

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee Meeting
Tuesday – February 21, 2023
6:30 p.m.
Board Room A/B, Spellman Education Center
782 Springdale Drive, Exton, PA 19341/Livestream

AGENDA

- Public Comment
- Approval of January 17, 2023 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Review and Approval of the Technology Projects in the 2023-24 Technology Equipment Budget (see attached) Mr. Wagman
- Approval of 2023-24 E-Rate Bid Awards (see attached) Mr. Wagman
- Approval of 2022-23 Capital Reserve Project Award and Approval of 2 Additional 2022-23 Capital Reserve Projects (see attached) Mr. Birster
- Approval of 2023-24 Capital Reserve Project Award (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.

Committee Meeting Minutes  
WEST CHESTER AREA SCHOOL DISTRICT  
January 17, 2023 – Property & Finance Committee

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

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

Administration: Mr. John Scully, Dr. Kalia Reynolds, Mr. Michael Wagman, Mr. Wayne Birster, Mr. Justin Matys

Also Present: Members of the public

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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
| Public Comment was made by the following residents on agenda items as indicated:<br>None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
| The committee approved the December 19, 2022 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Mr. Bevilacqua |
| Mr. Scully reviewed the Budget Forecast Model and the changes made since December 2022. Changes to 2022-23 expense projections include a \$300,000 increase in extra duty pay. 2022-23 revenue projections were increased \$500,000 for real estate tax income, \$600,000 for investment income, and \$300,000 for federal COVID grant revenue. The total net change to 2022-23 projections is \$1,100,000 which increases the fund balance designated for future millage increases and will be utilized to reduce the 2023-24 budget gap. The 2023-24 expense forecast decreased \$1,614,525 related to a reduction in PSERs expense due to the State decreasing the contribution rate. The 2023-24 revenue projection decreased by \$807,262 related to PSERs State subsidy. The changes to the 2023-24 projections and the utilization of the 2022-23 savings will reduce the 2023-24 budget gap by \$807,262. Mr. Scully reviewed the millage calculation analysis on page 3 of the model. With the incorporation of the above changes, the Chester County tax increase is 1% and Delaware County increase is 1.1%. The Administration will continue to review projections for potential savings to reduce the millage impact for the 2023-24 final budget. This is an informational item and no Board action is required. | Mr. Scully     |
| Mr. Scully explained to the committee that the student transportation contracts between WCASD and Krapf's and On The Go Kids (OTG) expire June 30, 2023. The District has experienced service issues due to a lack of school bus drivers. The lack of drivers coupled with the high level of inflation (costs of buses, fuel, oil, tires, supplies, etc.) makes a contract renewal based on the Act 1 increase unacceptable for our transportation contractors.<br>The Administration and contractors have agreed an addendum to the current year contract rates is needed to allow the contractors the ability to increase driver rates. The increase in driver rates will help recruit new staff and retain current staff. The Administration and contractors have agreed to rates that would go into effect January 1, 2023 and remain intact through June 30, 2024.<br>The effective rate increase for Krapf's would be 8% and OTG rates would increase 11.1%. The variance in percentage increases is due to differing daily rate calculations between the contractors, specialized                                                                                                                                                                                                                                       | Mr. Scully     |

supply/equipment costs, as well as the cost of additional personnel needed on many OTG routes.

The Administration recommends an addendum to the 2022-23 Krapf's contract to reflect the rates listed below effective January 1, 2023:

| Bus size       | Rates Effective January 1, 2023 |             |             |             |             |             |
|----------------|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| Length of Time | <=5.25                          | 5.26 - 5.75 | 5.76 - 6.25 | 6.26 - 6.75 | 6.76 - 7.25 | 7.26 - 7.75 |
| 19/24          | \$331.35                        | \$353.42    | \$375.49    | \$397.56    | \$419.62    | \$441.69    |
| 36/72          | \$382.72                        | \$404.79    | \$426.86    | \$448.92    | \$470.99    | \$493.06    |

The Administration recommends an addendum to the 2022-23 On The Go Kids contract to reflect the rates listed below effective January 1, 2023:

| Vehicle Size/Type | Rates Effective January 1, 2023 |             |             |             |             |             |             |             |
|-------------------|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Trip Length       | 4 - 4.25                        | 4.26 - 4.75 | 4.76 - 5.25 | 5.26 - 5.75 | 5.76 - 6.25 | 6.26 - 6.75 | 6.76 - 7.25 | 7.26 - 7.75 |
| 6V                | 269.56                          | 289.05      | 308.52      | 328.00      | 347.48      | 366.95      | 386.42      | 405.90      |
| M                 | 298.65                          | 319.45      | 340.24      | 361.04      | 381.84      | 402.64      | 423.45      | 444.25      |
| MA                | 304.87                          | 325.67      | 346.46      | 367.26      | 388.06      | 408.87      | 429.67      | 450.47      |
| MLA               | 309.03                          | 329.83      | 350.62      | 371.42      | 392.22      | 413.03      | 433.83      | 454.63      |
| BUS               | 388.64                          | 409.44      | 430.23      | 451.03      | 471.83      | 492.63      | 513.44      | 534.24      |

The Administration also recommends approval of new 5-year contracts with Krapf's and On the Go Kids for the period July 1, 2023 through June 30, 2028. The first-year rates for each vendor are shown in the charts above and subsequent year increases would be calculated based on the Philadelphia CPI (all items) for Krapf's and Act 1 for On The Go Kids. Each contract would include language similar to what is in the current contract that limits the percentage increases each year to a minimum of 2.5% and maximum of 5.5% in each year. The committee recommended approval of the third addendum to the contract for Krapf's and On the Go Kids. The committee recommended approval of new 5-year contracts with Krapf's and On the Go Kids.

Mr. Wagman discussed District internet services with the committee. Following the required E-Rate and Pennsylvania bidding regulations, including an evaluation instrument that weighs price most heavily but not exclusively, Mr. Wagman recommended approval to accept the bid from ChescoNet for Internet Services effective July 1, 2023 through June 30, 2026 with two optional one-year extensions at an annual cost of \$38,000. The proposal also includes guaranteed pricing over the term of the agreement for increased bandwidth should additional capacity be needed. The committee recommended approval to accept the bid from ChescoNet for internet services.

Mr.  
Wagman

Mr. Birster presented the committee with information on three School Resource Officer (SRO) agreements and recommended approval. One SRO agreement is between WCASD and the Westtown-East Goshen Regional Police Department; one SRO agreement is between WCASD and West Goshen Police Department; and one SRO agreement is between WCASD and the West Chester Police Department. Each of the agreements delineates the

Mr. Birster

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| responsibilities of WCASD and the police departments for the period January 1, 2023 through June 30, 2027. The committee recommended approval of the three SRO agreements.                                                                                                                                                                                                                                                                                                                                                                                                             |             |
| Mr. Birster presented documentation and sought approval for the final payment of the Plumbing Construction Contract to Jay R. Reynolds, Inc. on the East Goshen ES Renovations and Additions Project. All closeout documents have been received, and Jay R. Reynolds, Inc. and WCASD have agreed to the additional labor efforts needed to complete the project work. The committee recommended approval of the final payment of the plumbing construction contract to Jay R. Reynolds, Inc. on the East Goshen ES renovations and additions project.                                  | Mr. Birster |
| Items to be placed on board agenda January 23, 2023: <ul style="list-style-type: none"> <li>• Approval for Third Addendum to the Contract, Krapf's and On the Go Kids</li> <li>• Approval for new 5-year contract with Krapf's and On the Go Kids</li> <li>• Approval for Internet Services Bid Award</li> <li>• Approval for 3 SRO agreements</li> <li>• Approval for Final Payment to Jay R. Reynolds</li> </ul> MEMO items for board agenda January 23, 2023: <ul style="list-style-type: none"> <li>• Approval to Acknowledge Receipt of the 2021-22 Local Audit Report</li> </ul> |             |
| Items to discuss at a later date:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |             |
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Next Meeting Date: **Tuesday, February 21, 2023**



West Chester Area School District  
Operating Expense History and Forecast

2/9/2023

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|    | A                                  | AF               | AG               | AH               | AI               | AJ               | AK               | AL               | AM               | AN               |
|----|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    | Actual                             | Budget           | Actual           | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        | Estimated        |
|    | 2020-21                            | 2021-22          | 2021-22          | 2022-23          | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |                  |
| 1  |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 2  |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 3  | <b>Staff</b>                       | <b>160,538.7</b> | <b>178,386.8</b> | <b>171,700.6</b> | <b>187,196.0</b> | <b>186,611.4</b> | <b>197,442.0</b> | <b>205,424.9</b> | <b>213,748.9</b> | <b>222,189.7</b> |
| 4  | <b>Total Salaries</b>              | <b>102,002.8</b> | <b>108,179.9</b> | <b>107,476.0</b> | <b>113,521.6</b> | <b>113,233.0</b> | <b>119,970.1</b> | <b>123,399.4</b> | <b>127,043.4</b> | <b>130,701.1</b> |
| 5  | <b>Administration</b>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 6  | Reg Salaries                       | 9,227.4          | 9,843.7          | 9,852.7          | 10,560.3         | 10,417.9         | 11,062.0         | 11,449.2         | 11,849.9         | 12,264.7         |
| 7  | <b>Teachers</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 8  | Reg Salaries                       | 73,524.6         | 76,795.7         | 75,998.6         | 80,675.3         | 79,985.7         | 83,239.1         | 85,561.1         | 87,987.1         | 90,459.7         |
| 9  | Extra Duty Pymnts                  | 1,727.1          | 1,167.7          | 2,581.4          | 1,643.2          | 1,943.2          | 1,987.8          | 2,043.3          | 2,101.2          | 2,160.3          |
| 10 | Sabbatical Pymnts                  | 530.3            | 300.0            | 462.3            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            | 300.0            |
| 11 | Subject Chair Pymnts               | 380.1            | 535.9            | 622.2            | 530.8            | 530.8            | 640.0            | 640.0            | 640.0            | 640.0            |
| 12 | Severance Pymnts                   | 192.3            | 392.0            | 194.6            | 392.0            | 392.0            | 392.0            | 402.9            | 414.4            | 426.0            |
| 13 | Supplemental Contracts             | 2,085.1          | 2,167.0          | 2,223.0          | 2,167.0          | 2,167.0          | 2,290.0          | 2,290.0          | 2,290.0          | 2,290.0          |
| 14 | <b>Total Teachers</b>              | <b>78,439.4</b>  | <b>81,358.4</b>  | <b>82,082.2</b>  | <b>85,708.3</b>  | <b>85,318.7</b>  | <b>88,848.9</b>  | <b>91,237.3</b>  | <b>93,732.6</b>  | <b>96,276.0</b>  |
| 15 | <b>Technical</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 16 | Reg Salaries                       | 3,589.1          | 3,868.6          | 3,689.9          | 4,188.7          | 4,474.3          | 5,067.2          | 5,244.5          | 5,427.9          | 5,617.8          |
| 17 | <b>Office Clerical</b>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 18 | Reg Salaries                       | 5,495.4          | 6,704.8          | 6,246.8          | 6,776.8          | 6,839.7          | 8,260.1          | 8,505.4          | 8,826.0          | 9,088.2          |
| 19 | <b>Crafts and Trades</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 20 | Reg Salaries                       | 5,251.4          | 6,404.4          | 5,604.4          | 6,287.5          | 6,182.5          | 6,731.9          | 6,963.0          | 7,206.9          | 7,454.5          |
| 21 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 22 | <b>Benefits</b>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 23 | Medical                            | 15,228.1         | 22,604.8         | 15,987.9         | 23,407.9         | 23,407.9         | 25,910.2         | 27,871.6         | 29,981.5         | 32,251.1         |
| 24 | Dental                             | 1,194.2          | 1,487.8          | 1,160.7          | 1,565.7          | 1,565.7          | 1,633.0          | 1,703.3          | 1,776.5          | 1,852.9          |
| 25 | Vision                             | 164.8            | 218.3            | 169.2            | 225.5            | 225.5            | 230.7            | 236.0            | 241.4            | 247.0            |
| 26 | Prescription                       | 3,438.3          | 5,205.0          | 5,176.1          | 5,725.5          | 5,725.4          | 6,298.0          | 6,927.8          | 7,620.6          | 8,382.6          |
| 27 | Social Security                    | 7,313.9          | 8,244.8          | 7,757.5          | 8,651.4          | 8,598.6          | 9,066.9          | 9,440.1          | 9,718.8          | 9,998.6          |
| 28 | Retirement                         | 34,674.3         | 37,630.2         | 37,059.7         | 39,844.7         | 39,601.6         | 40,685.9         | 42,856.6         | 45,087.7         | 47,248.4         |
| 29 | Tuition Reimbursement              | 410.2            | 600.0            | 476.6            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            | 600.0            |
| 30 | Life & Disability                  | 531.8            | 578.7            | 343.9            | 592.0            | 592.0            | 608.5            | 625.9            | 644.4            | 662.9            |
| 31 | Workers Comp/Unempl/Other          | 1,114.6          | 1,309.1          | 1,151.4          | 1,328.8          | 1,328.8          | 1,348.7          | 1,368.9          | 1,389.5          | 1,410.3          |
| 32 | <b>Total Benefits</b>              | <b>64,070.3</b>  | <b>77,878.6</b>  | <b>69,283.0</b>  | <b>81,941.4</b>  | <b>81,645.5</b>  | <b>86,381.9</b>  | <b>91,630.1</b>  | <b>97,060.3</b>  | <b>102,653.8</b> |
| 33 | (Less) cost sharing                | (5,534.4)        | (7,671.6)        | (5,058.4)        | (8,267.0)        | (8,267.0)        | (8,910.0)        | (9,604.6)        | (10,354.8)       | (11,165.3)       |
| 34 | <b>Net Benefits</b>                | <b>58,535.9</b>  | <b>70,206.9</b>  | <b>64,224.6</b>  | <b>73,674.4</b>  | <b>73,378.5</b>  | <b>77,471.9</b>  | <b>82,025.5</b>  | <b>86,705.5</b>  | <b>91,488.6</b>  |
| 35 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 36 | <b>Prof. &amp; Tech. Services</b>  | <b>14,079.1</b>  | <b>19,994.0</b>  | <b>19,979.3</b>  | <b>20,756.1</b>  | <b>20,461.1</b>  | <b>20,361.6</b>  | <b>20,936.4</b>  | <b>21,528.5</b>  | <b>22,138.4</b>  |
| 37 | Substitute Service                 | 1,708.6          | 2,741.2          | 2,731.5          | 2,783.1          | 2,783.1          | 3,267.8          | 3,365.9          | 3,466.8          | 3,570.9          |
| 38 | Contracted Therapeutic Staff       | 1,502.3          | 1,708.2          | 1,792.0          | 1,608.2          | 1,608.2          | 1,730.5          | 1,782.4          | 1,835.9          | 1,891.0          |
| 39 | Contracted Aides- Special Ed.      | 667.1            | 2,905.4          | 1,129.9          | 2,905.4          | 2,705.4          | 1,588.2          | 1,635.9          | 1,685.0          | 1,735.5          |
| 40 | Contracted Aides- Other            | 117.0            | 325.0            | 193.5            | 325.0            | 325.0            | 213.0            | 219.4            | 226.0            | 232.8            |
| 41 | Contracted Special Ed. Programs    | 2,519.0          | 3,443.5          | 3,234.5          | 3,462.3          | 3,462.3          | 3,566.1          | 3,673.1          | 3,783.3          | 3,896.8          |
| 42 | Occupational/Physical Therapy      | 982.7            | 1,089.0          | 1,102.0          | 1,094.8          | 1,094.8          | 1,120.0          | 1,153.6          | 1,188.2          | 1,223.8          |
| 43 | Due Process Hearings               | 809.6            | 1,000.0          | 1,080.6          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          | 1,200.0          |
| 44 | Early Intervention                 | 356.8            | 284.1            | 158.1            | 293.7            | 293.7            | 170.2            | 175.3            | 180.6            | 186.0            |
| 45 | Extended School Year               | 412.4            | 619.0            | 616.1            | 603.0            | 603.0            | 604.0            | 622.1            | 640.8            | 660.0            |
| 46 | Alternative Education - IU         | 1,847.7          | 2,441.1          | 2,034.3          | 2,932.9          | 2,932.9          | 3,012.7          | 3,103.1          | 3,196.1          | 3,292.0          |
| 47 | Alternative Education - APT        | 515.7            | -                | -                | -                | -                | -                | -                | -                | -                |
| 48 | Tax Collection                     | 732.4            | 703.1            | 915.4            | 720.5            | 720.5            | 799.0            | 823.0            | 847.7            | 873.1            |
| 49 | Legal                              | 309.7            | 573.0            | 335.5            | 543.0            | 568.0            | 598.0            | 615.9            | 634.4            | 653.5            |
| 50 | Other                              | 1,598.1          | 2,161.3          | 4,655.9          | 2,284.2          | 2,164.2          | 2,491.9          | 2,566.7          | 2,643.7          | 2,723.0          |
| 51 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 52 | <b>Purchased Property Services</b> | <b>3,096.2</b>   | <b>4,324.3</b>   | <b>3,643.8</b>   | <b>4,356.3</b>   | <b>4,356.3</b>   | <b>4,866.0</b>   | <b>5,012.0</b>   | <b>5,162.3</b>   | <b>5,317.2</b>   |
| 53 | Electricity                        | 1,487.3          | 1,931.0          | 1,752.8          | 2,148.3          | 2,148.3          | 2,502.9          | 2,578.0          | 2,655.3          | 2,735.0          |
| 54 | Water/Sewer                        | 538.4            | 655.3            | 640.4            | 662.2            | 662.2            | 688.9            | 709.5            | 730.8            | 752.7            |
| 55 | Trash Removal                      | 88.9             | 105.0            | 93.1             | 105.0            | 105.0            | 110.0            | 113.3            | 116.7            | 120.2            |
| 56 | Space Rental                       | 266.4            | 139.0            | 128.6            | 139.0            | 139.0            | 141.0            | 145.2            | 149.6            | 154.1            |
| 57 | Other                              | 715.2            | 1,494.0          | 1,028.8          | 1,301.9          | 1,301.9          | 1,423.2          | 1,465.9          | 1,509.9          | 1,555.2          |
| 58 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 59 | <b>Other Services</b>              | <b>27,060.7</b>  | <b>33,644.9</b>  | <b>27,412.5</b>  | <b>34,576.0</b>  | <b>31,657.4</b>  | <b>34,507.5</b>  | <b>36,184.7</b>  | <b>37,965.1</b>  | <b>39,872.8</b>  |
| 60 | Charter Schools                    | 7,868.6          | 9,197.7          | 7,812.1          | 10,306.1         | 8,087.4          | 8,984.4          | 9,685.0          | 10,444.1         | 11,266.7         |
| 61 | Tuition: Special Education         | 3,598.9          | 4,199.8          | 3,151.9          | 3,875.7          | 3,875.7          | 3,968.4          | 4,127.1          | 4,292.2          | 4,463.9          |
| 62 | Tuition: Technical College         | 2,489.5          | 2,763.3          | 2,680.4          | 2,859.4          | 2,859.4          | 2,860.7          | 3,099.0          | 3,357.5          | 3,654.1          |
| 63 | Tuition: Other Alt Ed Programs     | 151.8            | 293.0            | 156.0            | 268.0            | 268.0            | 275.0            | 288.8            | 303.2            | 318.3            |
| 64 | Bussing: Public Schools            | 4,814.6          | 6,039.6          | 5,510.6          | 6,899.0          | 6,429.0          | 7,360.0          | 7,580.8          | 7,808.2          | 8,042.5          |
| 65 | Bussing: Non-Public                | 3,860.0          | 4,949.8          | 3,011.5          | 4,253.0          | 4,023.0          | 4,235.0          | 4,362.1          | 4,492.9          | 4,627.7          |
| 66 | Bussing: Special Ed                | 3,062.1          | 4,353.8          | 3,391.3          | 4,106.5          | 4,106.5          | 4,421.5          | 4,554.1          | 4,690.8          | 4,831.5          |
| 67 | Bussing: Extracurricular           | 92.8             | 370.2            | 264.2            | 377.5            | 377.5            | 392.3            | 404.1            | 416.2            | 428.7            |
| 68 | Insurance                          | 519.0            | 559.8            | 553.9            | 623.8            | 623.8            | 660.9            | 694.0            | 728.7            | 765.1            |
| 69 | Telephone/Postage                  | 508.8            | 502.8            | 639.1            | 516.4            | 516.4            | 527.2            | 543.0            | 559.3            | 576.0            |
| 70 | Other                              | 94.4             | 415.1            | 241.5            | 490.8            | 490.8            | 822.0            | 846.7            | 872.1            | 898.3            |
| 71 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 72 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 73 | <b>Supplies</b>                    | <b>8,614.2</b>   | <b>7,296.2</b>   | <b>7,250.9</b>   | <b>8,596.7</b>   | <b>8,596.0</b>   | <b>8,974.2</b>   | <b>10,441.2</b>  | <b>10,825.1</b>  | <b>11,223.4</b>  |
| 74 | Heating/ Motor Pool Fuel           | 804.6            | 810.0            | 894.0            | 1,108.5          | 1,108.5          | 1,159.7          | 1,194.5          | 1,230.3          | 1,267.2          |
| 75 | Other Operations/Maint Supplies    | 1,214.5          | 938.3            | 972.1            | 1,055.0          | 1,055.0          | 1,200.7          | 1,248.7          | 1,298.7          | 1,350.6          |
| 76 | Educational                        | 3,274.6          | 2,812.6          | 2,639.3          | 2,787.7          | 2,787.0          | 3,083.9          | 3,207.3          | 3,335.5          | 3,469.0          |
| 77 | Curriculum Proposals               | 843.3            | 871.0            | 700.4            | 1,492.4          | 1,492.4          | 1,016.3          | 2,176.6          | 2,241.9          | 2,309.1          |
| 78 | Educational /Admin Software        | 2,421.4          | 1,722.9          | 1,926.6          | 2,010.8          | 2,010.8          | 2,364.9          | 2,459.5          | 2,557.9          | 2,660.2          |
| 79 | Administration/Business            | 55.8             | 141.4            | 118.7            | 142.3            | 142.3            | 148.7            | 154.6            | 160.8            | 167.3            |
| 80 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 81 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 82 | <b>Other Objects</b>               | <b>337.3</b>     | <b>499.3</b>     | <b>1,057.1</b>   | <b>491.7</b>     | <b>491.7</b>     | <b>490.7</b>     | <b>505.4</b>     | <b>520.6</b>     | <b>536.2</b>     |
| 83 | <b>Dues and Fees - Athletics</b>   | <b>-</b>         | <b>131.5</b>     | <b>150.2</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     | <b>131.5</b>     |
| 84 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 85 | <b>Property</b>                    | <b>754.3</b>     | <b>457.5</b>     | <b>540.2</b>     | <b>453.3</b>     | <b>453.3</b>     | <b>575.7</b>     | <b>593.0</b>     | <b>610.8</b>     | <b>629.1</b>     |
| 86 | Other Equipment                    | 754.3            | 457.5            | 540.2            | 453.3            | 453.3            | 575.7            | 593.0            | 610.8            | 629.1            |
| 87 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 88 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 89 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 90 | <b>Debt Service</b>                | <b>25,412.9</b>  | <b>28,505.0</b>  | <b>27,537.2</b>  | <b>27,956.9</b>  | <b>27,856.9</b>  | <b>27,236.6</b>  | <b>27,358.6</b>  | <b>27,858.0</b>  | <b>28,678.5</b>  |
| 91 | Bond payments                      | 25,412.9         | 28,505.0         | 27,537.2         | 27,956.9         | 27,856.9         | 27,236.6         | 27,358.6         | 27,858.0         | 28,678.5         |
| 92 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 93 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 94 | <b>Reserve</b>                     | <b>7,633.5</b>   | <b>6,237.3</b>   | <b>6,730.1</b>   | <b>12,457.5</b>  | <b>12,457.5</b>  | <b>8,495.2</b>   | <b>8,744.3</b>   | <b>8,917.1</b>   | <b>8,834.3</b>   |
| 95 | Budgetary Reserve                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 96 | Transfer to other funds            | 7,633.5          | 6,237.3          | 6,730.1          | 12,457.5         | 12,457.5         | 8,495.2          | 8,744.3          | 8,917.1          | 8,834.3          |
| 97 |                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 98 | <b>TOTAL EXPENSE</b>               | <b>247,527.0</b> | <b>279,476.8</b> | <b>266,001.8</b> | <b>296,971.9</b> | <b>293,073.1</b> | <b>303,080.9</b> | <b>315,332.0</b> | <b>327,267.9</b> | <b>339,551.0</b> |

West Chester Area School District  
Revenue History and Forecast

|    | A                                                          | AI                | AJ               | AK                | AL               | AM               | AN               | AO               | AP               | AQ               |
|----|------------------------------------------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  |                                                            | Actual            | Budget           | Actual            | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
| 2  |                                                            | 2020-21           | 2021-22          | 2021-22           | 2022-23          | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
| 3  | <b>Local</b>                                               | <b>214,400.1</b>  | <b>208,090.1</b> | <b>230,928.5</b>  | <b>215,404.5</b> | <b>225,873.0</b> | <b>221,339.7</b> | <b>257,555.0</b> | <b>275,730.1</b> | <b>287,189.8</b> |
| 4  | Real Estate                                                | 179,828.5         | 180,059.1        | 187,742.0         | 184,508.2        | 188,808.2        | 186,891.4        | 222,629.0        | 240,318.7        | 251,285.3        |
| 5  | Current                                                    | 177,830.9         | 179,235.7        | 183,687.9         | 183,708.3        | 187,608.3        | 185,942.5        | 221,680.0        | 239,369.8        | 250,336.4        |
| 6  | Interim                                                    | 1,997.6           | 823.4            | 4,054.2           | 799.8            | 1,199.8          | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                              | 24,213.4          | 19,884.1         | 26,695.1          | 22,682.4         | 25,750.0         | 25,110.0         | 25,486.7         | 25,868.9         | 26,257.0         |
| 8  | Real Estate Transfer                                       | 6,227.6           | 3,810.1          | 8,927.9           | 3,886.3          | 4,750.0          | 4,590.0          | 4,681.8          | 4,775.4          | 4,870.9          |
| 9  | Delinquent Taxes                                           | 3,264.4           | 2,858.8          | 3,485.5           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                        | 220.9             | 357.5            | 76.8              | 362.9            | 2,600.0          | 618.3            | 627.6            | 637.0            | 646.5            |
| 11 | Gate Receipts                                              | -                 | 131.5            | 172.0             | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                      | 645.3             | 989.0            | 3,829.2           | 974.5            | 974.5            | 1,139.7          | 1,139.7          | 1,139.7          | 1,139.7          |
| 13 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                               | <b>40,055.4</b>   | <b>42,366.5</b>  | <b>43,341.6</b>   | <b>44,387.2</b>  | <b>45,675.7</b>  | <b>46,537.7</b>  | <b>47,747.6</b>  | <b>49,008.5</b>  | <b>49,831.9</b>  |
| 15 | Student Subsidies                                          | 18,775.2          | 19,429.0         | 20,848.7          | 20,139.1         | 21,575.7         | 21,661.2         | 21,599.3         | 21,605.2         | 21,208.3         |
| 16 | Basic Instruction                                          | 8,810.2           | 8,421.9          | 9,575.7           | 9,575.8          | 10,937.3         | 10,937.3         | 10,937.3         | 10,937.3         | 10,937.3         |
| 18 | Special Education                                          | 5,077.2           | 5,899.1          | 5,914.7           | 5,843.3          | 5,974.9          | 5,974.9          | 5,974.9          | 5,974.9          | 5,974.9          |
| 20 | Tuition Private Home Place't                               | 95.8              | 290.0            | 103.9             | 100.0            | 100.0            | 100.0            | 100.0            | 100.0            | 100.0            |
| 21 | Transportation                                             | 3,087.6           | 3,087.6          | 3,008.3           | 3,087.6          | 2,950.0          | 2,950.0          | 2,950.0          | 2,950.0          | 2,950.0          |
| 22 | Medical, Dental & Nurse                                    | 253.6             | 253.9            | 250.4             | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            |
| 23 | Rent                                                       | 1,051.6           | 1,077.5          | 1,596.5           | 879.5            | 960.4            | 1,046.0          | 984.1            | 990.0            | 593.1            |
| 25 | Accountability/Ready to Learn Block Grants                 | 399.1             | 399.1            | 399.1             | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            |
| 27 | Teacher Subsidies                                          | 20,951.8          | 22,937.5         | 22,474.6          | 24,248.0         | 24,100.1         | 24,876.4         | 26,148.3         | 27,403.3         | 28,623.5         |
| 28 | Social Security                                            | 3,586.7           | 4,122.4          | 3,817.8           | 4,325.7          | 4,299.3          | 4,533.5          | 4,720.0          | 4,859.4          | 4,999.3          |
| 29 | Retirement                                                 | 17,365.1          | 18,815.1         | 18,656.8          | 19,922.4         | 19,800.8         | 20,343.0         | 21,428.3         | 22,543.9         | 23,624.2         |
| 30 | Other                                                      | 328.4             | -                | 18.3              | -                | -                | -                | -                | -                | -                |
| 31 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                             | <b>6,768.5</b>    | <b>3,538.1</b>   | <b>6,191.2</b>    | <b>3,650.5</b>   | <b>4,026.5</b>   | <b>3,579.9</b>   | <b>3,029.3</b>   | <b>3,029.3</b>   | <b>3,029.3</b>   |
| 33 | Title I                                                    | 574.7             | 574.7            | 555.2             | 555.2            | 555.2            | 547.7            | 547.7            | 547.7            | 547.7            |
| 34 | Title II                                                   | 313.2             | 246.4            | 259.0             | 236.3            | 236.3            | 232.7            | 232.7            | 232.7            | 232.7            |
| 35 | IDEA                                                       | 1,551.6           | 1,572.1          | 1,730.8           | 1,621.7          | 1,621.7          | 1,615.1          | 1,615.1          | 1,615.1          | 1,615.1          |
| 36 | MA Direct Services/Time Study                              | 1,030.3           | 1,000.0          | 1,156.7           | 992.0            | 1,068.0          | 1,050.6          | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                      | 223.5             | 144.9            | 178.0             | 144.2            | 144.2            | 133.9            | 133.9            | 133.9            | 133.9            |
| 38 | COVID Related Grants                                       | 3,075.3           | -                | 2,311.4           | 101.0            | 401.0            | -                | -                | -                | -                |
| 39 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 40 | <b>Local Taxes &amp; Subsidies</b>                         | <b>261,224.0</b>  | <b>253,994.7</b> | <b>280,461.3</b>  | <b>263,442.1</b> | <b>275,575.2</b> | <b>271,457.3</b> | <b>308,332.0</b> | <b>327,767.9</b> | <b>340,051.0</b> |
| 41 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 42 | <b>Beginning Fund Balance</b>                              | <b>55,455.5</b>   | <b>47,950.8</b>  | <b>69,152.5</b>   | <b>59,998.4</b>  | <b>83,612.0</b>  | <b>66,114.1</b>  | <b>34,490.5</b>  | <b>27,490.5</b>  | <b>27,990.5</b>  |
| 43 | FB Adjustment                                              |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 44 | <b>Ending Fund Balance</b>                                 | <b>69,152.5</b>   | <b>22,468.6</b>  | <b>83,612.0</b>   | <b>26,468.7</b>  | <b>66,114.1</b>  | <b>34,490.5</b>  | <b>27,490.5</b>  | <b>27,990.5</b>  | <b>28,490.5</b>  |
| 45 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 47 | Committed Fund Balance for Health Care                     | 4,159.9           | 4,159.9          | 4,159.9           | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          |
| 48 | Assigned Fund Balance for Future millage                   | 38,183.9          | -                | 52,121.5          | -                | 39,623.6         | 7,500.0          | -                | -                | -                |
| 49 | Assigned Fund Balance for Alternative Education            | 2,000.0           | 1,000.0          | 2,000.0           | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          |
| 50 | Assigned Fund Balance for Property Assessment Fluctuations | 1,000.0           | -                | 1,000.0           | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 51 | Assigned Fund Balance for Technology/Distance Learning     | 500.0             | -                | 500.0             | -                | -                | -                | -                | -                | -                |
| 52 | Assigned Fund Balance for Enrollment Growth                | 4,500.0           | -                | -                 | -                | -                | -                | -                | -                | -                |
| 53 | Assigned Fund Balance for Elementary Construction          | -                 | -                | 5,000.0           | -                | -                | -                | -                | -                | -                |
| 54 | Assigned Fund Balance for Athletic Fund                    | 128.9             | 128.9            | 150.8             | 128.9            | 150.8            | 150.8            | 150.8            | 150.8            | 150.8            |
| 55 | <b>Beginning Unassigned Fund Balance</b>                   | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>  | <b>19,179.8</b>  | <b>19,679.8</b>  | <b>20,179.8</b>  | <b>20,679.8</b>  |
| 56 | <b>Ending Unassigned Fund Balance</b>                      | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>   | <b>19,179.9</b>  | <b>19,179.8</b>  | <b>19,679.8</b>  | <b>20,179.8</b>  | <b>20,679.8</b>  | <b>21,179.8</b>  |
| 57 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 58 | <b>Assumed use of FB</b>                                   | <b>(13,897.0)</b> | <b>25,482.1</b>  | <b>(14,459.5)</b> | <b>33,529.8</b>  | <b>17,497.9</b>  | <b>31,623.6</b>  | <b>7,000.0</b>   | <b>(500.0)</b>   | <b>(500.0)</b>   |

West Chester Area School District  
Forecast Millage Calculation

|    | A                                      | B | C | D | E          | F          | G | H          | I          | J          |
|----|----------------------------------------|---|---|---|------------|------------|---|------------|------------|------------|
| 1  |                                        |   |   |   |            |            |   |            |            |            |
| 2  |                                        |   |   |   | 2022-23    | 2023-24    |   | 2024-25    | 2025-26    | 2026-27    |
| 3  |                                        |   |   |   | Budget     | Budget     |   | Forecast   | Forecast   | Forecast   |
| 4  | Market Values                          |   |   |   |            |            |   |            |            |            |
| 5  | Chester County                         |   |   |   | 14,129,979 | 14,229,894 |   | 14,229,894 | 14,229,894 | 14,229,894 |
| 6  | Delaware County                        |   |   |   | 895,234    | 895,234    |   | 895,234    | 895,234    | 895,234    |
| 7  |                                        |   |   |   | 15,025,213 | 15,125,128 |   | 15,125,128 | 15,125,128 | 15,125,128 |
| 8  |                                        |   |   |   |            |            |   |            |            |            |
| 9  |                                        |   |   |   |            |            |   |            |            |            |
| 10 | Net amount to be raised from R/E taxes |   |   |   | 183,559    | 185,942    |   | 221,680    | 239,370    | 250,336    |
| 11 | Gross tax to be levied                 |   |   |   | 190,217    | 192,687    |   | 229,720    | 248,052    | 259,416    |
| 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    | 181,282    |   | 216,123    | 233,370    | 244,062    |
| 18 | Delaware Cnty Levy                     |   |   |   | 11,334     | 11,405     |   | 13,597     | 14,682     | 15,354     |
| 19 |                                        |   |   |   | 190,217    | 192,687    |   | 229,720    | 248,052    | 259,416    |
| 20 |                                        |   |   |   |            |            |   |            |            |            |
| 21 | Millage Calculation                    |   |   |   |            |            |   |            |            |            |
| 22 | Chester Cnty tax levy                  |   |   |   | 178,883    | 181,282    |   | 216,123    | 233,370    | 244,062    |
| 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    | 22.5517    |   | 26.8193    | 28.8878    | 30.1367    |
| 26 | Previous Year Millage                  |   |   |   | 22.0604    | 22.4364    |   | 22.5517    | 26.8193    | 28.8878    |
| 27 |                                        |   |   |   |            |            |   |            |            |            |
| 28 | Chester Cnty Mill Increase             |   |   |   | 0.38       | 0.12       |   | 4.27       | 2.07       | 1.25       |
| 29 | % increase                             |   |   |   | 1.7%       | 0.5%       |   | 18.9%      | 7.7%       | 4.3%       |
| 30 |                                        |   |   |   |            |            |   |            |            |            |
| 31 | Delaware Cnty Tax levy                 |   |   |   | 11,334     | 11,405     |   | 13,597     | 14,682     | 15,354     |
| 32 | Delaware Cnty Assessed Value           |   |   |   | 1,140,844  | 1,141,219  |   | 1,141,594  | 1,141,969  | 1,142,344  |
| 33 |                                        |   |   |   |            |            |   |            |            |            |
| 34 | Delaware County Millage                |   |   |   | 9.9343     | 9.9935     |   | 11.9103    | 12.8565    | 13.4411    |
| 35 | Previous Yr Millage *                  |   |   |   | 9.5164     | 9.9343     |   | 9.9935     | 11.9103    | 12.8565    |
| 36 |                                        |   |   |   |            |            |   |            |            |            |
| 37 | Delaware Cnty Mill Increase            |   |   |   | 0.42       | 0.06       |   | 1.92       | 0.95       | 0.58       |
| 38 | % increase                             |   |   |   | 4.4%       | 0.6%       |   | 19.2%      | 7.9%       | 4.5%       |
| 39 |                                        |   |   |   |            |            |   |            |            |            |
| 40 | Multi County Millage re-balancing      |   |   |   |            |            |   |            |            |            |
| 41 | Chester Cty Levy Rebalanced            |   |   |   | 178,957    |            |   |            |            |            |
| 42 | Delaware Cty Levy Rebalanced           |   |   |   | 11,259     |            |   |            |            |            |
| 43 |                                        |   |   |   | 190,216    |            |   |            |            |            |
| 44 |                                        |   |   |   |            |            |   |            |            |            |
| 45 | Chester County Millage                 |   |   |   | 22.4364    | 22.5517    |   |            |            |            |
| 46 | Chester County Millage Re-balanced     |   |   |   | 22.4457    |            |   |            |            |            |
| 47 | Chester Cnty Mill Increase             |   |   |   |            | 0.12       |   |            |            |            |
| 48 | % increase                             |   |   |   |            | 0.47%      |   |            |            |            |
| 49 | Act 1 Millage                          |   |   |   |            | 22.5517    |   |            |            |            |
| 50 | Millage from exceptions                |   |   |   |            | -          |   |            |            |            |
| 51 |                                        |   |   |   |            |            |   |            |            |            |
| 52 |                                        |   |   |   |            |            |   |            |            |            |
| 53 | Delaware County Millage                |   |   |   | 9.9343     | 9.9935     |   |            |            |            |
| 54 | Delaware County Millage Re-balanced    |   |   |   | 9.8686     |            |   |            |            |            |
| 55 | Delaware Cnty Mill Increase            |   |   |   |            | 0.12       |   |            |            |            |
| 56 | % increase                             |   |   |   |            | 1.27%      |   |            |            |            |
| 57 | Act 1 Millage                          |   |   |   |            | 9.9935     |   |            |            |            |
| 58 | Millage from exceptions                |   |   |   |            | -          |   |            |            |            |

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

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

| CHESTER COUNTY   |           |               |                | DELAWARE COUNTY  |           |               |                |
|------------------|-----------|---------------|----------------|------------------|-----------|---------------|----------------|
| COMMERCIAL       |           |               |                | COMMERCIAL       |           |               |                |
|                  | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |                  | MILL VAL  | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2017-18          | 1,539,233 | 11,213        | 0.73%          | 2017-18          | 8,009     | (525)         | -6.55%         |
| 2018-19          | 1,531,640 | (7,593)       | -0.50%         | 2018-19          | 8,009     | -             | 0.00%          |
| 2019-20          | 1,565,346 | 33,706        | 2.15%          | 2019-20          | 8,009     | -             | 0.00%          |
| 2020-21          | 1,551,277 | (14,070)      | -0.91%         | 2020-21          | 9,158     | 1,149         | 12.55%         |
| 2021-22          | 1,512,672 | (38,605)      | -2.55%         | 2021-22          | 26,710    | 17,553 *      | 65.71%         |
| 2022-23          | 1,512,672 | -             | 0.00%          | 2022-23          | 26,710    | -             | 0.00%          |
| 2023-24          | 1,512,672 | -             | 0.00%          | 2023-24          | 26,710    | -             | 0.00%          |
| 2024-25          | 1,512,672 | -             | 0.00%          | 2024-25          | 26,710    | -             | 0.00%          |
| 2025-26          | 1,512,672 | -             | 0.00%          | 2025-26          | 26,710    | -             | 0.00%          |
| 2026-27          | 1,512,672 | -             | 0.00%          | 2026-27          | 26,710    | -             | 0.00%          |
| Average increase |           |               | -0.11%         | Average increase |           |               | 7.17%          |
| RESIDENTIAL      |           |               |                | RESIDENTIAL      |           |               |                |
|                  | 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%          |
| OTHER            |           |               |                | OTHER            |           |               |                |
|                  | 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%          |
| TOTAL            |           |               |                | TOTAL            |           |               |                |
|                  | 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  
 2022-23 Projection Changes  
 February 2023

| <u>Expenses</u> |    |        |
|-----------------|----|--------|
| Salaries        | \$ | 10,000 |
| Legal Expense   | \$ | 25,000 |
| Total Expenses  | \$ | 35,000 |

| <u>Revenues</u>     |    |         |
|---------------------|----|---------|
| Local Revenue:      |    |         |
| Interim Real Estate | \$ | 400,000 |
| Earned Income       |    | 250,000 |
| Total Revenues      | \$ | 650,000 |

| <u>Fund Balance Analysis</u>                                      |    |         |
|-------------------------------------------------------------------|----|---------|
| Increase in Fund Balance Designation for Future Millage Increases |    | 615,000 |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | \$ | 615,000 |

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

| <u>Expenses</u> |    |        |
|-----------------|----|--------|
| Salaries        | \$ | 10,000 |
| Legal Expense   | \$ | 50,000 |
| Total Expenses  | \$ | 60,000 |

| <u>Revenues</u> |    |         |
|-----------------|----|---------|
| Local Revenue   |    |         |
| Earned Income   | \$ | 250,000 |
| Other           | \$ | 165,200 |
| Total Revenues  | \$ | 415,200 |

| <u>Budget Gap</u>    |    |           |
|----------------------|----|-----------|
| Change in Budget Gap | \$ | (355,200) |

| <u>Fund Balance Analysis</u>                                                |    |           |
|-----------------------------------------------------------------------------|----|-----------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ | 615,000   |
| 2023-24 Use of Designation of Future Millage Increases                      | \$ | (615,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/24                          | \$ | -         |

West Chester Area School District  
 Budget Forecast Model  
 2022-23 Projection Changes  
 January 2023

| <u>Expenses</u> |                   |
|-----------------|-------------------|
| Extra Duty Pay  | \$ 300,000        |
| Total Expenses  | <u>\$ 300,000</u> |

| <u>Revenues</u>                       |                     |
|---------------------------------------|---------------------|
| Local Revenue:                        |                     |
| Current Real Estate                   | \$ 500,000          |
| Investment Income                     | 600,000             |
| Federal Revenue- Covid Related Grants | 300,000             |
| Total Revenues                        | <u>\$ 1,400,000</u> |

| <u>Fund Balance Analysis</u>                                      |                     |
|-------------------------------------------------------------------|---------------------|
| Increase in Fund Balance Designation for Future Millage Increases | 1,100,000           |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | <u>\$ 1,100,000</u> |

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

| <u>Expenses</u>      |                       |
|----------------------|-----------------------|
| Benefits- PSERS rate | \$ (1,614,525)        |
| Total Expenses       | <u>\$ (1,614,525)</u> |

| <u>Revenues</u>              |                     |
|------------------------------|---------------------|
| State Revenue: PSERS Subsidy | \$ (807,262)        |
| Total Revenues               | <u>\$ (807,262)</u> |

| <u>Budget Gap</u>    |              |
|----------------------|--------------|
| Change in Budget Gap | \$ (807,263) |

| <u>Fund Balance Analysis</u>                                                |                |
|-----------------------------------------------------------------------------|----------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ 1,100,000   |
| 2023-24 Use of Designation of Future Millage Increases                      | \$ (1,100,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/24                          | <u>\$ -</u>    |



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

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

| <u>Revenues</u>     |              |
|---------------------|--------------|
| Local Revenue:      |              |
| Current Real Estate | \$ 2,000,000 |
| Earned Income Tax   | 500,000      |
| Investment Income   | 300,000      |
| Total Revenues      | \$ 2,800,000 |

| <u>Fund Balance Analysis</u>                                      |              |
|-------------------------------------------------------------------|--------------|
| Increase in Fund Balance Designation for Future Millage Increases | 2,800,000    |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | \$ 2,800,000 |

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

| <u>Expenses</u>                            |    |           |
|--------------------------------------------|----|-----------|
| Changes Resulting from Budget Submissions: |    |           |
| Salaries                                   | \$ | 329,701   |
| Prof & Tech Services                       | \$ | 156,802   |
| Purchased Property Services                | \$ | 378,993   |
| Other Services                             | \$ | 322,935   |
| Supplies                                   | \$ | (516,331) |
| Other Objects                              | \$ | (15,713)  |
| Property                                   | \$ | 108,866   |
| Total Expenses                             | \$ | 765,253   |

| <u>Revenues</u>                            |    |           |
|--------------------------------------------|----|-----------|
| Changes Resulting from Budget Submissions: |    |           |
| Local Revenue- Earned Income               | \$ | 500,000   |
| Federal Revenue                            | \$ | 522,350   |
| Total Revenues                             | \$ | 1,022,350 |

| <u>Budget Gap</u>    |    |           |
|----------------------|----|-----------|
| Change in Budget Gap | \$ | (257,097) |

| <u>Fund Balance Analysis</u>                                                |    |             |
|-----------------------------------------------------------------------------|----|-------------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ | 2,800,000   |
| 2023-24 Use of Designation of Future Millage Increases                      | \$ | (2,800,000) |
| Increase (Decrease) in Ending Fund Balance 6/30/24                          | \$ | (2,800,000) |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

| <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  |
| Total Revenues  | \$ 12,135,163 |

| <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     |
| Increase (Decrease) in Ending Fund Balance 6/30/22                | \$ 23,571,021 |

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

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

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

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



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

|     | A                                                                                                                                                  | B                                   | C         | D                             | E              | F              | G              |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------|-------------------------------|----------------|----------------|----------------|
| 62  |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 63  |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 64  |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 65  | <b>Professional and Technical Services - 300</b>                                                                                                   |                                     |           | <b>% Increase Assumptions</b> |                |                |                |
| 66  |                                                                                                                                                    |                                     |           | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 67  |                                                                                                                                                    | Special Education Services          |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 68  |                                                                                                                                                    | Other categories                    |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 69  |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 70  |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 71  | <b>Purchased Property Services - 400</b>                                                                                                           |                                     |           | <b>% Increase Assumptions</b> |                |                |                |
| 72  |                                                                                                                                                    |                                     |           | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 73  |                                                                                                                                                    | Electricity                         |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 74  |                                                                                                                                                    | Trash Collection                    |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 75  |                                                                                                                                                    | Other categories                    |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 76  |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 77  | <b>Other Purchased Services - 500</b>                                                                                                              |                                     |           | <b>% Increase Assumptions</b> |                |                |                |
| 78  |                                                                                                                                                    |                                     |           | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 79  |                                                                                                                                                    | Special Ed Tuitions                 |           | 4.00%                         | 4.00%          | 4.00%          | 4.00%          |
| 80  |                                                                                                                                                    | Insurances                          |           | 5.00%                         | 5.00%          | 5.00%          | 5.00%          |
| 81  |                                                                                                                                                    | Bussing                             |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 82  |                                                                                                                                                    | Telephone and Postage               |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 83  |                                                                                                                                                    | Other Categories                    |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 84  |                                                                                                                                                    | Charter School Enrollment:          |           |                               |                |                |                |
| 85  |                                                                                                                                                    | Regular Ed                          | 367       | 378                           | 389            | 401            |                |
| 86  |                                                                                                                                                    | Special Ed                          | 101       | 106                           | 111            | 116            |                |
| 87  |                                                                                                                                                    | Charter School Tuition Rate:        |           |                               |                |                |                |
| 88  |                                                                                                                                                    | Regular Ed                          | \$14,439  | \$14,872                      | \$15,318       | \$15,777       |                |
| 89  |                                                                                                                                                    | Special Ed                          | \$36,674  | \$38,508                      | \$40,433       | \$42,455       |                |
| 90  |                                                                                                                                                    | CAT Enrollment:                     |           |                               |                |                |                |
| 91  |                                                                                                                                                    | Full Time                           | 123       | 129                           | 135            | 142            |                |
| 92  |                                                                                                                                                    | Academic                            | 19        | 20                            | 21             | 22             |                |
| 93  |                                                                                                                                                    | CAT Tuition Rate:                   |           |                               |                |                |                |
| 94  |                                                                                                                                                    | Full Time                           | \$21,536  | 22,290                        | \$23,070       | \$23,878       |                |
| 95  |                                                                                                                                                    | Academic                            | \$10,803  | 11,181                        | \$11,572       | \$11,977       |                |
| 96  |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 97  | <b>Supplies - 600</b>                                                                                                                              |                                     |           | <b>% Increase Assumptions</b> |                |                |                |
| 98  |                                                                                                                                                    |                                     |           | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 99  |                                                                                                                                                    | Educational/Admin Supplies&Software |           | 4.00%                         | 4.00%          | 4.00%          | 4.00%          |
| 100 |                                                                                                                                                    | Gas and Oil                         |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 101 |                                                                                                                                                    | Admin and Other Categories          |           | 4.00%                         | 4.00%          | 4.00%          | 4.00%          |
| 102 |                                                                                                                                                    | Curriculum Proposal Amount          | 2,113,171 | 2,176,566                     | 2,241,863      | 2,309,119      |                |
| 103 |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 104 | <b>Property - 700</b>                                                                                                                              |                                     |           | <b>% Increase Assumptions</b> |                |                |                |
| 105 |                                                                                                                                                    |                                     |           | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 106 |                                                                                                                                                    | Equipment Purchases                 |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 107 |                                                                                                                                                    | Technology Equipment *              |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |
| 108 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund |                                     |           |                               |                |                |                |
| 109 |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 110 |                                                                                                                                                    |                                     |           |                               |                |                |                |
| 111 | <b>800 Other Object Dues and Fees</b>                                                                                                              |                                     |           | <b>% Increase Assumptions</b> |                |                |                |
| 112 |                                                                                                                                                    |                                     |           | <b>2023-24</b>                | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 113 |                                                                                                                                                    |                                     |           | 3.00%                         | 3.00%          | 3.00%          | 3.00%          |

|    | A                                                                                                   | B              | C              | D              | E              |
|----|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1  | <b>West Chester Area School District Budget Forecast Model</b><br><b><u>Revenue Assumptions</u></b> |                |                |                |                |
| 2  |                                                                                                     |                |                |                |                |
| 3  |                                                                                                     |                |                |                |                |
| 4  |                                                                                                     |                |                |                |                |
| 5  | <b><u>Local</u></b>                                                                                 | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 6  | Collection Factor                                                                                   | 96.50%         | 96.50%         | 96.50%         | 96.50%         |
| 7  | Interim Taxes                                                                                       | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 8  | Earned Income tax                                                                                   | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 9  | Transfer Tax                                                                                        | 2.00%          | 2.00%          | 2.00%          | 2.00%          |
| 10 | Delinquent Taxes                                                                                    | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 11 | Investment Earnings                                                                                 | 1.50%          | 1.50%          | 1.50%          | 1.50%          |
| 12 | Other                                                                                               | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| 13 |                                                                                                     |                |                |                |                |
| 14 | <b><u>State</u></b>                                                                                 | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 15 | Basic Education                                                                                     | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 16 | Special Education                                                                                   | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 17 | Special Ed Contingency                                                                              | \$ -           | \$ -           | \$ -           | \$ -           |
| 18 | Transportation                                                                                      | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 19 | Rent                                                                                                | \$ 1,046,019   | \$ 984,084     | \$ 989,979     | \$ 593,127     |
| 20 | Charter School (Reimb Rate)                                                                         | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 21 | Social Security (Reimb Rate)                                                                        | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 22 | Retirement (Reimb Rate)                                                                             | 50.0%          | 50.0%          | 50.0%          | 50.0%          |
| 23 | Other                                                                                               | 0.0%           | 0.0%           | 0.0%           | 0.0%           |
| 24 |                                                                                                     |                |                |                |                |
| 25 | <b><u>Federal</u></b>                                                                               | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 26 | Title I                                                                                             | \$ 547,702     | \$ 547,702     | \$ 547,702     | \$ 547,702     |
| 27 | Title II                                                                                            | \$ 232,668     | \$ 232,668     | \$ 232,668     | \$ 232,668     |
| 28 | IDEA                                                                                                | \$ 1,615,065   | \$ 1,615,065   | \$ 1,615,065   | \$ 1,615,065   |
| 29 | Medical Access                                                                                      | \$ 1,000,000   | \$ 500,000     | \$ 500,000     | \$ 500,000     |
| 30 | Other                                                                                               | \$ 133,911     | \$ 133,911     | \$ 133,911     | \$ 133,911     |
| 31 |                                                                                                     |                |                |                |                |
| 32 | <b><u>Other</u></b>                                                                                 | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
| 33 | To Cap Res                                                                                          | 4.0%           | 4.0%           | 4.0%           | 4.0%           |

West Chester Area School District  
Assumptions for Salaries

| <b>Additional Headcount Expenses</b>   | <b>2022-23<br/>Budget</b> | <b>2022-23<br/>Projected</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> | <b>2025-26<br/>Forecast</b> | <b>2026-27<br/>Forecast</b> |
|----------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Administrators</b>                  |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$137,297                 |                              | \$142,926                   | \$147,928                   | \$153,106                   | \$158,465                   |
| Additional Headcount                   | 4.00                      |                              | 1.00                        | -                           | -                           | -                           |
| Additional Salary Expense              | \$432,000                 |                              | \$92,000                    | \$0                         | \$0                         | \$0                         |
| <b>Teacher</b>                         |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$60,891                  | \$62,276                     | \$64,216                    | \$66,007                    | \$67,879                    | \$69,786                    |
| Average Teacher Salary                 | \$77,795                  | \$77,709                     | 80,268                      | \$82,507                    | \$84,846                    | \$87,230                    |
| Headcount Change ( <i>Enrollment</i> ) | 7.00                      |                              | 11.80                       | -                           | -                           | -                           |
| Headcount Change ( <i>Curricular</i> ) | -                         |                              | -                           | -                           | -                           | -                           |
| Change Salary Expense                  | \$377,592                 |                              | \$761,655                   | \$0                         | \$0                         | \$0                         |
| <b>Non-Bargaining</b>                  |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$74,358                  |                              | \$77,407                    | \$80,116                    | \$82,920                    | \$85,822                    |
| Additional Headcount                   | 3.00                      |                              | 7.80                        | -                           | -                           | -                           |
| Additional Salary Expense              | \$140,000                 |                              | \$588,602                   | \$0                         | \$0                         | \$0                         |
| <b>Support Staff</b>                   |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$28,820                  |                              | \$30,042                    | \$30,934                    | \$32,100                    | \$33,053                    |
| Additional Headcount                   | -                         |                              | 12.00                       | -                           | -                           | -                           |
| Additional Salary Expense              | \$0                       |                              | \$366,912                   | \$0                         | \$0                         | \$0                         |
| <b>Crafts/Trades</b>                   |                           |                              |                             |                             |                             |                             |
| Average New Hire Salary                | \$45,830                  |                              | \$47,617                    | \$49,284                    | \$51,009                    | \$52,794                    |
| Additional Headcount                   | -                         |                              | 2.00                        | -                           | -                           | -                           |
| Additional Salary Expense              | \$0                       |                              | \$99,294                    | \$0                         | \$0                         | \$0                         |

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

West Chester Area School District  
Assumptions for Salaries

|                                      | <b>TOTAL SALARY EXPENSE</b> |                    |                    |                    |                    |                    |
|--------------------------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | <b>2022-23</b>              | <b>2022-23</b>     | <b>2023-24</b>     | <b>2024-25</b>     | <b>2025-26</b>     | <b>2026-27</b>     |
|                                      | <b>Budget</b>               | <b>Projected</b>   | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    | <b>Forecast</b>    |
| Admin Staff                          | 10,560,308                  | 10,417,870         | 11,062,017         | 11,449,188         | 11,849,909         | 12,264,656         |
| <b>Total Administration Salaries</b> | <b>10,560,308</b>           | <b>10,417,870</b>  | <b>11,062,017</b>  | <b>11,449,188</b>  | <b>11,849,909</b>  | <b>12,264,656</b>  |
| Teacher Staff Salaries               | 80,675,323                  | 79,985,705         | 83,239,072         | 85,561,104         | 87,987,051         | 90,459,742         |
| Extra Duty Pymnts (123)              | 1,643,200                   | 1,943,200          | 1,987,846          | 2,043,299          | 2,101,233          | 2,160,284          |
| Sabbatical Pymnts (124)              | 300,000                     | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            |
| Subject Chair Pymnts (125)           | 530,792                     | 530,792            | 640,000            | 640,000            | 640,000            | 640,000            |
| Severance Pymnts (127)               | 392,000                     | 392,000            | 392,000            | 402,935            | 414,360            | 426,004            |
| Supplemental Contracts (135)         | 2,167,000                   | 2,167,000          | 2,290,000          | 2,290,000          | 2,290,000          | 2,290,000          |
| <b>Total Teaching Salaries</b>       | <b>85,708,315</b>           | <b>85,318,697</b>  | <b>88,848,918</b>  | <b>91,237,338</b>  | <b>93,732,644</b>  | <b>96,276,031</b>  |
| Reg Salaries (141)                   | 4,185,980                   | 4,471,587          | 5,063,844          | 5,241,079          | 5,424,516          | 5,614,374          |
| Overtime (143)                       | 2,700                       | 2,700              | 3,400              | 3,400              | 3,400              | 3,400              |
| <b>Technical</b>                     | <b>4,188,680</b>            | <b>4,474,287</b>   | <b>5,067,244</b>   | <b>5,244,479</b>   | <b>5,427,916</b>   | <b>5,617,774</b>   |
| Reg Salaries (151)                   | 3,116,125                   | 3,168,956          | 3,543,732          | 3,648,981          | 3,786,547          | 3,899,008          |
| Overtime (153)                       | 55,690                      | 65,690             | 73,200             | 75,374             | 78,216             | 80,539             |
| Library/Office Aides (154),(155)     | 588,596                     | 588,596            | 584,501            | 601,861            | 624,551            | 643,100            |
| Technology Aides (158)               | 626,763                     | 626,763            | 690,729            | 711,244            | 738,058            | 759,978            |
| Instructional Aides (191)            | 2,331,751                   | 2,331,751          | 3,290,701          | 3,388,435          | 3,516,179          | 3,620,609          |
| Instructional Aides OT (193)         | 57,900                      | 57,900             | 77,200             | 79,493             | 82,490             | 84,940             |
| <b>Office Clerical</b>               | <b>6,776,825</b>            | <b>6,839,656</b>   | <b>8,260,063</b>   | <b>8,505,387</b>   | <b>8,826,040</b>   | <b>9,088,173</b>   |
| Reg Salaries Oper & Maint(161)       | 5,382,213                   | 5,277,213          | 5,818,488          | 6,022,135          | 6,232,910          | 6,451,062          |
| Temporary salaries (162)             | 85,000                      | 85,000             | 90,000             | 93,150             | 96,410             | 99,785             |
| Overtime (163)                       | 194,000                     | 194,000            | 202,000            | 209,070            | 216,387            | 223,961            |
| Severance (167)                      | 40,000                      | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             |
| Reg Salaries Technology (168)        | 586,245                     | 586,245            | 581,365            | 598,632            | 621,200            | 639,650            |
| <b>Crafts and Trades</b>             | <b>6,287,458</b>            | <b>6,182,458</b>   | <b>6,731,853</b>   | <b>6,962,987</b>   | <b>7,206,907</b>   | <b>7,454,457</b>   |
| <b>Total Salary Expense</b>          | <b>113,521,586</b>          | <b>113,232,968</b> | <b>119,970,095</b> | <b>123,399,378</b> | <b>127,043,417</b> | <b>130,701,091</b> |
| <b>% Increase</b>                    |                             | <b>-0.25%</b>      | <b>5.95%</b>       | <b>2.86%</b>       | <b>2.95%</b>       | <b>2.88%</b>       |

| POSITIONS             | Func                                              | Acct | Prog | 2022-23 Actual |               |            |              |             | Total  | 2023-24 Budget |            |              |             |               | Total | Addition/Reductions to 2023-24 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 |   |      |      |       |
| School Administration |                                                   |      |      |                |               |            |              |             |        |                |            |              |             |               |       |                                       |              |   |      |      |       |
|                       | Superintendent                                    | 2360 | 111  | 52             | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Asst Supt of Curriculum and Secondary Ed          | 2260 | 111  | 52B            | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Pupil Services Director / Asst. Director          | 2111 | 111  | 18             | -             | -          | -            | 2.00        | 2.00   | -              | -          | -            | 2.00        | 2.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Pupil Services Supervisor                         | 2119 | 111  | 18             | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Social Work Coordinator                           | 2160 | 111  | 18F            | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Language Arts Supervisor                          | 2260 | 111  | 06             | -             | -          | -            | 2.00        | 2.00   | -              | -          | -            | 2.00        | 2.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Mathematics Supervisor                            | 2260 | 111  | 15             | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Science / FCS / Tech Ed / Health & PE Supervisor  | 2260 | 111  | 19             | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Instructional Technology Coordinator              | 2270 | 111  | 10             | -             | -          | -            | 5.00        | 5.00   | -              | -          | -            | 6.00        | 6.00          | -     | -                                     | -            | - | 1.00 | 1.00 | -     |
|                       | Teaching and Learning Director / Asst. Director   | 2360 | 111  | 53             | -             | -          | -            | 3.00        | 3.00   | -              | -          | -            | 3.00        | 3.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Elementary Director of Education                  | 2360 | 111  | 52E            | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Communications Program Director                   | 2370 | 111  | 52             | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Director of Equity & Assessment                   | 2260 | 111  | 52M            | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Principals and Asst. Principals                   | 2380 | 111  | 40             | 11.00         | 9.00       | 12.00        | -           | 32.00  | 11.00          | 9.00       | 12.00        | -           | 32.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Coordinator of Nursing Services                   | 2440 | 111  | 18D            | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Business Affairs Director / Asst. Director        | 2511 | 111  | 55             | -             | -          | -            | 2.00        | 2.00   | -              | -          | -            | 2.00        | 2.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Facilities & Operations Director / Asst. Director | 2611 | 111  | 71             | -             | -          | -            | 2.00        | 2.00   | -              | -          | -            | 2.00        | 2.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Public Safety Supervisor                          | 2660 | 111  | 71L            | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Technology Director / Asst. Director              | 2821 | 111  | 10             | -             | -          | -            | 2.00        | 2.00   | -              | -          | -            | 2.00        | 2.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Human Resources Director / Asst. Director         | 2831 | 111  | 54             | -             | -          | -            | 2.00        | 2.00   | -              | -          | -            | 2.00        | 2.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Network Operation & Security Mgr                  | 2829 | 111  | 10             | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Athletic Director                                 | 3200 | 111  | 30S            | -             | -          | 3.00         | -           | 3.00   | -              | -          | 3.00         | -           | 3.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Behavior Specialist Coordinator                   | 1291 | 111  | 21R            | -             | -          | -            | 1.00        | 1.00   | -              | -          | -            | 1.00        | 1.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Special Education Supervisors                     | 1291 | 111  | 21             | -             | -          | -            | 3.00        | 3.00   | -              | -          | -            | 3.00        | 3.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | School Administration Total                       |      |      |                | 11.00         | 9.00       | 15.00        | 36.00       | 71.00  | 11.00          | 9.00       | 15.00        | 37.00       | 72.00         | -     | -                                     | -            | - | 1.00 | 1.00 | -     |
| Teachers              |                                                   |      |      |                |               |            |              |             |        |                |            |              |             |               |       |                                       |              |   |      |      |       |
|                       | Full Day KG                                       | 1110 | 121  | 08F            | 40.00         | -          | -            | -           | 40.00  | 40.00          | -          | -            | -           | 40.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | 1st Grade                                         | 1110 | 121  | 09             | 43.00         | -          | -            | -           | 43.00  | 43.00          | -          | -            | -           | 43.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | 2nd Grade                                         | 1110 | 121  | 09             | 43.00         | -          | -            | -           | 43.00  | 43.00          | -          | -            | -           | 43.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | 3rd Grade                                         | 1110 | 121  | 09             | 40.00         | -          | -            | -           | 40.00  | 40.00          | -          | -            | -           | 40.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | 4th Grade                                         | 1110 | 121  | 09             | 38.00         | -          | -            | -           | 38.00  | 38.00          | -          | -            | -           | 38.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | 5th Grade                                         | 1110 | 121  | 09             | 39.00         | -          | -            | -           | 39.00  | 39.00          | -          | -            | -           | 39.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Art                                               | 1110 | 121  | 01             | 11.00         | 7.35       | 7.60         | -           | 25.95  | 11.00          | 7.35       | 7.60         | -           | 25.95         | -     | -                                     | -            | - | -    | -    | -     |
|                       | ELD                                               | 1110 | 121  | 02             | 14.00         | 5.20       | 3.80         | -           | 23.00  | 14.00          | 5.20       | 3.80         | -           | 23.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Engl/Lang Arts                                    | 1110 | 121  | 06             | -             | 35.40      | 32.89        | -           | 68.29  | -              | 35.40      | 32.89        | -           | 68.29         | -     | -                                     | -            | - | -    | -    | -     |
|                       | World Language                                    | 1110 | 121  | 07             | -             | 10.40      | 22.00        | -           | 32.40  | -              | 10.40      | 22.00        | -           | 32.40         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Instructional Coaches                             | 1110 | 121  | 09             | 11.00         | -          | -            | -           | 11.00  | 11.00          | -          | -            | 3.00        | 14.00         | -     | -                                     | -            | - | 3.00 | 3.00 | -     |
|                       | Computer/Tech Ed                                  | 1110 | 121  | 10             | -             | 4.95       | -            | -           | 4.95   | -              | 4.95       | -            | -           | 4.95          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Health                                            | 1110 | 121  | 11A            | -             | 9.25       | 6.10         | -           | 15.35  | -              | 9.25       | 6.10         | -           | 15.35         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Math                                              | 1110 | 121  | 15             | -             | 28.40      | 37.00        | -           | 65.40  | -              | 28.40      | 37.00        | -           | 65.40         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Phys Ed                                           | 1110 | 121  | 17A            | 11.00         | 6.45       | 13.50        | 2.00        | 32.95  | 11.00          | 6.45       | 13.50        | 2.00        | 32.95         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Science                                           | 1110 | 121  | 19             | -             | 25.20      | 38.90        | -           | 64.10  | -              | 25.20      | 38.90        | -           | 64.10         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Social Studies                                    | 1110 | 121  | 20             | -             | 24.80      | 40.00        | -           | 64.80  | -              | 24.80      | 40.00        | -           | 64.80         | -     | -                                     | -            | - | -    | -    | -     |
|                       | AP Capstone                                       | 1110 | 121  | 25             | -             | -          | 0.88         | -           | 0.88   | -              | -          | 0.88         | -           | 0.88          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Reading Specialist/Teacher                        | 1110 | 121  | 06A -          | 24.70         | 8.40       | 2.80         | -           | 35.90  | 24.70          | 8.40       | 2.80         | -           | 35.90         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Music -Vocal                                      | 1110 | 121  | 16A            | 11.00         | 4.00       | 3.00         | -           | 18.00  | 11.00          | 4.00       | 3.00         | -           | 18.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Music -Instrumental                               | 1110 | 121  | 16B            | 11.00         | 7.20       | 4.80         | -           | 23.00  | 11.00          | 7.20       | 4.80         | -           | 23.00         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Cyber School                                      | 1110 | 121  | 05             | -             | 1.20       | 6.80         | -           | 8.00   | -              | 1.20       | 6.80         | -           | 8.00          | -     | -                                     | -            | - | -    | -    | -     |
|                       | TITLE 1 (federal prog)                            | 1190 | 121  | 35             | 3.30          | -          | -            | -           | 3.30   | 3.30           | -          | -            | -           | 3.30          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Total                                             |      |      |                | 340.00        | 178.21     | 220.07       | 2.00        | 740.28 | 340.00         | 178.21     | 220.07       | 5.00        | 743.28        | -     | -                                     | -            | - | 3.00 | 3.00 | -     |
|                       | Fam and Cons Science                              | 1340 | 121  | 12             | -             | 7.05       | 7.40         | -           | 14.45  | -              | 7.05       | 7.40         | -           | 14.45         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Industrial Arts                                   | 1350 | 121  | 13             | -             | 6.20       | 4.00         | -           | 10.20  | -              | 6.20       | 4.00         | -           | 10.20         | -     | -                                     | -            | - | -    | -    | -     |
|                       | Business Education                                | 1360 | 121  | 03             | -             | -          | 6.30         | -           | 6.30   | -              | -          | 6.30         | -           | 6.30          | -     | -                                     | -            | - | -    | -    | -     |
|                       | Cyber Vocational Education                        | 1300 | 121  | 05             | -             | 0.05       | 0.65         | -           | 0.70   | -              | 0.05       | 0.65         | -           | 0.70          | -     | -                                     | -            | - | -    | -    | -     |
|                       | APT Program - Alt Edu                             | 1442 | 121  | 21M            | -             | -          | 4.20         | -           | 4.20   | -              | -          | -            | -           | -             | -     | -                                     | -            | - | -    | -    | -     |
|                       | Total                                             |      |      |                | -             | 13.30      | 22.55        | -           | 35.85  | -              | 13.30      | 18.35        | -           | 31.65         | -     | -                                     | -            | - | -    | -    | -     |



| POSITIONS                                                    |      |     |     | 2022-23 Actual |        |        |             |               | 2023-24 Budget |              |        |             |               | Addition/Reductions to 2023-24 Budget |              |       |             |               |            |
|--------------------------------------------------------------|------|-----|-----|----------------|--------|--------|-------------|---------------|----------------|--------------|--------|-------------|---------------|---------------------------------------|--------------|-------|-------------|---------------|------------|
|                                                              |      |     |     | Func           | Acct   | Prog   | ELM<br>Elem | MID<br>Middle | HS<br>High     | OTH<br>Other | Total  | ELM<br>Elem | MID<br>Middle | HS<br>High                            | OTH<br>Other | Total | ELM<br>Elem | MID<br>Middle | HS<br>High |
| Special Education (general)                                  | 1291 | 121 | 21  | -              | -      | -      | 6.00        | 6.00          | -              | -            | -      | 6.00        | 6.00          | -                                     | -            | -     | -           | -             | -          |
| Autistic                                                     | 1233 | 121 | 21C | 7.00           | 3.50   | 2.00   | -           | 12.50         | 7.00           | 3.50         | 2.00   | -           | 12.50         | -                                     | -            | -     | -           | -             | -          |
| Emotional Support                                            | 1231 | 121 | 21C | 2.00           | 2.00   | 4.00   | -           | 8.00          | 2.00           | 4.00         | 4.00   | -           | 10.00         | -                                     | 2.00         | -     | -           | -             | 2.00       |
| Transitional Program                                         | 1231 | 121 | 21L | -              | -      | 1.00   | -           | 1.00          | -              | -            | 1.00   | -           | 1.00          | -                                     | -            | -     | -           | -             | -          |
| APT Program                                                  | 1231 | 121 | 21M | -              | -      | 3.00   | -           | 3.00          | -              | -            | 3.00   | -           | 3.00          | -                                     | -            | -     | -           | -             | -          |
| Life Skills                                                  | 1211 | 121 | 21F | 2.50           | 1.50   | 1.50   | -           | 5.50          | 2.50           | 1.50         | 1.50   | -           | 5.50          | -                                     | -            | -     | -           | -             | -          |
| Learn Supp/ Life Skills                                      | 1241 | 121 | 21F | 34.50          | 22.50  | 25.00  | -           | 82.00         | 34.50          | 22.50        | 26.00  | -           | 83.00         | -                                     | -            | 1.00  | -           | -             | 1.00       |
| Multiple Disabilities                                        | 1270 | 121 | 21J | 2.00           | 2.00   | 1.00   | -           | 5.00          | 2.00           | 2.00         | 1.00   | -           | 5.00          | -                                     | -            | -     | -           | -             | -          |
| Speech & Language Therapist                                  | 1225 | 121 | 21  | -              | -      | -      | 14.80       | 14.80         | -              | -            | -      | 15.80       | 15.80         | -                                     | -            | -     | 1.00        | -             | 1.00       |
| Gifted Program Teachers                                      | 1243 | 121 | 21A | 11.00          | 3.20   | 3.40   | -           | 17.60         | 11.00          | 3.20         | 3.40   | -           | 17.60         | -                                     | -            | -     | -           | -             | -          |
| Cyber Special Education                                      | 1200 | 121 | 05  | -              | -      | -      | 0.20        | 0.20          | -              | -            | -      | 0.20        | 0.20          | -                                     | -            | -     | -           | -             | -          |
| Total                                                        |      |     |     | 59.00          | 34.70  | 40.90  | 21.00       | 155.60        | 59.00          | 36.70        | 41.90  | 22.00       | 159.60        | -                                     | 2.00         | 1.00  | 1.00        | 1.00          | 4.00       |
| Guidance Counselors                                          | 2120 | 121 | 18B | 11.00          | 9.00   | 21.00  | -           | 41.00         | 11.00          | 9.00         | 21.00  | 3.00        | 44.00         | -                                     | -            | -     | 3.00        | 3.00          | 3.00       |
| Certified Nurses                                             | 2440 | 121 | 18D | 11.00          | 3.00   | 3.00   | -           | 17.00         | 11.00          | 3.00         | 3.00   | -           | 17.00         | -                                     | -            | -     | -           | -             | -          |
| Psychologists                                                | 2140 | 121 | 18C | 10.80          | 3.20   | 3.00   | -           | 17.00         | 10.80          | 3.20         | 3.00   | 0.80        | 17.80         | -                                     | -            | -     | 0.80        | 0.80          | 0.80       |
| Case Workers                                                 | 2160 | 121 | 18F | -              | -      | -      | 9.00        | 9.00          | -              | -            | -      | 10.00       | 10.00         | -                                     | -            | -     | 1.00        | 1.00          | 1.00       |
| Librarian                                                    | 2250 | 121 | 14  | 11.00          | 3.00   | 3.00   | -           | 17.00         | 11.00          | 3.00         | 3.00   | -           | 17.00         | -                                     | -            | -     | -           | -             | -          |
| Cyber Support Services                                       | 2000 | 121 | 05  | -              | -      | -      | -           | -             | -              | -            | -      | -           | -             | -                                     | -            | -     | -           | -             | -          |
| Total                                                        |      |     |     | 43.80          | 18.20  | 30.00  | 9.00        | 101.00        | 43.80          | 18.20        | 30.00  | 13.80       | 105.80        | -                                     | -            | -     | 4.80        | 4.80          | 4.80       |
| Athletic Trainer                                             | 3200 | 121 | 30S | -              | -      | 3.00   | -           | 3.00          | -              | -            | 3.00   | -           | 3.00          | -                                     | -            | -     | -           | -             | -          |
| Audio Visual                                                 | 2220 | 121 | 14A | -              | -      | 1.30   | -           | 1.30          | -              | -            | 1.30   | -           | 1.30          | -                                     | -            | -     | -           | -             | -          |
| Cyber Audio Visual                                           | 2200 | 121 | 05  | -              | -      | -      | -           | -             | -              | -            | -      | -           | -             | -                                     | -            | -     | -           | -             | -          |
| Total                                                        |      |     |     | -              | -      | 4.30   | -           | 4.30          | -              | -            | 4.30   | -           | 4.30          | -                                     | -            | -     | -           | -             | -          |
| Teacher Total                                                |      |     |     | 442.80         | 244.41 | 317.82 | 32.00       | 1,037.03      | 442.80         | 246.41       | 314.62 | 40.80       | 1,044.63      | -                                     | 2.00         | 1.00  | 8.80        | 11.80         | 11.80      |
| Secretarial Staff - Central Office and School Administration |      |     |     |                |        |        |             |               |                |              |        |             |               |                                       |              |       |             |               |            |
| Sec to Superintendent                                        | 2360 | 151 | 52  | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to the Ass't Superintendent                              | 2360 | 151 | 52B | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Dir of Teaching and Learning                          | 2360 | 151 | 52B | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Elementary Director of Education                      | 2360 | 151 | 52E | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Principals and Asst. Principals                       | 2380 | 151 | 40  | 11.00          | 6.00   | 9.00   | -           | 26.00         | 11.00          | 6.00         | 9.00   | -           | 26.00         | -                                     | -            | -     | -           | -             | -          |
| Sec to Technology Director                                   | 2821 | 151 | 10  | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec for Attendance/Child Acctg                               | 2130 | 151 | 18A | -              | 3.00   | 3.00   | -           | 6.00          | -              | 3.00         | 3.00   | -           | 6.00          | -                                     | -            | -     | -           | -             | -          |
| Sec for Guidance                                             | 2120 | 151 | 18B | -              | -      | 6.00   | -           | 6.00          | -              | -            | 6.00   | -           | 6.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Facilities & Operations Director                      | 2611 | 151 | 71  | -              | -      | -      | 2.00        | 2.00          | -              | -            | -      | 2.00        | 2.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Ass't Director Teaching & Learning                    | 2260 | 151 | 53  | -              | -      | -      | 2.95        | 2.95          | -              | -            | -      | 2.95        | 2.95          | -                                     | -            | -     | -           | -             | -          |
| Sec to Teaching & Learning & Title I                         | 2850 | 151 | 35  | -              | -      | -      | 0.05        | 0.05          | -              | -            | -      | 0.05        | 0.05          | -                                     | -            | -     | -           | -             | -          |
| Sec to Special Ed Dir/Supervisors                            | 1291 | 151 | 21  | -              | -      | -      | 2.50        | 2.50          | -              | -            | -      | 2.50        | 2.50          | -                                     | -            | -     | -           | -             | -          |
| Sec to Special Ed Dir/Supervisors                            | 1291 | 151 | 35  | -              | -      | -      | 0.50        | 0.50          | -              | -            | -      | 0.50        | 0.50          | -                                     | -            | -     | -           | -             | -          |
| Sec. Director of Pupil Services                              | 2111 | 151 | 18  | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Assistant Director of Pupil Services                  | 2119 | 151 | 18  | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Instruct Technology Coordinator                       | 2829 | 151 | 10  | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec Gifted                                                   | 2119 | 151 | 18  | -              | -      | -      | -           | -             | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Director of Equity and Assessment                     | 2260 | 151 | 52M | -              | -      | -      | 1.00        | 1.00          | -              | -            | -      | 1.00        | 1.00          | -                                     | -            | -     | -           | -             | -          |
| Sec to Athletic Director                                     | 3200 | 151 | 30S | -              | -      | 3.00   | -           | 3.00          | -              | -            | 3.00   | -           | 3.00          | -                                     | -            | -     | -           | -             | -          |
| Total                                                        |      |     |     | 11.00          | 9.00   | 21.00  | 17.00       | 58.00         | 11.00          | 9.00         | 21.00  | 17.00       | 58.00         | -                                     | -            | -     | -           | -             | -          |
| Full Day KG                                                  | 1110 | 191 | 08F | 10.00          | -      | -      | -           | 10.00         | 10.00          | -            | -      | -           | 10.00         | -                                     | -            | -     | -           | -             | -          |
| ELD                                                          | 1110 | 191 | 02  | 6.00           | 2.00   | 3.00   | -           | 11.00         | 6.00           | 2.00         | 3.00   | -           | 11.00         | -                                     | -            | -     | -           | -             | -          |
| Autistic                                                     | 1233 | 191 | 21C | -              | -      | -      | 17.00       | 17.00         | -              | -            | -      | 17.00       | 17.00         | -                                     | -            | -     | -           | -             | -          |
| Emotional Support                                            | 1231 | 191 | 21C | -              | -      | -      | 9.00        | 9.00          | -              | -            | -      | 9.00        | 9.00          | -                                     | -            | -     | -           | -             | -          |
| Transitional Program                                         | 1231 | 191 | 21L | -              | -      | -      | 3.00        | 3.00          | -              | -            | -      | 3.00        | 3.00          | -                                     | -            | -     | -           | -             | -          |
| APT Program Support                                          | 1231 | 191 | 21M | -              | -      | -      | 3.00        | 3.00          | -              | -            | -      | 3.00        | 3.00          | -                                     | -            | -     | -           | -             | -          |
| Behavior Technicians                                         | 1233 | 191 | 21R | -              | -      | -      | -           | -             | -              | -            | -      | 12.00       | 12.00         | -                                     | -            | -     | 12.00       | 12.00         | 12.00      |
| Life Skills                                                  | 1211 | 191 | 21F | -              | -      | -      | 5.00        | 5.00          | -              | -            | -      | 5.00        | 5.00          | -                                     | -            | -     | -           | -             | -          |
| Learn Supp/ Life Skills                                      | 1241 | 191 | 21F | -              | -      | -      | 56.00       | 56.00         | -              | -            | -      | 56.00       | 56.00         | -                                     | -            | -     | -           | -             | -          |
| Multiple Disabilities                                        | 1270 | 191 | 21J | -              | -      | -      | 7.00        | 7.00          | -              | -            | -      | 7.00        | 7.00          | -                                     | -            | -     | -           | -             | -          |
| Total                                                        |      |     |     | 16.00          | 2.00   | 3.00   | 100.00      | 121.00        | 16.00          | 2.00         | 3.00   | 112.00      | 133.00        | -                                     | -            | -     | 12.00       | 12.00         | 12.00      |

| POSITIONS |                                                                    |      |     | 2022-23 Actual |        |        |             |               | 2023-24 Budget |              |        |             |               | Addition/Reductions to 2023-24 Budget |              |       |             |               |            |
|-----------|--------------------------------------------------------------------|------|-----|----------------|--------|--------|-------------|---------------|----------------|--------------|--------|-------------|---------------|---------------------------------------|--------------|-------|-------------|---------------|------------|
|           |                                                                    |      |     | Func           | Acct   | Prog   | ELM<br>Elem | MID<br>Middle | HS<br>High     | OTH<br>Other | Total  | ELM<br>Elem | MID<br>Middle | HS<br>High                            | OTH<br>Other | Total | ELM<br>Elem | MID<br>Middle | HS<br>High |
|           | Library Assistant                                                  | 2250 | 154 | 14             | 5.50   | 1.00   | 3.00        | --            | 9.50           | 5.50         | 1.00   | 3.00        | -             | 9.50                                  | -            | -     | -           | -             | -          |
|           | Security Greeter                                                   | 2190 | 154 | 18             | -      | -      | -           | -             | -              | -            | -      | -           | -             | -                                     | -            | -     | -           | -             | -          |
|           | Office Assistant (Dis)                                             | 2380 | 154 | 40             | 11.00  | -      | -           | -             | 11.00          | 11.00        | -      | -           | -             | 11.00                                 | -            | -     | -           | -             | -          |
|           |                                                                    |      |     | Total          | 16.50  | 1.00   | 3.00        | -             | 20.50          | 16.50        | 1.00   | 3.00        | -             | 20.50                                 | -            | -     | -           | -             | -          |
|           | Athletic Trainer- Non Teacher                                      | 3200 | 141 | 30S            | -      | -      | -           | -             | -              | -            | -      | -           | 3.00          | 3.00                                  | -            | -     | -           | 3.00          | 3.00       |
|           |                                                                    |      |     | Total          | -      | -      | -           | -             | -              | -            | -      | -           | 3.00          | 3.00                                  | -            | -     | -           | 3.00          | 3.00       |
|           | RN-LPN (non-public)                                                | 2450 | 141 | 18D            | -      | -      | -           | 3.00          | 3.00           | -            | -      | -           | 3.00          | 3.00                                  | -            | -     | -           | -             | -          |
|           | RN-LPN (District)                                                  | 2440 | 141 | 18D            | 1.20   | 3.00   | 3.00        | 2.00          | 9.20           | 1.20         | 3.00   | 3.00        | 2.80          | 10.00                                 | -            | -     | -           | 0.80          | 0.80       |
|           | Pupil Service Coordinator                                          | 1291 | 141 | 21             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Pupil Service Specialist                                           | 1291 | 141 | 35             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Behavior Specialists                                               | 1291 | 141 | 21R            | -      | -      | -           | -             | -              | -            | -      | -           | 3.00          | 3.00                                  | -            | -     | -           | 3.00          | 3.00       |
|           | Community Engagement Specialist                                    | 1110 | 141 | 02             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           |                                                                    |      |     | Total          | 1.20   | 3.00   | 3.00        | 8.00          | 15.20          | 1.20         | 3.00   | 3.00        | 11.80         | 19.00                                 | -            | -     | -           | 3.80          | 3.80       |
|           | Business Office (Professional)                                     | 2500 | 141 | 55             | -      | -      | -           | 5.00          | 5.00           | -            | -      | -           | 5.00          | 5.00                                  | -            | -     | -           | -             | -          |
|           | Business Office Benefits (Professional)                            | 2835 | 141 | 55             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Business Office (Hourly Support)                                   | 2500 | 151 | 55             | -      | -      | -           | 5.00          | 5.00           | -            | -      | -           | 5.00          | 5.00                                  | -            | -     | -           | -             | -          |
|           |                                                                    |      |     | Total          | -      | -      | -           | 11.00         | 11.00          | -            | -      | -           | 11.00         | 11.00                                 | -            | -     | -           | -             | -          |
|           | Communications Office (Professional)                               | 2370 | 141 | 52             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Communications Office (Hourly Suppt)                               | 2370 | 151 | 52             | -      | -      | -           | 2.00          | 2.00           | -            | -      | -           | 2.00          | 2.00                                  | -            | -     | -           | -             | -          |
|           |                                                                    |      |     | Total          | -      | -      | -           | 3.00          | 3.00           | -            | -      | -           | 3.00          | 3.00                                  | -            | -     | -           | -             | -          |
|           | Transportation Office (Professional)                               | 2719 | 141 | 75             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Transportation Office (Hourly Support)                             | 2719 | 151 | 75             | -      | -      | -           | 0.60          | 0.60           | -            | -      | -           | 0.60          | 0.60                                  | -            | -     | -           | -             | -          |
|           | Transportation Office-NP (Professional)                            | 2750 | 141 | 75             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Transportation Office-NP (Hourly Support)                          | 2750 | 151 | 75             | -      | -      | -           | 0.90          | 0.90           | -            | -      | -           | 0.90          | 0.90                                  | -            | -     | -           | -             | -          |
|           |                                                                    |      |     | Total          | -      | -      | -           | 3.50          | 3.50           | -            | -      | -           | 3.50          | 3.50                                  | -            | -     | -           | -             | -          |
|           | Human Resources Office (Professional)                              | 2839 | 141 | 54             | -      | -      | -           | 2.00          | 2.00           | -            | -      | -           | 3.00          | 3.00                                  | -            | -     | -           | 1.00          | 1.00       |
|           | HR Office (Hourly Support)                                         | 2839 | 151 | 54             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           |                                                                    |      |     | Total          | -      | -      | -           | 3.00          | 3.00           | -            | -      | -           | 4.00          | 4.00                                  | -            | -     | -           | 1.00          | 1.00       |
|           | Technology Office (Hourly Support)                                 | 2840 | 151 | 50Z            | -      | -      | -           | 3.00          | 3.00           | -            | -      | -           | 3.00          | 3.00                                  | -            | -     | -           | -             | -          |
|           | Technology Office (Professional)                                   | 2829 | 141 | 10             | -      | -      | -           | 3.00          | 3.00           | -            | -      | -           | 4.00          | 4.00                                  | -            | -     | -           | 1.00          | 1.00       |
|           | Technology Office (Hourly Support)                                 | 2829 | 168 | 10             | -      | -      | -           | 8.00          | 8.00           | -            | -      | -           | 8.00          | 8.00                                  | -            | -     | -           | -             | -          |
|           | Technology Associate                                               | 1110 | 158 | 10             | -      | -      | -           | 18.00         | 18.00          | -            | -      | -           | 18.00         | 18.00                                 | -            | -     | -           | -             | -          |
|           |                                                                    |      |     | Total          | -      | -      | -           | 32.00         | 32.00          | -            | -      | -           | 33.00         | 33.00                                 | -            | -     | -           | 1.00          | 1.00       |
|           | Head Custodians/ Supervisors/ Quality Control                      | 2610 | 141 | 71A            | 11.00  | 3.00   | 3.00        | 5.00          | 22.00          | 11.00        | 3.00   | 3.00        | 5.00          | 22.00                                 | -            | -     | -           | -             | -          |
|           | Custodians (Hourly Support)                                        | 2620 | 161 | 71A            | 27.00  | 15.50  | 30.00       | 4.50          | 77.00          | 27.00        | 15.50  | 30.00       | 5.50          | 78.00                                 | -            | -     | -           | 1.00          | 1.00       |
|           | Campus Security Officer                                            | 2660 | 141 | 71L            | -      | -      | -           | 6.00          | 6.00           | -            | -      | -           | 6.00          | 6.00                                  | -            | -     | -           | -             | -          |
|           | Security (Hourly Support)                                          | 2660 | 161 | 71L            | -      | -      | 3.00        | -             | 3.00           | -            | -      | 3.00        | -             | 3.00                                  | -            | -     | -           | -             | -          |
|           | Maintenance                                                        | 2620 | 141 | 70             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Custodial & Maint Dept (Hourly Support)                            | 2620 | 161 | 70             | -      | -      | -           | 8.00          | 8.00           | -            | -      | -           | 9.00          | 9.00                                  | -            | -     | -           | 1.00          | 1.00       |
|           | HVAC Coordinator                                                   | 2620 | 141 | 70H            | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | HVAC Staff (Hourly Support)                                        | 2620 | 161 | 70H            | -      | -      | -           | 6.00          | 6.00           | -            | -      | -           | 6.00          | 6.00                                  | -            | -     | -           | -             | -          |
|           | Operations (Professional)                                          | 2610 | 141 | 71             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Facilities Apprentice                                              | 2620 | 161 | 71             | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Automotive Pool                                                    | 2650 | 161 | 71G            | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Grounds Supervisor / Athletic Turf Coordinator                     | 2630 | 141 | 70F            | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           | Grounds/Warehouse (Hourly Support)                                 | 2630 | 161 | 70F            | -      | -      | -           | 10.00         | 10.00          | -            | -      | -           | 10.00         | 10.00                                 | -            | -     | -           | -             | -          |
|           | Mallroom (Hourly Support)                                          | 2530 | 161 | 71F            | -      | -      | -           | 1.00          | 1.00           | -            | -      | -           | 1.00          | 1.00                                  | -            | -     | -           | -             | -          |
|           |                                                                    |      |     | Total          | 38.00  | 18.50  | 36.00       | 46.50         | 139.00         | 38.00        | 18.50  | 36.00       | 48.50         | 141.00                                | -            | -     | -           | 2.00          | 2.00       |
|           | Secretarial Staff - Central Office and School Administration Total |      |     | Total          | 82.70  | 33.50  | 66.00       | 224.00        | 406.20         | 82.70        | 33.50  | 66.00       | 246.80        | 429.00                                | -            | -     | -           | 22.80         | 22.80      |
|           | Grand Total                                                        |      |     |                | 536.50 | 286.91 | 398.82      | 292.00        | 1,514.23       | 536.50       | 288.91 | 395.62      | 324.60        | 1,545.63                              | -            | 2.00  | 1.00        | 32.60         | 35.60      |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs                                                           |               |               |                   |                 |                 |                 |                 |
|-------------------------------------------------------------------------------|---------------|---------------|-------------------|-----------------|-----------------|-----------------|-----------------|
|                                                                               | 2021-22       | 2022-23       | 2022-23           | 2023-24         | 2024-25         | 2025-26         | 2026-27         |
|                                                                               | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical                                                                       | 15,987,915    | 23,407,943    | 23,407,943        | 25,910,199      | 27,871,601      | 29,981,481      | 32,251,079      |
| Dental                                                                        | 1,160,743     | 1,565,705     | 1,565,705         | 1,633,030       | 1,703,250       | 1,776,490       | 1,852,879       |
| Vision                                                                        | 169,246       | 225,481       | 225,481           | 230,667         | 235,972         | 241,400         | 246,952         |
| Prescription                                                                  | 5,176,082     | 5,725,450     | 5,725,450         | 6,297,995       | 6,927,795       | 7,620,574       | 8,382,631       |
| Social Security                                                               | 7,757,450     | 8,651,356     | 8,598,600         | 9,066,924       | 9,440,052       | 9,718,821       | 9,998,633       |
| Retirement                                                                    | 37,059,663    | 39,844,719    | 39,601,560        | 40,685,926      | 42,856,604      | 45,087,709      | 47,248,444      |
| Tuition                                                                       | 476,577       | 600,000       | 600,000           | 600,000         | 600,000         | 600,000         | 600,000         |
| Life & Disability                                                             | 343,911       | 591,983       | 591,983           | 608,492         | 625,885         | 644,368         | 662,920         |
| 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       |
| Total Benefit Expense                                                         | 69,283,001    | 81,941,398    | 81,645,483        | 86,381,926      | 91,630,083      | 97,060,300      | 102,653,839     |
| % Increase                                                                    |               |               | 17.84%            | 5.42%           | 6.08%           | 5.93%           | 5.76%           |
| * Assume increases in salary related benefits proportional to salary increase |               |               |                   |                 |                 |                 |                 |

| Benefit Cost Sharing and Cobra payments |               |               |                   |                 |                 |                 |                 |
|-----------------------------------------|---------------|---------------|-------------------|-----------------|-----------------|-----------------|-----------------|
|                                         | 2021-22       | 2022-23       | 2022-23           | 2023-24         | 2024-25         | 2025-26         | 2026-27         |
|                                         | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical                                 | 4,212,330     | 6,815,550     | 6,815,550         | 7,331,488       | 7,886,482       | 8,483,488       | 9,125,688       |
| Dental                                  | 162,885       | 96,778        | 96,778            | 100,939         | 105,279         | 109,806         | 114,528         |
| 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                      | -             | -             | -                 | -               | -               | -               | -               |
| Total Cost Share                        | 5,058,439     | 8,267,019     | 8,267,019         | 8,910,041       | 9,604,572       | 10,354,801      | 11,165,268      |

| Net Benefit Costs     |               |               |                   |                 |                 |                 |                 |
|-----------------------|---------------|---------------|-------------------|-----------------|-----------------|-----------------|-----------------|
|                       | 2021-22       | 2022-23       | 2022-23           | 2023-24         | 2024-25         | 2025-26         | 2026-27         |
|                       | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical               | 11,775,585    | 16,592,393    | 16,592,393        | 18,578,711      | 19,985,119      | 21,497,993      | 23,125,391      |
| Dental                | 997,858       | 1,468,927     | 1,468,927         | 1,532,091       | 1,597,971       | 1,666,684       | 1,738,351       |
| Vision                | 143,255       | 214,314       | 214,314           | 219,243         | 224,286         | 229,444         | 234,721         |
| Prescription          | 4,679,183     | 4,498,779     | 4,498,779         | 4,948,657       | 5,443,523       | 5,987,875       | 6,586,662       |
| Social Security       | 7,757,450     | 8,651,356     | 8,598,600         | 9,066,924       | 9,440,052       | 9,718,821       | 9,998,633       |
| Retirement            | 37,059,663    | 39,844,719    | 39,601,560        | 40,685,926      | 42,856,604      | 45,087,709      | 47,248,444      |
| Tuition               | 476,577       | 600,000       | 600,000           | 600,000         | 600,000         | 600,000         | 600,000         |
| Life & Disability     | 183,577       | 475,131       | 475,131           | 491,640         | 509,033         | 527,516         | 546,068         |
| 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       |
| Total Benefit Expense | 64,224,562    | 73,674,379    | 73,378,464        | 77,471,885      | 82,025,512      | 86,705,499      | 91,488,571      |
| % Increase            |               |               | 14.25%            | 5.15%           | 5.88%           | 5.71%           | 5.52%           |

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<br>Actual | 2022-23<br>Budget | 2022-23<br>Projection | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast | 2026-27<br>Forecast |
|----------------------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | \$1,057,100       | \$ 491,678        | \$ 491,678            | \$ 490,715          | \$ 505,436          | \$ 520,600          | \$ 536,218          |
| <u>DUES/FEES - Athletic Fund</u> | \$150,167         | \$131,500         | \$131,500             | \$ 131,500          | \$ 131,500          | \$ 131,500          | \$ 131,500          |

DEBT SERVICE

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

EXISTING DEBT SERVICE (PRIOR TO ACT 1)

|                                 | 2022-23 Budget<br>900 |               | 2022-23 Projection<br>900 |               | 2023-24 Budget<br>900 |               | 2024-25 Budget<br>900 |               | 2025-26 Budget<br>900 |               | 2026-27 Budget<br>900 |               |
|---------------------------------|-----------------------|---------------|---------------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|
| PRINCIPAL AT 7/1/06             | 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  |
| TOTAL                           | \$ 4,794,368          | \$ 17,020,000 | \$ 4,794,368              | \$ 17,020,000 | \$ 3,949,850          | \$ 17,180,000 | \$ 3,097,350          | \$ 17,970,000 | \$ 2,198,850          | \$ 18,875,000 | \$ 1,696,850          | \$ 19,505,000 |
| 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<br>& YEAR     | 2022-23 Budget |              | 2022-23 Projection |              | 2023-24 Budget |              | 2024-25 Budget |              | 2025-26 Budget |              | 2026-27 Budget |              |
|--------------------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| <b>Elementary Debt</b>         |                |              |                    |              |                |              |                |              |                |              |                |              |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 332,133     | \$ 520,000   | \$ 232,133         | \$ 520,000   | \$ 308,000     | \$ 645,000   | \$ 281,400     | \$ 675,000   | \$ 253,733     | \$ 700,000   | \$ 231,467     | \$ 485,000   |
| 1/2014 \$12,000,000 GOB 2014   | \$ 489,763     | \$ -         | \$ 489,763         | \$ -         | \$ 489,763     | \$ -         | \$ 489,763     | \$ 5,000     | \$ 489,575     | \$ 5,000     | \$ 489,388     | \$ 5,000     |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,300     | \$ 5,000     | \$ 237,300         | \$ 5,000     | \$ 237,212     | \$ 5,000     | \$ 237,100     | \$ 5,000     | \$ 236,988     | \$ 5,000     | \$ 236,875     | \$ 5,000     |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,328     | \$ 5,000     | \$ 336,328         | \$ 5,000     | \$ 336,203     | \$ 5,000     | \$ 336,053     | \$ 5,000     | \$ 335,903     | \$ 5,000     | \$ 335,753     | \$ 5,000     |
| 8/2019 \$35,000,000 GOB 2019   | \$ 1,389,600   | \$ 5,000     | \$ 1,389,600       | \$ 5,000     | \$ 1,389,400   | \$ 5,000     | \$ 1,389,200   | \$ 5,000     | \$ 1,389,000   | \$ 5,000     | \$ 1,388,800   | \$ 5,000     |
| 9/2020 \$16,800,000 GOR 2020   | \$ 208,100     | \$ 50,000    | \$ 208,100         | \$ 50,000    | \$ 205,600     | \$ 55,000    | \$ 202,850     | \$ 55,000    | \$ 200,100     | \$ 60,000    | \$ 197,100     | \$ 60,000    |
| 6/2021 \$29,250,000 GOB 2021   | \$ 1,168,925   | \$ 5,000     | \$ 1,168,925       | \$ 5,000     | \$ 1,168,850   | \$ 5,000     | \$ 1,168,775   | \$ 5,000     | \$ 1,168,700   | \$ 5,000     | \$ 1,168,625   | \$ 5,000     |
| 4/2022 \$30,115,000 GOB 2022   | \$ 1,385,389   | \$ 5,000     | \$ 1,385,389       | \$ 5,000     | \$ 1,246,700   | \$ 5,000     | \$ 1,246,550   | \$ 5,000     | \$ 1,246,400   | \$ 100,000   | \$ 1,241,400   | \$ 200,000   |
| 12/2024 \$10,000,000 GOB       | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ 179,571     | \$ -         | \$ 394,181     | \$ 5,000     | \$ 394,045     | \$ 5,000     |
| 1/2026 \$10,000,000 GOB        | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ 179,571     | \$ -         | \$ 526,264     | \$ 5,000     |
| 10/2026 \$20,000,000 GOB       | \$ -           | \$ -         | \$ -               | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ -           | \$ -         | \$ 486,971     | \$ -         |
| Total Elementary Debt          | \$ 5,547,538   | \$ 595,000   | \$ 5,447,538       | \$ 595,000   | \$ 5,381,728   | \$ 725,000   | \$ 5,531,262   | \$ 760,000   | \$ 5,894,151   | \$ 890,000   | \$ 6,696,688   | \$ 780,000   |
|                                |                | \$ 6,142,538 |                    | \$ 6,042,538 |                | \$ 6,106,728 |                | \$ 6,291,262 |                | \$ 6,784,151 |                | \$ 7,476,688 |
| Total New Debt                 | \$ 5,547,538   | \$ 595,000   | \$ 5,447,538       | \$ 595,000   | \$ 5,381,728   | \$ 725,000   | \$ 5,531,262   | \$ 760,000   | \$ 5,894,151   | \$ 890,000   | \$ 6,696,688   | \$ 780,000   |

TOTAL DEBT SERVICE

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

## Back-End Referendum Exceptions

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

|                                                    |             |             |                   |                   |                   |                        |
|----------------------------------------------------|-------------|-------------|-------------------|-------------------|-------------------|------------------------|
| <b>Index =</b>                                     |             | 3.40%       | 4.10%             | 3.50%             | 3.50%             | 3.50%                  |
| <b>Exception Calculations</b>                      |             |             |                   |                   |                   |                        |
| Grandfathered salaries (2011)                      |             | 85,292,259  | 85,292,259        | 85,292,259        | 85,292,259        | 85,292,259             |
| <b>Retirement</b>                                  |             |             |                   |                   |                   |                        |
|                                                    | 50%         | 30,074,051  | 28,999,368        | 29,622,002        | 30,270,223        | 30,833,152             |
|                                                    |             | 15,037,025  | 14,499,684        | 14,811,001        | 15,135,111        | 15,416,576             |
|                                                    | 14,900,558  | 15,037,025  | 14,499,684        | 14,811,001        | 15,135,111        | 15,416,576             |
| State Share of Retirement for Fed. Funded Salaries | (31,252)    | (31,538)    | (30,411)          | (31,064)          | (31,744)          | (32,335)               |
| Increase                                           |             | 136,181     | (536,215)         | 310,664           | 323,431           | 280,874                |
| Index                                              |             | 505,556     | 615,225           | 506,425           | 517,298           | 528,618                |
| <b>Total Exception</b>                             |             | -           | -                 | -                 | -                 | -                      |
| <b>Special Education</b>                           |             |             |                   |                   |                   |                        |
|                                                    | 2019-20     | 2020-21 AFR | 2021-22 AFR Est.  | 2022-23 AFR Est.  | 2023-24 AFR Est.  | 2024-25 AFR Est.       |
| Expenses                                           | 44,074,356  | 42,679,434  | (1.03) 43,959,817 | (1.03) 45,278,611 | (1.03) 46,636,970 | Est. (1.03) 48,036,079 |
| Subsidy                                            | 6,125,165   | 5,077,234   | 5,914,713         | 5,974,858         | 5,974,858         | 5,974,858              |
| Net Expenses                                       | 37,949,192  | 37,602,200  | 38,045,104        | 39,303,753        | 40,662,112        | 42,061,221             |
| Net Increase                                       | (2,231,623) | (346,992)   | 442,904           | 1,258,649         | 1,358,358         | 1,399,109              |
| Index                                              | 1,205,424   | 1,290,273   | 1,541,690         | 1,331,579         | 1,375,631         | 1,423,174              |
| <b>Total Exception</b>                             |             | -           | -                 | -                 | -                 | -                      |

# West Chester Area School District

## Capital Spending

### History and Projection

|                                               | ACTUAL<br><u>2020-21</u> | BUDGET<br><u>2021-22</u> | ACTUAL<br><u>2021-22</u> | BUDGET<br><u>2022-23</u> | PROJECTED<br><u>2022-23</u> | BUDGET<br><u>2023-24</u> | BUDGET<br><u>2024-25</u> | BUDGET<br><u>2025-26</u> | BUDGET<br><u>2026-27</u> |
|-----------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>OTHER CAPITAL SPENDING</b>                 |                          |                          |                          |                          |                             |                          |                          |                          |                          |
| <b><u>Revenues</u></b>                        |                          |                          |                          |                          |                             |                          |                          |                          |                          |
| Contribution from General Fund                | \$ 3,626,728             | \$ 3,771,797             | \$ 721,797               | \$ 9,422,669             | \$ 9,422,669                | \$ 4,599,576             | \$ 4,783,559             | \$ 4,974,901             | \$ 5,173,897             |
| Refunding Savings                             | 1,911,236                | 453,967                  | 912,973                  | 711,650                  | 711,650                     | 1,502,726                | 1,496,090                | 1,403,552                | 1,045,605                |
| Sale of Assets                                | -                        | -                        | 2,583,834                | -                        | -                           | -                        | -                        | -                        | -                        |
| Interest Income                               | 41,911                   | 75,000                   | (46,023)                 | 75,000                   | 75,000                      | 75,000                   | 75,000                   | 75,000                   | 75,000                   |
| <b>Total Revenues</b>                         | <b>\$ 5,579,875</b>      | <b>\$ 4,300,764</b>      | <b>\$ 4,172,581</b>      | <b>\$ 10,209,319</b>     | <b>\$ 10,209,319</b>        | <b>\$ 6,177,302</b>      | <b>\$ 6,354,649</b>      | <b>\$ 6,453,453</b>      | <b>\$ 6,294,502</b>      |
| <b><u>Expenditures and Fund Transfers</u></b> |                          |                          |                          |                          |                             |                          |                          |                          |                          |
| Furniture and Fixtures                        | 15,960                   | 60,000                   | 39,931                   | 100,000                  | 100,000                     | 80,000                   | 80,000                   | 80,000                   | 80,000                   |
| Technology                                    | 4,341,281                | 3,434,867                | 3,994,585                | 4,083,261                | 2,787,932                   | 4,557,591                | 4,713,895                | 4,902,450                | 5,098,548                |
| Admin Building                                | 60,372                   | -                        | 47,704                   | -                        | -                           | -                        | -                        | -                        | -                        |
| Transfer to Fund 27                           | -                        | -                        | -                        | -                        | -                           | 2,443,128                | -                        | -                        | -                        |
| Elementary Construction                       | -                        | -                        | -                        | 5,000,000                | 5,000,000                   | -                        | -                        | -                        | -                        |
| <b>Total Expenditures</b>                     | <b>\$ 4,417,613</b>      | <b>\$ 3,494,867</b>      | <b>\$ 4,082,220</b>      | <b>\$ 9,183,261</b>      | <b>\$ 7,887,932</b>         | <b>\$ 7,080,719</b>      | <b>\$ 4,793,895</b>      | <b>\$ 4,982,450</b>      | <b>\$ 5,178,548</b>      |
| <b>Excess of Revenues over Expenditures</b>   | <b>\$ 1,162,262</b>      | <b>\$ 805,897</b>        | <b>\$ 90,361</b>         | <b>\$ 1,026,058</b>      | <b>\$ 2,321,387</b>         | <b>\$ (903,417)</b>      | <b>\$ 1,560,754</b>      | <b>\$ 1,471,003</b>      | <b>\$ 1,115,954</b>      |
| <b>Fund Balance at July 1</b>                 | <b>\$ 21,768,015</b>     | <b>\$ 25,654,309</b>     | <b>\$ 22,930,277</b>     | <b>\$ 25,730,791</b>     | <b>\$ 23,020,638</b>        | <b>\$ 25,342,025</b>     | <b>\$ 24,438,608</b>     | <b>\$ 25,999,362</b>     | <b>\$ 27,470,365</b>     |
| <b>Fund Balance at June 30</b>                | <b>\$ 22,930,277</b>     | <b>\$ 26,460,206</b>     | <b>\$ 23,020,638</b>     | <b>\$ 26,756,849</b>     | <b>\$ 25,342,025</b>        | <b>\$ 24,438,608</b>     | <b>\$ 25,999,362</b>     | <b>\$ 27,470,365</b>     | <b>\$ 28,586,319</b>     |
| <b>FACILITIES CAPITAL SPENDING</b>            |                          |                          |                          |                          |                             |                          |                          |                          |                          |
| <b><u>Revenues</u></b>                        |                          |                          |                          |                          |                             |                          |                          |                          |                          |
| Contribution from General Fund                | \$ 2,095,558             | \$ 2,011,500             | \$ 2,511,500             | \$ 2,323,177             | \$ 2,323,177                | 2,392,872                | \$ 2,464,658             | \$ 2,538,598             | \$ 2,614,756             |
| Contribution from fund 22                     | -                        | -                        | -                        | -                        | -                           | 2,443,128                | -                        | -                        | -                        |
| <b><u>Expenditures</u></b>                    |                          |                          |                          |                          |                             |                          |                          |                          |                          |
| Facilities Projects                           | \$ 1,032,038             | \$ 2,011,500             | \$ 2,729,607             | \$ 2,323,177             | \$ 2,746,030                | \$ 4,836,000             | \$ 2,464,658             | \$ 2,538,598             | \$ 2,614,756             |
| <b>Undesignated Fund Balance at July 1</b>    | <b>\$ 640,960</b>        | <b>\$ -</b>              | <b>\$ 422,853</b>        | <b>\$ -</b>              | <b>\$ -</b>                 | <b>\$ -</b>              | <b>\$ -</b>              | <b>\$ -</b>              | <b>\$ -</b>              |

### 2022-2023 Technology Equipment Budget

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

## 2023-2024 Technology Equipment Budget

|                                                             | # of<br>Devices | Budget<br>2023-2024 |
|-------------------------------------------------------------|-----------------|---------------------|
| <b>Elementary Equipment</b>                                 |                 |                     |
| iPad Cart (Classroom)                                       | 10              | 14,000.00           |
| Teacher iPad (4th/ 5th/ Music/ Art/ Inst. Coach)            | 150             | 59,850.00           |
| Student iPad (K/3rd)                                        | 2,150           | 857,850.00          |
| iPad (Main Office -for Registration/Transalation)           | 11              | 4,389.00            |
| Library (Logitech Crayon Digital Pencil)                    | 750             | 66,000.00           |
| Library (Circulation)                                       | 22              | 15,840.00           |
|                                                             |                 | <b>1,017,929.00</b> |
| <b>Secondary Equipment</b>                                  |                 |                     |
| 6th Grade 1:1                                               | 1,100           | 687,500.00          |
| 9th grade 1:1                                               | 1,100           | 954,800.00          |
| iPad (Main Office -for Registration/Transalation)           | 6               | 2,394.00            |
| Library(Circulation)                                        | 12              | 8,640.00            |
| Tech Ed (32 for each HS/1 for each MS)                      | 99              | 99,000.00           |
| TV Studio (1 for each MS/HS)                                | 6               | 4,320.00            |
| Video (6 for each HS)                                       | 18              | 57,600.00           |
|                                                             |                 | <b>1,814,254.00</b> |
| <b>District</b>                                             |                 |                     |
| Security Camera                                             | 30              | 63,680.00           |
|                                                             |                 | <b>63,680.00</b>    |
| <b>Network</b>                                              |                 |                     |
| CK Hardware                                                 |                 | 60,000.00           |
| Access Point/Switch                                         | 353 / 80        | 300,000.00          |
| NVR                                                         | 7               | 60,000.00           |
| Servers                                                     |                 | 200,000.00          |
| UPS                                                         |                 | 91,600.00           |
|                                                             |                 | <b>711,600.00</b>   |
| <b>Administration</b>                                       |                 |                     |
| Digital Signage                                             | 14              | 18,000.00           |
| DPP                                                         |                 | 50,500.00           |
| Projector (Classroom - HHS, PMS/Auditorium - EHS, RHS, SMS) |                 | 798,468.00          |
| Staff (Central + Schools)                                   | 85              | 83,160.00           |
|                                                             |                 | <b>950,128.00</b>   |
| <b>Total Technology Equipment Budget</b>                    |                 | <b>4,557,591.00</b> |



2023-2024 Capital Reserve Fund Projects  
October 2022

| Priority                                     | Project # | Location            | Project Description                                      | Estimated Budget |
|----------------------------------------------|-----------|---------------------|----------------------------------------------------------|------------------|
| 1                                            |           | District-wide       | Emergency Repairs                                        | 60,000           |
| 2                                            |           | District-wide       | District-wide Concrete Sidewalk and Curb Replacement     | 75,000           |
| 3                                            |           | District-wide       | District-wide Playground                                 | 100,000          |
| 4                                            |           | District-wide       | Fencing Repairs/Replacement                              | 75,000           |
| 5                                            |           | District-wide       | Flooring Replacement                                     | 75,000           |
| 6                                            |           | District-wide       | Exterior door security                                   | 125,000          |
| 7                                            |           | East HS             | Seal Paving and Re-Lining parking lots                   | 115,000          |
| 8                                            |           | Operations Building | Replace Garage Doors (2)                                 | 28,000           |
| 9                                            |           | Rustin HS           | Replace Back Flow Preventers at water meter pits         | 175,000          |
| 10                                           |           | Rustin HS           | Add motorized loading dock plate                         | 12,500           |
| 11                                           |           | Rustin HS           | Interior Building Painting                               | 55,000           |
| 12                                           |           | Rustin HS           | Install door from Library to Courtyard                   | 16,000           |
| 13                                           |           | Henderson HS        | Replace heating and chilled water insulation in main gym | 50,000           |
| 14                                           |           | Henderson HS        | Replace Clocktower Controls                              | 15,000           |
| 15                                           |           | Henderson HS        | Interior Building Painting                               | 130,000          |
| 16                                           |           | Stetson MS          | Upgrade PA/Intercom System                               | 55,000           |
| 17                                           |           | Peirce MS           | Upgrade PA/Intercom System                               | 55,000           |
| 18                                           |           | Hillsdale ES        | Shingle roof at kindergarten playground                  | 42,500           |
| 19                                           |           | East Bradford ES    | Replace Shed with Sea Can storage                        | 8,000            |
| 20                                           |           | Penn Wood ES        | Replace Music Room Carpets                               | 34,000           |
| 21                                           |           | Westtown Thornbur   | Replace Head End unit for PA/Intercom                    | 35,000           |
| 22                                           |           | East HS             | Install Two (2) Synthetic Turf Fields                    | 3,500,000        |
| 2023-2024 Fund 27 Capital Projects Allowance |           |                     |                                                          | \$ 2,392,872     |
| Total Estimated Costs of Fund 27 Projects    |           |                     |                                                          | \$ 4,836,000     |
| (over)/under budget                          |           |                     |                                                          | \$ (2,443,128)   |

2023-2024 Capital Projects List  
October 2022

| Priority                                     | Project # | Location         | Project Description                              | Estimated Budget |
|----------------------------------------------|-----------|------------------|--------------------------------------------------|------------------|
| 1                                            |           | Penn Wood ES     | Re-roof Gymnasium and Seal Stone wall            | 315,500          |
| 2                                            |           | Stetson MS       | Paving replacement - Stetson Parking Lots        | 275,129          |
| 3                                            |           | Stetson MS       | Replace Boilers                                  | 280,000          |
| 4                                            |           | Stetson MS       | Replace Emergency Generator and Control Wiring   | 110,000          |
| 5                                            |           | StetsonMS        | Replace Auditorium Stage Lighting System to LEDs | 85,250           |
| 6                                            |           | Peirce MS        | Replace Auditorium Stage Lighting System to LEDs | 85,250           |
| 7                                            |           | Fugett MS        | Replace Emergency Generator and Control Wiring   | 135,000          |
| 8                                            |           | East Bradford ES | Replace Emergency Generator and Control Wiring   | 105,000          |
| 2023-2024 Fund 30 Capital Projects Allowance |           |                  |                                                  | \$ 1,391,129     |
| Total Estimated Costs of Fund 30 Projects    |           |                  |                                                  | \$ 1,391,129     |
| (over)/under budget                          |           |                  |                                                  | \$ -             |

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

|    | A                                                                 | O              | P              | Q              | R              | S              | T              | U              | V              | W              |
|----|-------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|    |                                                                   | 2020-21        | 2021-22        | 2021-22        | 2022-23        | 2022-23        | 2023-24        | 2024-25        | 2025-26        | 2026-27        |
|    |                                                                   | Actual         | Budget         | Projected      | Budget         | Projected      | Estimated      | Estimated      | Estimated      | Estimated      |
| 1  |                                                                   |                |                |                |                |                |                |                |                |                |
| 2  |                                                                   |                |                |                |                |                |                |                |                |                |
| 3  | <b>Total Revenue</b>                                              | <b>261,224</b> | <b>263,995</b> | <b>280,461</b> | <b>263,442</b> | <b>275,575</b> | <b>270,497</b> | <b>272,071</b> | <b>274,254</b> | <b>276,007</b> |
| 4  | Current RE Taxes (0% rate incr.)                                  | 177,831        | 179,236        | 183,688        | 183,708        | 187,608        | 184,983        | 185,419        | 185,856        | 186,292        |
| 5  | Revenue (Excl Current R.E.T.)                                     | 83,393         | 74,759         | 96,773         | 79,734         | 87,967         | 85,515         | 86,652         | 88,398         | 89,715         |
| 6  | State (Other)                                                     | 22,690         | 23,551         | 24,685         | 24,465         | 25,875         | 26,195         | 26,319         | 26,465         | 26,208         |
| 7  | PSERS                                                             | 17,365         | 18,815         | 18,657         | 19,922         | 19,801         | 20,343         | 21,428         | 22,544         | 23,624         |
| 8  | Federal                                                           | 6,769          | 3,538          | 6,191          | 3,651          | 4,027          | 3,580          | 3,029          | 3,029          | 3,029          |
| 9  | Local (Excl. Current R.E.T.)                                      | 36,569         | 28,854         | 47,241         | 31,696         | 38,265         | 35,397         | 35,875         | 36,360         | 36,853         |
| 11 |                                                                   |                |                |                |                |                |                |                |                |                |
| 12 | <b>Expenses</b>                                                   | <b>247,527</b> | <b>279,477</b> | <b>266,002</b> | <b>296,972</b> | <b>293,073</b> | <b>303,081</b> | <b>315,332</b> | <b>327,268</b> | <b>339,551</b> |
| 13 | Salaries                                                          | 102,003        | 108,180        | 107,476        | 113,522        | 113,233        | 119,970        | 123,399        | 127,043        | 130,701        |
| 14 | Benefits (without PSERS)                                          | 23,862         | 32,577         | 27,165         | 33,830         | 33,777         | 36,786         | 39,169         | 41,618         | 44,240         |
| 15 | PSERS                                                             | 34,674         | 37,630         | 37,060         | 39,845         | 39,602         | 40,686         | 42,857         | 45,088         | 47,248         |
| 16 |                                                                   | 25,413         | 28,505         | 27,537         | 27,957         | 27,857         | 27,237         | 27,359         | 27,858         | 28,679         |
| 17 | Transfer to Capital Reserve                                       | 7,634          | 6,237          | 6,730          | 12,457         | 12,457         | 8,495          | 8,744          | 8,917          | 8,834          |
| 18 | Other                                                             | 53,942         | 66,348         | 60,034         | 69,362         | 66,147         | 69,907         | 73,804         | 76,744         | 79,849         |
| 19 |                                                                   |                |                |                |                |                |                |                |                |                |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |                |                |                |                |                |                |                |                |                |
| 21 | Deficit                                                           |                |                |                |                |                | (32,584)       | (43,261)       | (53,014)       | (63,544)       |
| 22 | Change in Fund Balance                                            |                |                |                |                |                | 31,624         | 7,000          | (500)          | (500)          |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (960)          | (36,261)       | (53,514)       | (64,044)       |
| 24 | Prior Year Gap Reduction                                          |                |                |                |                |                | -              | 960            | 36,261         | 53,514         |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |                |                |                |                |                | (960)          | (35,301)       | (17,253)       | (10,530)       |
| 26 |                                                                   |                |                |                |                |                |                |                |                |                |
| 27 |                                                                   |                |                |                |                |                |                |                |                |                |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                |                |                |                |
| 29 | Deficit                                                           |                |                |                |                |                | (32,584)       | (43,261)       | (53,014)       | (63,544)       |
| 30 | Change in Fund Balance                                            |                |                |                |                |                | 31,624         | 7,000          | (500)          | (500)          |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (960)          | (36,261)       | (53,514)       | (64,044)       |
| 32 | Act 1 Increase                                                    |                |                |                |                |                | 960            | 6,490          | 6,505          | 6,520          |
| 33 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 960            | 7,449          | 13,954         |
| 34 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (0)            | (28,812)       | (39,560)       | (43,570)       |
| 35 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | 0              | 28,812         | 39,560         |
| 36 | Net Gap at Millage Index (no exceptions)                          |                |                |                |                |                | (0)            | (28,811)       | (10,748)       | (4,010)        |
| 37 |                                                                   |                |                |                |                |                |                |                |                |                |
| 38 |                                                                   |                |                |                |                |                |                |                |                |                |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                |                |                |                |
| 40 | Deficit                                                           |                |                |                |                |                | (32,584)       | (43,261)       | (53,014)       | (63,544)       |
| 41 | Change in Fund Balance                                            |                |                |                |                |                | 31,624         | 7,000          | (500)          | (500)          |
| 42 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (960)          | (36,261)       | (53,514)       | (64,044)       |
| 43 | Act 1 Increase                                                    |                |                |                |                |                | 960            | 6,490          | 6,505          | 6,520          |
| 44 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 960            | 7,449          | 13,954         |
| 45 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (0)            | (28,812)       | (39,560)       | (43,570)       |
| 46 | Act 1 Exceptions                                                  |                |                |                |                |                | -              | -              | -              | -              |
| 47 | Add'l Revenue from Prior Year exception allowance                 |                |                |                |                |                | -              | -              | -              | -              |
| 48 | Cumulative Gap at Millage Index and Exceptions                    |                |                |                |                |                | (0)            | (28,812)       | (39,560)       | (43,570)       |
| 49 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | 0              | 28,812         | 39,560         |
| 50 | Net Gap at Millage Index - with exceptions                        |                |                |                |                |                | (0)            | (28,811)       | (10,748)       | (4,010)        |
| 51 |                                                                   |                |                |                |                |                |                |                |                |                |
| 52 |                                                                   |                |                |                |                |                |                |                |                |                |
| 53 | <b>Expenses % Increase</b>                                        |                |                |                |                |                |                |                |                |                |
| 54 | Salaries                                                          | 3.95%          |                | 5.37%          |                | 5.36%          | 5.95%          | 2.86%          | 2.95%          | 2.88%          |
| 55 | Benefits (without PSERS)                                          | 8.33%          |                | 13.84%         |                | 24.34%         | 8.91%          | 6.48%          | 6.25%          | 6.30%          |
| 56 | PSERS                                                             | 4.38%          |                | 6.88%          |                | 6.86%          | 2.74%          | 5.34%          | 5.21%          | 4.79%          |
| 57 | Debt Service                                                      | -4.25%         |                | 8.36%          |                | 1.16%          | -2.23%         | 0.45%          | 1.83%          | 2.95%          |
| 58 | Other                                                             | 1.49%          |                | 11.29%         |                | 10.18%         | 5.68%          | 5.57%          | 3.98%          | 4.05%          |
| 59 |                                                                   |                |                |                |                |                |                |                |                |                |
| 60 | <b>Debt Service % of Budget</b>                                   | <b>10.3%</b>   |                | <b>10.4%</b>   |                | <b>9.5%</b>    | <b>9.0%</b>    | <b>8.7%</b>    | <b>8.5%</b>    | <b>8.4%</b>    |
| 61 |                                                                   |                |                |                |                |                |                |                |                |                |
| 62 | <b>Act 1 Exceptions</b>                                           |                |                |                |                |                |                |                |                |                |
| 63 | PSERS                                                             |                |                |                |                |                | -              | -              | -              | -              |
| 64 | Special Ed                                                        |                |                |                |                |                | -              | -              | -              | -              |
| 65 |                                                                   |                |                |                |                |                | -              | -              | -              | -              |
| 66 |                                                                   |                |                |                |                |                |                |                |                |                |
| 67 |                                                                   |                |                |                |                |                |                |                |                |                |
| 68 | <b>Fund Balance</b>                                               |                |                |                |                |                |                |                |                |                |
| 69 | Beginning Fund Balance                                            | 55,455         |                | 69,153         |                | 83,612         | 66,114         | 34,491         | 27,491         | 27,991         |
| 70 | Transfer (to)/from Operating Budget                               | (13,697)       |                | (14,459)       |                | 17,498         | 31,624         | 7,000          | (500)          | (500)          |
| 71 | Ending Fund Balance                                               | 69,153         |                | 83,612         |                | 68,114         | 34,491         | 27,491         | 27,991         | 28,491         |
| 72 |                                                                   |                |                |                |                |                |                |                |                |                |
| 73 | 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        |
| 74 | Fund Balance - Designation - Millage Rate Stabilization           | 38,183.9       |                | 52,121.5       |                | 39,623.6       | 7,500.0        | -              | -              | -              |
| 75 | 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        |
| 76 | 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        |
| 77 | Fund Balance - Designation- Technology/Distance Learning          | 500.0          |                | 500.0          |                | -              | -              | -              | -              | -              |
| 78 | Fund Balance - Designation- Enrollment Growth                     | 4,500.0        |                | -              |                | -              | -              | -              | -              | -              |
| 79 | Fund Balance - Designation- Elementary Construction               | -              |                | 5,000.0        |                | -              | -              | -              | -              | -              |
| 80 | Fund Balance - Designation - Athletic Fund                        | 128.9          |                | 150.8          |                | 150.8          | 150.8          | 150.8          | 150.8          | 150.8          |
| 81 |                                                                   |                |                |                |                |                |                |                |                |                |
| 82 |                                                                   |                |                |                |                |                |                |                |                |                |
| 83 | <b>Year End Unassigned/Undesig. FB</b>                            | <b>18,680</b>  |                | <b>18,680</b>  |                | <b>19,180</b>  | <b>19,680</b>  | <b>20,180</b>  | <b>20,680</b>  | <b>21,180</b>  |
| 84 | <b>% of Expenses</b>                                              | <b>7.5%</b>    |                | <b>7.0%</b>    |                | <b>6.5%</b>    | <b>6.5%</b>    | <b>6.4%</b>    | <b>6.3%</b>    | <b>6.2%</b>    |
| 85 |                                                                   |                |                |                |                |                |                |                |                |                |
| 86 | <b>Capital Reserves</b>                                           |                |                |                |                |                |                |                |                |                |
| 87 | Beginning Fund Balance                                            | 21,768         |                | 22,930         |                | 23,021         | 25,342         | 24,439         | 25,999         | 27,470         |
| 88 | Inflow                                                            | 5,580          |                | 4,173          |                | 10,209         | 6,177          | 6,355          | 6,453          | 6,295          |
| 89 | Outflow                                                           | 4,418          |                | 4,082          |                | 7,888          | 7,081          | 4,794          | 4,982          | 5,179          |
| 90 | Year-end Fund Balance                                             | 22,930         |                | 23,021         |                | 25,342         | 24,439         | 25,999         | 27,470         | 28,586         |
| 91 | Year End Designated                                               | 19,776         |                | 20,689         |                | 21,400         | 22,903         | 24,399         | 25,803         | 26,848         |
| 92 | Year End Unassigned/Undesig. FB                                   | 3,155          |                | 2,332          |                | 3,942          | 1,536          | 1,600          | 1,668          | 1,738          |
| 93 |                                                                   |                |                |                |                |                |                |                |                |                |
| 94 | Act 1 index Assumptions                                           |                |                |                |                | 3.4%           | 4.1%           | 3.5%           | 3.5%           | 3.5%           |

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

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

MEMO

Date: February 1, 2023

To: John Scully, Business Manager

From: Michael Wagman, Director of Technology

Subject: 2023-24 Technology Equipment

Cc: Dr. Kalia Reynolds, Substitute Superintendent  
Chong Lee, Assistant Director of Technology

I am pleased to share our 2023-2024 technology equipment budget proposal for adding and replacing student and staff technologies, including laptop computers and iPad devices. The budget represents the District's ongoing commitment to keep most technologies four years old or newer and maintain the student 1:1 program that operates K 12. Additionally, it reflects the deployment of technologies that support the curriculum in both the elementary and secondary divisions and addresses the business and operations needs of the school district.

As in past years, our major equipment refresh includes replacing aging switchgear in the schools and at Spellman, updating wireless access points and staff computers, and purchasing laptop computers for grades six and nine and iPad devices for K and 3. This budget provides for the replacement of aging equipment configured for specialized areas, including technical education and television production.

Among infrastructure improvements, we need to replace the hardware supporting our network content filtering. The hardware proposed offers increased availability and redundancy. We also propose to update aging virtual server clusters and provide improved power conditioning and backup to selected network frames.

Addressing other critical areas, we propose allocating funds to support and expand our security camera deployment across the District, including updating the existing system infrastructure. We will continue to seek school safety grants to supplement our current deployment in areas of need while offsetting the expense to the school district.

Last year, we added new line items for STEM-related hardware at the elementary and secondary levels to support the curriculum across multiple subject areas. The new

robotics and virtual reality equipment are getting excellent use in our schools, providing both hands-on and multisensory learning experiences for our students. This year, we propose adding digital pens to our elementary 1:1 iPad program, ensuring that students have multiple ways to interact with their individually assigned devices, including sketching and note-taking.

Lastly, we propose to update projection systems in our secondary school auditoriums and follow through on our commitment to establish and maintain a replacement cycle on classroom AV equipment, starting with Henderson High School and Peirce Middle School.

As always, in everything we do, we forecast sustainability and replacement costs over several years to ensure that costs incurred in future years align with projected budget allocations.

I look forward to addressing your questions.

Thank you very much for your consideration of this technology equipment budget proposal.

## 2023-2024 Technology Equipment Budget

|                                                             | # of Devices | Budget<br>2023-2024 |
|-------------------------------------------------------------|--------------|---------------------|
| <b>Elementary Equipment</b>                                 |              |                     |
| iPad Cart (Classroom)                                       | 10           | 14,000.00           |
| Teacher iPad (4th/ 5th/ Music/ Art/ Inst. Coach)            | 150          | 59,850.00           |
| Student iPad (K/3rd)                                        | 2,150        | 857,850.00          |
| iPad (Main Office -for Registration/Transalation)           | 11           | 4,389.00            |
| Library (Logitech Crayon Digital Pencil)                    | 750          | 66,000.00           |
| Library (Circulation)                                       | 22           | 15,840.00           |
|                                                             |              | <b>1,017,929.00</b> |
| <b>Secondary Equipment</b>                                  |              |                     |
| 6th Grade 1:1                                               | 1,100        | 687,500.00          |
| 9th grade 1:1                                               | 1,100        | 954,800.00          |
| iPad (Main Office -for Registration/Transalation)           | 6            | 2,394.00            |
| Library(Circulation)                                        | 12           | 8,640.00            |
| Tech Ed (32 for each HS/1 for each MS)                      | 99           | 99,000.00           |
| TV Studio (1 for each MS/HS)                                | 6            | 4,320.00            |
| Video (6 for each HS)                                       | 18           | 57,600.00           |
|                                                             |              | <b>1,814,254.00</b> |
| <b>District</b>                                             |              |                     |
| Security Camera                                             | 30           | 63,680.00           |
|                                                             |              | <b>63,680.00</b>    |
| <b>Network</b>                                              |              |                     |
| CK Hardware                                                 |              | 60,000.00           |
| Access Point/Switch                                         | 353 / 80     | 300,000.00          |
| NVR                                                         | 7            | 60,000.00           |
| Servers                                                     |              | 200,000.00          |
| UPS                                                         |              | 91,600.00           |
|                                                             |              | <b>711,600.00</b>   |
| <b>Administration</b>                                       |              |                     |
| Digital Signage                                             | 14           | 18,000.00           |
| DPP                                                         |              | 50,500.00           |
| Projector (Classroom - HHS, PMS/Auditorium - EHS, RHS, SMS) |              | 798,468.00          |
| Staff (Central + Schools)                                   | 85           | 83,160.00           |
|                                                             |              | <b>950,128.00</b>   |
| <b>Total Technology Equipment Budget</b>                    |              | <b>4,557,591.00</b> |

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

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

Date: February 13, 2023

To: Board of School Directors, Mr. John Scully, and Dr. Kalia Reynolds

From: Michael Wagman

Subject: 2023-24 E-Rate Bid Approvals

I am requesting approval for the technology bid awards listed below. The Universal Services Administrative Company (USAC), also known as the Federal E-Rate Program administrators, requires selecting vendors and obtaining board approval prior to its *Form 471* filing deadline in late March. Participation in E-Rate results in a 40% reimbursement for the district on eligible network hardware and services. Consistent with E-Rate rules, we solicited hardware quotes via “mini-bids” available only to selected vendors on PEPPM state contracts.

Based on points scored on our evaluation instrument that weighs price most heavily, but not exclusively, I am requesting approval to accept bids from the following vendor with the lowest bid on eligible network hardware:

Optiv Security –

\$249,379 for HPE-Aruba Switchgear

\$191,877 for HPE-Aruba Wireless Access Points and mounting hardware

\$441,246 – Combined Total for Both Bids

The pricing stated above is pre-E-Rate. Network hardware is referred to as a Category Two E-Rate expenditure and incorporated into our technology budget also on the agenda for approval. We retain the right to alter the number of switches and access points while maintaining the quoted per-unit pricing. However, we will not exceed the quantities bid and the prices quoted.

Please let me know should you have any questions.

Thank you very much.

West Chester Area School District

Property and Finance Committee

February 21, 2023

**2022-23 Capital Reserve Project Award**

The Facilities and Operations Department is seeking approval from the Board of Directors to award a contract from the previously approved 2022-2023 Capital Reserve Project List.

| <b><u>Project</u></b> | <b><u>Project Description</u></b>            | <b><u>Vendor</u></b> | <b><u>2022/23 Project Budget Amount</u></b> | <b><u>Award</u></b> |
|-----------------------|----------------------------------------------|----------------------|---------------------------------------------|---------------------|
| G-132                 | Install Fiber-optic Cable in Stadium at East | Excel Communications | \$85,000                                    | \$14,460            |

This project will finalize the connection portion of bringing wired and wireless connectivity to the stadium area of the East High School campus. This will allow the stadium to be an extension of the classroom as well as increase safety and broadcasting capabilities in the stadium.

The Administration is seeking Board approval to use the balance of the G-132 project budget to install fiber optics at the Rustin Stadium with a budget of \$34,000 and the Henderson Stadium with a budget of \$36,540.

Respectfully Submitted,

Wayne F. Birster Jr.  
Director of Facilities and Operations  
2/10/2023

**Excel Communications****Worldwide, Inc.**

Phone: (215) 256-6776

Fax: (215) 256-6889

325 Godshall Drive

Harleysville, PA 19438

**Quote**No.: **11609**Date: **2/2/2023**

Prepared for:

Damon Gonzaga (610) 425-2145

West Chester Area School District

782 Springdale Drive

Exton, PA 19341 U.S.A.

Prepared by: Robert Gower

Account No.: 287

Job: Installation of 24 strand SM fiber from MDF. 12 str

| Quantity | Item ID | Description | UOM | Sell | Total |
|----------|---------|-------------|-----|------|-------|
|----------|---------|-------------|-----|------|-------|

**WCASD****East High School****450 Ellis Lane****West Goshen, PA****Excel Communications COSTARS #: 034-E23-186**

|   |         |                                                                                                              |    |             |             |
|---|---------|--------------------------------------------------------------------------------------------------------------|----|-------------|-------------|
| 1 | Install | Installation of 24 strand SM fiber from MDF. 12 strands to each of 2 locations. Press box and snackshop area | EA | \$14,460.00 | \$14,460.00 |
|---|---------|--------------------------------------------------------------------------------------------------------------|----|-------------|-------------|

**Excel Communications will complete the following SOW:****Install 24 Strand Single Mode Fiber from MDF to the Mezzanine in the shop area.****Excel will transition to OSP fiber and install (02) 12 Strand SM fibers.****One 12 strand fiber will be installed in the pressbox and the other will be left in the new Handhole at the end of the stadium near the coaches room. A slack coil will be left at this location that will reach anywhere in the building.****Service coils will be left in each handhole as well as each termination location.****Excel will hand dig and install Schedule 40 PVC from the new handhole to exterior of the building and extend it to the 2nd floor.****(01) 2" LB will be installed to access the building.****All fibers will be spliced and housed in a fiber enclosure on the 2nd floor.****Excel Communications will install schedule 40 2" PVC from the hand hole under the bleachers up to the press box.****Excel will supply and install 12" x 12" X 8" boxes at school and at pressbox.****Excel will supply and install (1) new fiber drawer in the MDF. All 24 fibers will be terminated and housed in coupler panels and placed in the new fiber drawer.****(01) Splice enclosure will be supplied and installed in the shop to house the splices.****(01) Single panel housing will be supplied and installed in the pressbox to house the 12 fibers.****All fibers between the MDF and the pressbox will be tested with a fluke tester for passing results.****The 12 spare fibers will be left in the hand hole outside the coaches office for future use. These fibers will be tested with an OTDR.****All fibers will be labeled as per building standards.****Pricing does not include costs for any permits or municipal fees which may be required.****Pricing based on assumption of total access to the site. Any delays outside of Excel Communications control will be billed on a separate time and material basis upon approval.****Excel will furnish and install fire-stop material at communications cabling penetrations as used by Installer for installed cabling under this proposal.****Installer is not responsible for others following in penetrations.****All work will be performed with non union technicians during normal business hours from 7:00am to 4:00pm Monday through Friday.****Standard pay rates apply.****Your Price: \$14,460.00****Total: \$14,460.00**



# West Chester Area School District

## Property and Finance Committee

February 21, 2023

### 2023-24 Capital Reserve Project Award

The Facilities and Operations Department is seeking approval from the Board of Directors to award contracts from the previously approved 2023-2024 Capital Reserve Project List.

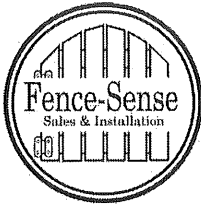
| <b><u>Project</u></b> | <b><u>Project Description</u></b> | <b><u>Vendor</u></b>    | <b><u>2023/24 Project Budget Amount</u></b> | <b><u>Award</u></b> |
|-----------------------|-----------------------------------|-------------------------|---------------------------------------------|---------------------|
| G-145                 | District-wide Fencing; Fern Hill  | Fence-Sense             | \$75,000                                    | \$8,500             |
| G-157                 | Upgrade PA/ Intercom; Stetson     | Intellicom Systems Inc. | \$55,000                                    | 37,850              |
| G-158                 | Upgrade PA/ Intercom; Peirce      | Intellicom Systems Inc. | \$55,000                                    | 37,850              |

The fencing work identified above is tied to project G-145 and will take place at Fern Hill Elementary school but is part of a larger budget to install and replace old fencing around the District. With Board approval, we intend to install fencing to separate the parking lot from the playground area. Additionally, we will install gates in the openings of the fence along Fern Hill Road.

Both G-157, Stetson, and G-158, Peirce, are like projects to replace the public announcement and intercom controls at Stetson and Peirce Middle School. Both systems are failing and are difficult to support. This upgrade will make the systems both uniform and modern.

Respectfully Submitted,

Wayne F. Birster Jr.  
Director of Facilities and Operations  
2/10/2023



Scott Grainger  
440 W Lincoln Hwy  
Coatesville PA 19320  
484-576-7935

### Proposal

Date: February 6, 2023

Name: West Chester School District/ Fern Hill Elementary

Street: 915 Lincoln Ave

City: West Chester

State: PA

We hereby propose to furnish all the materials and perform all the labor necessary for the completion of:

Installation of Approx 150 feet of 4' high black chainlink. This fence will be constructed using 2" black posts, 1 5/8" Black top and bottom rail, and 2x9x48" black coated fabric. All hardware and necessary components for this portion of the fence project will be black. This proposal also includes approx 80' of 6' high Galvanized chainlink that will connect the fence closest to the road to the outfield fence of the baseball field. This fence will be constructed with 2" Galvanized posts and 1 5/8" galvanized top and bottom rail. This portion of the fence will also include a 12' wide double swing gate hung on 2 1/2" Galvanized posts using box hinges.

All material is guaranteed to be as specified, and all the above work will be performed in accordance with the drawings and specification submitted for above work and completed in a substantial workmanlike manner for the sum of: **\$8,500.00**

With payments to be made as follows:

|                             |
|-----------------------------|
| 1/3 Down Payment            |
| Balance due upon completion |

Any alteration or deviation from the above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent is upon poor digging, bad weather, or delays beyond our control. Public Liability Insurance on above work to be taken out by Fence Sense.

All Permits and HOA approvals if applicable are the responsibility of the customer.

Thank-You!

Respectfully Submitted: Scott Grainger

Per: Fence-Sense LLC.

\*Note: This proposal may be withdrawn by us if not accepted within 30 Days.

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### ACCEPTANCE OF PROPOSAL

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

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

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



# Quotation

**To:** Mr. Donald Young, Director of Facilities, West Chester Area School District  
**From:** Mike Romano  
**Date:** 2/9/2023  
**Re:** Stetson Middle School - Replacement Intercom/PA Headend

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Mr. Young,

Per our discussion and the information compiled from our records, listed below is the proposed equipment to replace the legacy Intercom/PA/Clock Headend at Stetson Middle School. The Bogen Nyquist VOIP platform is the basis of design.

The Bogen Nyquist E7000 platform is capable of supporting standard speakers as well as a multitude of VOIP devices. This hybrid nature permits the system to provide traditional school communications features such as Two-Way Intercom, Paging, and Bell Tone Distribution; as well as contemporary features such as District-Wide Management, Multi-Facility Paging, Automatic Voice-Messaging, Graphic Messaging, and Automatic Failover. Hardware and software enhancements are constantly being introduced.

Proposed Equipment:

Qty 1---Free-Standing Equipment Rack  
Qty 1---Lot Shelving, Blank & Vent Panels, and UPS  
Qty 1---Bogen Nyquist E7000 Server and Control Hardware  
Qty 1---Telephone System Interface Module  
Qty 1---Four-Channel VOIP Power Amplifier  
Qty 1---Paging Microphone Assembly  
Qty 1---Web-Based Clock Controller  
Qty 1---Touchscreen Administrative Telephone  
Qty 1---Basic LCD Administrative Telephone  
Qty 5---24-Port VOIP-to-Analog Speaker Module  
Qty 1---Lot of Punchblocks and Termination Cables

**Bogen Nyquist Turnkey Cost: \$37,850.00** (Based on Costars State Contract #040-E22-177)

Pricing is inclusive of material and labor for a complete turnkey installation as well as system programming, testing of all endpoints, and end-user training.

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The new system will completely replace the legacy Intercom/PA/Clock headend rack at the school. All existing speakers and cabling will be re-used. Any discrepancies found with existing field equipment or cabling will be fully documented and turned over to the District for further action.

Three LAN connections and three static IP addresses will be required for the new headend equipment as well as some assistance from the District IT Department. The current telephone system interface will be retained, with some minor reprogramming possibly required on the telephone system side. The new headend will also interface to, and correct, all currently functional building clocks.

Please review this quotation and feel free to reach out to me for further discussion. Thank you again for the opportunity of presenting this quotation.

Best Regards,

*Mike Romano*

**7112 Airport Highway, Pennsauken, New Jersey 08109  
856-665-5366x320 Phone, 856-665-5096 Fax**



# Quotation

**To:** Mr. Donald Young, Director of Facilities, West Chester Area School District  
**From:** Mike Romano  
**Date:** 2/9/2023  
**Re:** Peirce Middle School - Replacement Intercom/PA Headend

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Mr. Young,

Per your request and discussion, please find our quotation for a replacement Intercom/PA/Clock Headend at Peirce Middle School. The configuration is based on the Nyquist VOIP platform manufactured by Bogen.

The Bogen Nyquist E7000 is a Hybrid VOIP Solution capable of supporting standard speakers as well as a multitude of other VOIP devices. This inherent capability ensures that the system will remain a contemporary school communications component for many years without any threat of obsolescence. In addition to the traditional Two-Way Intercom, Paging, and Bell Tone Distribution features; District-Wide Management, Multi-Facility Paging, Automatic Voice-Messaging, Graphic Messaging, and Automatic Failover are a few additional options.

Proposed Equipment:

Qty 1—Free-Standing Equipment Rack  
Qty 1—Lot Shelving, Blank & Vent Panels, and UPS  
Qty 1—Bogen Nyquist E7000 Server and Control Hardware  
Qty 1—Telephone System Interface Module  
Qty 1—Four-Channel VOIP Power Amplifier  
Qty 1—Paging Microphone Assembly  
Qty 1—Web-Based Clock Controller  
Qty 1—Touchscreen Administrative Telephone  
Qty 1—Basic LCD Administrative Telephone  
Qty 5—24-Port VOIP-to-Analog Speaker Module  
Qty 1—Lot of Punchblocks and Termination Cables

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Please review this quotation and feel free to reach out to me with any questions or concerns. Thank you again for this opportunity.

Best Regards,

*Mike Romano*

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