,856.9</b>  | <b>27,236.6</b>  | <b>27,358.6</b>  | <b>27,858.0</b>  | <b>28,678.5</b>  |
| 91 | Bond payments                      | 25,412.9         | 28,505.0         | 27,537.2         | 27,956.9         | 27,856.9         | 27,236.6         | 27,358.6         | 27,858.0         | 28,678.5         |
| 94 | <b>Reserve</b>                     | <b>7,633.5</b>   | <b>6,237.3</b>   | <b>6,730.1</b>   | <b>12,457.5</b>  | <b>12,457.5</b>  | <b>8,495.2</b>   | <b>8,744.3</b>   | <b>8,917.1</b>   | <b>8,834.3</b>   |
| 95 | Budgetary Reserve                  | 7,633.5          | 6,237.3          | 6,730.1          | 12,457.5         | 12,457.5         | 8,495.2          | 8,744.3          | 8,917.1          | 8,834.3          |
| 96 | Transfer to other funds            | 7,633.5          | 6,237.3          | 6,730.1          | 12,457.5         | 12,457.5         | 8,495.2          | 8,744.3          | 8,917.1          | 8,834.3          |
| 98 | <b>TOTAL EXPENSE</b>               | <b>247,527.0</b> | <b>279,476.8</b> | <b>266,001.8</b> | <b>296,971.9</b> | <b>292,738.1</b> | <b>303,870.1</b> | <b>314,661.5</b> | <b>325,946.0</b> | <b>337,544.5</b> |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                          | AI                | AJ               | AK                | AL               | AM               | AN               | AO               | AP               | AQ               |
|----|------------------------------------------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  |                                                            | Actual            | Budget           | Actual            | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
| 2  |                                                            | 2020-21           | 2021-22          | 2021-22           | 2022-23          | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
| 3  | <b>Local</b>                                               | <b>214,400.1</b>  | <b>208,090.1</b> | <b>230,928.5</b>  | <b>215,404.5</b> | <b>221,323.0</b> | <b>226,359.1</b> | <b>256,160.2</b> | <b>273,895.7</b> | <b>284,918.9</b> |
| 4  | Real Estate                                                | 179,828.5         | 180,059.1        | 187,742.0         | 184,508.2        | 185,908.2        | 192,826.0        | 222,160.6        | 239,422.2        | 249,963.9        |
| 5  | Current                                                    | 177,830.9         | 179,235.7        | 183,687.9         | 183,708.3        | 185,108.3        | 191,877.1        | 221,211.7        | 238,473.3        | 249,014.9        |
| 6  | Interim                                                    | 1,997.6           | 823.4            | 4,054.2           | 799.8            | 799.8            | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                              | 24,213.4          | 19,884.1         | 26,695.1          | 22,682.4         | 25,000.0         | 24,360.0         | 24,725.4         | 25,096.3         | 25,472.7         |
| 8  | Real Estate Transfer                                       | 6,227.6           | 3,810.1          | 8,927.9           | 3,886.3          | 4,750.0          | 4,590.0          | 4,681.8          | 4,775.4          | 4,870.9          |
| 9  | Delinquent Taxes                                           | 3,264.4           | 2,858.8          | 3,485.5           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                        | 220.9             | 357.5            | 76.8              | 362.9            | 1,700.0          | 618.3            | 627.6            | 637.0            | 646.5            |
| 11 | Gate Receipts                                              | -                 | 131.5            | 172.0             | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                      | 645.3             | 989.0            | 3,829.2           | 974.5            | 974.5            | 974.5            | 974.5            | 974.5            | 974.5            |
| 13 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                               | <b>40,055.4</b>   | <b>42,366.5</b>  | <b>43,341.6</b>   | <b>44,387.2</b>  | <b>45,675.7</b>  | <b>47,344.9</b>  | <b>48,443.7</b>  | <b>49,492.7</b>  | <b>50,068.1</b>  |
| 15 | Student Subsidies                                          | 18,775.2          | 19,429.0         | 20,848.7          | 20,139.1         | 21,575.7         | 21,661.2         | 21,599.3         | 21,605.2         | 21,208.3         |
| 16 | Basic Instruction                                          | 8,810.2           | 8,421.9          | 9,575.7           | 9,575.8          | 10,937.3         | 10,937.3         | 10,937.3         | 10,937.3         | 10,937.3         |
| 18 | Special Education                                          | 5,077.2           | 5,899.1          | 5,914.7           | 5,843.3          | 5,974.9          | 5,974.9          | 5,974.9          | 5,974.9          | 5,974.9          |
| 20 | Tuition Private Home Place't                               | 95.8              | 290.0            | 103.9             | 100.0            | 100.0            | 100.0            | 100.0            | 100.0            | 100.0            |
| 21 | Transportation                                             | 3,087.6           | 3,087.6          | 3,008.3           | 3,087.6          | 2,950.0          | 2,950.0          | 2,950.0          | 2,950.0          | 2,950.0          |
| 22 | Medical, Dental & Nurse                                    | 253.6             | 253.9            | 250.4             | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            |
| 23 | Rent                                                       | 1,051.6           | 1,077.5          | 1,596.5           | 879.5            | 960.4            | 1,046.0          | 984.1            | 990.0            | 593.1            |
| 25 | Accountability/Ready to Learn Block Grants                 | 399.1             | 399.1            | 399.1             | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            |
| 27 | Teacher Subsidies                                          | 20,951.8          | 22,937.5         | 22,474.6          | 24,248.0         | 24,100.1         | 25,683.7         | 26,844.4         | 27,887.5         | 28,859.7         |
| 28 | Social Security                                            | 3,586.7           | 4,122.4          | 3,817.8           | 4,325.7          | 4,299.3          | 4,533.5          | 4,702.5          | 4,834.3          | 4,969.1          |
| 29 | Retirement                                                 | 17,365.1          | 18,815.1         | 18,656.8          | 19,922.4         | 19,800.8         | 21,150.2         | 22,141.9         | 23,053.2         | 23,890.6         |
| 30 | Other                                                      | 328.4             | -                | 18.3              | -                | -                | -                | -                | -                | -                |
| 31 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                             | <b>6,768.5</b>    | <b>3,538.1</b>   | <b>6,191.2</b>    | <b>3,650.5</b>   | <b>3,726.5</b>   | <b>3,057.5</b>   | <b>3,057.5</b>   | <b>3,057.5</b>   | <b>3,057.5</b>   |
| 33 | Title I                                                    | 574.7             | 574.7            | 555.2             | 555.2            | 555.2            | 555.2            | 555.2            | 555.2            | 555.2            |
| 34 | Title II                                                   | 313.2             | 246.4            | 259.0             | 236.3            | 236.3            | 236.3            | 236.3            | 236.3            | 236.3            |
| 35 | IDEA                                                       | 1,551.6           | 1,572.1          | 1,730.8           | 1,621.7          | 1,621.7          | 1,621.7          | 1,621.7          | 1,621.7          | 1,621.7          |
| 36 | MA Direct Services/Time Study                              | 1,030.3           | 1,000.0          | 1,156.7           | 992.0            | 1,068.0          | 500.0            | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                      | 223.5             | 144.9            | 178.0             | 144.2            | 144.2            | 144.2            | 144.2            | 144.2            | 144.2            |
| 38 | COVID Related Grants                                       | 3,075.3           | -                | 2,311.4           | 101.0            | 101.0            | -                | -                | -                | -                |
| 39 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 40 | <b>Local Taxes &amp; Subsidies</b>                         | <b>261,224.0</b>  | <b>253,994.7</b> | <b>280,461.3</b>  | <b>263,442.1</b> | <b>270,725.2</b> | <b>276,761.6</b> | <b>307,661.5</b> | <b>326,446.0</b> | <b>338,044.5</b> |
| 41 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 42 | <b>Beginning Fund Balance</b>                              | <b>55,455.5</b>   | <b>47,950.8</b>  | <b>69,152.5</b>   | <b>59,998.4</b>  | <b>83,612.0</b>  | <b>61,599.1</b>  | <b>34,490.5</b>  | <b>27,490.5</b>  | <b>27,990.5</b>  |
| 43 | FB Adjustment                                              |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 44 | <b>Ending Fund Balance</b>                                 | <b>69,152.5</b>   | <b>22,468.6</b>  | <b>83,612.0</b>   | <b>26,468.7</b>  | <b>61,599.1</b>  | <b>34,490.5</b>  | <b>27,490.5</b>  | <b>27,990.5</b>  | <b>28,490.5</b>  |
| 45 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 47 | Committed Fund Balance for Health Care                     | 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 | Assigned Fund Balance for Future millage                   | 38,183.9          | -                | 52,121.5          | -                | 35,108.6         | 7,500.0          | -                | -                | -                |
| 49 | Assigned Fund Balance for Alternative Education            | 2,000.0           | 1,000.0          | 2,000.0           | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          |
| 50 | Assigned Fund Balance for Property Assessment Fluctuations | 1,000.0           | -                | 1,000.0           | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 51 | Assigned Fund Balance for Technology/Distance Learning     | 500.0             | -                | 500.0             | -                | -                | -                | -                | -                | -                |
| 52 | Assigned Fund Balance for Enrollment Growth                | 4,500.0           | -                | -                 | -                | -                | -                | -                | -                | -                |
| 53 | Assigned Fund Balance for Elementary Construction          | -                 | -                | 5,000.0           | -                | -                | -                | -                | -                | -                |
| 54 | Assigned Fund Balance for Athletic Fund                    | 128.9             | 128.9            | 150.8             | 128.9            | 150.8            | 150.8            | 150.8            | 150.8            | 150.8            |
| 55 | <b>Beginning Unassigned Fund Balance</b>                   | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>  | <b>19,179.8</b>  | <b>19,679.8</b>  | <b>20,179.8</b>  | <b>20,679.8</b>  |
| 56 | <b>Ending Unassigned Fund Balance</b>                      | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>   | <b>19,179.9</b>  | <b>19,179.8</b>  | <b>19,679.8</b>  | <b>20,179.8</b>  | <b>20,679.8</b>  | <b>21,179.8</b>  |
| 57 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 58 | <b>Assumed use of FB</b>                                   | <b>(13,697.0)</b> | <b>25,482.1</b>  | <b>(14,459.5)</b> | <b>33,529.8</b>  | <b>22,012.9</b>  | <b>27,108.6</b>  | <b>7,000.0</b>   | <b>(500.0)</b>   | <b>(500.0)</b>   |

West Chester Area School District  
Forecast Millage Calculation

|    | A                                          | B | C | D | E              | F              | G | H              | I              | J              |
|----|--------------------------------------------|---|---|---|----------------|----------------|---|----------------|----------------|----------------|
| 1  |                                            |   |   |   |                |                |   |                |                |                |
| 2  |                                            |   |   |   | 2022-23        | 2023-24        |   | 2024-25        | 2025-26        | 2026-27        |
| 3  |                                            |   |   |   | Budget         | Budget         |   | Forecast       | Forecast       | Forecast       |
| 4  | Market Values                              |   |   |   |                |                |   |                |                |                |
| 5  | Chester County                             |   |   |   | 14,129,979     | 14,229,894     |   | 14,229,894     | 14,229,894     | 14,229,894     |
| 6  | Delaware County                            |   |   |   | 895,234        | 895,234        |   | 895,234        | 895,234        | 895,234        |
| 7  |                                            |   |   |   | 15,025,213     | 15,125,128     |   | 15,125,128     | 15,125,128     | 15,125,128     |
| 8  |                                            |   |   |   |                |                |   |                |                |                |
| 9  |                                            |   |   |   |                |                |   |                |                |                |
| 10 | Net amount to be raised from R/E taxes     |   |   |   | 183,559        | 191,877        |   | 221,212        | 238,473        | 249,015        |
| 11 | Gross tax to be levied                     |   |   |   | 190,217        | 198,836        |   | 229,235        | 247,123        | 258,047        |
| 12 |                                            |   |   |   |                |                |   |                |                |                |
| 13 | Equilization Between Counties              |   |   |   |                |                |   |                |                |                |
| 14 | Chester County %                           |   |   |   | 94.04%         | 94.08%         |   | 94.08%         | 94.08%         | 94.08%         |
| 15 | Delaware County %                          |   |   |   | 5.96%          | 5.92%          |   | 5.92%          | 5.92%          | 5.92%          |
| 16 |                                            |   |   |   |                |                |   |                |                |                |
| 17 | Chester Cnty Levy                          |   |   |   | 178,883        | 187,068        |   | 215,667        | 232,496        | 242,773        |
| 18 | Delaware Cnty Levy                         |   |   |   | 11,334         | 11,769         |   | 13,568         | 14,627         | 15,273         |
| 19 |                                            |   |   |   | 190,217        | 198,836        |   | 229,235        | 247,123        | 258,047        |
| 20 |                                            |   |   |   |                |                |   |                |                |                |
| 21 | Millage Calculation                        |   |   |   |                |                |   |                |                |                |
| 22 | Chester Cnty tax levy                      |   |   |   | 178,883        | 187,068        |   | 215,667        | 232,496        | 242,773        |
| 23 | Chester Cnty assessed value                |   |   |   | 7,972,871      | 8,038,479      |   | 8,058,479      | 8,078,479      | 8,098,479      |
| 24 |                                            |   |   |   |                |                |   |                |                |                |
| 25 | <b>Chester County Millage</b>              |   |   |   | <b>22.4364</b> | <b>23.2715</b> |   | <b>26.7627</b> | <b>28.7796</b> | <b>29.9776</b> |
| 26 | <b>Previous Year Millage</b>               |   |   |   | <b>22.0604</b> | <b>22.4364</b> |   | <b>23.2715</b> | <b>26.7627</b> | <b>28.7796</b> |
| 27 |                                            |   |   |   |                |                |   |                |                |                |
| 28 | <b>Chester Cnty Mill Increase</b>          |   |   |   | <b>0.38</b>    | <b>0.84</b>    |   | <b>3.49</b>    | <b>2.02</b>    | <b>1.20</b>    |
| 29 | <b>% increase</b>                          |   |   |   | <b>1.7%</b>    | <b>3.7%</b>    |   | <b>15.0%</b>   | <b>7.5%</b>    | <b>4.2%</b>    |
| 30 | Delaware Cnty Tax levy                     |   |   |   | 11,334         | 11,769         |   | 13,568         | 14,627         | 15,273         |
| 31 | Delaware Cnty Assessed Value               |   |   |   | 1,140,844      | 1,141,219      |   | 1,141,594      | 1,141,969      | 1,142,344      |
| 32 |                                            |   |   |   |                |                |   |                |                |                |
| 33 | <b>Delaware County Millage</b>             |   |   |   | <b>9.9343</b>  | <b>10.3125</b> |   | <b>11.8851</b> | <b>12.8084</b> | <b>13.3702</b> |
| 34 | <b>Previous Yr Millage *</b>               |   |   |   | <b>9.5164</b>  | <b>9.9343</b>  |   | <b>10.3125</b> | <b>11.8851</b> | <b>12.8084</b> |
| 35 |                                            |   |   |   |                |                |   |                |                |                |
| 36 | <b>Delaware Cnty Mill Increase</b>         |   |   |   | <b>0.42</b>    | <b>0.38</b>    |   | <b>1.57</b>    | <b>0.92</b>    | <b>0.56</b>    |
| 37 | <b>% increase</b>                          |   |   |   | <b>4.4%</b>    | <b>3.8%</b>    |   | <b>15.2%</b>   | <b>7.8%</b>    | <b>4.4%</b>    |
| 38 |                                            |   |   |   |                |                |   |                |                |                |
| 39 | <b>Multi County Millage re-balancing</b>   |   |   |   |                |                |   |                |                |                |
| 40 | Chester Cty Levy Rebalanced                |   |   |   | 178,957        |                |   |                |                |                |
| 41 | Delaware Cty Levy Rebalanced               |   |   |   | 11,259         |                |   |                |                |                |
| 42 |                                            |   |   |   | 190,216        |                |   |                |                |                |
| 43 |                                            |   |   |   |                |                |   |                |                |                |
| 44 | <b>Chester County Millage</b>              |   |   |   | <b>22.4364</b> | <b>23.2715</b> |   |                |                |                |
| 45 | <b>Chester County Millage Re-balanced</b>  |   |   |   | <b>22.4457</b> |                |   |                |                |                |
| 46 | <b>Chester Cnty Mill Increase</b>          |   |   |   |                | <b>0.84</b>    |   |                |                |                |
| 47 | <b>% increase</b>                          |   |   |   |                | <b>3.68%</b>   |   |                |                |                |
| 48 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>23.2715</b> |   |                |                |                |
| 49 | <b>Millage from exceptions</b>             |   |   |   |                | -              |   |                |                |                |
| 50 |                                            |   |   |   |                |                |   |                |                |                |
| 51 |                                            |   |   |   |                |                |   |                |                |                |
| 52 | <b>Delaware County Millage</b>             |   |   |   | <b>9.9343</b>  | <b>10.3125</b> |   |                |                |                |
| 53 | <b>Delaware County Millage Re-balanced</b> |   |   |   | <b>9.8686</b>  |                |   |                |                |                |
| 54 | <b>Delaware Cnty Mill Increase</b>         |   |   |   |                | <b>0.44</b>    |   |                |                |                |
| 55 | <b>% increase</b>                          |   |   |   |                | <b>4.50%</b>   |   |                |                |                |
| 56 | <b>Act 1 Millage</b>                       |   |   |   |                | <b>10.3125</b> |   |                |                |                |
| 57 | <b>Millage from exceptions</b>             |   |   |   |                | -              |   |                |                |                |

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

| CHESTER COUNTY  |               |                |      | DELAWARE COUNTY |               |                |       |
|-----------------|---------------|----------------|------|-----------------|---------------|----------------|-------|
| MILL VAL        | +/-<br>AMOUNT | +/-<br>PERCENT |      | MILL VAL        | +/-<br>AMOUNT | +/-<br>PERCENT |       |
| 2012-13         | \$7,631,886   | \$8,190        | 0.1% |                 | \$637,926     | \$1,061        | 0.2%  |
| 2013-14         | \$7,633,607   | \$1,721        | 0.0% |                 | \$637,639     | (\$287)        | 0.0%  |
| 2014-15         | \$7,646,298   | \$12,691       | 0.2% |                 | \$642,425     | \$4,786        | 0.7%  |
| 2015-16         | \$7,698,441   | \$52,143       | 0.7% |                 | \$647,335     | \$4,910        | 0.8%  |
| 2016-17         | \$7,728,556   | \$30,115       | 0.4% |                 | \$647,399     | \$64           | 0.0%  |
| 2017-18         | \$7,823,487   | \$94,931       | 1.2% |                 | \$647,287     | (\$112)        | 0.0%  |
| 2018-19         | \$7,842,035   | \$18,548       | 0.2% |                 | \$648,116     | \$829          | 0.1%  |
| 2019-20         | \$7,921,563   | \$79,528       | 1.0% |                 | \$648,096     | (\$20)         | 0.0%  |
| 2020-21         | \$7,962,871   | \$41,309       | 0.5% |                 | \$652,566     | \$4,470        | 0.7%  |
| 2021-22         | \$8,008,479   | \$45,607       | 0.6% |                 | \$1,140,469   | \$487,902      | 42.8% |
| 10 YEAR AVERAGE |               | \$38,478       | 0.5% |                 |               | \$50,360       | 4.5%  |
| 5 YEAR AVERAGE  |               | \$55,985       | 0.7% |                 |               | \$98,614       | 8.7%  |
| 3 YEAR AVERAGE  |               | \$55,481       | 0.7% |                 |               | \$164,118      | 14.5% |

| CHESTER COUNTY |                  |               |                | DELAWARE COUNTY |                  |               |                |
|----------------|------------------|---------------|----------------|-----------------|------------------|---------------|----------------|
| COMMERCIAL     | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT | COMMERCIAL      | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2017-18        | 1,539,233        | 11,213        | 0.73%          | 2017-18         | 8,009            | (525)         | -6.55%         |
| 2018-19        | 1,531,640        | (7,593)       | -0.50%         | 2018-19         | 8,009            | -             | 0.00%          |
| 2019-20        | 1,565,346        | 33,706        | 2.15%          | 2019-20         | 8,009            | -             | 0.00%          |
| 2020-21        | 1,551,277        | (14,070)      | -0.91%         | 2020-21         | 9,158            | 1,149         | 12.55%         |
| 2021-22        | 1,512,672        | (38,605)      | -2.55%         | 2021-22         | 26,710           | 17,553 *      | 65.71%         |
| 2022-23        | 1,512,672        | -             | 0.00%          | 2022-23         | 26,710           | -             | 0.00%          |
| 2023-24        | 1,512,672        | -             | 0.00%          | 2023-24         | 26,710           | -             | 0.00%          |
| 2024-25        | 1,512,672        | -             | 0.00%          | 2024-25         | 26,710           | -             | 0.00%          |
| 2025-26        | 1,512,672        | -             | 0.00%          | 2025-26         | 26,710           | -             | 0.00%          |
| 2026-27        | 1,512,672        | -             | 0.00%          | 2026-27         | 26,710           | -             | 0.00%          |
|                | Average increase |               | -0.11%         |                 | Average increase |               | 7.17%          |
| RESIDENTIAL    | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT | RESIDENTIAL     | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2017-18        | 6,236,907        | 81,378        | 1.30%          | 2017-18         | 639,278          | 413           | 0.06%          |
| 2018-19        | 6,263,481        | 26,574        | 0.42%          | 2018-19         | 640,107          | 829           | 0.13%          |
| 2019-20        | 6,308,846        | 45,366        | 0.72%          | 2019-20         | 640,087          | (20)          | 0.00%          |
| 2020-21        | 6,355,791        | 46,945        | 0.74%          | 2020-21         | 643,409          | 3,321         | 0.52%          |
| 2021-22        | 6,442,329        | 86,538        | 1.34%          | 2021-22         | 1,113,759        | 470,350 *     | 42.23%         |
| 2022-23        | 6,452,329        | 10,000        | 0.15%          | 2022-23         | 1,114,134        | 375           | 0.03%          |
| 2023-24        | 6,472,329        | 20,000        | 0.31%          | 2023-24         | 1,114,509        | 375           | 0.03%          |
| 2024-25        | 6,492,329        | 20,000        | 0.31%          | 2024-25         | 1,114,884        | 375           | 0.03%          |
| 2025-26        | 6,512,329        | 20,000        | 0.31%          | 2025-26         | 1,115,259        | 375           | 0.03%          |
| 2026-27        | 6,532,329        | 20,000        | 0.31%          | 2026-27         | 1,115,634        | 375           | 0.03%          |
|                | Average increase |               | 0.59%          |                 | Average increase |               | 4.31%          |
| OTHER          | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT | OTHER           | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2017-18        | 47,347           | 2,341         | 4.94%          | 2017-18         | -                | -             | 0.00%          |
| 2018-19        | 46,915           | (432)         | -0.92%         | 2018-19         | -                | -             | 0.00%          |
| 2019-20        | 47,371           | 456           | 0.96%          | 2019-20         | -                | -             | 0.00%          |
| 2020-21        | 55,804           | 8,433         | 15.11%         | 2020-21         | -                | -             | 0.00%          |
| 2021-22        | 53,478           | (2,326)       | -4.35%         | 2021-22         | -                | -             | 0.00%          |
| 2022-23        | 53,478           | -             | 0.00%          | 2022-23         | -                | -             | 0.00%          |
| 2023-24        | 53,478           | -             | 0.00%          | 2023-24         | -                | -             | 0.00%          |
| 2024-25        | 53,478           | -             | 0.00%          | 2024-25         | -                | -             | 0.00%          |
| 2025-26        | 53,478           | -             | 0.00%          | 2025-26         | -                | -             | 0.00%          |
| 2026-27        | 53,478           | -             | 0.00%          | 2026-27         | -                | -             | 0.00%          |
|                | Average increase |               | 1.57%          |                 | Average increase |               | 0.00%          |
| TOTAL          | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT | TOTAL           | MILL VAL         | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2017-18        | 7,823,487        | 94,931        | 1.21%          | 2017-18         | 647,287          | (112)         | -0.02%         |
| 2018-19        | 7,842,035        | 18,548        | 0.24%          | 2018-19         | 648,116          | 829           | 0.13%          |
| 2019-20        | 7,921,563        | 79,528        | 1.00%          | 2019-20         | 648,096          | (20)          | 0.00%          |
| 2020-21        | 7,962,871        | 41,309        | 0.52%          | 2020-21         | 652,566          | 4,470         | 0.69%          |
| 2021-22        | 8,008,479        | 45,607        | 0.57%          | 2021-22         | 1,140,469        | 487,902 *     | 42.78%         |
| 2022-23        | 8,018,479        | 10,000        | 0.12%          | 2022-23         | 1,140,844        | 375           | 0.03%          |
| 2023-24        | 8,038,479        | 20,000        | 0.25%          | 2023-24         | 1,141,219        | 375           | 0.03%          |
| 2024-25        | 8,058,479        | 20,000        | 0.25%          | 2024-25         | 1,141,594        | 375           | 0.03%          |
| 2025-26        | 8,078,479        | 20,000        | 0.25%          | 2025-26         | 1,141,969        | 375           | 0.03%          |
| 2026-27        | 8,098,479        | 20,000        | 0.25%          | 2026-27         | 1,142,344        | 375           | 0.03%          |
|                | Average increase |               | 0.47%          |                 | Average increase |               | 4.37%          |

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

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

| <u>Expenses</u>        |              |
|------------------------|--------------|
| Transportation Expense | (700,000)    |
| Charter School Tuition | (250,000)    |
| Total Expenses         | \$ (950,000) |

| <u>Revenues</u>     |              |
|---------------------|--------------|
| Local Revenue:      |              |
| Current Real Estate | \$ 1,400,000 |
| Earned Income Tax   | 500,000      |
| Investment Income   | 500,000      |
| Total Revenues      | \$ 2,400,000 |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | 3,350,000    |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | \$ 3,350,000 |

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

| <u>Expenses</u>                         |                     |
|-----------------------------------------|---------------------|
| Salaries- model assumptions vs. actual: |                     |
| Admin                                   | \$ 92,900           |
| Teacher                                 | \$ (208,447)        |
| Technical                               | \$ 163,683          |
| Office Clerical                         | \$ 881,617          |
| Crafts & Trades                         | \$ 104,783          |
| Subtotal                                | <u>\$ 1,034,536</u> |
| Salaries & Benefits- 2023-24 New Staff: |                     |
| Admin                                   | \$ 92,000           |
| Teacher                                 | \$ 761,655          |
| Technical                               | \$ 588,602          |
| Clerical                                | \$ 366,912          |
| Crafts & Trades                         | \$ 99,294           |
| Benefits SS & PSERS- New Staff          | \$ 795,058          |
| Benefits- Health Benefits- New Staff    | \$ 730,274          |
| Subtotal                                | <u>\$ 3,433,795</u> |
| Prof & Tech Services:                   |                     |
| Contracted Therapeutic Staff            | \$ (1,034,645)      |
| Other                                   | \$ (153,402)        |
| Total Expenses                          | <u>\$ 3,280,284</u> |

| <u>Revenues</u>                               |                   |
|-----------------------------------------------|-------------------|
| State Subsidy- SS & PSERS on additional staff | \$ 397,529        |
| Total Revenues                                | <u>\$ 397,529</u> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ 2,882,755 |

| <u>Fund Balance Analysis</u>                                                |                       |
|-----------------------------------------------------------------------------|-----------------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 3,350,000          |
| 2023-24 Use of Designation of Future Millage Increases                      | \$ (3,350,000)        |
| Increase (Decrease) in Ending Fund Balance 6/30/24                          | <u>\$ (3,350,000)</u> |

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

| <u>Expenses</u>         |                   |
|-------------------------|-------------------|
| Audit Adjustments:      |                   |
| Salaries                | \$ (3,063)        |
| Benefits                | \$ 1,057          |
| Prof & Tech Svcs        | \$ 256,895        |
| Prof & Tech Svcs        | \$ 2,550,000      |
| Purchased Property Svcs | \$ (5,210)        |
| Other Services          | \$ 46,749         |
| Supplies                | \$ 26,539         |
| Other Objects           | \$ 4,940          |
| Transfer to Other Funds | \$ (2,550,000)    |
| Total Expenses          | <u>\$ 327,907</u> |

| <u>Revenues</u>    |                   |
|--------------------|-------------------|
| Audit Adjustments: |                   |
| Local Revenue      | \$ 19,125         |
| Federal Revenue    | \$ 351,302        |
| Total Revenues     | <u>\$ 370,427</u> |

| <u>Fund Balance Analysis</u>                                      |                  |
|-------------------------------------------------------------------|------------------|
| Increase in Fund Balance Designation for Future Millage Increases | \$ 42,520        |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | <u>\$ 42,520</u> |



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

| <u>Expenses</u>                                      |                     |
|------------------------------------------------------|---------------------|
| Salaries:                                            |                     |
| <u>New Hires:</u>                                    |                     |
| Admin                                                | \$ 85,716           |
| Non Barg                                             | 285,607             |
| Support                                              | 52,831              |
| Admin - attritional savings                          | (228,154)           |
| Professional Services - Contracted Security Services | (120,000)           |
| Net Salary Increase - New Hires                      | <u>76,000</u>       |
| <u>Salaries Savings/Attrition (non -teacher):</u>    |                     |
| Custodial                                            | (105,000)           |
| Prof & Tech Services:                                |                     |
| Contracted Special Ed Aides                          | (200,000)           |
| Supplies- PPA Adj                                    | (635)               |
| Total Expenses                                       | <u>\$ (229,635)</u> |

| <u>Revenues</u>     |                     |
|---------------------|---------------------|
| Local Revenue:      |                     |
| Earned Income Tax   | \$ 250,000          |
| Transfer Tax        | 250,000             |
| Investment Income   | 587,137             |
| Federal Revenue- MA | 76,000              |
| Total Revenues      | <u>\$ 1,163,137</u> |

| <u>Fund Balance Analysis</u>                                                |                     |
|-----------------------------------------------------------------------------|---------------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 42,520           |
| Increase in Fund Balance Designation for Future Millage Increases           | 1,392,772           |
| Increase (Decrease) in Ending Fund Balance 6/30/23                          | <u>\$ 1,435,292</u> |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| <u>Expenses</u>                         |                |
|-----------------------------------------|----------------|
| Salaries- model assumptions vs. actual: |                |
| Admin                                   | \$ 92,900      |
| Teacher                                 | \$ (208,447)   |
| Technical                               | \$ 237,683     |
| Office Clerical                         | \$ 881,617     |
| Crafts & Trades                         | \$ 104,783     |
| Subtotal                                | \$ 1,108,536   |
| Salaries & Benefits- 2023-24 New Staff: |                |
| Admin                                   | \$ 92,000      |
| Teacher                                 | \$ 761,655     |
| Technical                               | \$ 588,602     |
| Clerical                                | \$ 366,912     |
| Crafts & Trades                         | \$ 99,294      |
| Benefits SS & PSERS- New Staff          | \$ 827,130     |
| Benefits- Health Benefits- New Staff    | \$ 751,380     |
| Subtotal                                | \$ 3,486,973   |
| Prof & Tech Services:                   |                |
| Contracted Therapeutic Staff            | \$ (1,034,645) |
| Other                                   | \$ (153,402)   |
| Total Expenses                          | \$ 3,407,462   |

| <u>Revenues</u>                               |            |
|-----------------------------------------------|------------|
| State Subsidy- SS & PSERS on additional staff | \$ 413,565 |
| Total Revenues                                | \$ 413,565 |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ 2,993,897 |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 3,350,000   |
| 2023-24 Use of Designation of Future Millage Increases                      | \$ (3,350,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/24                          | \$ (3,350,000) |

## 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  |                                                                               |   |                               |                |                               |                |                |
| 7  |                                                                               |   | <b>Enrollment Assumptions</b> |                |                               |                |                |
| 8  |                                                                               |   | <b>2022-23</b>                | <b>2023-24</b> | <b>2024-25</b>                | <b>2025-26</b> | <b>2026-27</b> |
| 8  | KG                                                                            |   | 853                           | 829            | 793                           | 870            | 870            |
| 9  | 1st to 5th Grade                                                              |   | 4,613                         | 4,643          | 4,610                         | 4,535          | 4,526          |
| 10 | Grades 6-8                                                                    |   | 2,771                         | 2,727          | 2,838                         | 2,893          | 2,948          |
| 11 | Grades 9-12                                                                   |   | 3,909                         | 3,941          | 3,874                         | 3,860          | 3,836          |
| 12 | <b>Total</b>                                                                  |   | <b>12,146</b>                 | <b>12,140</b>  | <b>12,115</b>                 | <b>12,158</b>  | <b>12,180</b>  |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43                         | 24.43          | 24.43                         | 24.43          | 24.43          |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5                          | 17.5           | 17.5                          | 17.5           | 17.5           |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                                               |   |                               |                |                               |                |                |
| 27 |                                                                               |   |                               |                |                               |                |                |
| 28 | <b>Salary Increases (based on Act 1 Index)</b>                                |   |                               |                | <b>% Increase Assumptions</b> |                |                |
| 29 |                                                                               |   | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</b> |                |
| 30 | Administration                                                                |   | 3.00%                         | 3.00%          | 3.00%                         | 3.00%          |                |
| 31 | Teachers                                                                      |   | 3.35%                         | 3.36%          | 3.39%                         | 3.35%          |                |
| 32 | Non-Bargaining                                                                |   | 3.00%                         | 3.00%          | 3.00%                         | 3.00%          |                |
| 33 | Support Staff                                                                 |   | 2.97%                         | 3.00%          | 3.00%                         | 3.00%          |                |
| 34 | Crafts/Trades                                                                 |   | 3.90%                         | 3.00%          | 3.00%                         | 3.00%          |                |
| 35 |                                                                               |   |                               |                |                               |                |                |
| 36 | Miscellaneous                                                                 |   | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</b> |                |
| 37 | Teacher Attrition (vacancies)                                                 |   | 750,000                       | 750,000        | 750,000                       | 750,000        |                |
| 38 | Teacher Attrition (turnover)                                                  |   | 500,000                       | 500,000        | 500,000                       | 500,000        |                |
| 39 |                                                                               |   |                               |                |                               |                |                |
| 40 |                                                                               |   |                               |                |                               |                |                |
| 41 | <b>Benefits - 200</b>                                                         |   |                               |                | <b>% Increase Assumptions</b> |                |                |
| 42 |                                                                               |   | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</b> |                |
| 43 | Medical                                                                       |   | 7.57%                         | 7.57%          | 7.57%                         | 7.57%          |                |
| 44 | Dental                                                                        |   | 4.30%                         | 4.30%          | 4.30%                         | 4.30%          |                |
| 45 | Vision                                                                        |   | 2.30%                         | 2.30%          | 2.30%                         | 2.30%          |                |
| 46 | Prescription                                                                  |   | 10.00%                        | 10.00%         | 10.00%                        | 10.00%         |                |
| 47 | Social Security                                                               |   | 7.65%                         | 7.65%          | 7.65%                         | 7.65%          |                |
| 48 | <b>PSERS</b>                                                                  |   | <b>35.69%</b>                 | <b>36.02%</b>  | <b>36.48%</b>                 | <b>36.78%</b>  |                |
| 49 | Tuition- Teachers                                                             |   | \$500,000                     | \$500,000      | \$500,000                     | \$500,000      |                |
| 50 | Tuition- Non Teachers                                                         |   | \$100,000                     | \$100,000      | \$100,000                     | \$100,000      |                |
| 51 | Life & Disability                                                             |   | 0.00%                         | 0.00%          | 0.00%                         | 0.00%          |                |
| 52 | W/C, Unemp & Other                                                            |   | 1.50%                         | 1.50%          | 1.50%                         | 1.50%          |                |
| 53 |                                                                               |   |                               |                |                               |                |                |
| 54 | Monthly Board Premium Costs                                                   |   |                               |                |                               |                |                |
| 55 | Medical                                                                       |   | \$1,351.77                    | \$1,454.10     | \$1,564.17                    | \$1,682.58     |                |
| 56 | Dental                                                                        |   | \$99.99                       | \$104.29       | \$108.78                      | \$113.45       |                |
| 57 | Vision                                                                        |   | \$15.18                       | \$15.53        | \$15.89                       | \$16.25        |                |
| 58 | Prescription                                                                  |   | \$409.86                      | \$450.85       | \$495.93                      | \$545.52       |                |
| 59 | Life/AD&D (cost per \$1,000)                                                  |   | \$0.12                        | \$0.12         | \$0.12                        | \$0.12         |                |
| 60 |                                                                               |   |                               |                |                               |                |                |
| 61 | Assumes increases in salary related benefits proportional to salary increases |   |                               |                |                               |                |                |

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

|     | A                                                                                                                                                  | B                                   | C                | D                             | E                | F                | G              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------|-------------------------------|------------------|------------------|----------------|
| 62  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 63  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 64  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 65  | <b><u>Professional and Technical Services - 300</u></b>                                                                                            |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 66  |                                                                                                                                                    |                                     |                  | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b> |
| 67  |                                                                                                                                                    | Special Education Services          |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 68  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 69  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 70  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 71  | <b><u>Purchased Property Services - 400</u></b>                                                                                                    |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 72  |                                                                                                                                                    |                                     |                  | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b> |
| 73  |                                                                                                                                                    | Electricity                         |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 74  |                                                                                                                                                    | Trash Collection                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 75  |                                                                                                                                                    | Other categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 76  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 77  | <b><u>Other Purchased Services - 500</u></b>                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 78  |                                                                                                                                                    |                                     |                  | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b> |
| 79  |                                                                                                                                                    | Special Ed Tuitions                 |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 80  |                                                                                                                                                    | Insurances                          |                  | 5.00%                         | 5.00%            | 5.00%            | 5.00%          |
| 81  |                                                                                                                                                    | Bussing                             |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 82  |                                                                                                                                                    | Telephone and Postage               |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 83  |                                                                                                                                                    | Other Categories                    |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 84  |                                                                                                                                                    | Charter School Enrollment:          |                  |                               |                  |                  |                |
| 85  |                                                                                                                                                    | Regular Ed                          | 367              | 378                           | 389              | 401              |                |
| 86  |                                                                                                                                                    | Special Ed                          | 101              | 106                           | 111              | 116              |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |                  |                               |                  |                  |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,439         | \$14,872                      | \$15,318         | \$15,777         |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$36,674         | \$38,508                      | \$40,433         | \$42,455         |                |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |                  |                               |                  |                  |                |
| 91  |                                                                                                                                                    | Full Time                           | 132              | 139                           | 146              | 153              |                |
| 92  |                                                                                                                                                    | Academic                            | 23               | 24                            | 25               | 26               |                |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |                  |                               |                  |                  |                |
| 94  |                                                                                                                                                    | Full Time                           | \$21,549         | 22,303                        | \$23,083         | \$23,891         |                |
| 95  |                                                                                                                                                    | Academic                            | \$10,704         | 11,078                        | \$11,466         | \$11,867         |                |
| 96  |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 97  | <b><u>Supplies - 600</u></b>                                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 98  |                                                                                                                                                    |                                     |                  | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b> |
| 99  |                                                                                                                                                    | Educational/Admin Supplies&Software |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 100 |                                                                                                                                                    | Gas and Oil                         |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 101 |                                                                                                                                                    | Admin and Other Categories          |                  | 4.00%                         | 4.00%            | 4.00%            | 4.00%          |
| 102 |                                                                                                                                                    | <b>Curriculum Proposal Amount</b>   | <b>2,113,171</b> | <b>2,176,566</b>              | <b>2,241,863</b> | <b>2,309,119</b> |                |
| 103 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 104 | <b><u>Property - 700</u></b>                                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 105 |                                                                                                                                                    |                                     |                  | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b> |
| 106 |                                                                                                                                                    | Equipment Purchases                 |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 107 |                                                                                                                                                    | Technology Equipment *              |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |                  |                               |                  |                  |                |
| 109 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 110 |                                                                                                                                                    |                                     |                  |                               |                  |                  |                |
| 111 | <b><u>800 Other Object Dues and Fees</u></b>                                                                                                       |                                     |                  | <b>% Increase Assumptions</b> |                  |                  |                |
| 112 |                                                                                                                                                    |                                     |                  | <b>2023-24</b>                | <b>2024-25</b>   | <b>2025-26</b>   | <b>2026-27</b> |
| 113 |                                                                                                                                                    |                                     |                  | 3.00%                         | 3.00%            | 3.00%            | 3.00%          |



|    | A                                                                                                   | B              | C              | D              | E              |
|----|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1  | <b>West Chester Area School District Budget Forecast Model</b><br><b><u>Revenue Assumptions</u></b> |                |                |                |                |
| 2  |                                                                                                     |                |                |                |                |
| 3  |                                                                                                     |                |                |                |                |
| 4  |                                                                                                     |                |                |                |                |
| 5  | <b><u>Local</u></b>                                                                                 | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 6  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 13 |                                                                                                     |                |                |                |                |
| 14 | <b><u>State</u></b>                                                                                 | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 15 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | Rent                                                                                                | \$ 1,046,019   | \$ 984,084     | \$ 989,979     | \$ 593,127     |
| 20 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 24 |                                                                                                     |                |                |                |                |
| 25 | <b><u>Federal</u></b>                                                                               | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 26 | Title I                                                                                             | \$ 555,223     | \$ 555,223     | \$ 555,223     | \$ 555,223     |
| 27 | Title II                                                                                            | \$ 236,327     | \$ 236,327     | \$ 236,327     | \$ 236,327     |
| 28 | IDEA                                                                                                | \$ 1,621,749   | \$ 1,621,749   | \$ 1,621,749   | \$ 1,621,749   |
| 29 | Medical Access                                                                                      | \$ 500,000     | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 144,247     | \$ 144,247     | \$ 144,247     | \$ 144,247     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 33 | To Cap Res                                                                                          | 4.0%           | 4.0%           | 4.0%           | 4.0%           |

West Chester Area School District  
Assumptions for Salaries

| <b>Additional Headcount Expenses</b>   | <b>2022-23<br/>Budget</b> | <b>2022-23<br/>Projected</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> | <b>2025-26<br/>Forecast</b> | <b>2026-27<br/>Forecast</b> |
|----------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Administrators</b>                  |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$137,297                 |                              | \$141,416                   | \$145,658                   | \$150,028                   | \$154,529                   |
| Additional Headcount                   | 4.00                      |                              | 1.00                        | -                           | -                           | -                           |
| Additional Salary Expense              | \$432,000                 |                              | \$92,000                    | \$0                         | \$0                         | \$0                         |
| <b>Teacher</b>                         |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$60,891                  | \$62,276                     | \$64,216                    | \$66,007                    | \$67,879                    | \$69,786                    |
| Average Teacher Salary                 | \$77,795                  | \$77,709                     | 80,268                      | \$82,507                    | \$84,846                    | \$87,230                    |
| Headcount Change ( <i>Enrollment</i> ) | 7.00                      |                              | 11.80                       | -                           | -                           | -                           |
| Headcount Change ( <i>Curricular</i> ) | -                         |                              | -                           | -                           | -                           | -                           |
| Change Salary Expense                  | \$377,592                 |                              | \$761,655                   | \$0                         | \$0                         | \$0                         |
| <b>Non-Bargaining</b>                  |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$74,358                  |                              | \$76,589                    | \$78,886                    | \$81,253                    | \$83,690                    |
| Additional Headcount                   | 3.00                      |                              | 7.80                        | -                           | -                           | -                           |
| Additional Salary Expense              | \$140,000                 |                              | \$588,602                   | \$0                         | \$0                         | \$0                         |
| <b>Support Staff</b>                   |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$28,820                  |                              | \$29,676                    | \$30,566                    | \$31,483                    | \$32,427                    |
| Additional Headcount                   | -                         |                              | 12.00                       | -                           | -                           | -                           |
| Additional Salary Expense              | \$0                       |                              | \$366,912                   | \$0                         | \$0                         | \$0                         |
| <b>Crafts/Trades</b>                   |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$45,830                  |                              | \$47,617                    | \$49,046                    | \$50,517                    | \$52,032                    |
| Additional Headcount                   | -                         |                              | 2.00                        | -                           | -                           | -                           |
| Additional Salary Expense              | \$0                       |                              | \$99,294                    | \$0                         | \$0                         | \$0                         |

|                                                    | <b>2022-23<br/>Budget</b> | <b>2022-23<br/>Projected</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> | <b>2025-26<br/>Forecast</b> | <b>2026-27<br/>Forecast</b> |
|----------------------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b><u>Teacher Staffing Changes Detail</u></b>      |                           |                              | 3.35%                       | 3.36%                       | 3.39%                       | 3.35%                       |
| Salary before Attrition                            | 81,547,731                |                              | 83,727,417                  | 86,811,104                  | 89,237,051                  | 91,709,742                  |
| Attrition - (vacancies)                            | 750,000                   |                              | 750,000                     | 750,000                     | 750,000                     | 750,000                     |
| Estimated Attrition (turnover)                     | 500,000                   |                              | 500,000                     | 500,000                     | 500,000                     | 500,000                     |
| Increase with Attrition                            | 80,297,731                | 79,985,705                   | 82,477,417                  | 85,561,104                  | 87,987,051                  | 90,459,742                  |
| Increase with Attrition                            |                           |                              | 3.12%                       | 2.79%                       | 2.84%                       | 2.81%                       |
| Staffing changes                                   | 377,592                   |                              | 761,655                     | -                           | -                           | -                           |
| Teacher Salary (with attrition & staffing changes) | 80,675,323                | 79,985,705                   | 83,239,072                  | 85,561,104                  | 87,987,051                  | 90,459,742                  |
| Increase with Attrition & Staffing Changes         |                           |                              | 4.07%                       | 2.79%                       | 2.84%                       | 2.81%                       |

West Chester Area School District  
Assumptions for Salaries

| <b>TOTAL SALARY EXPENSE</b>          |                    |                    |                    |                    |                    |                    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | <b>2022-23</b>     | <b>2022-23</b>     | <b>2023-24</b>     | <b>2024-25</b>     | <b>2025-26</b>     | <b>2026-27</b>     |
|                                      | <b>Budget</b>      | <b>Projected</b>   | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    |
| Admin Staff                          | 10,560,308         | 10,417,870         | 11,062,017         | 11,393,878         | 11,735,694         | 12,087,765         |
| <b>Total Administration Salaries</b> | <b>10,560,308</b>  | <b>10,417,870</b>  | <b>11,062,017</b>  | <b>11,393,878</b>  | <b>11,735,694</b>  | <b>12,087,765</b>  |
| Teacher Staff Salaries               | 80,675,323         | 79,985,705         | 83,239,072         | 85,561,104         | 87,987,051         | 90,459,742         |
| Extra Duty Pymnts (123)              | 1,643,200          | 1,643,200          | 1,688,575          | 1,735,679          | 1,784,892          | 1,835,052          |
| Sabbatical Pymnts (124)              | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            |
| Subject Chair Pymnts (125)           | 530,792            | 530,792            | 640,000            | 640,000            | 640,000            | 640,000            |
| Severance Pymnts (127)               | 392,000            | 392,000            | 402,825            | 414,062            | 425,802            | 437,769            |
| Supplemental Contracts (135)         | 2,167,000          | 2,167,000          | 2,275,000          | 2,275,000          | 2,275,000          | 2,275,000          |
| <b>Total Teaching Salaries</b>       | <b>85,708,315</b>  | <b>85,018,697</b>  | <b>88,545,472</b>  | <b>90,925,846</b>  | <b>93,412,745</b>  | <b>95,947,563</b>  |
| Reg Salaries (141)                   | 4,185,980          | 4,471,587          | 5,063,844          | 5,215,759          | 5,372,232          | 5,533,399          |
| Overtime (143)                       | 2,700              | 2,700              | 2,700              | 2,700              | 2,700              | 2,700              |
| <b>Technical</b>                     | <b>4,188,680</b>   | <b>4,474,287</b>   | <b>5,066,544</b>   | <b>5,218,459</b>   | <b>5,374,932</b>   | <b>5,536,099</b>   |
| Reg Salaries (151)                   | 3,116,125          | 3,168,956          | 3,543,732          | 3,650,044          | 3,759,545          | 3,872,332          |
| Overtime (153)                       | 55,690             | 55,690             | 57,344             | 59,064             | 60,836             | 62,661             |
| Library/Office Aides (154),(155)     | 588,596            | 588,596            | 584,501            | 602,036            | 620,097            | 638,700            |
| Technology Aides (158)               | 626,763            | 626,763            | 690,729            | 711,451            | 732,794            | 754,778            |
| Instructional Aides (191)            | 2,331,751          | 2,331,751          | 3,290,701          | 3,389,422          | 3,491,105          | 3,595,838          |
| Instructional Aides OT (193)         | 57,900             | 57,900             | 59,620             | 61,408             | 63,250             | 65,148             |
| <b>Office Clerical</b>               | <b>6,776,825</b>   | <b>6,829,656</b>   | <b>8,226,627</b>   | <b>8,473,425</b>   | <b>8,727,628</b>   | <b>8,989,457</b>   |
| Reg Salaries Oper & Maint(161)       | 5,382,213          | 5,277,213          | 5,818,488          | 5,993,043          | 6,172,834          | 6,358,019          |
| Temporary salaries (162)             | 85,000             | 85,000             | 88,315             | 90,964             | 93,693             | 96,504             |
| Overtime (163)                       | 194,000            | 194,000            | 201,566            | 207,613            | 213,841            | 220,257            |
| Severance (167)                      | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             |
| Reg Salaries Technology (168)        | 586,245            | 586,245            | 581,365            | 598,806            | 616,770            | 635,273            |
| <b>Crafts and Trades</b>             | <b>6,287,458</b>   | <b>6,182,458</b>   | <b>6,729,734</b>   | <b>6,930,426</b>   | <b>7,137,139</b>   | <b>7,350,053</b>   |
| <b>Total Salary Expense</b>          | <b>113,521,586</b> | <b>112,922,968</b> | <b>119,630,393</b> | <b>122,942,034</b> | <b>126,388,138</b> | <b>129,910,937</b> |
| <b>% Increase</b>                    |                    | <b>-0.53%</b>      | <b>5.94%</b>       | <b>2.77%</b>       | <b>2.80%</b>       | <b>2.79%</b>       |

| POSITIONS                                         | Func | Acct | Prog | 2022-23 Actual |               |               |              |               | 2023-24 Budget |               |               |              |               | Addition/Reductions to 2023-24 Budget |               |            |              |             |
|---------------------------------------------------|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|------------|--------------|-------------|
|                                                   |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem                           | MID<br>Middle | HS<br>High | OTH<br>Other | Total       |
| <b>School Administration</b>                      |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |             |
| Superintendent                                    | 2360 | 111  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |             |
| Asst Supt of Curriculum and Secondary Ed          | 2260 | 111  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |             |
| Pupil Services Director / Asst. Director          | 2111 | 111  | 18   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            |             |
| Pupil Services Supervisor                         | 2119 | 111  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |             |
| Social Work Coordinator                           | 2160 | 111  | 18F  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |             |
| Language Arts Supervisor                          | 2260 | 111  | 06   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            |             |
| Mathematics Supervisor                            | 2260 | 111  | 15   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |             |
| Science / FCS / Tech Ed / Health & PE Supervisor  | 2260 | 111  | 19   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |             |
| Instructional Technology Coordinator              | 2270 | 111  | 10   | -              | -             | -             | 5.00         | 5.00          | -              | -             | -             | 6.00         | 6.00          | -                                     | -             | 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   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            |             |
| Public Safety Supervisor                          | 2660 | 111  | 71L  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |             |
| Technology Director / Asst. Director              | 2821 | 111  | 10   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            |             |
| Human Resources Director / Asst. Director         | 2831 | 111  | 54   | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -          | -            |             |
| Network Operation & Security Mgr                  | 2829 | 111  | 10   | -              | -             | -             | 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  | 21R  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -          | -            |             |
| Special Education Supervisors                     | 1291 | 111  | 21   | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -          | -            |             |
| <b>School Administration Total</b>                |      |      |      | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>36.00</b> | <b>71.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>37.00</b> | <b>72.00</b>  | -                                     | -             | -          | <b>1.00</b>  | <b>1.00</b> |
| <b>Teachers</b>                                   |      |      |      |                |               |               |              |               |                |               |               |              |               |                                       |               |            |              |             |
| Full Day KG                                       | 1110 | 121  | 08F  | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -          | -            | -           |
| 1st Grade                                         | 1110 | 121  | 09   | 43.00          | -             | -             | -            | 43.00         | 43.00          | -             | -             | -            | 43.00         | -                                     | -             | -          | -            | -           |
| 2nd Grade                                         | 1110 | 121  | 09   | 43.00          | -             | -             | -            | 43.00         | 43.00          | -             | -             | -            | 43.00         | -                                     | -             | -          | -            | -           |
| 3rd Grade                                         | 1110 | 121  | 09   | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -          | -            | -           |
| 4th Grade                                         | 1110 | 121  | 09   | 38.00          | -             | -             | -            | 38.00         | 38.00          | -             | -             | -            | 38.00         | -                                     | -             | -          | -            | -           |
| 5th Grade                                         | 1110 | 121  | 09   | 39.00          | -             | -             | -            | 39.00         | 39.00          | -             | -             | -            | 39.00         | -                                     | -             | -          | -            | -           |
| Art                                               | 1110 | 121  | 01   | 11.00          | 7.35          | 7.60          | -            | 25.95         | 11.00          | 7.35          | 7.60          | -            | 25.95         | -                                     | -             | -          | -            | -           |
| ELD                                               | 1110 | 121  | 02   | 14.00          | 5.20          | 3.80          | -            | 23.00         | 14.00          | 5.20          | 3.80          | -            | 23.00         | -                                     | -             | -          | -            | -           |
| Eng/Lang Arts                                     | 1110 | 121  | 06   | -              | 35.40         | 32.89         | -            | 68.29         | -              | 35.40         | 32.89         | -            | 68.29         | -                                     | -             | -          | -            | -           |
| World Language                                    | 1110 | 121  | 07   | -              | 10.40         | 22.00         | -            | 32.40         | -              | 10.40         | 22.00         | -            | 32.40         | -                                     | -             | -          | -            | -           |
| Instructional Coaches                             | 1110 | 121  | 09   | 11.00          | -             | -             | -            | 11.00         | 11.00          | -             | -             | 3.00         | 14.00         | -                                     | -             | -          | 3.00         | 3.00        |
| Computer/Tech Ed                                  | 1110 | 121  | 10   | -              | 4.95          | -             | -            | 4.95          | -              | 4.95          | -             | -            | 4.95          | -                                     | -             | -          | -            | -           |
| Health                                            | 1110 | 121  | 11A  | -              | 9.25          | 6.10          | -            | 15.35         | -              | 9.25          | 6.10          | -            | 15.35         | -                                     | -             | -          | -            | -           |
| Math                                              | 1110 | 121  | 15   | -              | 28.40         | 37.00         | -            | 65.40         | -              | 28.40         | 37.00         | -            | 65.40         | -                                     | -             | -          | -            | -           |
| Phys Ed                                           | 1110 | 121  | 17A  | 11.00          | 6.45          | 13.50         | 2.00         | 32.95         | 11.00          | 6.45          | 13.50         | 2.00         | 32.95         | -                                     | -             | -          | -            | -           |
| Science                                           | 1110 | 121  | 19   | -              | 25.20         | 38.90         | -            | 64.10         | -              | 25.20         | 38.90         | -            | 64.10         | -                                     | -             | -          | -            | -           |
| Social Studies                                    | 1110 | 121  | 20   | -              | 24.80         | 40.00         | -            | 64.80         | -              | 24.80         | 40.00         | -            | 64.80         | -                                     | -             | -          | -            | -           |
| AP Capstone                                       | 1110 | 121  | 25   | -              | -             | 0.88          | -            | 0.88          | -              | -             | 0.88          | -            | 0.88          | -                                     | -             | -          | -            | -           |
| Reading Specialist/Teacher                        | 1110 | 121  | 06A  | 24.70          | 8.40          | 2.80          | -            | 35.90         | 24.70          | 8.40          | 2.80          | -            | 35.90         | -                                     | -             | -          | -            | -           |
| Music -Vocal                                      | 1110 | 121  | 16A  | 11.00          | 4.00          | 3.00          | -            | 18.00         | 11.00          | 4.00          | 3.00          | -            | 18.00         | -                                     | -             | -          | -            | -           |
| Music -Instrumental                               | 1110 | 121  | 16B  | 11.00          | 7.20          | 4.80          | -            | 23.00         | 11.00          | 7.20          | 4.80          | -            | 23.00         | -                                     | -             | -          | -            | -           |
| Cyber School                                      | 1110 | 121  | 05   | -              | 1.20          | 6.80          | -            | 8.00          | -              | 1.20          | 6.80          | -            | 8.00          | -                                     | -             | -          | -            | -           |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35   | 3.30           | -             | -             | -            | 3.30          | 3.30           | -             | -             | -            | 3.30          | -                                     | -             | -          | -            | -           |
| <b>Total</b>                                      |      |      |      | <b>340.00</b>  | <b>178.21</b> | <b>220.07</b> | <b>2.00</b>  | <b>740.28</b> | <b>340.00</b>  | <b>178.21</b> | <b>220.07</b> | <b>5.00</b>  | <b>743.28</b> | -                                     | -             | -          | <b>3.00</b>  | <b>3.00</b> |
| Fam and Cons Science                              | 1340 | 121  | 12   | -              | 7.05          | 7.40          | -            | 14.45         | -              | 7.05          | 7.40          | -            | 14.45         | -                                     | -             | -          | -            | -           |
| Industrial Arts                                   | 1350 | 121  | 13   | -              | 6.20          | 4.00          | -            | 10.20         | -              | 6.20          | 4.00          | -            | 10.20         | -                                     | -             | -          | -            | -           |
| Business Education                                | 1360 | 121  | 03   | -              | -             | 6.30          | -            | 6.30          | -              | -             | 6.30          | -            | 6.30          | -                                     | -             | -          | -            | -           |
| Cyber Vocational Education                        | 1300 | 121  | 05   | -              | 0.05          | 0.65          | -            | 0.70          | -              | 0.05          | 0.65          | -            | 0.70          | -                                     | -             | -          | -            | -           |
| APT Program - Alt Edu                             | 1442 | 121  | 21M  | -              | -             | 4.20          | -            | 4.20          | -              | -             | 4.20          | -            | 4.20          | -                                     | -             | -          | -            | -           |
| <b>Total</b>                                      |      |      |      | -              | <b>13.30</b>  | <b>22.55</b>  | -            | <b>35.85</b>  | -              | <b>13.30</b>  | <b>18.35</b>  | -            | <b>31.65</b>  | -                                     | -             | -          | -            | -           |

| POSITIONS                                                           | Func | Acct | Prog | 2022-23 Actual |               |               |               |                 | 2023-24 Budget |               |               |               |                 | Addition/Reductions to 2023-24 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        |              |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00          | 6.00            | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -            | -            | -            |
| Autistic                                                            | 1233 | 121  | 21C  | 7.00           | 3.50          | 2.00          | -             | 12.50           | 7.00           | 3.50          | 2.00          | -             | 12.50           | -                                     | -             | -           | -            | -            | -            |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 2.00          | 4.00          | -             | 8.00            | 2.00           | 4.00          | 4.00          | -             | 10.00           | -                                     | 2.00          | -           | -            | -            | 2.00         |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | 1.00          | -             | 1.00            | -              | -             | 1.00          | -             | 1.00            | -                                     | -             | -           | -            | -            | -            |
| APT Program                                                         | 1231 | 121  | 21M  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            | -            |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 1.50          | 1.50          | -             | 5.50            | 2.50           | 1.50          | 1.50          | -             | 5.50            | -                                     | -             | -           | -            | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 34.50          | 22.50         | 25.00         | -             | 82.00           | 34.50          | 22.50         | 26.00         | -             | 83.00           | -                                     | -             | 1.00        | -            | -            | 1.00         |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 2.00          | 1.00          | -             | 5.00            | 2.00           | 2.00          | 1.00          | -             | 5.00            | -                                     | -             | -           | -            | -            | -            |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 14.80         | 14.80           | -              | -             | -             | 15.80         | 15.80           | -                                     | -             | -           | -            | 1.00         | 1.00         |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 11.00          | 3.20          | 3.40          | -             | 17.60           | 11.00          | 3.20          | 3.40          | -             | 17.60           | -                                     | -             | -           | -            | -            | -            |
| Cyber Special Education                                             | 1200 | 121  | 05   | -              | -             | -             | 0.20          | 0.20            | -              | -             | -             | 0.20          | 0.20            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>59.00</b>   | <b>34.70</b>  | <b>40.90</b>  | <b>21.00</b>  | <b>155.60</b>   | <b>59.00</b>   | <b>36.70</b>  | <b>41.90</b>  | <b>22.00</b>  | <b>159.60</b>   | -                                     | <b>2.00</b>   | <b>1.00</b> | <b>1.00</b>  | <b>1.00</b>  | <b>4.00</b>  |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 11.00          | 9.00          | 21.00         | -             | 41.00           | 11.00          | 9.00          | 21.00         | 3.00          | 44.00           | -                                     | -             | -           | -            | 3.00         | 3.00         |
| 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  | 10.80          | 3.20          | 3.00          | -             | 17.00           | 10.80          | 3.20          | 3.00          | 0.80          | 17.80           | -                                     | -             | -           | -            | 0.80         | 0.80         |
| Case Workers                                                        | 2160 | 121  | 18F  | -              | -             | -             | 9.00          | 9.00            | -              | -             | -             | 10.00         | 10.00           | -                                     | -             | -           | -            | -            | 1.00         |
| Librarian                                                           | 2250 | 121  | 14   | 11.00          | 3.00          | 3.00          | -             | 17.00           | 11.00          | 3.00          | 3.00          | -             | 17.00           | -                                     | -             | -           | -            | -            | -            |
| Cyber Support Services                                              | 2000 | 121  | 05   | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>43.80</b>   | <b>18.20</b>  | <b>30.00</b>  | <b>9.00</b>   | <b>101.00</b>   | <b>43.80</b>   | <b>18.20</b>  | <b>30.00</b>  | <b>13.80</b>  | <b>105.80</b>   | -                                     | -             | -           | -            | <b>4.80</b>  | <b>4.80</b>  |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            | -            |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.30          | -             | 1.30            | -              | -             | 1.30          | -             | 1.30            | -                                     | -             | -           | -            | -            | -            |
| Cyber Audio Visual                                                  | 2200 | 121  | 05   | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | -              | -             | <b>4.30</b>   | -             | <b>4.30</b>     | -              | -             | <b>4.30</b>   | -             | <b>4.30</b>     | -                                     | -             | -           | -            | -            | -            |
| <b>Teacher Total</b>                                                |      |      |      | <b>442.80</b>  | <b>244.41</b> | <b>317.82</b> | <b>32.00</b>  | <b>1,037.03</b> | <b>442.80</b>  | <b>246.41</b> | <b>314.62</b> | <b>40.80</b>  | <b>1,044.63</b> | -                                     | <b>2.00</b>   | <b>1.00</b> | <b>8.80</b>  | <b>11.80</b> | <b>11.80</b> |
| <i>Secretarial Staff - Central Office and School Administration</i> |      |      |      |                |               |               |               |                 |                |               |               |               |                 |                                       |               |             |              |              |              |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to the Ass't Superintendent                                     | 2360 | 151  | 52B  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Dir of Teaching and Learning                                 | 2360 | 151  | 52B  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Elementary Director of Education                             | 2360 | 151  | 52E  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| 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 Director                                          | 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 Director                             | 2611 | 151  | 71   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Ass't Director Teaching & Learning                           | 2260 | 151  | 53   | -              | -             | -             | 2.95          | 2.95            | -              | -             | -             | 2.95          | 2.95            | -                                     | -             | -           | -            | -            | -            |
| Sec to Teaching & Learning & Title I                                | 2850 | 151  | 35   | -              | -             | -             | 0.05          | 0.05            | -              | -             | -             | 0.05          | 0.05            | -                                     | -             | -           | -            | -            | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 2.50          | 2.50            | -              | -             | -             | 2.50          | 2.50            | -                                     | -             | -           | -            | -            | -            |
| 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 Assistant Director of Pupil Services                         | 2119 | 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 Gifted                                                          | 2119 | 151  | 18   | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            | -            |
| Sec to Director of Equity and Assessment                            | 2260 | 151  | 52M  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            | -            |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>17.00</b>  | <b>58.00</b>    | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>17.00</b>  | <b>58.00</b>    | -                                     | -             | -           | -            | -            | -            |
| Full Day KG                                                         | 1110 | 191  | 08F  | 10.00          | -             | -             | -             | 10.00           | 10.00          | -             | -             | -             | 10.00           | -                                     | -             | -           | -            | -            | -            |
| ELD                                                                 | 1110 | 191  | 02   | 6.00           | 2.00          | 3.00          | -             | 11.00           | 6.00           | 2.00          | 3.00          | -             | 11.00           | -                                     | -             | -           | -            | -            | -            |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00         | 17.00           | -              | -             | -             | 17.00         | 17.00           | -                                     | -             | -           | -            | -            | -            |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 9.00          | 9.00            | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | -            | -            | -            |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | -            | -            |
| APT Program Support                                                 | 1231 | 191  | 21M  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | -            | -            |
| Behavior Technicians                                                | 1231 | 191  | 21R  | -              | -             | -             | -             | -               | -              | -             | -             | 12.00         | 12.00           | -                                     | -             | -           | -            | -            | 12.00        |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -            | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 56.00         | 56.00           | -              | -             | -             | 56.00         | 56.00           | -                                     | -             | -           | -            | -            | -            |
| Multiple Disabilities                                               | 1270 | 191  | 21J  | -              | -             | -             | 7.00          | 7.00            | -              | -             | -             | 7.00          | 7.00            | -                                     | -             | -           | -            | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>112.00</b> | <b>133.00</b>   | -                                     | -             | -           | -            | <b>12.00</b> | <b>12.00</b> |
| 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   | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            | -            |
| 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>3.00</b>   | <b>-</b>      | <b>20.50</b>    | <b>16.50</b>   | <b>1.00</b>   | <b>3.00</b>   | <b>-</b>      | <b>20.50</b>    | -                                     | -             | -           | -            | -            | -            |

| POSITIONS                                                                 | Func | Acct | Prog | 2022-23 Actual |               |            |              |          | 2023-24 Budget |               |            |              |          | Addition/Reductions to 2023-24 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 |      |
| Athletic Trainer- Non Teacher                                             | 3200 | 141  | 30S  | -              | -             | -          | -            | -        | -              | -             | -          | -            | 3.00     | 3.00                                  | -             | -          | -            | 3.00  | 3.00 |
| <b>Total</b>                                                              |      |      |      | -              | -             | -          | -            | -        | -              | -             | -          | -            | 3.00     | 3.00                                  | -             | -          | -            | 3.00  | 3.00 |
| RN-LPN (non-public)                                                       | 2450 | 141  | 18D  | -              | -             | -          | 3.00         | 3.00     | -              | -             | -          | -            | 3.00     | 3.00                                  | -             | -          | -            | -     | -    |
| RN-LPN (District)                                                         | 2440 | 141  | 18D  | 1.20           | 3.00          | 3.00       | 2.00         | 9.20     | 1.20           | 3.00          | 3.00       | 2.80         | 10.00    | -                                     | -             | -          | -            | 0.80  | 0.80 |
| Pupil Service Coordinator                                                 | 1291 | 141  | 21   | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -     | -    |
| Pupil Service Specialist                                                  | 1291 | 141  | 35   | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -     | -    |
| Behavior Specialists                                                      | 1231 | 141  | 21R  | -              | -             | -          | -            | -        | -              | -             | -          | 3.00         | 3.00     | -                                     | -             | -          | 3.00         | 3.00  |      |
| Community Engagement Specialist                                           | 1110 | 141  | 02   | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -     |      |
| <b>Total</b>                                                              |      |      |      | 1.20           | 3.00          | 3.00       | 8.00         | 15.20    | 1.20           | 3.00          | 3.00       | 11.80        | 19.00    | -                                     | -             | -          | 3.80         | 3.80  |      |
| 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>                                                              |      |      |      | -              | -             | -          | 11.00        | 11.00    | -              | -             | -          | 11.00        | 11.00    | -                                     | -             | -          | -            | -     |      |
| 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>                                                              |      |      |      | -              | -             | -          | 3.00         | 3.00     | -              | -             | -          | 3.00         | 3.00     | -                                     | -             | -          | -            | -     |      |
| 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>                                                              |      |      |      | -              | -             | -          | 3.50         | 3.50     | -              | -             | -          | 3.50         | 3.50     | -                                     | -             | -          | -            | -     |      |
| 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>                                                              |      |      |      | -              | -             | -          | 3.00         | 3.00     | -              | -             | -          | 3.00         | 3.00     | -                                     | -             | -          | -            | -     |      |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -          | 3.00         | 3.00     | -              | -             | -          | 3.00         | 3.00     | -                                     | -             | -          | -            | -     |      |
| Technology Office (Professional)                                          | 2829 | 141  | 10   | -              | -             | -          | 3.00         | 3.00     | -              | -             | -          | 4.00         | 4.00     | -                                     | -             | -          | 1.00         | 1.00  |      |
| 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>                                                              |      |      |      | -              | -             | -          | 32.00        | 32.00    | -              | -             | -          | 33.00        | 33.00    | -                                     | -             | -          | 1.00         | 1.00  |      |
| 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  | 27.00          | 15.50         | 30.00      | 4.50         | 77.00    | 27.00          | 15.50         | 30.00      | 5.50         | 78.00    | -                                     | -             | -          | 1.00         | 1.00  |      |
| Campus Security Officer                                                   | 2660 | 141  | 71L  | -              | -             | -          | 6.00         | 6.00     | -              | -             | -          | 6.00         | 6.00     | -                                     | -             | -          | -            | -     |      |
| Security (Hourly Support)                                                 | 2660 | 161  | 71L  | -              | -             | 3.00       | -            | 3.00     | -              | -             | 3.00       | -            | 3.00     | -                                     | -             | -          | -            | -     |      |
| Maintenance                                                               | 2620 | 141  | 70   | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -     |      |
| Custodial & Maint Dept (Hourly Support)                                   | 2620 | 161  | 70   | -              | -             | -          | 8.00         | 8.00     | -              | -             | -          | 9.00         | 9.00     | -                                     | -             | -          | 1.00         | 1.00  |      |
| HVAC Coordinator                                                          | 2620 | 141  | 70H  | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -     |      |
| HVAC Staff (Hourly Support)                                               | 2620 | 161  | 70H  | -              | -             | -          | 6.00         | 6.00     | -              | -             | -          | 6.00         | 6.00     | -                                     | -             | -          | -            | -     |      |
| Operations (Professional)                                                 | 2610 | 141  | 71   | -              | -             | -          | 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    | -                                     | -             | -          | -            | -     |      |
| Mallroom (Hourly Support)                                                 | 2530 | 161  | 71F  | -              | -             | -          | 1.00         | 1.00     | -              | -             | -          | 1.00         | 1.00     | -                                     | -             | -          | -            | -     |      |
| <b>Total</b>                                                              |      |      |      | 38.00          | 18.50         | 36.00      | 46.50        | 139.00   | 38.00          | 18.50         | 36.00      | 48.50        | 141.00   | -                                     | -             | -          | 2.00         | 2.00  |      |
| <b>Secretarial Staff - Central Office and School Administration Total</b> |      |      |      | 82.70          | 33.50         | 66.00      | 224.00       | 406.20   | 82.70          | 33.50         | 66.00      | 245.80       | 428.00   | -                                     | -             | -          | 21.80        | 21.80 |      |
| <b>Grand Total</b>                                                        |      |      |      | 536.50         | 286.91        | 398.82     | 292.00       | 1,514.23 | 536.50         | 288.91        | 395.62     | 323.60       | 1,544.63 | -                                     | 2.00          | 1.00       | 31.60        | 34.60 |      |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs          |                   |                   |                   |                   |                   |                   |                    |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|                              | 2021-22           | 2022-23           | 2022-23           | 2023-24           | 2024-25           | 2025-26           | 2026-27            |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>    |
| Medical                      | 15,987,915        | 23,407,943        | 23,407,943        | 25,910,199        | 27,871,601        | 29,981,481        | 32,251,079         |
| Dental                       | 1,160,743         | 1,565,705         | 1,565,705         | 1,633,030         | 1,703,250         | 1,776,490         | 1,852,879          |
| Vision                       | 169,246           | 225,481           | 225,481           | 230,667           | 235,972           | 241,400           | 246,952            |
| Prescription                 | 5,176,082         | 5,725,450         | 5,725,450         | 6,297,995         | 6,927,794         | 7,620,573         | 8,382,631          |
| Social Security              | 7,757,450         | 8,651,356         | 8,598,600         | 9,066,924         | 9,405,066         | 9,668,693         | 9,938,187          |
| Retirement                   | 37,059,663        | 39,844,719        | 39,601,560        | 42,300,451        | 44,283,721        | 46,106,393        | 47,781,243         |
| Tuition                      | 476,577           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000            |
| Life & Disability            | 343,911           | 591,983           | 591,983           | 608,492           | 625,336           | 642,865           | 660,783            |
| W/C, Unemp & Other           | 1,151,415         | 1,328,761         | 1,328,761         | 1,348,693         | 1,368,923         | 1,389,457         | 1,410,299          |
| <b>Total Benefit Expense</b> | <b>69,283,001</b> | <b>81,941,398</b> | <b>81,645,483</b> | <b>87,996,449</b> | <b>93,021,663</b> | <b>98,027,351</b> | <b>103,124,052</b> |
| % Increase                   |                   |                   | 17.84%            | 7.39%             | 5.71%             | 5.38%             | 5.20%              |

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

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

| Net Benefit Costs            |                   |                   |                   |                   |                   |                   |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2021-22           | 2022-23           | 2022-23           | 2023-24           | 2024-25           | 2025-26           | 2026-27           |
|                              | <u>Actual</u>     | <u>Budget</u>     | <u>Projection</u> | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   | <u>Forecast</u>   |
| Medical                      | 11,775,585        | 16,592,393        | 16,592,393        | 18,578,711        | 19,985,119        | 21,497,993        | 23,125,391        |
| Dental                       | 997,858           | 1,468,927         | 1,468,927         | 1,532,091         | 1,597,971         | 1,666,683         | 1,738,351         |
| Vision                       | 143,255           | 214,314           | 214,314           | 219,243           | 224,285           | 229,444           | 234,721           |
| Prescription                 | 4,679,183         | 4,498,779         | 4,498,779         | 4,948,657         | 5,443,522         | 5,987,874         | 6,586,662         |
| Social Security              | 7,757,450         | 8,651,356         | 8,598,600         | 9,066,924         | 9,405,066         | 9,668,693         | 9,938,187         |
| Retirement                   | 37,059,663        | 39,844,719        | 39,601,560        | 42,300,451        | 44,283,721        | 46,106,393        | 47,781,243        |
| Tuition                      | 476,577           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 183,577           | 475,131           | 475,131           | 491,640           | 508,484           | 526,013           | 543,931           |
| W/C, Unemp & Other           | 1,151,415         | 1,328,761         | 1,328,761         | 1,348,693         | 1,368,923         | 1,389,457         | 1,410,299         |
| <b>Total Benefit Expense</b> | <b>64,224,562</b> | <b>73,674,379</b> | <b>73,378,464</b> | <b>79,086,408</b> | <b>83,417,091</b> | <b>87,672,549</b> | <b>91,958,784</b> |
| % Increase                   |                   |                   | 14.25%            | 7.35%             | 5.48%             | 5.10%             | 4.89%             |

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

**800 OTHER OBJECTS AND OTHER FINANCING USES**  
**900**

800

**DUES AND FEES & PRIOR YEAR REFUNDS**

o Assume inflationary increase as follows:

|                                  | 2021-22     | 2022-23    | 2022-23    | 2023-24    | 2024-25    | 2025-26    | 2026-27    |
|----------------------------------|-------------|------------|------------|------------|------------|------------|------------|
|                                  | Actual      | Budget     | Projection | Forecast   | Forecast   | Forecast   | Forecast   |
|                                  | \$1,057,100 | \$ 491,678 | \$ 491,678 | \$ 506,428 | \$ 521,621 | \$ 537,270 | \$ 553,388 |
|                                  | 2021-22     | 2022-23    | 2022-23    | 2023-24    | 2024-25    | 2025-26    | 2026-27    |
| <b>DUES/FEES - Athletic Fund</b> | \$150,167   | \$131,500  | \$131,500  | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

**DEBT SERVICE**

|                                      |             |              |              |             |             |             |             |
|--------------------------------------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|
| Debt Service Savings to Cap Reserve  | \$912,973   | \$711,650    | \$711,650    | \$1,502,726 | \$1,496,090 | \$1,403,552 | \$1,045,605 |
| G/F Contribution to Cap Reserve      | \$721,797   | \$4,422,669  | \$4,422,669  | \$4,599,576 | \$4,783,559 | \$4,974,901 | \$5,173,897 |
| G/F Contribution- Sale of Asset      | \$2,583,834 | \$0          | \$0          | \$0         | \$0         | \$0         | \$0         |
| G/F Contribution- Elem. Construction | \$0         | \$5,000,000  | \$5,000,000  | \$0         | \$0         | \$0         | \$0         |
| Transfer for Cap Reserve Facilities  | \$2,511,500 | \$2,323,177  | \$2,323,177  | \$2,392,872 | \$2,464,658 | \$2,538,598 | \$2,614,756 |
|                                      | \$6,730,104 | \$12,457,496 | \$12,457,496 | \$8,495,174 | \$8,744,307 | \$8,917,051 | \$8,834,258 |

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

|                   | 2022-23 Budget      |                      | 2022-23 Projection  |                      | 2023-24 Budget      |                      | 2024-25 Budget      |                      | 2025-26 Budget      |                      | 2026-27 Budget      |                      |
|-------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
|                   | INTEREST            | 900 PRINCIPAL        | INTEREST            | 900 PRINCIPAL        | INTEREST            | 900 PRINCIPAL        | INTEREST            | 900 PRINCIPAL        | INTEREST            | 900 PRINCIPAL        | INTEREST            | 900 PRINCIPAL        |
| 1/2014 GOB 2014 A | \$ 1,165,750        | \$ 14,570,000        | \$ 1,165,750        | \$ 14,570,000        | \$ 437,250          | \$ 8,745,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 AA       | \$ 2,161,800        | \$ 315,000           | \$ 2,161,800        | \$ 315,000           | \$ 2,152,350        | \$ 325,000           | \$ 2,142,600        | \$ 5,700,000         | \$ 1,857,600        | \$ 6,025,000         | \$ 1,676,850        | \$ 18,505,000        |
| GOB 2016          | \$ 218,250          | \$ 2,130,000         | \$ 218,250          | \$ 2,130,000         | \$ 111,750          | \$ 2,235,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016A         | \$ 1,248,568        | \$ 5,000             | \$ 1,248,568        | \$ 5,000             | \$ 1,248,500        | \$ 5,875,000         | \$ 954,750          | \$ 12,270,000        | \$ 341,250          | \$ 12,850,000        | \$ 20,000           | \$ 1,000,000         |
| <b>TOTAL</b>      | <b>\$ 4,794,368</b> | <b>\$ 17,020,000</b> | <b>\$ 4,794,368</b> | <b>\$ 17,020,000</b> | <b>\$ 3,949,850</b> | <b>\$ 17,180,000</b> | <b>\$ 3,097,350</b> | <b>\$ 17,970,000</b> | <b>\$ 2,198,850</b> | <b>\$ 18,875,000</b> | <b>\$ 1,696,850</b> | <b>\$ 19,505,000</b> |

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

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT & YEAR        | 2022-23 Budget      |                   | 2022-23 Projection  |                   | 2023-24 Budget      |                   | 2024-25 Budget      |                   | 2025-26 Budget      |                   | 2026-27 Budget      |                   |
|--------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Elementary Debt</b>         |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 332,133          | \$ 520,000        | \$ 232,133          | \$ 520,000        | \$ 308,000          | \$ 645,000        | \$ 281,400          | \$ 675,000        | \$ 253,733          | \$ 700,000        | \$ 231,467          | \$ 485,000        |
| 1/2014 \$12,000,000 GOB 2014   | \$ 489,763          | \$ -              | \$ 489,763          | \$ -              | \$ 489,763          | \$ -              | \$ 489,763          | \$ 5,000          | \$ 489,575          | \$ 5,000          | \$ 489,388          | \$ 5,000          |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,300          | \$ 5,000          | \$ 237,300          | \$ 5,000          | \$ 237,212          | \$ 5,000          | \$ 237,100          | \$ 5,000          | \$ 236,988          | \$ 5,000          | \$ 236,875          | \$ 5,000          |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,328          | \$ 5,000          | \$ 336,328          | \$ 5,000          | \$ 336,203          | \$ 5,000          | \$ 336,053          | \$ 5,000          | \$ 335,903          | \$ 5,000          | \$ 335,753          | \$ 5,000          |
| 8/2019 \$35,000,000 GOB 2019   | \$ 1,389,600        | \$ 5,000          | \$ 1,389,600        | \$ 5,000          | \$ 1,389,400        | \$ 5,000          | \$ 1,389,200        | \$ 5,000          | \$ 1,389,000        | \$ 5,000          | \$ 1,388,800        | \$ 5,000          |
| 9/2020 \$16,800,000 GOR 2020   | \$ 208,100          | \$ 50,000         | \$ 208,100          | \$ 50,000         | \$ 205,600          | \$ 55,000         | \$ 202,850          | \$ 55,000         | \$ 200,100          | \$ 60,000         | \$ 197,100          | \$ 60,000         |
| 6/2021 \$29,250,000 GOB 2021   | \$ 1,168,925        | \$ 5,000          | \$ 1,168,925        | \$ 5,000          | \$ 1,168,850        | \$ 5,000          | \$ 1,168,775        | \$ 5,000          | \$ 1,168,700        | \$ 5,000          | \$ 1,168,625        | \$ 5,000          |
| 4/2022 \$30,115,000 GOB 2022   | \$ 1,385,389        | \$ 5,000          | \$ 1,385,389        | \$ 5,000          | \$ 1,246,700        | \$ 5,000          | \$ 1,246,550        | \$ 5,000          | \$ 1,246,400        | \$ 100,000        | \$ 1,241,400        | \$ 200,000        |
| 12/2024 \$10,000,000 GOB       | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 179,571          | \$ -              | \$ 394,181          | \$ 5,000          | \$ 394,045          | \$ 5,000          |
| 1/2026 \$10,000,000 GOB        | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 179,571          | \$ -              | \$ 526,264          | \$ 5,000          |
| 10/2026 \$20,000,000 GOB       | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 486,971          | \$ -              |
| <b>Total Elementary Debt</b>   | <b>\$ 5,547,538</b> | <b>\$ 595,000</b> | <b>\$ 5,447,538</b> | <b>\$ 595,000</b> | <b>\$ 5,381,728</b> | <b>\$ 725,000</b> | <b>\$ 5,531,262</b> | <b>\$ 760,000</b> | <b>\$ 5,894,151</b> | <b>\$ 890,000</b> | <b>\$ 6,696,688</b> | <b>\$ 780,000</b> |
|                                |                     | \$ 6,142,538      |                     | \$ 6,042,538      |                     | \$ 6,106,728      |                     | \$ 6,291,262      |                     | \$ 6,784,151      |                     | \$ 7,476,688      |

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

**TOTAL DEBT SERVICE**

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



**Back-End Referendum Exceptions**

|                    | <u>BUDGET</u><br><u>2022-23</u> | <u>BUDGET</u><br><u>2023-24</u> | <u>BUDGET</u><br><u>2024-25</u> | <u>BUDGET</u><br><u>2025-26</u> | <u>BUDGET</u><br><u>2026-27</u> |
|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
|                    | (\$000)                         |                                 |                                 |                                 |                                 |
| Retirement (PSERS) | -                               | -                               | -                               | -                               | -                               |
| Special Education  | -                               | -                               | -                               | -                               | -                               |
| <b>Total</b>       | -                               | -                               | -                               | -                               | -                               |

**Index =** 3.40% 4.10% 3.50% 3.50% 3.50%

| <b>Exception Calculations</b>                      |             |             |                         |                         |                         |                         |
|----------------------------------------------------|-------------|-------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Grandfathered salaries (2011)                      |             |             | 85,292,259              | 85,292,259              | 85,292,259              | 85,292,259              |
| <b>Retirement</b>                                  |             |             | 30,074,051              | 30,440,807              | 30,722,272              | 31,114,616              |
|                                                    | 50%         |             | 15,037,025              | 15,220,404              | 15,361,136              | 15,557,308              |
|                                                    | 14,900,558  |             | 15,037,025              | 15,220,404              | 15,361,136              | 15,557,308              |
| State Share of Retirement for Fed. Funded Salaries | (31,252)    | (31,538)    | (31,923)                | (32,218)                | (32,630)                | (32,898)                |
| Increase                                           |             |             | 136,181                 | 182,993                 | 140,437                 | 195,761                 |
| Index                                              |             |             | 505,556                 | 615,225                 | 531,597                 | 536,512                 |
| <b>Total Exception</b>                             |             |             | -                       | -                       | -                       | -                       |
| <b>Special Education</b>                           |             |             |                         |                         |                         |                         |
|                                                    | 2019-20     | 2020-21 AFR | 2021-22 AFR Est. (1.03) | 2022-23 AFR Est. (1.03) | 2023-24 AFR Est. (1.03) | 2024-25 AFR Est. (1.03) |
| Expenses                                           | 44,074,356  | 42,679,434  | 43,959,817              | 45,278,611              | 46,636,970              | 48,036,079              |
| Subsidy                                            | 6,125,165   | 5,077,234   | 5,914,713               | 5,974,858               | 5,974,858               | 5,974,858               |
| Net Expenses                                       | 37,949,192  | 37,602,200  | 38,045,104              | 39,303,753              | 40,662,112              | 42,061,221              |
| Net Increase                                       | (2,231,623) | (346,992)   | 442,904                 | 1,258,649               | 1,358,358               | 1,399,109               |
| Index                                              | 1,205,424   | 1,290,273   | 1,541,690               | 1,331,579               | 1,375,631               | 1,423,174               |
| <b>Total Exception</b>                             |             |             | -                       | -                       | -                       | -                       |



**2021-2022 Capital Budget**

|                                        | <b># of<br/>Devices</b> | <b>Budget<br/>2021-22</b> | <b>Actual<br/>2021-22</b> |
|----------------------------------------|-------------------------|---------------------------|---------------------------|
| <b>Elementary Equipment</b>            |                         |                           |                           |
| Elementary iPad                        | 1,900                   | \$ 796,404                | \$ 540,917                |
| Elementary/Special Area Teacher Device | 521                     | \$ 561,000                | \$ 561,000                |
| 2022-2023 Prespend                     |                         |                           | \$ 114,714                |
|                                        |                         | <b>\$ 1,357,404</b>       | <b>\$ 1,216,631</b>       |
| <b>Secondary Equipment</b>             |                         |                           |                           |
| 6th Grade 1:1                          | 1,010                   | \$ 631,250                | \$ 219,970                |
| 9th grade 1:1                          | 1,010                   | \$ 858,500                | \$ 484,900                |
| Music                                  | 36                      | \$ 47,520                 | \$ 47,520                 |
| 2022-2023 Prespend                     |                         |                           | \$ 760,615                |
|                                        |                         | <b>\$ 1,537,270</b>       | <b>\$ 1,513,005</b>       |
| <b>District</b>                        |                         |                           |                           |
| Security Camera                        | 30                      | \$ 30,000                 | \$ 30,000                 |
| Network Infrastructure Upgrade **      |                         |                           | \$ 639,000                |
|                                        |                         | <b>\$ 30,000</b>          | <b>\$ 669,000</b>         |
| <b>Network</b>                         |                         |                           |                           |
| Networking                             |                         | \$ 425,000                | \$ 110,756                |
| 2022-2023 Prespend                     |                         |                           | \$ 420,000                |
|                                        |                         | <b>\$ 425,000</b>         | <b>\$ 530,756</b>         |
| <b>Administration</b>                  |                         |                           |                           |
| Staff (Central + Schools)              | 64                      | \$ 85,193                 | \$ 65,193                 |
| 2022-2023 Prespend                     |                         |                           |                           |
|                                        |                         | <b>\$ 85,193</b>          | <b>\$ 65,193</b>          |
| <b>Other</b>                           |                         |                           |                           |
| Cost Sharing from Parents              |                         | \$ (330,500)              |                           |
|                                        |                         | <b>\$ (330,500)</b>       |                           |
| <b>Total Fund 22</b>                   |                         | <b>\$ 3,434,867</b>       | <b>\$ 3,994,585</b>       |

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

## 2022-2023 Capital Budget

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



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

| A  | O                                                                 | P              | Q              | R              | S              | T              | U              | V              | W              |                |
|----|-------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|    | 2020-21                                                           | 2021-22        | 2021-22        | 2022-23        | 2022-23        | 2023-24        | 2024-25        | 2025-26        | 2026-27        |                |
|    | Actual                                                            | Budget         | Projected      | Budget         | Projected      | Estimated      | Estimated      | Estimated      | Estimated      |                |
| 1  |                                                                   |                |                |                |                |                |                |                |                |                |
| 2  |                                                                   |                |                |                |                |                |                |                |                |                |
| 3  | <b>Total Revenue</b>                                              | <b>261,224</b> | <b>253,995</b> | <b>280,461</b> | <b>263,442</b> | <b>270,725</b> | <b>269,867</b> | <b>271,869</b> | <b>273,828</b> | <b>275,322</b> |
| 4  | Current RE Taxes (0% rate incr.)                                  | 177,831        | 179,236        | 183,688        | 183,708        | 185,108        | 184,983        | 185,419        | 185,856        | 186,292        |
| 5  | Revenue (Excl Current R.E.T.)                                     | 83,393         | 74,759         | 96,773         | 79,734         | 85,617         | 84,885         | 86,450         | 87,973         | 89,030         |
| 6  | State (Other)                                                     | 22,690         | 23,551         | 24,685         | 24,465         | 25,675         | 26,195         | 26,302         | 26,440         | 26,177         |
| 7  | PSERS                                                             | 17,365         | 18,815         | 18,657         | 19,922         | 19,801         | 21,150         | 22,142         | 23,053         | 23,891         |
| 8  | Federal                                                           | 6,769          | 3,538          | 6,191          | 3,651          | 3,727          | 3,058          | 3,058          | 3,058          | 3,058          |
| 9  | Local (Excl. Current R.E.T.)                                      | 36,569         | 28,864         | 47,241         | 31,696         | 36,215         | 34,482         | 34,949         | 35,422         | 35,904         |
| 11 |                                                                   |                |                |                |                |                |                |                |                |                |
| 12 | <b>Expenses</b>                                                   | <b>247,527</b> | <b>279,477</b> | <b>266,002</b> | <b>296,972</b> | <b>292,738</b> | <b>303,870</b> | <b>314,661</b> | <b>325,946</b> | <b>337,544</b> |
| 13 | Salaries                                                          | 102,003        | 108,180        | 107,476        | 113,522        | 112,923        | 119,630        | 122,942        | 126,388        | 129,911        |
| 14 | Benefits (without PSERS)                                          | 23,862         | 32,577         | 27,165         | 33,830         | 33,777         | 36,786         | 39,133         | 41,566         | 44,178         |
| 15 | PSERS                                                             | 34,674         | 37,630         | 37,060         | 39,845         | 39,602         | 42,300         | 44,284         | 46,106         | 47,781         |
| 16 |                                                                   | 25,413         | 28,505         | 27,537         | 27,957         | 27,857         | 27,237         | 27,359         | 27,858         | 28,679         |
| 17 | Transfer to Capital Reserve                                       | 7,634          | 6,237          | 6,730          | 12,457         | 12,457         | 8,495          | 8,744          | 8,917          | 8,834          |
| 18 | Other                                                             | 53,942         | 66,348         | 60,034         | 69,362         | 68,122         | 69,422         | 72,199         | 75,110         | 78,162         |
| 19 |                                                                   |                |                |                |                |                |                |                |                |                |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |                |                |                |                |                |                |                |                |                |
| 21 | Deficit                                                           |                |                |                |                |                | (34,003)       | (42,793)       | (52,118)       | (62,223)       |
| 22 | Change in Fund Balance                                            |                |                |                |                |                | 27,109         | 7,000          | (500)          | (500)          |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (6,895)        | (35,793)       | (52,618)       | (62,723)       |
| 24 | Prior Year Gap Reduction                                          |                |                |                |                |                | -              | 6,895          | 35,793         | 52,618         |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |                |                |                |                |                | (6,895)        | (28,898)       | (16,825)       | (10,105)       |
| 26 |                                                                   |                |                |                |                |                |                |                |                |                |
| 27 |                                                                   |                |                |                |                |                |                |                |                |                |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                |                |                |                |
| 29 | Deficit                                                           |                |                |                |                |                | (34,003)       | (42,793)       | (52,118)       | (62,223)       |
| 30 | Change in Fund Balance                                            |                |                |                |                |                | 27,109         | 7,000          | (500)          | (500)          |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (6,895)        | (35,793)       | (52,618)       | (62,723)       |
| 32 | Act 1 Increase                                                    |                |                |                |                |                | 6,895          | 6,490          | 6,505          | 6,520          |
| 33 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 6,895          | 13,385         | 19,890         |
| 34 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | 0              | (22,408)       | (32,728)       | (36,313)       |
| 35 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | (0)            | 22,408         | 32,728         |
| 36 | Net Gap at Millage Index (no exceptions)                          |                |                |                |                |                | 0              | (22,408)       | (10,320)       | (3,585)        |
| 37 |                                                                   |                |                |                |                |                |                |                |                |                |
| 38 |                                                                   |                |                |                |                |                |                |                |                |                |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                |                |                |                |
| 40 | Deficit                                                           |                |                |                |                |                | (34,003)       | (42,793)       | (52,118)       | (62,223)       |
| 41 | Change in Fund Balance                                            |                |                |                |                |                | 27,109         | 7,000          | (500)          | (500)          |
| 42 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (6,895)        | (35,793)       | (52,618)       | (62,723)       |
| 43 | Act 1 Increase                                                    |                |                |                |                |                | 6,895          | 6,490          | 6,505          | 6,520          |
| 44 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 6,895          | 13,385         | 19,890         |
| 45 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | 0              | (22,408)       | (32,728)       | (36,313)       |
| 46 | Act 1 Exceptions                                                  |                |                |                |                |                | -              | -              | -              | -              |
| 47 | Add'l Revenue from Prior Year exception allowance                 |                |                |                |                |                | -              | -              | -              | -              |
| 48 | Cumulative Gap at Millage Index and Exceptions                    |                |                |                |                |                | 0              | (22,408)       | (32,728)       | (36,313)       |
| 49 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | (0)            | 22,408         | 32,728         |
| 50 | Net Gap at Millage Index - with exceptions                        |                |                |                |                |                | 0              | (22,408)       | (10,320)       | (3,585)        |
| 51 |                                                                   |                |                |                |                |                |                |                |                |                |
| 52 |                                                                   |                |                |                |                |                |                |                |                |                |
| 53 | <b>Expenses % Increase</b>                                        |                |                |                |                |                |                |                |                |                |
| 54 | Salaries                                                          | 3.95%          |                | 5.37%          |                | 5.07%          | 5.94%          | 2.77%          | 2.80%          | 2.79%          |
| 55 | Benefits (without PSERS)                                          | 8.33%          |                | 13.84%         |                | 24.34%         | 8.91%          | 6.38%          | 6.22%          | 6.28%          |
| 56 | PSERS                                                             | 4.38%          |                | 6.88%          |                | 6.86%          | 6.82%          | 4.69%          | 4.12%          | 3.63%          |
| 57 | Debt Service                                                      | -4.25%         |                | 8.36%          |                | 1.16%          | -2.23%         | 0.45%          | 1.83%          | 2.95%          |
| 58 | Other                                                             | 1.49%          |                | 11.29%         |                | 10.14%         | 4.99%          | 4.00%          | 4.03%          | 4.06%          |
| 59 |                                                                   |                |                |                |                |                |                |                |                |                |
| 60 | Debt Service % of Budget                                          | 10.3%          |                | 10.4%          |                | 9.5%           | 9.0%           | 8.7%           | 8.5%           | 8.5%           |
| 61 |                                                                   |                |                |                |                |                |                |                |                |                |
| 62 | <b>Act 1 Exceptions</b>                                           |                |                |                |                |                |                |                |                |                |
| 64 | PSERS                                                             |                |                |                |                |                | -              | -              | -              | -              |
| 65 | Special Ed                                                        |                |                |                |                |                | -              | -              | -              | -              |
| 67 |                                                                   |                |                |                |                |                |                |                |                |                |
| 68 | <b>Fund Balance</b>                                               |                |                |                |                |                |                |                |                |                |
| 69 | Beginning Fund Balance                                            | 55,455         |                | 69,153         |                | 83,612         | 61,599         | 34,491         | 27,491         | 27,991         |
| 70 | Transfer (to)/from Operating Budget                               | (13,697)       |                | (14,459)       |                | 22,013         | 27,109         | 7,000          | (500)          | (500)          |
| 71 | Ending Fund Balance                                               | 69,153         |                | 83,612         |                | 61,599         | 34,491         | 27,491         | 27,991         | 28,491         |
| 72 |                                                                   |                |                |                |                |                |                |                |                |                |
| 74 | Fund Balance - Designation - Health Care Stabilization            | 4,159.9        |                | 4,159.9        |                | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        |
| 75 | Fund Balance - Designation - Millage Rate Stabilization           | 38,183.9       |                | 52,121.5       |                | 35,108.6       | 7,500.0        | -              | -              | -              |
| 76 | Fund Balance - Designation- Alternative Education                 | 2,000.0        |                | 2,000.0        |                | 2,000.0        | 2,000.0        | 2,000.0        | 2,000.0        | 2,000.0        |
| 77 | Fund Balance - Designation- Property Assessment Fluctuations      | 1,000.0        |                | 1,000.0        |                | 1,000.0        | 1,000.0        | 1,000.0        | 1,000.0        | 1,000.0        |
| 78 | Fund Balance - Designation- Technology/Distance Learning          | 500.0          |                | 500.0          |                | -              | -              | -              | -              | -              |
| 79 | Fund Balance - Designation- Enrollment Growth                     | 4,500.0        |                | -              |                | -              | -              | -              | -              | -              |
| 80 | Fund Balance - Designation- Elementary Construction               | -              |                | 5,000.0        |                | -              | -              | -              | -              | -              |
| 81 | Fund Balance - Designation - Athletic Fund                        | 128.9          |                | 150.8          |                | 150.8          | 150.8          | 150.8          | 150.8          | 150.8          |
| 82 |                                                                   |                |                |                |                |                |                |                |                |                |
| 83 | Year End Unassigned/Undesig. FB                                   | 18,680         |                | 18,680         |                | 19,180         | 19,680         | 20,180         | 20,680         | 21,180         |
| 84 | % of Expenses                                                     | 7.5%           |                | 7.0%           |                | 6.6%           | 6.5%           | 6.4%           | 6.3%           | 6.3%           |
| 85 |                                                                   |                |                |                |                |                |                |                |                |                |
| 86 | <b>Capital Reserves</b>                                           |                |                |                |                |                |                |                |                |                |
| 87 | Beginning Fund Balance                                            | 21,768         |                | 22,930         |                | 23,021         | 25,342         | 24,439         | 25,999         | 27,470         |
| 88 | Inflow                                                            | 5,580          |                | 4,173          |                | 10,209         | 6,177          | 6,355          | 6,453          | 6,295          |
| 89 | Outflow                                                           | 4,418          |                | 4,082          |                | 7,888          | 7,081          | 4,794          | 4,982          | 5,179          |
| 90 | Year-end Fund Balance                                             | 22,930         |                | 23,021         |                | 25,342         | 24,439         | 25,999         | 27,470         | 28,586         |
| 91 | Year End Designated                                               | 19,776         |                | 20,689         |                | 21,400         | 22,903         | 24,399         | 25,803         | 26,848         |
| 92 | Year End Unassigned/Undesig. FB                                   | 3,155          |                | 2,332          |                | 3,942          | 1,536          | 1,600          | 1,668          | 1,738          |
| 93 |                                                                   |                |                |                |                |                |                |                |                |                |
| 94 | Act 1 index Assumptions                                           |                |                |                |                | 3.4%           | 4.1%           | 3.5%           | 3.5%           | 3.5%           |

**WEST CHESTER AREA SCHOOL DISTRICT**

**Property & Finance Committee**

**November 21, 2022**

***Resolution Act 57 of 2022 – Property Tax Penalty Waiver Provisions***

Act 57 of 2022 took effect on October 10, 2022 and amended the Local Tax Collection Law utilized by the District to enforce property tax collection. Act 57 requires districts that impose taxes on real property to adopt a resolution or ordinance within 90 days of the effective date of Act 57, directing the tax collector to waive penalty charges for real estate taxes in limited and certain circumstances for tax years which begin on or after January 1, 2023.

The resolution will allow the District to waive penalties for taxpayers who did not receive a tax bill on a property they acquired within the 12-month window prior to WCASD's issuance of a tax bill. The original Local Tax Collection language stated: "Failure to receive notice shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district, and such taxpayer shall be charged with his taxes as though he had received notice."

The attached resolution once approved by the School Board will allow the WCASD tax collectors the ability to waive penalties for property owners provided property owners follow the stipulations required within the Resolution.

This resolution requires Board action and will appear as an agenda item on the November P&F committee meeting. If you should have any questions, please give me a call.

John T. Scully  
11/4/22

# **WEST CHESTER AREA SCHOOL DISTRICT**

## **Resolution To Implement Act 57 of 2022 Property Tax Penalty Waiver Provisions**

**WHEREAS**, the West Chester Area School District (“School District”) is a taxing district under the Local Tax Collection Law; and

**WHEREAS**, the School District adopts its annual budget on or before June 30 of each year, and issues its real estate tax bills thereafter on or about July 1 of each year; and

**WHEREAS**, Act 57 of 2022 (“Act 57”), amending the Local Tax Collection Law, was signed by Governor Wolf on July 22, 2022, and took effect on October 10, 2022; and

**WHEREAS**, Act 57 requires taxing districts that impose taxes on the assessed value of real property to adopt a resolution or ordinance within 90 days of the effective date of Act 57, directing the tax collector to waive additional charges for real estate taxes in limited and certain circumstances, where the taxpayer has complied with the requirements of Act 57; and

**WHEREAS**, Act 57 requires the School District to adopt a resolution to require its real estate tax collector(s) to waive certain additional charges for real estate taxes in limited and certain circumstances, subject to a taxpayer’s compliance with the requirements of Act 57, for the tax years which begin on or after January 1, 2023.

**NOW, THEREFORE, BE IT RESOLVED**, that the tax collector(s) of the West Chester Area School District shall comply with the provisions of Act 57 and this Resolution for the tax years which begin on or after January 1, 2023, which in the case of the School District will be the tax years beginning on or after July 1, 2023.

**FURTHER RESOLVED**, that the following words and phrases shall have the meanings given to them within this Resolution unless the context clearly indicates otherwise:

- **Additional charge:** any interest, fee, penalty, or charge accruing to and in excess of the face amount of the real estate tax as provided in the real estate tax notice.



- **Qualifying event:**
  1. For the purposes of real property, the date of transfer of ownership.
  2. For manufactured or mobile homes, the date of transfer of ownership or the date a lease agreement commences for the original location or relocation of a manufactured or mobile home on a parcel of land not owned by the owner of the manufactured or mobile home. The term does not include the renewal of a lease for the same location.
- **Tax Collector:** The elected tax collector for the West Chester Area School District, any authorized or designated delinquent tax collector, the Chester County Tax Claim Bureau, the Delaware County Tax Claim Bureau or any alternative collector of taxes as provided for in the Act of July 7, 1947 (P.L. 1368, No. 542), known as the "Real Estate Tax Sale Law," an employee, agent, or assignee authorized to collect the tax, a purchaser of claim for the tax or any other person authorized by law or contract to secure collection of, or take any action at law or in equity against the person or property of the taxpayer for the real estate tax or amounts, liens, or claims derived from the real estate tax.

***FURTHER RESOLVED***, that the tax collector(s) shall, for tax years beginning on or after July 1, 2023, grant a request to waive additional charges for the late payment of real estate taxes for a particular property, if the taxpayer does all of the following:

- A. Provides a waiver request of additional charges, on a form provided by the state Department of Community and Economic Development, to the tax collector in possession of the claim within twelve (12) months of a qualifying event;
- B. Attests that the real estate tax notice was not received;
- C. Provides the tax collector in possession of the claim with one of the following:
  1. A copy of the deed showing the date of real property transfer; or
  2. A copy of the title following the acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance or a copy of an executed lease agreement between the owner of a mobile or manufactured home and the owner of a parcel of land on which the mobile or manufactured home will be situated showing the date the lease commences; and

D. Pays the face value amount of the tax notice for the real estate tax with the waiver request.

**FURTHER RESOLVED**, that a tax collector that accepts a waiver and payment in good faith in accordance with Act 57 and with this Resolution shall not be personally liable for any amount due or arising from the real estate tax that is the subject in the waiver.

**ENACTED AND RESOLVED**, this \_\_\_ day \_\_\_\_\_, 2022.

ATTEST: WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
President

# West Chester Area School District

Capital Plan Update

November 2022

Wayne Birster

John Scully



# Table of Contents

- Section 1 – Student Enrollments
  - Current Enrollments
  - New Housing Starts
  - Future Enrollment Estimates
- Section 2 – Building Capacities
  - Current and Anticipated
- Section 3 – Capital Project List
  - Cost of Projects
  - Timeline
- Section 4 – Debt Service

# Section 1- Current Enrollment 2022-23

|        | <i>East Bradford</i> | <i>East Goshen</i> | <i>Exton</i> | <i>Fern Hill</i> | <i>Glen Acres</i> | <i>Greystone</i> | <i>Hillsdale</i> | <i>M.C.Howse</i> | <i>Penn Wood</i> | <i>Starkweather</i> | <i>Westtown-Thornbury</i> | <i>Subtotal</i> | <i>Fugett M.S.</i> | <i>Peirce M.S.</i> | <i>Stetson M.S.</i> | <i>East H.S.</i> | <i>Henderson H.S.</i> | <i>Rustin H.S.</i> | <i>Subtotal</i> | <u>TOTAL</u> |
|--------|----------------------|--------------------|--------------|------------------|-------------------|------------------|------------------|------------------|------------------|---------------------|---------------------------|-----------------|--------------------|--------------------|---------------------|------------------|-----------------------|--------------------|-----------------|--------------|
| K-Full | 70                   | 89                 | 72           | 53               | 73                | 88               | 83               | 81               | 67               | 98                  | 79                        | 853             |                    |                    |                     |                  |                       |                    |                 | 853          |
| 1      | 71                   | 82                 | 81           | 80               | 75                | 80               | 97               | 88               | 66               | 83                  | 80                        | 883             |                    |                    |                     |                  |                       |                    |                 | 883          |
| 2      | 87                   | 70                 | 82           | 60               | 87                | 103              | 84               | 75               | 91               | 104                 | 88                        | 931             |                    |                    |                     |                  |                       |                    |                 | 931          |
| 3      | 79                   | 95                 | 69           | 81               | 90                | 82               | 88               | 77               | 85               | 92                  | 101                       | 939             |                    |                    |                     |                  |                       |                    |                 | 939          |
| 4      | 71                   | 81                 | 64           | 53               | 78                | 107              | 105              | 96               | 68               | 117                 | 100                       | 940             |                    |                    |                     |                  |                       |                    |                 | 940          |
| 5      | 91                   | 93                 | 77           | 68               | 81                | 79               | 88               | 76               | 86               | 84                  | 97                        | 920             |                    |                    |                     |                  |                       |                    |                 | 920          |
| 6      |                      |                    |              |                  |                   |                  |                  |                  |                  |                     |                           |                 | 305                | 344                | 277                 |                  |                       |                    | 926             | 926          |
| 7      |                      |                    |              |                  |                   |                  |                  |                  |                  |                     |                           |                 | 276                | 317                | 270                 |                  |                       |                    | 863             | 863          |
| 8      |                      |                    |              |                  |                   |                  |                  |                  |                  |                     |                           |                 | 329                | 357                | 296                 |                  |                       |                    | 982             | 982          |
| 9      |                      |                    |              |                  |                   |                  |                  |                  |                  |                     |                           |                 |                    |                    |                     | 314              | 370                   | 302                | 986             | 986          |
| 10     |                      |                    |              |                  |                   |                  |                  |                  |                  |                     |                           |                 |                    |                    |                     | 312              | 376                   | 287                | 975             | 975          |
| 11     |                      |                    |              |                  |                   |                  |                  |                  |                  |                     |                           |                 |                    |                    |                     | 315              | 344                   | 303                | 962             | 962          |
| 12     |                      |                    |              |                  |                   |                  |                  |                  |                  |                     |                           |                 |                    |                    |                     | 315              | 349                   | 322                | 986             | 986          |
|        |                      |                    |              |                  |                   |                  |                  |                  |                  |                     |                           |                 |                    |                    |                     |                  |                       |                    |                 |              |
| TOTAL  | 469                  | 510                | 445          | 395              | 484               | 539              | 545              | 493              | 463              | 578                 | 545                       | 5466            | 910                | 1018               | 843                 | 1256             | 1439                  | 1214               | 6680            | 12146        |

# Section 1 – New Housing Starts

|                                 | <b>Apartment Units</b> | <b>Carriage Homes</b> | <b>Single Family Homes</b> | <b>Townhomes</b> | <b>Total</b> |
|---------------------------------|------------------------|-----------------------|----------------------------|------------------|--------------|
| <b>Additional Housing Units</b> | <b>724</b>             | <b>245</b>            | <b>302</b>                 | <b>401</b>       | <b>1672</b>  |

5 Year projected increase in housing starts based on approved development plans from WCASD townships

# Section 1 – New Housing Starts

| <b>Municipality</b>    | <b>Location</b>             | <b>Balance to be completed</b> | <b>Type</b>     | <b>Bedrooms</b> | <b>Unit Count</b> |
|------------------------|-----------------------------|--------------------------------|-----------------|-----------------|-------------------|
| East Bradford Township | Daily Local News Property   | 50%                            | Carriage Houses | 3 or 4          | 56                |
| East Bradford Township | Darlington Ridge            | 25%                            | Carriage Houses | 3 or 4          | 26.5              |
| Thornbury Township -DC | 183 Locksley Rd             | New                            | Single Family   | 4               | 22                |
| Thornbury Township -DC | 594 Cheyney Road            |                                | Single Family   | 4               | 16                |
| West Chester Borough   | Rubenstein Property         |                                | Apartment Units | 1               | 270               |
| West Chester Borough   | Melton Center               | 75%                            | Apartment Units | 1 or 2          | 30.75             |
| West Chester Borough   | Melton Center               | 75%                            | Townhomes       | 3 or 4          | 7.5               |
| West Goshen Township   | Goshen Walk - 5 Points Road | New                            | Single Family   | 4               | 16                |
| West Goshen Township   | Woodlands at Greystone      | 33%                            | Carriage Homes  | 3 or 4          | 36.3              |
| West Goshen Township   | Woodlands at Greystone      | 33%                            | Single Family   | 4               | 49.83             |
| West Goshen Township   | Woodlands at Greystone      | 33%                            | Single Family   | 4               | 9.24              |
| West Goshen Township   | Woodlands at Greystone      | 33%                            | Townhomes       | 2 or 3          | 15.84             |

# Section 1 – New Housing Starts

| <b>Municipality</b> | <b>Location</b>                            | <b>Balance to be completed</b> | <b>Type</b>     | <b>Bedrooms</b> | <b>Unit Count</b> |
|---------------------|--------------------------------------------|--------------------------------|-----------------|-----------------|-------------------|
| West Whiteland      | 1364 Grove Road                            |                                | Single Family   | 4               | 8                 |
| West Whiteland      | Dunwoody Drive                             | 25%                            | Carriage Homes  | 3 or 4          | 27                |
| West Whiteland      | Hanover Exton Square                       | 25%                            | Apartment Units | 1 or 2          | 85.5              |
| West Whiteland      | Exton Knoll - Rte 30 ( SSPJ & Church Farm) |                                | Carriage Homes  | 3 or 4          | 99                |
| West Whiteland      | 740 Livingston Lane                        | 25%                            | Single Family   | 4               | 0.5               |
| West Whiteland      | NVR Homes - Rte 30 ( Ship and Laborers)    |                                | Single Family   | 4               | 95                |
| West Whiteland      | 740 Livingston Lane                        | 50%                            | Townhomes       | 2 or 3          | 70                |
| West Whiteland      | Exton Knoll - Rte 30 ( SSPJ & Church Farm) |                                | Townhomes       | 3 or 4          | 220               |
| West Whiteland      | NVR Homes - Rte 30 ( Ship and Laborers)    |                                | Townhomes       | 3 or 4          | 68                |
| West Whiteland      | 301 West Lincoln Highway                   | 25%                            | Apartment Units | 1               | 60                |
| West Whiteland      | 350 and 385 Creamery Way                   | 25%                            | Apartment Units | 1 or 2          | 72.75             |
| West Whiteland      | Main Street at Exton                       | 50%                            | Apartment Units | 1               | 205               |
| Westtown            | Jacqueline Drive                           |                                | Single Family   | 4               | 18                |
| Westtown            | Stokes Estate                              | New                            | Single Family   | 4               | 68                |
| Westtown            | S. Concord Road (Saw Mill Crt)             | New                            | Twin Homes      | 3 or 4          | 20                |
|                     |                                            |                                | <b>Total</b>    |                 | <b>1672.71</b>    |



# Section 1 – Future Enrollment over 5 Years

– Based on Births and Approved Housing Starts

|                | <b>East Bradford</b> | <b>East Goshen</b> | <b>Exton</b> | <b>Fern Hill</b> | <b>Glen Acres</b> | <b>Greystone</b> | <b>Hillsdale</b> | <b>MC Howse</b> | <b>Penn Wood</b> | <b>Starkweather</b> | <b>Westtown-Thornbury</b> | <b>Elementary Subtotal</b> | <b>Fugett MS</b> | <b>Peirce MS</b> | <b>Stetson MS</b> | <b>East HS</b> | <b>Henderson HS</b> | <b>Rustin HS</b> | <b>Secondary Subtotal</b> | <b>TOTAL</b> |
|----------------|----------------------|--------------------|--------------|------------------|-------------------|------------------|------------------|-----------------|------------------|---------------------|---------------------------|----------------------------|------------------|------------------|-------------------|----------------|---------------------|------------------|---------------------------|--------------|
| <b>2023-24</b> | 455                  | 515                | 473          | 385              | 483               | 565              | 552              | 507             | 452              | 604                 | 548                       | 5,539                      | 931              | 994              | 826               | 1,294          | 1,461               | 1,205            | 6,711                     | 12,250       |
| <b>2024-25</b> | 455                  | 528                | 511          | 386              | 482               | 557              | 537              | 495             | 455              | 590                 | 543                       | 5,539                      | 968              | 1,061            | 857               | 1,278          | 1,447               | 1,187            | 6,798                     | 12,337       |
| <b>2025-26</b> | 453                  | 531                | 550          | 365              | 473               | 582              | 545              | 511             | 445              | 609                 | 544                       | 5,608                      | 1,038            | 1,051            | 876               | 1,294          | 1,430               | 1,193            | 6,882                     | 12,490       |
| <b>2026-27</b> | 440                  | 561                | 572          | 365              | 468               | 583              | 554              | 527             | 428              | 615                 | 555                       | 5,668                      | 1,049            | 1,083            | 911               | 1,335          | 1,403               | 1,174            | 6,955                     | 12,623       |
| <b>2027-28</b> | 444                  | 575                | 597          | 341              | 474               | 608              | 551              | 527             | 436              | 642                 | 576                       | 5,771                      | 1,117            | 1,057            | 868               | 1,317          | 1,430               | 1,178            | 6,967                     | 12,738       |

# Section 2 – Building Capacities

|                                                     | East Bradford | East Goshen | Exton | Fern Hill | Glen Acres | Greystone | Hillsdale | Mary C. Howse | Penn Wood | Starkweather | Westtown-Thornbury | Total Elementary          |            | Fugett | Pierce | Stetson | Total Middle School |  | East | Henderson | Rustin | Total High School |
|-----------------------------------------------------|---------------|-------------|-------|-----------|------------|-----------|-----------|---------------|-----------|--------------|--------------------|---------------------------|------------|--------|--------|---------|---------------------|--|------|-----------|--------|-------------------|
| <b>Operational Capacities Prior to Construction</b> | 421           | 538         | 562   | 492       | 562        | 562       | 562       | 492           | 492       | 633          | 562                | <b>5878</b>               |            | 926    | 926    | 879     | <b>2731</b>         |  | 1425 | 1493      | 1309   | <b>4227</b>       |
| <b>Operational Capacities After Construction</b>    | 421           | 538         | 562   | 492       | 562        | 562       | 562       | 562           | 492       | 681          | 562                | <b>5996</b>               |            | 926    | 1038   | 879     | <b>2843</b>         |  | 1425 | 1493      | 1309   | <b>4227</b>       |
|                                                     |               |             |       |           |            |           |           |               |           |              |                    |                           |            |        |        |         |                     |  |      |           |        |                   |
|                                                     |               |             |       |           |            |           |           |               |           |              |                    | <b>Increased Capacity</b> | <b>118</b> |        |        |         | <b>112</b>          |  |      |           |        | <b>0</b>          |

# Section 3 – Capital Project List – Cost Estimates

| <b>Project</b>                               | <b>Years</b> | <b>Today's Cost</b>   | <b>With Inflation</b> |
|----------------------------------------------|--------------|-----------------------|-----------------------|
| Glen Acres Renovation and Addition           | 2022-2025    | \$ 23,500,000         | \$ 23,500,000         |
| Mary C Howse Renovation and Addition         | 2022-2027    | \$ 22,000,000         | \$ 22,000,000         |
| Hillsdale Renovation and Addition            | 2022-2028    | \$ 24,000,000         | \$ 24,000,000         |
| Starkweather Renovation and Addition         | 2024-2030    | \$ 24,000,000         | \$ 24,000,000         |
| Exton Remove Mods and Connector              | 2028-2031    | \$ 1,500,000          | \$ 1,500,000          |
| Henderson New Field House                    | 2027-2031    | \$ 5,500,000          | \$ 5,500,000          |
| Henderson Auditorium Renovation and Addition | 2028-2032    | \$ 7,000,000          | \$ 7,000,000          |
| East Bleacher & Lockerroom                   | 2028-2032    | \$ 4,500,000          | \$ 4,500,000          |
| Stetson Renovation                           | 2029-2035    | \$ 38,475,000         | \$ 46,679,955         |
| Peirce Renovation and Addition               | 2032-2038    | \$ 40,025,000         | \$ 52,754,861         |
| Henderson Renovation                         | 2035-2042    | \$ 81,795,000         | \$ 117,121,668        |
| East Renovation                              | 2040-2047    | \$ 89,775,000         | \$ 147,581,350        |
|                                              | <b>Total</b> | <b>\$ 362,070,000</b> | <b>\$ 476,137,834</b> |



# Section 4 – Debt Service Estimates

**WEST CHESTER AREA SCHOOL DISTRICT**  
*Summary of Master Capital Improvement Plan*  
**PRELIMINARY - ESTIMATES ONLY**

|                        | 1                   | 2                   | 3                   | 4                   | 5                   | 6                   | 7                   | 8                   | 9                   | 10                  | 11                  |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                        | Step 1              | Step 2              | Step 3              | Step 4              | Step 5              | Step 6              | Step 7              | Step 8              | Step 9              | Step 10             | Step 11             |
| <b>Principal</b>       | <b>\$10,000,000</b> | <b>\$20,000,000</b> | <b>\$15,000,000</b> | <b>\$15,000,000</b> | <b>\$10,000,000</b> | <b>\$20,000,000</b> | <b>\$15,000,000</b> | <b>\$20,000,000</b> | <b>\$20,000,000</b> | <b>\$20,000,000</b> | <b>\$20,000,000</b> |
| <b>Issuance Timing</b> | August 2024         | July 2025           | July 2026           | July 2027           | August 2028         | July 2029           | September 2030      | October 2031        | November 2032       | November 2033       | December 2034       |
| <b>Term</b>            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            |
| <b>Assumed PE%</b>     | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               |

Note: Timing and amount of bonds issues based on preliminary projections from District. Actual issuance timing may vary depending on financing needs in the future.

| 21                 | 22                                   | 23                                  | 24                                  | 25                                  | 26                                  | 27                                  | 28                                  | 29                                  | 30                                  | 31                                  | 32                                  | 33                                  |
|--------------------|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Fiscal Year Ending | Existing Debt Service <sup>(1)</sup> | \$10,000,000 Estimated Debt Service | \$20,000,000 Estimated Debt Service | \$15,000,000 Estimated Debt Service | \$15,000,000 Estimated Debt Service | \$10,000,000 Estimated Debt Service | \$20,000,000 Estimated Debt Service | \$15,000,000 Estimated Debt Service | \$20,000,000 Estimated Debt Service | \$20,000,000 Estimated Debt Service | \$20,000,000 Estimated Debt Service | \$20,000,000 Estimated Debt Service |
| 6/30/2023          | 27,998,421                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2024          | 27,275,078                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2025          | 27,214,215                           | 442,493                             |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2026          | 27,310,965                           | 565,906                             | 976,004                             |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2027          | 27,290,190                           | 565,648                             | 1,123,985                           | 730,213                             |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2028          | 27,671,390                           | 565,385                             | 1,123,725                           | 842,187                             | 728,647                             |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2029          | 26,600,378                           | 565,124                             | 1,123,464                           | 841,927                             | 840,391                             | 438,503                             |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2030          | 25,821,803                           | 564,862                             | 1,123,203                           | 841,666                             | 840,131                             | 560,850                             | 971,543                             |                                     |                                     |                                     |                                     |                                     |
| 6/30/2031          | 20,191,178                           | 1,004,600                           | 1,932,941                           | 1,396,405                           | 1,349,870                           | 870,590                             | 1,118,871                           | 587,172                             |                                     |                                     |                                     |                                     |
| 6/30/2032          | 20,197,383                           | 1,006,148                           | 1,930,154                           | 1,397,117                           | 1,347,936                           | 899,147                             | 1,118,611                           | 1,267,213                           | 690,438                             |                                     |                                     |                                     |
| 6/30/2033          | 9,767,740                            | 1,006,285                           | 1,935,095                           | 1,398,142                           | 1,349,694                           | 871,888                             | 1,269,593                           | 1,689,633                           | 1,689,633                           | 1,146,811                           |                                     |                                     |
| 6/30/2034          | 9,766,380                            | 1,004,852                           | 1,932,221                           | 1,393,498                           | 1,349,769                           | 868,583                             | 1,797,524                           | 1,270,581                           | 1,689,473                           | 1,644,104                           | 1,096,919                           |                                     |
| 6/30/2035          | 9,768,200                            | 1,006,876                           | 1,931,491                           | 1,394,083                           | 1,348,149                           | 869,420                             | 1,799,888                           | 1,270,215                           | 1,692,631                           | 1,644,724                           | 1,651,886                           | 505,499                             |
| 6/30/2036          | 9,771,475                            | 1,006,956                           | 1,932,691                           | 1,397,504                           | 1,344,822                           | 869,131                             | 1,799,968                           | 1,268,542                           | 1,693,898                           | 1,643,665                           | 1,647,246                           | 1,689,633                           |
| 6/30/2037          | 9,772,750                            | 1,004,824                           | 1,930,299                           | 1,393,499                           | 1,349,578                           | 872,706                             | 1,797,808                           | 1,270,455                           | 1,693,334                           | 1,645,978                           | 1,651,187                           | 1,689,473                           |
| 6/30/2038          | 9,771,625                            | 1,005,847                           | 1,933,805                           | 1,397,155                           | 1,346,918                           | 869,744                             | 1,798,372                           | 1,265,679                           | 1,690,796                           | 1,646,460                           | 1,648,238                           | 1,692,631                           |
| 6/30/2039          | 9,772,700                            | 1,004,856                           | 1,933,357                           | 1,392,558                           | 1,346,934                           | 870,534                             | 1,796,113                           | 1,269,468                           | 1,691,271                           | 1,644,972                           | 1,648,720                           | 1,693,898                           |
| 6/30/2040          | 8,635,400                            | 1,006,776                           | 1,934,165                           | 1,395,491                           | 1,348,999                           | 869,694                             | 1,796,079                           | 1,266,093                           | 1,689,480                           | 1,646,501                           | 1,647,232                           | 1,693,334                           |
| 6/30/2041          | 3,333,200                            | 1,006,168                           | 1,930,805                           | 1,395,550                           | 1,348,325                           | 871,694                             | 1,797,767                           | 1,265,854                           | 1,690,158                           | 1,645,768                           | 1,648,761                           | 1,690,796                           |
| 6/30/2042          |                                      | 1,003,000                           | 1,932,973                           | 1,392,630                           | 1,345,058                           | 872,473                             | 1,795,428                           | 1,268,318                           | 1,693,083                           | 1,642,514                           | 1,648,028                           | 1,691,271                           |
| 6/30/2043          |                                      | 1,007,080                           | 1,935,045                           | 1,396,512                           | 1,349,098                           | 871,225                             | 1,799,715                           | 1,267,876                           | 1,692,763                           | 1,646,784                           | 1,649,774                           | 1,689,480                           |
| 6/30/2044          |                                      | 1,007,865                           | 1,931,362                           | 1,396,588                           | 1,344,672                           | 873,185                             | 1,795,266                           | 1,269,987                           | 1,688,748                           | 1,642,824                           | 1,648,775                           | 1,690,158                           |
| 6/30/2045          |                                      | 1,005,575                           | 1,931,985                           | 1,392,587                           | 1,347,020                           | 872,935                             | 1,797,226                           | 1,269,510                           | 1,691,656                           | 1,645,471                           | 1,649,815                           | 1,693,083                           |
| 6/30/2046          |                                      |                                     | 1,931,763                           | 1,394,555                           | 1,345,315                           | 870,447                             | 1,794,752                           | 1,268,350                           | 1,691,113                           | 1,644,771                           | 1,647,185                           | 1,692,763                           |
| 6/30/2047          |                                      |                                     |                                     | 1,397,220                           | 1,349,598                           | 870,554                             | 1,797,788                           | 1,270,308                           | 1,691,993                           | 1,645,902                           | 1,651,485                           | 1,688,748                           |
| 6/30/2048          |                                      |                                     |                                     |                                     | 1,349,588                           | 867,998                             | 1,795,419                           | 1,265,780                           | 1,688,749                           | 1,643,462                           | 1,647,337                           | 1,691,656                           |
| 6/30/2049          |                                      |                                     |                                     |                                     |                                     | 867,970                             | 1,797,701                           | 1,267,806                           | 1,691,329                           | 1,642,192                           | 1,649,897                           | 1,691,113                           |
| 6/30/2050          |                                      |                                     |                                     |                                     |                                     |                                     | 1,799,450                           | 1,265,853                           | 1,688,839                           | 1,641,760                           | 1,648,345                           | 1,691,993                           |
| 6/30/2051          |                                      |                                     |                                     |                                     |                                     |                                     |                                     | 1,270,200                           | 1,691,331                           | 1,641,566                           | 1,647,629                           | 1,688,749                           |
| 6/30/2052          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     | 1,693,600                           | 1,646,375                           | 1,647,148                           | 1,691,329                           |
| 6/30/2053          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     | 1,645,968                           | 1,646,667                           | 1,689,639                           |
| 6/30/2054          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     | 1,651,260                           | 1,691,331                           |
| 6/30/2055          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     | 1,693,600                           |
| 6/30/2056          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2057          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2058          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2059          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2060          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2061          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2062          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2063          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2064          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| 6/30/2065          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                     |
| <b>TOTAL</b>       | <b>337,930,469</b>                   | <b>18,357,123</b>                   | <b>36,390,529</b>                   | <b>26,975,052</b>                   | <b>26,670,504</b>                   | <b>17,539,568</b>                   | <b>35,563,617</b>                   | <b>25,952,851</b>                   | <b>34,514,312</b>                   | <b>34,038,570</b>                   | <b>34,073,532</b>                   | <b>34,329,373</b>                   |

Includes all debt issued as of October 18, 2022  
 For illustrative purposes only, assumes total overall expenditures grow at 2.00% per year

# Section 4 – Debt Service Estimates

WEST CHESTER AREA SCH  
Summary of Master Capital Imp  
**PRELIMINARY - ESIMATES C**

|                        | 12                  | 13                  | 14                  | 15                  | 16                  | 17                  | 18                  | 19                 | 20                   |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------------|
|                        | Step 12             | Step 13             | Step 14             | Step 15             | Step 16             | Step 17             | Step 18             | Step 19            | TOTAL                |
| <b>Principal</b>       | <b>\$25,000,000</b> | <b>\$20,000,000</b> | <b>\$35,000,000</b> | <b>\$25,000,000</b> | <b>\$25,000,000</b> | <b>\$30,000,000</b> | <b>\$35,000,000</b> | <b>\$7,000,000</b> | <b>\$387,000,000</b> |
| <b>Issuance Timing</b> | January 2036        | March 2037          | January 2038        | March 2039          | March 2040          | January 2041        | February 2042       | January 2043       |                      |
| <b>Term</b>            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years            | 20 years           |                      |
| <b>Assumed PE%</b>     | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%              |                      |

Note: Timing and amount of bonds issues based on preliminary projections from District. Actual issuance timing may vary depending on financing needs in the future.

| 21                 | 22                                   | 34                                  | 35                                  | 36                                  | 37                                  | 38                                  | 39                                  | 40                                  | 41                                 | 42                               | 43                                                | 44                                        |
|--------------------|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|----------------------------------|---------------------------------------------------|-------------------------------------------|
| Fiscal Year Ending | Existing Debt Service <sup>(1)</sup> | \$25,000,000 Estimated Debt Service | \$20,000,000 Estimated Debt Service | \$35,000,000 Estimated Debt Service | \$25,000,000 Estimated Debt Service | \$25,000,000 Estimated Debt Service | \$30,000,000 Estimated Debt Service | \$35,000,000 Estimated Debt Service | \$7,000,000 Estimated Debt Service | \$387,000,000 Total Debt Service | Projected Total Expenditure Budget <sup>(2)</sup> | Debt Service as a % of Total Expenditures |
| 6/30/2023          | 27,998,421                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 27,998,421                       | 290,655,872                                       | 9.63%                                     |
| 6/30/2024          | 27,275,078                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 27,275,078                       | 290,488,999                                       | 9.20%                                     |
| 6/30/2025          | 27,214,215                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 27,656,708                       | 302,398,399                                       | 9.15%                                     |
| 6/30/2026          | 27,310,985                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 28,852,875                       | 308,446,337                                       | 9.35%                                     |
| 6/30/2027          | 27,290,190                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 29,710,034                       | 314,615,263                                       | 9.44%                                     |
| 6/30/2028          | 27,671,390                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 30,931,334                       | 320,907,569                                       | 9.64%                                     |
| 6/30/2029          | 26,600,378                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 30,409,786                       | 327,325,720                                       | 9.29%                                     |
| 6/30/2030          | 25,821,803                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 30,724,056                       | 333,872,234                                       | 9.20%                                     |
| 6/30/2031          | 20,191,178                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 28,451,625                       | 340,549,679                                       | 8.35%                                     |
| 6/30/2032          | 20,197,383                           |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 29,824,144                       | 347,360,873                                       | 8.59%                                     |
| 6/30/2033          | 9,767,740                            |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 22,231,228                       | 354,307,886                                       | 6.27%                                     |
| 6/30/2034          | 9,766,380                            |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 23,813,872                       | 361,394,044                                       | 6.59%                                     |
| 6/30/2035          | 9,768,200                            |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 24,883,040                       | 368,621,925                                       | 6.75%                                     |
| 6/30/2036          | 9,771,475                            | 464,113                             |                                     |                                     |                                     |                                     |                                     |                                     |                                    | 26,529,641                       | 375,964,363                                       | 7.06%                                     |
| 6/30/2037          | 9,772,750                            | 1,397,339                           | 232,486                             |                                     |                                     |                                     |                                     |                                     |                                    | 27,701,712                       | 383,514,250                                       | 7.22%                                     |
| 6/30/2038          | 9,771,625                            | 1,397,081                           | 1,136,014                           | 659,812                             |                                     |                                     |                                     |                                     |                                    | 29,260,174                       | 391,184,535                                       | 7.48%                                     |
| 6/30/2039          | 9,772,700                            | 1,396,821                           | 1,135,756                           | 1,984,437                           |                                     |                                     |                                     |                                     |                                    | 30,582,392                       | 399,008,226                                       | 7.66%                                     |
| 6/30/2040          | 8,635,400                            | 1,396,560                           | 1,135,496                           | 1,984,179                           | 1,700,656                           |                                     |                                     |                                     |                                    | 31,146,133                       | 406,988,391                                       | 7.65%                                     |
| 6/30/2041          | 3,333,200                            | 1,396,298                           | 1,135,235                           | 1,983,919                           | 1,415,683                           | 1,700,656                           | 565,542                             |                                     |                                    | 27,822,477                       | 415,128,159                                       | 6.70%                                     |
| 6/30/2042          |                                      | 2,511,037                           | 1,134,973                           | 1,983,658                           | 1,415,423                           | 1,415,683                           | 1,701,625                           |                                     |                                    | 27,019,010                       | 423,430,722                                       | 6.38%                                     |
| 6/30/2043          |                                      | 2,512,237                           | 1,134,712                           | 1,983,397                           | 1,415,162                           | 1,415,423                           | 1,701,367                           | 1,984,437                           | 147,295                            | 28,599,379                       | 431,899,336                                       | 6.62%                                     |
| 6/30/2044          |                                      | 2,510,051                           | 1,134,449                           | 1,983,135                           | 1,414,900                           | 1,415,162                           | 1,701,107                           | 1,984,179                           | 400,719                            | 28,833,130                       | 440,537,323                                       | 6.54%                                     |
| 6/30/2045          |                                      | 2,514,455                           | 1,134,186                           | 1,982,873                           | 1,414,639                           | 1,414,900                           | 1,700,846                           | 1,983,919                           | 400,461                            | 28,843,139                       | 449,348,069                                       | 6.42%                                     |
| 6/30/2046          |                                      | 2,509,501                           | 1,133,921                           | 1,982,609                           | 1,414,376                           | 1,414,639                           | 1,700,585                           | 1,983,658                           | 400,201                            | 27,818,500                       | 458,335,031                                       | 6.07%                                     |
| 6/30/2047          |                                      | 2,510,526                           | 1,133,654                           | 1,982,345                           | 1,414,113                           | 1,414,376                           | 1,700,323                           | 1,983,397                           | 399,940                            | 25,902,267                       | 467,501,731                                       | 5.54%                                     |
| 6/30/2048          |                                      | 2,511,646                           | 2,673,385                           | 1,982,078                           | 2,773,848                           | 1,414,113                           | 1,700,061                           | 1,983,135                           | 399,678                            | 27,387,929                       | 476,851,766                                       | 5.74%                                     |
| 6/30/2049          |                                      | 2,511,884                           | 2,674,337                           | 4,681,809                           | 2,770,957                           | 2,773,848                           | 1,699,797                           | 1,982,873                           | 399,417                            | 30,102,927                       | 486,388,801                                       | 6.19%                                     |
| 6/30/2050          |                                      | 2,511,928                           | 2,674,035                           | 4,679,657                           | 2,773,754                           | 2,770,957                           | 1,699,533                           | 1,982,609                           | 399,154                            | 29,227,865                       | 496,116,577                                       | 5.89%                                     |
| 6/30/2051          |                                      | 2,511,789                           | 2,673,231                           | 4,681,767                           | 2,771,338                           | 2,773,754                           | 1,699,268                           | 1,982,345                           | 398,891                            | 27,431,854                       | 506,038,909                                       | 5.42%                                     |
| 6/30/2052          |                                      | 2,510,989                           | 2,671,954                           | 4,684,110                           | 2,772,975                           | 2,771,338                           | 4,013,997                           | 1,982,078                           | 398,626                            | 28,484,517                       | 516,159,687                                       | 5.52%                                     |
| 6/30/2053          |                                      | 2,513,829                           | 2,669,714                           | 4,681,666                           | 2,769,121                           | 2,772,975                           | 4,012,789                           | 4,681,809                           | 398,359                            | 29,481,733                       | 526,482,881                                       | 5.60%                                     |
| 6/30/2054          |                                      | 2,509,661                           | 2,670,786                           | 4,683,786                           | 2,770,076                           | 2,769,121                           | 4,012,336                           | 4,679,657                           | 933,090                            | 28,371,102                       | 537,012,538                                       | 5.28%                                     |
| 6/30/2055          |                                      | 2,512,973                           | 2,674,518                           | 4,683,848                           | 2,770,076                           | 2,770,076                           | 4,013,630                           | 4,681,767                           | 933,714                            | 26,734,200                       | 547,752,799                                       | 4.88%                                     |
| 6/30/2056          |                                      | 2,512,988                           | 2,669,794                           | 4,681,132                           | 2,773,404                           | 2,770,076                           | 4,011,575                           | 4,684,110                           | 932,136                            | 25,035,212                       | 558,707,845                                       | 4.48%                                     |
| 6/30/2057          |                                      |                                     | 2,671,703                           | 4,679,115                           | 2,769,408                           | 2,773,404                           | 4,010,575                           | 4,681,666                           | 928,716                            | 22,514,584                       | 569,882,002                                       | 3.96%                                     |
| 6/30/2058          |                                      |                                     |                                     | 4,682,093                           | 2,772,554                           | 2,769,408                           | 4,009,401                           | 4,683,786                           | 928,562                            | 19,845,802                       | 581,279,642                                       | 3.41%                                     |
| 6/30/2059          |                                      |                                     |                                     |                                     | 2,772,068                           | 2,772,554                           | 4,012,357                           | 4,683,848                           | 931,322                            | 15,172,147                       | 592,905,235                                       | 2.56%                                     |
| 6/30/2060          |                                      |                                     |                                     |                                     |                                     | 2,773,270                           | 4,012,771                           | 4,681,132                           | 931,560                            | 15,170,800                       | 604,763,339                                       | 2.51%                                     |
| 6/30/2061          |                                      |                                     |                                     |                                     |                                     |                                     | 4,010,199                           | 4,679,115                           | 929,244                            | 12,391,828                       | 616,858,606                                       | 2.01%                                     |
| 6/30/2062          |                                      |                                     |                                     |                                     |                                     |                                     |                                     | 4,682,093                           | 929,185                            | 5,611,278                        | 629,195,778                                       | 0.89%                                     |
| 6/30/2063          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     | 931,128                            | 931,128                          | 641,779,694                                       | 0.15%                                     |
| 6/30/2064          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    |                                  | 654,615,288                                       | 0.00%                                     |
| 6/30/2065          |                                      |                                     |                                     |                                     |                                     |                                     |                                     |                                     |                                    |                                  | 667,707,593                                       |                                           |
| <b>TOTAL</b>       | <b>337,930,469</b>                   | <b>45,123,699</b>                   | <b>38,304,336</b>                   | <b>67,311,418</b>                   | <b>47,637,795</b>                   | <b>47,637,795</b>                   | <b>57,689,675</b>                   | <b>67,223,443</b>                   | <b>13,451,395</b>                  | <b>1,046,715,056</b>             |                                                   |                                           |

Includes all debt issued as of October 18, 2022

For illustrative purposes only, assumes total overall expenditures grow at 2.00% per year

West Chester Area School District

Property and Finance Committee

November 11, 2022

**2023-24 Capital Reserve Project Award**

The Facilities and Operations Department is seeking contract award approval from the Board of Directors for the previously approved 2023-2024 Capital Reserve Project listed below.

| <b>Project</b> | <b>Description</b>                            | <b>Vendor</b>                | <b>Project Budget</b> | <b>Award Amount</b> |
|----------------|-----------------------------------------------|------------------------------|-----------------------|---------------------|
| G-163          | Two- artificial turf fields, East High School | Keystone Sports Construction | \$3,500,000           | \$3,425,848         |

Keystone Sports Construction is a Costar participant.

The Facilities and Operations Department requests the entire project budget of \$3,500,000 in order to employ professional services to assist with the project and respond to any unforeseen changes in the project scope.

Respectfully Submitted,

Wayne F. Birster Jr.  
Director of Facilities and Operations  
11/11/2022

## Design Build Agreement

**DATE OF AGREEMENT:** November 18, 2022

**OWNER:** West Chester Area School District  
782 Springdale Drive,  
Exton, PA 19341

**DESIGN-BUILDER:** Keystone Sports Construction  
Christopher W. Wright, Managing Member  
1100 Schell Lane Suite 104  
Phoenixville, PA 19460

**PROJECT ADDRESS:** West Chester East High School – 450 Ellis Lane, West Chester, PA 19380

Keystone Sports Construction is pleased to present the following Design Build Agreement. This Agreement includes all material, equipment, tools, and labor, necessary to complete the proposed field renovations project. Prices are based upon COSTARS Contract (COSTARS-14-195) and in accordance with the attached preliminary drawings (PROJECT NO. PAZ39-328) EXHIBIT B and associated Scope of Work EXHIBIT A (Exhibits A and B collectively referred to as "Contract Documents").

All pricing herein is based on prevailing wage rates, and in accordance with the preliminary plans and scope of work provided by Ela Group, Inc. Upon the final acceptance of this agreement, KEYSTONE will contract with Ela Group, Inc. to perform all civil/site engineering and land surveying services related to the proposed improvements.

WHEREAS, West Chester Area School District (hereinafter "OWNER") wishes to have two (2) synthetic turf athletic fields, associated drainage, grading and site improvements installed at one (1) recreational sports facility in keeping with the Scope of Work described herein, and as otherwise may be agreed upon in writing by the parties hereto (the "Project");

AND WHEREAS, OWNER intends to retain the services of Gold Standard Consulting, LLC d/b/a Keystone Sports Construction (hereinafter "KEYSTONE"), for the purposes of the Project;

THEREFORE, in consideration for the payment of the total purchase price of: three million four hundred twenty-five thousand eight hundred forty-eight dollars (\$3,425,848)



### General Conditions

- KEYSTONE shall have all design and construction services performed, and provide all material, equipment, tools, and labor, necessary to complete the Work described in and reasonably inferable from the Contract Documents.
  - The Contract Documents are intended to permit the parties to complete the work and all obligations required by the Contract Documents within the Contract Time(s) (defined below) for the Contract Price. The Contract Documents are intended to be complementary and interpreted in harmony so as to avoid conflict, with words and phrases interpreted in a manner consistent with construction and design industry standards. In the event inconsistencies, conflicts, or ambiguities between or among the Contract Documents are discovered after execution of the Agreement, KEYSTONE and OWNER shall attempt to resolve any ambiguity, conflict, or inconsistency informally, recognizing that the Contract Documents shall take precedence in the order in which they are listed.
  - This Agreement shall be binding upon the parties and their respective successors, assigns, and personal representatives. Neither party shall assign its or his/her rights or interest in this Agreement without the written consent of the other.
  - This Agreement constitutes the entire and integrated Agreement between the OWNER and KEYSTONE, and supersedes all prior negotiations, representations, or agreements, whether written or oral except as are specifically incorporated by reference. This Agreement may not be amended except by written instrument signed by both the OWNER and KEYSTONE.
  - In the event any provisions of this Agreement shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term, condition, or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.
  - All work shall be done in compliance with all federal, state, and local laws, rules, and regulations to include any and all applicable building codes.
- 1) Contract Time:** The work shall commence within ten (10) days of KEYSTONE'S receipt of OWNER'S Notice to Proceed ("Date of Commencement") unless the parties mutually agree otherwise in writing.
- a) Substantial Completion and Final Completion.**
- i) Substantial Completion date shall be established upon issuance of all required permits and the approval of the final construction schedule. ("Scheduled Substantial Completion Date")

plus any extensions granted per OWNER approved change order or delays beyond the control of KEYSTONE.

- ii) Final Completion of the work or identified portions of the work shall be achieved as expeditiously as reasonably practicable. Final Completion is the date when all Work is complete pursuant to the General Conditions and Scope of Work.
  
- iii) Liquidated Damages: OWNER and KEYSTONE recognize that time is of the essence of this Agreement and that OWNER will suffer financial loss if the Work is not completed within the times specified, plus any extensions granted per OWNER approved change order or delays beyond the control of KEYSTONE. They also recognize the delays, expense and difficulties involved in proving the actual loss suffered by OWNER if the work is not completed on time. Accordingly, instead of requiring any such proof, OWNER and KEYSTONE agree that as liquidated damages for delay (but not as a penalty) KEYSTONE shall pay OWNER in accordance with the following schedule for each day that expires after the substantial completion date:
  - (1) Five Hundred Dollars (\$500.00) per calendar day.
  
- iv) In the event of delay of Substantial Completion or breach of this Agreement, neither party shall be permitted to seek recovery of any consequential damages, including loss of use or loss of income, that may result.

## **2) Scope of Work:**

- a) The Project shall be completed as per the Plans, Specifications and Drawings as listed in the Contract Documents and all associated exhibits. (PROJECT NO. PAZ39-328) EXHIBIT B and associated Scope of Work EXHIBIT A.
  
- b) Project Specific Survey: KEYSTONE will be provided by the School District all available historical plans of the project area. ELA Group, Inc. did the original campus expansion design and currently has limited amount of as-built mapping. They will have performed a project specific site existing conditions and topographical survey updating the original project survey and prepare a base map from which design and construction drawings will be prepared. A Utility Locating Service will be utilized during the project specific survey work to assist in locating to the best of their ability subsurface utility locations.
  
- c) Design Development/Sketch Plan: ELA Group, Inc. will utilize previously completed sketch plans of the project and incorporate any comments from OWNER and/or KEYSTONE to update the current site design sketch plan. Upon OWNER approval of the site sketch plan, the team will meet with West Goshen Township Staff and the Chester County Conservation District staff to review the proposed project, receive comments from the staff, and determine the required approach to move forward with planning and permitting approvals. These staff meetings will be informal for discussion and information gathering.

- d) Preliminary / Final Land Development Plan: Based on prior experience within the Township it is anticipated that a Land Development Plan will not be required due to the nature of the project. If it is required due to interpretation of the Township Ordinance by staff, authorization as additional services will be needed for ELA Group, Inc. to provide the services.
- e) Stormwater Management: The Township does have a Stormwater Management Ordinance and requirements will be addressed, and regulations met through the Township.
- f) E&S / NPDES / Post Construction Stormwater Management Permitting: ELA Group, Inc. will prepare the required Erosion and Sedimentation Control Plan and report, National Pollutant Discharge Elimination System (NPDES) application and forms for an Individual Permit as defined by DEP, and Post Construction Stormwater Management Plan and report for submission to the Chester County Conservation District. ELA Group, Inc. will provide the initial submission and up to two review response letters and plan & report revisions resubmissions to address review comments from the Chester County Conservation District and DEP. Should additional reviews be provided that require additional response letters and revisions, additional services will need to be approved for ELA Group, Inc. to complete the additional work. All application fees, review fees, and inspections required will be the responsibility of the OWNER. This work does not include permitting an off-site soils spoils area through the Conservation District and DEP. Should an off-site disposal area be needed, authorization as additional services will be needed for ELA Group, Inc. to provide the permitting services.
- g) Construction Documents: ELA Group, Inc. will prepare construction documents for the project. The construction documents will be the same general titled set of drawing sheets as the June 2022 project sketch plans as modified by the permitting process and will include project construction details and construction specifications for construction implementation. The approved E&S and NPDES plans, and documents will be included with the Construction Documents.
- h) Construction Administration: ELA Group, Inc. will provide construction administration activities during construction that will include response to contractor requests for information/clarification, construction revision sketches, on-site construction observation which will also cover the needed critical stages of construction inspections and E&S Notice of Termination inspection for the E&S / NPDES permit requirements.
- i) Geotechnical Infiltration and Soils Testing: ELA Group, Inc. will facilitate a Geotechnical Engineering Consultant to perform infiltration testing six (6) test pit locations with two tests per pit). The test locations will be determined upon further investigation of the original design documents this office did previously and with input from the Township and Chester County Conservation District. Additional geotechnical tests must be done for the proposed retaining wall

and new scoreboard footers. The Geotechnical Engineer will provide results within a project report. Additional tests required beyond those enumerated herein will be completed if authorized as an additional service.

- j) Any materials and/or services not expressly included in the Scope of Work (EXHIBIT A), are not included within the Contract price and if requested to be supplied or performed by OWNER in writing, and agreed to by KEYSTONE, shall be deemed an extra to this Agreement. Said additional materials and/or services shall be supplied and/or performed at a cost to be agreed by the parties hereto in writing.
- k) If, after the provisional or final acceptance of any plans by the OWNER, and/or by the appropriate public agencies, any change in scope is required or requested, KEYSTONE shall be compensated for any Additional Services.

**3) Assumptions:**

- a) There will be no disturbance to areas of steep slope, protected woodland, streams, or other sensitive environmental resources.
- b) ELA Group, Inc and KEYSTONE do not guarantee that the West Goshen Township or Chester County Conservation District will endorse or approve the application or that the improvements can be constructed in the desired location or configuration.
- c) Unless otherwise expressly agreed, the fees and charges for the project as set forth in this Agreement constitute and are based on KEYSTONE'S best estimate of the time and effort required to complete the project, and cannot be regarded as other than an approximation, unless expressly stated in the proposal, this is not a "Fixed Price" Proposal or Agreement.

**4) Exclusions:**

- a) Rock excavation, removal, and disposal.
- b) Tree removal.
- c) Any electrical.
- d) Any geotechnical testing or inspection during and or post construction.
- e) Work related to off-site improvements, including storm water, utilities, traffic signals or roadway improvements.
- f) Contaminated soils removal disposal.
- g) Relocation of any data lines, gas lines, water lines, electrical lines, and sewer lines.
- h) Any and all utility fees
- i) Unsuitable soils remediation
- j) Building and electrical permit fees, inspection fees and contractor licensing fees. All such amounts shall be paid directly from the OWNER to the issuing agency

k) Site security

**5) Special Conditions:**

- a) **INFORMATION AND RESPONSE:** OWNER will promptly respond to all KEYSTONE requests for information and requests for issuance of change orders, and in so doing, provide KEYSTONE with full and complete disclosure to ensure project continuity and minimize delays.
- b) **ACCESS:** Once the work commences, KEYSTONE is to have full, direct and easy access and right of way to the Project Site Location. OWNER is responsible to provide clear, stable, appropriate and safe access to and from the Project Site Location. A staging area will be made available by the OWNER to KEYSTONE within reasonable proximity to the Project Site Location.
- c) **UNDERGROUND SERVICES OR OBSTRUCTIONS:** OWNER will be solely responsible for all costs associated with removal/relocation of any above ground or underground obstructions such as hazardous materials or any unidentified substances, utilities or services (except those utilities identified by KEYSTONE /OWNER), which will impede or hinder the performance of the Scope of Work or access to the Project Site Location.
- d) **LIGHTING, ELECTRICITY & FACILITIES:** Existing lighting (if required), use of existing permanent electrical power, facility restrooms and access are to be provided and maintained by OWNER for KEYSTONE use during its performance of the Scope of Work at the Project Site Location. All such utilities or facilities will be supplied at no cost to KEYSTONE and will not be the subject of a credit or chargeback to this Supply and Installation Contract.
- e) **PREVAILING WAGE:** KEYSTONE shall follow all regulations of the Pennsylvania Department of Labor and Industry. Keystone acknowledges and agrees this Project is subject to prevailing wages and that Keystone is responsible for all costs, wages, etc pertaining to same. Keystone will maintain the necessary paperwork and payroll records to demonstrate payment of same and provide West Chester Area School District with a copy of same upon written request.
- f) **DELIVERY:** Any materials, including without limitation, synthetic turf rolls, infill, materials, tools, equipment or other sundry items delivered to OWNER by KEYSTONE prior to the Commencement Date shall be deemed to be under KEYSTONE care, custody, and control, and as such, KEYSTONE is at full risk regarding material quantity reconciliation and the replacement of lost or stolen materials. All materials, including without limitation, synthetic turf rolls, infill, materials, tools, equipment or other sundry items so delivered by KEYSTONE shall remain the property of KEYSTONE pending substantial completion of the Scope of Work and payment in full of the contract price. KEYSTONE agrees to name OWNER as additional insured and maintain liability limits of one million dollars (\$1,000,000) per occurrence and Certificates of Insurance shall be provided upon execution of this Agreement. Proof of insurance and of additional insured

certificate shall be provided to the District upon request, and that all applicable and requisite insurance be maintained for the life of the Project and any applicable warranty periods.

g) **PAYMENT TERMS:** Owner shall make payment within fifteen (15) business days after OWNER'S receipt of each properly submitted and accurate Invoice in accordance with this Agreement.

- DRAW #1: 20% of total price due upon signing of the contract.
- DRAW #2: 20% of total price due upon construction services mobilization.
- DRAW #3: 25% of total price due upon the stone base substantial completion.
- DRAW #4: 25% of total price due upon the greening of the synthetic turf field.
- DRAW #5: 5% of total price due upon the synthetic turf field substantial completion.
- DRAW #6: Remaining contract balance due upon final completion.

**6) Suspension of Services:**

If the OWNER fails to make payments when due or otherwise is in breach of this Agreement, KEYSTONE may suspend performance of services. In the event KEYSTONE is or has performed services for the OWNER on projects other than the undersigned project and through no fault of KEYSTONE the OWNER fails to make payments in accordance with the terms of the other project agreements, KEYSTONE may, upon ten (10) days written notice to the OWNER, suspend performance of services under this agreement. KEYSTONE shall have no liability whatsoever to the OWNER for any costs or damages as a result of such suspension caused by any breach of our Agreement by the OWNER. Upon payment in full by the OWNER, KEYSTONE shall resume services under our Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for KEYSTONE to resume performance. District reserves the right to terminate this Agreement and/or KEYSTONE'S work on the Project upon convenience (with or without cause) with 14-days' written notice of termination provided to Keystone. Upon termination for convenience, the District shall be responsible for payment to Keystone for any and all costs demonstrated to be incurred up to and including KEYSTONE'S final day of work.

**7) Force Majeure:**

Neither party shall hold the other responsible for damages caused by acts of God, strikes, lockouts, accidents, or other events beyond the other's control.

**8) Additional Information:**

Upon written request, each of the parties hereto shall execute and deliver, or cause to be executed and delivered, such additional information, instruments and documents which may be necessary and proper to carry out the terms of this agreement.

**9) Adverse Weather Delay:**

Shall be quantified, recorded and qualified for any monthly total exceeding normal weather occurrences as recorded by on-site weather data station or closest NOAA Weather Station.



Adverse Weather Delays are considered for any weather event that deviates from the normal duration, rate, frequency or other normal as recoded by historic weather data services. Date of substantial completion shall be adjusted accordingly and based upon the approval of the submitted delay request.

**10) Independent Contractor Relationship:**

Nothing in this Agreement shall be construed as an Employment Agreement nor shall any services provided hereunder be provided or interpreted as provided in the capacity of an employee or agent of the OWNER. The Independent Contractor though obligated by this Agreement, remains free to perform similar or additional services to other entities.

KEYSTONE acknowledges and agrees that they shall be responsible for the payment of any/all Federal, State, and Local taxes; Social Security and FICA withholding; and/or any/all other deductions required by Local, State or Federal Law, from any compensation paid for the services rendered. KEYSTONE acknowledges and understands that the OWNER will not withhold any such taxes on his behalf and agrees to hold the District harmless for any failure on the Independent Contractor's part to pay such taxes and withholdings.

KEYSTONE agrees that they are responsible for their own workers' compensation coverage as it is not an employee of the OWNER and may purchase such coverage at their discretion.

**11) Sub-contractual Relationships:**

By appropriate agreement, written where legally required for validity, KEYSTONE shall require each Subcontractor, to the extent of the work performed by the Subcontractor, to be bound to KEYSTONE by the terms of the Contract Documents, and to assume toward KEYSTONE all the obligations and responsibilities, including the responsibility for safety of the Subcontractor's Work, which KEYSTONE, by these Documents, assumes towards the Owner. Each subcontract agreement shall preserve and protect the rights of the Owner under the Contract Documents with respect to the Work to be performed by the Subcontractor so that subcontracting thereof will not prejudice such rights, and shall allow to the Subcontractor, unless specifically provided otherwise in the subcontract agreement, the benefits of all rights, remedies and redress against KEYSTONE that KEYSTONE, by the Contract Documents, has against the Owner. Where appropriate, KEYSTONE shall make available each proposed Subcontractor, prior to the execution of the subcontract agreement, copies of the Contract Documents to which the Subcontractor will be bound, and, upon written request of the Subcontractor, identify to the Subcontractor terms and conditions of the proposed subcontract agreement that may be at variance with the Contract Documents. Subcontractors will similarly make copies of applicable portions of such documents available to their respective proposed Sub-subcontractors. There shall never be a circumstance in which there is deemed to be privity of contract relationship between any Subcontractors or Sub-subcontractors and the Owner.

**12) Dispute Resolution:**

The sole and exclusive method for binding dispute resolution shall be litigation in the Court of Common Pleas of Chester County, Pennsylvania, pursuant to the Rules of Civil Procedure. All matters subject to this method of binding dispute resolution relative to claims arising under or relative to this Agreement shall be determined under the laws of the Commonwealth of Pennsylvania.

**13) Representative of Parties:**

An individual from each party should be named and identified in the Agreement as the point of contact so as to maintain consistency in communication between the parties.

**14) Notice:**

All notices permitted, required or provided for by this Agreement shall be made in writing, and delivered by only electronic mail or overnight messenger with delivery confirmation to the following addresses:

If to: West Chester Area School District  
ATTN: Wayne Birster  
782 Springdale Drive,  
Exton, PA 19341  
[wbirster@wcasd.net](mailto:wbirster@wcasd.net)

If to: Keystone Sports Construction  
ATTN: Christopher Wright  
1100 Schell Lane, Suite 104  
Phoenixville, PA 19460  
[chris@keyssc.com](mailto:chris@keyssc.com)

**15) Indemnification:**

To the fullest extent permitted by law, KEYSTONE shall defend, release, indemnify and hold harmless the OWNER and its successors and assigns, and its officers, directors, employees, agents and representatives from any and all claims, injuries, liabilities, damages, losses, causes of action, suits or any other rights that may inure to KEYSTONE as a result of and/or in relation to the performance of the contracted services addressed by this Agreement and/or any other work performed for the OWNER by KEYSTONE, including any and all expense, legal or otherwise, incurred by the OWNER in the defense of any such claim or the enforcement of this Article.



**16) Warranty:**

KEYSTONE warrants to the OWNER that all materials and equipment furnished under this Agreement and the Contract Documents shall be new, unless otherwise specified, and that all work shall be performed in a workmanlike manner and shall be of good quality, free from faults and defects and in conformance with this Agreement and the Contract Documents. All work not so conforming to these standards may be considered defective or nonconforming. Any defects discovered within a two (2) year warranty period, commencing on the date of final completion, shall be repaired by KEYSTONE at no additional cost to the OWNER. If required by the OWNER, KEYSTONE shall furnish satisfactory evidence as to the kind and quality of materials and equipment utilized.

The warranty provided in this section shall be in addition to, and not in limitation of, any manufacturer's warranty or any other warranty or remedy that is provided by law or by this Agreement.

**17) Aluminum and Steel Products Act:**

KEYSTONE shall comply with the Aluminum and Steel Products Act and, in accordance with the Act, KEYSTONE shall not purchase or permit to be furnished any aluminum or steel products made in a foreign country which has been determined as discriminatory.

**18) Human Relations Act:**

The provisions of the Pennsylvania Human Relations Act, Act 222 of October 27, 1955 (P.L. 744) (43 P.S. Section 951, et. seq.) of the Commonwealth of Pennsylvania prohibit discrimination because of race, color, religious creed, ancestry, age, sex, national origin, handicap or disability, by employers, employment agencies, labor organizations, contractors and others. KEYSTONE shall comply with the provisions of this Act, as amended.

**19) Defective or Non-Conforming Work or Materials:**

OWNER representatives shall be entitled to inspect the work and materials at any time, and any defective or nonconforming work or materials may be rejected by the OWNER; and, if rejected, shall be remedied by KEYSTONE at no cost to the OWNER.

**20) Bonds:**

Pursuant to 8 P.S. §93, 24 P.S. §7-756 and 24 P.S. §7-757, prior to the commencement of work, KEYSTONE shall provide the OWNER a performance bond and a labor and material payment bond, each in the amount of 100% of the contract price., and a maintenance bond in the amount of 100% of the contract price. The maintenance bond shall remain in place for 1 year from the date of final completion. All bonds shall be provided by a bonding/surety company that is acceptable to the OWNER.

**21) Competent Workmen:**

KEYSTONE shall only utilize competent workmen. No workmen shall be regarded as competent, except those who are duly skilled in their respective branches of labor and that are paid such wage rates as are being paid to other workers doing similar work in the locality where the work is being performed.

**22) Lien Waiver:**

In accordance with applicable Pennsylvania Law, KEYSTONE hereby specifically waives the right to file any mechanics or other lien or claim against the OWNER or its property for work done or material furnished under this Agreement and the Contract Documents. KEYSTONE further agrees to take any necessary action to prevent a subcontractor from filing any mechanics or other lien or claim against the OWNER or its property for work done or material furnished. KEYSTONE agrees to execute a Mechanic's Lien Waiver, to be filed with the Prothonotary of York County within 10 days of the execution of this Agreement, and any other documents that the OWNER deems necessary to effectuate the terms of this provision. KEYSTONE further agrees to provide a copy of the executed Mechanic's Lien Waiver to each subcontractor before any labor or materials are supplied by the subcontractor.

**23) Clearances:**

KEYSTONE employees, subcontractors, and all employees who will be present on OWNER'S property shall provide criminal history (including FBI) clearances and child abuse clearances to the OWNER prior to commencing any Work on the Owner's property. Costs for obtaining the required clearances and copies shall be the responsibility of the individual and not the OWNER. All clearances must be kept up to date and current for as long as the individuals are on the Owner's property. The OWNER reserves the right to reject any person based on the results of any criminal background check or child abuse history check.

**24) Savings Clause:**

All sections, sentences, and provisions contained in this Agreement are severable. Should any section, sentence, or provision of this Agreement be rendered void, invalid or unenforceable by any court of law (or arbitrator), for any reason, such a determination shall not render void, invalid, or unenforceable any other section, sentence, or provision of this Agreement, and the remainder of this Agreement shall remain in full force and effect and binding on the parties.

**25) Entire Agreement/Amendments:**

There are no understandings between the OWNER and KEYSTONE regarding this Agreement and the Contract Documents other than those set forth in this Agreement and the Contract Documents and there have been no promises, inducements, or commitments made which are not explicitly set forth

therein. The Agreement and Contract Documents may be amended, modified, or waived only by written agreement approved by the OWNER's Board of School Directors at an advertised, public meeting held in compliance with the requirements of the Pennsylvania Sunshine Act.

In executing this Agreement, OWNER and KEYSTONE each individually represents that it has the necessary financial resources to fulfill its obligations under this Agreement, and each has the corporate approvals to execute this Agreement, and perform the services described herein.

**DESIGN-BUILDER**

Name of Design-Builder: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**OWNER**

Name of Owner: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



# Exhibit A

10/24/22

Page 1

**OWNER**

West Chester East High School  
 450 Ellis Lane  
 West Chester, PA 19380

**PROJECT:**

West Chester East High School Turf Fields

| BASE SCOPE OF WORK |                                                |          |       |
|--------------------|------------------------------------------------|----------|-------|
| Item               | Description                                    | Quantity | Units |
| <b>A</b>           | <b>Survey, Engineering and Design Services</b> |          |       |
| 1                  | Topographic Survey and Basemap                 | 1        | LS    |
| 2                  | Infiltration Testing                           | 1        | LS    |
| 3                  | Utility Locator                                | 1        | LS    |
| 4                  | Stormwater Management, NPDES, ESC Permitting   | 1        | LS    |
| 5                  | Recording NPDES PCSM Documents                 | 1        | LS    |
| 6                  | Design and Construction Docs                   | 1        | LS    |
| 7                  | Construction Phase Support Services            | 1        | LS    |
| 8                  | Stormwater As-Built Drawings                   | 1        | LS    |
| <b>B</b>           | <b>General</b>                                 |          |       |
| 1                  | Project Management                             | 1        | LS    |
| 2                  | Mobilization                                   | 1        | LS    |
| <b>C</b>           | <b>Erosion Control</b>                         |          |       |
| 1                  | Tire Cleaner                                   | 112      | SY    |
| 2                  | Tree Protection Fence                          | 780      | LF    |
| 3                  | Compost Filter Sock - 12"                      | 1,325    | LF    |
| 4                  | Concrete Washout                               | 1        | EA    |
| 5                  | Inlet Filters                                  | 9        | EA    |
| 6                  | Temporary Seeding                              | 40,000   | SF    |
| 7                  | Dust Control                                   | 1        | LS    |
| 8                  | Street Sweeping                                | 5        | DAYS  |
| <b>D</b>           | <b>Removals</b>                                |          |       |
| 1                  | Clearing/Grubbing                              | 1        | LS    |
| 2                  | Sawcutting                                     | 25       | LF    |
| 3                  | Concrete Curb Removal                          | 22       | LF    |
| 4                  | Fence Removal                                  | 1,500    | LF    |
| 5                  | Scoreboard Foundation Removal                  | 1        | LS    |
| <b>E</b>           | <b>Excavation</b>                              |          |       |
| 1                  | Strip Topsoil, 6" Depth                        | 3,800    | CY    |
| 2                  | Site Cut/Fill                                  | 850      | CY    |
| 3                  | Basin Excavation/Place in Fills                | 2,330    | CY    |
| 4                  | Basin Excavation/Export                        | 1,825    | CY    |
| 5                  | Place/Compact Trench Spoils                    | 295      | CY    |
| 6                  | Retaining Wall Cutback                         | 130      | CY    |
| 7                  | Proof Roll Subgrade                            | 13,500   | SY    |
| 8                  | Rough Grade                                    | 205,000  | SF    |
| 9                  | Respread Topsoil                               | 490      | CY    |
| 10                 | Export Excess Topsoil                          | 3,310    | CY    |



# Exhibit A

6/21/22

Page 2

**OWNER**

West Chester East High School  
 450 Ellis Lane  
 West Chester, PA 19380

**PROJECT:**

West Chester East High School Turf Fields

| <b>F</b> | <b>Storm Sewer</b>                    |        |    |
|----------|---------------------------------------|--------|----|
| 1        | Tie-Ins                               | 1      | EA |
| 2        | 8" HDPE Smooth Bore Pipe              | 99     | LF |
| 3        | Stone Envelope                        | 42     | TN |
| 4        | Nyloplast Drain Basin - 12"           | 2      | EA |
| 5        | 8" HDPE End Section                   | 2      | EA |
| 6        | 8" HDPE Pipe                          | 50     | LF |
| 7        | Cleanout                              | 6      | EA |
| 8        | 8" Perf. HDPE Infiltration Trench     | 1,016  | LF |
| 9        | Nyloplast Drain Basin - 12"           | 6      | EA |
| 10       | 12" Panel Drain                       | 1,000  | LF |
| 11       | Panel Drain to Header Pipe Connection | 20     | EA |
| 12       | Panel Drain Fittings                  | 20     | EA |
| 13       | Stone Infiltration Bed #1             | 1      | LS |
| 14       | Stone Infiltration Bed #2             | 1      | LS |
| <b>G</b> | <b>Concrete Work</b>                  |        |    |
| 1        | Curb Excavation/Backfill              | 1,912  | LF |
| 2        | Sidewalk Excavation                   | 6,985  | SF |
| 3        | Concrete Curb - 18"                   | 22     | LF |
| 4        | Concrete Curb - 12"                   | 1,890  | LF |
| 5        | Turf Nailer                           | 2,178  | LF |
| 6        | Concrete Bleacher Pad - 6"            | 885    | SF |
| 7        | Sidewalk, 4" with Stone               | 6,100  | SF |
| 8        | Concrete Stairs                       | 1      | EA |
| 9        | Patch Pave Curb                       | 22     | LF |
| <b>H</b> | <b>Stoning / Paving</b>               |        |    |
| 1        | Bituminous Drive                      | 27     | SY |
| <b>I</b> | <b>Field Prep</b>                     |        |    |
| 1        | Fine Grade Field Subgrade             | 18,790 | SY |
| 2        | Geotextile Fabric                     | 18,790 | SY |
| 3        | #57 Dynamic Stone Base - 5"           | 18,790 | SY |
| 4        | #8 Finishing Stone - 1"               | 18,790 | SY |
| 5        | Fine Grade Finishing Stone            | 18,790 | SY |
| <b>J</b> | <b>Miscellaneous</b>                  |        |    |
| 1        | Modular Block Retaining Wall          | 1      | LS |



# Exhibit A

6/21/22

Page 3

**OWNER**

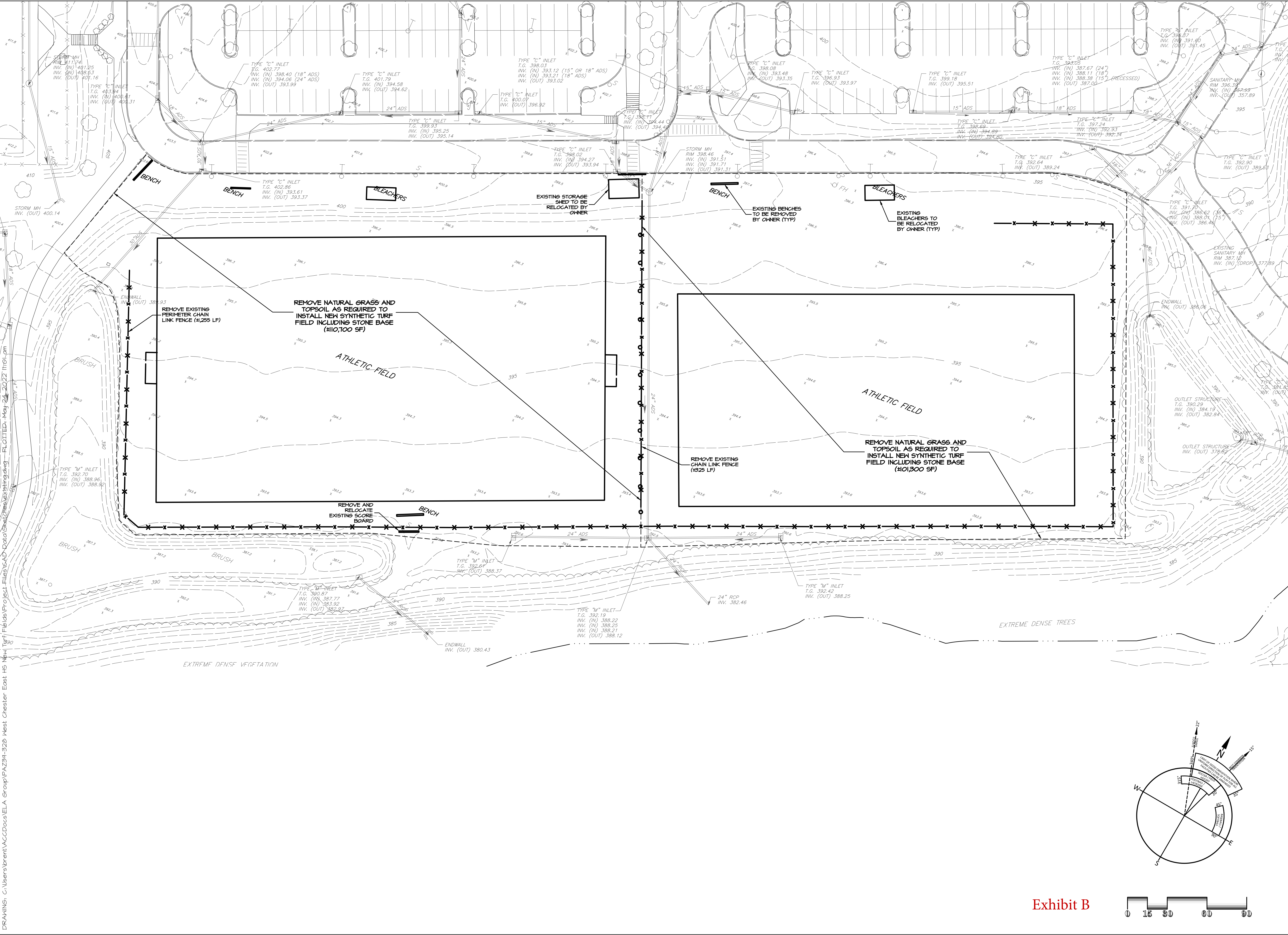
West Chester East High School  
 450 Ellis Lane  
 West Chester, PA 19380

**PROJECT:**

West Chester East High School Turf Fields

| <b>K</b>                                | <b>Fence Scope</b>                                                                                                                                                                                                                                                                                                                                                         |   |                    |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------------|
| 1                                       | Provide and Install 250' of 4' High Black Vinyl Chain Link Fence. 2" Mesh x 8 GA. 2B Wire, 1-5/8" 40WT Top and Bottom Rail, 2-1/2" 40 WT Terminal Posts, 2" WT Line Posts, All Posts cored into retaining wall                                                                                                                                                             | 1 | LS                 |
| 2                                       | Provide and Install 1164' of 8' High Black Vinyl Chain Link Fence. 2" Mesh x 8 GA. 2B Wire, 1-5/8" 40WT Top and Bottom Rail with brace and truss at all terminal posts, 3" 40 WT Terminal Posts with 12" x 42" concrete footers, 2-1/2" 40 WT Line Posts with 9"x36" concrete footers, 6- 4' opening gates, 1- 12' opening double gate, 1- 16' opening aluminum slide gate | 1 | LS                 |
| 3                                       | Provide and install 711' of 20' High Black Chain Link Fence with the following spec. 2" Mesh x 8" GA 2B Wire, 4 Rows of 1-5/8" 40 wt rail, 4" 40 wt terminal posts with 15"x48" concrete footers, 3" 40 wt line posts with 12" x 48" concrete footers.                                                                                                                     | 1 | LS                 |
| <b>L</b>                                | <b>Synthetic Turf System (Supply &amp; Install)</b>                                                                                                                                                                                                                                                                                                                        |   |                    |
| 1                                       | Astroturf ROOTZONE 3D3 BLEND 52 2in                                                                                                                                                                                                                                                                                                                                        | 1 | LS                 |
| 2                                       | Men's and Womans Lacrosse Line Packages                                                                                                                                                                                                                                                                                                                                    | 1 | LS                 |
| 3                                       | Field Hockey Line Package                                                                                                                                                                                                                                                                                                                                                  | 1 | LS                 |
| 4                                       | Soccer Line Package                                                                                                                                                                                                                                                                                                                                                        | 1 | LS                 |
| <b>M</b>                                | <b>Electrical</b>                                                                                                                                                                                                                                                                                                                                                          |   |                    |
| 1                                       | Install 250 LF of (2) 3" PVC Conduit                                                                                                                                                                                                                                                                                                                                       | 1 | LS                 |
| 2                                       | Install (2) 17X24 Quazite Box/Lids                                                                                                                                                                                                                                                                                                                                         | 1 | LS                 |
| <b>Contract Total Including Bonding</b> |                                                                                                                                                                                                                                                                                                                                                                            |   | <b>\$3,425,848</b> |





DRAWING: C:\Users\lvent\OneDrive\Documents\PAZ391-328 West Chester East H5 New Turf Fields\Project Files\CAD Data\Sheet\Title\Title.dwg PLOTTED: May 24, 2022 Title.dwg

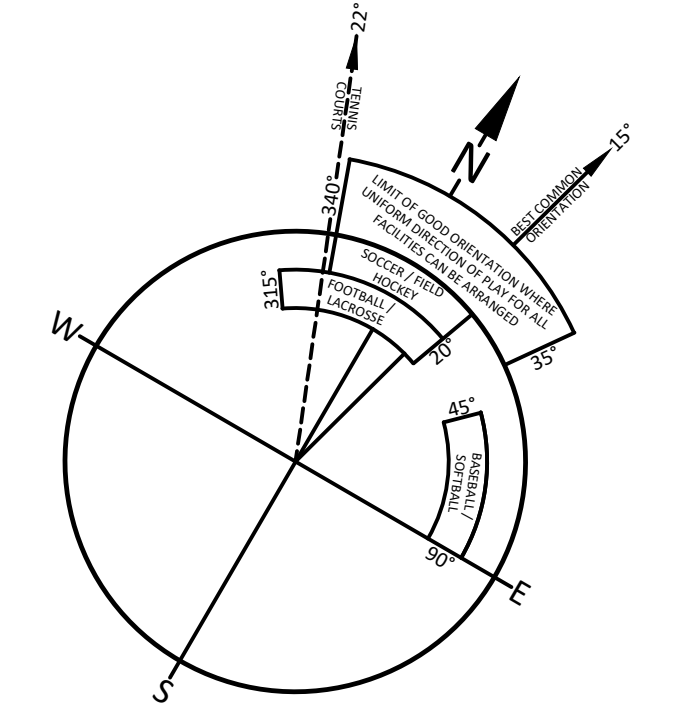


Exhibit B

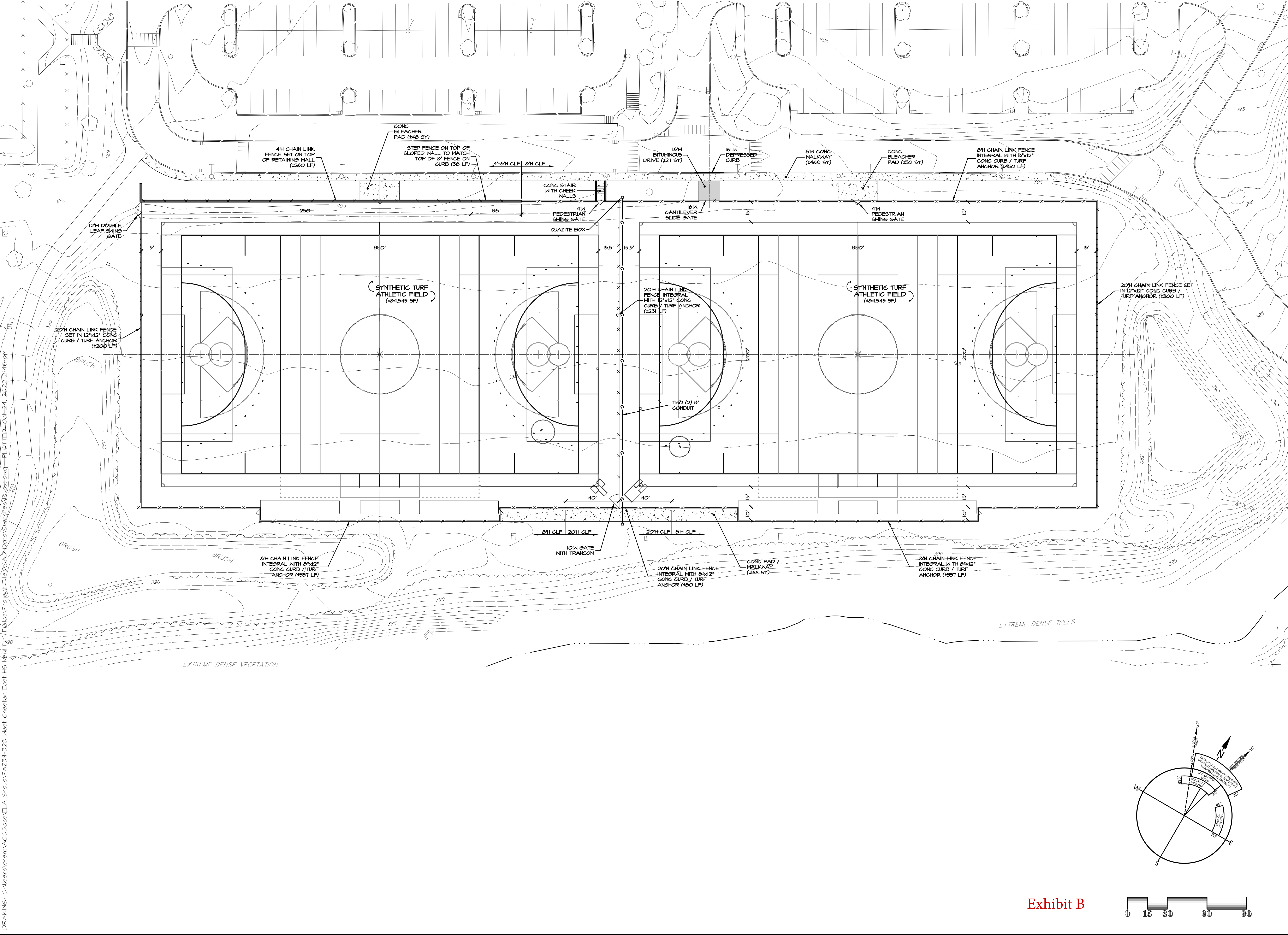
SHEET TITLE  
**OPTION "A"  
 EXISTING CONDITIONS PLAN**

JOB LOCATION  
**WEST CHESTER EAST  
 HIGH SCHOOL**  
 450 ELLIS LANE  
 WEST CHESTER, PA 19380  
 (610) 717-7571

MANAGER: HDC JOB NO. PAZ39-328  
 DRAWN BY: BLS DATE: MAY 2020

SHEET NO.  
**SK-1**





DRAWING: C:\Users\lvent\OneDrive\ELA\_Group\PAZ391-328 West Chester East H5 New\Turf\_Fields\Project\_Files\CAD\Drawings\Turf\_Fields\Turf\_Fields.dwg - PLOTTED: Oct-24-2022 2:46 pm

| REVISIONS PER: | DATE: | BY: |
|----------------|-------|-----|
| 1.             |       |     |
| 2.             |       |     |
| 3.             |       |     |
| 4.             |       |     |

**OPTION "A"  
LAYOUT / GRAPHIC PLAN**

JOB LOCATION  
**WEST CHESTER EAST  
HIGH SCHOOL**  
 450 ELLIS LANE  
 WEST CHESTER, PA 19380  
 (610) 717-7571

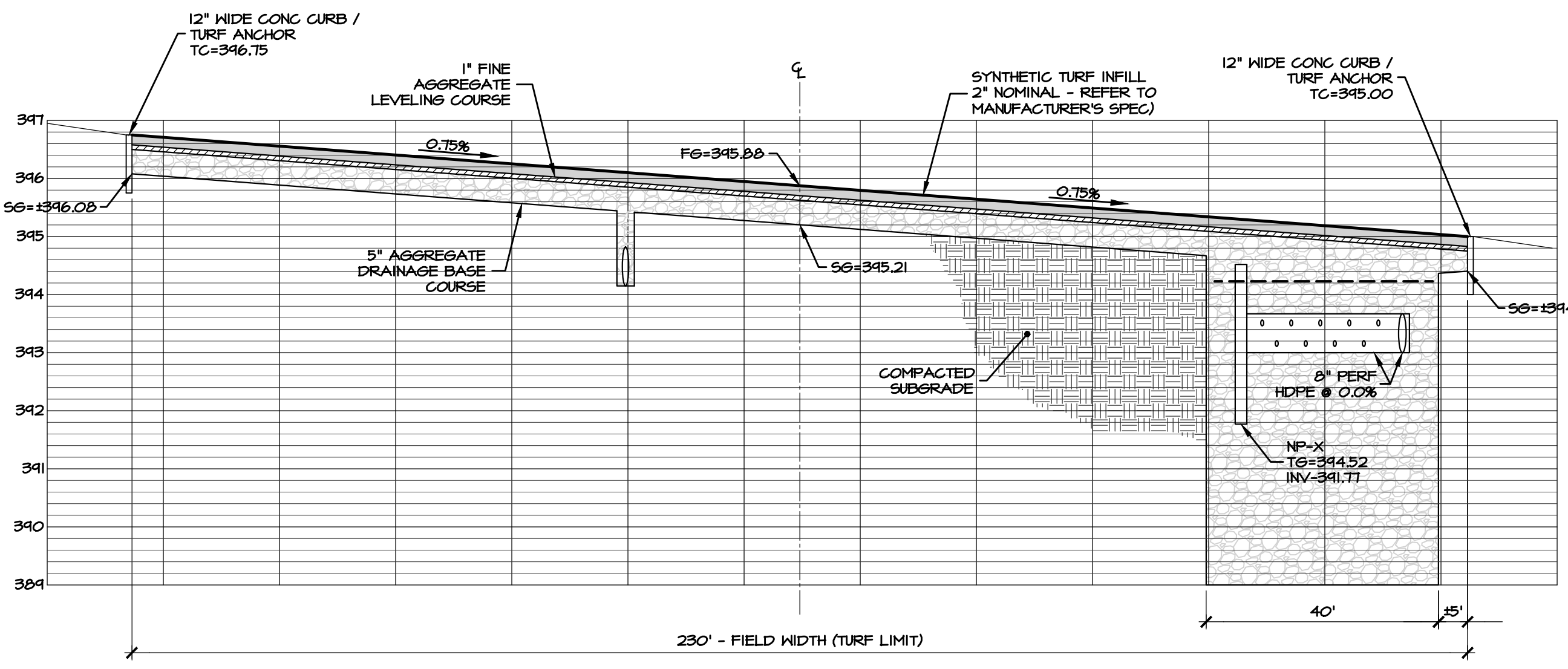
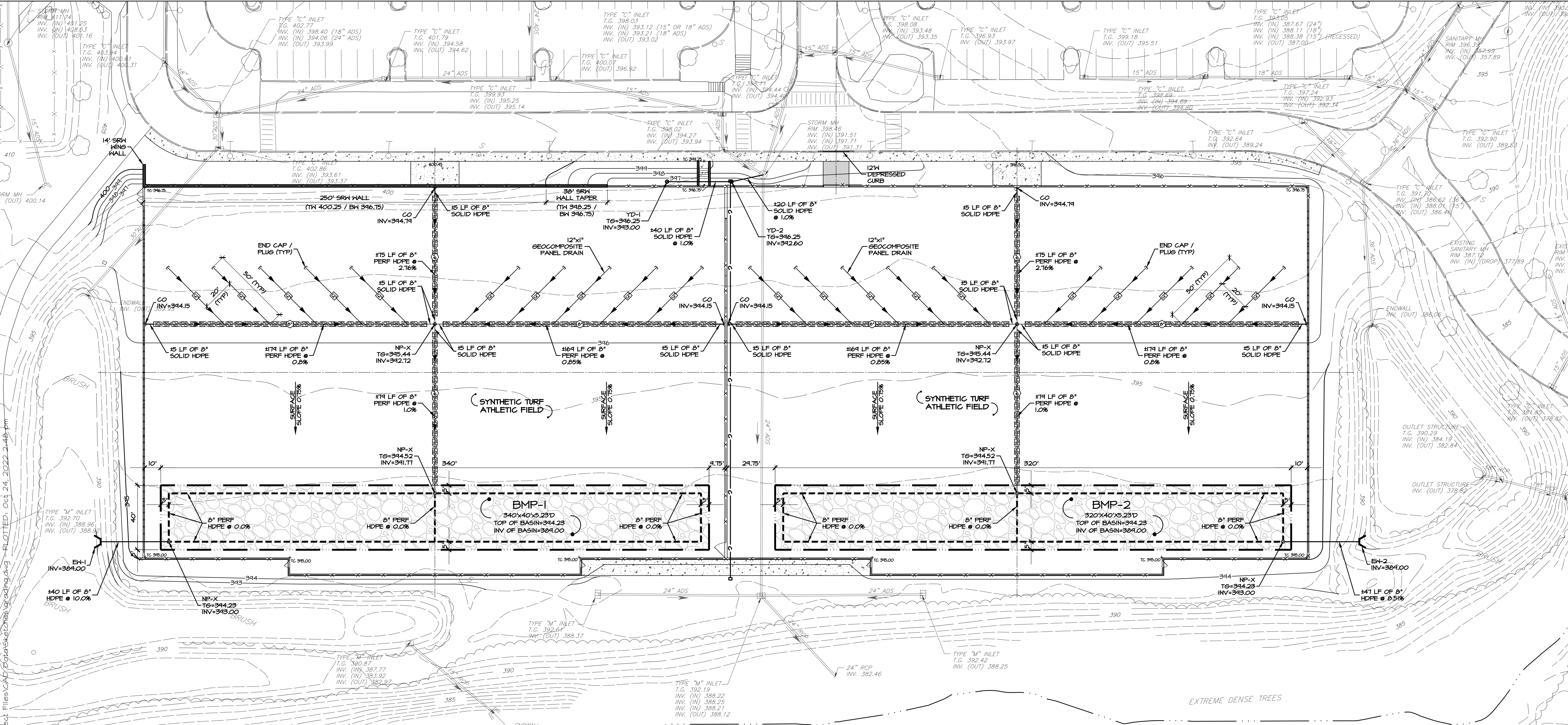
MANAGER: HDC JOB NO. PAZ39-328  
 DRAWN BY: BLS DATE: MAY 2020

SHEET NO.  
**SK-2**

FOR PRELIMINARY REVIEW  
 NOT FOR CONSTRUCTION

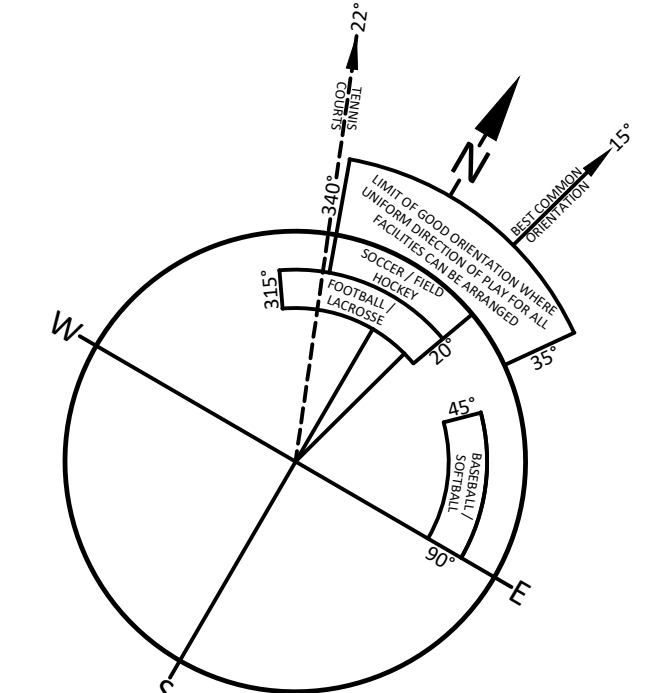
Exhibit B





FIELD CROSS-SECTION

HORIZONTAL SCALE: 1" = 20'  
 VERTICAL SCALE: 1" = 2'



| REVISIONS PER: | DATE: | BY: |
|----------------|-------|-----|
| 1.             |       |     |
| 2.             |       |     |
| 3.             |       |     |
| 4.             |       |     |

FOR PRELIMINARY REVIEW  
 NOT FOR CONSTRUCTION

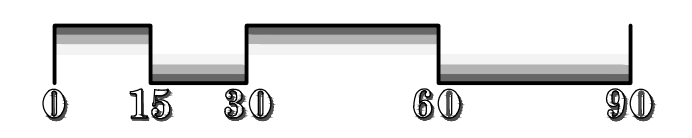
SHEET TITLE  
**OPTION "A"  
 GRADING PLAN**

JOB LOCATION  
**WEST CHESTER EAST  
 HIGH SCHOOL  
 450 ELLIS LANE  
 WEST CHESTER, PA 19380  
 (610) 717-7571**

MANAGER: HDC JOB NO. PAZ39-328  
 DRAWN BY: BLS DATE: MAY 2020

SHEET NO.  
**SK-3**

Exhibit B



DRAWING: C:\Users\vent\OneDrive\Documents\PAZ39-328 West Chester East H5 New Turf Fields\Project Files\CAD\Bids\Site\Drawings\Grading\OPTION A\Grading.dwg PLOTTED: Oct 24, 2022 3:48 pm



DRAWING: C:\Users\vent\OneDrive\Documents\PAZ391-328 West Chester East H5 New Turf Fields\Project Files\CAD-Data\Sheets\graphics\PLOTTED: 06-24-2022 2:51 pm



**LINE SCHEDULE**

|  |                    |                  |
|--|--------------------|------------------|
|  | BASEBALL/SOFTBALL: | 4" WHITE         |
|  | SOCCER:            | 4" CANARY YELLOW |
|  | FIELD HOCKEY:      | 4" RED           |
|  | BOYS LACROSSE:     | 4" BLUE          |
|  | GIRLS LACROSSE:    | 4" ORANGE        |

**FIELD DIMENSIONS**

|                 |                   |
|-----------------|-------------------|
| SOCCER:         | 200' x 300' (O/O) |
| FIELD HOCKEY:   | 180' x 300' (O/O) |
| BOYS LACROSSE:  | 180' x 330' (I/I) |
| GIRLS LACROSSE: | 180' x 300' (I/I) |

**FIELD MARKING NOTES**

- ALL FIELD MARKINGS SHALL BE INLAID OR TUFTED. FIELD LAYOUT, MARKINGS AND DIMENSIONS SHALL BE IN ACCORDANCE WITH NFHS ASSOCIATION GUIDELINES, EXCEPT AS AMENDED BY THE APPROVED SHOP DRAWINGS.
- LINE WIDTH AND MARKINGS SHALL HAVE A MAXIMUM VARIATION FROM SCHEDULED WIDTH / SIZE NOT TO EXCEED 1/4-INCH.
- LINE LOCATION SHALL HAVE A MAXIMUM VARIATION FROM SCHEDULED LOCATION OF 1/2-INCH.
- ALL MARKINGS SHALL BE UNIFORM IN COLOR, PROVIDING SHARP CONTRAST WITH THE TURF COLOR AND SHALL HAVE SHARP AND DISTINCT EDGING.
- CONFIRM ALL FIELD MARKINGS SHOWN ON THIS PLAN WITH APPROVED SHOP DRAWINGS. ALL FIELD MARKINGS, DIMENSIONS, AND LAYOUT INFORMATION ON APPROVED SHOP DRAWINGS SHALL TAKE PRECEDENCE OVER THE MARKINGS SHOWN ON THIS PLAN. REVIEW ALL MARKINGS IN FIELD WITH OWNER PRIOR TO INSTALLATION.

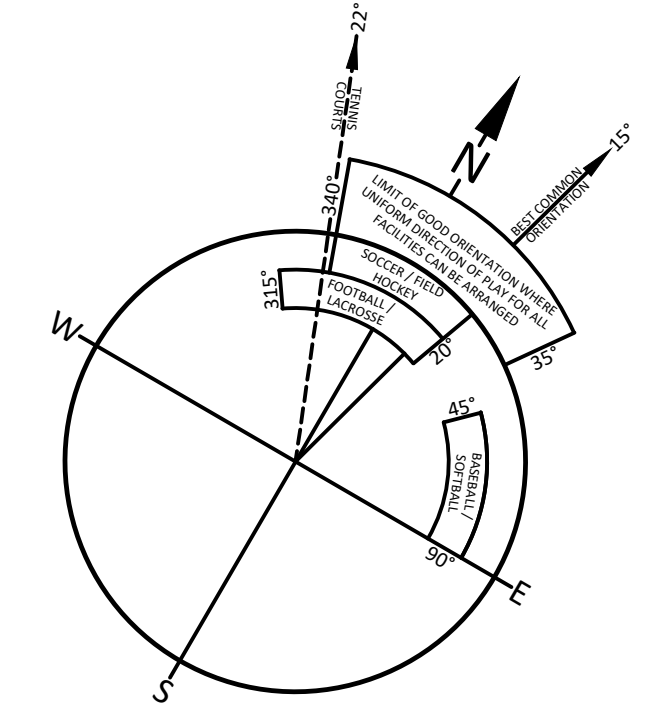
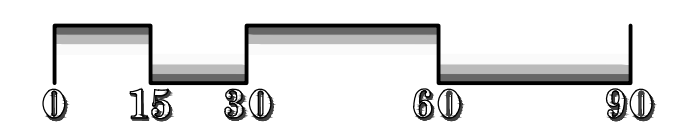


Exhibit B



| REVISIONS PER: | DATE: | BY: |
|----------------|-------|-----|
| 1.             |       |     |
| 2.             |       |     |
| 3.             |       |     |
| 4.             |       |     |

FOR PRELIMINARY REVIEW  
 NOT FOR CONSTRUCTION

SHEET TITLE  
**OPTION "A"  
 GRAPHIC PLAN**

JOB LOCATION  
**WEST CHESTER EAST  
 HIGH SCHOOL  
 450 ELLIS LANE  
 WEST CHESTER, PA 19380  
 (610) 717-7571**

MANAGER: HDC JOB NO. PAZ39-328  
 DRAWN BY: BLS DATE: MAY 2020

SHEET NO.  
**SK-4**





# ROOTZONE 3D3 BLEND 52

AstroTurf’s RootZone® 3D3 Blend now features the exciting new TRIONIC monofilament fiber as a standard feature. For the first time in the history of the industry, our experts have molecularly fused Polyethylene and Nylon into a single Trionic fiber. That translates to softness AND durability.

AstroTurf’s RootZone 3D Series boasts the RootZone technology. The RootZone is a system of texturized fibers that curl down to create a net-like matrix that encapsulates infill – dramatically reducing infill spray during play and infill migration over time.

The RootZone’s benefits are numerous. RootZone 3D fields offer grass-like traction, per independently funded, peer reviewed research by Michigan State University. Plus, by better keeping infill in place, the RootZone promotes more consistent footing and more uniform shock absorption over time. And with a more uniform infill level, UV exposure to the fibers is more consistent across the field, which boosts the field’s longevity.

With three unique fibers – the RootZone, Trionic monofilament fibers and ultra-durable slit film fibers— the RootZone 3D3 Trionic Blend offers exceptional durability, player protection and aesthetics.

*“We’ve been thrilled with our new Trionic field from AstroTurf. It’s allowed us to utilize Memorial for football, soccer, lacrosse and even PE classes, no matter what the weather has had in store. And with the Trionic field we have the confidence that it’ll hold up to the heavy usage we need for years to come.”*

**Ed Ploof**, Athletic Director, Bellarmine Prep (Tacoma, WA)

## ROOTZONE 3D3 BLEND 52



Colors to be manufactured with PE Legend Fiber

- ◆ Exclusive, precise in-house fiber masterbatch formulations with cutting edge ultraviolet and heat stabilizers
- ◆ Trionic monofilament fibers featuring a proprietary co-polymer blend of Polyethylene and Nylon in a single fiber
- ◆ Entanglement technology, wherein we entangle molecular side chains to reinforce the fiber and prevent splitting
- ◆ Extremely durable slit film fibers
- ◆ RootZone infill stabilization system
- ◆ Multi-layer woven primary backing
- ◆ The latest polyurethane technology to enhance tuft lock, dimensional stability and fiber adhesion, with polymer formulations engineered in Germany and applied in our own American factory



Boys' Latin School - Baltimore, MD



Oklahoma State University - Stillwater, OK



De La Salle High School - Concord, CA



Kansas State University - Manhattan, KS

| FINISH FABRIC                       | VALUE                                                                                                           | ASTM TEST METHOD |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------|
| <b>Face Yarn Type</b>               | Trionic PE/PA Co-Polymer Monofilament, Polyethylene Slit Film and RootZone                                      | N/A              |
| <b>Yarn Denier</b>                  | 16,000 (6 ends/1,800 per end for Mono, 10,000 per end for Slit Film and 8 ends/700 denier per end for RootZone) | D-1577           |
| <b>Yarn Thickness</b>               | 330 microns for Mono, 115 microns for Slit Film and 100 microns for RootZone                                    | D-3218           |
| <b>Pile Weight</b>                  | 52 oz per SY                                                                                                    | D- 5848          |
| <b>Finished Pile Height</b>         | 2.0"                                                                                                            | D-5823           |
| <b>Standard Field Color</b>         | Field/Lime Green, Field Green                                                                                   | None             |
| <b>Construction</b>                 | Tufted                                                                                                          | None             |
| <b>Turf Density</b>                 | 936 oz/yd <sup>3</sup>                                                                                          | HUD 44d          |
| <b>Gauge:</b>                       | 3/8"                                                                                                            | D-5793           |
| <b>Primary Backing</b>              | 7.0 oz per SY Multilayer Polypropylene/Polyester                                                                | D- 5848          |
| <b>Secondary Backing</b>            | 20 oz per SY Polyurethane                                                                                       | D- 5848          |
| <b>Total Carpet Weight</b>          | 78.5 oz per SY (+/- 5%)                                                                                         | D-5848           |
| <b>Turf Roll Dimensions</b>         | 15' wide by custom lengths up to 220'                                                                           | N/A              |
| <b>Perforations</b>                 | 3/16" holes on staggered 4" (approximate) centers                                                               | N/A              |
| <b>Turf Permeability</b>            | > 30" +/- per hour                                                                                              | F-1551           |
| <b>Tuft Bind</b>                    | > 8 lbs                                                                                                         | D-1335           |
| <b>Grab Tear Strength (Average)</b> | > 200 lbs                                                                                                       | D-5034           |
| <b>Lead Content</b>                 | < 50 ppm                                                                                                        | F-2765           |
| <b>Elongation to Break</b>          | > 50%                                                                                                           | D-2256           |
| <b>Yarn Breaking Strength</b>       | > 20 lbs                                                                                                        | D-2256           |
| <b>Yarn Melting Point</b>           | 248° F (Slit Film) / 258° F (Trionic)                                                                           | D-789            |
| <b>Flammability</b>                 | TEST PASSED                                                                                                     | D-2859           |

**Some of our installations include:**

- |                                            |                                  |                                          |                                           |
|--------------------------------------------|----------------------------------|------------------------------------------|-------------------------------------------|
| Alamodome (TX)                             | Davenport University (MI)        | Los Angeles Unified School District (CA) | Ringgold High School (PA)                 |
| Anne Arundel County Schools (MD)           | De La Salle High School (CA)     | Liberty University (VA)                  | Saint John Bosco High School (CA)         |
| Appleton Area School District (WI)         | University of Delaware (DE)      | Marin Catholic High School (CA)          | Salina High School (KS)                   |
| Arizona Cardinals Practice Field (AZ)      | DePauw University (IN)           | The McCallie School (TN)                 | Sam Houston State University (TX)         |
| Austin ISD (TX)                            | East Rochester High School (NY)  | Mississippi State University (MS)        | Silverlakes Equestrian & Sports Park (CA) |
| Bellarmino Prep (WA)                       | El Paso Gridley High School (IL) | North Broward Prep (FL)                  | Texas A&M University (TX)                 |
| Beverly Hills Unified School District (CA) | Evangel University (MO)          | Oconee County Schools (GA)               | Tri-Town High School (ME)                 |
| Boston College (MA)                        | Fore Kicks Soccer Complexes (MA) | The Ohio State University (OH)           | Tulane University (LA)                    |
| Brother Rice High School (MI)              | Global Premier Soccer (NH)       | University of Oklahoma (OK)              | University Liggett School (MI)            |
| Cheyenne Mountain School District 12 (CO)  | Grand Canyon University (AZ)     | Oklahoma State University (OK)           | Utah State University (UT)                |
| Colorado Rapids Youth Soccer Academy (CO)  | Greensboro College (NC)          | Paramus Catholic High School (NJ)        | Viera Regional Park (FL)                  |
| Corpus Christi ISD (TX)                    | Kansas State University (KS)     | Penn State University (PA)               | The Village School (TX)                   |



**Note:** Valid 01/01/2020 - 12/31/2020. Any change from the specified values is considered a special product that will require confirmation from manufacturing prior to ordering. All values are ± 5%. AstroTurf® has the right to modify technical specifications on the above-mentioned product. Delivered products can slightly differ from the technical data. AstroTurf® guarantees the technical quality of the proposed article.



2680 Abutment Rd, Dalton, GA 30721  
 (800) 723-TURF help@astroturf.com  
 www.astroturf.com @AstroTurfUSA