

WEST CHESTER AREA SCHOOL DISTRICT  
*Property & Finance Committee Meeting*  
Monday – April 17, 2023  
6:30 p.m.  
Board Room A/B, Spellman Education Center  
782 Springdale Drive, Exton, PA 19341/Livestream

AGENDA

- Public Comment
- Approval of March 20, 2023 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of West Chester Area School District 2023-24 Proposed Budget (see attached) Mr. Scully
- Approval of Resolution to Adopt Proposed Final Budget for the 2023-24 Fiscal Year (see attached) Mr. Scully
- Approval of 2022-23 Capital Reserve Project Award (see attached) Mr. Birster
- Approval of 2023-24 Capital Reserve Project Awards (see attached) Mr. Birster
- Approval of 2023-24 Capital Fund Project Award (see attached) Mr. Birster
- Discussion and Approval of BoardDocs Pro Plus Document Management System (see attached) Mr. Wagman

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(Board & Public)

*Public Comment Protocol*

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

Committee Meeting Minutes  
WEST CHESTER AREA SCHOOL DISTRICT  
March 20, 2023 – Property & Finance Committee

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

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

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

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                   |                      |                                      |                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------|--------------------------------------|----------------|
| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                   |                      |                                      |                |
| Public Comment was made by the following residents on agenda items as indicated:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                   |                      |                                      |                |
| 1. Rachel Langan – Right to Know                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                   |                      |                                      |                |
| 2. Peggy Schmitt – Budget Reports                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                   |                      |                                      |                |
| The committee approved the February 21, 2023 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                   |                      |                                      | Mr. Bevilacqua |
| Mr. Scully reviewed the Budget Forecast Model. The 2023-24 changes to expense projections include a reduction in benefit expenses in the amount of \$500,000 and a reduction in Transportation services expense of \$450,986 as a result of better than anticipated fuel bid results. The 2023-24 adjustments result in a \$950,986 reduction in the budget gap and will reduce the 2023-24 millage increase. The reduction in the 2023-24 millage resulted in a zero percent tax increase in Chester County with the tax rate remaining at 22.4364 mills and a 0.1% increase in Delaware County with a tax rate of 9.9424 mills. The Administration will continue to review projections for potential savings that will be used to reduce the millage impact in future years. This is an informational item and no Board action is required. |                                                   |                      |                                      | Mr. Scully     |
| Mr. Scully presented the committee with an Application for Naming School District Facilities submitted by Dr. Kevin Fagan for the purpose of naming the Greystone Elementary School Library, The Dr. James R. Scanlon Student Learning Center. The committee recommended approval for the Administration to prepare a cost analysis and report back to the Committee in April.                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                   |                      |                                      | Mr. Scully     |
| Mr. Scully shared an analysis of the right-to-know requests received from July 2022 through February 2023. The report indicated that the District received a total of 92 RTK requests, 10 of which were appealed to the Office of Open Records (OOR) and the District spent \$59,790 in legal fees to various legal firms to satisfy these requests. The committee discussed the report and suggested to summarize topics into general categories. This is an informational item and no Board action is required.                                                                                                                                                                                                                                                                                                                             |                                                   |                      |                                      | Mr. Scully     |
| Mr. Birster reviewed with the committee the 2023-24 capital fund projects to be awarded with the committee's approval:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                   |                      |                                      | Mr. Birster    |
| <b><u>Project #</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b><u>Project Description</u></b>                 | <b><u>Vendor</u></b> | <b><u>2023-24 Project Budget</u></b> |                |
| C-071                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Penn Wood Replace Roof on Gym and Seal Stone Wall | Garvey Roark LLC     | \$315,500.00                         |                |
| C-073                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Stetson Boiler Replacement                        | Devine Bros. Inc.    | \$280,000.00                         |                |

|       |                                                                     |                           |              |              |  |
|-------|---------------------------------------------------------------------|---------------------------|--------------|--------------|--|
| C-074 | Stetson Replacement of Emergency Generator and Control Wiring       | Power Premium Service LLC | \$110,000.00 | \$ 46,671.00 |  |
| C-077 | Fugett Replacement of Emergency Generator and Control Wiring        | Power Premium Service LLC | \$135,000.00 | \$ 59,796.00 |  |
| C-078 | East Bradford Replacement of Emergency Generator and Control Wiring | Power Premium Service LLC | \$105,000.00 | \$ 36,219.00 |  |

The committee recommended approval of the 2023-24 capital fund projects.

Mr. Birster reviewed with the committee the 2023-24 capital reserve projects to be awarded with the committee's approval:

| <u>Project #</u> | <u>Project Description</u>                                | <u>Vendor</u>                 | <u>2023-24 Project Budget</u> | <u>Award Amount</u> | Mr. Birster |
|------------------|-----------------------------------------------------------|-------------------------------|-------------------------------|---------------------|-------------|
| G-145            | District-wide Fencing Repairs and Replacement             | Esch's Fencing LLC            | \$ 75,000.00                  | \$ 8,979.42         |             |
| G-145            | District-wide Fencing Repairs and Replacement             | Fence-Sense                   |                               | \$ 44,250.00        |             |
| G-146            | District-wide Flooring Replacement                        | P.C. Curry Floor Covering LLC | \$ 75,000.00                  | \$ 63,237.00        |             |
| G-161            | Penn Wood Music Room Flooring Replacement                 | P.C. Curry Floor Covering LLC | \$ 34,000.00                  | \$ 26,545.00        |             |
| G-162            | Westtown-Thornbury PA/ Intercom Head End Unit Replacement | Intellicom Systems Inc.       | \$ 35,000.00                  | \$ 33,975.00        |             |

The committee recommended approval of the 2023-24 capital reserve projects.

Mr. Birster provided the committee with a water quality testing update in accordance with Act 39 of 2018 and advised the committee that testing was completed last year and would continue to be tested on a 2-3 year cycle.

Mr. Birster

Items to be placed on board agenda March 27, 2023:

- Approval of 2023-24 Capital Fund Project Awards
- Approval of 2023-24 Capital Reserve Project Awards

MEMO items for board agenda March 27, 2023:

- Approval of Change Orders – Renovations and Additions to Westtown Thornbury Elementary School
- Approval of Change Orders – Renovations and Additions to Glen Acres Elementary School
- Approval to Exonerate 2022-23 Property Taxes

Items to discuss at a later date: Cost analysis for Library naming, Greystone ES

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|  |  |

Next Meeting Date: **April 17, 2023**



# WEST CHESTER AREA SCHOOL DISTRICT

*Inspiring students to achieve their personal best*



2023-24  
Proposed  
Budget  
Presentation  
April 18, 2023



## Agenda

- Act 1 –Overview and 2023-24 Limit
- 2023-24 Budget Challenges
- 10 Year History of Mandates
- 2022-23 Budget Performance and Projections
- Budget to Budget Change Analysis
  - Expenditure Budget
  - Revenue Budget
- 2023-24 Proposed Millage Analysis

# Act 1 –Overview and 2023-24 Limit

- **Act 1 of 2006 (Mandated Tax Increase Limit):**
- Compliance with the tax limit index became mandatory for all school districts in 2006
- The Act 1 index consists of the state SAWW (Statewide Average Weekly Wage) index and the federal ECI (Employment Cost) index
- The 23-24 base index for West Chester is 4.1%.
- In January 2023, the School Board adopted a resolution to limit the 2023-24 tax increase to within the Act 1 Index.
- The proposed WCASD 23-24 tax increase in Chester County is 0.0% and the tax increase in Delaware County is .1%.

# 2023-24 Budget Challenges

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





# 2023-24 Budget Challenges

- Increases in personnel costs
  - Salaries
    - Salary Increases
    - Staffing Additions
  - Employee Benefits
    - Prescription
- Social and Emotional Learning
  - Mental Health Resources
- Additional Learning Opportunities
  - Summer Programs
- Increases in mandated expenditures
  - Special Education
  - State Retirement (PSERS)
  - Charter School Tuition Rate
    - Regular Education \$14,450/student
    - Special Education \$ 35,650/student
  - Student Transportation

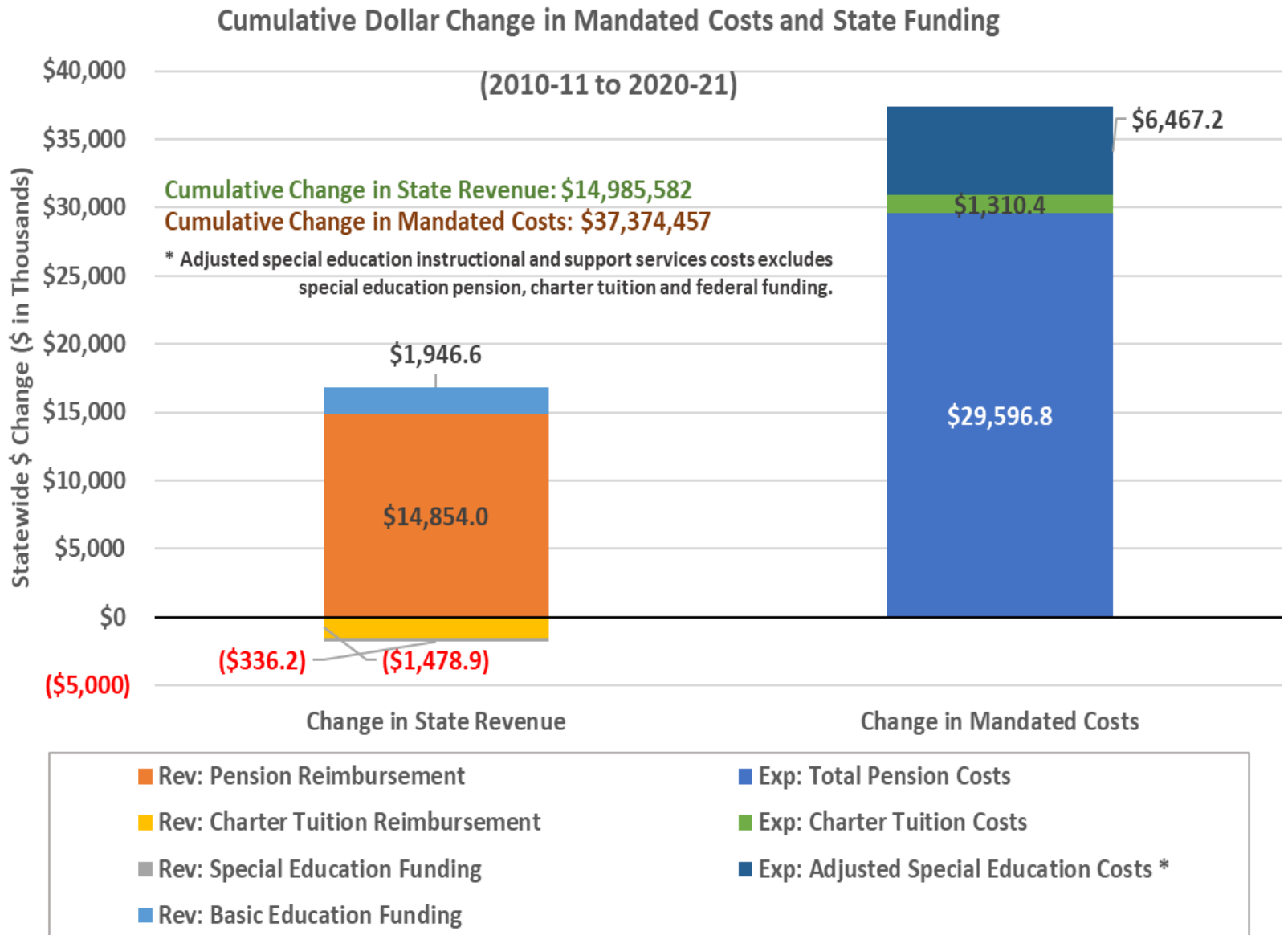




# 10 Year history of mandates

| Category                                                                                                            | 2020-21            | 2010-11            | Change             |
|---------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| <b>Total Operating Expenditures<br/>(excludes debt service)</b>                                                     | <b>214,480,600</b> | <b>170,221,100</b> | <b>44,259,500</b>  |
|                                                                                                                     |                    |                    |                    |
| <b>PSERS Expense</b>                                                                                                | <b>34,674,324</b>  | <b>5,077,477</b>   | <b>29,596,847</b>  |
| <b>Charter School Expenditures</b>                                                                                  | <b>7,868,650</b>   | <b>6,558,259</b>   | <b>1,310,390</b>   |
| <b>Adjusted Special Education<br/>Expenditures<br/>(excludes charter, support services or<br/>federal expenses)</b> | <b>35,069,641</b>  | <b>28,602,421</b>  | <b>6,467,220</b>   |
| <b>Total Change in Mandated Costs</b>                                                                               |                    |                    | <b>37,374,457</b>  |
|                                                                                                                     |                    |                    |                    |
| <b>Basic Education Funding</b>                                                                                      | <b>8,810,195</b>   | <b>6,863,546</b>   | <b>1,946,649</b>   |
| <b>PSERS Subsidy</b>                                                                                                | <b>17,365,094</b>  | <b>2,511,061</b>   | <b>14,854,033</b>  |
| <b>Charter School Subsidy</b>                                                                                       | <b>-</b>           | <b>1,478,920</b>   | <b>(1,478,920)</b> |
| <b>Special Education Funding</b>                                                                                    | <b>5,077,234</b>   | <b>5,413,413</b>   | <b>(336,179)</b>   |
| <b>Total Change in Supporting State<br/>Subsidies</b>                                                               |                    |                    | <b>14,985,582</b>  |
| <b>Total Local Share of Mandated Costs</b>                                                                          |                    |                    | <b>22,388,875</b>  |

# 10 Year history of mandates



# General Fund 2022-23 Expense Projections

|                                                         | <b>Budget<br/>2022-23</b> | <b>Projection<br/>2022-23</b> | <b>Budget to Projection<br/>Incr./ (Decr.)</b> |                |
|---------------------------------------------------------|---------------------------|-------------------------------|------------------------------------------------|----------------|
| <b>Staff Expenses (Excluding Retirement)</b>            | <b>\$147,351</b>          | <b>\$147,009</b>              | <b>(\$342)</b>                                 | <b>-0.23%</b>  |
| <b>23-24 New Staff</b>                                  | <b>\$0</b>                | <b>\$0</b>                    |                                                |                |
| <b>Retirement</b>                                       | <b>\$39,845</b>           | <b>\$39,602</b>               | <b>(\$243)</b>                                 | <b>-0.61%</b>  |
| <b>Professional Student Services</b>                    | <b>\$17,208</b>           | <b>\$17,008</b>               | <b>(\$200)</b>                                 | <b>-1.16%</b>  |
| <b>Other Professional Services</b>                      | <b>\$3,548</b>            | <b>\$3,453</b>                | <b>(\$95)</b>                                  | <b>-2.68%</b>  |
| <b>Utilities/ Leases/Other</b>                          | <b>\$4,356</b>            | <b>\$4,356</b>                | <b>(\$0)</b>                                   | <b>-0.01%</b>  |
| <b>Tuitions to Other Schools/Institutions</b>           | <b>\$17,309</b>           | <b>\$15,091</b>               | <b>(\$2,219)</b>                               | <b>-12.82%</b> |
| <b>Transportation &amp; Other Contracted Services</b>   | <b>\$17,267</b>           | <b>\$16,567</b>               | <b>(\$700)</b>                                 | <b>-4.06%</b>  |
| <b>Heating Fuel/Maintenance/Office Supplies</b>         | <b>\$2,306</b>            | <b>\$2,306</b>                | <b>\$0</b>                                     | <b>0.00%</b>   |
| <b>Instructional Books/Supplies</b>                     | <b>\$6,291</b>            | <b>\$6,291</b>                | <b>\$0</b>                                     | <b>0.00%</b>   |
| <b>Dues &amp; Fees</b>                                  | <b>\$623</b>              | <b>\$623</b>                  | <b>\$0</b>                                     | <b>0.00%</b>   |
| <b>Debt Service &amp; Property</b>                      | <b>\$28,409</b>           | <b>\$28,310</b>               | <b>(\$99)</b>                                  | <b>-0.35%</b>  |
| <b>Transfers to Other Funds *</b>                       | <b>\$12,458</b>           | <b>\$12,458</b>               | <b>\$0</b>                                     | <b>0.00%</b>   |
| <b>Total General Fund Budget</b>                        | <b>\$296,972</b>          | <b>\$293,073</b>              | <b>(\$3,898)</b>                               | <b>-1.31%</b>  |
| <b>Transfer for Elementary Construction</b>             | <b>\$5,000</b>            | <b>\$5,000</b>                |                                                |                |
| <b>Adjusted General Fund Budget</b>                     | <b>\$291,972</b>          | <b>\$288,073</b>              |                                                |                |
| <b>*</b>                                                |                           |                               |                                                |                |
| <b>Transfer to Capital Projects</b>                     | <b>\$9,423</b>            | <b>\$9,423</b>                |                                                |                |
| <b>Transfer to Capital Reserve Refunding Savings</b>    | <b>\$712</b>              | <b>\$712</b>                  |                                                |                |
| <b>Transfer to Capital Reserve Millage Contribution</b> | <b>\$2,323</b>            | <b>\$2,323</b>                |                                                |                |
|                                                         | <b>\$12,458</b>           | <b>\$12,458</b>               |                                                |                |

# General Fund 2022-23 Revenue Projections

|                                      | Budget         | Projection     | Budget to Projection  |        |
|--------------------------------------|----------------|----------------|-----------------------|--------|
| <u>Revenue Category</u>              | <u>2022-23</u> | <u>2022-23</u> | <u>Incr./ (Decr.)</u> |        |
|                                      |                |                |                       |        |
| Current Real Estate Taxes            | \$183,708      | \$187,608      | \$3,900               | 2.1%   |
|                                      |                |                |                       |        |
| Delinquent Taxes                     | \$2,859        | \$2,859        | \$0                   | 0.0%   |
|                                      |                |                |                       |        |
| Interim Real Estate Taxes            | \$800          | \$1,200        | \$400                 | 50.0%  |
| Earned Income Taxes                  | \$22,682       | \$25,750       | \$3,068               | 13.5%  |
| Real Estate Transfer Taxes           | \$3,886        | \$4,750        | \$864                 | 22.2%  |
|                                      | \$27,369       | \$31,700       | \$4,331               | 15.8%  |
|                                      |                |                |                       |        |
| Other Local Revenue                  | \$1,469        | \$3,706        | \$2,237               | 152.3% |
| Total Local Revenue                  | \$215,405      | \$225,873      | \$10,468              | 4.9%   |
|                                      |                |                |                       |        |
| State Subsidies Excluding Retirement | \$24,395       | \$25,875       | \$1,480               | 6.1%   |
| Retirement Subsidy                   | \$19,992       | \$19,801       | (\$192)               | -1.0%  |
|                                      |                |                |                       |        |
| Federal Subsidies                    | \$3,651        | \$4,027        | \$376                 | 10.3%  |
|                                      |                |                |                       |        |
| Total Revenue                        | \$263,442      | \$275,575      | \$12,133              | 4.6%   |

# Budget to Budget Change Analysis

- Proposed Budget 2023-24: \$302,129,870
- Current Budget 2022-23: \$296,971,916
- Expenditure increase (\$) \$ 5,157,954
- Expenditure increase (%) 1.7%



# Budget to Budget Change Analysis

|                                                         | <u>Budget<br/>2023-24</u> | <u>Budget<br/>2022-23</u> | <u>Budget to Budget<br/>Incr./ (Decr.)</u> |               |
|---------------------------------------------------------|---------------------------|---------------------------|--------------------------------------------|---------------|
| <b>Staff Expenses (Excluding Retirement)</b>            | <b>\$154,348</b>          | <b>\$147,351</b>          | <b>\$6,996</b>                             | <b>4.7%</b>   |
| <b>23-24 New Staff</b>                                  | <b>\$1,908</b>            | <b>\$0</b>                | <b>\$1,908</b>                             |               |
| <b>Retirement</b>                                       | <b>\$40,686</b>           | <b>\$39,845</b>           | <b>\$841</b>                               | <b>2.1%</b>   |
| <b>Professional Student Services</b>                    | <b>\$16,474</b>           | <b>\$17,208</b>           | <b>(\$735)</b>                             | <b>-4.3%</b>  |
| <b>Other Professional Services</b>                      | <b>\$3,888</b>            | <b>\$3,548</b>            | <b>\$340</b>                               | <b>9.6%</b>   |
| <b>Utilities/ Leases/Other</b>                          | <b>\$4,866</b>            | <b>\$4,356</b>            | <b>\$510</b>                               | <b>11.7%</b>  |
| <b>Tuitions to Other Schools/Institutions</b>           | <b>\$16,089</b>           | <b>\$17,309</b>           | <b>(\$1,221)</b>                           | <b>-7.1%</b>  |
| <b>Transportation &amp; Other Contracted Services</b>   | <b>\$17,968</b>           | <b>\$17,267</b>           | <b>\$701</b>                               | <b>4.1%</b>   |
| <b>Heating Fuel/Maintenance/Office Supplies</b>         | <b>\$2,509</b>            | <b>\$2,306</b>            | <b>\$203</b>                               | <b>8.8%</b>   |
| <b>Instructional Books/Supplies</b>                     | <b>\$6,465</b>            | <b>\$6,291</b>            | <b>\$174</b>                               | <b>2.8%</b>   |
| <b>Dues &amp; Fees</b>                                  | <b>\$622</b>              | <b>\$623</b>              | <b>(\$1)</b>                               | <b>-0.2%</b>  |
| <b>Debt Service &amp; Property</b>                      | <b>\$27,812</b>           | <b>\$28,409</b>           | <b>(\$597)</b>                             | <b>-2.1%</b>  |
| <b>Transfers to Other Funds *</b>                       | <b>\$8,495</b>            | <b>\$12,458</b>           | <b>(\$3,963)</b>                           | <b>-31.8%</b> |
| <b>Total General Fund Budget</b>                        | <b>\$302,130</b>          | <b>\$296,972</b>          | <b>\$5,158</b>                             | <b>1.7%</b>   |
| <b>Transfer for Elementary Construction</b>             |                           | <b>\$5,000</b>            |                                            |               |
| <b>Adjusted General Fund Budget</b>                     | <b>\$302,130</b>          | <b>\$291,972</b>          | <b>\$10,158</b>                            | <b>3.5%</b>   |
| <b>*</b>                                                |                           |                           |                                            |               |
| <b>Transfer to Capital Projects</b>                     | <b>\$4,600</b>            | <b>\$9,423</b>            | <b>(\$4,823)</b>                           |               |
| <b>Transfer to Capital Reserve Refunding Savings</b>    | <b>\$1,502</b>            | <b>\$712</b>              | <b>\$790</b>                               |               |
| <b>Transfer to Capital Reserve Millage Contribution</b> | <b>\$2,393</b>            | <b>\$2,323</b>            | <b>\$69</b>                                |               |
|                                                         | <b>\$8,495</b>            | <b>\$12,458</b>           | <b>(\$3,964)</b>                           |               |


# Budget to Budget Change Analysis

|                                      | Budget         | Budget         | Budget to Budget      |       |
|--------------------------------------|----------------|----------------|-----------------------|-------|
| <u>Revenue Category</u>              | <u>2023-24</u> | <u>2022-23</u> | <u>Incr./ (Decr.)</u> |       |
| Current Real Estate Taxes *          | \$184,983      | \$183,708      | \$1,275               | 0.7%  |
| Delinquent Taxes                     | \$2,859        | \$2,859        | \$0                   | 0.0%  |
| Interim Real Estate Taxes            | \$949          | \$800          | \$149                 | 18.6% |
| Earned Income Taxes                  | \$25,110       | \$22,682       | \$2,428               | 10.7% |
| Real Estate Transfer Taxes           | \$4,590        | \$3,886        | \$704                 | 18.1% |
|                                      | \$30,649       | \$27,369       | \$3,280               | 12.0% |
| Other Local Revenue                  | \$1,889        | \$1,469        | \$420                 | 28.6% |
| Total Local Revenue                  | \$220,380      | \$215,405      | \$4,975               | 2.3%  |
| State Subsidies Excluding Retirement | \$26,195       | \$24,395       | \$1,800               | 7.4%  |
| Retirement Subsidy                   | \$20,343       | \$19,992       | \$351                 | 1.8%  |
| Federal Subsidies                    | \$3,580        | \$3,651        | (\$71)                | -1.9% |
| Total Revenue                        | \$270,497      | \$263,442      | \$7,055               | 2.7%  |

\*- 2023-24 Current Real Estate Taxes shown at 0% tax increase




# Budget to Budget Change Analysis



| West Chester Area School District |                   |                   |                       |                   |                                    |
|-----------------------------------|-------------------|-------------------|-----------------------|-------------------|------------------------------------|
| Employee Benefits                 |                   |                   |                       |                   |                                    |
|                                   | 2021-22<br>Actual | 2022-23<br>Budget | 2022-23<br>Projection | 2023-24<br>Budget | Budget to<br>Budget %<br>inc/(Dec) |
| Medical                           | 15,987,915        | 23,407,943        | 23,407,943            | 25,410,199        | 8.6%                               |
| Dental                            | 1,160,743         | 1,565,705         | 1,565,705             | 1,633,030         | 4.3%                               |
| Vision                            | 169,246           | 225,481           | 225,481               | 230,667           | 2.3%                               |
| Prescription                      | 5,176,082         | 5,725,450         | 5,725,450             | 6,297,995         | 10.0%                              |
| Total Cost Share                  | (5,058,439)       | (8,267,019)       | (8,267,019)           | (8,910,041)       | 7.8%                               |
| Social Security                   | 7,757,450         | 8,651,356         | 8,598,600             | 9,066,924         | 4.8%                               |
| Retirement                        | 37,059,663        | 39,844,719        | 39,601,560            | 40,685,926        | 2.1%                               |
| Tuition                           | 476,577           | 600,000           | 600,000               | 600,000           | 0.0%                               |
| Life & Disability                 | 343,911           | 591,983           | 591,983               | 608,492           | 2.8%                               |
| W/C, Unemp & Other                | 1,151,415         | 1,328,761         | 1,328,761             | 1,348,693         | 1.5%                               |
|                                   |                   |                   |                       |                   |                                    |
| Total Benefit Expense             | 64,224,562        | 73,674,379        | 73,378,464            | 76,971,885        | 4.5%                               |

# Budget to Budget Change Analysis

|                                                                                   |                                                                 |                             |                         |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------|-------------------------|
|  | <b>West Chester Area School District<br/>Retirement Expense</b> |                             |                         |
|                                                                                   |                                                                 |                             |                         |
|                                                                                   | <b><u>YEAR</u></b>                                              | <b><u>EMPLOYER RATE</u></b> | <b><u>NET COST</u></b>  |
|                                                                                   |                                                                 |                             | <b><u>Inc/(Dec)</u></b> |
| 2013-14                                                                           | 16.930                                                          | 7,162,285                   | 1,975,469               |
| 2014-15                                                                           | 21.400                                                          | 9,301,723                   | 2,139,438               |
| 2015-16                                                                           | 25.840                                                          | 11,363,026                  | 2,061,303               |
| 2016-17                                                                           | 30.030                                                          | 13,534,353                  | 2,171,327               |
| 2017-18                                                                           | 32.570                                                          | 15,029,116                  | 1,494,763               |
| 2018-19                                                                           | 33.430                                                          | 15,792,334                  | 763,218                 |
| 2019-20                                                                           | 34.290                                                          | 16,919,468                  | 1,127,135               |
| 2020-21                                                                           | 34.510                                                          | 17,695,208                  | 775,740                 |
| 2021-22                                                                           | 34.940                                                          | 18,815,080                  | 1,119,873               |
| 2022-23                                                                           | 35.260                                                          | 19,922,360                  | 1,107,280               |
| 2023-24                                                                           | 34.000                                                          | 20,342,963                  | 420,604                 |

# West Chester Area School District Millage Analysis

- Assessed Value 22-23: \$9,113,715,000
- Assessed Value 23-24: \$9,179,698,000
- Increase in Assessed Value \$ 65,983,000  
(.72%)
- District revenue from change in assessed value:
  - $.0224364 \times \$65,983,000 \times 96.5\% = \$1,428,606$  increase

# West Chester Area School District 2023-24 Millage Analysis

## Chester County:

|                       |                |
|-----------------------|----------------|
| – Preliminary Mills   | 23-24: 22.4364 |
| – Current Mills       | 22-23: 22.4364 |
| – Mill Rate Increase: | .000 (0.0%)    |

## Delaware County:

|                       |               |
|-----------------------|---------------|
| – Preliminary Mills   | 23-24: 9.9424 |
| – Current Mills       | 22-23: 9.9343 |
| – Mill Rate Increase: | .0081 (0.1%)  |

# West Chester Area School District

| West Chester Area School District |               |          |             |                |                             |          |         |  |                     |                             |          |         |
|-----------------------------------|---------------|----------|-------------|----------------|-----------------------------|----------|---------|--|---------------------|-----------------------------|----------|---------|
| History of Tax Increases          |               |          |             |                |                             |          |         |  |                     |                             |          |         |
|                                   |               |          |             | Chester County |                             |          |         |  | Delaware County     |                             |          |         |
| Year                              | Enrollment    |          | ACT 1 Index | Millage        | Avg. Residential Tax Bill @ | \$ Incr. | % Incr. |  | Millage             | Avg. Residential Tax Bill @ | \$ Incr. | % Incr. |
|                                   | # of Students | % Change |             |                | \$189,850                   |          |         |  |                     | \$502,336 *                 |          |         |
| 2004-05                           | 11,676        | 0.26%    | 3.3%        | 13.55          | \$2,572                     | \$182    | 7.6%    |  | 10.94               | \$3,126                     | \$211    | 7.3%    |
| 2005-06                           | 11,722        | 0.39%    | 3.1%        | 14.32          | \$2,719                     | \$146    | 5.7%    |  | 11.65               | \$3,328                     | \$203    | 6.5%    |
| 2006-07                           | 11,789        | 0.57%    | 3.9%        | 15.16          | \$2,878                     | \$159    | 5.9%    |  | 11.02               | \$3,148                     | (\$180)  | -5.4%   |
| 2007-08                           | 11,667        | -1.03%   | 3.4%        | 15.79          | \$2,998                     | \$120    | 4.2%    |  | 11.87               | \$3,391                     | \$243    | 7.7%    |
| 2008-09                           | 11,684        | 0.15%    | 4.4%        | 16.85          | \$3,199                     | \$201    | 6.7%    |  | 12.94               | \$3,697                     | \$306    | 9.0%    |
| 2009-10                           | 11,810        | 1.08%    | 4.1%        | 17.85          | \$3,389                     | \$190    | 5.9%    |  | 14.16               | \$4,046                     | \$349    | 9.4%    |
| 2010-11                           | 11,825        | 0.13%    | 2.9%        | 18.36          | \$3,486                     | \$97     | 2.9%    |  | 14.25               | \$4,071                     | \$26     | 0.6%    |
| 2011-12                           | 11,822        | -0.03%   | 1.4%        | 18.36          | \$3,486                     | \$0      | 0.0%    |  | 14.22               | \$4,063                     | (\$9)    | -0.2%   |
| 2012-13                           | 11,687        | -1.14%   | 1.7%        | 18.67          | \$3,544                     | \$59     | 1.7%    |  | 13.78               | \$3,937                     | (\$126)  | -3.1%   |
| 2013-14                           | 11,666        | -0.18%   | 1.7%        | 18.67          | \$3,544                     | \$0      | 0.0%    |  | 13.62               | \$3,891                     | (\$46)   | -1.2%   |
| 2014-15                           | 11,624        | -0.36%   | 2.1%        | 19.21          | \$3,647                     | \$103    | 2.9%    |  | 13.65               | \$3,900                     | \$9      | 0.2%    |
| 2015-16                           | 11,483        | -1.21%   | 1.9%        | 19.58          | \$3,717                     | \$70     | 1.9%    |  | 13.91               | \$3,974                     | \$74     | 1.9%    |
| 2016-17                           | 11,589        | 0.92%    | 2.4%        | 20.10          | \$3,816                     | \$99     | 2.7%    |  | 14.71               | \$4,203                     | \$229    | 5.8%    |
| 2017-18                           | 11,928        | 2.93%    | 2.5%        | 20.68          | \$3,926                     | \$110    | 2.9%    |  | 15.21               | \$4,345                     | \$143    | 3.4%    |
| 2018-19                           | 11,963        | 0.29%    | 2.4%        | 21.27          | \$4,039                     | \$112    | 2.8%    |  | 16.08               | \$4,593                     | \$247    | 5.7%    |
| 2019-20                           | 12,078        | 0.96%    | 2.3%        | 21.66          | \$4,113                     | \$74     | 1.8%    |  | 16.26               | \$4,645                     | \$52     | 1.1%    |
| 2020-21                           | 11,968        | -0.91%   | 2.6%        | 21.66          | \$4,113                     | \$0      | 0.0%    |  | 16.66               | \$4,761                     | \$115    | 2.5%    |
| 2021-22 *                         | 12,093        | 1.04%    | 3.0%        | 22.06          | \$4,188                     | \$76     | 1.8%    |  | 9.52                | \$4,780                     | \$19     | 0.4%    |
| 2022-23                           | 12,161        | 1.61%    | 3.4%        | 22.43          | \$4,258                     | \$70     | 1.7%    |  | 9.93                | \$4,988                     | \$208    | 4.4%    |
| 2023-24                           | 12,140        | 0.39%    | 4.1%        | 22.43          | \$4,258                     | \$0      | 0.0%    |  | 9.94                | \$4,993                     | \$5      | 0.1%    |
|                                   | 3 Year Avg    | 1.0%     | 3.5%        |                | 3 Year Avg Tax Inc          |          | 1.2%    |  | 3 Year Avg Tax Inc  |                             | 1.6%     |         |
|                                   | 5 Year Avg    | 0.6%     | 3.1%        |                | 5 Year Avg Tax Inc          |          | 1.1%    |  | 5 Year Avg Tax Inc  |                             | 1.7%     |         |
|                                   | 10 Year Avg   | 0.6%     | 2.7%        |                | 10 Year Avg Tax Inc         |          | 1.9%    |  | 10 Year Avg Tax Inc |                             | 2.5%     |         |

\* Reflects a countywide reassessment of Delaware County. This resulted in a revised millage and revised average residential assessed value  
Prior to the 2021-22 Tax Year the average residential assessment was 285,700.



## Next Steps

- Administration will work with department managers to identify additional sustainable expense reductions
- Administration will meet with Gallagher Group to review healthcare trends and budget assumptions for future years
- Business Office will continue to monitor the local revenue trends and adjust projections accordingly
- Business Office will monitor the progress of the PA State budget and adjust projections accordingly
- Administration will work to secure any grants that may become available
- Final Budget to be presented at May P&F meeting with Board approval on May 24, 2023

**West Chester Area School District**  
**2023-24 Budget**  
**Expense Summary**

|                                                         | <b>Budget<br/>2023-24</b> | <b>Budget<br/>2022-23</b> | <b>Budget to Budget<br/>Incr./ (Decr.)</b> |               |
|---------------------------------------------------------|---------------------------|---------------------------|--------------------------------------------|---------------|
| <b>Staff Expenses (Excluding Retirement)</b>            | <b>\$154,348</b>          | <b>\$147,351</b>          | <b>\$6,996</b>                             | <b>4.7%</b>   |
| <b>23-24 New Staff</b>                                  | <b>\$1,908</b>            | <b>\$0</b>                | <b>\$1,908</b>                             |               |
| <b>Retirement</b>                                       | <b>\$40,686</b>           | <b>\$39,845</b>           | <b>\$841</b>                               | <b>2.1%</b>   |
| <b>Professional Student Services</b>                    | <b>\$16,474</b>           | <b>\$17,208</b>           | <b>(\$735)</b>                             | <b>-4.3%</b>  |
| <b>Other Professional Services</b>                      | <b>\$3,888</b>            | <b>\$3,548</b>            | <b>\$340</b>                               | <b>9.6%</b>   |
| <b>Utilities/ Leases/Other</b>                          | <b>\$4,866</b>            | <b>\$4,356</b>            | <b>\$510</b>                               | <b>11.7%</b>  |
| <b>Tuitions to Other Schools/Institutions</b>           | <b>\$16,089</b>           | <b>\$17,309</b>           | <b>(\$1,221)</b>                           | <b>-7.1%</b>  |
| <b>Transportation &amp; Other Contracted Services</b>   | <b>\$17,968</b>           | <b>\$17,267</b>           | <b>\$701</b>                               | <b>4.1%</b>   |
| <b>Heating Fuel/Maintenance/Office Supplies</b>         | <b>\$2,509</b>            | <b>\$2,306</b>            | <b>\$203</b>                               | <b>8.8%</b>   |
| <b>Instructional Books/Supplies</b>                     | <b>\$6,465</b>            | <b>\$6,291</b>            | <b>\$174</b>                               | <b>2.8%</b>   |
| <b>Dues &amp; Fees</b>                                  | <b>\$622</b>              | <b>\$623</b>              | <b>(\$1)</b>                               | <b>-0.2%</b>  |
| <b>Debt Service &amp; Property</b>                      | <b>\$27,812</b>           | <b>\$28,409</b>           | <b>(\$597)</b>                             | <b>-2.1%</b>  |
| <b>Transfers to Other Funds *</b>                       | <b>\$8,495</b>            | <b>\$12,458</b>           | <b>(\$3,963)</b>                           | <b>-31.8%</b> |
| <b>Total General Fund Budget</b>                        | <b>\$302,130</b>          | <b>\$296,972</b>          | <b>\$5,158</b>                             | <b>1.7%</b>   |
| <b>Transfer for Elementary Construction</b>             |                           | <b>\$5,000</b>            |                                            |               |
| <b>Adjusted General Fund Budget</b>                     | <b>\$302,130</b>          | <b>\$291,972</b>          | <b>\$10,158</b>                            | <b>3.5%</b>   |
| *                                                       |                           |                           |                                            |               |
| <b>Transfer to Capital Projects</b>                     | <b>\$4,600</b>            | <b>\$9,423</b>            | <b>(\$4,823)</b>                           |               |
| <b>Transfer to Capital Reserve Refunding Savings</b>    | <b>\$1,502</b>            | <b>\$712</b>              | <b>\$790</b>                               |               |
| <b>Transfer to Capital Reserve Millage Contribution</b> | <b><u>\$2,393</u></b>     | <b><u>\$2,323</u></b>     | <b><u>\$69</u></b>                         |               |
|                                                         | <b>\$8,495</b>            | <b>\$12,458</b>           | <b>(\$3,964)</b>                           |               |



**West Chester Area School District**  
**2023-24 Budget**  
**Revenue Summary**

| <u>Revenue Category</u>              | <u>Budget<br/>2023-24</u> | <u>Budget<br/>2022-23</u> | <u>Budget to Budget<br/>Incr./ (Decr.)</u> |       |
|--------------------------------------|---------------------------|---------------------------|--------------------------------------------|-------|
| Current Real Estate Taxes *          | \$184,983                 | \$183,708                 | \$1,275                                    | 0.7%  |
| Delinquent Taxes                     | \$2,859                   | \$2,859                   | \$0                                        | 0.0%  |
| Interim Real Estate Taxes            | \$949                     | \$800                     | \$149                                      | 18.6% |
| Earned Income Taxes                  | \$25,110                  | \$22,682                  | \$2,428                                    | 10.7% |
| Real Estate Transfer Taxes           | \$4,590                   | \$3,886                   | \$704                                      | 18.1% |
|                                      | \$30,649                  | \$27,369                  | \$3,280                                    | 12.0% |
| Other Local Revenue                  | \$1,889                   | \$1,469                   | \$420                                      | 28.6% |
| Total Local Revenue                  | \$220,380                 | \$215,405                 | \$4,975                                    | 2.3%  |
| State Subsidies Excluding Retirement | \$26,195                  | \$24,395                  | \$1,800                                    | 7.4%  |
| Retirement Subsidy                   | \$20,343                  | \$19,992                  | \$351                                      | 1.8%  |
| Federal Subsidies                    | \$3,580                   | \$3,651                   | (\$71)                                     | -1.9% |
| Total Revenue                        | \$270,497                 | \$263,442                 | \$7,055                                    | 2.7%  |

\*- 2023-24 Current Real Estate Taxes shown at 0% tax increase

**West Chester Area School District**

**2023-24**

**Budget Summary**

|                                | <b>2023-24</b> | <b>2022-23</b> |                              |      |
|--------------------------------|----------------|----------------|------------------------------|------|
|                                | <b>Budget</b>  | <b>Budget</b>  | <b><u>Incr./ (Decr.)</u></b> |      |
| Expenses                       | 302,130        | 296,972        | 5,158                        | 1.7% |
| Revenues                       | 270,497        | 263,442        | 7,055                        | 2.7% |
| Deficit/ (Surplus)             | 31,633         | 33,529         | (1,896)                      |      |
| Tax Increase- Act 1 Index      | -              |                |                              |      |
| Tax Increase- Act 1 Exceptions | -              |                |                              |      |
| Total Tax Increase (4.1%)      | -              |                |                              |      |
| Remaining Deficit              | 31,633         |                |                              |      |
| Planned use of Fund Balance    | (31,624)       |                |                              |      |
| Deficit                        | 9              |                |                              |      |

|                                     | <b>2023-24</b>       | <b>2022-23</b>       |                              |
|-------------------------------------|----------------------|----------------------|------------------------------|
| <b><u>Year End Fund Balance</u></b> | <b><u>Budget</u></b> | <b><u>Budget</u></b> | <b><u>Incr./ (Decr.)</u></b> |
| Undesignated Fund Balance           | 19,680               | 19,180               | 500                          |
| Property Assessment Fluctuations    | 1,000                | 1,000                | -                            |
| Health Care                         | 4,160                | 4,160                | -                            |
| Millage Stabilization               | 7,500                | -                    | 7,500                        |
| Alternative Education               | 2,000                | 2,000                | -                            |
| Athletic Fund                       | 151                  | 129                  | 22                           |
|                                     | 34,491               | 26,469               | 8,022                        |

|                                     | <b>2023-24</b>       | <b>2022-23</b>          |                              |
|-------------------------------------|----------------------|-------------------------|------------------------------|
| <b><u>Year End Fund Balance</u></b> | <b><u>Budget</u></b> | <b><u>Projected</u></b> | <b><u>Incr./ (Decr.)</u></b> |
| Undesignated Fund Balance           | 19,680               | 19,180                  | 500                          |
| Property Assessment Fluctuations    | 1,000                | 1,000                   | -                            |
| Health Care                         | 4,160                | 4,160                   | -                            |
| Millage Stabilization               | 7,500                | 39,624                  | (32,124)                     |
| Alternative Education               | 2,000                | 2,000                   | -                            |
| Athletic Fund                       | 151                  | 151                     | -                            |
|                                     | 34,491               | 66,115                  | (31,624)                     |

## **WEST CHESTER AREA SCHOOL DISTRICT**

### **Resolution to Adopt Proposed Final Budget for 2023-2024 Fiscal Year**

**Whereas**, School Code section 687, 24 P.S. § 6-687, requires the School Board to adopt a Proposed Final Budget for the 2023-2024 fiscal year no later than May 31, 2023; and

**Whereas**, School Code section 687 requires the School Board to adopt a Final Budget for the 2023-24 fiscal year no later than June 30, 2023; and

**Whereas**, the 2023-24 Proposed Final Budget is required to be prepared on Pennsylvania Department of Education (PDE) form 2028; and

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

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

**Now Therefore be it RESOLVED**, this 24<sup>TH</sup> day of April 2023 by the West Chester Area School District School Board, that:

1. The Proposed Final Budget of the School District for the 2023-2024 fiscal year on form PDE 2028 is attached to this Resolution and shall be adopted as the Proposed Final Budget of the School District for the 2023-2024 fiscal year.
2. The Proposed Final Budget for the 2023-2024 fiscal year shall be made available for public inspection on May 4, 2023 at the school district offices, 782 Springdale Drive, Exton, PA 19341.
3. At least ten (10) days before the date scheduled for adoption of the Final Budget, the Secretary shall advertise public Notice of the proposed date, time and place for the meeting for the adoption of the Final Budget.
4. The public Notice shall be advertised once in a newspaper of general circulation and shall be posted conspicuously at the School District offices.

5. The Administration and School Board will continue to review budget components, and the Proposed Final Budget may be revised prior to adoption as the Final Budget for the 2023-2024 fiscal year.
6. School District officials are directed to take all action necessary or appropriate to carry out the intent of this Resolution; including but not limited to making the required certification to PDE.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

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

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

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

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

---

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

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**Date**

---

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

---

**Date**

---

**Chief School Administrator - Original Signature Required**

---

**Date**

---

Justin Matys

---

(484)266-1021

---

Extn :

---

**Contact Person**

---

**Telephone**

---

**Extension**

---

jmatys@wcasd.net

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**Email Address**

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

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

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

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

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?

Yes ☐

No ☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

|                                                                                      |             |
|--------------------------------------------------------------------------------------|-------------|
| Total Budgeted Expenditures                                                          | \$302129870 |
| Ending Unassigned Fund Balance                                                       | \$19679849  |
| Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures | 6.51%       |

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

Yes ☒

No ☐

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

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

DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028**  
**FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

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

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

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

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

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

Proposed Final



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

| ITEM                                                                                                                                               | AMOUNTS     |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>       |             |                             |
| 0810 Nonspendable Fund Balance                                                                                                                     |             |                             |
| 0820 Restricted Fund Balance                                                                                                                       |             |                             |
| 0830 Committed Fund Balance                                                                                                                        | 4,159,909   |                             |
| 0840 Assigned Fund Balance                                                                                                                         | 42,774,323  |                             |
| 0850 Unassigned Fund Balance                                                                                                                       | 19,179,849  |                             |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> |             | <b><u>\$66,114,081</u></b>  |
| <b>Estimated Revenues And Other Financing Sources</b>                                                                                              |             |                             |
| 6000 Revenue from Local Sources                                                                                                                    | 222,003,808 |                             |
| 7000 Revenue from State Sources                                                                                                                    | 46,537,664  |                             |
| 8000 Revenue from Federal Sources                                                                                                                  | 1,964,831   |                             |
| 9000 Other Financing Sources                                                                                                                       |             |                             |
| <b>Total Estimated Revenues And Other Financing Sources</b>                                                                                        |             | <b><u>\$270,506,303</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>                                             |             | <b><u>\$336,620,384</u></b> |

LEA : 124159002     West Chester Area SD

|                                                                                                   | <u>Amount</u>        |
|---------------------------------------------------------------------------------------------------|----------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 |                      |
| 6111 Current Real Estate Taxes                                                                    | 184,991,442          |
| 6112 Interim Real Estate Taxes                                                                    | 949,006              |
| 6113 Public Utility Realty Taxes                                                                  | 180,000              |
| 6150 Current Act 511 Taxes - Proportional Assessments                                             | 29,700,000           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                          | 2,858,800            |
| 6500 Earnings on Investments                                                                      | 618,305              |
| 6700 Revenues from LEA Activities                                                                 | 196,500              |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                                      | 1,615,065            |
| 6910 Rentals                                                                                      | 410,200              |
| 6940 Tuition from Patrons                                                                         | 104,000              |
| 6990 Refunds and Other Miscellaneous Revenue                                                      | 380,490              |
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 | <b>\$222,003,808</b> |
| <b>REVENUE FROM STATE SOURCES</b>                                                                 |                      |
| 7111 Basic Education Funding-Formula                                                              | 10,937,336           |
| 7160 Tuition for Orphans Subsidy                                                                  | 100,000              |
| 7271 Special Education funds for School-Aged Pupils                                               | 5,974,858            |
| 7311 Pupil Transportation Subsidy                                                                 | 2,105,695            |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                                    | 844,305              |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                            | 1,046,019            |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                             | 253,931              |
| 7505 Ready to Learn Block Grant                                                                   | 399,095              |
| 7810 State Share of Social Security and Medicare Taxes                                            | 4,533,462            |
| 7820 State Share of Retirement Contributions                                                      | 20,342,963           |
| <b>REVENUE FROM STATE SOURCES</b>                                                                 | <b>\$46,537,664</b>  |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                               |                      |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged                      | 547,702              |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals     | 232,668              |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 92,410               |
| 8517 NCLB, Title IV - 21st Century Schools                                                        | 41,501               |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)            | 1,020,550            |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program             | 30,000               |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                               | <b>\$1,964,831</b>   |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>                                                 | <b>270,506,303</b>   |

Act 1 Index (current): 4.1%

|                                               |               |                              |        |
|-----------------------------------------------|---------------|------------------------------|--------|
| Calculation Method:                           | Revenue       | Section 672.1 Method Choice: | (a)(1) |
| Number of Decimals For Tax Rate Calculation:  | 4             |                              |        |
| Approx. Tax Revenue from RE Taxes:            | \$184,991,511 |                              |        |
| Amount of Tax Relief for Homestead Exclusions | \$0           |                              |        |
| Total Approx. Tax Revenue:                    | \$184,991,511 |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:    | \$191,701,048 |                              |        |

|                                                       | Chester          | Delaware        | Total            |
|-------------------------------------------------------|------------------|-----------------|------------------|
| 2022-23 Data                                          |                  |                 |                  |
| a. Assessed Value                                     | \$7,972,871,496  | \$1,140,843,974 | \$9,113,715,470  |
| b. Real Estate Mills                                  | 22.4364          | 9.9343          |                  |
| I. 2023-24 Data                                       |                  |                 |                  |
| c. 2021 STEB Market Value                             | \$14,229,894,120 | \$895,233,989   | \$15,125,128,109 |
| d. Assessed Value                                     | \$8,038,478,531  | \$1,141,218,976 | \$9,179,697,507  |
| e. Assessed Value of New Constr/ Renov                | \$0              | \$0             | \$0              |
| 2022-23 Calculations                                  |                  |                 |                  |
| f. 2022-23 Tax Levy                                   | \$178,882,534    | \$11,333,486    | \$190,216,020    |
| (a * b)                                               |                  |                 |                  |
| 2023-24 Calculations                                  |                  |                 |                  |
| g. Percent of Total Market Value                      | 94.08115%        | 5.91885%        | 100.00000%       |
| h. Rebalanced 2022-23 Tax Levy                        | \$178,957,419    | \$11,258,601    | \$190,216,020    |
| (f Total * g)                                         |                  |                 |                  |
| i. Base Mills Subject to Index                        | 22.4457          | 9.9343          |                  |
| (h / a * 1000) if no reassessment                     |                  |                 |                  |
| (h / (d-e) * 1000) if reassessment                    |                  |                 |                  |
| Calculation of Tax Rates and Levies Generated         |                  |                 |                  |
| j. Weighted Avg. Collection Percentage                | 96.50000%        | 96.50000%       | 96.50000%        |
| k. Tax Levy Needed                                    | \$180,354,551    | \$11,346,497    | \$191,701,048    |
| (Approx. Tax Levy * g)                                |                  |                 |                  |
| I. 2023-24 Real Estate Tax Rate                       | 22.4364          | 9.9424          |                  |
| (k / d * 1000)                                        |                  |                 |                  |
| III. m. Tax Levy Generated by Mills                   | \$180,354,520    | \$11,346,456    | \$191,700,976    |
| (l / 1000 * d)                                        |                  |                 |                  |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                  |                 | \$191,700,976    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                  |                 |                  |
| o. Net Tax Revenue Generated By Mills                 |                  |                 | \$184,991,442    |
| (n * Est. Pct. Collection)                            |                  |                 |                  |

Act 1 Index (current): 4.1%

|                                               |               |                              |        |
|-----------------------------------------------|---------------|------------------------------|--------|
| Calculation Method:                           | Revenue       | Section 672.1 Method Choice: | (a)(1) |
| Number of Decimals For Tax Rate Calculation:  | 4             |                              |        |
| Approx. Tax Revenue from RE Taxes:            | \$184,991,511 |                              |        |
| Amount of Tax Relief for Homestead Exclusions | \$0           |                              |        |
| Total Approx. Tax Revenue:                    | \$184,991,511 |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:    | \$191,701,048 |                              |        |

|                                                                 | Chester       | Delaware     | Total         |
|-----------------------------------------------------------------|---------------|--------------|---------------|
| Index Maximums                                                  |               |              |               |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 23.3659       | 10.3416      |               |
| q. Mills In Excess of Index<br>(if (l > p), (l - p))            | 0.0000        | 0.0000       |               |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$187,826,286 | \$11,802,030 | \$199,628,316 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | Yes           | Yes          |               |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0           | \$0          | \$0           |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0           | \$0          | \$0           |

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

Act 1 Index (current): 4.1%

|                                               |               |                              |        |
|-----------------------------------------------|---------------|------------------------------|--------|
| Calculation Method:                           | Revenue       | Section 672.1 Method Choice: | (a)(1) |
| Number of Decimals For Tax Rate Calculation:  | 4             |                              |        |
| Approx. Tax Revenue from RE Taxes:            | \$184,991,511 |                              |        |
| Amount of Tax Relief for Homestead Exclusions | \$0           |                              |        |
| Total Approx. Tax Revenue:                    | \$184,991,511 |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:    | \$191,701,048 |                              |        |

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

| 2023-2024 Final General Fund Budget                    |                                                       |                   |                             | Local Education Agency Tax Data                                               |                                     |                   |                                    |
|--------------------------------------------------------|-------------------------------------------------------|-------------------|-----------------------------|-------------------------------------------------------------------------------|-------------------------------------|-------------------|------------------------------------|
| LEA : 124159002 West Chester Area SD                   |                                                       |                   |                             | REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) |                                     |                   |                                    |
| Printed 4/10/2023 1:37:24 PM                           |                                                       |                   |                             | Page - 1 of 1                                                                 |                                     |                   |                                    |
| CODE                                                   |                                                       |                   |                             |                                                                               |                                     |                   |                                    |
| 6111 Current Real Estate Taxes                         |                                                       |                   |                             |                                                                               |                                     |                   |                                    |
| County Name                                            | Taxable Assessed Value                                | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions                                 | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
| Chester                                                | 8,038,478,531                                         | 22.4364           | 180,354,520                 |                                                                               |                                     | 96.50000%         |                                    |
| Delaware                                               | 1,141,218,976                                         | 9.9424            | 11,346,456                  |                                                                               |                                     | 96.50000%         |                                    |
| Totals:                                                | 9,179,697,507                                         |                   | 191,700,976                 | -                                                                             | 0 =                                 | 191,700,976 X     | 96.50000% = 184,991,442            |
|                                                        |                                                       |                   |                             | Rate                                                                          | Estimated Revenue                   |                   |                                    |
| 6120                                                   | Current Per Capita Taxes, Section 679                 |                   |                             | \$0.00                                                                        | 0                                   |                   |                                    |
| 6140                                                   | Current Act 511 Taxes – Flat Rate Assessments         |                   |                             | Rate                                                                          | Add'l Rate (if appl.)               | Tax Levy          | Estimated Revenue                  |
| 6141                                                   | Current Act 511 Per Capita Taxes                      |                   |                             | \$0.00                                                                        | \$0.00                              | 0                 | 0                                  |
| 6142                                                   | Current Act 511 Occupation Taxes – Flat Rate          |                   |                             | \$0.00                                                                        | \$0.00                              | 0                 | 0                                  |
| 6143                                                   | Current Act 511 Local Services Taxes                  |                   |                             | \$0.00                                                                        | \$0.00                              | 0                 | 0                                  |
| 6144                                                   | Current Act 511 Trailer Taxes                         |                   |                             | \$0.00                                                                        | \$0.00                              | 0                 | 0                                  |
| 6145                                                   | Current Act 511 Business Privilege Taxes – Flat Rate  |                   |                             | \$0.00                                                                        | \$0.00                              | 0                 | 0                                  |
| 6146                                                   | Current Act 511 Mechanical Device Taxes – Flat Rate   |                   |                             | \$0.00                                                                        | \$0.00                              | 0                 | 0                                  |
| 6149                                                   | Current Act 511 Taxes, Other Flat Rate Assessments    |                   |                             | \$0.00                                                                        | \$0.00                              | 0                 | 0                                  |
| Total Current Act 511 Taxes – Flat Rate Assessments    |                                                       |                   |                             |                                                                               |                                     | 0                 | 0                                  |
| 6150                                                   | Current Act 511 Taxes – Proportional Assessments      |                   |                             | Rate                                                                          | Add'l Rate (if appl.)               | Tax Levy          | Estimated Revenue                  |
| 6151                                                   | Current Act 511 Earned Income Taxes                   |                   |                             | 0.500%                                                                        | 0.000%                              | 25,110,000        | 25,110,000                         |
| 6152                                                   | Current Act 511 Occupation Taxes                      |                   |                             | 0.000                                                                         | 0.000                               | 0                 | 0                                  |
| 6153                                                   | Current Act 511 Real Estate Transfer Taxes            |                   |                             | 0.500%                                                                        | 0.000%                              | 4,590,000         | 4,590,000                          |
| 6154                                                   | Current Act 511 Amusement Taxes                       |                   |                             | 0.000%                                                                        | 0.000%                              | 0                 | 0                                  |
| 6155                                                   | Current Act 511 Business Privilege Taxes              |                   |                             | 0.000                                                                         | 0.000                               | 0                 | 0                                  |
| 6156                                                   | Current Act 511 Mechanical Device Taxes – Percentage  |                   |                             | 0.000%                                                                        | 0.000%                              | 0                 | 0                                  |
| 6157                                                   | Current Act 511 Mercantile Taxes                      |                   |                             | 0.000                                                                         | 0.000                               | 0                 | 0                                  |
| 6159                                                   | Current Act 511 Taxes, Other Proportional Assessments |                   |                             | 0                                                                             | 0                                   | 0                 | 0                                  |
| Total Current Act 511 Taxes – Proportional Assessments |                                                       |                   |                             |                                                                               |                                     | 29,700,000        | 29,700,000                         |
| Total Act 511, Current Taxes                           |                                                       |                   |                             |                                                                               |                                     |                   | 29,700,000                         |
| Act 511 Tax Limit -->                                  |                                                       |                   |                             | 15,125,128,109 X                                                              | 12                                  | 181,501,537       |                                    |
|                                                        |                                                       |                   |                             | Market Value                                                                  | Mills                               | (511 Limit)       |                                    |



| Tax<br>Function | Description                                             | Tax Rate Charged in:    |         | Percent<br>Change in<br>Rate | Less than<br>or equal to<br>Index | Index | Additional Tax Rate<br>Charged in: |         | Percent<br>Change in<br>Rate | Less than<br>or equal to<br>Index |
|-----------------|---------------------------------------------------------|-------------------------|---------|------------------------------|-----------------------------------|-------|------------------------------------|---------|------------------------------|-----------------------------------|
|                 |                                                         | 2022-23<br>(Rebalanced) | 2023-24 |                              |                                   |       | 2022-23<br>(Rebalanced)            | 2023-24 |                              |                                   |
| 6111            | <u>Current Real Estate Taxes</u>                        |                         |         |                              |                                   |       |                                    |         |                              |                                   |
|                 | Chester                                                 | 22.4457                 | 22.4364 | -0.03%                       | Yes                               | 4.1%  |                                    |         |                              |                                   |
|                 | Delaware                                                | 9.9343                  | 9.9424  | 0.09%                        | Yes                               | 4.1%  |                                    |         |                              |                                   |
|                 | <u>Current Act 511 Taxes – Proportional Assessments</u> |                         |         |                              |                                   |       |                                    |         |                              |                                   |
| 6151            | Current Act 511 Earned Income Taxes                     | 0.500%                  | 0.500%  | 0.00%                        | Yes                               | 4.1%  |                                    |         |                              |                                   |
| 6153            | Current Act 511 Real Estate Transfer Taxes              | 0.500%                  | 0.500%  | 0.00%                        | Yes                               | 4.1%  |                                    |         |                              |                                   |

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| <u>Description</u>                                           |  | <u>Amount</u>        |
|--------------------------------------------------------------|--|----------------------|
| <b>1000 Instruction</b>                                      |  |                      |
| 1100 Regular Programs - Elementary / Secondary               |  | 114,694,852          |
| 1200 Special Programs - Elementary / Secondary               |  | 48,456,670           |
| 1300 Vocational Education                                    |  | 7,212,728            |
| 1400 Other Instructional Programs - Elementary / Secondary   |  | 1,144,553            |
| 1500 Nonpublic School Programs                               |  | 72,130               |
| <b>Total Instruction</b>                                     |  | <b>\$171,580,933</b> |
| <b>2000 Support Services</b>                                 |  |                      |
| 2100 Support Services - Students                             |  | 12,191,614           |
| 2200 Support Services - Instructional Staff                  |  | 8,300,701            |
| 2300 Support Services - Administration                       |  | 14,761,627           |
| 2400 Support Services - Pupil Health                         |  | 3,241,583            |
| 2500 Support Services - Business                             |  | 2,175,317            |
| 2600 Operation and Maintenance of Plant Services             |  | 23,118,764           |
| 2700 Student Transportation Services                         |  | 15,003,994           |
| 2800 Support Services - Central                              |  | 5,155,763            |
| 2900 Other Support Services                                  |  | 230,316              |
| <b>Total Support Services</b>                                |  | <b>\$84,179,679</b>  |
| <b>3000 Operation of Non-Instructional Services</b>          |  |                      |
| 3200 Student Activities                                      |  | 5,974,703            |
| 3300 Community Services                                      |  | 7,823                |
| <b>Total Operation of Non-Instructional Services</b>         |  | <b>\$5,982,526</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>            |  |                      |
| 5100 Debt Service / Other Expenditures and Financing Uses    |  | 27,291,578           |
| 5200 Interfund Transfers - Out                               |  | 8,495,174            |
| 5900 Budgetary Reserve                                       |  | 4,599,980            |
| <b>Total Other Expenditures and Financing Uses</b>           |  | <b>\$40,386,732</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b> |  | <b>\$302,129,870</b> |

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| <u>Description</u>                                                       | <u>Amount</u>        |
|--------------------------------------------------------------------------|----------------------|
| <b>1000 Instruction</b>                                                  |                      |
| <b>1100 <u>Regular Programs - Elementary / Secondary</u></b>             |                      |
| 100 Personnel Services - Salaries                                        | 62,280,350           |
| 200 Personnel Services - Employee Benefits                               | 38,425,064           |
| 300 Purchased Professional and Technical Services                        | 3,305,310            |
| 400 Purchased Property Services                                          | 359,258              |
| 500 Other Purchased Services                                             | 5,683,840            |
| 600 Supplies                                                             | 4,511,375            |
| 700 Property                                                             | 96,467               |
| 800 Other Objects                                                        | 33,188               |
| <b>Total Regular Programs - Elementary / Secondary</b>                   | <b>\$114,694,852</b> |
| <b>1200 <u>Special Programs - Elementary / Secondary</u></b>             |                      |
| 100 Personnel Services - Salaries                                        | 17,146,955           |
| 200 Personnel Services - Employee Benefits                               | 10,547,862           |
| 300 Purchased Professional and Technical Services                        | 13,353,991           |
| 400 Purchased Property Services                                          | 5,434                |
| 500 Other Purchased Services                                             | 7,056,356            |
| 600 Supplies                                                             | 288,682              |
| 700 Property                                                             | 11,100               |
| 800 Other Objects                                                        | 46,290               |
| <b>Total Special Programs - Elementary / Secondary</b>                   | <b>\$48,456,670</b>  |
| <b>1300 <u>Vocational Education</u></b>                                  |                      |
| 100 Personnel Services - Salaries                                        | 2,557,551            |
| 200 Personnel Services - Employee Benefits                               | 1,600,872            |
| 300 Purchased Professional and Technical Services                        | 24,000               |
| 400 Purchased Property Services                                          | 1,063                |
| 500 Other Purchased Services                                             | 2,888,202            |
| 600 Supplies                                                             | 111,040              |
| 700 Property                                                             | 27,000               |
| 800 Other Objects                                                        | 3,000                |
| <b>Total Vocational Education</b>                                        | <b>\$7,212,728</b>   |
| <b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b> |                      |
| 100 Personnel Services - Salaries                                        | 394,175              |
| 200 Personnel Services - Employee Benefits                               | 233,355              |
| 300 Purchased Professional and Technical Services                        | 372,639              |
| 500 Other Purchased Services                                             | 110,200              |
| 600 Supplies                                                             | 33,984               |
| 800 Other Objects                                                        | 200                  |
| <b>Total Other Instructional Programs - Elementary / Secondary</b>       | <b>\$1,144,553</b>   |
| <b>1500 <u>Nonpublic School Programs</u></b>                             |                      |
| 300 Purchased Professional and Technical Services                        | 72,130               |
| <b>Total Nonpublic School Programs</b>                                   | <b>\$72,130</b>      |
| <b>Total Instruction</b>                                                 | <b>\$171,580,933</b> |

2000 Support Services

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| <u>Description</u>                                        | <u>Amount</u>       |
|-----------------------------------------------------------|---------------------|
| <b>2100 <u>Support Services - Students</u></b>            |                     |
| 100 Personnel Services - Salaries                         | 7,167,925           |
| 200 Personnel Services - Employee Benefits                | 4,453,438           |
| 300 Purchased Professional and Technical Services         | 367,515             |
| 400 Purchased Property Services                           | 2,000               |
| 500 Other Purchased Services                              | 38,400              |
| 600 Supplies                                              | 159,419             |
| 800 Other Objects                                         | 2,917               |
| <b>Total Support Services - Students</b>                  | <b>\$12,191,614</b> |
| <b>2200 <u>Support Services - Instructional Staff</u></b> |                     |
| 100 Personnel Services - Salaries                         | 4,114,262           |
| 200 Personnel Services - Employee Benefits                | 3,128,952           |
| 300 Purchased Professional and Technical Services         | 499,937             |
| 400 Purchased Property Services                           | 12,857              |
| 500 Other Purchased Services                              | 110,645             |
| 600 Supplies                                              | 411,973             |
| 700 Property                                              | 14,600              |
| 800 Other Objects                                         | 7,475               |
| <b>Total Support Services - Instructional Staff</b>       | <b>\$8,300,701</b>  |
| <b>2300 <u>Support Services - Administration</u></b>      |                     |
| 100 Personnel Services - Salaries                         | 7,885,419           |
| 200 Personnel Services - Employee Benefits                | 4,931,924           |
| 300 Purchased Professional and Technical Services         | 1,488,894           |
| 400 Purchased Property Services                           | 22,075              |
| 500 Other Purchased Services                              | 211,081             |
| 600 Supplies                                              | 156,319             |
| 700 Property                                              | 3,050               |
| 800 Other Objects                                         | 62,865              |
| <b>Total Support Services - Administration</b>            | <b>\$14,761,627</b> |
| <b>2400 <u>Support Services - Pupil Health</u></b>        |                     |
| 100 Personnel Services - Salaries                         | 1,958,169           |
| 200 Personnel Services - Employee Benefits                | 1,217,247           |
| 300 Purchased Professional and Technical Services         | 19,000              |
| 400 Purchased Property Services                           | 2,350               |
| 500 Other Purchased Services                              | 1,500               |
| 600 Supplies                                              | 42,042              |
| 700 Property                                              | 1,000               |
| 800 Other Objects                                         | 275                 |
| <b>Total Support Services - Pupil Health</b>              | <b>\$3,241,583</b>  |
| <b>2500 <u>Support Services - Business</u></b>            |                     |
| 100 Personnel Services - Salaries                         | 1,250,735           |
| 200 Personnel Services - Employee Benefits                | 781,246             |
| 300 Purchased Professional and Technical Services         | 42,800              |
| 400 Purchased Property Services                           | 7,646               |
| 500 Other Purchased Services                              | 24,320              |

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| <u>Description</u>                                             |                                               | <u>Amount</u>       |
|----------------------------------------------------------------|-----------------------------------------------|---------------------|
| 600                                                            | Supplies                                      | 23,750              |
| 800                                                            | Other Objects                                 | 44,820              |
| <b>Total Support Services - Business</b>                       |                                               | <b>\$2,175,317</b>  |
| <b>2600 <u>Operation and Maintenance of Plant Services</u></b> |                                               |                     |
| 100                                                            | Personnel Services - Salaries                 | 9,218,338           |
| 200                                                            | Personnel Services - Employee Benefits        | 5,714,255           |
| 300                                                            | Purchased Professional and Technical Services | 486,000             |
| 400                                                            | Purchased Property Services                   | 4,088,791           |
| 500                                                            | Other Purchased Services                      | 866,500             |
| 600                                                            | Supplies                                      | 2,360,380           |
| 700                                                            | Property                                      | 377,500             |
| 800                                                            | Other Objects                                 | 7,000               |
| <b>Total Operation and Maintenance of Plant Services</b>       |                                               | <b>\$23,118,764</b> |
| <b>2700 <u>Student Transportation Services</u></b>             |                                               |                     |
| 100                                                            | Personnel Services - Salaries                 | 236,115             |
| 200                                                            | Personnel Services - Employee Benefits        | 147,565             |
| 300                                                            | Purchased Professional and Technical Services | 5,000               |
| 400                                                            | Purchased Property Services                   | 3,500               |
| 500                                                            | Other Purchased Services                      | 14,560,014          |
| 600                                                            | Supplies                                      | 50,100              |
| 800                                                            | Other Objects                                 | 1,700               |
| <b>Total Student Transportation Services</b>                   |                                               | <b>\$15,003,994</b> |
| <b>2800 <u>Support Services - Central</u></b>                  |                                               |                     |
| 100                                                            | Personnel Services - Salaries                 | 2,490,863           |
| 200                                                            | Personnel Services - Employee Benefits        | 1,549,342           |
| 300                                                            | Purchased Professional and Technical Services | 217,050             |
| 400                                                            | Purchased Property Services                   | 214,597             |
| 500                                                            | Other Purchased Services                      | 32,950              |
| 600                                                            | Supplies                                      | 607,591             |
| 800                                                            | Other Objects                                 | 43,370              |
| <b>Total Support Services - Central</b>                        |                                               | <b>\$5,155,763</b>  |
| <b>2900 <u>Other Support Services</u></b>                      |                                               |                     |
| 500                                                            | Other Purchased Services                      | 130,316             |
| 800                                                            | Other Objects                                 | 100,000             |
| <b>Total Other Support Services</b>                            |                                               | <b>\$230,316</b>    |
| <b>Total Support Services</b>                                  |                                               | <b>\$84,179,679</b> |
| <b>3000 <u>Operation of Non-Instructional Services</u></b>     |                                               |                     |
| <b>3200 <u>Student Activities</u></b>                          |                                               |                     |
| 100                                                            | Personnel Services - Salaries                 | 3,269,238           |
| 200                                                            | Personnel Services - Employee Benefits        | 1,557,010           |
| 300                                                            | Purchased Professional and Technical Services | 174,564             |
| 400                                                            | Purchased Property Services                   | 146,424             |
| 500                                                            | Other Purchased Services                      | 434,278             |
| 600                                                            | Supplies                                      | 245,389             |

LEA : 124159002    West Chester Area SD

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| <u>Description</u>                                                      | <u>Amount</u>        |
|-------------------------------------------------------------------------|----------------------|
| 700 Property                                                            | 63,060               |
| 800 Other Objects                                                       | 84,740               |
| <b>Total Student Activities</b>                                         | <b>\$5,974,703</b>   |
| <b>3300 <u>Community Services</u></b>                                   |                      |
| 600 Supplies                                                            | 7,823                |
| <b>Total Community Services</b>                                         | <b>\$7,823</b>       |
| <b>Total Operation of Non-Instructional Services</b>                    | <b>\$5,982,526</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>                       |                      |
| <b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b> |                      |
| 800 Other Objects                                                       | 9,386,578            |
| 900 Other Uses of Funds                                                 | 17,905,000           |
| <b>Total Debt Service / Other Expenditures and Financing Uses</b>       | <b>\$27,291,578</b>  |
| <b>5200 <u>Interfund Transfers - Out</u></b>                            |                      |
| 900 Other Uses of Funds                                                 | 8,495,174            |
| <b>Total Interfund Transfers - Out</b>                                  | <b>\$8,495,174</b>   |
| <b>5900 <u>Budgetary Reserve</u></b>                                    |                      |
| 800 Other Objects                                                       | 4,599,980            |
| <b>Total Budgetary Reserve</b>                                          | <b>\$4,599,980</b>   |
| <b>Total Other Expenditures and Financing Uses</b>                      | <b>\$40,386,732</b>  |
| <b>TOTAL EXPENDITURES</b>                                               | <b>\$302,129,870</b> |

LEA : 124159002    West Chester Area SD

| <u>Cash and Short-Term Investments</u>                       | <u>06/30/2023 Estimate</u> | <u>06/30/2024 Projection</u> |
|--------------------------------------------------------------|----------------------------|------------------------------|
| General Fund                                                 | 66,114,081                 | 34,490,514                   |
| Public Purpose (Expendable) Trust Fund                       |                            |                              |
| Other Comptroller-Approved Special Revenue Funds             |                            |                              |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                            |                              |
| Capital Reserve Fund - § 690, §1850                          |                            |                              |
| Capital Reserve Fund - § 1431                                | 25,342,025                 | 24,438,608                   |
| Other Capital Projects Fund                                  |                            |                              |
| Debt Service Fund                                            |                            |                              |
| Food Service / Cafeteria Operations Fund                     |                            |                              |
| Child Care Operations Fund                                   |                            |                              |
| Other Enterprise Funds                                       |                            |                              |
| Internal Service Fund                                        |                            |                              |
| Private Purpose Trust Fund                                   |                            |                              |
| Investment Trust Fund                                        |                            |                              |
| Pension Trust Fund                                           |                            |                              |
| Activity Fund                                                |                            |                              |
| Other Agency Fund                                            |                            |                              |
| Permanent Fund                                               |                            |                              |
| <b>Total Cash and Short-Term Investments</b>                 | <b>\$91,456,106</b>        | <b>\$58,929,122</b>          |

| <u>Long-Term Investments</u>                                 | <u>06/30/2023 Estimate</u> | <u>06/30/2024 Projection</u> |
|--------------------------------------------------------------|----------------------------|------------------------------|
| General Fund                                                 |                            |                              |
| Public Purpose (Expendable) Trust Fund                       |                            |                              |
| Other Comptroller-Approved Special Revenue Funds             |                            |                              |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                            |                              |
| Capital Reserve Fund - § 690, §1850                          |                            |                              |
| Capital Reserve Fund - § 1431                                |                            |                              |
| Other Capital Projects Fund                                  |                            |                              |
| Debt Service Fund                                            |                            |                              |
| Food Service / Cafeteria Operations Fund                     |                            |                              |
| Child Care Operations Fund                                   |                            |                              |
| Other Enterprise Funds                                       |                            |                              |
| Internal Service Fund                                        |                            |                              |
| Private Purpose Trust Fund                                   |                            |                              |
| Investment Trust Fund                                        |                            |                              |
| Pension Trust Fund                                           |                            |                              |
| Activity Fund                                                |                            |                              |
| Other Agency Fund                                            |                            |                              |

LEA : 124159002    West Chester Area SD

| <u>Long-Term Investments</u> | <u>06/30/2023 Estimate</u> | <u>06/30/2024 Projection</u> |
|------------------------------|----------------------------|------------------------------|
| Permanent Fund               |                            |                              |
| Total Long-Term Investments  |                            |                              |
| TOTAL CASH AND INVESTMENTS   | \$91,456,106               | \$58,929,122                 |

Proposed Final



| Long-Term Indebtedness                                             | 06/30/2023 Estimate | 06/30/2024 Projection |
|--------------------------------------------------------------------|---------------------|-----------------------|
| General Fund                                                       |                     |                       |
| 0510 Bonds Payable                                                 | 242,135,000         | 224,230,000           |
| 0520 Extended-Term Financing Agreements Payable                    |                     |                       |
| 0530 Lease Obligations                                             |                     |                       |
| 0540 Accumulated Compensated Absences                              |                     |                       |
| 0550 Authority Lease Obligations                                   |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)                         |                     |                       |
| 0599 Other Noncurrent Liabilities                                  |                     |                       |
| Total General Fund                                                 | \$242,135,000       | \$224,230,000         |
| Public Purpose (Expendable) Trust Fund                             |                     |                       |
| 0510 Bonds Payable                                                 |                     |                       |
| 0520 Extended-Term Financing Agreements Payable                    |                     |                       |
| 0530 Lease Obligations                                             |                     |                       |
| 0540 Accumulated Compensated Absences                              |                     |                       |
| 0550 Authority Lease Obligations                                   |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)                         |                     |                       |
| 0599 Other Noncurrent Liabilities                                  |                     |                       |
| Total Public Purpose (Expendable) Trust Fund                       |                     |                       |
| Other Comptroller-Approved Special Revenue Funds                   |                     |                       |
| 0510 Bonds Payable                                                 |                     |                       |
| 0520 Extended-Term Financing Agreements Payable                    |                     |                       |
| 0530 Lease Obligations                                             |                     |                       |
| 0540 Accumulated Compensated Absences                              |                     |                       |
| 0550 Authority Lease Obligations                                   |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)                         |                     |                       |
| 0599 Other Noncurrent Liabilities                                  |                     |                       |
| Total Other Comptroller-Approved Special Revenue Funds             |                     |                       |
| Athletic / School-Sponsored Extra Curricular Activities Fund       |                     |                       |
| 0510 Bonds Payable                                                 |                     |                       |
| 0520 Extended-Term Financing Agreements Payable                    |                     |                       |
| 0530 Lease Obligations                                             |                     |                       |
| 0540 Accumulated Compensated Absences                              |                     |                       |
| 0550 Authority Lease Obligations                                   |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)                         |                     |                       |
| 0599 Other Noncurrent Liabilities                                  |                     |                       |
| Total Athletic / School-Sponsored Extra Curricular Activities Fund |                     |                       |
| Capital Reserve Fund - \$ 690, \$1850                              |                     |                       |
| 0510 Bonds Payable                                                 |                     |                       |
| 0520 Extended-Term Financing Agreements Payable                    |                     |                       |

| <u>Long-Term Indebtedness</u>                      | <u>06/30/2023 Estimate</u> | <u>06/30/2024 Projection</u> |
|----------------------------------------------------|----------------------------|------------------------------|
| 0530 Lease Obligations                             |                            |                              |
| 0540 Accumulated Compensated Absences              |                            |                              |
| 0550 Authority Lease Obligations                   |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)         |                            |                              |
| 0599 Other Noncurrent Liabilities                  |                            |                              |
| <b>Total Capital Reserve Fund - \$ 690, \$1850</b> |                            |                              |
| <b>Capital Reserve Fund - \$ 1431</b>              |                            |                              |
| 0510 Bonds Payable                                 |                            |                              |
| 0520 Extended-Term Financing Agreements Payable    |                            |                              |
| 0530 Lease Obligations                             |                            |                              |
| 0540 Accumulated Compensated Absences              |                            |                              |
| 0550 Authority Lease Obligations                   |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)         |                            |                              |
| 0599 Other Noncurrent Liabilities                  |                            |                              |
| <b>Total Capital Reserve Fund - \$ 1431</b>        |                            |                              |
| <b>Other Capital Projects Fund</b>                 |                            |                              |
| 0510 Bonds Payable                                 |                            |                              |
| 0520 Extended-Term Financing Agreements Payable    |                            |                              |
| 0530 Lease Obligations                             |                            |                              |
| 0540 Accumulated Compensated Absences              |                            |                              |
| 0550 Authority Lease Obligations                   |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)         |                            |                              |
| 0599 Other Noncurrent Liabilities                  |                            |                              |
| <b>Total Other Capital Projects Fund</b>           |                            |                              |
| <b>Debt Service Fund</b>                           |                            |                              |
| 0510 Bonds Payable                                 |                            |                              |
| 0520 Extended-Term Financing Agreements Payable    |                            |                              |
| 0530 Lease Obligations                             |                            |                              |
| 0540 Accumulated Compensated Absences              |                            |                              |
| 0550 Authority Lease Obligations                   |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)         |                            |                              |
| 0599 Other Noncurrent Liabilities                  |                            |                              |
| <b>Total Debt Service Fund</b>                     |                            |                              |
| <b>Food Service / Cafeteria Operations Fund</b>    |                            |                              |
| 0510 Bonds Payable                                 |                            |                              |
| 0520 Extended-Term Financing Agreements Payable    |                            |                              |
| 0530 Lease Obligations                             |                            |                              |
| 0540 Accumulated Compensated Absences              |                            |                              |
| 0550 Authority Lease Obligations                   |                            |                              |

| Long-Term Indebtedness                          | 06/30/2023 Estimate | 06/30/2024 Projection |
|-------------------------------------------------|---------------------|-----------------------|
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Food Service / Cafeteria Operations Fund  |                     |                       |
| Child Care Operations Fund                      |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease Obligations                          |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Child Care Operations Fund                |                     |                       |
| Other Enterprise Funds                          |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease Obligations                          |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Other Enterprise Funds                    |                     |                       |
| Internal Service Fund                           |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease Obligations                          |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Internal Service Fund                     |                     |                       |
| Private Purpose Trust Fund                      |                     |                       |
| 0510 Bonds Payable                              |                     |                       |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease Obligations                          |                     |                       |
| 0540 Accumulated Compensated Absences           |                     |                       |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      |                     |                       |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total Private Purpose Trust Fund                |                     |                       |

| <u>Long-Term Indebtedness</u>                   | <u>06/30/2023 Estimate</u> | <u>06/30/2024 Projection</u> |
|-------------------------------------------------|----------------------------|------------------------------|
| <b>Investment Trust Fund</b>                    |                            |                              |
| 0510 Bonds Payable                              |                            |                              |
| 0520 Extended-Term Financing Agreements Payable |                            |                              |
| 0530 Lease Obligations                          |                            |                              |
| 0540 Accumulated Compensated Absences           |                            |                              |
| 0550 Authority Lease Obligations                |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)      |                            |                              |
| 0599 Other Noncurrent Liabilities               |                            |                              |
| <b>Total Investment Trust Fund</b>              |                            |                              |
| <b>Pension Trust Fund</b>                       |                            |                              |
| 0510 Bonds Payable                              |                            |                              |
| 0520 Extended-Term Financing Agreements Payable |                            |                              |
| 0530 Lease Obligations                          |                            |                              |
| 0540 Accumulated Compensated Absences           |                            |                              |
| 0550 Authority Lease Obligations                |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)      |                            |                              |
| 0599 Other Noncurrent Liabilities               |                            |                              |
| <b>Total Pension Trust Fund</b>                 |                            |                              |
| <b>Activity Fund</b>                            |                            |                              |
| 0510 Bonds Payable                              |                            |                              |
| 0520 Extended-Term Financing Agreements Payable |                            |                              |
| 0530 Lease Obligations                          |                            |                              |
| 0540 Accumulated Compensated Absences           |                            |                              |
| 0550 Authority Lease Obligations                |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)      |                            |                              |
| 0599 Other Noncurrent Liabilities               |                            |                              |
| <b>Total Activity Fund</b>                      |                            |                              |
| <b>Other Agency Fund</b>                        |                            |                              |
| 0510 Bonds Payable                              |                            |                              |
| 0520 Extended-Term Financing Agreements Payable |                            |                              |
| 0530 Lease Obligations                          |                            |                              |
| 0540 Accumulated Compensated Absences           |                            |                              |
| 0550 Authority Lease Obligations                |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB)      |                            |                              |
| 0599 Other Noncurrent Liabilities               |                            |                              |
| <b>Total Other Agency Fund</b>                  |                            |                              |
| <b>Permanent Fund</b>                           |                            |                              |
| 0510 Bonds Payable                              |                            |                              |
| 0520 Extended-Term Financing Agreements Payable |                            |                              |

| <u>Long-Term Indebtedness</u>              | <u>06/30/2023 Estimate</u> | <u>06/30/2024 Projection</u> |
|--------------------------------------------|----------------------------|------------------------------|
| 0530 Lease Obligations                     |                            |                              |
| 0540 Accumulated Compensated Absences      |                            |                              |
| 0550 Authority Lease Obligations           |                            |                              |
| 0560 Other Post-Employment Benefits (OPEB) |                            |                              |
| 0599 Other Noncurrent Liabilities          |                            |                              |
| Total Permanent Fund                       |                            |                              |
| Total Long-Term Indebtedness               | \$242,135,000              | \$224,230,000                |

Proposed Final

| Short-Term Payables                                          | 06/30/2023 Estimate | 06/30/2024 Projection |
|--------------------------------------------------------------|---------------------|-----------------------|
| General Fund                                                 |                     |                       |
| Public Purpose (Expendable) Trust Fund                       |                     |                       |
| Other Comptroller-Approved Special Revenue Funds             |                     |                       |
| Athletic / School-Sponsored Extra Curricular Activities Fund |                     |                       |
| Capital Reserve Fund - § 690, §1850                          |                     |                       |
| Capital Reserve Fund - § 1431                                |                     |                       |
| Other Capital Projects Fund                                  |                     |                       |
| Debt Service Fund                                            |                     |                       |
| Food Service / Cafeteria Operations Fund                     |                     |                       |
| Child Care Operations Fund                                   |                     |                       |
| Other Enterprise Funds                                       |                     |                       |
| Internal Service Fund                                        |                     |                       |
| Private Purpose Trust Fund                                   |                     |                       |
| Investment Trust Fund                                        |                     |                       |
| Pension Trust Fund                                           |                     |                       |
| Activity Fund                                                |                     |                       |
| Other Agency Fund                                            |                     |                       |
| Permanent Fund                                               |                     |                       |
| Total Short-Term Payables                                    |                     |                       |
| TOTAL INDEBTEDNESS                                           | \$242,135,000       | \$224,230,000         |

| Account Description                                                                           | Amounts      |
|-----------------------------------------------------------------------------------------------|--------------|
| 0810 Nonspendable Fund Balance                                                                |              |
| 0820 Restricted Fund Balance                                                                  |              |
| 0830 Committed Fund Balance                                                                   | 4,159,909    |
| 0840 Assigned Fund Balance                                                                    | 10,650,756   |
| 0850 Unassigned Fund Balance                                                                  | 19,679,849   |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned                               | \$34,490,514 |
| 5900 Budgetary Reserve                                                                        | 4,599,980    |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$39,090,494 |

West Chester Area School District

Property and Finance Committee

April 17, 2023

**2022-23 Capital Reserve Project Award**

The Facilities and Operations Department is seeking approval to award the contract for the project listed below project from the previously approved 2022-2023 Capital Reserve Project List.

| <b><u>Project #</u></b> | <b><u>Description</u></b>               | <b><u>Vendor</u></b>  | <b><u>Project Budget</u></b> | <b><u>Award Amount</u></b> |
|-------------------------|-----------------------------------------|-----------------------|------------------------------|----------------------------|
| G-140                   | Peirce - Repave Main and Rear Driveways | DiRocco Brothers Inc. | \$ 265,000.00                | \$ 249,940.50              |

G-140 was bid last year with a low bid of \$357,623. The bid was rejected due to the excessive cost. The word was re-bid and returned normal pricing. We recommend the award to DiRocco Brothers Inc. in the amount of \$249,940.50 with a project balance of \$15,059.50 to cover any unforeseen conditions.

If you have any questions feel free to contact me.

Wayne F. Birster, Jr.

*Director of Facilities and Operations*  
West Chester Area School District  
April 10, 2023



West Chester Area School District

**PROJECT NAME: Peirce MS Asphalt Paving Rehabilitation 2022**

**BID OPENING: Wednesday, April 5, 2023 10:00 AM**

**RECORDED BY: Damon Gonzaga, Capital Program Manager**

| Paving Construction    | TOTAL BID<br>with alternates<br><small>recommended by staff</small> | Base Bid<br><br><small>(main drvie)</small> | Alternate<br>A-1<br><small>(rear drive)</small> | Alternate<br>A-2<br><small>(bus loop)</small> | Alternate<br>A-3<br><small>(small lot)</small> | Alternate<br>A-4<br><small>(conc curb)</small> | Bid<br>Bond | Non<br>Collu-<br>sion | Qualif.<br>State-<br>ment |
|------------------------|---------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------|-----------------------------------------------|------------------------------------------------|------------------------------------------------|-------------|-----------------------|---------------------------|
| DiRocco Brothers, Inc. | \$249,940.50                                                        | \$114,888.00                                | \$44,610.00                                     | \$37,055.00                                   | \$32,467.50                                    | \$20,920.00                                    | X           | X                     | X                         |
| All Out Services LLC   | \$295,635.00                                                        | \$131,095.00                                | \$53,150.00                                     | \$47,690.00                                   | \$39,760.00                                    | \$23,940.00                                    | X           | X                     | X                         |
|                        |                                                                     |                                             |                                                 |                                               |                                                |                                                |             |                       |                           |
|                        |                                                                     |                                             |                                                 |                                               |                                                |                                                |             |                       |                           |
|                        |                                                                     |                                             |                                                 |                                               |                                                |                                                |             |                       |                           |
|                        |                                                                     |                                             |                                                 |                                               |                                                |                                                |             |                       |                           |

West Chester Area School District

Property and Finance Committee

April 17, 2023

**2023-24 Capital Reserve Project Award**

The Facilities and Operations Department is seeking approval to award contracts for the projects listed below from the previously approved 2023-2024 Capital Reserve Project List.

| <b><u>Project #</u></b> | <b><u>Description</u></b>                   | <b><u>Vendor</u></b>    | <b><u>Project Budget</u></b> | <b><u>Award Amount</u></b> |
|-------------------------|---------------------------------------------|-------------------------|------------------------------|----------------------------|
| G-147                   | Exterior Door Security (District-wide)      | A.G. Mauro Company      | \$ 125,000.00                | \$ 29,840.00               |
| G-148                   | EHS Seal Coating and Re-lining Parking Lots | Unitex Asphalt Services | \$ 115,000.00                | \$ 105,205.00              |
| G-152                   | Rustin Interior Painting                    | Van Horn Painting       | \$ 55,000.00                 | \$ 61,000.00               |
| G-155                   | Henderson Clock tower Controls              | National Time & Signal  | \$ 15,000.00                 | \$ 10,294.80               |
| G-156                   | Henderson Interior Painting                 | Castle Painting         | \$ 130,000.00                | \$ 96,800.00               |

G-147 Exterior Door Security – We recommend the award to A.G. Mauro in the amount of \$29,840. We will be replacing all of the exterior locks on our schools and stadium buildings with a more secure locking system. The Schlage Everest 29 blank keys can only be purchased from a licensed dealer and can only be cut with a very specific key making tool. This new system will restrict users from making keys at local hardware stores. Installation will be conducted by our Facilities Staff.

G-148 East Sealcoating and Lining – We recommend the award to Unitex Asphalt Services in the amount of \$105,205. The work will include minor repairs as well as sealcoating and replacing the parking stall lines on the East/Fugett campus. A project balance of \$9,795 will remain for unforeseen additions.

G-152 Rustin Interior Painting - We recommend the award to Van Horn Painting in the amount of \$61,000, even though they are \$2,200 higher than the lowest bidder, Castle Painting. The work for this project is a continuation of painting work completed over the previous two years at Rustin. Van Horn has completed the past two phases at Rustin

and knows the building and building staff. This will also allow Castle Painting to concentrate their efforts to the painting project at Henderson. This project is \$6,000 over budget. The Facilities and Operations Department recommends utilizing savings from project G-156 to cover the gap.

G-155 Henderson Clock Tower Controls – We recommend the award to National Time & Signal in the amount of \$10,294.80 with installation performed by Facilities Staff.

G-156 Henderson Interior Painting – We recommend the award to Castle Painting in the amount of \$96,800. We further recommend the balance of \$33,200 be used to offset the additional \$6,000 cost of G-152 and any unforeseen costs associated with projects G-152 and G-156.

If you have any questions feel free to contact me.

Wayne F. Birster, Jr.

*Director of Facilities and Operations*  
West Chester Area School District  
April 10, 2023

Quote: 3/20 LA01Budget  
Date: March 20, 2023



**THE A. G. MAURO COMPANY**

580 INDUSTRIAL DRIVE, LEWISBERRY, PA 17339  
TELEPHONE: (717) 938-4671  
FAX: (717) 938-2471

ARCHITECTURAL HARDWARE, DOORS & SPECIALTIES

West Chester Area S. D.  
1181 McDermott Drive  
West Chester, PA 19380

Job Name: WCASD – Exterior

Job Location: West Chester, PA

ATTN: Don Young  
PHONE: (484) 266-1266  
E-MAIL: dyoung1@wcasd.net

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***WE HEREBY PROPOSE TO FURNISH THE FOLLOWING MATERIALS:***

Schlage Everest 29 Restricted Key System

300 ea. Combined Everest 29 R Cores 80-037 626  
w/ 2 cut keys

300 ea. Cut keys Everest 29 R 48-269

115 ea. Dummy Blank plates 70C US32D

50 ea. Uncombined Everest 29 R Cores 80-036 626

50 ea. Blank keys Everest 29 R 35-400

1 ea. Key Cutter (Bitting Punch) 40-071

1 ea. A2 Pinning Kit 40-129

Quote price for material only \$ 29,840.00  
Plus PA State Sales Tax

(CKC) Stamp Key Keyset on key and Stamp Key Keyset Concealed on core

**PA STATE CONTRACT #4400014916**

**COSTARS CONTRACT # 008-289**

**COSTARS VENDOR # 143426**

**Terms** No Retention-Net 30 Days

**Quoted by** *Larry Anderson*

No "pay-if-paid" or "pay-when-paid" clauses accepted.

**Larry Anderson**

Finance charge of 1-1/4% per month.

will be applied on invoices after 60 days.

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All Prices delivered unless noted. All prices quoted herein are guaranteed for fifteen (15) days only unless otherwise noted, and are thereafter subject to change without notice. All quotations made and orders received applying thereto are subject to the approval of our Credit Dept.

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ACCEPTANCE OF PROPOSAL: The above prices, specifications, terms and conditions are satisfactory and are hereby accepted.  
COMPANY \_\_\_\_\_

DATE OF ACCEPTANCE \_\_\_\_\_

BY \_\_\_\_\_



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

## PROPOSAL

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

**Date:** 2/23/2023  
**Proposal #:** P23-0134

**Unitex Rep:** Chris Klebe

**Attention:** Damon Gonzaga

**Phone:** 610-425-2145  
**Email:** [dgonzaga@wcasd.net](mailto:dgonzaga@wcasd.net)

**Job Name/Location:** Fugett MS, WC East HS, 400 Ellis Ln., West Chester PA 19380

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

### **ASPHALT SERVICES – Costar # 318973**

#### **ASPHALT PAVING**

- Mill transitions at adjoining asphalt surfaces.
- Apply tack coat at a rate of .05 gallons per SY to all areas to be paved.
- Pave 65 SY area with 2", 9.5mm wearing course asphalt.
- Hot seal all new terminal seams.

**Bid Price: \$4,520.00**

#### **SEALCOATING**

- Clean surfaces (61,070 SY) to remove vegetation; dirt and other light debris using powered air sweepers and hand brooms.
- Clean cracks over ¼" in width (excluding "alligatored" areas) as necessary by sweeping, blowing, or grazing with wire wheel.
- Fill approximately 3,000 lineal feet of prepared cracks with Sealmaster hot rubberized crack sealant. Hairline and alligator cracking are specifically excluded.
- Oil spots shall be coated with an oil spot primer as necessary.
- Apply two (2) coats of Sealmaster Coal Tar Emulsion Sealer, at a minimum rate of 0.10 gallons/square yard/coat.
- The asphalt emulsion will contain 3 lbs. of clean silica sand per gallon and 2% latex additive. Equipment used to apply sealer/sand mixture shall have adequate agitation to keep materials thoroughly mixed and in proper suspension at all times during application.
- Repaint all existing pavement markings per current layout.
- Sealed areas shall be closed to traffic and may be reopened 24 hours after the application of the second coat.
- Traffic cones and/or barrier tape shall be provided without cost. Barricades and towing, if required, shall be provided by customer.

**Bid Price: \$105,205.00**

**CUSTOMER RESPONSIBILITIES:**

- Customer will be responsible any permits, fees, testing and inspections. This includes all federal, state or local approvals required for the work.
- Customer will be responsible for clearing all work areas of any/all interfering objects prior to the start of work. Delays caused by obstructions may require additional charges.
- Removal of conflicting ground vegetation, bushes or tree branches is to be performed by customer prior to scheduling of work by Unitex.

**CONDITIONS:**

- If unstable or deficient subgrade is encountered during the work, Unitex will notify the owner. Upon the authorization by owner, Unitex will remove and replace unsuitable material with a compactable, suitable fill material. Payment for this type of work shall be based on a predetermined CY basis.
- Unforeseen Conditions – If the Contractor encounters rock, underground, utilities, debris, defective sub-grade conditions, underground storage tanks, hazardous materials, or any material or substance regulated by a federal, state or local law, ordinance or regulation, any other environmental issue or concern, or other unforeseen conditions that were unknown to the Contractor before submissions of this Proposal, the contract price shall be equitably adjusted to compensate the Contractor for any additional work performed or damages incurred as a result of any concealed conditions. At the Contractor's sole discretion, the Contractor may stop all work on the Project, until the parties have reached an agreement, in writing, concerning any such equitable adjustment, and the Contractor shall have no obligation to perform any such work which, as determined by the Contractor, directly or indirectly involves any environmental risk or hazard.
- Additional Work - Additional removal and/or replacement of materials, if necessary, will be charged at a mutually agreed upon price.
- Quote assumes that existing concrete is no more than 4 inches thick and does not contain reinforcement (wire, rebar, etc.) and the depth for removal does not exceed that of our proposal. Findings to the contrary may require additional charges.
- Unitex will supply all cones, barricades and caution tape as needed to provide a safe working environment.

Payment Terms: Upon Completion – Net 30

UNITED TECTONICS CORP.



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By: Chris Klebe

**ACCEPTANCE OF PROPOSAL & CONDITIONS**

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

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

AUTHORIZED SIGNATURE:

DATE:

PRINT NAME:

TITLE:

X \_\_\_\_\_

\_\_\_\_\_

West Chester Area School District  
RFP 23-001 Results: Painting

Tom Kauffman  
Castle Painting  
215-785-6519  
[castlepainter@comcast.net](mailto:castlepainter@comcast.net)

Tom White  
Schnoll Painting  
215-634-5000  
[twhite@schnollpainting.com](mailto:twhite@schnollpainting.com)

Brendan VanHorn  
VanHorn Painting  
267-586-2417  
[bren.vanhorn@gmail.com](mailto:bren.vanhorn@gmail.com)

Kristin Lucente  
Chamberlain Painting  
302-584-2635  
[chamberlainanco@gmail.com](mailto:chamberlainanco@gmail.com)

Mary Lou Aloia  
Guilden Painting  
267-421-5275  
[tom@guldinpainting.com](mailto:tom@guldinpainting.com)

| School           | Line Item: | Scope                                         | Proposed Cost | Time Frame (Man Days) | Proposed Cost | Time Frame (Weeks) | Proposed Cost | Time Frame (days) | Proposed Cost   | Time Frame Days | Proposed Cost   | Time Frame Days |
|------------------|------------|-----------------------------------------------|---------------|-----------------------|---------------|--------------------|---------------|-------------------|-----------------|-----------------|-----------------|-----------------|
| Henderson        | 1          | All stair towers                              | \$ 8,000.00   | 20                    | \$ 37,240.00  | 3                  | \$ 8,000.00   | 8                 | Declined to bid |                 | Declined to bid |                 |
| Henderson        | 2          | Ground floor classrooms                       | \$ 8,800.00   | 22                    | \$ 33,320.00  | 3                  | \$ 11,650.00  | 5                 | Declined to bid |                 | Declined to bid |                 |
| Henderson        | 3          | 1st floor rooms and corridors                 | \$ 48,000.00  | 120                   | \$ 180,320.00 | 5                  | \$ 60,000.00  | 25                | Declined to bid |                 | Declined to bid |                 |
| Henderson        | 4          | 2nd floor rooms and corridors                 | \$ 32,000.00  | 80                    | \$ 167,580.00 | 5                  | \$ 45,000.00  | 20                | Declined to bid |                 | Declined to bid |                 |
| Rustin           | 1          | Main & Upper Level corridors and toilet rooms | \$ 21,000.00  | 60                    | \$ 98,000.00  | 5                  | \$ 15,000.00  | 7                 | Declined to bid |                 | Declined to bid |                 |
| Rustin           | 2          | LL Corridor and toilet rooms                  | \$ 15,400.00  | 44                    | \$ 65,660.00  | 4                  | \$ 23,000.00  | 10                | Declined to bid |                 | Declined to bid |                 |
| Rustin           | 3          | LL Classrooms                                 | \$ 22,400.00  | 60                    | \$ 66,640.00  | 4                  | \$ 23,000.00  | 10                | Declined to bid |                 | Declined to bid |                 |
| Total per vendor |            |                                               | \$ 155,600.00 | 406                   | \$ 648,760.00 | 29                 | \$ 185,650.00 | 85                | \$ -            |                 | \$ -            |                 |

|                         |           |  |
|-------------------------|-----------|--|
| 2023/24 Gen Fund budget |           |  |
| \$ 130,000              | Henderson |  |
| \$ 55,000               | Rustin    |  |
| \$ 185,000              | total     |  |

|                   |                  |  |
|-------------------|------------------|--|
| Recommended Award |                  |  |
| \$ 96,800.00      | Castle Painting  |  |
| \$ 61,000.00      | VanHorn Painting |  |
| \$ 157,800.00     | Total            |  |





QUOTATION NO. 2410-C  
DATE 3/14/2023

21800 Wyoming Ave., Oak Park MI 48237

PHONE (800) 326-8456 FAX 248-380-6268  
EMAIL: dmaiberger@natsco.net

Subject \_\_\_\_\_

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| <u>Qty.</u> | <u>Description</u> |
|-------------|--------------------|
|-------------|--------------------|

- |   |                                                                                                                                              |
|---|----------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | MC3-X10-4SW - Automatic Master Clock Controller W/multi- switch<br>Automatic Clock Controller with Daylight Savings and Power outage backup. |
| 1 | MC3-LAN - MC3-X10 LAN - Local Area network module                                                                                            |
| 4 | 4MR-41-EX3 - 4MR Synchronous Clock Movement w/3" Extension                                                                                   |
| 4 | Hands - M09-4M-41 Style M09 - Black, 41" center to tip                                                                                       |

**TOTAL PRICE: \$10,294.80**

\*\*\*Shipping charges calculated and added at time of shipment.\*\*\*

**MANUFACTURING QUALITY CLOCKS IN THE U.S.A SINCE 1918**

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**NATIONAL TIME & SIGNAL CORPORATION**

CONTACT: **Dean Maiberger**

Advertising Clock Division

Terms and conditions of the sale.

1. Price does not include any duties, sales, use, excise or similar tax imposed by any authority. They are the sole responsibility of the purchaser unless indicated on quotation. We only include tax for Michigan projects.
2. Freight is not included unless indicated on quotation. All shipments are FOB Detroit.
3. Shipments are checked thoroughly and documented prior to delivery. Any shortages shall be reported within 5 business days of receipt. Prompt check in of material is recommended.

TITLE & SHIPPING CLAIMS: Title shall pass to all merchandise shipped upon its delivery to the carriers at Oak Park, MI. Claims should be made against the carrier, except for UPS shipments which are made at point of origin.

4. Orders are custom built to job requirements. 1/3 deposit due prior to commencement of product construction. Balance due prior to shipment unless other credit terms are established.

5. National Time & Signal Corporation is a material supplier only and does not execute contracts for projects in which our staff is not utilized for installation.
6. Limited warranty: National Time & Signal Corp. (NATSCO) warrants to the original purchaser that the product was manufactured free from defects in material and workmanship for a period of three years from date of acquisition. This warranty does not extend to defects caused by abuse, negligence, accident or acts of God. This warranty does not cover labor cost for removing, reinstalling or freight of the product for repair. This warranty is void when serviced by anyone other than that authorized by NATSCO. In no event will NATSCO be liable for any direct, special or consequential damages arising in connection with the use of this product. This warranty grants specific legal rights. Additional legal rights, which vary from state to state, may also apply. This warranty shall be limited to the repair of this product or replacement , at the sole discretion of NATSCO.
7. CANCELLATIONS: If purchaser cancels his purchase order, either in whole or in part, NATSCO shall be entitled to recover the total cost of its time & materials invested in the production of such order.

**Total Price:** \_\_\_\_\_

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

**Company Name:** \_\_\_\_\_

**Buyer Name:** \_\_\_\_\_

**Buyer Signature:** \_\_\_\_\_

**Requested Date of Release :**

West Chester Area School District  
Property and Finance Committee  
April 17, 2023

**2023-24 Capital Project Award**

The Facilities and Operations Department is seeking approval to award the contract for the project listed below from the previously approved 2023-2024 Capital Project List.

| <b><u>Project #</u></b> | <b><u>Description</u></b> | <b><u>Vendor</u></b>   | <b><u>Project Budget</u></b> | <b><u>Award Amount</u></b> |
|-------------------------|---------------------------|------------------------|------------------------------|----------------------------|
| C-072                   | Paving Replacement SMS    | DiRocco Brothers, Inc. | \$ 275,129.00                | \$ 203,013.00              |

C-072 Paving Replacement at Stetson Middle School – We recommend the award to DiRocco Brothers Inc. in the amount of \$203, 013. This amount includes all the alternate locations and will replace the paving for the entire campus. The project balance of \$72,116 is recommended to remain in the project until completion.

If you have any questions feel free to contact me.

Wayne F. Birster, Jr.

*Director of Facilities and Operations*  
West Chester Area School District  
April 10, 2023

West Chester Area School District

**PROJECT NAME: Stetson MS Asphalt Paving Rehabilitation 2023**

**BID OPENING: Wednesday, April 5, 2023 10:00 AM**

**RECORDED BY: Damon Gonzaga, Capital Program Manager**

| Paving Construction    | TOTAL BID<br>with alternates<br><small>recommended by staff</small> | Base Bid<br><br><small>(main drvie)</small> | Alternate<br>A-1<br><small>(bus loop)</small> | Alternate<br>A-2<br><small>(rear parking lot)</small> | Alternate<br>A-3<br><small>(front lot)</small> | Bid<br>Bond | Non<br>Collu-<br>sion | Qualif.<br>State-<br>ment |
|------------------------|---------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------|-------------------------------------------------------|------------------------------------------------|-------------|-----------------------|---------------------------|
| DiRocco Brothers, Inc. | \$203,013.00                                                        | \$109,940.00                                | \$50,586.00                                   | \$10,067.00                                           | \$32,420.00                                    | X           | X                     | X                         |
| All Out Services LLC   | \$249,055.00                                                        | \$123,660.00                                | \$59,180.00                                   | \$33,785.00                                           | \$32,430.00                                    | X           | X                     | X                         |
|                        |                                                                     |                                             |                                               |                                                       |                                                |             |                       |                           |
|                        |                                                                     |                                             |                                               |                                                       |                                                |             |                       |                           |
|                        |                                                                     |                                             |                                               |                                                       |                                                |             |                       |                           |
|                        |                                                                     |                                             |                                               |                                                       |                                                |             |                       |                           |



| COST SUMMARY                                                                                                                                                                                                                                                             |                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>BoardDocs Pro Document Management System – One-time start-up fee</b>                                                                                                                                                                                                  | <b>\$1,000* through (June 30<sup>th</sup> 2023)</b> |
| <b>Option 1</b><br><b>BoardDocs LT Document Management System –</b><br>Recurring Cost:                                                                                                                                                                                   | \$2,700 per year                                    |
| <b>Option 2</b><br><b>BoardDocs LT <u>Plus</u> Document Management System –</b><br>Recurring Cost:<br><br>Provides separate confidential meetings, separate document managers and separate administrative access for unlimited meeting groups of the same organization.  | \$5,900 per year                                    |
| <b>Option 3</b><br><b>BoardDocs Pro Document Management System –</b><br>Recurring Cost:                                                                                                                                                                                  | \$10,500 per year                                   |
| <b>Option 4</b><br><b>BoardDocs Pro <u>Plus</u> Document Management System –</b><br>Recurring Cost:<br><br>Provides separate confidential meetings, separate document managers and separate administrative access for unlimited meeting groups of the same organization. | <b>\$18,000 per year</b>                            |

- All options include maintenance/support, installation, training, implementation, updates, upgrades and customization



# BoardDocs®

A DILIGENT BRAND

## BoardDocs LT

### FEATURES

- Create, manage and publish meeting agendas and supporting documents
- Archive meetings, minutes and related documents for access by all stakeholders
- Manage policies and procedures through the entire lifecycle
- Take minutes notes and record voting
- Search publicly shared agenda and policy information from other public governing bodies
- Easily associate video or audio with each meeting and index individual agenda items to any part of the video

## BoardDocs Proposal

## BoardDocs Pro

### FEATURES

#### Everything in BoardDocs LT and more:

- Advanced workflow to distribute agenda item creation, approval and collaboration throughout your organization
- Track progress on strategic plans and goals
- Powerful Meeting Control Panel to track, share and record board actions including motions and voting in real time through the Scoreboard
- Provide access to reference documents in the library
- Utilize the actions collected during the meeting to generate minutes, attach them for adoption by the board and automatically release to stakeholders

## BoardDocs Plus

### FEATURES

- Manage and control meetings and minutes separately for related boards and committees
- Designate different publishers for different boards and committees
- Create separate workflows and approval processes with BoardDocs Pro Plus

Your contact at BoardDocs is Cameron Aud – please see contact details below.

Cameron Aud



# BoardDocs®

A DILIGENT BRAND

*Sales Advisor | BoardDocs*

**Direct:** 301.814.0034

**Email:** [caud@diligent.com](mailto:caud@diligent.com)



MEMO from the Director of Business Affairs

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*Date: April 13, 2023*  
*TO: School Board Members*  
*FROM: John Scully*

*PROPERTY & FINANCE COMMITTEE*  
*MEMO AGENDA ITEMS – for April 24, 2023*

Unless I hear otherwise, the following items will be placed on the School Board “Consent Agenda” for the April 24, 2023 Board meeting. Enclosed please find the attachments for all items.

BOARD CONSENT ITEMS for April 24, 2023:

- Approval of 2023-24 CCIU Core Budget
- Approval of 2023-24 CCIU Occupational Education Budget
- Approval to Authorize the Removal of Tax Liens on Uncollectable Parcels
- Approval of Resolution to Appoint Authorized Signers

cc: Dr. Reynolds & Cabinet

## **WEST CHESTER AREA SCHOOL DISTRICT**

Property & Finance Committee

*MEMO ITEM for 4/24/23*

### **Approval of 2023-24 CCIU Core Budget**

Each year, no later than April, the WCASD School Board needs to approve the CCIU CORE BUDGET. The 2023-24 CCIU core budget totals \$34,720,570. The core budget represents 10% of the CCIU total budget and includes: General Administration, Innovative Educational Services, Information Technology, Communication, and Building and Maintenance.

Attached is the CCIU's information regarding its 2023-24 Core Budget. The Core Budget for 2023-24 increased \$1,487,867 over the projected 2022-23 budget. Our projected 2023-24 contribution of \$130,344 is the same as the actual 2022-23 contribution. The total contribution for *all* school districts is \$603,727 which remains unchanged from 2022-23.

**Approval is requested for the 2023-24 CCIU Core Budget in the amount of \$34,720,570. This item will be placed on the 4/24/23 Consent Agenda.**

John T. Scully  
March 21, 2023



# Summary of CCIU Budget Approval Process

## Core Services

- Adopted by weighted school district vote by April 30, 2023

## Occupational Education

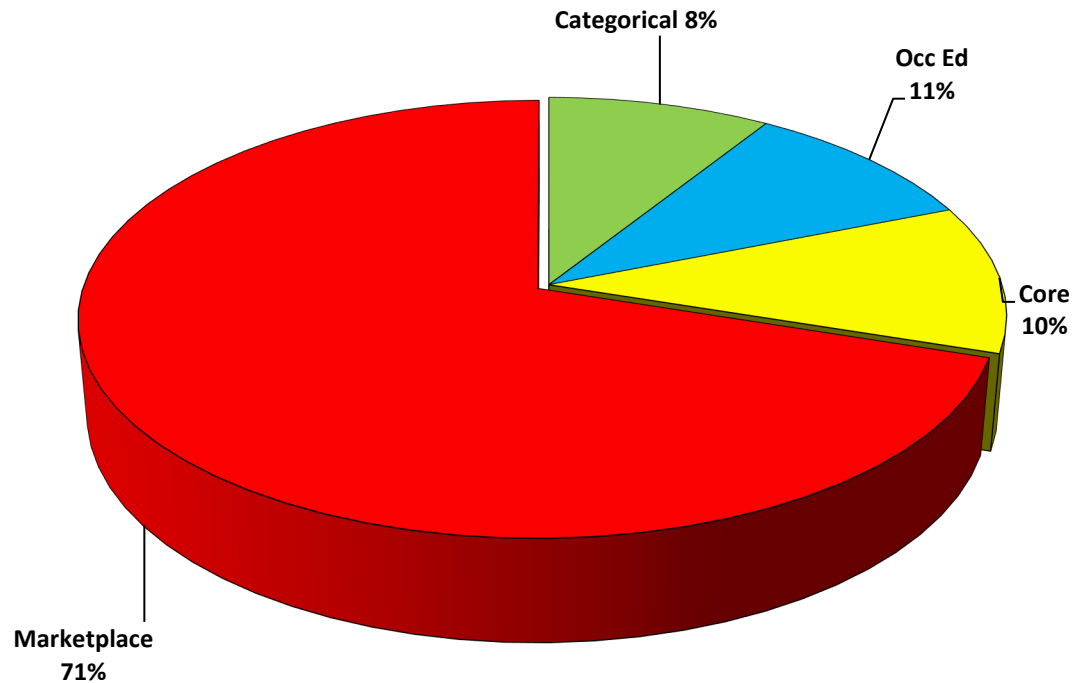
- Adopted by district board majority vote by June 30, 2023

## Marketplace

- Adopted by IU Board in April 2023. Districts invoiced based on actual services.

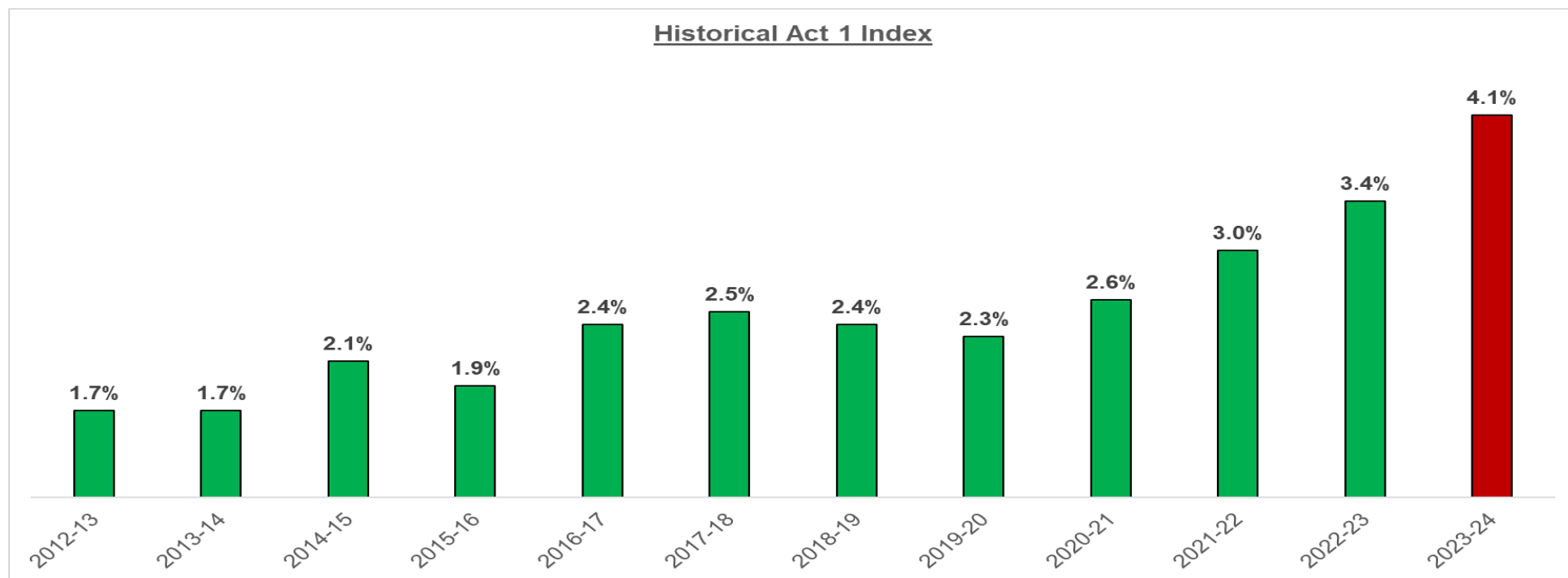
## Categorical Services

- Approved by appropriate agencies



## Bottom Line for the 2023-2024 Chester County Intermediate Unit Budgets

- No Increase in proposed Core Budget contributions.
- No Increase in the current Occupational Education tuition rate.
- Marketplace Program prices for Chester County School Districts will be presented on March 15, 2023. The goal is to limit any price increases to the Act 1 Index of 4.1%.



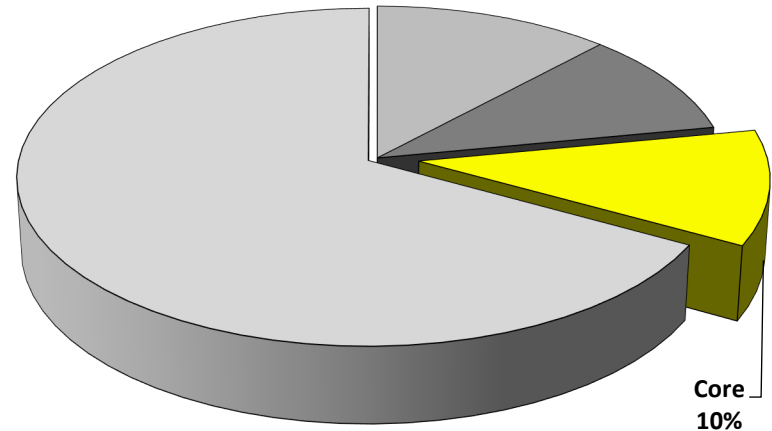
- Categorical Budgets do not require local school district funds and represent alternative sources of revenue to deliver services.



# CCIU Core Budget No Proposed Change to District Contributions in 2023-2024

## Core Budget Divisions

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





## Core Budget Summary

| <b>2021-2022<br/>Actual<br/>FYE</b> | <b>2022-2023<br/>Original<br/>Budget</b> | <b>2022-2023<br/>Projected<br/>Budget</b> |  | <b>2023-2024<br/>Proposed<br/>Budget</b> | <b>Budget to<br/>Budget<br/><u>Change</u></b> |
|-------------------------------------|------------------------------------------|-------------------------------------------|--|------------------------------------------|-----------------------------------------------|
| <b>\$34,346,278</b>                 | <b>\$33,173,390</b>                      | <b>\$33,232,703</b>                       |  | <b>\$34,720,570</b>                      | <b>\$1,487,867</b>                            |

### **CCIU Objective:**

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



## Significant Changes to Core Budget 2022-2023 to 2023-2024

|                                               | <u>Amount Change</u> |
|-----------------------------------------------|----------------------|
| • Salaries (Existing Staff)                   | = \$ 411,224         |
| • Benefits (Existing Staff)                   | = \$ 170,191         |
| • Employer Contribution to PSERS              | = \$ ( 16,647)       |
| • Staffing Changes (.31 FTE)                  | = \$ 86,947          |
| • Supplies, Equipment, and Purchased Services | = \$ 310,349         |
| • Transfer to Building Improvement Fund       | = \$ 526,628         |
| • Change in all other Budget Areas            | = \$ ( 825)          |
| <b>Total Change in Core Budget</b>            | <b>\$ 1,487,867</b>  |



## **Projected 2023-2024 CCIU Core Contributions from Member Districts**

| <b>School District</b>                 | <b>Actual 2021-22 Contribution</b> | <b>Actual 2022-23 Contribution</b> | <b>Projected 2023-24 Contribution</b> |
|----------------------------------------|------------------------------------|------------------------------------|---------------------------------------|
| Avon Grove School District             | \$30,151                           | \$29,871                           | \$29,871                              |
| Coatesville Area School District       | \$47,445                           | \$47,254                           | \$47,254                              |
| Downingtown Area School District       | \$93,277                           | \$94,112                           | \$94,112                              |
| Great Valley School District           | \$46,438                           | \$47,615                           | \$47,615                              |
| Kennett Consolidated School District   | \$33,526                           | \$33,288                           | \$33,288                              |
| Octorara Area School District          | \$14,587                           | \$14,282                           | \$14,282                              |
| Owen J. Roberts School District        | \$38,327                           | \$38,298                           | \$38,298                              |
| Oxford Area School District            | \$19,023                           | \$18,705                           | \$18,705                              |
| Phoenixville Area School District      | \$36,466                           | \$36,692                           | \$36,692                              |
| Tredyffrin/Easttown School District    | \$73,576                           | \$72,477                           | \$72,477                              |
| Unionville-Chadds Ford School District | \$40,595                           | \$40,789                           | \$40,789                              |
| West Chester Area School District      | \$130,316                          | \$130,344                          | \$130,344                             |
| <b>Total</b>                           | <b>\$603,727</b>                   | <b>\$603,727</b>                   | <b>\$603,727</b>                      |

|                                                                              |                                    |                                    |                                             |                                              | 2022-23 Proposed Core Budgets |                                       |                                       |                |                                     | 2023-24<br>Proposed<br>Core Budget<br>Total |
|------------------------------------------------------------------------------|------------------------------------|------------------------------------|---------------------------------------------|----------------------------------------------|-------------------------------|---------------------------------------|---------------------------------------|----------------|-------------------------------------|---------------------------------------------|
|                                                                              | 2020-21<br>Actual<br>Core<br>Total | 2021-22<br>Actual<br>Core<br>Total | 2022-23<br>Original<br>Core Budget<br>Total | 2022-23<br>Projected<br>Core Budget<br>Total | General<br>Administration     | Innovative<br>Educational<br>Services | Information<br>Technology<br>Services | Communications | Building<br>Maintenance<br>Services |                                             |
| 6000 Unassigned/Unrestricted Fund Balance                                    | 1,396,306                          | 1,461,701                          | 1,365,864                                   | 1,452,106                                    | 1,726,025                     | -                                     | -                                     | -              | -                                   | 1,726,025                                   |
| 6001 Assigned for Encumbrances                                               | 204,986                            | 210,476                            | -                                           | 287,045                                      | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| 6005 Nonspendable for Inventory                                              | 5,802                              | 5,915                              | -                                           | 5,676                                        | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| 6006 Nonspendable for Prepaid Expenditures                                   | 60,374                             | 47,159                             | -                                           | 193,197                                      | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| TOTAL BEGINNING BALANCE                                                      | 1,667,468                          | 1,725,251                          | 1,365,864                                   | 1,938,024                                    | 1,726,025                     | -                                     | -                                     | -              | -                                   | 1,726,025                                   |
| <b>REVENUE</b>                                                               |                                    |                                    |                                             |                                              |                               |                                       |                                       |                |                                     |                                             |
| <u>Local Revenue</u>                                                         |                                    |                                    |                                             |                                              |                               |                                       |                                       |                |                                     |                                             |
| 6500 Interest                                                                | (2,770)                            | 33                                 | 8,599                                       | 142,936                                      | 192,781                       | -                                     | -                                     | -              | -                                   | 192,781                                     |
| 6910 Rentals                                                                 | 39,343                             | 15,950                             | 63,200                                      | 21,000                                       | -                             | -                                     | -                                     | -              | 75,200                              | 75,200                                      |
| 6920 Donations from Private Sources                                          | 136,952                            | -                                  | -                                           | -                                            | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| 6944 Receipts from Other LEAs in PA                                          | 51,148                             | 67,184                             | 81,468                                      | 55,970                                       | 2,155                         | 47,300                                | 1,000                                 | -              | 7,500                               | 57,955                                      |
| 6947 IU Member Districts-Core Membership Fee                                 | 603,727                            | 603,727                            | 603,727                                     | 603,727                                      | -                             | 603,727                               | -                                     | -              | -                                   | 603,727                                     |
| 6948 IU Member Districts-Purchases                                           | 1,283,371                          | 2,761,613                          | 2,010,870                                   | 2,147,501                                    | 99,750                        | 73,700                                | 7,500                                 | 22,000         | 1,996,356                           | 2,199,306                                   |
| 6970 Services Provided Other Funds                                           | 4,440,273                          | 4,002,283                          | 4,898,268                                   | 4,978,177                                    | 565,021                       | 450,000                               | 1,582,545                             | 300,000        | 2,466,430                           | 5,363,996                                   |
| 6980 Revenue From Community Services                                         | 244,096                            | 255,198                            | 248,851                                     | 242,559                                      | 129,429                       | 127,215                               | 37,290                                | 11,000         | 23,780                              | 328,714                                     |
| 6990 Miscellaneous                                                           | 2,763,430                          | 1,587,325                          | 1,912,220                                   | 1,672,200                                    | 1,266,615                     | 455,000                               | -                                     | -              | 750                                 | 1,722,365                                   |
| 9320 Special Revenue Fund Trf (Spec Ed, Pre-School Spec Ed & Spec Ed Transp) | 3,926,585                          | 3,964,162                          | 5,332,811                                   | 4,055,080                                    | 4,221,338                     | -                                     | -                                     | -              | -                                   | 4,221,338                                   |
| 9710 Operating Trf's from Component Unit (Pract Nursing & Occ Ed)            | 1,431,892                          | 1,450,842                          | 1,555,535                                   | 1,559,585                                    | 1,631,909                     | -                                     | -                                     | -              | -                                   | 1,631,909                                   |
| 9810 General Fund Intrafund Transfers (Marketplace Pgms & Grants)            | 13,562,910                         | 17,593,531                         | 13,819,876                                  | 14,916,439                                   | 8,030,407                     | 2,547,290                             | 3,021,671                             | 2,579,958      | -                                   | 16,179,326                                  |
| <u>State Revenue</u>                                                         |                                    |                                    |                                             |                                              |                               |                                       |                                       |                |                                     |                                             |
| 7810 Revenue from Social Security Payments                                   | 404,879                            | 401,180                            | 446,992                                     | 463,841                                      | 147,577                       | 102,459                               | 108,441                               | 65,590         | 58,480                              | 482,547                                     |
| 7820 Revenue from Retirement Payments                                        | 1,825,963                          | 1,856,024                          | 2,100,693                                   | 2,161,689                                    | 685,757                       | 460,921                               | 483,563                               | 294,821        | 265,702                             | 2,190,764                                   |
| TOTAL REVENUE                                                                | 30,711,799                         | 34,559,052                         | 33,083,110                                  | 33,020,704                                   | 16,972,739                    | 4,867,612                             | 5,242,010                             | 3,273,369      | 4,894,198                           | 35,249,928                                  |
| <b>EXPENSES</b>                                                              |                                    |                                    |                                             |                                              |                               |                                       |                                       |                |                                     |                                             |
| 100 Salaries                                                                 | 11,209,796                         | 11,397,687                         | 12,265,573                                  | 12,576,607                                   | 4,105,370                     | 2,697,811                             | 2,889,066                             | 1,766,181      | 1,574,898                           | 13,033,326                                  |
| 200 Employee Benefits                                                        | 6,222,555                          | 6,340,613                          | 7,210,630                                   | 7,580,434                                    | 2,454,350                     | 1,695,850                             | 1,634,587                             | 1,035,478      | 952,165                             | 7,772,430                                   |
| 300 Purchased Professional Svcs.                                             | 652,774                            | 676,709                            | 722,311                                     | 792,305                                      | 640,769                       | 59,193                                | 69,438                                | 40,209         | 12,102                              | 821,711                                     |
| 400 Purchased Property Svcs.                                                 | 2,409,350                          | 2,825,686                          | 2,829,474                                   | 3,049,655                                    | 575,570                       | 23,390                                | 243,076                               | 236,851        | 2,066,607                           | 3,145,494                                   |
| 500 Other Purchased Services                                                 | 287,328                            | 402,401                            | 375,429                                     | 406,550                                      | 137,613                       | 89,408                                | 45,490                                | 97,575         | 45,770                              | 415,856                                     |
| 600 Supplies                                                                 | 960,138                            | 1,086,619                          | 1,199,041                                   | 884,417                                      | 187,855                       | 294,560                               | 319,558                               | 82,150         | 152,800                             | 1,036,923                                   |
| 700 Equipment                                                                | 195,612                            | 247,993                            | 72,720                                      | 105,578                                      | 47,140                        | -                                     | 40,000                                | -              | 41,520                              | 128,660                                     |
| 800 Other Objects                                                            | 162,466                            | 185,068                            | 141,745                                     | 168,217                                      | 145,795                       | 7,400                                 | 795                                   | 14,925         | 1,687                               | 170,602                                     |
| 830 Debt Service Interest                                                    | 2,021                              | -                                  | -                                           | -                                            | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| 900 Other Financing Uses                                                     | 6,790,026                          | 9,198,503                          | 7,661,711                                   | 7,653,905                                    | 8,148,919                     | -                                     | -                                     | -              | -                                   | 8,148,919                                   |
| 920 Debt Service Principal                                                   | 435,000                            | 1,985,000                          | 8,465                                       | -                                            | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| 930 Transfer to Program Stabilization                                        | 1,326,950                          | -                                  | 686,291                                     | 15,035                                       | -                             | -                                     | -                                     | -              | 46,649                              | 46,649                                      |
| TOTAL EXPENSES                                                               | 30,654,016                         | 34,346,279                         | 33,173,390                                  | 33,232,703                                   | 16,443,381                    | 4,867,612                             | 5,242,010                             | 3,273,369      | 4,894,198                           | 34,720,570                                  |
| 6000 Unassigned/Unrestricted Fund Balance                                    | 1,461,701                          | 1,452,106                          | 1,275,584                                   | 1,726,025                                    | 2,255,383                     | -                                     | -                                     | -              | -                                   | 2,255,383                                   |
| 6001 Assigned for Encumbrances                                               | 210,476                            | 287,045                            | -                                           | -                                            | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| 6005 Nonspendable for Inventory                                              | 5,915                              | 5,676                              | -                                           | -                                            | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| 6006 Nonspendable for Prepaid Expenditures                                   | 47,159                             | 193,197                            | -                                           | -                                            | -                             | -                                     | -                                     | -              | -                                   | -                                           |
| TOTAL ENDING BALANCE                                                         | 1,725,251                          | 1,938,024                          | 1,275,584                                   | 1,726,025                                    | 2,255,383                     | -                                     | -                                     | -              | -                                   | 2,255,383                                   |

## WEST CHESTER AREA SCHOOL DISTRICT

Property & Finance Committee

*MEMO ITEM for 4/24/23*

### **Approval of the CCIU 2023-24 OCCUPATIONAL EDUCATION BUDGET**

Attached is information on the CCIU 2023-24 Occupational Educational Budget. In 2018-19, the CCIU Occupational Education Budget formula was revised in order to eliminate the student academic schedule components from the FTE calculation. The change in formula resulted in a lower tuition rate and the inclusion of a new academic charge. For 2023-24, the CCIU is proposing a tuition rate of \$20,688 for a *full-time* student (which includes the new academic charge of \$10,378 for each full-time equivalent (fte)). Tuition for a *part-time* student will be \$10,344 and remains unchanged from the 2022-23 rate.

Based on our 3-year average (fte) enrollment of 123.250 in Occupational Education Programs and 19.104 fte's receiving academic components, WCASD's contribution toward Occupational Education, including the academic charge of \$198,261, will be \$2,549,796. This amount represents a 2.1% decrease of \$55,168.

The total budget for the CCIU's 2023-24 Occupational Educational Program is \$31,574,393. This is an increase of \$1,483,198 or 4.9% more than the 2022-23 budget. This budget must be approved by a majority of Chester County School Boards by simple majority vote by June 30, 2023.

**Approval is requested for the 2023-24 CCIU Occupational Educational Budget in the amount of \$31,574,393. This item will be placed on the 4/24/23 Consent Agenda.**

John T. Scully  
March 21, 2023





## **Significant Impact Items for the 2023-2024 Occupational Education Budget**

### **Fiscal**

- No increase in the Occupational Education tuition.
- \$421,532 increase in Debt Service Costs.
- \$133,237 increase in PlanCon subsidies for completed construction projects.

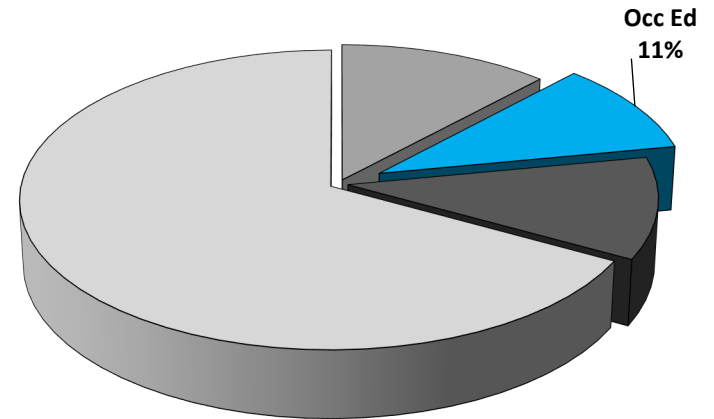
### **Program Expansion and Enhancement**

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

# Occupational Education Budget



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





### 2023-2024 Occupational Education Budget

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

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

2022-2023 Projected Budget = \$ 30,091,195

2023-2024 Proposed Budget = \$ 31,574,393

Budget to Budget Increase = \$ 1,483,198 (4.9%)

- 2021-2022 Three Year Avg. Enrollment = 999.834 FTE
- 2022-2023 Three Year Avg. Enrollment = 1,030.668 FTE
- 2022-2023 Tuition Rate per Half-Time Student = \$ 10,344
- **Proposed 2023-2024 Tuition Rate per Half-Time Student = \$10,344 (0% increase)**



## **Significant Changes in the Proposed 2023-2024 Occupational Education Budget**

### **Amount Change**

|                                                      |                           |
|------------------------------------------------------|---------------------------|
| • Salaries (Existing Staff)                          | = \$ 324,421              |
| • Healthcare Benefits (Existing Staff)               | = \$ 143,242              |
| • Staffing Changes                                   | = \$ 281,892              |
| • Building Trades Instructor (Pennock's Bridge)      |                           |
| • Welding Instructor (Pickering)                     |                           |
| • ELD Instructor (All 3 Campuses)                    |                           |
| • Increase in Debt Service                           | = \$ 421,532              |
| • Change in all other Budget Areas                   | <u>= \$ 312,111</u>       |
| <b>Total Change in Occupational Education Budget</b> | <b>\$1,483,198 (4.9%)</b> |

**Preliminary 2023-2024 Occupational Education Budget**  
**Chester County School District Contribution and Enrollment Changes**

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

| <u>District</u>        | <u>2022-2023<br/>Contribution</u> | <u>2023-2024<br/>Contribution</u> | <u>Increase<br/>(Decrease)</u> | <u>Pct.<br/>Change</u> | <u>2020-2021<br/>Full-Time<br/>Equivalent</u> | <u>2021-2022<br/>Full-Time<br/>Equivalent</u> | <u>2022-2023<br/>Full-Time<br/>Equivalent</u> | <u>3-Yr. Average<br/>Full-Time<br/>Equivalent</u> |   | <u>Sept 2022<br/>Academic<br/>Full-Time<br/>Equivalent</u> | <u>Projected 2023-2024<br/>Academic Charge</u> |
|------------------------|-----------------------------------|-----------------------------------|--------------------------------|------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------------------|---|------------------------------------------------------------|------------------------------------------------|
| Avon Grove             | 2,530,832                         | 2,606,688                         | 75,856                         | 3.0%                   | 123.250                                       | 126.000                                       | 128.750                                       | 126.000                                           | + | 15.065                                                     | 156,345                                        |
| Coatesville            | 3,166,988                         | 3,198,020                         | 31,032                         | 1.0%                   | 155.500                                       | 138.000                                       | 170.250                                       | 154.583                                           | + | 0.000                                                      | -                                              |
| Downingtown            | 2,979,072                         | 3,139,404                         | 160,332                        | 5.4%                   | 137.250                                       | 155.000                                       | 163.000                                       | 151.750                                           | + | 0.125                                                      | 1,297                                          |
| Great Valley           | 872,344                           | 987,852                           | 115,508                        | 13.2%                  | 36.250                                        | 47.250                                        | 59.750                                        | 47.750                                            | + | 5.125                                                      | 53,187                                         |
| Kennett                | 1,768,824                         | 1,708,484                         | (60,340)                       | -3.4%                  | 88.000                                        | 80.000                                        | 79.750                                        | 82.583                                            | + | 4.004                                                      | 41,554                                         |
| Octorara               | 862,000                           | 758,560                           | (103,440)                      | -12.0%                 | 39.750                                        | 36.000                                        | 34.250                                        | 36.667                                            | + | 0.000                                                      | -                                              |
| Owen J. Roberts        | 1,072,328                         | 1,172,320                         | 99,992                         | 9.3%                   | 45.750                                        | 55.750                                        | 68.500                                        | 56.667                                            | + | 0.375                                                      | 3,892                                          |
| Oxford                 | 2,384,292                         | 2,411,876                         | 27,584                         | 1.2%                   | 117.250                                       | 109.750                                       | 122.750                                       | 116.583                                           | + | 5.514                                                      | 57,224                                         |
| Phoenixville           | 855,104                           | 1,087,844                         | 232,740                        | 27.2%                  | 42.500                                        | 45.500                                        | 69.750                                        | 52.583                                            | + | 0.500                                                      | 5,189                                          |
| Tredyffrin/Easttown    | 782,696                           | 843,036                           | 60,340                         | 7.7%                   | 38.000                                        | 41.750                                        | 42.500                                        | 40.750                                            | + | 7.625                                                      | 79,132                                         |
| Unionville-Chadds Ford | 805,108                           | 858,552                           | 53,444                         | 6.6%                   | 38.250                                        | 36.000                                        | 50.250                                        | 41.500                                            | + | 13.169                                                     | 136,668                                        |
| West Chester           | 2,604,964                         | 2,549,796                         | (55,168)                       | -2.1%                  | 129.750                                       | 118.000                                       | 122.000                                       | 123.250                                           | + | 19.104                                                     | 198,261                                        |
|                        |                                   |                                   |                                |                        |                                               |                                               |                                               |                                                   |   |                                                            |                                                |
| <b>TOTAL</b>           | <b>20,684,552</b>                 | <b>21,322,432</b>                 | <b>637,880</b>                 | <b>3.1%</b>            | <b>991.500</b>                                | <b>989.000</b>                                | <b>1,111.500</b>                              | <b>1,030.666</b>                                  |   | <b>70.606</b>                                              | <b>732,749</b>                                 |

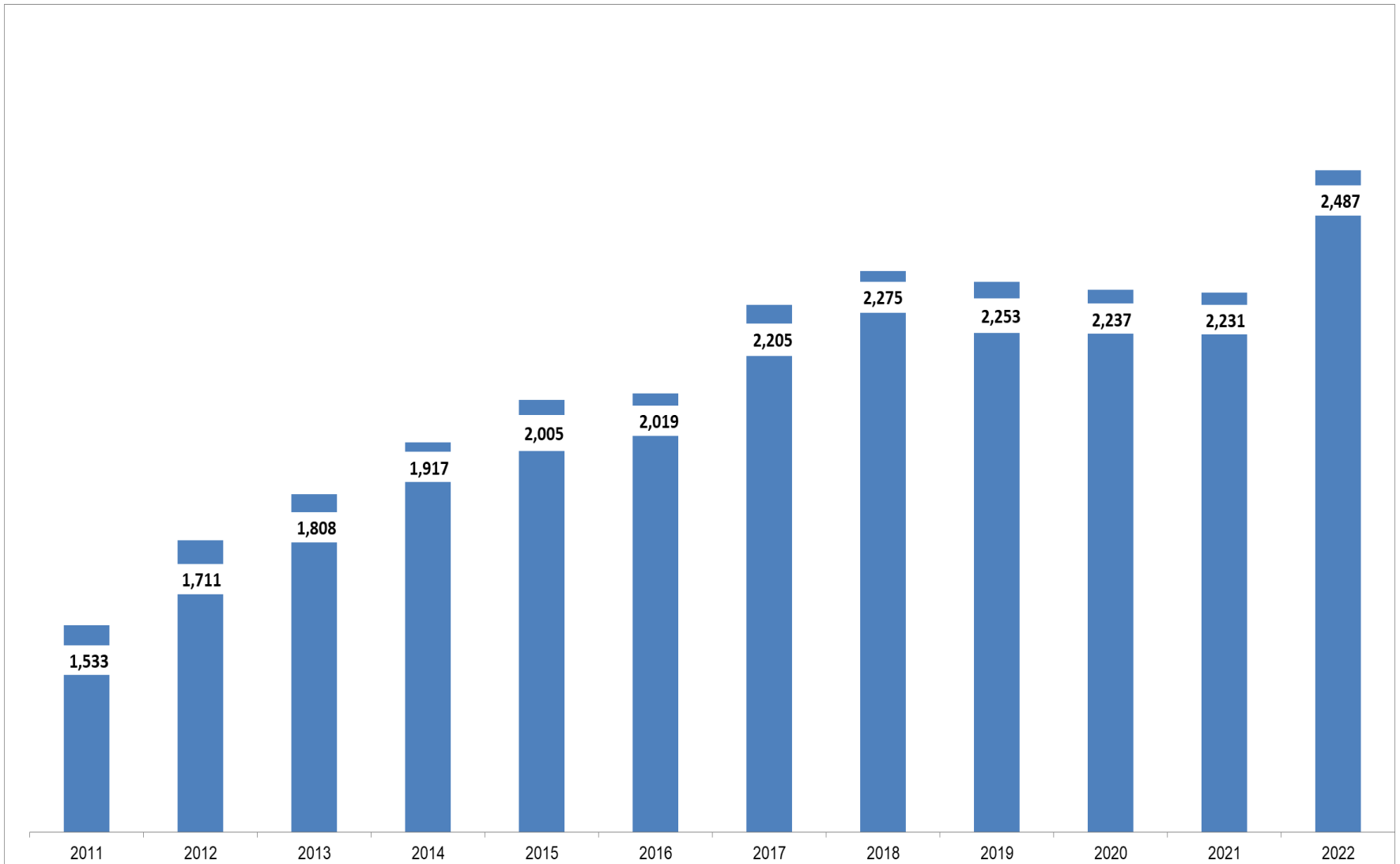
Preliminary 2023-2024 Tuition Rate per FTE

20,688

Academic  
Rate per  
FTE

\$10,378.00

## Total Career and Technical Education Enrollment



**WEST CHESTER AREA SCHOOL DISTRICT**

**Property & Finance Committee  
Memo Item**

**Approval to Authorize the Removal of Tax Liens on Uncollectable Parcels**

Attached please find a letter from the County of Chester – Tax Claim Bureau requesting the authorization to remove tax liens from parcels that are now considered uncollectible. The parcels included have delinquent real estate property taxes that are now considered uncollectable either because the cabins on the properties were demolished after Hurricane Ida or the property was untimely transferred from the developer to the HOA.

The total amount of delinquent taxes owed on these properties is \$12,029.61. I request Board approval to authorize the County to remove the liens on these properties

This item will be placed on the consent agenda for the Property & Finance Committee ACTION ITEMS for the April 24<sup>th</sup> Board meeting. If you should have any questions, please give me a call.

John T. Scully  
Director of Business Affairs  
3/28/2023



# COUNTY OF CHESTER TAX CLAIM BUREAU

313 W. MARKET STREET, SUITE 3602, P.O. BOX 2748, WEST CHESTER, PA 19380-0991

Phone: 610-344-6360

Fax: 610-344-4722

[www.chesco.org](http://www.chesco.org)

March 20, 2023

West Chester Area School District  
John Scully, Director of Business Affairs  
Spellman Education Center  
782 Springdale Drive  
West Chester, PA 19341


John,

Chester County has acted to exonerate any uncollectable County real estate property tax liens on certain parcels. The parcels detailed on the attached report have delinquent real estate property taxes that are uncollectable either because the cabin was demolished subsequent to catastrophic damage resulting from Hurricane Ida or the property was untimely transferred from the developer to the HOA.

At this time, the Chester County Tax Claim Bureau is asking whether your Board is willing to exonerate its property tax lien(s). Such action will allow the Tax Claim Bureau to update its system to reflect only collectable tax liens and ensure more efficient use of resources. If you are amenable to this request, please execute the authorization on the following page and return the original so the Bureau can be assured your taxing authority has received this correspondence. Upon receipt of the authorization, the Bureau will remove the uncollectable tax lien(s) from the system.

Should you not consent to the requested action, please email [jschuck@chesco.org](mailto:jschuck@chesco.org) so the Bureau can record your decision. If you have any clarification questions, do not hesitate to contact me directly at 610-344-6147 Monday through Friday from 8:30 a.m. to 4:30 p.m. Thank you for your partnership in this matter.

Regards,

  
Jonathan B. Schuck  
Director



**AUTHORIZATION**

---

I/We

---

(Members of Board of Supervisors, Council or School District Board of Directors)

On behalf of

---

(City, Borough, Township or School District)

authorize the removal of the tax liens for the attached parcels on

---

(Date)

**Chester County Tax Claim Bureau**  
**Uncollectable Real Estate Property Tax Liens**  
**As of March 2023**

| Parcel ID         | Owner of Record    | Tax Authority        | Tax Year | Face \$ | Penalty \$ | Interest \$ | Pmt \$ | Total \$ | Tax Auth | Comments                                                                                        |
|-------------------|--------------------|----------------------|----------|---------|------------|-------------|--------|----------|----------|-------------------------------------------------------------------------------------------------|
|                   |                    |                      |          |         |            |             |        |          | Total \$ |                                                                                                 |
| 5107_01230800     | Groff, Albert L.   |                      |          |         |            |             |        |          |          | cabin demolished post-Hurricane Ida; effective 2022 school tax year                             |
| 530 River Bend Ln |                    | West Chester Area SD | 2015     | 634.72  | 63.47      | 450.64      | 0.00   | 1,148.83 |          |                                                                                                 |
|                   |                    | West Chester Area SD | 2016     | 651.58  | 65.16      | 398.12      | 0.00   | 1,114.86 |          |                                                                                                 |
|                   |                    | West Chester Area SD | 2017     | 670.58  | 67.06      | 342.86      | 0.00   | 1,080.50 |          |                                                                                                 |
|                   |                    | West Chester Area SD | 2018     | 689.65  | 68.97      | 284.51      | 0.00   | 1,043.12 |          |                                                                                                 |
|                   |                    | West Chester Area SD | 2019     | 702.29  | 70.23      | 220.02      | 0.00   | 992.54   |          |                                                                                                 |
|                   |                    | West Chester Area SD | 2020     | 702.29  | 70.23      | 150.54      | 0.00   | 923.06   |          |                                                                                                 |
|                   |                    | West Chester Area SD | 2021     | 715.20  | 71.52      | 82.60       | 0.00   | 869.32   | 7,172.23 |                                                                                                 |
| 5107_01231900     | Campbell, Sherry A |                      |          |         |            |             |        |          |          | cabin demolished post-Hurricane Ida; effective 2022 tax year                                    |
| 418 Cottage Ln    |                    | West Chester Area SD | 2019     | 691.14  | 69.11      | 216.60      | 0.00   | 976.85   |          |                                                                                                 |
|                   |                    | West Chester Area SD | 2020     | 691.92  | 69.19      | 148.46      | 0.00   | 909.57   |          |                                                                                                 |
|                   |                    | West Chester Area SD | 2021     | 705.67  | 70.57      | 81.48       | 0.00   | 857.72   | 2,744.14 |                                                                                                 |
| 5107_01232000     | Campbell, Sherry   |                      |          |         |            |             |        |          |          | cabin demolished post-Hurricane Ida; effective 2022 tax year                                    |
| 414 Cottage Ln    |                    | West Chester Area SD | 2021     | 445.84  | 44.58      | 51.52       | 0.00   | 541.94   | 541.94   |                                                                                                 |
| 5107Q03500000     | Chesterdale HOA    |                      |          |         |            |             |        |          |          | Cayman Consulting transfer to HOA 1/10/2003; request to 0-value in 2014, eff. for 2015 tax year |
| Lenox Rd          |                    | West Chester Area SD | 2014     | 823.53  | 82.35      | 665.42      | 0.00   | 1,571.30 | 1,571.30 |                                                                                                 |

**WEST CHESTER AREA SCHOOL DISTRICT**

**Property & Finance Committee**

**Memo Item for April 24, 2023**

***Approval of Resolution to appoint Authorized Signers***

In December of 2022 the School Board approved a resolution to terminate the Wells Fargo trust agreement held on the assets of the will of Mary A. Croll and authorized the District to take over as Trustee (Administrator) of the funds and to authorize future payments in accordance with the stipulations as set forth in the agreement.

As one of the final steps in the process, Wells Fargo has asked for the West Chester Area School Board to approve a resolution appointing both the Director of Business Affairs and/or the Assistant Director of Business Affairs to act on behalf of the District to execute documents associated with the dissolution of the Trust agreement with Wells Fargo.

I have worked with the District solicitor and the legal team of Wells Fargo to draft the attached resolution. This resolution requires Board action and will appear as a consent agenda item at the April Board meeting. If you should have any questions, please give me a call.

John T. Scully  
4/12/23

# WEST CHESTER AREA SCHOOL DISTRICT

## Resolution

**WHEREAS**, the Will of Mary A. Croll provided for the funding and terms of a residuary educational trust for the purpose of awarding scholarships for certain individuals to attend college ("Trust"); and

**WHEREAS**, the West Chester Area School District ("School District") is the beneficiary of this Trust in that it receives distribution from the Trust for award of scholarships to students; and

**WHEREAS**, the current trustee for the Trust is Wells Fargo Bank, National Association ("Trustee");

**WHEREAS**, the Trustee believes the termination of the Trust is appropriate, with the assets of the terminated Trust distributed for the School District for the continuation of the scholarship program; and

**WHEREAS**, any such termination of the Trust requires approval of the court; and

**WHEREAS**, at the December 19, 2022 public board meeting, the School District's Board of School Directors ("Board") consented and joined the Petition to Terminate the Trust and accept, hold and utilize the funds for scholarship purposes consistent with the direction of the court; and

**WHEREAS**, the Trustee requires a resolution from the School District setting forth who is authorized to sign documents associated with the dissolution of the Trust and the distribution of its proceeds on behalf of the School District.

**NOW, THEREFORE, BE IT RESOLVED**, that John Scully, Director of Business Affairs, and Justin Matys, Assistant Director of Business Affairs, are hereby authorized on behalf of the School District to execute documents associated with the dissolution of the Trust and the distribution of its proceeds.

**ENACTED AND RESOLVED**, this \_\_\_\_ day \_\_\_\_\_, 2023.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

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