

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Monday – August 15, 2022
6:30 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341/Livestream

AGENDA

- Public Comment
- Approval of July 18, 2022 Combined P&F Committee Minutes and Personnel Committee Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Approval of Reverse Assessment Appeals (see attached) Mr. Scully
- Approval of 2022-23 Capital Reserve Project Award – Concrete Sidewalk and Curb Replacement (see attached) Mr. Birster

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(Board & Public)

*Public Comment Protocol*

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

**West Chester Area School District**

**July 18, 2022**

**Combined Property & Finance and Personnel Committee**

**Meeting Minutes**

**Meeting Start time: 6:30 pm**

**Committee Members:**  Dr. Karen Herrmann-Chair,  Mr. Gary Bevilacqua,  
 Ms. Karen Fleming,  Mrs. Stacey Whomsley

**Other Board Members:**  Ms. Joyce Chester,  Mr. Daryl Durnell,  
 Dr. Laura Detre  Dr. Kate Shaw,  Ms. Sue Tiernan

**Administration:**  Mr. Wayne Birster,  Dr. Tammi Florio,  Ms. Dawn Mader,  
 Dr. Sara Missett,  Mrs. Melissa Kleiman,  Dr. Kalia Reynolds,  Mr. John  
Scully,  Dr. Bob Sokolowski,  Dr. Jeffrey Ulmer,  Mr. Michael Wagman

**Public Comment:**

| <b>Name</b>       | <b>Agenda Topic</b> |
|-------------------|---------------------|
| Christopher Manos | School Safety       |

**Items on Agenda:**

- Approval of June 27, 2022 Property and Finance Meeting Minutes
- Discussion - Campus Security Officers and School Resource Officers
- Approval of Revised Board Policy 237, Use of Personal and District Technology Devices (formerly known as Use of Personal Technology/Electronic Devices), Second Reading
- Approval of April 19, 2022 Personnel Committee Meeting Minutes
- Review and Approval of job description and new position, Network Operations & Security Manager
- Review and Approval of job description and new position, Network Coordinator
- Review and Approval of job description and new position, Pupil Services Coordinator
- Review and Approval of job description and new position, Operations Supervisor
- Approval to hire four (4) additional Campus Safety Officers (CSO)
- Review and Approval of Revised West Chester Area School District Management Team Organizational Chart

Property & Finance and Personnel Committee Agenda Item actions/outcomes to be placed on July 25, 2022 Consent Agenda for board approval:

| <b>Agenda Item</b>                                                                                                                                                      | <b>Vote</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Approval of June 27, 2022 Property and Finance Meeting Minutes                                                                                                          | <b>3-0</b>  |
| Approval of Revised Board Policy 237, Use of Personal and District Technology Devices (formerly known as Use of Personal Technology/Electronic Devices), Second Reading | <b>3-0</b>  |
| Approval of April 19, 2022 Personnel Committee Meeting Minutes                                                                                                          | <b>3-0</b>  |
| Review and Approval of job description and new position, Network Operations & Security Manager                                                                          | <b>3-0</b>  |
| Review and Approval of job description and new position, Network Coordinator                                                                                            | <b>3-0</b>  |
| Review and Approval of job description and new position, Pupil Services Coordinator                                                                                     | <b>3-0</b>  |
| Review and Approval of job description and new position, Operations Supervisor                                                                                          | <b>3-0</b>  |
| Approval to hire four (4) additional Campus Safety Officers (CSO)                                                                                                       | <b>3-0</b>  |
| Review and Approval of Revised West Chester Area School District Management Team Organizational Chart                                                                   | <b>3-0</b>  |

Meeting adjourned at 7:35 pm.

West Chester Area School District  
Operating Expense History and Forecast

8/8/2022

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|                                    | 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 Staff                            | 160,538.7 | 178,386.8 | 171,702.6 | 187,196.0 | 187,196.0 | 194,248.5 | 201,226.1 | 208,730.8  | 216,339.2  |
| 4 Total Salaries                   | 102,002.8 | 108,179.9 | 107,479.1 | 113,521.6 | 113,521.6 | 116,687.4 | 119,916.0 | 123,276.4  | 126,711.1  |
| 5 Administration                   |           |           |           |           |           |           |           |            |            |
| 6 Reg Salaries                     | 9,227.4   | 9,843.7   | 9,855.7   | 10,560.3  | 10,560.3  | 10,877.1  | 11,203.4  | 11,539.5   | 11,885.7   |
| 7 Teachers                         |           |           |           |           |           |           |           |            |            |
| 8 Reg Salaries                     | 73,524.6  | 76,795.7  | 75,998.6  | 80,675.3  | 80,675.3  | 82,903.1  | 85,213.8  | 87,628.0   | 90,088.7   |
| 9 Extra Duty Pymnts                | 1,727.1   | 1,167.7   | 2,581.4   | 1,643.2   | 1,643.2   | 1,688.6   | 1,735.6   | 1,784.8    | 1,834.9    |
| 10 Sabbatical Pymnts               | 530.3     | 300.0     | 462.3     | 300.0     | 300.0     | 300.0     | 300.0     | 300.0      | 300.0      |
| 11 Subject Chair Pymnts            | 380.1     | 535.9     | 622.2     | 530.8     | 530.8     | 530.8     | 530.8     | 530.8      | 530.8      |
| 12 Severance Pymnts                | 192.3     | 392.0     | 194.6     | 392.0     | 392.0     | 402.8     | 414.1     | 425.8      | 437.7      |
| 13 Supplemental Contracts          | 2,085.1   | 2,167.0   | 2,223.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0   | 2,167.0    | 2,167.0    |
| 14 Total Teachers                  | 78,439.4  | 81,358.4  | 82,082.2  | 85,708.3  | 85,708.3  | 87,992.3  | 90,361.3  | 92,836.4   | 95,359.1   |
| 15 Technical                       |           |           |           |           |           |           |           |            |            |
| 16 Reg Salaries                    | 3,589.1   | 3,868.6   | 3,689.9   | 4,188.7   | 4,188.7   | 4,314.3   | 4,443.6   | 4,576.8    | 4,714.1    |
| 17 Office Clerical                 |           |           |           |           |           |           |           |            |            |
| 18 Reg Salaries                    | 5,495.4   | 6,704.8   | 6,246.8   | 6,776.8   | 6,776.8   | 6,978.1   | 7,187.4   | 7,403.1    | 7,625.2    |
| 19 Crafts and Trades               |           |           |           |           |           |           |           |            |            |
| 20 Reg Salaries                    | 5,251.4   | 6,404.4   | 5,604.4   | 6,287.5   | 6,287.5   | 6,525.7   | 6,720.2   | 6,920.6    | 7,127.1    |
| 21                                 |           |           |           |           |           |           |           |            |            |
| 22 Benefits                        |           |           |           |           |           |           |           |            |            |
| 23 Medical                         | 15,228.1  | 22,604.8  | 15,987.9  | 23,407.9  | 23,407.9  | 25,179.9  | 27,086.0  | 29,136.5   | 31,342.1   |
| 24 Dental                          | 1,194.2   | 1,487.8   | 1,160.7   | 1,565.7   | 1,565.7   | 1,633.0   | 1,703.3   | 1,776.5    | 1,852.9    |
| 25 Vision                          | 164.8     | 218.3     | 169.2     | 225.5     | 225.5     | 230.7     | 236.0     | 241.4      | 247.0      |
| 26 Prescription                    | 3,438.3   | 5,205.0   | 5,176.1   | 5,725.5   | 5,725.4   | 6,298.0   | 6,927.8   | 7,620.6    | 8,382.6    |
| 27 Social Security                 | 7,313.9   | 8,244.8   | 7,757.5   | 8,651.4   | 8,651.4   | 8,926.6   | 9,173.6   | 9,430.6    | 9,693.4    |
| 28 Retirement                      | 34,674.3  | 37,630.2  | 37,059.7  | 39,844.7  | 39,844.7  | 41,645.7  | 43,193.7  | 44,971.2   | 46,604.3   |
| 29 Tuition Reimbursement           | 410.2     | 600.0     | 476.6     | 600.0     | 600.0     | 600.0     | 600.0     | 600.0      | 600.0      |
| 30 Life & Disability               | 531.8     | 578.7     | 342.9     | 592.0     | 592.0     | 608.5     | 625.3     | 642.9      | 660.8      |
| 31 Workers Comp/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 Total Benefits                  | 64,070.3  | 77,878.6  | 69,281.9  | 81,941.4  | 81,941.4  | 86,471.1  | 90,914.6  | 95,809.1   | 100,793.4  |
| 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 Net Benefits                    | 58,535.9  | 70,206.9  | 64,223.5  | 73,674.4  | 73,674.4  | 77,561.1  | 81,310.1  | 85,454.3   | 89,628.1   |
| 35                                 |           |           |           |           |           |           |           |            |            |
| 36 Prof. & Tech. Services          | 14,079.1  | 19,994.0  | 17,172.4  | 20,756.1  | 20,756.1  | 21,342.8  | 21,947.1  | 22,569.5   | 23,210.6   |
| 37 Substitute Service              | 1,708.6   | 2,741.2   | 2,772.1   | 2,783.1   | 2,783.1   | 2,866.6   | 2,952.6   | 3,041.2    | 3,132.5    |
| 38 Contracted Therapeutic Staff    | 1,502.3   | 1,708.2   | 1,850.2   | 1,608.2   | 1,608.2   | 1,656.5   | 1,706.2   | 1,757.3    | 1,810.1    |
| 39 Contracted Aides- Special Ed.   | 667.1     | 2,905.4   | 1,129.3   | 2,905.4   | 2,905.4   | 2,992.5   | 3,082.3   | 3,174.8    | 3,270.0    |
| 40 Contracted Aides- Other         | 117.0     | 325.0     | 182.5     | 325.0     | 325.0     | 334.8     | 344.8     | 355.1      | 365.8      |
| 41 Contracted Special Ed. Programs | 2,519.0   | 3,443.5   | 3,170.6   | 3,462.3   | 3,462.3   | 3,566.1   | 3,673.1   | 3,783.3    | 3,896.8    |
| 42 Occupational/Physical Therapy   | 982.7     | 1,089.0   | 1,118.8   | 1,094.8   | 1,094.8   | 1,127.6   | 1,161.4   | 1,196.3    | 1,232.2    |
| 43 Due Process Hearings            | 809.6     | 1,000.0   | 1,072.4   | 1,200.0   | 1,200.0   | 1,200.0   | 1,200.0   | 1,200.0    | 1,200.0    |
| 44 Early Intervention              | 356.8     | 284.1     | 158.1     | 293.7     | 293.7     | 302.6     | 311.6     | 321.0      | 330.6      |
| 45 Extended School Year            | 412.4     | 619.0     | 615.4     | 603.0     | 603.0     | 621.1     | 639.7     | 658.9      | 678.7      |
| 46 Alternative Education - IU      | 1,847.7   | 2,441.1   | 2,095.5   | 2,932.9   | 2,932.9   | 3,020.9   | 3,111.6   | 3,204.9    | 3,301.1    |
| 47 Alternative Education - APT     | 515.7     | -         | -         | -         | -         | -         | -         | -          | -          |
| 48 Tax Collection                  | 732.4     | 703.1     | 896.3     | 720.5     | 720.5     | 742.1     | 764.4     | 787.3      | 810.9      |
| 49 Legal                           | 309.7     | 573.0     | 335.5     | 543.0     | 543.0     | 559.3     | 576.1     | 593.4      | 611.2      |
| 50 Other                           | 1,598.1   | 2,161.3   | 1,775.9   | 2,284.2   | 2,284.2   | 2,352.7   | 2,423.3   | 2,496.0    | 2,570.9    |
| 51                                 |           |           |           |           |           |           |           |            |            |
| 52 Purchased Property Services     | 3,096.2   | 4,324.3   | 3,649.0   | 4,356.3   | 4,356.3   | 4,487.0   | 4,621.6   | 4,760.3    | 4,903.1    |
| 53 Electricity                     | 1,487.3   | 1,931.0   | 1,771.8   | 2,148.3   | 2,148.3   | 2,212.7   | 2,279.1   | 2,347.5    | 2,417.9    |
| 54 Water/Sewer                     | 538.4     | 655.3     | 640.4     | 662.2     | 662.2     | 682.0     | 702.5     | 723.6      | 745.3      |
| 55 Trash Removal                   | 88.9      | 105.0     | 93.1      | 105.0     | 105.0     | 108.2     | 111.4     | 114.7      | 118.2      |
| 56 Space Rental                    | 266.4     | 139.0     | 128.6     | 139.0     | 139.0     | 143.2     | 147.5     | 151.9      | 156.4      |
| 57 Other                           | 715.2     | 1,494.0   | 1,015.0   | 1,301.9   | 1,301.9   | 1,340.9   | 1,381.1   | 1,422.6    | 1,465.2    |
| 58                                 |           |           |           |           |           |           |           |            |            |
| 59 Other Services                  | 27,060.7  | 33,644.9  | 27,365.8  | 34,576.0  | 32,607.4  | 34,184.5  | 35,866.6  | 37,644.0   | 39,523.4   |
| 60 Charter Schools                 | 7,868.6   | 9,197.7   | 7,739.8   | 10,306.1  | 8,337.4   | 8,984.4   | 9,685.0   | 10,444.1   | 11,266.7   |
| 61 Tuition: Special Education      | 3,598.9   | 4,199.8   | 3,222.2   | 3,875.7   | 3,875.7   | 4,030.7   | 4,192.0   | 4,359.6    | 4,534.0    |
| 62 Tuition: Technical College      | 2,489.5   | 2,763.3   | 2,680.4   | 2,859.4   | 2,859.4   | 3,090.6   | 3,349.7   | 3,621.6    | 3,906.8    |
| 63 Tuition: Other Alt Ed Programs  | 151.8     | 293.0     | 156.0     | 268.0     | 268.0     | 281.4     | 295.5     | 310.2      | 325.8      |
| 64 Bussing: Public Schools         | 4,814.6   | 6,039.6   | 5,510.6   | 6,899.0   | 6,899.0   | 7,106.0   | 7,319.1   | 7,538.7    | 7,764.9    |
| 65 Bussing: Non-Public             | 3,860.0   | 4,949.8   | 3,011.5   | 4,253.0   | 4,253.0   | 4,380.6   | 4,512.0   | 4,647.4    | 4,786.8    |
| 66 Bussing: Special Ed             | 3,062.1   | 4,353.8   | 3,391.3   | 4,106.5   | 4,106.5   | 4,229.7   | 4,356.6   | 4,487.3    | 4,621.9    |
| 67 Bussing: Extracurricular        | 92.8      | 370.2     | 264.2     | 377.5     | 377.5     | 388.8     | 400.4     | 412.5      | 424.8      |
| 68 Insurance                       | 519.0     | 559.8     | 555.8     | 623.8     | 623.8     | 655.0     | 687.7     | 722.1      | 758.2      |
| 69 Telephone/Postage               | 508.8     | 502.8     | 591.1     | 516.4     | 516.4     | 531.9     | 547.8     | 564.3      | 581.2      |
| 71 Other                           | 94.4      | 415.1     | 243.0     | 490.8     | 490.8     | 505.5     | 520.7     | 536.3      | 552.4      |
| 72                                 |           |           |           |           |           |           |           |            |            |
| 73 Supplies                        | 8,614.2   | 7,296.2   | 7,224.3   | 8,596.7   | 8,596.7   | 9,490.5   | 9,837.6   | 10,197.6   | 10,570.9   |
| 74 Heating/ Motor Pool Fuel        | 804.6     | 810.0     | 894.0     | 1,108.5   | 1,108.5   | 1,141.8   | 1,176.0   | 1,211.3    | 1,247.6    |
| 75 Other Operations/Maint Supplies | 1,214.5   | 938.3     | 960.9     | 1,055.0   | 1,055.0   | 1,097.2   | 1,141.1   | 1,186.7    | 1,234.2    |
| 76 Educational                     | 3,274.6   | 2,812.6   | 2,625.3   | 2,787.7   | 2,787.7   | 2,899.2   | 3,015.1   | 3,135.7    | 3,261.2    |
| 77 Curriculum Proposals            | 843.3     | 871.0     | 700.4     | 1,492.4   | 1,492.4   | 2,113.2   | 2,176.6   | 2,241.9    | 2,309.1    |
| 78 Educational /Admin Software     | 2,421.4   | 1,722.9   | 1,925.2   | 2,010.8   | 2,010.8   | 2,091.2   | 2,174.9   | 2,261.9    | 2,352.3    |
| 79 Administration/Business         | 55.8      | 141.4     | 118.7     | 142.3     | 142.3     | 148.0     | 153.9     | 160.1      | 166.5      |
| 80                                 |           |           |           |           |           |           |           |            |            |
| 82 Other Objects                   | 337.3     | 499.3     | 1,052.2   | 491.7     | 491.7     | 506.4     | 521.6     | 537.3      | 553.4      |
| 83 Dues and Fees - Athletics       | -         | 131.5     | 150.2     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5      | 131.5      |
| 84                                 |           |           |           |           |           |           |           |            |            |
| 85 Property                        | 754.3     | 457.5     | 540.2     | 453.3     | 453.3     | 466.9     | 480.9     | 495.3      | 510.1      |
| 88 Other Equipment                 | 754.3     | 457.5     | 540.2     | 453.3     | 453.3     | 466.9     | 480.9     | 495.3      | 510.1      |
| 89                                 |           |           |           |           |           |           |           |            |            |
| 90 Debt Service                    | 25,412.9  | 28,505.0  | 27,537.2  | 27,956.9  | 27,956.9  | 27,236.6  | 27,358.6  | 27,858.0   | 28,678.5   |
| 91 Bond payments                   | 25,412.9  | 28,505.0  | 27,537.2  | 27,956.9  | 27,956.9  | 27,236.6  | 27,358.6  | 27,858.0   | 28,678.5   |
| 92                                 |           |           |           |           |           |           |           |            |            |
| 94 Reserve                         | 7,633.5   | 6,237.3   | 9,280.1   | 12,457.5  | 12,457.5  | 8,495.2   | 8,744.3   | 8,917.1    | 8,834.3    |
| 95 Budgetary Reserve               |           |           |           |           |           |           |           |            |            |
| 96 Transfer to other funds         | 7,633.5   | 6,237.3   | 9,280.1   | 12,457.5  | 12,457.5  | 8,495.2   | 8,744.3   | 8,917.1    | 8,834.3    |
| 97                                 |           |           |           |           |           |           |           |            |            |
| 98 TOTAL EXPENSE                   | 247,527.0 | 279,476.8 | 265,673.9 | 296,971.9 | 295,003.3 | 300,589.8 | 310,735.8 | 321,841.2  | 333,255.0  |



West Chester Area School District  
Revenue History and Forecast

|    | A                                                                      | AI         | AJ        | AK         | AL        | AM        | AN        | AO        | AP        | AQ        |
|----|------------------------------------------------------------------------|------------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
|    |                                                                        | 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>Local</b>                                                           | 214,400.1  | 208,090.1 | 230,909.4  | 215,404.5 | 217,335.8 | 229,699.2 | 252,895.3 | 270,477.5 | 281,340.2 |
| 4  | Real Estate                                                            | 179,828.5  | 180,059.1 | 187,742.0  | 184,508.2 | 184,508.2 | 196,416.1 | 219,149.5 | 236,261.6 | 246,646.6 |
| 5  | Current                                                                | 177,830.9  | 179,235.7 | 183,683.4  | 183,708.3 | 183,708.3 | 195,467.2 | 218,200.6 | 235,312.6 | 245,697.7 |
| 6  | Interim                                                                | 1,997.6    | 823.4     | 4,058.7    | 799.8     | 799.8     | 948.9     | 948.9     | 948.9     | 948.9     |
| 7  | Earned Income                                                          | 24,213.4   | 19,884.1  | 26,675.9   | 22,682.4  | 24,000.0  | 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   | 4,500.0   | 4,590.0   | 4,681.8   | 4,775.4   | 4,870.9   |
| 9  | Delinquent Taxes                                                       | 3,264.4    | 2,858.8   | 3,485.5    | 2,858.8   | 2,858.8   | 2,858.8   | 2,858.8   | 2,858.8   | 2,858.8   |
| 10 | Investment Earnings                                                    | 220.9      | 357.5     | 76.8       | 362.9     | 362.9     | 368.3     | 373.8     | 379.4     | 385.1     |
| 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>                                                           | 40,055.4   | 42,366.5  | 43,341.6   | 44,387.2  | 45,823.7  | 46,947.4  | 47,783.0  | 48,806.1  | 49,357.2  |
| 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  | 24,248.0  | 25,286.2  | 26,183.7  | 27,200.9  | 28,148.9  |
| 28 | Social Security                                                        | 3,586.7    | 4,122.4   | 3,817.8    | 4,325.7   | 4,325.7   | 4,463.3   | 4,586.8   | 4,715.3   | 4,846.7   |
| 29 | Retirement                                                             | 17,365.1   | 18,815.1  | 18,656.8   | 19,922.4  | 19,922.4  | 20,822.9  | 21,596.9  | 22,485.6  | 23,302.2  |
| 30 | Other                                                                  | 328.4      | -         | 18.3       | -         | -         | -         | -         | -         | -         |
| 31 |                                                                        |            |           |            |           |           |           |           |           |           |
| 32 | <b>Federal</b>                                                         | 6,768.5    | 3,538.1   | 5,839.9    | 3,650.5   | 3,650.5   | 3,057.5   | 3,057.5   | 3,057.5   | 3,057.5   |
| 33 | Title I                                                                | 574.7      | 574.7     | 555.2      | 555.2     | 555.2     | 555.2     | 555.2     | 555.2     | 555.2     |
| 34 | Title II                                                               | 313.2      | 246.4     | 259.0      | 236.3     | 236.3     | 236.3     | 236.3     | 236.3     | 236.3     |
| 35 | IDEA                                                                   | 1,551.6    | 1,572.1   | 1,730.8    | 1,621.7   | 1,621.7   | 1,621.7   | 1,621.7   | 1,621.7   | 1,621.7   |
| 36 | MA Direct Services/Time Study                                          | 1,030.3    | 1,000.0   | 1,146.6    | 992.0     | 992.0     | 500.0     | 500.0     | 500.0     | 500.0     |
| 37 | Other                                                                  | 223.5      | 144.9     | 178.0      | 144.2     | 144.2     | 144.2     | 144.2     | 144.2     | 144.2     |
| 38 | COVID Related Grants                                                   | 3,075.3    | -         | 1,970.3    | 101.0     | 101.0     | -         | -         | -         | -         |
| 39 |                                                                        |            |           |            |           |           |           |           |           |           |
| 40 | <b>Local Taxes &amp; Subsidies</b>                                     | 261,224.0  | 253,994.7 | 280,090.9  | 263,442.1 | 266,810.0 | 279,704.1 | 303,735.8 | 322,341.2 | 333,755.0 |
| 41 |                                                                        |            |           |            |           |           |           |           |           |           |
| 42 | <b>Beginning Fund Balance</b>                                          | 55,455.5   | 47,950.8  | 69,152.5   | 59,998.4  | 83,569.5  | 55,376.2  | 34,490.5  | 27,490.5  | 27,990.5  |
| 43 | FB Adjustment                                                          |            |           |            |           |           |           |           |           |           |
| 44 | <b>Ending Fund Balance</b>                                             | 69,152.5   | 22,468.6  | 83,569.5   | 26,468.7  | 55,376.2  | 34,490.5  | 27,490.5  | 27,990.5  | 28,490.5  |
| 45 |                                                                        |            |           |            |           |           |           |           |           |           |
| 46 | Designated/Committed Fund Balance for PSERS Increases (ending FB)      | -          | -         | -          | -         | -         | -         | -         | -         | -         |
| 47 | Designated/Committed Fund Balance for Health Care (ending FB)          | 4,159.9    | 4,159.9   | 4,159.9    | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   |
| 48 | Designated/Committed Fund Balance for Future millage                   | 38,183.9   | -         | 52,078.9   | -         | 28,885.7  | 7,500.0   | -         | -         | -         |
| 49 | Designated/Committed Fund Balance for Alternative Education            | 2,000.0    | 1,000.0   | 2,000.0    | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0   | 2,000.0   |
| 50 | Designated/Committed Fund Balance for Property Assessment Fluctuations | 1,000.0    | -         | 1,000.0    | 1,000.0   | 1,000.0   | 1,000.0   | 1,000.0   | 1,000.0   | 1,000.0   |
| 51 | Designated/Committed Fund Balance for Technology/Distance Learning     | 500.0      | -         | 500.0      | -         | -         | -         | -         | -         | -         |
| 52 | Designated/Committed Fund Balance for Enrollment Growth                | 4,500.0    | -         | -          | -         | -         | -         | -         | -         | -         |
| 53 | Designated/Committed Fund Balance for Elementary Construction          | -          | -         | 5,000.0    | -         | -         | -         | -         | -         | -         |
| 54 | Designated/Committed Fund Balance for Athletic Fund                    | 128.9      | 128.9     | 150.8      | 128.9     | 150.8     | 150.8     | 150.8     | 150.8     | 150.8     |
| 55 | <b>Beginning Unassigned Fund Balance</b>                               | 17,179.8   | 17,179.8  | 18,679.8   | 17,179.8  | 18,679.8  | 19,179.9  | 19,679.9  | 20,179.9  | 20,679.9  |
| 56 | <b>Ending Unassigned Fund Balance</b>                                  | 18,679.8   | 17,179.8  | 18,679.9   | 19,179.9  | 19,179.9  | 19,679.9  | 20,179.9  | 20,679.9  | 21,179.9  |
| 57 |                                                                        |            |           |            |           |           |           |           |           |           |
| 58 | <b>Assumed use of FB</b>                                               | (13,697.0) | 25,482.1  | (14,417.0) | 33,529.8  | 28,193.2  | 20,885.7  | 7,000.0   | (600.0)   | (600.0)   |

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    | 195,467    |   | 218,201    | 235,313    | 245,698    |
| 11 | Gross tax to be levied                 |   |   |   | 190,217    | 202,557    |   | 226,115    | 243,847    | 254,609    |
| 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    | 190,568    |   | 212,731    | 229,414    | 239,539    |
| 18 | Delaware Cnty Levy                     |   |   |   | 11,334     | 11,989     |   | 13,383     | 14,433     | 15,070     |
| 19 |                                        |   |   |   | 190,217    | 202,557    |   | 226,115    | 243,847    | 254,609    |
| 20 |                                        |   |   |   |            |            |   |            |            |            |
| 21 | Millage Calculation                    |   |   |   |            |            |   |            |            |            |
| 22 | Chester Cnty tax levy                  |   |   |   | 178,883    | 190,568    |   | 212,731    | 229,414    | 239,539    |
| 23 | Chester Cnty assessed value            |   |   |   | 7,972,871  | 8,038,479  |   | 8,058,479  | 8,078,479  | 8,098,479  |
| 24 |                                        |   |   |   |            |            |   |            |            |            |
| 25 | Chester County Millage                 |   |   |   | 22.4364    | 23.7069    |   | 26.3984    | 28.3982    | 29.5782    |
| 26 | Previous Year Millage                  |   |   |   | 22.0604    | 22.4364    |   | 23.7069    | 26.3984    | 28.3982    |
| 27 |                                        |   |   |   |            |            |   |            |            |            |
| 28 | Chester Cnty Mill Increase             |   |   |   | 0.38       | 1.27       |   | 2.69       | 2.00       | 1.18       |
| 29 | % increase                             |   |   |   | 1.7%       | 5.7%       |   | 11.4%      | 7.6%       | 4.2%       |
| 30 | Delaware Cnty Tax levy                 |   |   |   | 11,334     | 11,989     |   | 13,383     | 14,433     | 15,070     |
| 31 | Delaware Cnty Assessed Value           |   |   |   | 1,140,844  | 1,141,219  |   | 1,141,594  | 1,141,969  | 1,142,344  |
| 32 |                                        |   |   |   |            |            |   |            |            |            |
| 33 | Delaware County Millage                |   |   |   | 9.9343     | 10.5054    |   | 11.7234    | 12.6386    | 13.1921    |
| 34 | Previous Yr Millage *                  |   |   |   | 9.5164     | 9.9343     |   | 10.5054    | 11.7234    | 12.6386    |
| 35 |                                        |   |   |   |            |            |   |            |            |            |
| 36 | Delaware Cnty Mill Increase            |   |   |   | 0.42       | 0.57       |   | 1.22       | 0.92       | 0.55       |
| 37 | % increase                             |   |   |   | 4.4%       | 5.7%       |   | 11.6%      | 7.8%       | 4.4%       |
| 38 |                                        |   |   |   |            |            |   |            |            |            |
| 39 | Multi County Millage re-balancing      |   |   |   |            |            |   |            |            |            |
| 40 | Chester Cty Levy Rebalanced            |   |   |   | 178,957    |            |   |            |            |            |
| 41 | Delaware Cty Levy Rebalanced           |   |   |   | 11,259     |            |   |            |            |            |
| 42 |                                        |   |   |   | 190,216    |            |   |            |            |            |
| 43 |                                        |   |   |   |            |            |   |            |            |            |
| 44 | Chester County Millage                 |   |   |   | 22.4364    | 23.7069    |   |            |            |            |
| 45 | Chester County Millage Re-balanced     |   |   |   | 22.4457    |            |   |            |            |            |
| 46 | Chester Cnty Mill Increase             |   |   |   |            | 1.27       |   |            |            |            |
| 47 | % increase                             |   |   |   |            | 5.62%      |   |            |            |            |
| 48 | Act 1 Millage                          |   |   |   |            | 23.1190    |   |            |            |            |
| 49 | Millage from exceptions                |   |   |   |            | 0.5879     |   |            |            |            |
| 50 |                                        |   |   |   |            |            |   |            |            |            |
| 51 |                                        |   |   |   |            |            |   |            |            |            |
| 52 | Delaware County Millage                |   |   |   | 9.9343     | 10.5054    |   |            |            |            |
| 53 | Delaware County Millage Re-balanced    |   |   |   | 9.8686     |            |   |            |            |            |
| 54 | Delaware Cnty Mill Increase            |   |   |   |            | 0.64       |   |            |            |            |
| 55 | % increase                             |   |   |   |            | 6.45%      |   |            |            |            |
| 56 | Act 1 Millage                          |   |   |   |            | 10.2323    |   |            |            |            |
| 57 | Millage from exceptions                |   |   |   |            | 0.2731     |   |            |            |            |

# 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%          |                |
| <b>RESIDENTIAL</b> |               |                |                | <b>RESIDENTIAL</b> |                |               |                |                |
| MILL VAL           | +/-<br>AMOUNT | +/-<br>PERCENT | MILL VAL       | +/-<br>AMOUNT      | +/-<br>PERCENT | 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%          |                |
| <b>OTHER</b>       |               |                |                | <b>OTHER</b>       |                |               |                |                |
| MILL VAL           | +/-<br>AMOUNT | +/-<br>PERCENT | MILL VAL       | +/-<br>AMOUNT      | +/-<br>PERCENT | 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%          |                |
| <b>TOTAL</b>       |               |                |                | <b>TOTAL</b>       |                |               |                |                |
| MILL VAL           | +/-<br>AMOUNT | +/-<br>PERCENT | MILL VAL       | +/-<br>AMOUNT      | +/-<br>PERCENT | 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  
 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 6/30/22                          | \$ 28,907,550 |

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

|    | A                                                                             | B | C             | D             | E                             | F             | G             |
|----|-------------------------------------------------------------------------------|---|---------------|---------------|-------------------------------|---------------|---------------|
| 5  | <b>Staff Changes / Student Enrollment</b>                                     |   |               |               |                               |               |               |
| 6  | <b>Enrollment Assumptions</b>                                                 |   |               |               |                               |               |               |
| 7  |                                                                               |   | 2022-23       | 2023-24       | 2024-25                       | 2025-26       | 2026-27       |
| 8  | KG                                                                            |   | 877           | 851           | 813                           | 813           | 813           |
| 9  | 1st to 5th Grade                                                              |   | 4,600         | 4,663         | 4,673                         | 4,635         | 4,595         |
| 10 | Grades 6-8                                                                    |   | 2,803         | 2,779         | 2,872                         | 2,919         | 2,954         |
| 11 | Grades 9-12                                                                   |   | 3,881         | 3,936         | 3,902                         | 3,911         | 3,907         |
| 12 | <b>Total</b>                                                                  |   | <b>12,161</b> | <b>12,229</b> | <b>12,260</b>                 | <b>12,278</b> | <b>12,269</b> |
| 13 | Elementary Student-Teacher Ratio                                              |   | 24.43         | 24.43         | 24.43                         | 24.43         | 24.43         |
| 14 | Secondary Student-Teacher Ratio                                               |   | 17.5          | 17.5          | 17.5                          | 17.5          | 17.5          |
| 15 | <b>Staff Change / Student Enrollment</b>                                      |   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>                   | <b>0.00</b>   | <b>0.00</b>   |
| 26 |                                                                               |   |               |               |                               |               |               |
| 27 |                                                                               |   |               |               |                               |               |               |
| 28 | <b>Salary Increases (based on Act 1 Index)</b>                                |   |               |               | <b>% Increase Assumptions</b> |               |               |
| 29 |                                                                               |   | 2023-24       | 2024-25       | 2025-26                       | 2026-27       |               |
| 30 | Administration                                                                |   | 3.00%         | 3.00%         | 3.00%                         | 3.00%         | 3.00%         |
| 31 | Teachers                                                                      |   | 3.35%         | 3.36%         | 3.39%                         | 3.35%         | 3.35%         |
| 32 | Non-Bargaining                                                                |   | 3.00%         | 3.00%         | 3.00%                         | 3.00%         | 3.00%         |
| 33 | Support Staff                                                                 |   | 2.97%         | 3.00%         | 3.00%                         | 3.00%         | 3.00%         |
| 34 | Crafts/Trades                                                                 |   | 3.90%         | 3.00%         | 3.00%                         | 3.00%         | 3.00%         |
| 35 |                                                                               |   |               |               |                               |               |               |
| 36 | Miscellaneous                                                                 |   | 2023-24       | 2024-25       | 2025-26                       | 2026-27       |               |
| 37 | Teacher Attrition (vacancies)                                                 |   | 750,000       | 750,000       | 750,000                       | 750,000       | 750,000       |
| 38 | Teacher Attrition (turnover)                                                  |   | 500,000       | 500,000       | 500,000                       | 500,000       | 500,000       |
| 39 |                                                                               |   |               |               |                               |               |               |
| 40 |                                                                               |   |               |               |                               |               |               |
| 41 | <b>Benefits - 200</b>                                                         |   |               |               | <b>% Increase Assumptions</b> |               |               |
| 42 |                                                                               |   | 2023-24       | 2024-25       | 2025-26                       | 2026-27       |               |
| 43 | Medical                                                                       |   | 7.57%         | 7.57%         | 7.57%                         | 7.57%         | 7.57%         |
| 44 | Dental                                                                        |   | 4.30%         | 4.30%         | 4.30%                         | 4.30%         | 4.30%         |
| 45 | Vision                                                                        |   | 2.30%         | 2.30%         | 2.30%                         | 2.30%         | 2.30%         |
| 46 | Prescription                                                                  |   | 10.00%        | 10.00%        | 10.00%                        | 10.00%        | 10.00%        |
| 47 | Social Security                                                               |   | 7.65%         | 7.65%         | 7.65%                         | 7.65%         | 7.65%         |
| 48 | <b>PSERS</b>                                                                  |   | <b>35.69%</b> | <b>36.02%</b> | <b>36.48%</b>                 | <b>36.78%</b> |               |
| 49 | Tuition- Teachers                                                             |   | \$500,000     | \$500,000     | \$500,000                     | \$500,000     | \$500,000     |
| 50 | Tuition- Non Teachers                                                         |   | \$100,000     | \$100,000     | \$100,000                     | \$100,000     | \$100,000     |
| 51 | Life & Disability                                                             |   | 0.00%         | 0.00%         | 0.00%                         | 0.00%         | 0.00%         |
| 52 | W/C, Unemp & Other                                                            |   | 1.50%         | 1.50%         | 1.50%                         | 1.50%         | 1.50%         |
| 53 |                                                                               |   |               |               |                               |               |               |
| 54 | Monthly Board Premium Costs                                                   |   |               |               |                               |               |               |
| 55 | Medical                                                                       |   | \$1,351.77    | \$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         | 22,195                        | \$22,861         | \$23,547         |  |
| 95  |                                                                                                                                                    | Academic                            |   | \$10,704         | 11,025                        | \$11,356         | \$11,696         |  |
| 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

| <u>Additional Headcount Expenses</u> | 2022-23<br>Budget | 2022-23<br>Projected | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast | 2026-27<br>Forecast |
|--------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Administrators</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$137,297         |                      | \$141,416           | \$145,658           | \$150,028           | \$154,529           |
| Additional Headcount                 | 4.00              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$432,000         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Teacher</b>                       |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$60,891          | \$60,891             | \$62,572            | \$64,316            | \$66,139            | \$67,996            |
| Average Teacher Salary               | \$77,795          | \$77,795             | 79,944              | \$82,172            | \$84,500            | \$86,873            |
| Headcount Change (Enrollment)        | 7.00              |                      | -                   | -                   | -                   | -                   |
| Headcount Change (Curricular)        | -                 |                      | -                   | -                   | -                   | -                   |
| Change Salary Expense                | \$377,592         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$74,358          |                      | \$76,589            | \$78,886            | \$81,253            | \$83,690            |
| Additional Headcount                 | 3.00              |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$140,000         |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Support Staff</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$28,820          |                      | \$29,676            | \$30,566            | \$31,483            | \$32,427            |
| Additional Headcount                 | -                 |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$0               |                      | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Crafts/Trades</b>                 |                   |                      |                     |                     |                     |                     |
| Average New Hire Salary              | \$45,830          |                      | \$47,617            | \$49,046            | \$50,517            | \$52,032            |
| Additional Headcount                 | -                 |                      | -                   | -                   | -                   | -                   |
| Additional Salary Expense            | \$0               |                      | \$0                 | \$0                 | \$0                 | \$0                 |

|                                                    | 2022-23<br>Budget | 2022-23<br>Projected | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast | 2026-27<br>Forecast |
|----------------------------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Teacher Staffing Changes Detail</u>             |                   |                      | 3.35%               | 3.36%               | 3.39%               | 3.35%               |
| Salary before Attrition                            | 81,547,731        |                      | 84,153,072          | 86,463,815          | 88,877,988          | 91,338,651          |
| Attrition - (vacancies)                            | 750,000           |                      | 750,000             | 750,000             | 750,000             | 750,000             |
| Estimated Attrition (turnover)                     | 500,000           |                      | 500,000             | 500,000             | 500,000             | 500,000             |
| Increase with Attrition                            | 80,297,731        | 80,675,323           | 82,903,072          | 85,213,815          | 87,627,988          | 90,088,651          |
| Increase with Attrition                            |                   |                      | 2.76%               | 2.79%               | 2.83%               | 2.81%               |
| Staffing changes                                   | 377,592           |                      | -                   | -                   | -                   | -                   |
| Teacher Salary (with attrition & staffing changes) | 80,675,323        | 80,675,323           | 82,903,072          | 85,213,815          | 87,627,988          | 90,088,651          |
| Increase with Attrition & Staffing Changes         |                   |                      | 2.76%               | 2.79%               | 2.83%               | 2.81%               |

West Chester Area School District  
Assumptions for Salaries

| <b>TOTAL SALARY EXPENSE</b>          |                    |                    |                    |                    |                    |                    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | 2022-23            | 2022-23            | 2023-24            | 2024-25            | 2025-26            | 2026-27            |
|                                      | Budget             | Projected          | Forecast           | Forecast           | Forecast           | Forecast           |
| Admin Staff                          | 10,560,308         | 10,560,308         | 10,877,117         | 11,203,431         | 11,539,534         | 11,885,720         |
| <b>Total Administration Salaries</b> | <b>10,560,308</b>  | <b>10,560,308</b>  | <b>10,877,117</b>  | <b>11,203,431</b>  | <b>11,539,534</b>  | <b>11,885,720</b>  |
| Teacher Staff Salaries               | 80,675,323         | 80,675,323         | 82,903,072         | 85,213,815         | 87,627,988         | 90,088,651         |
| Extra Duty Pymnts (123)              | 1,643,200          | 1,643,200          | 1,688,575          | 1,735,640          | 1,784,812          | 1,834,931          |
| Sabbatical Pymnts (124)              | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            |
| Subject Chair Pymnts (125)           | 530,792            | 530,792            | 530,792            | 530,792            | 530,792            | 530,792            |
| Severance Pymnts (127)               | 392,000            | 392,000            | 402,825            | 414,052            | 425,783            | 437,739            |
| Supplemental Contracts (135)         | 2,167,000          | 2,167,000          | 2,167,000          | 2,167,000          | 2,167,000          | 2,167,000          |
| <b>Total Teaching Salaries</b>       | <b>85,708,315</b>  | <b>85,708,315</b>  | <b>87,992,263</b>  | <b>90,361,300</b>  | <b>92,836,375</b>  | <b>95,359,113</b>  |
| Reg Salaries (141)                   | 4,185,980          | 4,185,980          | 4,311,559          | 4,440,906          | 4,574,133          | 4,711,357          |
| Overtime (143)                       | 2,700              | 2,700              | 2,700              | 2,700              | 2,700              | 2,700              |
| <b>Technical</b>                     | <b>4,188,680</b>   | <b>4,188,680</b>   | <b>4,314,259</b>   | <b>4,443,606</b>   | <b>4,576,833</b>   | <b>4,714,057</b>   |
| Reg Salaries (151)                   | 3,116,125          | 3,116,125          | 3,208,674          | 3,304,934          | 3,404,082          | 3,506,205          |
| Overtime (153)                       | 55,690             | 55,690             | 57,344             | 59,064             | 60,836             | 62,661             |
| Library/Office Aides (154),(155)     | 588,596            | 588,596            | 606,077            | 624,260            | 642,987            | 662,277            |
| Technology Aides (158)               | 626,763            | 626,763            | 645,378            | 664,739            | 684,681            | 705,222            |
| Instructional Aides (191)            | 2,331,751          | 2,331,751          | 2,401,004          | 2,473,034          | 2,547,225          | 2,623,642          |
| Instructional Aides OT (193)         | 57,900             | 57,900             | 59,620             | 61,408             | 63,250             | 65,148             |
| Office Clerical                      | 6,776,825          | 6,776,825          | 6,978,097          | 7,187,440          | 7,403,063          | 7,625,155          |
| Reg Salaries Oper & Maint(161)       | 5,382,213          | 5,382,213          | 5,592,119          | 5,759,883          | 5,932,679          | 6,110,660          |
| Temporary salaries (162)             | 85,000             | 85,000             | 88,315             | 90,964             | 93,693             | 96,504             |
| Overtime (163)                       | 194,000            | 194,000            | 201,566            | 207,613            | 213,841            | 220,257            |
| Severance (167)                      | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             |
| Reg Salaries Technology (168)        | 586,245            | 586,245            | 603,656            | 621,766            | 640,419            | 659,632            |
| Crafts and Trades                    | 6,287,458          | 6,287,458          | 6,525,657          | 6,720,226          | 6,920,633          | 7,127,052          |
| <b>Total Salary Expense</b>          | <b>113,521,586</b> | <b>113,521,586</b> | <b>116,687,393</b> | <b>119,916,003</b> | <b>123,276,438</b> | <b>126,711,097</b> |
| <b>% Increase</b>                    |                    | 0.00%              | 2.79%              | 2.77%              | 2.80%              | 2.79%              |

| POSITIONS                                         | Func | Acct | Prog  | 2021-22 Actual |               |               |              | Total         | 2022-23 Budget |               |               |              | Total         | Addition/Reductions to 2022-23 Budget |               |             |              | Total       |             |
|---------------------------------------------------|------|------|-------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|---------------------------------------|---------------|-------------|--------------|-------------|-------------|
|                                                   |      |      |       | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other |               | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other |             |             |
| <b>School Administration</b>                      |      |      |       |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |             |
| Superintendent                                    | 2360 | 111  | 52    | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Asst Supt of Curriculum and Secondary Ed          | 2260 | 111  | 52B   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Pupil Services Director / Asst. Director          | 2111 | 111  | 18    | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -           | -           |
| Pupil Services Supervisor                         | 2119 | 111  | 18    | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Social Work Coordinator                           | 2160 | 111  | 18F   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Language Arts Supervisor                          | 2260 | 111  | 06    | -              | -             | -             | -            | -             | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | 2.00         | 2.00        | -           |
| Mathematics Supervisor                            | 2260 | 111  | 15    | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Science / FCS / Tech Ed / Health & PE Supervisor  | 2260 | 111  | 19    | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Instructional Technology Coordinator              | 2270 | 111  | 10    | -              | -             | -             | 4.00         | 4.00          | -              | -             | -             | 5.00         | 5.00          | -                                     | -             | -           | 1.00         | 1.00        | -           |
| Teaching and Learning Director / Asst. Director   | 2360 | 111  | 53    | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            | -           | -           |
| Elementary Director of Education                  | 2360 | 111  | 52E   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Communications Program Director                   | 2370 | 111  | 52    | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Director of Equity & Assessment                   | 2260 | 111  | 52M   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Principals and Asst. Principals                   | 2380 | 111  | 40    | 11.00          | 9.00          | 12.00         | -            | 32.00         | 11.00          | 9.00          | 12.00         | -            | 32.00         | -                                     | -             | -           | -            | -           | -           |
| Coordinator of Nursing Services                   | 2440 | 111  | 18D   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Business Affairs Director / Asst. Director        | 2511 | 111  | 55    | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -           | -           |
| Facilities & Operations Director / Asst. Director | 2611 | 111  | 71    | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | 1.00         | 1.00        | -           |
| Public Safety Supervisor                          | 2660 | 111  | 71L   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Technology Director                               | 2821 | 111  | 10    | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Human Resources Director / Asst. Director         | 2831 | 111  | 54    | -              | -             | -             | 2.00         | 2.00          | -              | -             | -             | 2.00         | 2.00          | -                                     | -             | -           | -            | -           | -           |
| IT Services Coordinator                           | 2840 | 111  | 50Z   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | -            | -           | -           |
| Athletic Director                                 | 3200 | 111  | 30S   | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -                                     | -             | -           | -            | -           | -           |
| Behavior Specialist Coordinator                   | 1291 | 111  | 21    | -              | -             | -             | -            | -             | -              | -             | -             | 1.00         | 1.00          | -                                     | -             | -           | 1.00         | 1.00        | -           |
| Special Education Supervisors                     | 1291 | 111  | 21    | -              | -             | -             | 3.00         | 3.00          | -              | -             | -             | 3.00         | 3.00          | -                                     | -             | -           | -            | -           | -           |
| <b>School Administration Total</b>                |      |      |       | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>30.00</b> | <b>65.00</b>  | <b>11.00</b>   | <b>9.00</b>   | <b>15.00</b>  | <b>35.00</b> | <b>70.00</b>  | -                                     | -             | -           | <b>5.00</b>  | <b>5.00</b> | -           |
| <b>Teachers</b>                                   |      |      |       |                |               |               |              |               |                |               |               |              |               |                                       |               |             |              |             |             |
| Full Day KG                                       | 1110 | 121  | 08F   | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -           | -            | -           | -           |
| 1st Grade                                         | 1110 | 121  | 09    | 43.00          | -             | -             | -            | 43.00         | 43.00          | -             | -             | -            | 43.00         | -                                     | -             | -           | -            | -           | -           |
| 2nd Grade                                         | 1110 | 121  | 09    | 41.00          | -             | -             | -            | 41.00         | 41.00          | -             | -             | -            | 41.00         | -                                     | -             | -           | -            | -           | -           |
| 3rd Grade                                         | 1110 | 121  | 09    | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -           | -            | -           | -           |
| 4th Grade                                         | 1110 | 121  | 09    | 40.00          | -             | -             | -            | 40.00         | 40.00          | -             | -             | -            | 40.00         | -                                     | -             | -           | -            | -           | -           |
| 5th Grade                                         | 1110 | 121  | 09    | 38.00          | -             | -             | -            | 38.00         | 38.00          | -             | -             | -            | 38.00         | -                                     | -             | -           | -            | -           | -           |
| Art                                               | 1110 | 121  | 01    | 10.50          | 7.20          | 7.00          | -            | 24.70         | 10.50          | 7.20          | 7.00          | -            | 24.70         | -                                     | -             | -           | -            | -           | -           |
| ELD                                               | 1110 | 121  | 02    | 13.50          | 4.60          | 3.80          | -            | 21.90         | 13.50          | 4.60          | 3.80          | -            | 21.90         | -                                     | -             | -           | -            | -           | -           |
| Engl/Lang Arts                                    | 1110 | 121  | 06    | -              | 25.00         | 32.30         | -            | 57.30         | -              | 25.00         | 32.30         | -            | 57.30         | -                                     | -             | -           | -            | -           | -           |
| World Language                                    | 1110 | 121  | 07    | -              | 9.80          | 20.80         | -            | 30.60         | -              | 9.80          | 20.80         | -            | 30.60         | -                                     | -             | -           | -            | -           | -           |
| Instructional Coaches                             | 1110 | 121  | 09    | 11.00          | -             | -             | -            | 11.00         | 11.00          | -             | -             | -            | 11.00         | -                                     | -             | -           | -            | -           | -           |
| Computer/Tech Ed                                  | 1110 | 121  | 10    | -              | 4.60          | -             | -            | 4.60          | -              | 4.60          | -             | -            | 4.60          | -                                     | -             | -           | -            | -           | -           |
| Health                                            | 1110 | 121  | 11A   | -              | 9.10          | 6.30          | -            | 15.40         | -              | 9.10          | 6.30          | -            | 15.40         | -                                     | -             | -           | -            | -           | -           |
| Math                                              | 1110 | 121  | 15    | -              | 27.20         | 37.00         | -            | 64.20         | -              | 27.20         | 37.00         | -            | 64.20         | -                                     | -             | -           | -            | -           | -           |
| Phys Ed                                           | 1110 | 121  | 17A   | 11.00          | 7.10          | 13.30         | 1.00         | 32.40         | 11.00          | 7.10          | 13.30         | 1.00         | 32.40         | -                                     | -             | -           | -            | -           | -           |
| Science                                           | 1110 | 121  | 19    | -              | 22.80         | 39.85         | -            | 62.65         | -              | 22.80         | 39.85         | -            | 62.65         | -                                     | -             | -           | -            | -           | -           |
| Social Studies                                    | 1110 | 121  | 20    | -              | 22.60         | 39.40         | -            | 62.00         | -              | 22.60         | 39.40         | -            | 62.00         | -                                     | -             | -           | -            | -           | -           |
| AP Capstone                                       | 1110 | 121  | 25    | -              | -             | 0.45          | -            | 0.45          | -              | -             | 0.45          | -            | 0.45          | -                                     | -             | -           | -            | -           | -           |
| Reading Specialist/Teacher                        | 1110 | 121  | 06A - | 23.00          | 13.20         | 3.00          | -            | 39.20         | 24.00          | 16.20         | 3.00          | -            | 43.20         | 1.00                                  | 3.00          | -           | -            | -           | 4.00        |
| Music -Vocal                                      | 1110 | 121  | 16A   | 9.50           | 2.45          | 2.40          | -            | 14.35         | 9.50           | 2.45          | 2.40          | -            | 14.35         | -                                     | -             | -           | -            | -           | -           |
| Music -Instrumental                               | 1110 | 121  | 16B   | 12.00          | 8.00          | 4.10          | -            | 24.10         | 12.00          | 8.00          | 5.10          | -            | 25.10         | -                                     | -             | 1.00        | -            | -           | 1.00        |
| Cyber School                                      | 1110 | 121  | 05    | 8.80           | 5.36          | 13.35         | -            | 27.51         | 8.80           | 5.36          | 13.35         | -            | 27.51         | -                                     | -             | -           | -            | -           | -           |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35    | 4.00           | -             | -             | -            | 4.00          | 4.00           | -             | -             | -            | 4.00          | -                                     | -             | -           | -            | -           | -           |
| <b>Total</b>                                      |      |      |       | <b>345.30</b>  | <b>169.01</b> | <b>223.05</b> | <b>1.00</b>  | <b>738.36</b> | <b>346.30</b>  | <b>172.01</b> | <b>224.05</b> | <b>1.00</b>  | <b>743.36</b> | <b>1.00</b>                           | <b>3.00</b>   | <b>1.00</b> | -            | -           | <b>5.00</b> |

| POSITIONS                                                           | Func | Acct | Prog | 2021-22 Actual |               |               |               |                 | 2022-23 Budget |               |               |               |                 | Addition/Reductions to 2022-23 Budget |               |             |               |               |             |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|---------------|---------------|-------------|
|                                                                     |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other  | Total         |             |
| Fam and Cons Science                                                | 1340 | 121  | 12   | -              | 7.20          | 5.80          | -             | 13.00           | -              | 7.20          | 5.80          | -             | 13.00           | -                                     | -             | -           | -             | -             | -           |
| Industrial Arts                                                     | 1350 | 121  | 13   | -              | 6.40          | 3.40          | -             | 9.80            | -              | 6.40          | 3.40          | -             | 9.80            | -                                     | -             | -           | -             | -             | -           |
| Business Education                                                  | 1360 | 121  | 03   | -              | -             | 4.90          | -             | 4.90            | -              | -             | 4.90          | -             | 4.90            | -                                     | -             | -           | -             | -             | -           |
| Business Education-Careers                                          | 1360 | 121  | 18H  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -             | -             | -           |
| Cyber Vocational Education                                          | 1300 | 121  | 05   | -              | 0.30          | 0.80          | -             | 1.10            | -              | 0.30          | 0.80          | -             | 1.10            | -                                     | -             | -           | -             | -             | -           |
| <b>Total</b>                                                        |      |      |      | -              | <b>13.90</b>  | <b>14.90</b>  | -             | <b>28.80</b>    | -              | <b>13.90</b>  | <b>14.90</b>  | -             | <b>28.80</b>    | -                                     | -             | -           | -             | -             | -           |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00          | 6.00            | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -             | -             | -           |
| Autistic                                                            | 1233 | 121  | 21C  | 7.00           | 2.50          | 1.00          | -             | 10.50           | 7.00           | 3.50          | 1.00          | -             | 11.50           | -                                     | 1.00          | -           | -             | -             | 1.00        |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 1.50          | 4.50          | -             | 8.00            | 2.00           | 1.50          | 4.50          | -             | 8.00            | -                                     | -             | -           | -             | -             | -           |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | 1.00          | -             | 1.00            | -              | -             | 1.00          | -             | 1.00            | -                                     | -             | -           | -             | -             | -           |
| APT Program                                                         | 1231 | 121  | 21M  | -              | -             | 7.20          | -             | 7.20            | -              | -             | 7.20          | -             | 7.20            | -                                     | -             | -           | -             | -             | -           |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 1.00          | 1.00          | -             | 4.50            | 2.50           | 1.50          | 1.50          | -             | 5.50            | -                                     | 0.50          | 0.50        | -             | -             | 1.00        |
| Learn Suppl/ Life Skills                                            | 1241 | 121  | 21F  | 33.10          | 22.20         | 25.70         | -             | 81.00           | 34.10          | 22.20         | 25.70         | -             | 82.00           | 1.00                                  | -             | -           | -             | -             | 1.00        |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 2.00          | -             | -             | 4.00            | 2.00           | 2.00          | -             | -             | 4.00            | -                                     | -             | -           | -             | -             | -           |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 15.00         | 15.00           | -              | -             | -             | 15.00         | 15.00           | -                                     | -             | -           | -             | -             | -           |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 11.00          | 3.55          | 3.00          | -             | 17.55           | 11.00          | 3.55          | 3.00          | -             | 17.55           | -                                     | -             | -           | -             | -             | -           |
| Cyber Special Education                                             | 1200 | 121  | 05   | 0.40           | 1.20          | 0.80          | -             | 2.40            | 0.40           | 1.20          | 0.80          | -             | 2.40            | -                                     | -             | -           | -             | -             | -           |
| <b>Total</b>                                                        |      |      |      | <b>58.00</b>   | <b>33.95</b>  | <b>44.20</b>  | <b>21.00</b>  | <b>157.15</b>   | <b>59.00</b>   | <b>35.45</b>  | <b>44.70</b>  | <b>21.00</b>  | <b>160.15</b>   | <b>1.00</b>                           | <b>1.50</b>   | <b>0.50</b> | -             | -             | <b>3.00</b> |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 11.00          | 9.35          | 19.50         | 1.00          | 40.85           | 11.00          | 9.35          | 19.50         | -             | 39.85           | -                                     | -             | -           | (1.00)        | (1.00)        | (1.00)      |
| Cerlified Nurses                                                    | 2440 | 121  | 18D  | 11.00          | 3.00          | 3.00          | -             | 17.00           | 11.00          | 3.00          | 3.00          | -             | 17.00           | -                                     | -             | -           | -             | -             | -           |
| Psychologists                                                       | 2140 | 121  | 18C  | 11.00          | 3.00          | 3.00          | -             | 17.00           | 11.00          | 3.00          | 3.00          | -             | 17.00           | -                                     | -             | -           | -             | -             | -           |
| Case Workers                                                        | 2160 | 121  | 18F  | -              | -             | -             | 9.00          | 9.00            | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | -             | -             | -           |
| Librarian                                                           | 2250 | 121  | 14   | 10.60          | 3.00          | 3.00          | -             | 16.60           | 10.60          | 3.00          | 3.00          | -             | 16.60           | -                                     | -             | -           | -             | -             | -           |
| Cyber Support Services                                              | 2000 | 121  | 05   | 0.40           | 0.15          | -             | -             | 0.55            | 0.40           | 0.15          | -             | -             | 0.55            | -                                     | -             | -           | -             | -             | -           |
| <b>Total</b>                                                        |      |      |      | <b>44.00</b>   | <b>18.51</b>  | <b>28.50</b>  | <b>10.00</b>  | <b>101.01</b>   | <b>44.00</b>   | <b>18.51</b>  | <b>28.50</b>  | <b>9.00</b>   | <b>100.01</b>   | -                                     | -             | -           | (1.00)        | (1.00)        | (1.00)      |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -             | -             | -           |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.50          | -             | 1.50            | -              | -             | 1.50          | -             | 1.50            | -                                     | -             | -           | -             | -             | -           |
| Cyber Audio Visual                                                  | 2200 | 121  | 05   | -              | -             | 0.20          | -             | 0.20            | -              | -             | 0.20          | -             | 0.20            | -                                     | -             | -           | -             | -             | -           |
| <b>Total</b>                                                        |      |      |      | -              | -             | <b>4.70</b>   | -             | <b>4.70</b>     | -              | -             | <b>4.70</b>   | -             | <b>4.70</b>     | -                                     | -             | -           | -             | -             | -           |
| <b>Teacher Total</b>                                                |      |      |      | <b>447.30</b>  | <b>235.37</b> | <b>316.35</b> | <b>32.00</b>  | <b>1,030.02</b> | <b>449.30</b>  | <b>239.87</b> | <b>316.85</b> | <b>31.00</b>  | <b>1,037.02</b> | <b>2.00</b>                           | <b>4.50</b>   | <b>1.50</b> | <b>(1.00)</b> | <b>(1.00)</b> | <b>7.00</b> |
| <i>Secretarial Staff - Central Office and School Administration</i> |      |      |      |                |               |               |               |                 |                |               |               |               |                 |                                       |               |             |               |               |             |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 52B  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 52E  | -              | -             | -             | 0.95          | 0.95            | -              | -             | -             | 0.95          | 0.95            | -                                     | -             | -           | -             | -             | -           |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 11.00          | 6.00          | 9.00          | -             | 26.00           | 11.00          | 6.00          | 9.00          | -             | 26.00           | -                                     | -             | -           | -             | -             | -           |
| Sec to Technology Dir                                               | 2821 | 151  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| Sec for Attendance/Child Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -             | 6.00            | -              | 3.00          | 3.00          | -             | 6.00            | -                                     | -             | -           | -             | -             | -           |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00          | -             | 6.00            | -              | -             | 6.00          | -             | 6.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to Facilities & Operations Dir                                  | 2611 | 151  | 71   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to Curriculum Supv.                                             | 2260 | 151  | 50   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 3.50          | 3.50            | -              | -             | -             | 3.50          | 3.50            | -                                     | -             | -           | -             | -             | -           |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -             | 0.50          | 0.50            | -              | -             | -             | 0.50          | 0.50            | -                                     | -             | -           | -             | -             | -           |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to Gifted                                                       | 2119 | 151  | 18   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to Title I                                                      | 2850 | 151  | 35   | -              | -             | -             | 0.05          | 0.05            | -              | -             | -             | 0.05          | 0.05            | -                                     | -             | -           | -             | -             | -           |
| Sec to ELD & Equity Supervisor                                      | 2260 | 151  | 52M  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -             | -             | -           |
| <b>Total</b>                                                        |      |      |      | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b>  | <b>57.00</b>    | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>16.00</b>  | <b>57.00</b>    | -                                     | -             | -           | -             | -             | -           |
| Full Day KG                                                         | 1110 | 191  | 08F  | 8.00           | -             | -             | -             | 8.00            | 8.00           | -             | -             | -             | 8.00            | -                                     | -             | -           | -             | -             | -           |
| ELD                                                                 | 1110 | 191  | 02   | 8.00           | 2.00          | 3.00          | -             | 13.00           | 8.00           | 2.00          | 3.00          | -             | 13.00           | -                                     | -             | -           | -             | -             | -           |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00         | 17.00           | -              | -             | -             | 17.00         | 17.00           | -                                     | -             | -           | -             | -             | -           |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 8.00          | 8.00            | -              | -             | -             | 8.00          | 8.00            | -                                     | -             | -           | -             | -             | -           |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| APT Program Support                                                 | 1231 | 191  | 21M  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -             | -             | -           |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 9.00          | 9.00            | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | -             | -             | -           |
| Learn Suppl/ Life Skills                                            | 1241 | 191  | 21F  | -              | -             | -             | 61.00         | 61.00           | -              | -             | -             | 61.00         | 61.00           | -                                     | -             | -           | -             | -             | -           |
| Multiple Disabilities                                               | 1270 | 191  | 21J  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             | -           |
| <b>Total</b>                                                        |      |      |      | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | -                                     | -             | -           | -             | -             | -           |

| POSITIONS                                                                 | Func | Acct | Prog | 2021-22 Actual |               |               |               |                 | 2022-23 Budget |               |               |               |                 | Addition/Reductions to 2022-23 Budget |               |             |               |               |
|---------------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|---------------|---------------|
|                                                                           |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other  | Total         |
| Library Assistant                                                         | 2250 | 154  | 14   | 5.50           | 1.00          | 3.00          | -             | 9.50            | 5.50           | 1.00          | 3.00          | -             | 9.50            | -                                     | -             | -           | -             | -             |
| Security Greeter                                                          | 2190 | 154  | 18   | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -             | -             |
| Office Assistant (Dis)                                                    | 2380 | 154  | 40   | 11.00          | -             | -             | -             | 11.00           | 11.00          | -             | -             | -             | -               | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>16.50</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>23.50</b>    | <b>16.50</b>   | <b>1.00</b>   | <b>6.00</b>   | <b>-</b>      | <b>23.50</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| RN-LPN (non-public)                                                       | 2450 | 141  | 18D  | -              | -             | -             | 4.20          | 4.20            | -              | -             | -             | 4.20          | 4.20            | -                                     | -             | -           | -             | -             |
| RN-LPN (District)                                                         | 2440 | 141  | 18D  | 1.00           | 3.00          | 3.00          | 1.00          | 8.00            | 1.00           | 3.00          | 3.00          | 1.00          | 8.00            | -                                     | -             | -           | -             | -             |
| Pupil Service Specialist                                                  | 1291 | 141  | 21   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -             | -           | -             | -             |
| Pupil Service Specialist                                                  | 1291 | 141  | 35   | -              | -             | -             | 0.40          | 0.40            | -              | -             | -             | 0.40          | 0.40            | -                                     | -             | -           | -             | -             |
| Behavioral Specialist                                                     | 1291 | 141  | 21   | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -             | -             |
| Community Engagement Specialist                                           | 1110 | 141  | 02   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>1.00</b>    | <b>3.00</b>   | <b>3.00</b>   | <b>7.20</b>   | <b>14.20</b>    | <b>1.00</b>    | <b>3.00</b>   | <b>3.00</b>   | <b>7.20</b>   | <b>14.20</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Business Office (Professional)                                            | 2500 | 141  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -             | -             |
| Business Office Benefits (Professional)                                   | 2835 | 141  | 55   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Business Office (Hourly Support)                                          | 2500 | 151  | 55   | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>11.00</b>  | <b>11.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Communications Office (Professional)                                      | 2370 | 141  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Communications Office (Hourly Support)                                    | 2370 | 151  | 52   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Transportation Office (Professional)                                      | 2719 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Transportation Office (Hourly Support)                                    | 2719 | 151  | 75   | -              | -             | -             | 0.60          | 0.60            | -              | -             | -             | 0.60          | 0.60            | -                                     | -             | -           | -             | -             |
| Transportation Office-NP (Professional)                                   | 2750 | 141  | 75   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Transportation Office-NP (Hourly Support)                                 | 2750 | 151  | 75   | -              | -             | -             | 0.90          | 0.90            | -              | -             | -             | 0.90          | 0.90            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.50</b>   | <b>3.50</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Human Resources Office (Professional)                                     | 2839 | 141  | 54   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| HR Office (Hourly Support)                                                | 2839 | 151  | 54   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>3.00</b>   | <b>3.00</b>     | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      |
| Technology Office (Hourly Support)                                        | 2840 | 151  | 50Z  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -             | -             |
| Technology Office (Professional)                                          | 2829 | 141  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | 2.00          | 2.00          |
| Technology Office (Hourly Support)                                        | 2829 | 168  | 10   | -              | -             | -             | 8.00          | 8.00            | -              | -             | -             | 8.00          | 8.00            | -                                     | -             | -           | -             | -             |
| Technology Associate                                                      | 1110 | 158  | 10   | -              | -             | -             | 18.00         | 18.00           | -              | -             | -             | 18.00         | 18.00           | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>30.00</b>  | <b>30.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>32.00</b>  | <b>32.00</b>    | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>2.00</b>   | <b>2.00</b>   |
| Head Custodians/ Supervisors/ Quality Control                             | 2610 | 141  | 71A  | 11.00          | 3.00          | 3.00          | 5.00          | 22.00           | 11.00          | 3.00          | 3.00          | 5.00          | 22.00           | -                                     | -             | -           | -             | -             |
| Custodians (Hourly Support)                                               | 2620 | 161  | 71A  | 24.50          | 15.50         | 31.00         | 7.00          | 78.00           | 24.50          | 15.50         | 31.00         | 7.00          | 78.00           | -                                     | -             | -           | -             | -             |
| Security Services Coordinator                                             | 2660 | 141  | 71L  | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -             | -             |
| Campus Security Officer                                                   | 2660 | 141  | 71L  | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -             | -             |
| Maintenance                                                               | 2620 | 141  | 70   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Custodial & Maint Dept (Hourly Support)                                   | 2620 | 161  | 70   | -              | -             | -             | 6.00          | 6.00            | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -             | -             |
| HVAC Coordinator                                                          | 2620 | 141  | 70H  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| HVAC Staff (Hourly Support)                                               | 2620 | 161  | 70H  | -              | -             | -             | 7.00          | 7.00            | -              | -             | -             | 7.00          | 7.00            | -                                     | -             | -           | -             | -             |
| Operations (Professional)                                                 | 2610 | 141  | 71   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | (1.00)        | (1.00)        |
| Facilities Apprentice                                                     | 2620 | 161  | 71   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Automotive Pool                                                           | 2650 | 161  | 71G  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Grounds Supervisor / Athletic Turf Coordinator                            | 2630 | 141  | 70F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| Grounds/Warehouse (Hourly Support)                                        | 2630 | 161  | 70F  | -              | -             | -             | 10.00         | 10.00           | -              | -             | -             | 10.00         | 10.00           | -                                     | -             | -           | -             | -             |
| Mailroom (Hourly Support)                                                 | 2530 | 161  | 71F  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -             | -             |
| <b>Total</b>                                                              |      |      |      | <b>35.50</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>45.00</b>  | <b>133.00</b>   | <b>35.50</b>   | <b>18.50</b>  | <b>34.00</b>  | <b>44.00</b>  | <b>132.00</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>(1.00)</b> | <b>(1.00)</b> |
| <b>Secretarial Staff - Central Office and School Administration Total</b> |      |      |      | <b>80.00</b>   | <b>33.50</b>  | <b>67.00</b>  | <b>218.70</b> | <b>399.20</b>   | <b>80.00</b>   | <b>33.50</b>  | <b>67.00</b>  | <b>219.70</b> | <b>400.20</b>   | <b>-</b>                              | <b>-</b>      | <b>-</b>    | <b>1.00</b>   | <b>1.00</b>   |
| <b>Grand Total</b>                                                        |      |      |      | <b>538.30</b>  | <b>277.87</b> | <b>397.35</b> | <b>280.70</b> | <b>1,494.22</b> | <b>540.30</b>  | <b>282.37</b> | <b>398.85</b> | <b>285.70</b> | <b>1,507.22</b> | <b>2.00</b>                           | <b>4.50</b>   | <b>1.50</b> | <b>5.00</b>   | <b>13.00</b>  |

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            |
|                              | Actual            | Budget            | Projection        | Forecast          | Forecast          | Forecast          | Forecast           |
| Medical                      | 15,987,915        | 23,407,943        | 23,407,943        | 25,179,925        | 27,086,045        | 29,136,458        | 31,342,088         |
| Dental                       | 1,160,743         | 1,565,705         | 1,565,705         | 1,633,030         | 1,703,250         | 1,776,490         | 1,852,879          |
| Vision                       | 169,246           | 225,481           | 225,481           | 230,667           | 235,972           | 241,400           | 246,952            |
| Prescription                 | 5,176,082         | 5,725,450         | 5,725,450         | 6,297,995         | 6,927,794         | 7,620,573         | 8,382,631          |
| Social Security              | 7,757,450         | 8,651,356         | 8,651,356         | 8,926,586         | 9,173,574         | 9,430,648         | 9,693,399          |
| Retirement                   | 37,059,663        | 39,844,719        | 39,844,719        | 41,645,731        | 43,193,744        | 44,971,245        | 46,604,342         |
| Tuition                      | 476,577           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000            |
| Life & Disability            | 342,855           | 591,983           | 591,983           | 608,492           | 625,328           | 642,852           | 660,763            |
| W/C, Unemp & Other           | 1,151,415         | 1,328,761         | 1,328,761         | 1,348,693         | 1,368,923         | 1,389,457         | 1,410,299          |
| <b>Total Benefit Expense</b> | <b>69,281,945</b> | <b>81,941,398</b> | <b>81,941,398</b> | <b>86,471,117</b> | <b>90,914,631</b> | <b>95,809,123</b> | <b>100,793,352</b> |
| % Increase                   |                   |                   | 18.27%            | 5.53%             | 5.14%             | 5.38%             | 5.20%              |

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

| Benefit Cost Sharing and Cobra payments |                  |                  |                  |                  |                  |                   |                   |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
|                                         | 2021-22          | 2022-23          | 2022-23          | 2023-24          | 2024-25          | 2025-26           | 2026-27           |
|                                         | Actual           | Budget           | Projection       | Forecast         | Forecast         | Forecast          | Forecast          |
| 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           |
|                              | Actual            | Budget            | Projection        | Forecast          | Forecast          | Forecast          | Forecast          |
| Medical                      | 11,775,585        | 16,592,393        | 16,592,393        | 17,848,437        | 19,199,564        | 20,652,971        | 22,216,400        |
| Dental                       | 997,858           | 1,468,927         | 1,468,927         | 1,532,091         | 1,597,971         | 1,666,683         | 1,738,351         |
| Vision                       | 143,255           | 214,314           | 214,314           | 219,243           | 224,285           | 229,444           | 234,721           |
| Prescription                 | 4,679,183         | 4,498,779         | 4,498,779         | 4,948,657         | 5,443,522         | 5,987,874         | 6,586,662         |
| Social Security              | 7,757,450         | 8,651,356         | 8,651,356         | 8,926,586         | 9,173,574         | 9,430,648         | 9,693,399         |
| Retirement                   | 37,059,663        | 39,844,719        | 39,844,719        | 41,645,731        | 43,193,744        | 44,971,245        | 46,604,342        |
| Tuition                      | 476,577           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           | 600,000           |
| Life & Disability            | 182,521           | 475,131           | 475,131           | 491,640           | 508,476           | 526,000           | 543,911           |
| W/C, Unemp & Other           | 1,151,415         | 1,328,761         | 1,328,761         | 1,348,693         | 1,368,923         | 1,389,457         | 1,410,299         |
| <b>Total Benefit Expense</b> | <b>64,223,506</b> | <b>73,674,379</b> | <b>73,674,379</b> | <b>77,561,076</b> | <b>81,310,059</b> | <b>85,454,321</b> | <b>89,628,084</b> |
| % Increase                   |                   |                   | 14.72%            | 5.28%             | 4.83%             | 5.10%             | 4.88%             |

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

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

800

**DUES AND FEES & PRIOR YEAR REFUNDS**

o Assume inflationary increase as follows:

3%

|  | 2021-22 Actual | 2022-23 Budget | 2022-23 Projection | 2023-24 Forecast | 2024-25 Forecast | 2025-26 Forecast | 2026-27 Forecast |
|--|----------------|----------------|--------------------|------------------|------------------|------------------|------------------|
|  | \$ 1,052,160   | \$ 491,678     | \$ 491,678         | \$ 506,428       | \$ 521,621       | \$ 537,270       | \$ 553,388       |

**DUES/FEES - Athletic Fund**

|  | 2021-22    | 2022-23    | 2022-23    | 2023-24    | 2024-25    | 2025-26    | 2026-27    |
|--|------------|------------|------------|------------|------------|------------|------------|
|  | \$ 150,167 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

**DEBT SERVICE**

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

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

|                                 | 2022-23 Budget      |                      | 2022-23 Projection  |                      | 2023-24 Budget      |                      | 2024-25 Budget      |                      | 2025-26 Budget      |                      | 2026-27 Budget      |                      |
|---------------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
|                                 | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            |
| 1/2014 GOB 2014 A               | \$ 1,165,750        | \$ 14,570,000        | \$ 1,165,750        | \$ 14,570,000        | \$ 437,250          | \$ 8,745,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 AA                     | \$ 2,161,800        | \$ 315,000           | \$ 2,161,800        | \$ 315,000           | \$ 2,152,350        | \$ 325,000           | \$ 2,142,600        | \$ 5,700,000         | \$ 1,857,600        | \$ 6,025,000         | \$ 1,676,850        | \$ 18,505,000        |
| GOB 2016                        | \$ 218,250          | \$ 2,130,000         | \$ 218,250          | \$ 2,130,000         | \$ 111,750          | \$ 2,235,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016A                       | \$ 1,248,568        | \$ 5,000             | \$ 1,248,568        | \$ 5,000             | \$ 1,248,500        | \$ 5,875,000         | \$ 954,750          | \$ 12,270,000        | \$ 341,250          | \$ 12,850,000        | \$ 20,000           | \$ 1,000,000         |
| <b>TOTAL</b>                    | <b>\$ 4,794,368</b> | <b>\$ 17,020,000</b> | <b>\$ 4,794,368</b> | <b>\$ 17,020,000</b> | <b>\$ 3,949,850</b> | <b>\$ 17,180,000</b> | <b>\$ 3,097,350</b> | <b>\$ 17,970,000</b> | <b>\$ 2,198,850</b> | <b>\$ 18,875,000</b> | <b>\$ 1,696,850</b> | <b>\$ 19,505,000</b> |
| Total ACT 1 eligible Debt       |                     | \$ 21,814,368        |                     | \$ 21,814,368        |                     | \$ 21,129,850        |                     | \$ 21,067,350        |                     | \$ 21,073,850        |                     | \$ 21,201,850        |
| Increase in ACT 1 eligible debt |                     |                      |                     |                      |                     | (\$ 684,518)         |                     | (\$ 62,500)          |                     | \$ 6,500             |                     | \$ 128,000           |

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT & YEAR        | 2022-23 Budget      |                   | 2022-23 Projection  |                   | 2023-24 Budget      |                   | 2024-25 Budget      |                   | 2025-26 Budget      |                   | 2026-27 Budget      |                   |
|--------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Elementary Debt</b>         |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 332,133          | \$ 520,000        | \$ 332,133          | \$ 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>\$ 5,547,538</b> | <b>\$ 595,000</b> | <b>\$ 5,381,728</b> | <b>\$ 725,000</b> | <b>\$ 5,531,262</b> | <b>\$ 760,000</b> | <b>\$ 5,894,151</b> | <b>\$ 890,000</b> | <b>\$ 6,696,688</b> | <b>\$ 780,000</b> |
| <b>Total New Debt</b>          | <b>\$ 5,547,538</b> | <b>\$ 595,000</b> | <b>\$ 5,547,538</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        | \$ 10,341,906      | \$ 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>\$ 27,956,906</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

|                    | BUDGET<br>2022-23 | BUDGET<br>2023-24 | BUDGET<br>2024-25 | BUDGET<br>2025-26 | BUDGET<br>2026-27 |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                    | (\$000)           |                   |                   |                   |                   |
| Retirement (PSERS) | -                 | -                 | -                 | -                 | -                 |
| Special Education  | -                 | -                 | 117.3             | 179.2             | 179.2             |
| <b>Total</b>       | -                 | -                 | <b>117.3</b>      | <b>179.2</b>      | <b>179.2</b>      |

| Index =                                            | 3.40%            | 3.00%            | 3.00%                      | 3.00%                      | 3.00%                      |                            |
|----------------------------------------------------|------------------|------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Exception Calculations</b>                      |                  |                  |                            |                            |                            |                            |
| Grandfathered salaries (2011)                      | 85,292,259       | 85,292,259       | 85,292,259                 | 85,292,259                 | 85,292,259                 |                            |
| <b>Retirement</b>                                  |                  |                  |                            |                            |                            |                            |
| 50%                                                | 30,074,051       | 30,440,807       | 30,722,272                 | 31,114,616                 | 31,370,493                 |                            |
| 14,900,558                                         | 15,037,025       | 15,220,404       | 15,361,136                 | 15,557,308                 | 15,685,246                 |                            |
| State Share of Retirement for Fed. Funded Salaries | (31,252)         | (31,538)         | (31,923)                   | (32,630)                   | (32,898)                   |                            |
| Increase                                           | 136,181          | 182,993          | 140,437                    | 195,761                    | 127,670                    |                            |
| Index                                              | 505,556          | 450,165          | 455,654                    | 459,868                    | 465,740                    |                            |
| <b>Total Exception</b>                             | <b>(369,375)</b> | <b>(267,171)</b> | <b>(315,217)</b>           | <b>(264,107)</b>           | <b>(338,070)</b>           |                            |
| <b>Special Education</b>                           |                  |                  |                            |                            |                            |                            |
|                                                    | 2019-20          | 2020-21 AFR      | 2021-22 AFR Est.<br>(1.03) | 2022-23 AFR Est.<br>(1.03) | 2023-24 AFR Est.<br>(1.03) | 2024-25 AFR<br>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        | 1,128,066                  | 1,141,353                  | 1,179,113                  | 1,219,863                  |
| <b>Total Exception</b>                             | -                | -                | <b>117,296</b>             | <b>179,246</b>             | <b>179,246</b>             | <b>179,246</b>             |





## 2021-2022 Capital Budget

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

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

## 2022-2023 Capital Budget

|                             | # of<br>Devices | Budget<br>2022-2023        |
|-----------------------------|-----------------|----------------------------|
| <b>Elementary Equipment</b> |                 |                            |
| Classroom STEAM             |                 | 37,411.00                  |
| Elementary iPad             | 2,270           | 905,730.00                 |
|                             |                 | <u>943,141.00</u>          |
| <b>Secondary Equipment</b>  |                 |                            |
| 6th Grade 1:1               | 1,100           | 687,500.00                 |
| 9th grade 1:1               | 1,100           | 935,000.00                 |
| Art                         | 120             | 158,400.00                 |
| Classroom STEAM             |                 | 90,000.00                  |
| Tech ED                     | 156             | 129,000.00                 |
| Video                       | 21              | 52,500.00                  |
|                             |                 | <u>2,052,400.00</u>        |
| <b>District</b>             |                 |                            |
| Security Camera             |                 | 225,000.00                 |
|                             |                 | <u>225,000.00</u>          |
| <b>Network</b>              |                 |                            |
| Networking                  |                 | 475,000.00                 |
|                             |                 | <u>475,000.00</u>          |
| <b>Administration</b>       |                 |                            |
| DPP                         |                 | 247,000.00                 |
| Staff (Central + Schools)   |                 | 140,720.00                 |
|                             |                 | <u>387,720.00</u>          |
| <b>Total Fund 22</b>        |                 | <u><u>4,083,261.00</u></u> |



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

|    | O                                                            | F        | O         | 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  | Total Revenue                                                | 261,224  | 253,996   | 280,091  | 263,442   | 266,810   | 269,219   | 270,954   | 272,884   | 274,350  |
| 4  | Current RE Taxes (0% rate incr.)                             | 177,831  | 179,236   | 183,683  | 183,708   | 183,708   | 184,983   | 185,419   | 185,856   | 186,292  |
| 5  | Revenue (Excl Current R.E.T.)                                | 83,393   | 74,759    | 96,408   | 79,734    | 83,102    | 84,237    | 85,535    | 87,029    | 88,057   |
| 6  | State (Other)                                                | 22,690   | 23,551    | 24,685   | 24,465    | 25,901    | 26,125    | 26,186    | 26,321    | 26,055   |
| 7  | PSERS                                                        | 17,365   | 18,815    | 18,657   | 19,922    | 19,922    | 20,823    | 21,597    | 22,486    | 23,302   |
| 8  | Federal                                                      | 6,769    | 3,538     | 5,840    | 3,651     | 3,651     | 3,058     | 3,058     | 3,058     | 3,058    |
| 9  | Local (Excl. Current R.E.T.)                                 | 36,569   | 28,854    | 47,226   | 31,696    | 33,627    | 34,232    | 34,695    | 35,165    | 35,643   |
| 11 |                                                              |          |           |          |           |           |           |           |           |          |
| 12 | Expenses                                                     | 247,527  | 279,477   | 265,674  | 296,972   | 295,003   | 300,590   | 310,736   | 321,841   | 333,255  |
| 13 | Salaries                                                     | 102,003  | 108,180   | 107,479  | 113,522   | 113,522   | 116,687   | 119,916   | 123,276   | 126,711  |
| 14 | Benefits (without PSERS)                                     | 23,862   | 32,577    | 27,164   | 33,830    | 33,830    | 35,915    | 38,116    | 40,483    | 43,024   |
| 15 | PSERS                                                        | 34,674   | 37,630    | 37,060   | 39,845    | 39,845    | 41,646    | 43,194    | 44,971    | 46,604   |
| 16 |                                                              | 25,413   | 28,505    | 27,537   | 27,957    | 27,957    | 27,237    | 27,359    | 27,858    | 28,679   |
| 17 | Transfer to Capital Reserve                                  | 7,634    | 6,237     | 9,280    | 12,457    | 12,457    | 8,495     | 8,744     | 8,917     | 8,834    |
| 18 | Other                                                        | 53,942   | 66,348    | 57,154   | 69,362    | 67,393    | 70,610    | 73,407    | 76,335    | 79,403   |
| 19 |                                                              |          |           |          |           |           |           |           |           |          |
| 20 | Net Gap calculation - No tax increase no exceptions          |          |           |          |           |           |           |           |           |          |
| 21 | Deficit                                                      |          |           |          |           |           | (31,370)  | (39,781)  | (48,957)  | (58,905) |
| 22 | Change in Fund Balance                                       |          |           |          |           |           | 20,886    | 7,000     | (500)     | (500)    |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                     |          |           |          |           |           | (10,485)  | (32,781)  | (49,457)  | (59,405) |
| 24 | Prior Year Gap Reduction                                     |          |           |          |           |           | -         | 10,485    | 32,781    | 49,457   |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                   |          |           |          |           |           | (10,485)  | (22,297)  | (16,675)  | (9,948)  |
| 26 |                                                              |          |           |          |           |           |           |           |           |          |
| 27 |                                                              |          |           |          |           |           |           |           |           |          |
| 28 | Net Gap calculation - Act 1 Tax Increase - no exceptions     |          |           |          |           |           |           |           |           |          |
| 29 | Deficit                                                      |          |           |          |           |           | (31,370)  | (39,781)  | (48,957)  | (58,905) |
| 30 | Change in Fund Balance                                       |          |           |          |           |           | 20,886    | 7,000     | (500)     | (500)    |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                     |          |           |          |           |           | (10,485)  | (32,781)  | (49,457)  | (59,405) |
| 32 | Act 1 Increase                                               |          |           |          |           |           | 5,623     | 5,563     | 5,576     | 5,589    |
| 33 | Prior Year Tax Increase not included above                   |          |           |          |           |           | -         | 5,623     | 11,186    | 16,761   |
| 34 | Cumulative Gap at Millage Index                              |          |           |          |           |           | (4,861)   | (21,596)  | (32,695)  | (37,055) |
| 35 | Prior Year Gap elimination                                   |          |           |          |           |           | -         | 4,861     | 21,596    | 32,695   |
| 36 | Net Gap at Millage Index (no exceptions)                     |          |           |          |           |           | (4,861)   | (16,734)  | (11,100)  | (4,360)  |
| 37 |                                                              |          |           |          |           |           |           |           |           |          |
| 38 |                                                              |          |           |          |           |           |           |           |           |          |
| 39 | Net Gap calculation - Act 1 Tax Increase - with exceptions   |          |           |          |           |           |           |           |           |          |
| 40 | Deficit                                                      |          |           |          |           |           | (31,370)  | (39,781)  | (48,957)  | (58,905) |
| 41 | Change in Fund Balance                                       |          |           |          |           |           | 20,886    | 7,000     | (500)     | (500)    |
| 42 | Cumulative Gap at Millage Index                              |          |           |          |           |           | (10,485)  | (32,781)  | (49,457)  | (59,405) |
| 43 | Act 1 Increase                                               |          |           |          |           |           | 5,623     | 5,563     | 5,576     | 5,589    |
| 44 | Prior Year Tax Increase not included above                   |          |           |          |           |           | -         | 5,623     | 11,186    | 16,761   |
| 45 | Cumulative Gap at Millage Index                              |          |           |          |           |           | (4,861)   | (21,596)  | (32,695)  | (37,055) |
| 46 | Act 1 Exceptions                                             |          |           |          |           |           | -         | 117       | 179       | 179      |
| 47 | Add'l Revenue from Prior Year exception allowance            |          |           |          |           |           | -         | -         | 117       | 297      |
| 48 | Cumulative Gap at Millage Index and Exceptions               |          |           |          |           |           | (4,861)   | (21,478)  | (32,399)  | (36,579) |
| 49 | Prior Year Gap elimination                                   |          |           |          |           |           | -         | 4,861     | 21,478    | 32,399   |
| 50 | Net Gap at Millage Index - with exceptions                   |          |           |          |           |           | (4,861)   | (16,617)  | (10,921)  | (4,180)  |
| 51 |                                                              |          |           |          |           |           |           |           |           |          |
| 52 |                                                              |          |           |          |           |           |           |           |           |          |
| 53 | Expenses % Increase                                          |          |           |          |           |           |           |           |           |          |
| 54 | Salaries                                                     | 3.95%    |           | 5.37%    |           | 5.62%     | 2.79%     | 2.77%     | 2.80%     | 2.79%    |
| 55 | Benefits (without PSERS)                                     | 8.33%    |           | 13.84%   |           | 24.54%    | 6.17%     | 6.13%     | 6.21%     | 6.28%    |
| 56 | PSERS                                                        | 4.38%    |           | 6.88%    |           | 7.52%     | 4.52%     | 3.72%     | 4.12%     | 3.63%    |
| 57 | Debt Service                                                 | -4.25%   |           | 8.36%    |           | 1.52%     | -2.58%    | 0.45%     | 1.83%     | 2.95%    |
| 58 | Other                                                        | 1.49%    |           | 5.95%    |           | 17.91%    | 4.77%     | 3.96%     | 3.99%     | 4.02%    |
| 59 |                                                              |          |           |          |           |           |           |           |           |          |
| 60 | Debt Service % of Budget                                     | 10.3%    |           | 10.4%    |           | 9.5%      | 9.1%      | 8.8%      | 8.7%      | 8.6%     |
| 61 |                                                              |          |           |          |           |           |           |           |           |          |
| 62 | Act 1 Exceptions                                             |          |           |          |           |           | -         | 117       | 179       | 179      |
| 64 | PSERS                                                        |          |           |          |           |           | -         | -         | -         | -        |
| 65 | Special Ed                                                   |          |           |          |           |           | -         | 117       | 179       | 179      |
| 67 |                                                              |          |           |          |           |           |           |           |           |          |
| 68 | Fund Balance                                                 |          |           |          |           |           |           |           |           |          |
| 69 | Beginning Fund Balance                                       | 55,455   |           | 69,153   |           | 83,569    | 55,376    | 34,491    | 27,491    | 27,991   |
| 70 | Transfer (to)/from Operating Budget                          | (13,697) |           | (14,417) |           | 28,193    | 20,886    | 7,000     | (500)     | (500)    |
| 71 | Ending Fund Balance                                          | 69,153   |           | 83,569   |           | 55,376    | 34,491    | 27,491    | 27,991    | 28,491   |
| 72 |                                                              |          |           |          |           |           |           |           |           |          |
| 74 | Fund Balance - Designation - Health Care Stabilization       | 4,159.9  |           | 4,159.9  |           | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9   | 4,159.9  |
| 75 | Fund Balance - Designation - Millage Rate Stabilization      | 38,183.9 |           | 52,078.9 |           | 28,885.7  | 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%     |           | 6.5%      | 6.5%      | 6.5%      | 6.4%      | 6.4%     |
| 85 |                                                              |          |           |          |           |           |           |           |           |          |
| 86 | Capital Reserves                                             |          |           |          |           |           |           |           |           |          |
| 87 | Beginning Fund Balance                                       | 21,768   |           | 22,930   |           | 27,015    | 28,041    | 29,580    | 31,141    | 32,612   |
| 88 | Inflow                                                       | 5,580    |           | 6,844    |           | 10,209    | 6,177     | 6,355     | 6,453     | 6,295    |
| 89 | Outflow                                                      | 4,418    |           | 2,759    |           | 9,183     | 4,638     | 4,794     | 4,982     | 5,179    |
| 90 | Year-end Fund Balance                                        | 22,930   |           | 27,015   |           | 28,041    | 29,580    | 31,141    | 32,612    | 33,728   |
| 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    |           | 6,326    |           | 6,640     | 6,677     | 6,742     | 6,810     | 6,880    |
| 93 |                                                              |          |           |          |           |           |           |           |           |          |
| 94 | Act 1 index Assumptions                                      |          |           |          |           | 3.4%      | 3.0%      | 3.0%      | 3.0%      | 3.0%     |

## West Chester Area School District

**August 22, 2022**

### District Initiated Assessment Appeals

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

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

Over the past year, I have been working with James Dalton to identify properties which have an actual assessed value significantly lower than the suggested value based on the price paid when the properties were sold during the last few years. I have schedules for 2019-20, 2020-21 and 2021-22. Each of the schedules lists the property, the original assessment, recent sales price and the revised assessment if the reverse appeal hearing has been settled. I have also attached Board Policy 606.2 which provides guidance on the process.

In accordance with Board Policy, the Administration recommends that the District file an appeal on the assessment of the following identified properties for the 2022-23 school year.

| Township Code  | Parcel #   |            |     | Status  | Name                           | Sale Price            | Original Assessment Appealed | Compare Original Assessed to Sales Value |
|----------------|------------|------------|-----|---------|--------------------------------|-----------------------|------------------------------|------------------------------------------|
| West Whiteland | 41-6-4.2   | Commercial | A-C | Pending | KL LHB PHL AIV LLC             | 14,250,000.00         | 2,144,070                    | 15.05%                                   |
| West Whiteland | 41-5-159.2 | Commercial | A-C | Pending | Exeter 1 Tabas LLC             | 13,400,000.00         | 3,059,940                    | 22.84%                                   |
| West Goshen    | 52-7-25.2  | Commercial | A-C | Pending | REVA Matlack Owner LLC         | 65,000,000.00         | 20,121,360                   | 30.96%                                   |
| West Goshen    | 52-5-63    | Commercial | A-C | Pending | West Goshen Real Estate LLC    | 6,000,000.00          | 1,274,200                    | 21.24%                                   |
| West Whiteland | 41-4-31.29 | Commercial | A-C | Pending | KAGR John Young 491 LLC        | 9,721,000.00          | 3,105,900                    | 31.95%                                   |
| West Goshen    | 52-7-31.1  | Commercial | A-C | Pending | Exeter 931 S Matlack LP        | 20,225,000.00         | 7,438,500                    | 36.78%                                   |
| West Goshen    | 52-5F-19.7 | Commercial | A-C | Pending | Rockhill Real Estate XXII LP   | 2,800,000.00          | 249,070                      | 8.90%                                    |
| Westtown       | 67-2-42.4  | Commercial | A-C | Pending | Westtown Randolph TIC LLC etal | 23,500,000.00         | 8,754,310                    | 37.25%                                   |
| West Whiteland | 41-5-97.9  | Commercial | A-C | Pending | G&I X/GP4 Oaklands LLC         | 37,900,000.00         | 13,102,150                   | 34.57%                                   |
| West Whiteland | 41-5-57    | Commercial | A-C | Pending | Prov 21 5 Group LLC            | 4,195,000.00          | 403,330                      | 9.61%                                    |
| <b>Total</b>   |            |            |     |         |                                | <b>196,991,000.00</b> | <b>29,947,360.00</b>         |                                          |

John T. Scully  
 Director of Business Affairs  
 July 28, 2022

**2019-20 Reverse Appeals**  
**Chester County**

| Township Code               | Parcel #      | Appeal Type | Appeal Code | Status   | Name                                     | Sale Price    | Original Assessment Appealed | Compare Assessed to Market Value | Revised Assessment   | Difference          | % Increased | Tax Increase using 2020 millage rate 21.6622 | Compare New Assessed Value to Market Value |
|-----------------------------|---------------|-------------|-------------|----------|------------------------------------------|---------------|------------------------------|----------------------------------|----------------------|---------------------|-------------|----------------------------------------------|--------------------------------------------|
| 0                           |               |             |             |          |                                          |               |                              |                                  |                      |                     |             |                                              |                                            |
| West Whiteland              | 4105 00890000 | Commercial  | A-C         | Resolved | CLZ Exton LLC                            | 22,140,368.00 | 4,579,690                    | 20.68%                           | 8,578,200.00         | 3,998,510.00        | 87.31%      | \$ 86,616.52                                 | 38.74%                                     |
| West Whiteland              | 4105 00390000 | Commercial  | A-C         | Resolved | AEI National Income Property Func VII LP | 8,607,000.00  | 3,108,000                    | 36.11%                           | 3,666,000.00         | 558,000.00          | 17.95%      | \$ 12,087.51                                 | 42.59%                                     |
| West Whiteland              | 4105 00410100 | Commercial  | A-C         | Resolved | MTW Realty LLC                           | 9,900,000.00  | 3,758,910                    | 37.97%                           | 3,917,245.00         | 158,335.00          | 4.21%       | \$ 3,429.88                                  | 39.57%                                     |
| West Whiteland              | 4105 00890100 | Commercial  | A-C         | Resolved | JPMorgan Chase Bank                      | 4,500,000.00  | 335,450                      | 7.45%                            | 2,521,695.00         | 2,186,245.00        | 651.73%     | \$ 47,358.88                                 | 56.04%                                     |
| East Bradford               | 5107 00520000 | Commercial  | A-C         | Resolved | Brandywine RE LLC                        | 13,897,822.00 | 5,564,930                    | 40.04%                           | 5,734,000.00         | 169,070.00          | 3.04%       | \$ 3,662.43                                  | 41.26%                                     |
| West Goshen                 | 5203 06080000 | Commercial  | A-C         | Resolved | West Chester PA Senior Property LLC      | 29,725,000.00 | 12,054,570                   | 40.55%                           | 12,818,000.00        | 763,430.00          | 6.33%       | \$ 16,537.57                                 | 43.12%                                     |
| Thornbury CC                | 6603 00740000 | Commercial  | A-C         | Resolved | Realty Income Trust 4                    | 3,306,127.00  | 544,200                      | 16.46%                           | 1,139,750.00         | 595,550.00          | 109.44%     | \$ 12,900.92                                 | 34.47%                                     |
| <b>Total Chester County</b> |               |             |             |          |                                          |               | <b>29,945,750</b>            |                                  | <b>29,796,690.00</b> | <b>4,430,630.00</b> |             | <b>\$ 95,977.19</b>                          |                                            |

**Delaware County**

| Township Code                              | Parcel #    | Appeal Type | Appeal Code | Status   | Name                  | Sale Price   | Original Assessment Appealed | Compare Assessed to Market Value | Revised Assessment | Difference           | % Increased         | Tax Increase using 2021 millage rate 9.5164 | Compare New Assessed Value to Market Value |  |
|--------------------------------------------|-------------|-------------|-------------|----------|-----------------------|--------------|------------------------------|----------------------------------|--------------------|----------------------|---------------------|---------------------------------------------|--------------------------------------------|--|
| Thornbury DC                               | 44000007300 | Residential | A-R         | Resolved | SCF RC Funding IV LLC | 6,523,622.00 | 1,000,000                    | 15.33%                           | 3,025,500.00       | 2,025,500.00         | 202.55%             | \$ 19,275.47                                | 46.38%                                     |  |
| <b>Total Chester and Delaware Counties</b> |             |             |             |          |                       |              | <b>6,523,622.00</b>          | <b>30,945,750</b>                |                    | <b>32,822,190.00</b> | <b>6,456,130.00</b> |                                             | <b>\$ 115,252.66</b>                       |  |

**2020-21 Reverse Appeals**

| Township Code        | Parcel #    | Appeal Type | Appeal Code | Status   | Name                          | Sale Price           | Original Assessment Appealed | Compare Original Assessed to Sales Value | Revised Assessment   | Difference           | % Increased | Tax Increase using 2021 millage rate 22.0604 | Compare New Assessed Value to Market Value |
|----------------------|-------------|-------------|-------------|----------|-------------------------------|----------------------|------------------------------|------------------------------------------|----------------------|----------------------|-------------|----------------------------------------------|--------------------------------------------|
| West Goshen          | 52-3-100.3C | Industrial  | A-I         | Resolved | TEVA Pharmaceuticals USA Inc  | 30,000,000.00        | 10,304,340                   | 34.35%                                   | 12,514,847.00        | 2,210,507.00         | 21.45%      | \$ 48,764.67                                 | 41.72%                                     |
| West Goshen          | 52-7-25.2   | Residential | A-R         | Resolved | CSW Luxor III West Chester LP | 3,000,000.00         | 420,000                      | 14.00%                                   | 20,121,360.00        | 19,701,360.00        | 4690.80%    | \$ 434,619.88                                | 670.71%                                    |
| West Chester Borough | 1-9-321     | Residential | A-R         | Resolved | Market Street Flats LP        | 29,750,000.00        | 5,463,005                    | 18.36%                                   | 9,200,250.00         | 3,737,245.00         | 68.41%      | \$ 82,445.12                                 | 30.93%                                     |
| West Whiteland       | 41-4-31.35  | Commercial  | A-C         | Resolved | CSN Exton                     | 3,520,000.00         | 420,000                      | 11.93%                                   | 10,299,130.00        | 9,879,130.00         | 2352.17%    | \$ 217,937.56                                | 292.59%                                    |
| <b>Total</b>         |             |             |             |          |                               | <b>66,270,000.00</b> | <b>16,607,345.00</b>         |                                          | <b>52,135,587.00</b> | <b>35,528,242.00</b> |             | <b>783,767.23</b>                            |                                            |



**2021-22 Reverse Appeals**

| Township Code        | Parcel #           |             | Status | Name     | Sale Price                         | Original Assessment Appealed | Compare Original Assessed to Sales Value | Revised Assessment  | Difference        | % Increased | Tax Increase using 2022 millage rate 22.4364 | Compare New Assessed Value to Market Value |        |
|----------------------|--------------------|-------------|--------|----------|------------------------------------|------------------------------|------------------------------------------|---------------------|-------------------|-------------|----------------------------------------------|--------------------------------------------|--------|
| West Whiteland       | 41-5-271           | Commercial  | A-C    | Pending  | ESS Storage Acquisition Thirty LLC | 7,100,000.00                 | 2,363,990                                | 33.30%              |                   |             |                                              | 0.00%                                      |        |
| West Whiteland       | 41-5-97.4          | Industrial  | A-I    | Pending  | VAI Real Estate II LLC             | 8,800,000.00                 | 2,415,700                                | 27.45%              |                   |             |                                              | 0.00%                                      |        |
| West Whiteland       | 41-5-41.1          | Commercial  | A-C    | Resolved | Redealer NJ-PA LLC                 | 12,336,293.38                | 3,758,910                                | 30.47%              | 4,478,420         | 719,510.00  | 19.14%                                       | \$ 16,143.21                               | 36.30% |
| East Goshen/Westtown | 53-6-130 / 67-2-46 | Residential | A-R    | Pending  | Windermere Apartment LLC           | 61,000,000.00                | 23,047,750                               | 37.78%              |                   |             |                                              | 0.00%                                      |        |
| Westtown             | 67-2-23            | Farm        | A-F    | Pending  | Fox Clearing LLC                   | 5,150,000.00                 | 178,240                                  | 3.46%               |                   |             |                                              | 0.00%                                      |        |
| <b>Total</b>         |                    |             |        |          | <b>94,386,293.38</b>               | <b>31,764,590.00</b>         |                                          | <b>4,478,420.00</b> | <b>719,510.00</b> |             | <b>16,143.21</b>                             |                                            |        |

**2022-23 Reverse Appeals**

| Township Code  | Parcel #   | Status         | Name                                   | Sale Price            | Original Assessment Appealed | Compare Original Assessed to Sales Value | Revised Assessment | Difference | % Increased | Tax Increase using 2022 millage rate 22.4364 | Compare New Assessed Value to Market Value |
|----------------|------------|----------------|----------------------------------------|-----------------------|------------------------------|------------------------------------------|--------------------|------------|-------------|----------------------------------------------|--------------------------------------------|
| West Whiteland | 41-6-4.2   | Commercial A-C | Pending KL LHB PHL AIV LLC             | 14,250,000.00         | 2,144,070                    | 15.05%                                   |                    |            |             |                                              |                                            |
| West Whiteland | 41-5-159.2 | Commercial A-C | Pending Exeter 1 Tabas LLC             | 13,400,000.00         | 3,059,940                    | 22.84%                                   |                    |            |             |                                              |                                            |
| West Goshen    | 52-7-25.2  | Commercial A-C | Pending REVA Matlack Owner LLC         | 65,000,000.00         | 20,121,360                   | 30.96%                                   |                    |            |             |                                              |                                            |
| West Goshen    | 52-5-63    | Commercial A-C | Pending West Goshen Real Estate LLC    | 6,000,000.00          | 1,274,200                    | 21.24%                                   |                    |            |             |                                              |                                            |
| West Whiteland | 41-4-31.29 | Commercial A-C | Pending KAGR John Young 491 LLC        | 9,721,000.00          | 3,105,900                    | 31.95%                                   |                    |            |             |                                              |                                            |
| West Goshen    | 52-7-31.1  | Commercial A-C | Pending Exeter 931 S Matlack LP        | 20,225,000.00         | 7,438,500                    | 36.78%                                   |                    |            |             |                                              |                                            |
| West Goshen    | 52-5F-19.7 | Commercial A-C | Pending Rockhill Real Estate XXII LP   | 2,800,000.00          | 249,070                      | 8.90%                                    |                    |            |             |                                              |                                            |
| Westtown       | 67-2-42.4  | Commercial A-C | Pending Westtown Randolph TIC LLC etal | 23,500,000.00         | 8,754,310                    | 37.25%                                   |                    |            |             |                                              |                                            |
| West Whiteland | 41-5-97.9  | Commercial A-C | Pending G&I X/GP4 Oaklands LLC         | 37,900,000.00         | 13,102,150                   | 34.57%                                   |                    |            |             |                                              |                                            |
| West Whiteland | 41-5-57    | Commercial A-C | Pending Prov 21 5 Group LLC            | 4,195,000.00          | 403,330                      | 9.61%                                    |                    |            |             |                                              |                                            |
| <b>Total</b>   |            |                |                                        | <b>196,991,000.00</b> | <b>29,947,360.00</b>         |                                          |                    |            |             |                                              |                                            |



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

### **Purpose**

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

### **Definitions**

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

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

### **Delegation of Responsibility**

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

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

### **Guidelines**

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

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

Legal

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

**West Chester Area School District**

Property and Finance Committee

August 15, 2022

**Approval of 2022-23 Capital Reserve Project Award – Concrete Sidewalk and Curb Replacement**

The Facilities and Operations Department is seeking Board approval to award contracts to Unitex Asphalt Services for the projects listed below. Each of these projects was competitively bid through the Chester County CCIU. These projects were previously approved in the 2022-2023 Capital Reserve Project List.

Each year, funds are allocated for concrete work in the District. This year, East Goshen Elementary School, Fugett Middle School, East High School, and Hillsdale Elementary School were determined to be the schools most in need of concrete replacement work. The total cost of the contracts is \$56,392.49. The 2022-23 Capital Reserve Project budget for this work is \$79,800.

|                                                                                                               |             |
|---------------------------------------------------------------------------------------------------------------|-------------|
| East Goshen Elementary School                                                                                 | \$28,776.55 |
| James R. Fugett Middle School                                                                                 | \$9,894.17  |
| East High School                                                                                              | \$11,561.55 |
| Hillsdale Elementary School                                                                                   | \$6,160.22  |
|                                                                                                               |             |
| Total Cost                                                                                                    | \$56,392.49 |
|                                                                                                               |             |
| Approved 2022-23 Capital Reserve Project Budget - District-wide Concrete Sidewalk and Curb Replacement Budget | \$79,800.00 |
|                                                                                                               |             |
| Under/ (Over) Budget                                                                                          | \$23,407.51 |

Respectfully Submitted,

Wayne F. Birster Jr.  
*Director of Facilities and Operations*  
8/8/2022



United Tectonics Corp.  
1010 South Chestnut Street  
Downingtown, PA 19335  
Phone: 484-237-8686  
[www.unitexservices.com](http://www.unitexservices.com)

**PROPOSAL**

**Customer:** West Chester Area School District  
1181 McDermott Dr.  
West Chester, PA 19380

**Date:** 7/14/2022  
**Proposal #:** P22-0743

**Unitex Rep:** Chris Klebe

**Attention:** Joe McGuire

**Phone:** 610-659-0419  
**Email:** [jcguire@wcasd.net](mailto:jcguire@wcasd.net)

**Job Name/Location:** East Goshen ES, Fugett MS, WC East HS, & Hillsdale ES, West Chester PA

We hereby propose to furnish all materials and labor in accordance with the following specifications:

**ASPHALT & CONCRETE SERVICES**

**I. East Goshen Elementary School**

**CONCRETE SIDEWALK REPLACEMENT**

- Demolish and remove 1,435 SF of sidewalk and 75 LF of curb and dispose off-site.
- Form, pour and finish 1,435 SF of 4" sidewalk and 75 LF of 18" curb with 3,500 psi concrete.
- Expansion material will be installed every 20 LF and against any adjoining structures.
- Apply curing compound to the new concrete surface.
- Perform final cleanup of all work areas.

**Bid Price: \$28,776.55**

**II. James R. Fugget Middle School**

**CONCRETE SIDEWALK REPLACEMENT**

- Demolish and remove 629 SF of sidewalk and dispose off-site.
- Form, pour and finish 629 SF of 4" sidewalk with 3,500 psi concrete.
- Expansion material will be installed every 20 LF and against any adjoining structures.
- Apply curing compound to the new concrete surface.
- Perform final cleanup of all work areas.

**Bid Price: \$9,894.17**

**III. West Chester East High School**

**CONCRETE SIDEWALK REPLACEMENT**

- Demolish and remove 735 SF of sidewalk and dispose off-site.
- Form, pour and finish 735 SF of 4" sidewalk with 3,500 psi concrete.
- Expansion material will be installed every 20 LF and against any adjoining structures.
- Apply curing compound to the new concrete surface.
- Perform final cleanup of all work areas.

**Bid Price: \$11,561.55**

**Alternate:** Do not replace 20/17 area in parking lot. Deduct \$5,348.20.

#### **IV. Hillsdale Elementary School**

##### **CONCRETE SIDEWALK REPLACEMENT**

- Demolish and remove 318 SF of sidewalk and 14 LF of curb and dispose off-site.
- Form, pour and finish 318 SF of 4" sidewalk and 14 LF of 18" curb with 3,500 psi concrete.
- Expansion material will be installed every 20 LF and against any adjoining structures.
- Apply curing compound to the new concrete surface.
- Perform final cleanup of all work areas.

**Bid Price: \$6,160.22**

##### **CUSTOMER RESPONSIBILITIES:**

- Utility Marking – Contractor will notify and comply with the PA One Call state mandated utility locating systems. Customer must identify and advise contractor of the location and depth of any/all on site utilities or other objects, not covered by One Call, which could be encountered. Contractor will not be responsible for damages if not properly notified.
- Customer will be responsible any permits, fees, testing and inspections. This includes all federal, state or local approvals required for the work.
- Customer will be responsible for clearing all work areas of any/all interfering objects prior to the start of work. Delays caused by obstructions may require additional charges.
- Removal of conflicting ground vegetation, bushes or tree branches is to be performed by customer prior to scheduling of work by Unitex.

##### **CONDITIONS:**

- If unstable or deficient subgrade is encountered during the work, Unitex will notify the owner. Upon the authorization by owner, Unitex will remove and replace unsuitable material with a compactable, suitable fill material. Payment for this type of work shall be based on a predetermined CY basis.
- Unforeseen Conditions – If the Contractor encounters rock, underground, utilities, debris, defective sub-grade conditions, underground storage tanks, hazardous materials, or any material or substance regulated by a federal, state or local law, ordinance or regulation, any other environmental issue or concern, or other unforeseen conditions that were unknown to the Contractor before submissions of this Proposal, the contract price shall be equitably adjusted to compensate the Contractor for any additional work performed or damages incurred as a result of any concealed conditions. At the Contractor's sole discretion, the Contractor may stop all work on the Project, until the parties have reached an agreement, in writing, concerning any such equitable adjustment, and the Contractor shall

have no obligation to perform any such work which, as determined by the Contractor, directly or indirectly involves any environmental risk or hazard.

- Additional Work - Additional removal and/or replacement of materials, if necessary, will be charged at a mutually agreed upon price.
- Quote assumes that existing concrete is no more than 4 inches thick and does not contain reinforcement (wire, re-bar, etc.) and the depth for removal does not exceed that of our proposal. Findings to the contrary may require additional charges.
- Unitex will supply all cones, barricades and caution tape as needed to provide a safe working environment.

Payment Terms: Upon Completion – Net 30

UNITED TECTONICS CORP.



By: Chris Klebe

**ACCEPTANCE OF PROPOSAL & CONDITIONS**

The above prices, specifications, terms and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

**This proposal may be withdrawn by Unitex if not accepted within 30 days.**

AUTHORIZED SIGNATURE:

DATE:

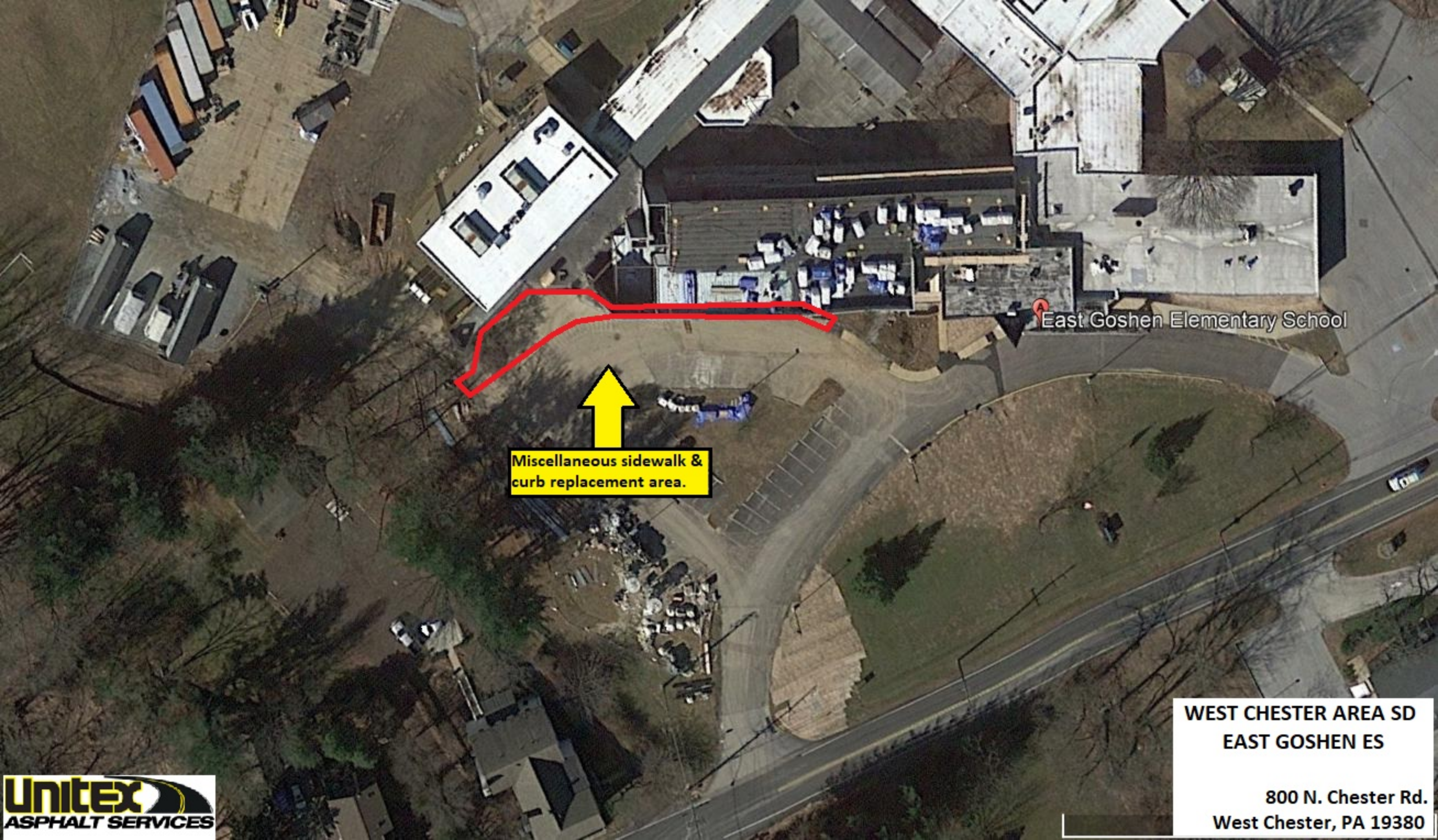
PRINT NAME:

TITLE:

X \_\_\_\_\_

\_\_\_\_\_





East Goshen Elementary School

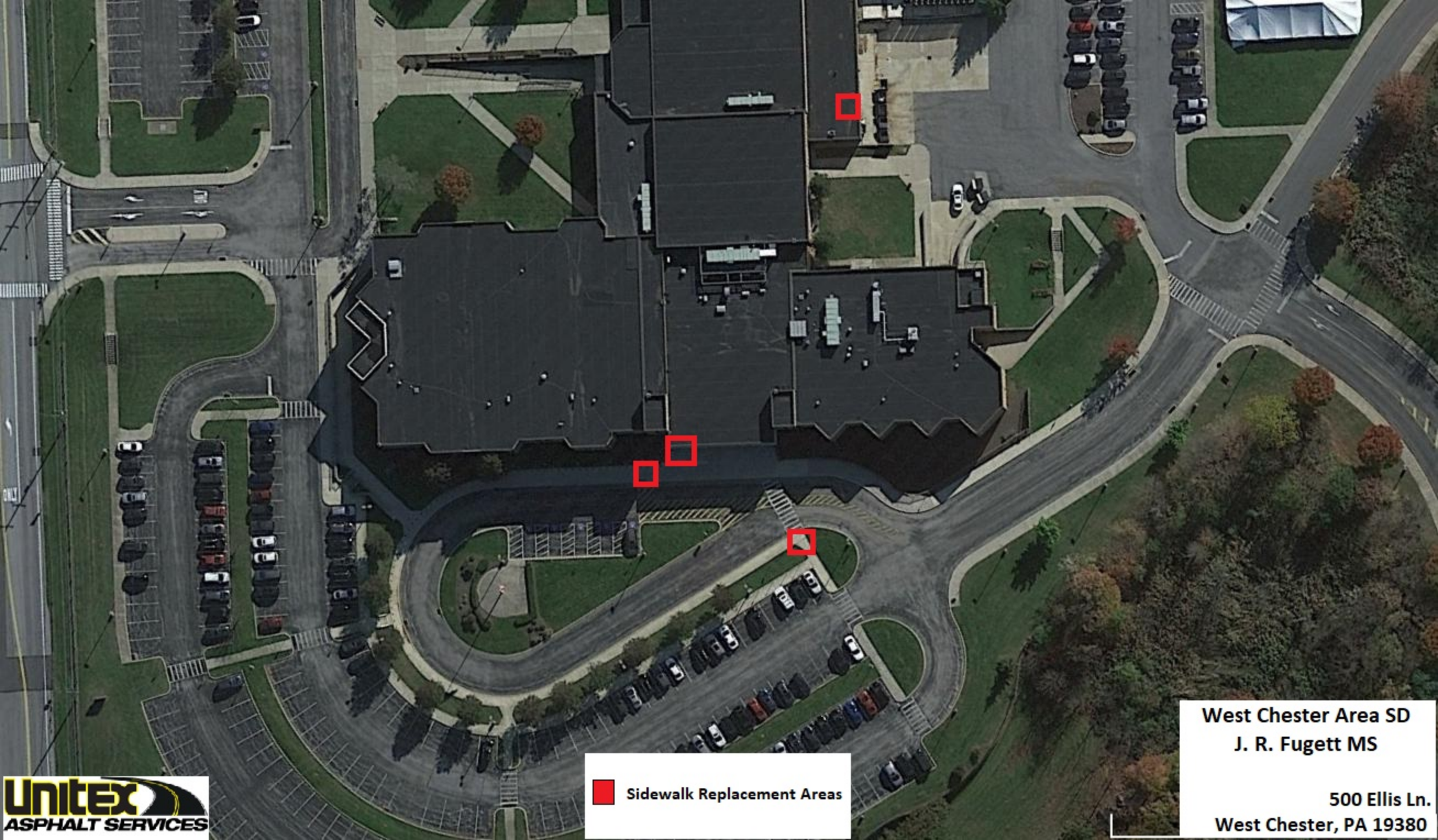
Miscellaneous sidewalk & curb replacement area.

WEST CHESTER AREA SD  
EAST GOSHEN ES

800 N. Chester Rd.  
West Chester, PA 19380









Fugett Middle School

 Sidewalk Replacement Areas

WEST CHESTER AREA SD  
WC EAST HS

500 Ellis Ln.  
West Chester, PA 19380







Hillsdale Elementary School

 Sidewalk & Curb Replacement Areas

WEST CHESTER AREA SD  
HILLSDALE ES  
  
725 W. Market St.  
West Chester, PA 19382







MEMO from the Director of Business Affairs

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*Date: August 11, 2022*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for August 22, 2022*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the August 22, 2022 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for August 22, 2022:

- Approval to Enter PDE’s Approval of PLANCON-K Project Refinancing for G.O.B. Series of 2022 into Board Minutes
- Approval of 2022-23 Transportation Schedules
- Approval of 2022-23 Adult School Lunch Price Increase
- Approval of Change Orders – Additions and Renovations Glen Acres Elementary School

cc: Dr. Sokolowski & Cabinet

WEST CHESTER AREA SCHOOL DISTRICT

Property & Finance Committee

MEMO ITEM for August 22, 2022

**Approval to Enter into the Board Minutes PDE's Approval of PLANCON-K  
Project Refinancing for G.O.B. Series of 2022**

Attached please find PDE's approval letter for PLANCON-K Project Refinancing for G.O.B. Series of 2022 to Refund Series A of 2012, Series AA of 2016, and Series of 2017.

This approval must be entered into the Board minutes. Accordingly, this item will be placed on the consent agenda for the Property & Finance Committee ACTION ITEMS at the August 22, 2022 Board meeting.

Mr. John T. Scully  
Director of Business Affairs  
7/26/22



May 23, 2022

Ms. Linda Cherashore  
Board Secretary  
West Chester Area School District  
782 Springdale Drive  
Exton, PA 19341

**RE: PLANCON PART K: PROJECT REFINANCING**

Lease Number: 223600  
Amount Financed: \$30,115,000  
Reimbursable Percent: 26.23% (Temporary)  
Refinancing Type: Issuance of General Obligation Bonds, Series of 2022 to Refund Series A of 2012 (Lease Number 123600), Series AA of 2016 (Lease Number 163835) and Series of 2017 (Non-Reimbursable)

Dear Ms. Cherashore:

This letter acknowledges receipt of the PlanCon Part K, "Project Refinancing," for the above-referenced bond issue. The material is in a form acceptable to the department and is hereby approved.

This approval is based on a limited review of the documents submitted. If information reviewed after this approval violates law, policy or procedure, the department reserves the right to rescind all approvals materially affected.

The Commonwealth will share in the excess proceeds realized from these transactions by reducing the November 15, 2022, request for reimbursement on the Series of 2022 bonds by \$6,242.00 (see attached settlement sheet).

Any funds returned to the school district after all refunded bonds have been retired must be used to reduce the reimbursable amortization on the refunding bond issue. The school district is directed to report the unexpended funds related to the escrow to the Comptroller's Office after June 15, 2022. The Commonwealth will share in any funds returned to the school district by reducing the next scheduled debt service payment on the refunding bond issue. Unadjusted overpayments will be cited in future Auditor General audit findings.

A condition of this approval is that, unless otherwise approved by the department, all available funds in the bond issues being refunded are to be used to reduce the principal amount of the new bond issue. Any funds remaining at closing which are not earmarked for capital projects and any excess proceeds from the refunding bond issue must be transferred to the debt service fund established for the new bond issue. These funds are not subject to reimbursement by the Commonwealth.

Ms. Cherashore  
Page 2  
May 23, 2022

The school district must file PDE-2071, "Application for Reimbursement for School Construction Project," electronically through the Consolidated Financial Reporting System (CFRS) PlanCon portal to receive reimbursement.

This document and appended materials should be entered into the minutes of the next board meeting. If you have any questions, please contact James Grant at 717.787.4439.

Sincerely,



For,  
Jessica Sites, Director  
Bureau of Budget and Fiscal Management

Attachments

cc: PFM Financial Advisors LLC  
Refunding  
Budget  
Project File – 3600, 3601, 3602, 3635



REIMBURSABLE PERCENT -  
REFINANCING WITH NO NEW MONEY

SD/AVTS: West Chester Area

LEASE #: 223600

| Lease #       | Outstanding Debt Service | Available Funds | Net Outstanding Debt | Reim % | T or P | Eligible Debt     |
|---------------|--------------------------|-----------------|----------------------|--------|--------|-------------------|
| 123600        | 26,388,450               | 0               | 26,388,450           | 0.3361 | (T)    | 8,869,158         |
| 163865        | 10,772,744               | 0               | 10,772,744           | 0.2079 | (T)    | 2,239,653         |
| 2017-NR       | 5,188,790                | 0               | 5,188,790            | 0.0000 | (P)    | 0                 |
| 0             | 0                        | 0               | 0                    | 0.0000 | (P)    | 0                 |
| 0             | 0                        | 0               | 0                    | 0.0000 | (P)    | 0                 |
| <b>TOTAL:</b> | <b>42,349,984</b>        | <b>0</b>        | <b>42,349,984</b>    |        |        | <b>11,108,811</b> |

|                                                                                                                     |            |
|---------------------------------------------------------------------------------------------------------------------|------------|
| A. Total Eligible Debt - Refinancing                                                                                | 11,108,811 |
| B. Total Net Outstanding Debt                                                                                       | 42,349,984 |
| C. Total New Debt Service                                                                                           | 40,006,839 |
| D. Reimbursable Pct (Temporary or Permanent)<br>(Total Eligible Debt divided by<br>the greater of Line B or Line C) | 0.2623 (T) |

**SUMMARY OF SOURCES AND USES OF FUNDS**

|                                                    |  |                                                             |  |                           |  |
|----------------------------------------------------|--|-------------------------------------------------------------|--|---------------------------|--|
| District/CTC:<br>West Chester Area School District |  | Financing Name:<br>General Obligation Bonds, Series of 2022 |  | Closing Date:<br>4/5/2022 |  |
| REPORT TO THE PENNY - DO NOT ROUND                 |  |                                                             |  |                           |  |
|                                                    |  | SERIES<br>GOB Series of 2022                                |  | SERIES<br>_____           |  |
| <b>SOURCES:</b>                                    |  |                                                             |  |                           |  |
| Bond Issue (Par)                                   |  | √ \$30,115,000.00                                           |  |                           |  |
| Original Issue Discount/Premium                    |  | 4,880,892.10                                                |  |                           |  |
| Accrued Interest                                   |  |                                                             |  |                           |  |
| Cash Contribution by District                      |  |                                                             |  |                           |  |
| Unallocated Funds from Bond Issues Being Refunded  |  |                                                             |  |                           |  |
| Other Sources of Funds (Specify)                   |  |                                                             |  |                           |  |
| 1. _____                                           |  |                                                             |  |                           |  |
| 2. _____                                           |  |                                                             |  |                           |  |
| 3. _____                                           |  |                                                             |  |                           |  |
| 4. _____                                           |  |                                                             |  |                           |  |
| <b>TOTAL - Sources of Available Funds</b>          |  | ✓ \$34,995,892.10                                           |  |                           |  |
| <b>USES:</b>                                       |  |                                                             |  |                           |  |
| Purchase of Investments/Escrow                     |  |                                                             |  |                           |  |
| Cash for Current Refunding                         |  | \$34,751,390.00                                             |  |                           |  |
| Issuance Costs:                                    |  |                                                             |  |                           |  |
| 1. Underwriter Fees                                |  | 105,402.50                                                  |  |                           |  |
| 2. Bond Insurance                                  |  |                                                             |  |                           |  |
| 3. Bond Counsel                                    |  | 28,420.60                                                   |  |                           |  |
| 4. School Solicitor                                |  | 13,270.00                                                   |  |                           |  |
| 5. Financial Advisor                               |  | 45,000.00                                                   |  |                           |  |
| 5. Paying Agent & Redemption Agent                 |  | 2,500.00                                                    |  |                           |  |
| 7. Printing                                        |  | 9,500.00                                                    |  |                           |  |
| 8. Rating Fee                                      |  | 29,700.00                                                   |  |                           |  |
| 9. Verification Report                             |  |                                                             |  |                           |  |
| 10. Computer Fees                                  |  |                                                             |  |                           |  |
| 11. CUSIP                                          |  | 467.00                                                      |  |                           |  |
| 12. DAC Report                                     |  |                                                             |  |                           |  |
| 13. Escrow Structuring                             |  |                                                             |  |                           |  |
| 14. <u>Internet Auction Administrator</u>          |  | 4,000.00                                                    |  |                           |  |
| 15. _____                                          |  |                                                             |  |                           |  |
| Total - Issuance Costs                             |  | √ \$238,260.10                                              |  |                           |  |
| Accrued Interest                                   |  |                                                             |  |                           |  |
| Capitalized Interest                               |  |                                                             |  |                           |  |
| Surplus Monies or Cash to School District          |  |                                                             |  |                           |  |
| Other Uses of Funds (Specify)                      |  |                                                             |  |                           |  |
| 1. <u>Sinking Fund</u>                             |  | √ 6,242.00                                                  |  |                           |  |
| 2. _____                                           |  |                                                             |  |                           |  |
| <b>TOTAL - USES OF AVAILABLE FUNDS</b>             |  | ✓ \$34,995,892.10                                           |  |                           |  |

223600

| District/AVTS      West Chester Area School District          |                       |               |       |              | PDE LEASE #<br>(PDE Use Only) |                                    |
|---------------------------------------------------------------|-----------------------|---------------|-------|--------------|-------------------------------|------------------------------------|
| Financing Name:      General Obligation Bonds, Series of 2022 |                       |               |       |              | Total Issue:      30,115,000  |                                    |
| Dated Date:      5-Apr-2022                                   |                       |               |       |              | Original Issue                |                                    |
| Settlement Date:      5-Apr-2022                              |                       |               |       |              | Premium:      4,880,892.10    |                                    |
| PAYMENT DATE                                                  | PRINCIPAL OUTSTANDING | PRINCIPAL     | RATE  | INTEREST     | PERIOD TOTAL                  | STATE FISCAL YR TOTAL (7/1 - 6/30) |
|                                                               | 30,115,000.00         |               |       |              |                               |                                    |
| 11/15/2022                                                    | 30,115,000.00         |               |       | 761,963.89   | 761,963.89                    |                                    |
| 5/15/2023                                                     | 30,110,000.00         | 5,000.00      | 3.000 | 623,425.00   | 628,425.00                    | 1,390,388.89                       |
| 11/15/2023                                                    | 30,110,000.00         |               |       | 623,350.00   | 623,350.00                    |                                    |
| 5/15/2024                                                     | 30,105,000.00         | 5,000.00      | 3.000 | 623,350.00   | 628,350.00                    | 1,251,700.00                       |
| 11/15/2024                                                    | 30,105,000.00         |               |       | 623,275.00   | 623,275.00                    |                                    |
| 5/15/2025                                                     | 30,100,000.00         | 5,000.00      | 3.000 | 623,275.00   | 628,275.00                    | 1,251,550.00                       |
| 11/15/2025                                                    | 30,100,000.00         |               |       | 623,200.00   | 623,200.00                    |                                    |
| 5/15/2026                                                     | 30,000,000.00         | 100,000.00    | 5.000 | 623,200.00   | 723,200.00                    | 1,346,400.00                       |
| 11/15/2026                                                    | 30,000,000.00         |               |       | 620,700.00   | 620,700.00                    |                                    |
| 5/15/2027                                                     | 29,800,000.00         | 200,000.00    | 5.000 | 620,700.00   | 820,700.00                    | 1,441,400.00                       |
| 11/15/2027                                                    | 29,800,000.00         |               |       | 615,700.00   | 615,700.00                    |                                    |
| 5/15/2028                                                     | 25,530,000.00         | 4,270,000.00  | 5.000 | 615,700.00   | 4,885,700.00                  | 5,501,400.00                       |
| 11/15/2028                                                    | 25,530,000.00         |               |       | 508,950.00   | 508,950.00                    |                                    |
| 5/15/2029                                                     | 19,000,000.00         | 6,530,000.00  | 5.000 | 508,950.00   | 7,038,950.00                  | 7,547,900.00                       |
| 11/15/2029                                                    | 19,000,000.00         |               |       | 345,700.00   | 345,700.00                    |                                    |
| 5/15/2030                                                     | 12,930,000.00         | 6,070,000.00  | 5.000 | 345,700.00   | 6,415,700.00                  | 6,761,400.00                       |
| 11/15/2030                                                    | 12,930,000.00         |               |       | 193,950.00   | 193,950.00                    |                                    |
| 5/15/2031                                                     | 6,560,000.00          | 6,370,000.00  | 3.000 | 193,950.00   | 6,563,950.00                  | 6,757,900.00                       |
| 11/15/2031                                                    | 6,560,000.00          |               |       | 98,400.00    | 98,400.00                     |                                    |
| 5/15/2032                                                     | 0.00                  | 6,560,000.00  | 3.000 | 98,400.00    | 6,658,400.00                  | 6,756,800.00                       |
|                                                               |                       |               |       |              |                               |                                    |
| TOTAL                                                         |                       | 30,115,000.00 |       | 9,891,838.89 | 40,006,838.89                 | 40,006,838.89                      |

WEST CHESTER AREA SCHOOL DISTRICT

Property & Finance Committee

MEMO ITEM

**Approval of Current 2022-23 Transportation Schedules for Public/Private/Parochial School Students and Authorization for the Transportation Personnel To Make Changes When Appropriate**

In accordance with our auditor's request, the WCASD Board needs to approve the 2022-2023 transportation schedules for Public/Private/Parochial school students and authorize the Transportation Department to make any changes when appropriate.

These schedules include:

**On the Go Kids (Contract 1):**

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

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

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

Accordingly, this item will be placed on the consent agenda for the Property & Finance Committee ACTION ITEMS at the August 22, 2022 Board meeting.

John T. Scully  
Director of Business Affairs  
August 8, 2022

# WEST CHESTER AREA SCHOOL DISTRICT

## Property & Finance Committee

### MEMO ITEM

#### Approval of 2022-23 Adult Lunch Price Increase

According to the United States Department of Agriculture (USDA) FNS Instruction 782-5 Rev. 1, Adult Meal Prices for School Nutrition Program (SNP) sponsors are not permitted to be subsidized by federal reimbursements, children's payments, and other non-designated nonprofit food service revenues. According to the guidance, districts must ensure that the price charged for adult meals is greater than price of the student's highest price paid meal and the amount received in subsidy from all sources.

Below is a chart which depicts the current student rate and adult rate for both Elementary and Middle School meals. This chart shows a need of a minimum increase in the adult paid meal at Elementary school by \$0.02 and Middle School by \$0.27 for the 2022-23 school year. Though not regulated by the same calculation, we are recommending an increase in the High School adult meal price of \$0.30 to \$4.25 for the 2022-23 school year.

|                                       |               |
|---------------------------------------|---------------|
| Elementary school student lunch       | \$2.75        |
| Reimbursement rate                    | <u>\$1.17</u> |
| Adjusted student rate                 | <u>\$3.92</u> |
| 2021-22 Elementary school adult lunch | \$3.90        |
| <b>Variance</b>                       | <b>\$0.02</b> |

|                                   |               |
|-----------------------------------|---------------|
| Middle school student lunch       | \$3.00        |
| Reimbursement rate                | <u>\$1.17</u> |
| Adjusted student rate             | <u>\$4.17</u> |
| 2021-22 Middle school adult lunch | \$3.90        |
| <b>Variance</b>                   | <b>\$0.27</b> |

In accordance with School Board policy 808, price increases for any menu item must be Board approved. Approval of a \$3.95 elementary, \$4.20 middle school, and \$4.25 high school adult lunch meal will be placed on the Property and Finance ACTION ITEMS for August 22rd.

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

John Scully  
Director of Business Affairs  
8/8/2022



# West Chester Area School District

## Property and Finance Committee

Memo Item for August 22, 2022

### Change Orders - Renovations and Additions to Glen Acres Elementary School

Attached is the spreadsheet which identifies change orders that were needed to complete the ongoing renovations and additions to Glen Acres Elementary School. All of these change orders were approved by District personnel due to their time sensitivity.

|        |                                                                                                                          |             |
|--------|--------------------------------------------------------------------------------------------------------------------------|-------------|
| GC-001 | Provide additional urinal screens in boys gang toilet room.                                                              | \$1,522.50  |
| GC-002 | Install stud and drywall chase in new cafeteria to hide exposed ductwork.                                                | \$1,604.40  |
| GC-003 | Provide vision lites in two sets of exterior doors.                                                                      | \$2,088.00  |
| GC-004 | Change LVT flooring material due to unavailability.                                                                      | \$3,045.00  |
| GC-005 | Modify wall to add 8" of CMU wall.                                                                                       | \$473.00    |
| GC-006 | Add Metal Door Lite Kits to all doors in lieu of wood stops.                                                             | \$6,012.00  |
| GC-007 | Misc. repairs to existing walls at new bathrooms B017 and B019                                                           | \$1,948.00  |
| GC-008 | Install CMU chase for piping at room 135.                                                                                | \$986.00    |
| GC-009 | Install metal stud and gypsum wall in classroom 133 to allow for plumbing in gyp wall, electrical panel in the CMU wall. | \$738.00    |
| GC-010 | Due to unforeseen conditions, the exterior framing needed to be revised to accommodate adherence of metal panels.        | \$20,750.00 |
| SC-001 | Remove misc. playground structures                                                                                       | \$4,800.00  |
| SC-002 | Install temporary drive between additions                                                                                | \$11,250.00 |

If you have any questions, please contact me.

Mark Groves  
*Assistant Director of Facilities and Operations*  
August 8, 2022



|        |                                                                                                                          |             |   |  |   |   |  |                                                                                                                                                                                                               |
|--------|--------------------------------------------------------------------------------------------------------------------------|-------------|---|--|---|---|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GC-009 | Install metal stud and gypsum wall in classroom 133 to allow for plumbing in gyp wall, electrical panel in the CMU wall. | \$738.00    | X |  | B | X |  | Designed location for electrical panel provided no access to panel from above due to lintel, therefore, an additional wall was installed to allow for moving plumbing pipe to new wall and panel in CMU wall. |
| GC-010 | Due to unforeseen conditions, the exterior framing needed to be revised to accommodate adherence of metal panels.        | \$20,750.00 | X |  | A | X |  | Revised metal framing to meet existing conditions of the building found after demolition. Includes angle bracing to joist and exterior metal HSS beam.                                                        |



Site Contractor: DiRocco Brothers, Inc.

Original Contract: \$ 1,059,327.79  
 Change Orders to Date: \$ 16,050.00  
 Revised Contract: \$ 1,075,377.79

- A. Unforeseen Field Conditions
- B. Design Errors
- C. Design Omissions
- D. Changes Required by Public Bodies, Code Changes
- E. Contract Completion Date Changes
- F. Owner Requested Changes
- G. Staff Requested Credits, Backcharges

| Change Order Number | Issue                                      | Cost/(Credit) | Approved |    | Change Order Type | Time Sensitive |    | Remarks                                                                                                                                                                                             |
|---------------------|--------------------------------------------|---------------|----------|----|-------------------|----------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                            |               | Yes      | No |                   | Yes            | No |                                                                                                                                                                                                     |
| SC-001              | Remove misc. playground structures         | \$4,800.00    | X        |    | C                 | X              |    | Playground structures not shown on plans and require removal for music/art addition.                                                                                                                |
| SC-002              | Install temporary drive between additions. | \$11,250.00   | X        |    | C, F              | X              |    | In order for construction traffic to not cross playground area when school is in session, a temporary road linking the two Phase 1 additions will be installed, then removed and returned to grass. |

| Glen Acres ES Additions and Renovations 2022<br>Contingency Tabulation |    |            |
|------------------------------------------------------------------------|----|------------|
| Beginning Contingency Balance <sup>1</sup>                             | \$ | 592,921.79 |
| GC COs approved to date                                                | \$ | 39,166.90  |
| EC COs approved to date                                                | \$ | -          |
| HVAC COs approved to date                                              | \$ | -          |
| PC COs approved to date                                                | \$ | -          |
| Site COs approved to date                                              | \$ | 16,050.00  |
| Fire Protection COs approved to date                                   | \$ | -          |
| Roofing COs approved to date                                           | \$ | -          |
| Approved COs to date                                                   | \$ | 55,216.90  |
| Remaining Contingency Balance <sup>2</sup>                             | \$ | 537,704.89 |

<sup>1</sup> Contingency was established at 3% of the construction budget.

<sup>2</sup> Balance as of 7-30-2022