

WEST CHESTER AREA SCHOOL DISTRICT  
*Property & Finance Committee Meeting*  
Monday – May 15, 2023  
7:00 p.m.  
Board Room A/B, Spellman Education Center  
782 Springdale Drive, Exton, PA 19341/Livestream

AGENDA

- Public Comment
- Approval of April 17, 2023 P&FC Minutes (see attached) Mr. Bevilacqua
- Review of Budget Forecast Model (see attached) Mr. Scully
- Update on Act 1 Property Tax Exclusion Amount and Approval of 2023-24 Homestead/Farmstead Exclusion Resolution (see attached) Mr. Scully
- Approval of 2023-24 Budget Resolutions for May 24, 2023 Mr. Scully
  - Final Budget Resolution
  - Annual Tax Levy Resolution
- Approval for Authorization to Commit/Assign Fund Balances (see attached) Mr. Scully
- Review and Approval of PDE Act 44 Auditee Reporting Form Mr. Scully
- Approval of Food Service Program Equipment Purchases and Renovation Plan (see attached) Mr. Scully
- Approval of Request to Name School District Facilities (see attached) Mr. Birster
- Approval of 2023-24 Capital Reserve Project Awards (see attached) Mr. Birster
- Approval of Revised Thresholds for Construction Project Change Orders (see attached) Mr. Birster
- Approval of the Schrader Group for Architectural and Engineering Services (see attached) Mr. Birster

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(Board & Public)

*Public Comment Protocol*

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

Committee Meeting Minutes  
WEST CHESTER AREA SCHOOL DISTRICT  
April 17, 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 Christy, Director Tiernan

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

Also Present: Members of the public

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                    |                       |                              |                |                            |
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| Action or outcomes from the meeting: (Unless noted, all votes were 4-0.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                    |                       |                              |                |                            |
| Public Comment was made by the following residents on agenda items as indicated:<br>None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                    |                       |                              |                |                            |
| The committee approved the March 20, 2023 Property & Finance Committee Minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                    |                       |                              | Mr. Bevilacqua |                            |
| The 2023-24 Proposed Final Budget was presented by Mr. Scully and included a comparison of revenues & expenses for 2022-23 and 2023-24. The 2023-24 proposed budget increased from the 2022-23 budget by \$5.16 million (1.7%). The largest increases were in staffing and employee benefits expenses of \$6.9 million, new staff of \$1.9 million, retirement costs of \$841,000, professional services of \$340,000, utilities and leases of \$510,000, transportation services of \$701,000, heating fuel/maintenance/ and office supplies of \$203,000, and instructional/book supplies of \$174,000. The increases were offset by decreases in professional services, tuitions, debt service and transfer to Capital Funds totaling \$6.41 million. The 2023-24 proposed budget revenues increased by \$7.055 million (2.7%) over the 2022-23 budget revenues. Mr. Scully reviewed additional schedules which included a 10-year history of mandated expenditures and state funding, comparison data from prior years for benefits, retirement expense, and millage change. This is an informational item and no Board action is required. |                                    |                       |                              | Mr. Scully     |                            |
| Mr. Scully presented the Resolution to adopt the Proposed Final 2023-24 Budget in accordance with the Act 1 timeline. Mr. Scully advised the committee that changes can be made to the proposed final budget up until the time of final budget approval in May. The committee recommended approval of the Resolution to Adopt the 2023-24 Proposed Final Budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                    |                       |                              | Mr. Scully     |                            |
| Mr. Birster reviewed with the committee a 2022-23 capital reserve project to be awarded with the committee’s approval:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                    |                       |                              | Mr. Birster    |                            |
| <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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Repave Main and Rear Driveways PMS | DiRocco Brothers Inc. | \$ 265,000.00                |                | \$ 249,940.50              |
| The committee recommended approval of the 2022-23 capital reserve project.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                    |                       |                              | Mr. Birster    |                            |
| Mr. Birster reviewed with the committee the 2023-24 capital reserve projects to be awarded with the committee’s approval:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                    |                       |                              |                |                            |

| <u>Project #</u>                                                                                                                                                                                                                                                                                                                                                                                                 | <u>Description</u>                          | <u>Vendor</u>           | <u>Project Budget</u> | <u>Award Amount</u> |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------|-----------------------|---------------------|-------------|
| 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        |             |
| The committee recommended approval of the 2023-24 capital reserve projects.                                                                                                                                                                                                                                                                                                                                      |                                             |                         |                       |                     |             |
| Mr. Birster reviewed with the committee a 2023-24 capital fund project to be awarded with the committee’s approval:                                                                                                                                                                                                                                                                                              |                                             |                         |                       |                     | Mr. Birster |
| <u>Project #</u>                                                                                                                                                                                                                                                                                                                                                                                                 | <u>Description</u>                          | <u>Vendor</u>           | <u>Project Budget</u> | <u>Award Amount</u> |             |
| C-072                                                                                                                                                                                                                                                                                                                                                                                                            | Paving Replacement SMS                      | DiRocco Brothers, Inc.  | \$ 275,129.00         | \$ 203,013.00       |             |
| The committee recommended approval of the 2023-24 capital fund project.                                                                                                                                                                                                                                                                                                                                          |                                             |                         |                       |                     |             |
| Mr. Wagman presented the committee with information about BoardDocs Pro Plus Document Management System which provides the ability to create, manage and publish committee meeting and regular Board meeting agendas and minutes. The product will be accessible by all stakeholders. The recurring annual fee is \$18,000. The committee recommended approval of BoardDocs Pro Plus Document Management System. |                                             |                         |                       |                     | Mr. Wagman  |
| Items to be placed on board agenda April 24, 2023:                                                                                                                                                                                                                                                                                                                                                               |                                             |                         |                       |                     |             |
| <ul style="list-style-type: none"><li>• Approval of Resolution to Adopt the Proposed Final 2023-24 Budget</li><li>• Approval of 2022-23 Capital Reserve Project Award</li><li>• Approval of 2023-24 Capital Reserve Project Awards</li><li>• Approval of 2023-24 Capital Fund Project Award</li><li>• Approval of BoardDocs Pro Plus Document Management System</li></ul>                                        |                                             |                         |                       |                     |             |
| MEMO items for board agenda April 24, 2023:                                                                                                                                                                                                                                                                                                                                                                      |                                             |                         |                       |                     |             |
| <ul style="list-style-type: none"><li>• Approval of 2023-24 CCIU Core Budget</li><li>• Approval of 2023-24 CCIU Occupational Education Budget</li><li>• Approval to Authorize the Removal of Tax Liens on Uncollectable Parcels</li><li>• Approval of Resolution to Appoint Authorized Signers</li></ul>                                                                                                         |                                             |                         |                       |                     |             |
| Items to discuss at a later date: Cost analysis for Library naming, Greystone ES                                                                                                                                                                                                                                                                                                                                 |                                             |                         |                       |                     |             |



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Next Meeting Date: **Monday, May 15, 2023**

West Chester Area School District  
Operating Expense History and Forecast

5/2/2023

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|    | A                                  | AF        | AG        | AH        | AI        | AJ        | AK        | AL        | AM         | AN         |
|----|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
|    |                                    | Actual    | Budget    | Actual    | Budget    | Projected | Estimated | Estimated | Estimated  | Estimated  |
|    |                                    | 2020-21   | 2021-22   | 2021-22   | 2022-23   | 2022-23   | 2023-24   | 2024-25   | 2025-26    | 2026-27    |
| 3  | <b>Staff</b>                       | 160,538.7 | 171,700.6 | 171,700.6 | 187,196.0 | 186,611.4 | 196,942.0 | 204,887.0 | 213,170.4  | 221,567.3  |
| 4  | <b>Total Salaries</b>              | 102,002.8 | 108,179.9 | 107,476.0 | 113,521.6 | 113,233.0 | 119,970.1 | 123,399.4 | 127,043.4  | 130,701.1  |
| 5  | <b>Administration</b>              |           |           |           |           |           |           |           |            |            |
| 6  | Reg Salaries                       | 9,227.4   | 9,843.7   | 9,852.7   | 10,560.3  | 10,417.9  | 11,062.0  | 11,449.2  | 11,849.9   | 12,264.7   |
| 7  | <b>Teachers</b>                    |           |           |           |           |           |           |           |            |            |
| 8  | Reg Salaries                       | 73,524.6  | 76,795.7  | 75,998.6  | 80,675.3  | 79,985.7  | 83,239.1  | 85,561.1  | 87,987.1   | 90,459.7   |
| 9  | Extra Duty Pymnts                  | 1,727.1   | 1,167.7   | 2,581.4   | 1,643.2   | 1,943.2   | 1,987.8   | 2,043.3   | 2,101.2    | 2,160.3    |
| 10 | Sabbatical Pymnts                  | 530.3     | 300.0     | 462.3     | 300.0     | 300.0     | 300.0     | 300.0     | 300.0      | 300.0      |
| 11 | Subject Chair Pymnts               | 380.1     | 535.9     | 622.2     | 530.8     | 530.8     | 640.0     | 640.0     | 640.0      | 640.0      |
| 12 | Severance Pymnts                   | 192.3     | 392.0     | 194.6     | 392.0     | 392.0     | 392.0     | 402.9     | 414.4      | 426.0      |
| 13 | Supplemental Contracts             | 2,085.1   | 2,167.0   | 2,223.0   | 2,167.0   | 2,167.0   | 2,290.0   | 2,290.0   | 2,290.0    | 2,290.0    |
| 14 | <b>Total Teachers</b>              | 78,439.4  | 81,358.4  | 82,082.2  | 85,708.3  | 85,318.7  | 88,848.9  | 91,237.3  | 93,732.6   | 96,276.0   |
| 15 | <b>Technical</b>                   |           |           |           |           |           |           |           |            |            |
| 16 | Reg Salaries                       | 3,589.1   | 3,868.6   | 3,689.9   | 4,188.7   | 4,474.3   | 5,067.2   | 5,244.5   | 5,427.9    | 5,617.8    |
| 17 | <b>Office Clerical</b>             |           |           |           |           |           |           |           |            |            |
| 18 | Reg Salaries                       | 5,495.4   | 6,704.8   | 6,246.8   | 6,776.8   | 6,839.7   | 8,260.1   | 8,505.4   | 8,826.0    | 9,088.2    |
| 19 | <b>Crafts and Trades</b>           |           |           |           |           |           |           |           |            |            |
| 20 | Reg Salaries                       | 5,251.4   | 6,404.4   | 5,604.4   | 6,287.5   | 6,182.5   | 6,731.9   | 6,963.0   | 7,206.9    | 7,454.5    |
| 21 |                                    |           |           |           |           |           |           |           |            |            |
| 22 | <b>Benefits</b>                    |           |           |           |           |           |           |           |            |            |
| 23 | Medical                            | 15,228.1  | 22,604.8  | 15,987.9  | 23,407.9  | 23,407.9  | 25,410.2  | 27,333.8  | 29,402.9   | 31,628.7   |
| 24 | Dental                             | 1,194.2   | 1,487.8   | 1,160.7   | 1,565.7   | 1,565.7   | 1,633.0   | 1,703.3   | 1,776.5    | 1,852.9    |
| 25 | Vision                             | 164.8     | 218.3     | 169.2     | 225.5     | 225.5     | 230.7     | 236.0     | 241.4      | 247.0      |
| 26 | Prescription                       | 3,438.3   | 5,205.0   | 5,176.1   | 5,725.5   | 5,725.4   | 6,298.0   | 6,927.8   | 7,620.6    | 8,382.6    |
| 27 | Social Security                    | 7,313.9   | 8,244.8   | 7,757.5   | 8,651.4   | 8,598.6   | 9,066.9   | 9,440.1   | 9,718.8    | 9,998.6    |
| 28 | Retirement                         | 34,674.3  | 37,630.2  | 37,059.7  | 39,844.7  | 39,601.6  | 40,685.9  | 42,856.6  | 45,087.7   | 47,248.4   |
| 29 | Tuition Reimbursement              | 410.2     | 600.0     | 476.6     | 600.0     | 600.0     | 600.0     | 600.0     | 600.0      | 600.0      |
| 30 | Life & Disability                  | 531.8     | 578.7     | 343.9     | 592.0     | 592.0     | 608.5     | 625.9     | 644.4      | 662.9      |
| 31 | Workers Comp/Unempl/Other          | 1,114.6   | 1,309.1   | 1,151.4   | 1,328.8   | 1,328.8   | 1,348.7   | 1,368.9   | 1,389.5    | 1,410.3    |
| 32 | <b>Total Benefits</b>              | 64,070.3  | 77,878.6  | 69,283.0  | 81,941.4  | 81,645.5  | 85,881.9  | 91,092.2  | 96,481.7   | 102,031.5  |
| 33 | (Less) cost sharing                | (5,534.4) | (7,671.6) | (5,058.4) | (8,267.0) | (8,267.0) | (8,910.0) | (9,604.6) | (10,354.8) | (11,165.3) |
| 34 | <b>Net Benefits</b>                | 58,535.9  | 70,206.9  | 64,224.6  | 73,674.4  | 73,378.5  | 76,971.9  | 81,487.7  | 86,126.9   | 90,866.2   |
| 35 |                                    |           |           |           |           |           |           |           |            |            |
| 36 | <b>Prof. &amp; Tech. Services</b>  | 14,079.1  | 19,994.0  | 19,979.3  | 20,756.1  | 20,461.1  | 20,361.6  | 20,936.4  | 21,528.5   | 22,138.4   |
| 37 | Substitute Service                 | 1,708.6   | 2,731.2   | 2,731.5   | 2,783.1   | 2,783.1   | 3,267.8   | 3,365.9   | 3,466.8    | 3,570.9    |
| 38 | Contracted Therapeutic Staff       | 1,502.3   | 1,708.2   | 1,792.0   | 1,608.2   | 1,608.2   | 1,730.5   | 1,782.4   | 1,835.9    | 1,891.0    |
| 39 | Contracted Aides- Special Ed.      | 667.1     | 2,905.4   | 1,129.9   | 2,905.4   | 2,705.4   | 1,588.2   | 1,635.9   | 1,685.0    | 1,735.5    |
| 40 | Contracted Aides- Other            | 117.0     | 325.0     | 193.5     | 325.0     | 325.0     | 213.0     | 219.4     | 226.0      | 232.8      |
| 41 | Contracted Special Ed. Programs    | 2,519.0   | 3,443.5   | 3,234.5   | 3,462.3   | 3,462.3   | 3,566.1   | 3,673.1   | 3,783.3    | 3,896.8    |
| 42 | Occupational/Physical Therapy      | 982.7     | 1,089.0   | 1,102.0   | 1,094.8   | 1,094.8   | 1,120.0   | 1,153.6   | 1,188.2    | 1,223.8    |
| 43 | Due Process Hearings               | 809.6     | 1,000.0   | 1,080.6   | 1,200.0   | 1,200.0   | 1,200.0   | 1,200.0   | 1,200.0    | 1,200.0    |
| 44 | Early Intervention                 | 356.8     | 284.1     | 158.1     | 293.7     | 293.7     | 170.2     | 175.3     | 180.6      | 186.0      |
| 45 | Extended School Year               | 412.4     | 619.0     | 616.1     | 603.0     | 603.0     | 604.0     | 622.1     | 640.8      | 660.0      |
| 46 | Alternative Education - IU         | 1,847.7   | 2,441.1   | 2,034.3   | 2,932.9   | 2,932.9   | 3,012.7   | 3,103.1   | 3,196.1    | 3,292.0    |
| 47 | Alternative Education - APT        | 515.7     | -         | -         | -         | -         | -         | -         | -          | -          |
| 48 | Tax Collection                     | 732.4     | 703.1     | 915.4     | 720.5     | 720.5     | 799.0     | 823.0     | 847.7      | 873.1      |
| 49 | Legal                              | 309.7     | 573.0     | 335.5     | 543.0     | 568.0     | 598.0     | 615.9     | 634.4      | 653.5      |
| 50 | Other                              | 1,598.1   | 2,161.3   | 4,655.9   | 2,284.2   | 2,164.2   | 2,491.9   | 2,566.7   | 2,643.7    | 2,723.0    |
| 51 |                                    |           |           |           |           |           |           |           |            |            |
| 52 | <b>Purchased Property Services</b> | 3,096.2   | 4,324.3   | 3,643.8   | 4,356.3   | 4,356.3   | 4,866.0   | 5,012.0   | 5,162.3    | 5,317.2    |
| 53 | Electricity                        | 1,487.3   | 1,931.0   | 1,752.8   | 2,148.3   | 2,148.3   | 2,502.9   | 2,578.0   | 2,655.3    | 2,735.0    |
| 54 | Water/Sewer                        | 538.4     | 655.3     | 640.4     | 662.2     | 662.2     | 688.9     | 709.5     | 730.8      | 752.7      |
| 55 | Trash Removal                      | 88.9      | 105.0     | 93.1      | 105.0     | 105.0     | 110.0     | 113.3     | 116.7      | 120.2      |
| 56 | Space Rental                       | 266.4     | 139.0     | 128.6     | 139.0     | 139.0     | 141.0     | 145.2     | 149.6      | 154.1      |
| 57 | Other                              | 715.2     | 1,494.0   | 1,028.8   | 1,301.9   | 1,301.9   | 1,423.2   | 1,465.9   | 1,509.9    | 1,555.2    |
| 58 |                                    |           |           |           |           |           |           |           |            |            |
| 59 | <b>Other Services</b>              | 27,060.7  | 33,644.9  | 27,412.5  | 34,576.0  | 31,657.4  | 34,056.5  | 35,720.2  | 37,486.7   | 39,380.0   |
| 60 | Charter Schools                    | 7,868.6   | 9,197.7   | 7,812.1   | 10,306.1  | 8,087.4   | 8,984.4   | 9,685.0   | 10,444.1   | 11,266.7   |
| 61 | Tuition: Special Education         | 3,598.9   | 4,199.8   | 3,151.9   | 3,875.7   | 3,875.7   | 3,968.4   | 4,127.1   | 4,292.2    | 4,463.9    |
| 62 | Tuition: Technical College         | 2,489.5   | 2,763.3   | 2,680.4   | 2,859.4   | 2,859.4   | 2,860.7   | 3,099.0   | 3,357.5    | 3,654.1    |
| 63 | Tuition: Other Alt Ed Programs     | 151.8     | 293.0     | 156.0     | 268.0     | 268.0     | 275.0     | 288.8     | 303.2      | 318.3      |
| 64 | Bussing: Public Schools            | 4,814.6   | 6,039.6   | 5,510.6   | 6,899.0   | 6,429.0   | 7,130.0   | 7,343.9   | 7,564.2    | 7,791.1    |
| 65 | Bussing: Non-Public                | 3,860.0   | 4,949.8   | 3,011.5   | 4,253.0   | 4,023.0   | 4,014.0   | 4,134.4   | 4,258.5    | 4,386.2    |
| 66 | Bussing: Special Ed                | 3,062.1   | 4,353.8   | 3,391.3   | 4,106.5   | 4,106.5   | 4,421.5   | 4,554.1   | 4,690.8    | 4,831.5    |
| 67 | Bussing: Extracurricular           | 92.8      | 370.2     | 264.2     | 377.5     | 377.5     | 392.3     | 404.1     | 416.2      | 428.7      |
| 68 | Insurance                          | 519.0     | 559.8     | 553.9     | 623.8     | 623.8     | 660.9     | 694.0     | 728.7      | 765.1      |
| 69 | Telephone/Postage                  | 508.8     | 502.8     | 639.1     | 516.4     | 516.4     | 527.2     | 543.0     | 559.3      | 576.0      |
| 70 | Other                              | 94.4      | 415.1     | 241.5     | 490.8     | 490.8     | 822.0     | 846.7     | 872.1      | 898.3      |
| 71 |                                    |           |           |           |           |           |           |           |            |            |
| 72 |                                    |           |           |           |           |           |           |           |            |            |
| 73 | <b>Supplies</b>                    | 8,614.2   | 7,296.2   | 7,250.9   | 8,596.7   | 8,430.9   | 9,123.6   | 10,596.6  | 10,986.8   | 11,391.5   |
| 74 | Heating/ Motor Pool Fuel           | 804.6     | 810.0     | 894.0     | 1,108.5   | 1,108.5   | 1,159.7   | 1,194.5   | 1,230.3    | 1,267.2    |
| 75 | Other Operations/Maint Supplies    | 1,214.5   | 938.3     | 972.1     | 1,055.0   | 1,055.0   | 1,200.7   | 1,248.7   | 1,298.7    | 1,350.6    |
| 76 | Educational                        | 3,274.6   | 2,812.6   | 2,639.3   | 2,787.7   | 2,621.9   | 3,233.4   | 3,362.7   | 3,497.2    | 3,637.1    |
| 77 | Curriculum Proposals               | 843.3     | 871.0     | 700.4     | 1,492.4   | 1,492.4   | 1,016.3   | 2,176.6   | 2,241.9    | 2,309.1    |
| 78 | Educational /Admin Software        | 2,421.4   | 1,722.9   | 1,926.6   | 2,010.8   | 2,010.8   | 2,364.9   | 2,459.5   | 2,557.9    | 2,660.2    |
| 79 | Administration/Business            | 55.8      | 141.4     | 118.7     | 142.3     | 142.3     | 148.7     | 154.6     | 160.8      | 167.3      |
| 80 |                                    |           |           |           |           |           |           |           |            |            |
| 81 |                                    |           |           |           |           |           |           |           |            |            |
| 82 | <b>Other Objects</b>               | 337.3     | 499.3     | 1,057.1   | 491.7     | 491.7     | 490.7     | 505.4     | 520.6      | 536.2      |
| 83 | <b>Dues and Fees - Athletics</b>   | -         | 131.5     | 150.2     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5      | 131.5      |
| 84 |                                    |           |           |           |           |           |           |           |            |            |
| 85 | <b>Property</b>                    | 754.3     | 457.5     | 540.2     | 453.3     | 453.3     | 591.4     | 609.1     | 627.4      | 646.2      |
| 86 |                                    |           |           |           |           |           |           |           |            |            |
| 87 | Other Equipment                    | 754.3     | 457.5     | 540.2     | 453.3     | 453.3     | 591.4     | 609.1     | 627.4      | 646.2      |
| 88 |                                    |           |           |           |           |           |           |           |            |            |
| 89 |                                    |           |           |           |           |           |           |           |            |            |
| 90 | <b>Debt Service</b>                | 25,412.9  | 28,505.0  | 27,537.2  | 27,956.9  | 27,856.9  | 27,236.6  | 27,358.6  | 27,678.4   | 28,678.5   |
| 91 | Bond payments                      | 25,412.9  | 28,505.0  | 27,537.2  | 27,956.9  | 27,856.9  | 27,236.6  | 27,358.6  | 27,678.4   | 28,678.5   |
| 92 |                                    |           |           |           |           |           |           |           |            |            |
| 93 |                                    |           |           |           |           |           |           |           |            |            |
| 94 | <b>Reserve</b>                     | 7,633.5   | 6,237.3   | 6,730.1   | 12,457.5  | 12,457.5  | 8,495.2   | 8,744.3   | 8,917.1    | 8,834.3    |
| 95 | Budgetary Reserve                  |           |           |           |           |           |           |           |            |            |
| 96 | Transfer to other funds            | 7,633.5   | 6,237.3   | 6,730.1   | 12,457.5  | 12,457.5  | 8,495.2   | 8,744.3   | 8,917.1    | 8,834.3    |
| 97 |                                    |           |           |           |           |           |           |           |            |            |
| 98 | <b>TOTAL EXPENSE</b>               | 247,527.0 | 279,476.8 | 266,001.8 | 296,971.9 | 292,908.0 | 302,295.0 | 314,501.2 | 326,209.6  | 338,621.1  |

West Chester Area School District  
Revenue History and Forecast

2

|    | A                                                          | AI                | AJ               | AK                | AL               | AM               | AN               | AO               | AP               | AQ               |
|----|------------------------------------------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|    |                                                            | Actual            | Budget           | Actual            | Budget           | Projected        | Estimated        | Estimated        | Estimated        | Estimated        |
|    |                                                            | 2020-21           | 2021-22          | 2021-22           | 2022-23          | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          |
| 1  |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 2  |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 3  | <b>Local</b>                                               | <b>214,400.1</b>  | <b>208,090.1</b> | <b>230,928.5</b>  | <b>215,404.5</b> | <b>225,873.0</b> | <b>220,388.7</b> | <b>256,724.2</b> | <b>274,671.8</b> | <b>286,259.9</b> |
| 4  | Real Estate                                                | 179,828.5         | 180,059.1        | 187,742.0         | 184,508.2        | 188,808.2        | 185,940.4        | 221,798.2        | 239,260.4        | 250,355.4        |
| 5  | Current                                                    | 177,830.9         | 179,235.7        | 183,687.9         | 183,708.3        | 187,608.3        | 184,991.5        | 220,849.2        | 238,311.5        | 249,406.5        |
| 6  | Interim                                                    | 1,997.6           | 823.4            | 4,054.2           | 799.8            | 1,199.8          | 948.9            | 948.9            | 948.9            | 948.9            |
| 7  | Earned Income                                              | 24,213.4          | 19,884.1         | 26,695.1          | 22,682.4         | 25,750.0         | 25,110.0         | 25,486.7         | 25,868.9         | 26,257.0         |
| 8  | Real Estate Transfer                                       | 6,227.6           | 3,810.1          | 8,927.9           | 3,886.3          | 4,750.0          | 4,590.0          | 4,681.8          | 4,775.4          | 4,870.9          |
| 9  | Delinquent Taxes                                           | 3,264.4           | 2,858.8          | 3,485.5           | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          | 2,858.8          |
| 10 | Investment Earnings                                        | 220.9             | 357.5            | 76.8              | 362.9            | 2,600.0          | 618.3            | 627.6            | 637.0            | 646.5            |
| 11 | Gate Receipts                                              | -                 | 131.5            | 172.0             | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            | 131.5            |
| 12 | Other                                                      | 645.3             | 989.0            | 3,829.2           | 974.5            | 974.5            | 1,139.7          | 1,139.7          | 1,139.7          | 1,139.7          |
| 13 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 14 | <b>State</b>                                               | <b>40,055.4</b>   | <b>42,366.5</b>  | <b>43,341.6</b>   | <b>44,387.2</b>  | <b>45,675.7</b>  | <b>46,537.7</b>  | <b>47,747.6</b>  | <b>49,008.5</b>  | <b>49,831.9</b>  |
| 15 | Student Subsidies                                          | 18,775.2          | 19,429.0         | 20,848.7          | 20,139.1         | 21,575.7         | 21,661.2         | 21,599.3         | 21,605.2         | 21,208.3         |
| 16 | Basic Instruction                                          | 8,810.2           | 8,421.9          | 9,575.7           | 9,575.8          | 10,937.3         | 10,937.3         | 10,937.3         | 10,937.3         | 10,937.3         |
| 18 | Special Education                                          | 5,077.2           | 5,899.1          | 5,914.7           | 5,843.3          | 5,974.9          | 5,974.9          | 5,974.9          | 5,974.9          | 5,974.9          |
| 20 | Tuition Private Home Place't                               | 95.8              | 290.0            | 103.9             | 100.0            | 100.0            | 100.0            | 100.0            | 100.0            | 100.0            |
| 21 | Transportation                                             | 3,087.6           | 3,087.6          | 3,008.3           | 3,087.6          | 2,950.0          | 2,950.0          | 2,950.0          | 2,950.0          | 2,950.0          |
| 22 | Medical, Dental & Nurse                                    | 253.6             | 253.9            | 250.4             | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            | 253.9            |
| 23 | Rent                                                       | 1,051.6           | 1,077.5          | 1,596.5           | 879.5            | 960.4            | 1,046.0          | 984.1            | 990.0            | 593.1            |
| 25 | Accountability/Ready to Learn Block Grants                 | 399.1             | 399.1            | 399.1             | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            | 399.1            |
| 27 | Teacher Subsidies                                          | 20,951.8          | 22,937.5         | 22,474.6          | 24,248.0         | 24,100.1         | 24,876.4         | 26,148.3         | 27,403.3         | 28,623.5         |
| 28 | Social Security                                            | 3,586.7           | 4,122.4          | 3,817.8           | 4,325.7          | 4,299.3          | 4,533.5          | 4,720.0          | 4,859.4          | 4,999.3          |
| 29 | Retirement                                                 | 17,365.1          | 18,815.1         | 18,656.8          | 19,922.4         | 19,800.8         | 20,343.0         | 21,428.3         | 22,543.9         | 23,624.2         |
| 30 | Other                                                      | 328.4             | -                | 18.3              | -                | -                | -                | -                | -                | -                |
| 31 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 32 | <b>Federal</b>                                             | <b>6,768.5</b>    | <b>3,538.1</b>   | <b>6,191.2</b>    | <b>3,650.5</b>   | <b>4,026.5</b>   | <b>3,579.9</b>   | <b>3,029.3</b>   | <b>3,029.3</b>   | <b>3,029.3</b>   |
| 33 | Title I                                                    | 574.7             | 574.7            | 555.2             | 555.2            | 555.2            | 547.7            | 547.7            | 547.7            | 547.7            |
| 34 | Title II                                                   | 313.2             | 246.4            | 259.0             | 236.3            | 236.3            | 232.7            | 232.7            | 232.7            | 232.7            |
| 35 | IDEA                                                       | 1,551.6           | 1,572.1          | 1,730.8           | 1,621.7          | 1,621.7          | 1,615.1          | 1,615.1          | 1,615.1          | 1,615.1          |
| 36 | MA Direct Services/Time Study                              | 1,030.3           | 1,000.0          | 1,156.7           | 992.0            | 1,068.0          | 1,050.6          | 500.0            | 500.0            | 500.0            |
| 37 | Other                                                      | 223.5             | 144.9            | 178.0             | 144.2            | 144.2            | 133.9            | 133.9            | 133.9            | 133.9            |
| 38 | COVID Related Grants                                       | 3,075.3           | -                | 2,311.4           | 101.0            | 401.0            | -                | -                | -                | -                |
| 39 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 40 | <b>Local Taxes &amp; Subsidies</b>                         | <b>261,224.0</b>  | <b>253,994.7</b> | <b>280,461.3</b>  | <b>263,442.1</b> | <b>275,575.2</b> | <b>270,506.3</b> | <b>307,501.2</b> | <b>326,709.6</b> | <b>339,121.1</b> |
| 41 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 42 | <b>Beginning Fund Balance</b>                              | <b>55,455.5</b>   | <b>47,950.8</b>  | <b>69,152.5</b>   | <b>59,998.4</b>  | <b>83,612.0</b>  | <b>66,279.2</b>  | <b>34,490.5</b>  | <b>27,490.5</b>  | <b>27,990.5</b>  |
| 43 | FB Adjustment                                              |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 44 | <b>Ending Fund Balance</b>                                 | <b>69,152.5</b>   | <b>22,468.6</b>  | <b>83,612.0</b>   | <b>26,468.7</b>  | <b>66,279.2</b>  | <b>34,490.5</b>  | <b>27,490.5</b>  | <b>27,990.5</b>  | <b>28,490.5</b>  |
| 45 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 47 | Committed Fund Balance for Health Care                     | 4,159.9           | 4,159.9          | 4,159.9           | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          | 4,159.9          |
| 48 | Assigned Fund Balance for Future millage                   | 38,183.9          | -                | 52,121.5          | -                | 39,788.7         | 7,500.0          | -                | -                | -                |
| 49 | Assigned Fund Balance for Alternative Education            | 2,000.0           | 1,000.0          | 2,000.0           | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          | 2,000.0          |
| 50 | Assigned Fund Balance for Property Assessment Fluctuations | 1,000.0           | -                | 1,000.0           | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          | 1,000.0          |
| 51 | Assigned Fund Balance for Technology/Distance Learning     | 500.0             | -                | 500.0             | -                | -                | -                | -                | -                | -                |
| 52 | Assigned Fund Balance for Enrollment Growth                | 4,500.0           | -                | -                 | -                | -                | -                | -                | -                | -                |
| 53 | Assigned Fund Balance for Elementary Construction          | -                 | -                | 5,000.0           | -                | -                | -                | -                | -                | -                |
| 54 | Assigned Fund Balance for Athletic Fund                    | 128.9             | 128.9            | 150.8             | 128.9            | 150.8            | 150.8            | 150.8            | 150.8            | 150.8            |
| 55 | <b>Beginning Unassigned Fund Balance</b>                   | <b>17,179.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>  | <b>19,179.8</b>  | <b>19,679.8</b>  | <b>20,179.8</b>  | <b>20,679.8</b>  |
| 56 | <b>Ending Unassigned Fund Balance</b>                      | <b>18,679.8</b>   | <b>17,179.8</b>  | <b>18,679.8</b>   | <b>19,179.9</b>  | <b>19,179.8</b>  | <b>19,679.8</b>  | <b>20,179.8</b>  | <b>20,679.8</b>  | <b>21,179.8</b>  |
| 57 |                                                            |                   |                  |                   |                  |                  |                  |                  |                  |                  |
| 58 | <b>Assumed use of FB</b>                                   | <b>(13,697.0)</b> | <b>25,482.1</b>  | <b>(14,459.5)</b> | <b>33,529.8</b>  | <b>17,332.8</b>  | <b>31,788.7</b>  | <b>7,000.0</b>   | <b>(500.0)</b>   | <b>(500.0)</b>   |



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

4

| CHESTER COUNTY  |             |               |                | DELAWARE COUNTY |             |               |                |
|-----------------|-------------|---------------|----------------|-----------------|-------------|---------------|----------------|
|                 | MILL VAL    | +/-<br>AMOUNT | +/-<br>PERCENT |                 | MILL VAL    | +/-<br>AMOUNT | +/-<br>PERCENT |
| 2012-13         | \$7,631,886 | \$8,190       | 0.1%           | 2012-13         | \$637,926   | \$1,061       | 0.2%           |
| 2013-14         | \$7,633,607 | \$1,721       | 0.0%           | 2013-14         | \$637,639   | (\$287)       | 0.0%           |
| 2014-15         | \$7,646,298 | \$12,691      | 0.2%           | 2014-15         | \$642,425   | \$4,786       | 0.7%           |
| 2015-16         | \$7,698,441 | \$52,143      | 0.7%           | 2015-16         | \$647,335   | \$4,910       | 0.8%           |
| 2016-17         | \$7,728,556 | \$30,115      | 0.4%           | 2016-17         | \$647,399   | \$64          | 0.0%           |
| 2017-18         | \$7,823,487 | \$94,931      | 1.2%           | 2017-18         | \$647,287   | (\$112)       | 0.0%           |
| 2018-19         | \$7,842,035 | \$18,548      | 0.2%           | 2018-19         | \$648,116   | \$829         | 0.1%           |
| 2019-20         | \$7,921,563 | \$79,528      | 1.0%           | 2019-20         | \$648,096   | (\$20)        | 0.0%           |
| 2020-21         | \$7,962,871 | \$41,309      | 0.5%           | 2020-21         | \$652,586   | \$4,470       | 0.7%           |
| 2021-22         | \$8,008,479 | \$45,607      | 0.6%           | 2021-22         | \$1,140,469 | \$487,902     | 42.8%          |
| 10 YEAR AVERAGE |             | \$38,478      | 0.5%           | 10 YEAR AVERAGE |             | \$50,360      | 4.5%           |
| 5 YEAR AVERAGE  |             | \$55,985      | 0.7%           | 5 YEAR AVERAGE  |             | \$98,614      | 8.7%           |
| 3 YEAR AVERAGE  |             | \$55,481      | 0.7%           | 3 YEAR AVERAGE  |             | \$164,118     | 14.5%          |

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

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

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

| <u>Expenses</u> |    |         |
|-----------------|----|---------|
| PPA Carryover   | \$ | 165,125 |
| Total Expenses  | \$ | 165,125 |

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

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

| <u>Fund Balance Analysis</u>                                                |    |           |
|-----------------------------------------------------------------------------|----|-----------|
| Increase in Beginning Fund Balance Designation for Future Millage Increases | \$ | 165,125   |
| 2023-24 Use of Designation of Future Millage Increases                      | \$ | (165,125) |
| Increase (Decrease) in Ending Fund Balance 6/30/24                          | \$ | -         |

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

| <u>Expenses</u> |                     |
|-----------------|---------------------|
| PPA Carryover   | \$ (165,125)        |
| Total Expenses  | <u>\$ (165,125)</u> |

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

| <u>Fund Balance Analysis</u>                                      |                   |
|-------------------------------------------------------------------|-------------------|
| Increase in Fund Balance Designation for Future Millage Increases | 165,125           |
| Increase (Decrease) in Ending Fund Balance 6/30/23                | <u>\$ 165,125</u> |

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

| <u>Expenses</u>                |    |           |
|--------------------------------|----|-----------|
| Benefits                       | \$ | (500,000) |
| Other Services- Transportation | \$ | (450,986) |
| Total Expenses                 | \$ | (950,986) |

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

| <u>Budget Gap</u>    |    |           |
|----------------------|----|-----------|
| Change in Budget Gap | \$ | (950,986) |

| <u>Fund Balance Analysis</u>                       |    |   |
|----------------------------------------------------|----|---|
| Increase (Decrease) in Ending Fund Balance 6/30/24 | \$ | - |



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|    | A                                              | B                                                                             | C              | D              | E                             | F              | G              |
|----|------------------------------------------------|-------------------------------------------------------------------------------|----------------|----------------|-------------------------------|----------------|----------------|
| 5  | <b>Staff Changes / Student Enrollment</b>      |                                                                               |                |                |                               |                |                |
| 6  |                                                |                                                                               |                |                | <b>Enrollment Assumptions</b> |                |                |
| 7  |                                                |                                                                               | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b>                | <b>2025-26</b> | <b>2026-27</b> |
| 8  |                                                | KG                                                                            | 853            | 829            | 793                           | 870            | 870            |
| 9  |                                                | 1st to 5th Grade                                                              | 4,613          | 4,643          | 4,610                         | 4,535          | 4,526          |
| 10 |                                                | Grades 6-8                                                                    | 2,771          | 2,727          | 2,838                         | 2,893          | 2,948          |
| 11 |                                                | Grades 9-12                                                                   | 3,909          | 3,941          | 3,874                         | 3,860          | 3,836          |
| 12 |                                                | <b>Total</b>                                                                  | <b>12,146</b>  | <b>12,140</b>  | <b>12,115</b>                 | <b>12,158</b>  | <b>12,180</b>  |
| 13 |                                                | Elementary Student-Teacher Ratio                                              | 24.43          | 24.43          | 24.43                         | 24.43          | 24.43          |
| 14 |                                                | Secondary Student-Teacher Ratio                                               | 17.5           | 17.5           | 17.5                          | 17.5           | 17.5           |
| 15 |                                                | <b>Staff Change / Student Enrollment</b>                                      | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>                   | <b>0.00</b>    | <b>0.00</b>    |
| 26 |                                                |                                                                               |                |                |                               |                |                |
| 27 |                                                |                                                                               |                |                |                               |                |                |
| 28 | <b>Salary Increases (based on Act 1 Index)</b> |                                                                               |                |                |                               |                |                |
| 29 |                                                |                                                                               | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</b> |                |
| 30 |                                                | Administration                                                                | 4.10%          | 3.50%          | 3.50%                         | 3.50%          |                |
| 31 |                                                | Teachers                                                                      | 3.35%          | 3.36%          | 3.39%                         | 3.35%          |                |
| 32 |                                                | Non-Bargaining                                                                | 4.10%          | 3.50%          | 3.50%                         | 3.50%          |                |
| 33 |                                                | Support Staff                                                                 | 4.24%          | 2.97%          | 3.77%                         | 2.97%          |                |
| 34 |                                                | Crafts/Trades                                                                 | 3.90%          | 3.50%          | 3.50%                         | 3.50%          |                |
| 35 |                                                |                                                                               |                |                |                               |                |                |
| 36 |                                                | <b>Miscellaneous</b>                                                          | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</b> |                |
| 37 |                                                | Teacher Attrition (vacancies)                                                 | 750,000        | 750,000        | 750,000                       | 750,000        |                |
| 38 |                                                | Teacher Attrition (turnover)                                                  | 500,000        | 500,000        | 500,000                       | 500,000        |                |
| 39 |                                                |                                                                               |                |                |                               |                |                |
| 40 |                                                |                                                                               |                |                |                               |                |                |
| 41 | <b>Benefits - 200</b>                          |                                                                               |                |                |                               |                |                |
| 42 |                                                |                                                                               | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b>                | <b>2026-27</b> |                |
| 43 |                                                | Medical                                                                       | 7.57%          | 7.57%          | 7.57%                         | 7.57%          |                |
| 44 |                                                | Dental                                                                        | 4.30%          | 4.30%          | 4.30%                         | 4.30%          |                |
| 45 |                                                | Vision                                                                        | 2.30%          | 2.30%          | 2.30%                         | 2.30%          |                |
| 46 |                                                | Prescription                                                                  | 10.00%         | 10.00%         | 10.00%                        | 10.00%         |                |
| 47 |                                                | Social Security                                                               | 7.65%          | 7.65%          | 7.65%                         | 7.65%          |                |
| 48 |                                                | <b>PSERS</b>                                                                  | <b>34.00%</b>  | <b>34.73%</b>  | <b>35.49%</b>                 | <b>36.15%</b>  |                |
| 49 |                                                | Tuition- Teachers                                                             | \$500,000      | \$500,000      | \$500,000                     | \$500,000      |                |
| 50 |                                                | Tuition- Non Teachers                                                         | \$100,000      | \$100,000      | \$100,000                     | \$100,000      |                |
| 51 |                                                | Life & Disability                                                             | 0.00%          | 0.00%          | 0.00%                         | 0.00%          |                |
| 52 |                                                | W/C, Unemp & Other                                                            | 1.50%          | 1.50%          | 1.50%                         | 1.50%          |                |
| 53 |                                                |                                                                               |                |                |                               |                |                |
| 54 |                                                | <b>Monthly Board Premium Costs</b>                                            |                |                |                               |                |                |
| 55 |                                                | Medical                                                                       | \$1,357.77     | \$1,454.10     | \$1,564.17                    | \$1,682.53     |                |
| 56 |                                                | Dental                                                                        | \$99.99        | \$104.29       | \$108.78                      | \$113.45       |                |
| 57 |                                                | Vision                                                                        | \$15.18        | \$15.53        | \$15.89                       | \$16.25        |                |
| 58 |                                                | Prescription                                                                  | \$409.86       | \$450.85       | \$495.93                      | \$545.62       |                |
| 59 |                                                | Life/AD&D (cost per \$1,000)                                                  | \$0.12         | \$0.12         | \$0.12                        | \$0.12         |                |
| 60 |                                                |                                                                               |                |                |                               |                |                |
| 61 |                                                | Assumes increases in salary related benefits proportional to salary increases |                |                |                               |                |                |

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

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



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

West Chester Area School District  
Assumptions for Salaries

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

|                                                    | <b>2022-23<br/>Budget</b> | <b>2022-23<br/>Projected</b> | <b>2023-24<br/>Forecast</b> | <b>2024-25<br/>Forecast</b> | <b>2025-26<br/>Forecast</b> | <b>2026-27<br/>Forecast</b> |
|----------------------------------------------------|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b><u>Teacher Staffing Changes Detail</u></b>      |                           |                              | 3.35%                       | 3.36%                       | 3.39%                       | 3.35%                       |
| Salary before Attrition                            | 81,547,731                |                              | 83,727,417                  | 86,811,104                  | 89,237,051                  | 91,709,742                  |
| Attrition - (vacancies)                            | 750,000                   |                              | 750,000                     | 750,000                     | 750,000                     | 750,000                     |
| Estimated Attrition (turnover)                     | 500,000                   |                              | 500,000                     | 500,000                     | 500,000                     | 500,000                     |
| Increase with Attrition                            | 80,297,731                | 78,975,725                   | 82,477,417                  | 85,561,104                  | 87,987,051                  | 90,459,742                  |
| Increase with Attrition                            |                           |                              | 3.12%                       | 2.79%                       | 2.84%                       | 2.81%                       |
| Staffing changes                                   | 377,592                   |                              | 761,655                     | -                           | -                           | -                           |
| Teacher Salary (with attrition & staffing changes) | 80,675,323                | 79,935,725                   | 83,239,072                  | 85,561,104                  | 87,987,051                  | 90,459,742                  |
| Increase with Attrition & Staffing Changes         |                           |                              | 4.07%                       | 2.79%                       | 2.84%                       | 2.81%                       |

West Chester Area School District  
Assumptions for Salaries

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

|                                                   |      |      |       | 2022-23 Actual |               |            |              |        | 2023-24 Budget |               |            |              |        | Addition/Reductions to 2023-24 Budget |               |            |              |       |
|---------------------------------------------------|------|------|-------|----------------|---------------|------------|--------------|--------|----------------|---------------|------------|--------------|--------|---------------------------------------|---------------|------------|--------------|-------|
| POSITIONS                                         | Func | Acct | Prog  | ELM<br>Elem    | MID<br>Middle | HS<br>High | OTH<br>Other | Total  | ELM<br>Elem    | MID<br>Middle | HS<br>High | OTH<br>Other | Total  | ELM<br>Elem                           | MID<br>Middle | HS<br>High | OTH<br>Other | Total |
| <u>School Administration</u>                      |      |      |       |                |               |            |              |        |                |               |            |              |        |                                       |               |            |              |       |
| Superintendent                                    | 2360 | 111  | 52    | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Asst Supt of Curriculum and Secondary Ed          | 2360 | 111  | 52B   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Pupil Services Director / Asst. Director          | 2111 | 111  | 18    | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | -            | -     |
| Pupil Services Supervisor                         | 2119 | 111  | 18    | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Social Work Coordinator                           | 2160 | 111  | 18F   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Language Arts Supervisor                          | 2260 | 111  | 06    | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | -            | -     |
| Mathematics Supervisor                            | 2260 | 111  | 15    | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Science / FCS / Tech Ed / Health & PE Supervisor  | 2260 | 111  | 19    | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Instructional Technology Coordinator              | 2270 | 111  | 10    | -              | -             | -          | 5.00         | 5.00   | -              | -             | -          | 6.00         | 6.00   | -                                     | -             | -          | 1.00         | 1.00  |
| Teaching and Learning Director / Asst. Director   | 2260 | 111  | 53    | -              | -             | -          | 3.00         | 3.00   | -              | -             | -          | 3.00         | 3.00   | -                                     | -             | -          | -            | -     |
| Elementary Director of Education                  | 2360 | 111  | 52E   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Communications Program Director                   | 2370 | 111  | 52    | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Director of Equity & Assessment                   | 2260 | 111  | 52M   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Principals and Asst. Principals                   | 2380 | 111  | 40    | 11.00          | 9.00          | 12.00      | -            | 32.00  | 11.00          | 9.00          | 12.00      | -            | 32.00  | -                                     | -             | -          | -            | -     |
| Coordinator of Nursing Services                   | 2440 | 111  | 18D   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Business Affairs Director / Asst. Director        | 2511 | 111  | 55    | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | -            | -     |
| Facilities & Operations Director / Asst. Director | 2611 | 111  | 71    | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | -            | -     |
| Public Safety Supervisor                          | 2660 | 111  | 71L   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Technology Director / Asst. Director              | 2821 | 111  | 10    | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | -            | -     |
| Human Resources Director / Asst. Director         | 2831 | 111  | 54    | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -                                     | -             | -          | -            | -     |
| Network Operation & Security Mgr                  | 2829 | 111  | 50N   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Athletic Director                                 | 3200 | 111  | 30S   | -              | -             | 3.00       | -            | 3.00   | -              | -             | 3.00       | -            | 3.00   | -                                     | -             | -          | -            | -     |
| Behavior Specialist Coordinator                   | 1291 | 111  | 21R   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -                                     | -             | -          | -            | -     |
| Special Education Supervisors                     | 1291 | 111  | 21    | -              | -             | -          | 3.00         | 3.00   | -              | -             | -          | 3.00         | 3.00   | -                                     | -             | -          | -            | -     |
| School Administration Total                       |      |      |       | 11.00          | 9.00          | 15.00      | 36.00        | 71.00  | 11.00          | 9.00          | 15.00      | 37.00        | 72.00  | -                                     | -             | -          | 1.00         | 1.00  |
| <u>Teachers</u>                                   |      |      |       |                |               |            |              |        |                |               |            |              |        |                                       |               |            |              |       |
| Full Day KG                                       | 1110 | 121  | 08F   | 40.00          | -             | -          | -            | 40.00  | 40.00          | -             | -          | -            | 40.00  | -                                     | -             | -          | -            | -     |
| 1st Grade                                         | 1110 | 121  | 09    | 43.00          | -             | -          | -            | 43.00  | 43.00          | -             | -          | -            | 43.00  | -                                     | -             | -          | -            | -     |
| 2nd Grade                                         | 1110 | 121  | 09    | 43.00          | -             | -          | -            | 43.00  | 43.00          | -             | -          | -            | 43.00  | -                                     | -             | -          | -            | -     |
| 3rd Grade                                         | 1110 | 121  | 09    | 40.00          | -             | -          | -            | 40.00  | 40.00          | -             | -          | -            | 40.00  | -                                     | -             | -          | -            | -     |
| 4th Grade                                         | 1110 | 121  | 09    | 38.00          | -             | -          | -            | 38.00  | 38.00          | -             | -          | -            | 38.00  | -                                     | -             | -          | -            | -     |
| 5th Grade                                         | 1110 | 121  | 09    | 39.00          | -             | -          | -            | 39.00  | 39.00          | -             | -          | -            | 39.00  | -                                     | -             | -          | -            | -     |
| Art                                               | 1110 | 121  | 01    | 11.00          | 7.35          | 7.60       | -            | 25.95  | 11.00          | 7.35          | 7.60       | -            | 25.95  | -                                     | -             | -          | -            | -     |
| ELD                                               | 1110 | 121  | 02    | 14.00          | 5.20          | 3.80       | -            | 23.00  | 14.00          | 5.20          | 3.80       | -            | 23.00  | -                                     | -             | -          | -            | -     |
| Engl/Lang Arts                                    | 1110 | 121  | 06    | -              | 35.40         | 32.89      | -            | 68.29  | -              | 35.40         | 32.89      | -            | 68.29  | -                                     | -             | -          | -            | -     |
| World Language                                    | 1110 | 121  | 07    | -              | 10.40         | 22.00      | -            | 32.40  | -              | 10.40         | 22.00      | -            | 32.40  | -                                     | -             | -          | -            | -     |
| Instructional Coaches                             | 1110 | 121  | 09    | 11.00          | -             | -          | -            | 11.00  | 11.00          | -             | -          | 3.00         | 14.00  | -                                     | -             | -          | 3.00         | 3.00  |
| Computer/Tech Ed                                  | 1110 | 121  | 10    | -              | 4.95          | -          | -            | 4.95   | -              | 4.95          | -          | -            | 4.95   | -                                     | -             | -          | -            | -     |
|                                                   |      |      | 11 -  |                |               |            |              |        |                |               |            |              |        |                                       |               |            |              |       |
| Health                                            | 1110 | 121  | 11A   | -              | 9.25          | 6.10       | -            | 15.35  | -              | 9.25          | 6.10       | -            | 15.35  | -                                     | -             | -          | -            | -     |
| Math                                              | 1110 | 121  | 15    | -              | 28.40         | 37.00      | -            | 65.40  | -              | 28.40         | 37.00      | -            | 65.40  | -                                     | -             | -          | -            | -     |
|                                                   |      |      | 17 -  |                |               |            |              |        |                |               |            |              |        |                                       |               |            |              |       |
| Phys Ed                                           | 1110 | 121  | 17A   | 11.00          | 6.45          | 13.50      | 2.00         | 32.95  | 11.00          | 6.45          | 13.50      | 2.00         | 32.95  | -                                     | -             | -          | -            | -     |
| Science                                           | 1110 | 121  | 19    | -              | 25.20         | 38.90      | -            | 64.10  | -              | 25.20         | 38.90      | -            | 64.10  | -                                     | -             | -          | -            | -     |
| Social Studies                                    | 1110 | 121  | 20    | -              | 24.80         | 40.00      | -            | 64.80  | -              | 24.80         | 40.00      | -            | 64.80  | -                                     | -             | -          | -            | -     |
| AP Capstone                                       | 1110 | 121  | 25    | -              | -             | 0.88       | -            | 0.88   | -              | -             | 0.88       | -            | 0.88   | -                                     | -             | -          | -            | -     |
|                                                   |      |      | 06A - |                |               |            |              |        |                |               |            |              |        |                                       |               |            |              |       |
| Reading Specialist/Teacher                        | 1110 | 121  | 06B   | 24.70          | 8.40          | 2.80       | -            | 35.90  | 24.70          | 8.40          | 2.80       | -            | 35.90  | -                                     | -             | -          | -            | -     |
| Music -Vocal                                      | 1110 | 121  | 16A   | 11.00          | 4.00          | 3.00       | -            | 18.00  | 11.00          | 4.00          | 3.00       | -            | 18.00  | -                                     | -             | -          | -            | -     |
| Music -Instrumental                               | 1110 | 121  | 16B   | 11.00          | 7.20          | 4.80       | -            | 23.00  | 11.00          | 7.20          | 4.80       | -            | 23.00  | -                                     | -             | -          | -            | -     |
| Cyber School                                      | 1110 | 121  | 05    | -              | 1.20          | 6.80       | -            | 8.00   | -              | 1.20          | 6.80       | -            | 8.00   | -                                     | -             | -          | -            | -     |
| TITLE 1 (federal prog)                            | 1190 | 121  | 35    | 3.30           | -             | -          | -            | 3.30   | 3.30           | -             | -          | -            | 3.30   | -                                     | -             | -          | -            | -     |
| Total                                             |      |      |       | 340.00         | 178.21        | 220.07     | 2.00         | 740.28 | 340.00         | 178.21        | 220.07     | 5.00         | 743.28 | -                                     | -             | -          | 3.00         | 3.00  |
| Fam and Cons Science                              | 1340 | 121  | 12    | -              | 7.05          | 7.40       | -            | 14.45  | -              | 7.05          | 7.40       | -            | 14.45  | -                                     | -             | -          | -            | -     |
| Industrial Arts                                   | 1350 | 121  | 13    | -              | 6.20          | 4.00       | -            | 10.20  | -              | 6.20          | 4.00       | -            | 10.20  | -                                     | -             | -          | -            | -     |
| Business Education                                | 1360 | 121  | 03    | -              | -             | 6.30       | -            | 6.30   | -              | -             | 6.30       | -            | 6.30   | -                                     | -             | -          | -            | -     |
| Cyber Vocational Education                        | 1300 | 121  | 05    | -              | 0.05          | 0.65       | -            | 0.70   | -              | 0.05          | 0.65       | -            | 0.70   | -                                     | -             | -          | -            | -     |
| APT Program - Alt Edu                             | 1442 | 121  | 21M   | -              | -             | 4.20       | -            | 4.20   | -              | -             | 4.20       | -            | 4.20   | -                                     | -             | -          | -            | -     |
| Total                                             |      |      |       | -              | 13.30         | 22.55      | -            | 35.85  | -              | 13.30         | 22.55      | -            | 35.85  | -                                     | -             | -          | -            | -     |

| POSITIONS                                                           |      |      |      | 2022-23 Actual |               |               |               |                 | 2023-24 Budget |               |               |               |                 | Addition/Reductions to 2023-24 Budget |               |             |              |              |
|---------------------------------------------------------------------|------|------|------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|---------------------------------------|---------------|-------------|--------------|--------------|
|                                                                     | Func | Acct | Prog | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  | Total           | ELM<br>Elem                           | MID<br>Middle | HS<br>High  | OTH<br>Other | Total        |
| Special Education (general)                                         | 1291 | 121  | 21   | -              | -             | -             | 6.00          | 6.00            | -              | -             | -             | 6.00          | 6.00            | -                                     | -             | -           | -            | -            |
| Autistic                                                            | 1233 | 121  | 21C  | 7.00           | 3.50          | 2.00          | -             | 12.50           | 7.00           | 3.50          | 2.00          | -             | 12.50           | -                                     | -             | -           | -            | -            |
| Emotional Support                                                   | 1231 | 121  | 21C  | 2.00           | 2.00          | 4.00          | -             | 8.00            | 2.00           | 4.00          | 4.00          | -             | 10.00           | -                                     | 2.00          | -           | -            | 2.00         |
| Transitional Program                                                | 1231 | 121  | 21L  | -              | -             | 1.00          | -             | 1.00            | -              | -             | 1.00          | -             | 1.00            | -                                     | -             | -           | -            | -            |
| APT Program                                                         | 1231 | 121  | 21M  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            |
| Life Skills                                                         | 1211 | 121  | 21F  | 2.50           | 1.50          | 1.50          | -             | 5.50            | 2.50           | 1.50          | 1.50          | -             | 5.50            | -                                     | -             | -           | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 121  | 21F  | 34.50          | 22.50         | 25.00         | -             | 82.00           | 34.50          | 22.50         | 26.00         | -             | 83.00           | -                                     | -             | 1.00        | -            | 1.00         |
| Multiple Disabilities                                               | 1270 | 121  | 21J  | 2.00           | 2.00          | 1.00          | -             | 5.00            | 2.00           | 2.00          | 1.00          | -             | 5.00            | -                                     | -             | -           | -            | -            |
| Speech & Language Therapist                                         | 1225 | 121  | 21   | -              | -             | -             | 14.80         | 14.80           | -              | -             | -             | 15.80         | 15.80           | -                                     | -             | -           | 1.00         | 1.00         |
| Gifted Program Teachers                                             | 1243 | 121  | 21A  | 11.00          | 3.20          | 3.40          | -             | 17.60           | 11.00          | 3.20          | 3.40          | -             | 17.60           | -                                     | -             | -           | -            | -            |
| Cyber Special Education                                             | 1200 | 121  | 05   | -              | -             | -             | 0.20          | 0.20            | -              | -             | -             | 0.20          | 0.20            | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>59.00</b>   | <b>34.70</b>  | <b>40.90</b>  | <b>21.00</b>  | <b>155.60</b>   | <b>59.00</b>   | <b>36.70</b>  | <b>41.90</b>  | <b>22.00</b>  | <b>159.60</b>   | -                                     | <b>2.00</b>   | <b>1.00</b> | <b>1.00</b>  | <b>4.00</b>  |
| Guidance Counselors                                                 | 2120 | 121  | 18B  | 11.00          | 9.00          | 21.00         | -             | 41.00           | 11.00          | 9.00          | 21.00         | 3.00          | 44.00           | -                                     | -             | -           | 3.00         | 3.00         |
| Certified Nurses                                                    | 2440 | 121  | 18D  | 11.00          | 3.00          | 3.00          | -             | 17.00           | 11.00          | 3.00          | 3.00          | -             | 17.00           | -                                     | -             | -           | -            | -            |
| Psychologists                                                       | 2140 | 121  | 18C  | 10.80          | 3.20          | 3.00          | -             | 17.00           | 10.80          | 3.20          | 3.00          | 0.80          | 17.80           | -                                     | -             | -           | 0.80         | 0.80         |
| Case Workers                                                        | 2160 | 121  | 18F  | -              | -             | -             | 9.00          | 9.00            | -              | -             | -             | 10.00         | 10.00           | -                                     | -             | -           | 1.00         | 1.00         |
| Librarian                                                           | 2250 | 121  | 14   | 11.00          | 3.00          | 3.00          | -             | 17.00           | 11.00          | 3.00          | 3.00          | -             | 17.00           | -                                     | -             | -           | -            | -            |
| Cyber Support Services                                              | 2000 | 121  | 05   | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>43.80</b>   | <b>18.20</b>  | <b>30.00</b>  | <b>9.00</b>   | <b>101.00</b>   | <b>43.80</b>   | <b>18.20</b>  | <b>30.00</b>  | <b>13.80</b>  | <b>105.80</b>   | -                                     | -             | -           | <b>4.80</b>  | <b>4.80</b>  |
| Athletic Trainer                                                    | 3200 | 121  | 30S  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            |
| Audio Visual                                                        | 2220 | 121  | 14A  | -              | -             | 1.30          | -             | 1.30            | -              | -             | 1.30          | -             | 1.30            | -                                     | -             | -           | -            | -            |
| Cyber Audio Visual                                                  | 2200 | 121  | 05   | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                        |      |      |      | -              | -             | <b>4.30</b>   | -             | <b>4.30</b>     | -              | -             | <b>4.30</b>   | -             | <b>4.30</b>     | -                                     | -             | -           | -            | -            |
| Teacher Total                                                       |      |      |      | <b>442.80</b>  | <b>244.41</b> | <b>317.82</b> | <b>32.00</b>  | <b>1,037.03</b> | <b>442.80</b>  | <b>246.41</b> | <b>318.82</b> | <b>40.80</b>  | <b>1,048.83</b> | -                                     | <b>2.00</b>   | <b>1.00</b> | <b>8.80</b>  | <b>11.80</b> |
| <u>Secretarial Staff - Central Office and School Administration</u> |      |      |      |                |               |               |               |                 |                |               |               |               |                 |                                       |               |             |              |              |
| Sec to Superintendent                                               | 2360 | 151  | 52   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec to the Ass't Superintendent                                     | 2360 | 151  | 52B  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec to Dir of Teaching and Learning                                 | 2360 | 151  | 52B  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec to Elementary Director of Education                             | 2360 | 151  | 52E  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 11.00          | 6.00          | 9.00          | -             | 26.00           | 11.00          | 6.00          | 9.00          | -             | 26.00           | -                                     | -             | -           | -            | -            |
| Sec to Technology Director                                          | 2821 | 151  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec for Attendance/Child Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -             | 6.00            | -              | 3.00          | 3.00          | -             | 6.00            | -                                     | -             | -           | -            | -            |
| Sec for Guidance                                                    | 2120 | 151  | 18B  | -              | -             | 6.00          | -             | 6.00            | -              | -             | 6.00          | -             | 6.00            | -                                     | -             | -           | -            | -            |
| Sec to Facilities & Operations Director                             | 2611 | 151  | 71   | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -                                     | -             | -           | -            | -            |
| Sec to Ass't Director Teaching & Learning                           | 2260 | 151  | 53   | -              | -             | -             | 2.95          | 2.95            | -              | -             | -             | 2.95          | 2.95            | -                                     | -             | -           | -            | -            |
| Sec to Teaching & Learning & Title I                                | 2850 | 151  | 35   | -              | -             | -             | 0.05          | 0.05            | -              | -             | -             | 0.05          | 0.05            | -                                     | -             | -           | -            | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 21   | -              | -             | -             | 2.50          | 2.50            | -              | -             | -             | 2.50          | 2.50            | -                                     | -             | -           | -            | -            |
| Sec to Special Ed Dir/Supervisors                                   | 1291 | 151  | 35   | -              | -             | -             | 0.50          | 0.50            | -              | -             | -             | 0.50          | 0.50            | -                                     | -             | -           | -            | -            |
| Sec. Director of Pupil Services                                     | 2111 | 151  | 18   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec to Assistant Director of Pupil Services                         | 2119 | 151  | 18   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec to Instruct Technology Coordinator                              | 2829 | 151  | 10   | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec to Director of Equity and Assessment                            | 2260 | 151  | 52M  | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -                                     | -             | -           | -            | -            |
| Sec to Athletic Director                                            | 3200 | 151  | 30S  | -              | -             | 3.00          | -             | 3.00            | -              | -             | 3.00          | -             | 3.00            | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>17.00</b>  | <b>58.00</b>    | <b>11.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>17.00</b>  | <b>58.00</b>    | -                                     | -             | -           | -            | -            |
| Full Day KG                                                         | 1110 | 191  | 08F  | 10.00          | -             | -             | -             | 10.00           | 10.00          | -             | -             | -             | 10.00           | -                                     | -             | -           | -            | -            |
| ELD                                                                 | 1110 | 191  | 02   | 6.00           | 2.00          | 3.00          | -             | 11.00           | 6.00           | 2.00          | 3.00          | -             | 11.00           | -                                     | -             | -           | -            | -            |
| Autistic                                                            | 1233 | 191  | 21C  | -              | -             | -             | 17.00         | 17.00           | -              | -             | -             | 17.00         | 17.00           | -                                     | -             | -           | -            | -            |
| Emotional Support                                                   | 1231 | 191  | 21C  | -              | -             | -             | 9.00          | 9.00            | -              | -             | -             | 9.00          | 9.00            | -                                     | -             | -           | -            | -            |
| Transitional Program                                                | 1231 | 191  | 21L  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | -            |
| APT Program Support                                                 | 1231 | 191  | 21M  | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -                                     | -             | -           | -            | -            |
| Behavior Technicians                                                | 1233 | 191  | 21R  | -              | -             | -             | -             | -               | -              | -             | -             | 12.00         | 12.00           | -                                     | -             | -           | 12.00        | 12.00        |
| Life Skills                                                         | 1211 | 191  | 21F  | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -                                     | -             | -           | -            | -            |
| Learn Supp/ Life Skills                                             | 1241 | 191  | 21F  | -              | -             | -             | 56.00         | 56.00           | -              | -             | -             | 56.00         | 56.00           | -                                     | -             | -           | -            | -            |
| Multiple Disabilities                                               | 1270 | 191  | 21J  | -              | -             | -             | 7.00          | 7.00            | -              | -             | -             | 7.00          | 7.00            | -                                     | -             | -           | -            | -            |
| <b>Total</b>                                                        |      |      |      | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>100.00</b> | <b>121.00</b>   | <b>16.00</b>   | <b>2.00</b>   | <b>3.00</b>   | <b>112.00</b> | <b>133.00</b>   | -                                     | -             | -           | <b>12.00</b> | <b>12.00</b> |

| POSITIONS                                                          | Func | Acct | Prog  | 2022-23 Actual |               |            |              |             | Total  | 2023-24 Budget |            |              |             |               | Total | Addition/Reductions to 2023-24 Budget |              |       |   |  | Total |
|--------------------------------------------------------------------|------|------|-------|----------------|---------------|------------|--------------|-------------|--------|----------------|------------|--------------|-------------|---------------|-------|---------------------------------------|--------------|-------|---|--|-------|
|                                                                    |      |      |       | ELM<br>Elem    | MID<br>Middle | HS<br>High | OTH<br>Other | ELM<br>Elem |        | MID<br>Middle  | HS<br>High | OTH<br>Other | ELM<br>Elem | MID<br>Middle |       | HS<br>High                            | OTH<br>Other |       |   |  |       |
| Library Assistant                                                  | 2250 | 154  | 14    | 5.50           | 1.00          | 3.00       | -            | 9.50        | 5.50   | 1.00           | 3.00       | -            | 9.50        | -             | -     | -                                     | -            | -     | - |  |       |
| Security Greeter                                                   | 2190 | 154  | 18    | -              | -             | -          | -            | -           | -      | -              | -          | -            | -           | -             | -     | -                                     | -            | -     | - |  |       |
| Office Assistant (Dis)                                             | 2380 | 154  | 40    | 11.00          | -             | -          | -            | 11.00       | 11.00  | -              | -          | -            | 11.00       | -             | -     | -                                     | -            | -     | - |  |       |
|                                                                    |      |      | Total | 16.50          | 1.00          | 3.00       | -            | 20.50       | 16.50  | 1.00           | 3.00       | -            | 20.50       | -             | -     | -                                     | -            | -     | - |  |       |
| Athletic Trainer- Non Teacher                                      | 3200 | 141  | 30S   | -              | -             | -          | -            | -           | -      | -              | -          | 3.00         | 3.00        | -             | -     | -                                     | 3.00         | 3.00  | - |  |       |
|                                                                    |      |      | Total | -              | -             | -          | -            | -           | -      | -              | -          | 3.00         | 3.00        | -             | -     | -                                     | 3.00         | 3.00  | - |  |       |
| RN-LPN (non-public)                                                | 2450 | 141  | 18D   | -              | -             | -          | 3.00         | 3.00        | -      | -              | -          | 3.00         | 3.00        | -             | -     | -                                     | -            | -     | - |  |       |
| RN-LPN (District)                                                  | 2440 | 141  | 18D   | 1.20           | 3.00          | 3.00       | 2.00         | 9.20        | 1.20   | 3.00           | 3.00       | 2.80         | 10.00       | -             | -     | -                                     | 0.80         | 0.80  | - |  |       |
| Pupil Service Coordinator                                          | 1291 | 141  | 21    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Pupil Service Specialist                                           | 1291 | 141  | 35    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Behavior Specialists                                               | 1291 | 141  | 21R   | -              | -             | -          | -            | -           | -      | -              | -          | 3.00         | 3.00        | -             | -     | -                                     | 3.00         | 3.00  | - |  |       |
| Community Engagement Specialist                                    | 1110 | 141  | 02    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
|                                                                    |      |      | Total | 1.20           | 3.00          | 3.00       | 8.00         | 15.20       | 1.20   | 3.00           | 3.00       | 11.80        | 19.00       | -             | -     | -                                     | 3.80         | 3.80  | - |  |       |
| Business Office (Professional)                                     | 2500 | 141  | 55    | -              | -             | -          | 5.00         | 5.00        | -      | -              | -          | 5.00         | 5.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Business Office Benefits (Professional)                            | 2835 | 141  | 55    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Business Office (Hourly Support)                                   | 2500 | 151  | 55    | -              | -             | -          | 5.00         | 5.00        | -      | -              | -          | 5.00         | 5.00        | -             | -     | -                                     | -            | -     | - |  |       |
|                                                                    |      |      | Total | -              | -             | -          | 11.00        | 11.00       | -      | -              | -          | 11.00        | 11.00       | -             | -     | -                                     | -            | -     | - |  |       |
| Communications Office (Professional)                               | 2370 | 141  | 52    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Communications Office (Hourly Suppt)                               | 2370 | 151  | 52    | -              | -             | -          | 2.00         | 2.00        | -      | -              | -          | 2.00         | 2.00        | -             | -     | -                                     | -            | -     | - |  |       |
|                                                                    |      |      | Total | -              | -             | -          | 3.00         | 3.00        | -      | -              | -          | 3.00         | 3.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Transportation Office (Professional)                               | 2719 | 141  | 75    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Transportation Office (Hourly Support)                             | 2719 | 151  | 75    | -              | -             | -          | 0.60         | 0.60        | -      | -              | -          | 0.60         | 0.60        | -             | -     | -                                     | -            | -     | - |  |       |
| Transportation Office-NP (Professional)                            | 2750 | 141  | 75    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Transportation Office-NP (Hourly Support)                          | 2750 | 151  | 75    | -              | -             | -          | 0.90         | 0.90        | -      | -              | -          | 0.90         | 0.90        | -             | -     | -                                     | -            | -     | - |  |       |
|                                                                    |      |      | Total | -              | -             | -          | 3.50         | 3.50        | -      | -              | -          | 3.50         | 3.50        | -             | -     | -                                     | -            | -     | - |  |       |
| Human Resources Office (Professional)                              | 2839 | 141  | 54    | -              | -             | -          | 2.00         | 2.00        | -      | -              | -          | 3.00         | 3.00        | -             | -     | -                                     | 1.00         | 1.00  | - |  |       |
| HR Office (Hourly Support)                                         | 2839 | 151  | 54    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
|                                                                    |      |      | Total | -              | -             | -          | 3.00         | 3.00        | -      | -              | -          | 4.00         | 4.00        | -             | -     | -                                     | 1.00         | 1.00  | - |  |       |
| Technology Office (Hourly Support)                                 | 2840 | 151  | 50Z   | -              | -             | -          | 3.00         | 3.00        | -      | -              | -          | 3.00         | 3.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Technology Office (Professional)                                   | 2829 | 141  | 10    | -              | -             | -          | 3.00         | 3.00        | -      | -              | -          | 4.00         | 4.00        | -             | -     | -                                     | 1.00         | 1.00  | - |  |       |
| Technology Office (Hourly Support)                                 | 2829 | 168  | 10    | -              | -             | -          | 8.00         | 8.00        | -      | -              | -          | 8.00         | 8.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Technology Associate                                               | 1110 | 158  | 10    | -              | -             | -          | 18.00        | 18.00       | -      | -              | -          | 18.00        | 18.00       | -             | -     | -                                     | -            | -     | - |  |       |
|                                                                    |      |      | Total | -              | -             | -          | 32.00        | 32.00       | -      | -              | -          | 33.00        | 33.00       | -             | -     | -                                     | 1.00         | 1.00  | - |  |       |
| Head Custodians/ Supervisors/ Quality Control                      | 2610 | 141  | 71A   | 11.00          | 3.00          | 3.00       | 5.00         | 22.00       | 11.00  | 3.00           | 3.00       | 5.00         | 22.00       | -             | -     | -                                     | -            | -     | - |  |       |
| Custodians (Hourly Support)                                        | 2620 | 161  | 71A   | 27.00          | 15.50         | 30.00      | 4.50         | 77.00       | 27.00  | 15.50          | 30.00      | 5.50         | 78.00       | -             | -     | -                                     | 1.00         | 1.00  | - |  |       |
| Campus Security Officer                                            | 2660 | 141  | 71L   | -              | -             | -          | 6.00         | 6.00        | -      | -              | -          | 6.00         | 6.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Security (Hourly Support)                                          | 2660 | 161  | 71L   | -              | -             | 3.00       | -            | 3.00        | -      | -              | 3.00       | -            | 3.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Maintenance                                                        | 2620 | 141  | 70    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Custodial & Maint Dept (Hourly Support)                            | 2620 | 161  | 70    | -              | -             | -          | 8.00         | 8.00        | -      | -              | -          | 9.00         | 9.00        | -             | -     | -                                     | 1.00         | 1.00  | - |  |       |
| HVAC Coordinator                                                   | 2620 | 141  | 70H   | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| HVAC Staff (Hourly Support)                                        | 2620 | 161  | 70H   | -              | -             | -          | 6.00         | 6.00        | -      | -              | -          | 6.00         | 6.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Operations (Professional)                                          | 2610 | 141  | 71    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Facilities Apprentice                                              | 2620 | 161  | 71    | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Automotive Pool                                                    | 2650 | 161  | 71G   | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Grounds Supervisor / Athletic Turf Coordinator                     | 2630 | 141  | 70F   | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
| Grounds/Warehouse (Hourly Support)                                 | 2630 | 161  | 70F   | -              | -             | -          | 10.00        | 10.00       | -      | -              | -          | 10.00        | 10.00       | -             | -     | -                                     | -            | -     | - |  |       |
| Mailroom (Hourly Support)                                          | 2530 | 161  | 71F   | -              | -             | -          | 1.00         | 1.00        | -      | -              | -          | 1.00         | 1.00        | -             | -     | -                                     | -            | -     | - |  |       |
|                                                                    |      |      | Total | 38.00          | 18.50         | 36.00      | 46.50        | 139.00      | 38.00  | 18.50          | 36.00      | 48.50        | 141.00      | -             | -     | -                                     | 2.00         | 2.00  | - |  |       |
| Secretarial Staff - Central Office and School Administration Total |      |      | Total | 82.70          | 33.50         | 66.00      | 224.00       | 406.20      | 82.70  | 33.50          | 66.00      | 246.80       | 429.00      | -             | -     | -                                     | 22.80        | 22.80 | - |  |       |
| Grand Total                                                        |      |      |       | 536.50         | 286.91        | 398.82     | 292.00       | 1,514.23    | 536.50 | 288.91         | 399.82     | 324.60       | 1,549.83    | -             | 2.00  | 1.00                                  | 32.60        | 35.60 | - |  |       |

West Chester Area School District  
Assumptions for Benefits

| Gross Benefit Costs                                                           |                          |                          |                              |                            |                            |                            |                            |
|-------------------------------------------------------------------------------|--------------------------|--------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|                                                                               | 2021-22<br><u>Actual</u> | 2022-23<br><u>Budget</u> | 2022-23<br><u>Projection</u> | 2023-24<br><u>Forecast</u> | 2024-25<br><u>Forecast</u> | 2025-26<br><u>Forecast</u> | 2026-27<br><u>Forecast</u> |
| Medical                                                                       | 15,987,915               | 23,407,943               | 23,407,943                   | 25,410,199                 | 27,333,751                 | 29,402,916                 | 31,628,717                 |
| Dental                                                                        | 1,160,743                | 1,565,705                | 1,565,705                    | 1,633,030                  | 1,703,250                  | 1,776,490                  | 1,852,879                  |
| Vision                                                                        | 169,246                  | 225,481                  | 225,481                      | 230,667                    | 235,972                    | 241,400                    | 246,952                    |
| Prescription                                                                  | 5,176,082                | 5,725,450                | 5,725,450                    | 6,297,995                  | 6,927,795                  | 7,620,574                  | 8,382,631                  |
| Social Security                                                               | 7,757,450                | 8,651,356                | 8,598,600                    | 9,066,924                  | 9,440,052                  | 9,718,821                  | 9,998,633                  |
| Retirement                                                                    | 37,059,663               | 39,844,719               | 39,601,560                   | 40,685,926                 | 42,856,604                 | 45,087,709                 | 47,248,444                 |
| Tuition                                                                       | 476,577                  | 600,000                  | 600,000                      | 600,000                    | 600,000                    | 600,000                    | 600,000                    |
| Life & Disability                                                             | 343,911                  | 591,983                  | 591,983                      | 608,492                    | 625,885                    | 644,368                    | 662,920                    |
| W/C, Unemp & Other                                                            | 1,151,415                | 1,328,761                | 1,328,761                    | 1,348,693                  | 1,368,923                  | 1,389,457                  | 1,410,299                  |
| Total Benefit Expense                                                         | 69,283,001               | 81,941,398               | 81,645,483                   | 85,881,926                 | 91,092,233                 | 96,481,735                 | 102,031,476                |
| % Increase                                                                    |                          |                          | 17.84%                       | 4.81%                      | 6.07%                      | 5.92%                      | 5.75%                      |
| * Assume increases in salary related benefits proportional to salary increase |                          |                          |                              |                            |                            |                            |                            |

| Benefit Cost Sharing and Cobra payments |                          |                          |                              |                            |                            |                            |                            |
|-----------------------------------------|--------------------------|--------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|                                         | 2021-22<br><u>Actual</u> | 2022-23<br><u>Budget</u> | 2022-23<br><u>Projection</u> | 2023-24<br><u>Forecast</u> | 2024-25<br><u>Forecast</u> | 2025-26<br><u>Forecast</u> | 2026-27<br><u>Forecast</u> |
| Medical                                 | 4,212,330                | 6,815,550                | 6,815,550                    | 7,331,488                  | 7,886,482                  | 8,483,488                  | 9,125,688                  |
| Dental                                  | 162,885                  | 96,778                   | 96,778                       | 100,939                    | 105,279                    | 109,806                    | 114,528                    |
| Vision                                  | 25,991                   | 11,167                   | 11,167                       | 11,424                     | 11,687                     | 11,956                     | 12,231                     |
| Prescription                            | 496,899                  | 1,226,671                | 1,226,671                    | 1,349,338                  | 1,484,272                  | 1,632,699                  | 1,795,969                  |
| Social Security                         | -                        | -                        | -                            | -                          | -                          | -                          | -                          |
| Retirement                              | -                        | -                        | -                            | -                          | -                          | -                          | -                          |
| Tuition                                 | -                        | -                        | -                            | -                          | -                          | -                          | -                          |
| Life & Disability                       | 160,334                  | 116,852                  | 116,852                      | 116,852                    | 116,852                    | 116,852                    | 116,852                    |
| W/C, Unemp & Other                      | -                        | -                        | -                            | -                          | -                          | -                          | -                          |
| Total Cost Share                        | 5,058,439                | 8,267,019                | 8,267,019                    | 8,910,041                  | 9,604,572                  | 10,354,801                 | 11,165,268                 |

| Net Benefit Costs     |                          |                          |                              |                            |                            |                            |                            |
|-----------------------|--------------------------|--------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|                       | 2021-22<br><u>Actual</u> | 2022-23<br><u>Budget</u> | 2022-23<br><u>Projection</u> | 2023-24<br><u>Forecast</u> | 2024-25<br><u>Forecast</u> | 2025-26<br><u>Forecast</u> | 2026-27<br><u>Forecast</u> |
| Medical               | 11,775,585               | 16,592,393               | 16,592,393                   | 18,078,711                 | 19,447,269                 | 20,919,428                 | 22,503,028                 |
| Dental                | 997,858                  | 1,468,927                | 1,468,927                    | 1,532,091                  | 1,597,971                  | 1,666,684                  | 1,738,351                  |
| Vision                | 143,255                  | 214,314                  | 214,314                      | 219,243                    | 224,286                    | 229,444                    | 234,721                    |
| Prescription          | 4,679,183                | 4,498,779                | 4,498,779                    | 4,948,657                  | 5,443,523                  | 5,987,875                  | 6,586,662                  |
| Social Security       | 7,757,450                | 8,651,356                | 8,598,600                    | 9,066,924                  | 9,440,052                  | 9,718,821                  | 9,998,633                  |
| Retirement            | 37,059,663               | 39,844,719               | 39,601,560                   | 40,685,926                 | 42,856,604                 | 45,087,709                 | 47,248,444                 |
| Tuition               | 476,577                  | 600,000                  | 600,000                      | 600,000                    | 600,000                    | 600,000                    | 600,000                    |
| Life & Disability     | 183,577                  | 475,131                  | 475,131                      | 491,640                    | 509,033                    | 527,516                    | 546,068                    |
| W/C, Unemp & Other    | 1,151,415                | 1,328,761                | 1,328,761                    | 1,348,693                  | 1,368,923                  | 1,389,457                  | 1,410,299                  |
| Total Benefit Expense | 64,224,562               | 73,674,379               | 73,378,464                   | 76,971,885                 | 81,487,662                 | 86,126,934                 | 90,866,208                 |
| % Increase            |                          |                          | 14.25%                       | 4.48%                      | 5.87%                      | 5.69%                      | 5.50%                      |

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

31

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

**DUES AND FEES & PRIOR YEAR REFUNDS**

|                                  | 2021-22<br>Actual | 2022-23<br>Budget | 2022-23<br>Projection | 2023-24<br>Forecast | 2024-25<br>Forecast | 2025-26<br>Forecast | 2026-27<br>Forecast |
|----------------------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | \$1,057,100       | \$ 491,678        | \$ 491,678            | \$ 490,715          | \$ 505,436          | \$ 520,600          | \$ 536,218          |
| <b>DUES/FEES - Athletic Fund</b> | \$150,167         | \$131,500         | \$131,500             | \$ 131,500          | \$ 131,500          | \$ 131,500          | \$ 131,500          |

**DEBT SERVICE**

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

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

|                     | 2022-23 Budget      |                      | 2022-23 Projection  |                      | 2023-24 Budget      |                      | 2024-25 Budget      |                      | 2025-26 Budget      |                      | 2026-27 Budget      |                      |
|---------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
|                     | 800                 | 900                  | 800                 | 900                  | 800                 | 900                  | 800                 | 900                  | 800                 | 900                  | 800                 | 900                  |
| PRINCIPAL AT 7/1/06 | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            | INTEREST            | PRINCIPAL            |
| 1/2014 GOB 2014 A   | \$ 1,165,750        | \$ 14,570,000        | \$ 1,165,750        | \$ 14,570,000        | \$ 437,250          | \$ 8,745,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2014 AA         | \$ 2,161,800        | \$ 315,000           | \$ 2,161,800        | \$ 315,000           | \$ 2,152,350        | \$ 325,000           | \$ 2,142,600        | \$ 5,700,000         | \$ 1,857,600        | \$ 6,025,000         | \$ 1,676,850        | \$ 18,505,000        |
| GOB 2016            | \$ 218,250          | \$ 2,130,000         | \$ 218,250          | \$ 2,130,000         | \$ 111,750          | \$ 2,235,000         | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                 |
| GOB 2016A           | \$ 1,248,568        | \$ 5,000             | \$ 1,248,568        | \$ 5,000             | \$ 1,248,500        | \$ 5,875,000         | \$ 954,750          | \$ 12,270,000        | \$ 341,250          | \$ 12,850,000        | \$ 20,000           | \$ 1,000,000         |
| <b>TOTAL</b>        | <b>\$ 4,794,368</b> | <b>\$ 17,020,000</b> | <b>\$ 4,794,368</b> | <b>\$ 17,020,000</b> | <b>\$ 3,949,850</b> | <b>\$ 17,180,000</b> | <b>\$ 3,097,350</b> | <b>\$ 17,970,000</b> | <b>\$ 2,198,850</b> | <b>\$ 18,875,000</b> | <b>\$ 1,696,850</b> | <b>\$ 19,505,000</b> |

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

**DEBT SERVICE - INCURRED AFTER ACT 1**

| FINANCING AMOUNT<br>& YEAR     | 2022-23 Budget      |                   | 2022-23 Projection  |                   | 2023-24 Budget      |                   | 2024-25 Budget      |                   | 2025-26 Budget      |                   | 2026-27 Budget      |                   |
|--------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Elementary Debt</b>         |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |
| 10/09 \$10,000,000 Emmaus 2009 | \$ 332,133          | \$ 520,000        | \$ 232,133          | \$ 520,000        | \$ 308,000          | \$ 645,000        | \$ 281,400          | \$ 675,000        | \$ 253,733          | \$ 700,000        | \$ 231,467          | \$ 485,000        |
| 1/2014 \$12,000,000 GOB 2014   | \$ 489,763          | \$ -              | \$ 489,763          | \$ -              | \$ 489,763          | \$ -              | \$ 489,763          | \$ 5,000          | \$ 489,575          | \$ 5,000          | \$ 489,388          | \$ 5,000          |
| 12/2017 \$9,750,000 GOB 2017A  | \$ 237,300          | \$ 5,000          | \$ 237,300          | \$ 5,000          | \$ 237,212          | \$ 5,000          | \$ 237,100          | \$ 5,000          | \$ 236,988          | \$ 5,000          | \$ 236,875          | \$ 5,000          |
| 10/2018 \$9,990,000 GOB 2018   | \$ 336,328          | \$ 5,000          | \$ 336,328          | \$ 5,000          | \$ 336,203          | \$ 5,000          | \$ 336,053          | \$ 5,000          | \$ 335,903          | \$ 5,000          | \$ 335,753          | \$ 5,000          |
| 8/2019 \$35,000,000 GOB 2019   | \$ 1,389,600        | \$ 5,000          | \$ 1,389,600        | \$ 5,000          | \$ 1,389,400        | \$ 5,000          | \$ 1,389,200        | \$ 5,000          | \$ 1,389,000        | \$ 5,000          | \$ 1,388,800        | \$ 5,000          |
| 9/2020 \$16,800,000 GOR 2020   | \$ 208,100          | \$ 50,000         | \$ 208,100          | \$ 50,000         | \$ 205,600          | \$ 55,000         | \$ 202,850          | \$ 55,000         | \$ 200,100          | \$ 60,000         | \$ 197,100          | \$ 60,000         |
| 6/2021 \$29,250,000 GOB 2021   | \$ 1,168,925        | \$ 5,000          | \$ 1,168,925        | \$ 5,000          | \$ 1,168,850        | \$ 5,000          | \$ 1,168,775        | \$ 5,000          | \$ 1,168,700        | \$ 5,000          | \$ 1,168,625        | \$ 5,000          |
| 4/2022 \$30,115,000 GOB 2022   | \$ 1,385,389        | \$ 5,000          | \$ 1,385,389        | \$ 5,000          | \$ 1,246,700        | \$ 5,000          | \$ 1,246,550        | \$ 5,000          | \$ 1,246,400        | \$ 100,000        | \$ 1,241,400        | \$ 200,000        |
| 12/2024 \$10,000,000 GOB       | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 179,571          | \$ -              | \$ 394,181          | \$ 5,000          | \$ 394,045          | \$ 5,000          |
| 1/2026 \$10,000,000 GOB        | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 526,264          | \$ 5,000          |
| 10/2026 \$20,000,000 GOB       | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ -                | \$ -              | \$ 486,971          | \$ -              |
| <b>Total Elementary Debt</b>   | <b>\$ 5,547,538</b> | <b>\$ 595,000</b> | <b>\$ 5,447,538</b> | <b>\$ 595,000</b> | <b>\$ 5,381,728</b> | <b>\$ 725,000</b> | <b>\$ 5,531,262</b> | <b>\$ 760,000</b> | <b>\$ 5,714,580</b> | <b>\$ 890,000</b> | <b>\$ 6,696,688</b> | <b>\$ 780,000</b> |
|                                |                     | \$ 6,142,538      |                     | \$ 6,042,538      |                     | \$ 6,106,728      |                     | \$ 6,291,262      |                     | \$ 6,604,580      |                     | \$ 7,476,688      |

|                       |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |                     |                   |
|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| <b>Total New Debt</b> | <b>\$ 5,547,538</b> | <b>\$ 595,000</b> | <b>\$ 5,447,538</b> | <b>\$ 595,000</b> | <b>\$ 5,381,728</b> | <b>\$ 725,000</b> | <b>\$ 5,531,262</b> | <b>\$ 760,000</b> | <b>\$ 5,714,580</b> | <b>\$ 890,000</b> | <b>\$ 6,696,688</b> | <b>\$ 780,000</b> |
|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|

**TOTAL DEBT SERVICE**

| YEAR                      | 2022-23 Budget |                     | 2022-23 Projection |                     | 2023-24 Budget |                     | 2024-25 Budget |                     | 2025-26 Budget |                     | 2026-27 Budget |                     |
|---------------------------|----------------|---------------------|--------------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|
|                           | \$10,341,906   | \$17,615,000        | \$10,241,906       | \$17,615,000        | \$9,331,578    | \$17,905,000        | \$8,628,612    | \$18,730,000        | \$7,913,430    | \$19,765,000        | \$8,393,538    | \$20,285,000        |
| <b>Total Debt Service</b> |                | <b>\$27,956,906</b> |                    | <b>\$27,856,906</b> |                | <b>\$27,236,578</b> |                | <b>\$27,358,612</b> |                | <b>\$27,678,430</b> |                | <b>\$28,678,538</b> |



## Back-End Referendum Exceptions

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

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

# West Chester Area School District

## Capital Spending

### History and Projection

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

### 2022-2023 Technology Equipment Budget

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

## 2023-2024 Technology Equipment Budget

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

2023-2024 Capital Reserve Fund Projects  
October 2022

| Priority                                     | Project # | Location            | Project Description                                      | Estimated Budget |
|----------------------------------------------|-----------|---------------------|----------------------------------------------------------|------------------|
| 1                                            | G027      | District-wide       | Emergency Repairs                                        | 60,000           |
| 2                                            | G143      | District-wide       | District-wide Concrete Sidewalk and Curb Replacement     | 75,000           |
| 3                                            | G144      | District-wide       | District-wide Playground                                 | 100,000          |
| 4                                            | G145      | District-wide       | Fencing Repairs/Replacement                              | 75,000           |
| 5                                            | G146      | District-wide       | Flooring Replacement                                     | 75,000           |
| 6                                            | G147      | District-wide       | Exterior door security                                   | 125,000          |
| 7                                            | G148      | East HS             | Seal Paving and Re-Lining parking lots                   | 115,000          |
| 8                                            | G149      | Operations Building | Replace Garage Doors (2)                                 | 28,000           |
| 9                                            | G150      | Rustin HS           | Replace Back Flow Preventers at water meter pits         | 175,000          |
| 10                                           | G151      | Rustin HS           | Add motorized loading dock plate                         | 12,500           |
| 11                                           | G152      | Rustin HS           | Interior Building Painting                               | 55,000           |
| 12                                           | G153      | Rustin HS           | Install door from Library to Courtyard                   | 16,000           |
| 13                                           | G154      | Henderson HS        | Replace heating and chilled water insulation in main gym | 50,000           |
| 14                                           | G155      | Henderson HS        | Replace Clocktower Controls                              | 15,000           |
| 15                                           | G156      | Henderson HS        | Interior Building Painting                               | 130,000          |
| 16                                           | G157      | Stetson MS          | Upgrade PA/Intercom System                               | 55,000           |
| 17                                           | G158      | Peirce MS           | Upgrade PA/Intercom System                               | 55,000           |
| 18                                           | G159      | Hillsdale ES        | Shingle roof at kindergarten playground                  | 42,500           |
| 19                                           | G160      | East Bradford ES    | Replace Shed with Sea Can storage                        | 8,000            |
| 20                                           | G161      | Penn Wood ES        | Replace Music Room Carpets                               | 34,000           |
| 21                                           | G162      | Westtown Thornbury  | Replace Head End unit for PA/Intercom                    | 35,000           |
| 22                                           | G163      | East HS             | Install Two (2) Synthetic Turf Fields                    | 3,500,000        |
| 2023-2024 Fund 27 Capital Projects Allowance |           |                     |                                                          | \$ 2,392,872     |
| Total Estimated Costs of Fund 27 Projects    |           |                     |                                                          | \$ 4,836,000     |
| (over)/under budget                          |           |                     |                                                          | \$ (2,443,128)   |

2023-2024 Capital Projects List  
October 2022

| Priority                                     | Project # | Location         | Project Description                              | Estimated Budget |
|----------------------------------------------|-----------|------------------|--------------------------------------------------|------------------|
| 1                                            | C071      | Penn Wood ES     | Re-roof Gymnasium and Seal Stone wall            | 315,500          |
| 2                                            | C072      | Stetson MS       | Paving replacement - Stetson Parking Lots        | 275,129          |
| 3                                            | C073      | Stetson MS       | Replace Boilers                                  | 280,000          |
| 4                                            | C074      | Stetson MS       | Replace Emergency Generator and Control Wiring   | 110,000          |
| 5                                            | C075      | StetsonMS        | Replace Auditorium Stage Lighting System to LEDs | 85,250           |
| 6                                            | C076      | Peirce MS        | Replace Auditorium Stage Lighting System to LEDs | 85,250           |
| 7                                            | C077      | Fugett MS        | Replace Emergency Generator and Control Wiring   | 135,000          |
| 8                                            | C078      | East Bradford ES | Replace Emergency Generator and Control Wiring   | 105,000          |
| 2023-2024 Fund 30 Capital Projects Allowance |           |                  |                                                  | \$ 1,391,129     |
| Total Estimated Costs of Fund 30 Projects    |           |                  |                                                  | \$ 1,391,129     |
| (over)/under budget                          |           |                  |                                                  | \$ -             |

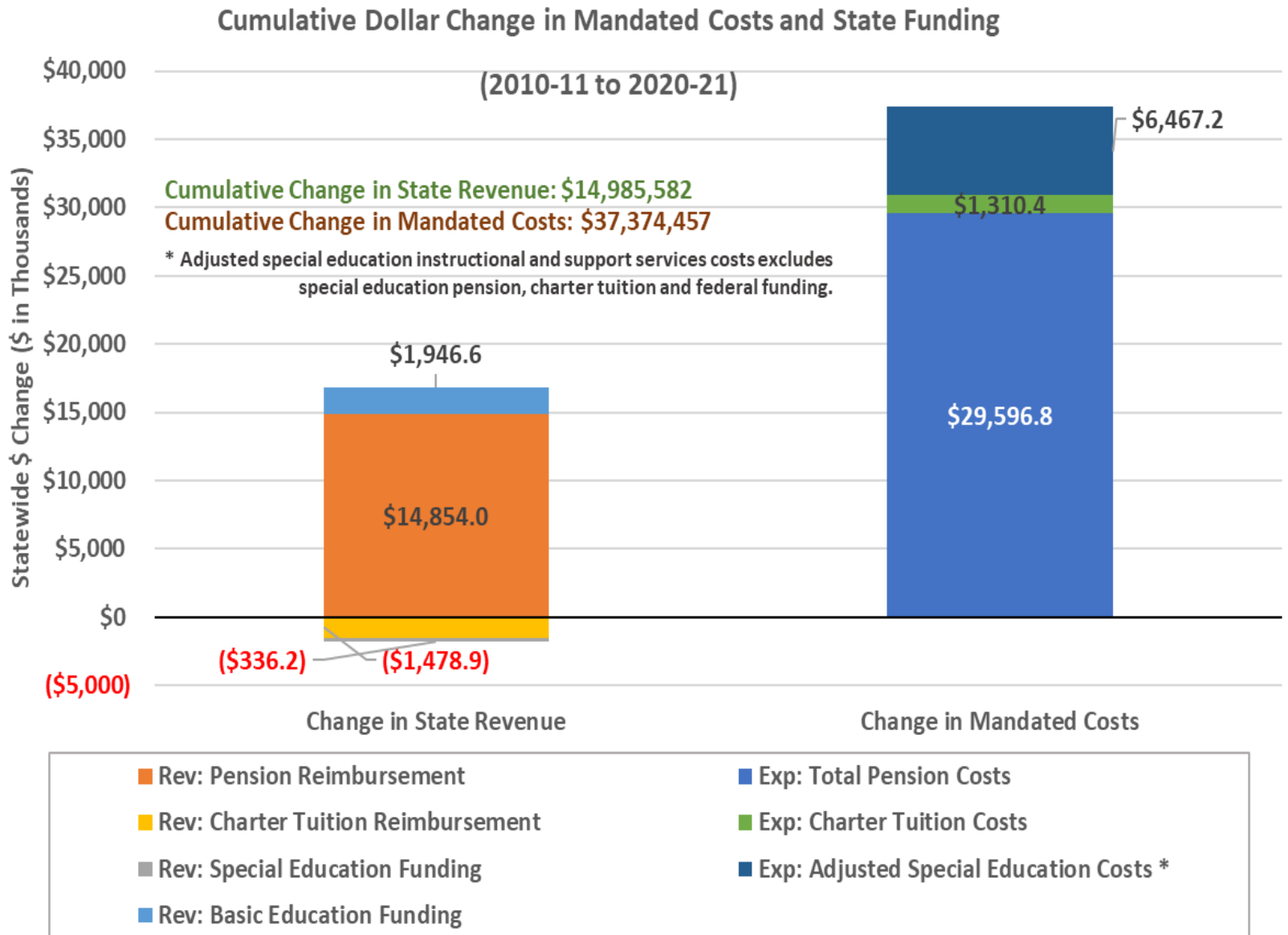
**West Chester Area School District  
Forecast Model  
Financial Summary - All Funds**

| A  | O                                                                 | P              | Q              | R              | S              | T              | U              | V              | W              |
|----|-------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|    | 2020-21                                                           | 2021-22        | 2021-22        | 2022-23        | 2022-23        | 2023-24        | 2024-25        | 2025-26        | 2026-27        |
|    | Actual                                                            | Budget         | Projected      | Budget         | Projected      | Estimated      | Estimated      | Estimated      | Estimated      |
| 1  |                                                                   |                |                |                |                |                |                |                |                |
| 2  |                                                                   |                |                |                |                |                |                |                |                |
| 3  | <b>Total Revenue</b>                                              | <b>261,224</b> | <b>253,995</b> | <b>280,461</b> | <b>263,442</b> | <b>275,575</b> | <b>270,497</b> | <b>272,071</b> | <b>274,254</b> |
| 4  | Current RE Taxes (0% rate incr.)                                  | 177,831        | 179,236        | 183,688        | 183,708        | 187,608        | 184,983        | 185,419        | 185,856        |
| 5  | Revenue (Excl Current R.E.T.)                                     | 83,393         | 74,759         | 96,773         | 79,734         | 87,967         | 85,515         | 86,652         | 88,398         |
| 6  | State (Other)                                                     | 22,690         | 23,551         | 24,685         | 24,465         | 25,875         | 26,195         | 26,319         | 26,465         |
| 7  | PSERS                                                             | 17,365         | 18,815         | 18,657         | 19,922         | 19,801         | 20,343         | 21,428         | 22,544         |
| 8  | Federal                                                           | 6,769          | 3,538          | 6,191          | 3,651          | 4,027          | 3,580          | 3,029          | 3,029          |
| 9  | Local (Excl. Current R.E.T.)                                      | 36,569         | 28,854         | 47,241         | 31,696         | 38,265         | 35,397         | 35,875         | 36,360         |
| 10 |                                                                   |                |                |                |                |                |                |                |                |
| 11 |                                                                   |                |                |                |                |                |                |                |                |
| 12 | <b>Expenses</b>                                                   | <b>247,527</b> | <b>279,477</b> | <b>266,002</b> | <b>296,972</b> | <b>292,908</b> | <b>302,295</b> | <b>314,501</b> | <b>326,210</b> |
| 13 | Salaries                                                          | 102,003        | 108,180        | 107,476        | 113,522        | 113,233        | 119,970        | 123,399        | 127,043        |
| 14 | Benefits (without PSERS)                                          | 23,862         | 32,577         | 27,165         | 33,830         | 33,777         | 36,286         | 38,631         | 41,039         |
| 15 | PSERS                                                             | 34,674         | 37,630         | 37,060         | 39,845         | 39,602         | 40,686         | 42,857         | 45,088         |
| 16 |                                                                   | 25,413         | 28,505         | 27,537         | 27,957         | 27,857         | 27,237         | 27,359         | 27,678         |
| 17 | Transfer to Capital Reserve                                       | 7,634          | 6,237          | 6,730          | 12,457         | 12,457         | 8,495          | 8,744          | 8,917          |
| 18 | Other                                                             | 53,942         | 66,348         | 60,034         | 69,362         | 65,982         | 69,621         | 73,511         | 76,444         |
| 19 |                                                                   |                |                |                |                |                |                |                |                |
| 20 | <b>Net Gap calculation - No tax increase no exceptions</b>        |                |                |                |                |                |                |                |                |
| 21 | Deficit                                                           |                |                |                |                |                | (31,798)       | (42,430)       | (51,956)       |
| 22 | Change in Fund Balance                                            |                |                |                |                |                | 31,789         | 7,000          | (500)          |
| 23 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (9)            | (35,430)       | (52,456)       |
| 24 | Prior Year Gap Reduction                                          |                |                |                |                |                | -              | 9              | 35,430         |
| 25 | Net Gap no Incr in R.E Taxes no Exceptions                        |                |                |                |                |                | (9)            | (35,421)       | (17,026)       |
| 26 |                                                                   |                |                |                |                |                |                |                |                |
| 27 |                                                                   |                |                |                |                |                |                |                |                |
| 28 | <b>Net Gap calculation - Act 1 Tax Increase - no exceptions</b>   |                |                |                |                |                |                |                |                |
| 29 | Deficit                                                           |                |                |                |                |                | (31,798)       | (42,430)       | (51,956)       |
| 30 | Change in Fund Balance                                            |                |                |                |                |                | 31,789         | 7,000          | (500)          |
| 31 | Cumulative Gap at No Incr. in R.E. Taxes                          |                |                |                |                |                | (9)            | (35,430)       | (52,456)       |
| 32 | Act 1 Increase                                                    |                |                |                |                |                | 9              | 6,490          | 6,505          |
| 33 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 9              | 6,499          |
| 34 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (0)            | (28,931)       | (39,452)       |
| 35 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | 0              | 28,931         |
| 36 | Net Gap at Millage Index (no exceptions)                          |                |                |                |                |                | (0)            | (28,931)       | (10,521)       |
| 37 |                                                                   |                |                |                |                |                |                |                |                |
| 38 |                                                                   |                |                |                |                |                |                |                |                |
| 39 | <b>Net Gap calculation - Act 1 Tax Increase - with exceptions</b> |                |                |                |                |                |                |                |                |
| 40 | Deficit                                                           |                |                |                |                |                | (31,798)       | (42,430)       | (51,956)       |
| 41 | Change in Fund Balance                                            |                |                |                |                |                | 31,789         | 7,000          | (500)          |
| 42 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (9)            | (35,430)       | (52,456)       |
| 43 | Act 1 Increase                                                    |                |                |                |                |                | 9              | 6,490          | 6,505          |
| 44 | Prior Year Tax Increase not included above                        |                |                |                |                |                | -              | 9              | 6,499          |
| 45 | Cumulative Gap at Millage Index                                   |                |                |                |                |                | (0)            | (28,931)       | (39,452)       |
| 46 | Act 1 Exceptions                                                  |                |                |                |                |                | -              | -              | -              |
| 47 | Add'l Revenue from Prior Year exception allowance                 |                |                |                |                |                | -              | -              | -              |
| 48 | Cumulative Gap at Millage Index and Exceptions                    |                |                |                |                |                | (0)            | (28,931)       | (39,452)       |
| 49 | Prior Year Gap elimination                                        |                |                |                |                |                | -              | 0              | 28,931         |
| 50 | Net Gap at Millage Index - with exceptions                        |                |                |                |                |                | (0)            | (28,931)       | (10,521)       |
| 51 |                                                                   |                |                |                |                |                |                |                |                |
| 52 |                                                                   |                |                |                |                |                |                |                |                |
| 53 | <b>Expenses % Increase</b>                                        |                |                |                |                |                |                |                |                |
| 54 | Salaries                                                          | 3.95%          |                | 5.37%          |                | 5.36%          | 5.95%          | 2.86%          | 2.95%          |
| 55 | Benefits (without PSERS)                                          | 8.33%          |                | 13.84%         |                | 24.34%         | 7.43%          | 6.46%          | 6.23%          |
| 56 | PSERS                                                             | 4.38%          |                | 6.88%          |                | 6.86%          | 2.74%          | 5.34%          | 5.21%          |
| 57 | Debt Service                                                      | -4.25%         |                | 8.36%          |                | 1.16%          | -2.23%         | 0.45%          | 1.17%          |
| 58 | Other                                                             | 1.49%          |                | 11.29%         |                | 9.91%          | 5.52%          | 5.59%          | 3.99%          |
| 59 |                                                                   |                |                |                |                |                |                |                |                |
| 60 | <b>Debt Service % of Budget</b>                                   | <b>10.3%</b>   |                | <b>10.4%</b>   |                | <b>9.5%</b>    | <b>9.0%</b>    | <b>8.7%</b>    | <b>8.5%</b>    |
| 61 |                                                                   |                |                |                |                |                |                |                |                |
| 62 | <b>Act 1 Exceptions</b>                                           |                |                |                |                |                |                |                |                |
| 63 | PSERS                                                             |                |                |                |                |                | -              | -              | -              |
| 64 | Special Ed                                                        |                |                |                |                |                | -              | -              | -              |
| 65 |                                                                   |                |                |                |                |                |                |                |                |
| 66 |                                                                   |                |                |                |                |                |                |                |                |
| 67 |                                                                   |                |                |                |                |                |                |                |                |
| 68 | <b>Fund Balance</b>                                               |                |                |                |                |                |                |                |                |
| 69 | Beginning Fund Balance                                            | 55,455         |                | 69,153         |                | 83,612         | 66,279         | 34,491         | 27,491         |
| 70 | Transfer (to)/from Operating Budget                               | (13,897)       |                | (14,459)       |                | 17,333         | 31,789         | 7,000          | (500)          |
| 71 | Ending Fund Balance                                               | 69,153         |                | 83,612         |                | 66,279         | 34,491         | 27,491         | 27,991         |
| 72 |                                                                   |                |                |                |                |                |                |                |                |
| 73 | Fund Balance - Designation - Health Care Stabilization            | 4,159.9        |                | 4,159.9        |                | 4,159.9        | 4,159.9        | 4,159.9        | 4,159.9        |
| 74 | Fund Balance - Designation - Millage Rate Stabilization           | 38,183.9       |                | 52,121.5       |                | 39,788.7       | 7,500.0        | -              | -              |
| 75 | Fund Balance - Designation - Alternative Education                | 2,000.0        |                | 2,000.0        |                | 2,000.0        | 2,000.0        | 2,000.0        | 2,000.0        |
| 76 | Fund Balance - Designation - Property Assessment Fluctuations     | 1,000.0        |                | 1,000.0        |                | 1,000.0        | 1,000.0        | 1,000.0        | 1,000.0        |
| 77 | Fund Balance - Designation - Technology/Distance Learning         | 500.0          |                | 500.0          |                | -              | -              | -              | -              |
| 78 | Fund Balance - Designation - Enrollment Growth                    | 4,500.0        |                | -              |                | -              | -              | -              | -              |
| 79 | Fund Balance - Designation - Elementary Construction              | -              |                | 5,000.0        |                | -              | -              | -              | -              |
| 80 | Fund Balance - Designation - Athletic Fund                        | 128.9          |                | 150.8          |                | 150.8          | 150.8          | 150.8          | 150.8          |
| 81 |                                                                   |                |                |                |                |                |                |                |                |
| 82 |                                                                   |                |                |                |                |                |                |                |                |
| 83 | Year End Unassigned/Undesig. FB                                   | 18,680         |                | 18,680         |                | 19,180         | 19,680         | 20,180         | 20,680         |
| 84 | % of Expenses                                                     | 7.5%           |                | 7.0%           |                | 6.5%           | 6.5%           | 6.4%           | 6.3%           |
| 85 |                                                                   |                |                |                |                |                |                |                |                |
| 86 | <b>Capital Reserves</b>                                           |                |                |                |                |                |                |                |                |
| 87 | Beginning Fund Balance                                            | 21,768         |                | 22,930         |                | 23,021         | 25,342         | 24,439         | 25,999         |
| 88 | Inflow                                                            | 5,580          |                | 4,173          |                | 10,209         | 8,177          | 6,355          | 6,453          |
| 89 | Outflow                                                           | 4,418          |                | 4,082          |                | 7,888          | 7,081          | 4,794          | 4,982          |
| 90 | Year-end Fund Balance                                             | 22,930         |                | 23,021         |                | 25,342         | 24,439         | 25,999         | 27,470         |
| 91 | Year End Designated                                               | 19,776         |                | 20,689         |                | 21,400         | 22,903         | 24,399         | 25,803         |
| 92 | Year End Unassigned/Undesig. FB                                   | 3,155          |                | 2,332          |                | 3,942          | 1,536          | 1,600          | 1,668          |
| 93 |                                                                   |                |                |                |                |                |                |                |                |
| 94 | Act 1 Index Assumptions                                           |                |                |                |                | 3.4%           | 4.1%           | 3.5%           | 3.5%           |

# 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





**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>\$16,473</b>           | <b>\$17,208</b>           | <b>(\$736)</b>                              | <b>-4.3%</b>  |
| <b>Other Professional Services</b>                      | <b>\$3,889</b>            | <b>\$3,548</b>            | <b>\$341</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>\$6,615</b>            | <b>\$6,291</b>            | <b>\$324</b>                                | <b>5.1%</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>\$27,828</b>           | <b>\$28,409</b>           | <b>(\$581)</b>                              | <b>-2.0%</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>\$302,295</b>          | <b>\$296,972</b>          | <b>\$5,324</b>                              | <b>1.8%</b>   |
| <b>Transfer for Elementary Construction</b>             |                           | <b>\$5,000</b>            |                                             |               |
| <b>Adjusted General Fund Budget</b>                     | <b>\$302,295</b>          | <b>\$291,972</b>          | <b>\$10,324</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>                            |               |

**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                       | 302,295        | 296,972        | 5,324                        | 1.8% |
| Revenues                       | 270,497        | 263,442        | 7,055                        | 2.7% |
| Deficit/ (Surplus)             | 31,798         | 33,529         | (1,731)                      |      |
| Tax Increase- Act 1 Index      | -              |                |                              |      |
| Tax Increase- Act 1 Exceptions | -              |                |                              |      |
| Total Tax Increase (4.1%)      | -              |                |                              |      |
| Remaining Deficit              | 31,798         |                |                              |      |
| Planned use of Fund Balance    | (31,789)       |                |                              |      |
| 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                | 39,789                  | (32,289)                     |
| Alternative Education               | 2,000                | 2,000                   | -                            |
| Athletic Fund                       | 151                  | 151                     | -                            |
|                                     | 34,491               | 66,280                  | (31,789)                     |

# 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.

WEST CHESTER AREA SCHOOL DISTRICT

Property and Finance Committee

May 15, 2023

Update on Act 1 Property Tax Exclusion Amount

Act 1 of 2006, also known as the Taxpayer Relief Act was enacted on June 27, 2006. This law was intended to ease the financial burden of home ownership by providing school districts the means to lower property taxes to homeowners via funding provided by gaming revenue. In order to be eligible for a property tax reduction, homeowners must apply for and be approved by the county assessment office for the homestead or farmstead exclusion.

As required by law, the Commonwealth's Budget Secretary certified on April 14, 2023 that \$777.2 million in state-funded local tax relief will be available in 2023-24. The West Chester Area School District allocation is \$4,169,609.95. This amount must be used to provide property tax relief to our homeowners in the form of a homestead/farmstead exclusion.

Below is a history of the Property Tax Relief Allocations that have been allocated to WCASD. Based on the 2023-24 State allocation, we have calculated the homestead/farmstead exclusion amount for the 2023-24 school year to be \$170.41.

| <b><u>History of Gaming Revenues</u></b>                            |                     |                       |                        |                                   |                        |                         |
|---------------------------------------------------------------------|---------------------|-----------------------|------------------------|-----------------------------------|------------------------|-------------------------|
| <b><u>West Chester Area School District Property Tax Relief</u></b> |                     |                       |                        |                                   |                        |                         |
| <b><u>FISCAL</u></b>                                                |                     | <b><u>GAMING</u></b>  | <b><u>STERLING</u></b> | <b><u>ELIGIBLE HOMESTEADS</u></b> |                        |                         |
| <b><u>YEAR</u></b>                                                  | <b><u>TOTAL</u></b> | <b><u>REVENUE</u></b> | <b><u>CREDIT</u></b>   | <b><u>CHESTER</u></b>             | <b><u>DELAWARE</u></b> | <b><u>EXCLUSION</u></b> |
|                                                                     |                     |                       |                        | <b><u>COUNTY</u></b>              | <b><u>COUNTY</u></b>   | <b><u>AMOUNT</u></b>    |
| 2014-15                                                             | \$3,620,302.46      | \$2,463,083.29        | \$1,157,219.17         | 23,958                            | 1,782                  | \$140.65                |
| 2015-16                                                             | \$3,355,430.93      | \$2,462,901.19        | \$892,529.74           | 23,846                            | 1,792                  | \$130.88                |
| 2016-17                                                             | \$3,540,620.47      | \$2,463,081.24        | \$1,077,539.23         | 23,596                            | 1,793                  | \$139.45                |
| 2017-18                                                             | \$3,543,392.89      | \$2,462,922.62        | \$1,080,470.27         | 23,600                            | 1,793                  | \$139.54                |
| 2018-19                                                             | \$3,468,140.90      | \$2,462,941.43        | \$1,005,199.47         | 23,253                            | 1,811                  | \$138.37                |
| 2019-20                                                             | \$3,598,252.82      | \$2,462,852.67        | \$1,135,400.15         | 23,109                            | 1,815                  | \$144.37                |
| 2020-21                                                             | \$3,570,346.02      | \$2,463,147.81        | \$1,107,198.21         | 23,005                            | 1,852                  | \$143.59                |
| 2021-22                                                             | \$3,596,194.12      | \$2,463,001.34        | \$1,133,192.78         | 22,909                            | 1,859                  | \$145.20                |
| 2022-32                                                             | \$4,282,501.14      | \$3,104,538.09        | \$1,177,963.05         | 22,627                            | 1,872                  | \$174.80                |
| 2023-24                                                             | \$4,169,609.95      | \$3,104,538.09        | \$1,065,071.86         | 22,589                            | 1,879                  | \$170.41                |

Attached is a Board Resolution required by Act 1 for the authorization of the homestead/farmstead exclusion.

John T. Scully  
Director of Business Affairs  
May 5, 2023

## WEST CHESTER AREA SCHOOL DISTRICT

### 2023-24 HOMESTEAD/FARMSTEAD EXCLUSION RESOLUTION

**RESOLVED**, this 24th day of May, 2023, by the Board of School Directors of the West Chester Area School District that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2023 under the provisions of the Homestead Property Exclusion Program Act (Act 50 of 1998, 53 Pa. C.S. § 8581 et seq.) and the Taxpayer Relief Act (Act 1 of 2006, as amended, 53 P.S. § 6926.101 et seq.) as follows:

1. **Aggregate Amount Available for Homestead and Farmstead Real Estate Tax Reduction** - The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2023:
  - a. **Gaming Tax Funds** - The Pennsylvania Department of Education ("PDE") has notified the School District that PDE will pay to the School District during the school year pursuant to 53 P.S. § 6926.505(b), a property tax reduction allocation funded by gaming tax funds, the amount of \$3,104,538.09.
  - b. **Sterling Tax Credit Reimbursement Funds** - PDE has notified the School District that PDE will pay to the School District during the school year pursuant to 53 P.S. § 6926.324(3), as reimbursement for Sterling Tax Credits claimed against the School District earned income tax by School District resident tax payers, the amount of \$1,065,071.86.
  - c. **Aggregate Amount Available** - Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$4,169,609.95
2. **Homestead/Farmstead Numbers** - Pursuant to 53 Pa.C.S. § 8584(i), and 53 P.S. § 6926.341(g)(3), the county has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:
  - a. **Homestead Property Number** - The number of approved homesteads within the School District is 24,457.
  - b. **Farmstead Property Number** - The number of approved farmsteads within the School District is 11.
  - c. **Homestead/Farmstead Combined Number** - Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 24,468.
3. **Real Estate Tax Reduction Calculation** - The School Board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1c., aggregate amount available during the school year for

real estate tax reduction of \$4,169,609.95, by the paragraph 2c., aggregate number of approved homesteads and approved farmsteads of 24,468 the maximum real estate tax reduction amount applicable to each approved homestead and each approved farmstead is \$170.41.

4. **Homestead Exclusion Calculation for Chester County** - Dividing the paragraph 3 maximum real estate tax reduction amount of \$170.41, by the School District real estate tax rate in Chester County of 22.4364 mils (.0224364), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead in Chester County is \$7,595 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead in Chester County is \$7,595.
5. **Homestead Exclusion Calculation for Delaware County** - Dividing the paragraph 3 maximum real estate tax reduction amount of \$170.41, by the School District real estate tax rate in Delaware County of 9.9424 mils (.0099424), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead in Delaware County is \$17,140, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead in Delaware County is \$17,140.
6. **Homestead/Farmstead Exclusion Authorization for July 1 Tax Bills** - The tax notice issued to the owner of each approved homestead within the School District shall reflect the homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the county established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$7,595 for Chester County and \$17,140 for Delaware County. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the county established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$7,595 for Chester County and \$17,140 for Delaware County. For purposes of this Resolution, "approved homestead" and "approved farmstead" shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 6 shall apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year which will be issued on or promptly after July 1 and will not apply to interim real estate tax bills.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

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Secretary

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

# **WEST CHESTER AREA SCHOOL DISTRICT**

## **Property & Finance Committee**

May 15, 2023

### **Resolutions for the 2023-24 Budget Adoption**

We are required to adopt three (3) resolutions for the passage of the WCASD 2023-24 Budget. The 2023-24 Homestead/Farmstead Exclusion Resolution has been reviewed. The two (2) other resolutions are as follows:

- Final Budget Resolution for the 2023-24 Fiscal Year
- Annual Tax Levy Resolution for the 2023-24 Fiscal Year

Please find attached two (2) *DRAFT* resolutions for the adoption of the 2023-24 Budget at the 5/24/23 Board meeting.

John T. Scully  
Director of Business Affairs  
5/5/23



## WEST CHESTER AREA SCHOOL DISTRICT

### ***FINAL BUDGET RESOLUTION for the 2023-24 FISCAL YEAR***

**Whereas**, School Code section 687, 24 P.S. § 6-687, requires the Board of School Directors to adopt a Final Budget for the 2023-24 fiscal year no later than June 30, 2023; and

**Whereas**, the Board of School Directors of the West Chester Area School District at the regular meeting of the Board, held April 24, 2023 did adopt a Proposed Budget for the year July 1, 2023 to June 30, 2024 on Pennsylvania Department of Education (PDE) form 2028; and

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

**Whereas**, ten (10) days public notice was given in a newspaper of general circulation prior to the adoption of the Final Budget as required by School Code section 687; and

**Now Therefore be it RESOLVED**, this 24th day of May, 2023 by the Board of School Directors of the West Chester Area School District, that:

1. Having made revisions and changes therein deemed advisable, the Board of School Directors hereby adopts the Final Budget for the 2023-24 fiscal year, a copy of which is attached, for the total appropriation from the General Funds of \$302,294,995.
2. The Board of School Directors hereby authorizes the aforementioned appropriations as set forth in the Final Budget.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

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

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval****Date of Adoption of the General Fund Budget: May 24, 2023**

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

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**Date**

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

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

---

Justin Matys

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(484)266-1021

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Extn :

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**Contact Person**

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**Telephone**

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**Extension**

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jmatys@wcasd.net

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**Email Address**

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 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                                                          | \$302294995 |
| 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)

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

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.

|                                                                                                                               |                        |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------|
| SIGNATURE OF SCHOOL BOARD<br>PRESIDENT<br> | DATE<br>April 24, 2023 |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------|

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

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

| ITEM                                                                                                                                        | AMOUNTS       |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year       |               |
| 0810 Nonspendable Fund Balance                                                                                                              |               |
| 0820 Restricted Fund Balance                                                                                                                |               |
| 0830 Committed Fund Balance                                                                                                                 | 4,159,909     |
| 0840 Assigned Fund Balance                                                                                                                  | 42,939,448    |
| 0850 Unassigned Fund Balance                                                                                                                | 19,179,849    |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | \$66,279,206  |
| Estimated Revenues And Other Financing Sources                                                                                              |               |
| 6000 Revenue from Local Sources                                                                                                             | 217,834,198   |
| 7000 Revenue from State Sources                                                                                                             | 50,707,274    |
| 8000 Revenue from Federal Sources                                                                                                           | 1,964,831     |
| 9000 Other Financing Sources                                                                                                                |               |
| Total Estimated Revenues And Other Financing Sources                                                                                        | \$270,506,303 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation                                             | \$336,785,509 |

LEA : 124159002     West Chester Area SD

|                                                                                                   | <u>Amount</u>        |
|---------------------------------------------------------------------------------------------------|----------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>                                                                 |                      |
| 6111 Current Real Estate Taxes                                                                    | 180,967,768          |
| 6112 Interim Real Estate Taxes                                                                    | 803,070              |
| 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>\$217,834,198</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              |
| 7340 State Property Tax Reduction Allocation                                                      | 4,169,610            |
| 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>\$50,707,274</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:            | \$180,967,838 |                              |        |
| Amount of Tax Relief for Homestead Exclusions | \$4,169,610   |                              |        |
| Total Approx. Tax Revenue:                    | \$185,137,448 |                              |        |
| 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)                                        |                  |                 |                  |
| 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 |                  |                 | \$187,531,366    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                  |                 |                  |
| o. Net Tax Revenue Generated By Mills                 |                  |                 | \$180,967,768    |
| (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: \$180,967,838

Amount of Tax Relief for Homestead Exclusions \$4,169,610

Total Approx. Tax Revenue: \$185,137,448

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     | \$7,595.00 | \$17,140.00 |           |
| Number of Homestead/Farmstead Properties      | 22589      | 1879        | 24468     |
| Median Assessed Value of Homestead Properties |            |             | \$187,365 |

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:            | \$180,967,838      |                              |        |
| Amount of Tax Relief for Homestead Exclusions | <u>\$4,169,610</u> |                              |        |
| Total Approx. Tax Revenue:                    | \$185,137,448      |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:    | \$191,701,048      |                              |        |

|                                                                                   | Chester | Delaware    |                      | Total       |
|-----------------------------------------------------------------------------------|---------|-------------|----------------------|-------------|
| <hr/>                                                                             |         |             |                      |             |
| State Property Tax Reduction Allocation used for: Homestead Exclusions            |         | \$4,169,610 | 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                                     |         |             |                      | \$4,169,610 |

| 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 5/3/2023 10:26:25 AM                              |                                                         |                          |                                    | Page - 1 of 1                                                                 |                                            |                          |                                           |             |           |   |             |
| CODE                                                      |                                                         |                          |                                    |                                                                               |                                            |                          |                                           |             |           |   |             |
| 6111 <u>Current Real Estate Taxes</u>                     |                                                         |                          |                                    |                                                                               |                                            |                          |                                           |             |           |   |             |
| <u>County Name</u>                                        | <u>Taxable Assessed Value</u>                           | <u>Real Estate Mills</u> | <u>Tax Levy Generated by Mills</u> | <u>Amount of Tax Relief for Homestead Exclusions</u>                          | <u>Tax Levy Minus Homestead Exclusions</u> | <u>Percent Collected</u> | <u>Net Tax Revenue Generated By Mills</u> |             |           |   |             |
| 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                        | -                                                                             | 4,169,610                                  | =                        | 187,531,366                               | X           | 96.50000% | = | 180,967,768 |
|                                                           |                                                         |                          |                                    |                                                                               |                                            |                          |                                           |             |           |   |             |
|                                                           |                                                         |                          |                                    | <u>Rate</u>                                                                   | <u>Estimated Revenue</u>                   |                          |                                           |             |           |   |             |
| 6120                                                      | <u>Current Per Capita Taxes, Section 679</u>            |                          |                                    | \$0.00                                                                        | 0                                          |                          |                                           |             |           |   |             |
| 6140                                                      | <u>Current Act 511 Taxes – Flat Rate Assessments</u>    |                          |                                    | <u>Rate</u>                                                                   | <u>Add'l Rate (if appl.)</u>               | <u>Tax Levy</u>          | <u>Estimated Revenue</u>                  |             |           |   |             |
| 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                                                      | <u>Current Act 511 Taxes – Proportional Assessments</u> |                          |                                    | <u>Rate</u>                                                                   | <u>Add'l Rate (if appl.)</u>               | <u>Tax Levy</u>          | <u>Estimated Revenue</u>                  |             |           |   |             |
| 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               | 114,859,977          |
| 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>\$171,746,058</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>\$302,294,995</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                                                             | 4,660,839            |
| 700 Property                                                             | 112,128              |
| 800 Other Objects                                                        | 33,188               |
| <b>Total Regular Programs - Elementary / Secondary</b>                   | <b>\$114,859,977</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>\$171,746,058</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 Operation of Non-Instructional Services</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             |



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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>\$302,294,995</b> |

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Cash and Short-Term Investments

|                                                              | 06/30/2023 Estimate | 06/30/2024 Projection |
|--------------------------------------------------------------|---------------------|-----------------------|
| General Fund                                                 | 66,279,206          | 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                                               |                     |                       |
| Total Cash and Short-Term Investments                        | \$91,621,231        | \$58,929,122          |

Long-Term Investments

|                                                              | 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                                            |                     |                       |

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| <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   | \$91,621,231               | \$58,929,122                 |

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

| <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 Capital Reserve Fund - \$ 690, \$1850     |                            |                              |
| Capital Reserve Fund - \$ 1431                  |                            |                              |
| 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 Capital Reserve Fund - \$ 1431            |                            |                              |
| Other Capital Projects 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 Other Capital Projects Fund               |                            |                              |
| Debt 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 Debt Service Fund                         |                            |                              |
| Food Service / Cafeteria Operations Fund        |                            |                              |
| 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                |



| <u>Short-Term Payables</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                                            |                            |                              |
| 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**

***ANNUAL TAX LEVY RESOLUTION for the 2023-24 FISCAL YEAR***

**RESOLVED**, this 24<sup>th</sup> day of May, 2023, by the Board of School Directors of the West Chester Area School District, that taxes are levied for school purposes for the school year beginning July 1, 2023, subject to the provisions of the Local Tax Collection Law, as follows:

1. **REAL ESTATE TAX** at the rate of Twenty Two and Four Thousand Three Hundred Sixty-Four Ten-Thousandths (22.4364) MILLS, or 2.24364 per one hundred dollars of assessed valuation of taxable real property in the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown, West Whiteland, and in the Borough of West Chester, all of Chester County, Pennsylvania; and at the rate of Nine and Nine Thousand Four Hundred Twenty Four Ten-Thousandths (9.9424) MILLS, or 0.99424 per one hundred dollars of assessed valuation of taxable real property in the Township of Thornbury, Delaware County, Pennsylvania.
2. **DEED TRANSFER TAX** at the rate of one-half of one percent (.5%) shall continue upon all deeds transferring or conveying any interest on real estate situated wholly or partly in the above-named municipalities.
3. **EARNED INCOME TAX** at the rate of one percent (1%) shall continue upon income as defined in, and in conformity with, all of the provisions of Act 511 of 1965, its supplements and amendments, and hereby appoints Keystone Collections Group as Earned Income Tax Collector and Administrator.
4. The provisions of this resolution are severable and, if any section, clause, sentence, part or provision is determined to be illegal, invalid or unconstitutional, such determination will not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this resolution. It is declared to be the intent of this school district that this resolution would have been adopted even if any such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included in this resolution.

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

\_\_\_\_\_  
Secretary

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

May 24, 2023

**West Chester Area School District**

**Property & Finance Committee**

**May 15, 2023**

**Approval for Authorization to Commit/Assign Fund Balances**

PA School Code requires that School Boards approve the commitments of fund balance by June 30<sup>th</sup>. As a practice, the West Chester Area School District Board of Directors approves both fund balance commitments and fund balance assignments. The committed and assigned fund balance amounts must be coordinated with the District's Annual Financial Report (AFR) which is submitted to PDE in October after the annual audit of financial statements.

The state auditors have recommended that each year prior to June 30<sup>th</sup> the Board approve a resolution that authorizes the administration to Commit/Assign fund balances for specific purposes with subsequent Board approval of the dollar amounts after completion of the annual audit.

The Administration requests approval for authorization to commit a fund balance for health care stabilization. Approval is also requested to assign fund balances for alternative education, athletics, millage rate stabilization, property assessment fluctuations, and future staffing needs.

John T. Scully  
Director of Business Affairs  
May 3, 2023

## Appendix A



### COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

#### Act 44 Auditee Reporting Form(School District Audits)

The Department of the Auditor General provides this form for every school district to report its adoption of the Department's recommendations in its most recent audit pursuant to Act 44 of 2017 amendments to The Fiscal Code regarding Auditee reporting requirements and the Department's STATEMENT OF POLICY and FORM in 4 Pa. Code Part XIV published in the Pennsylvania Bulletin on February 10, 2018.

Within **120 business days** of the publication of the audit listed below, the school district must submit a response to the Department detailing the adoption of the Department's recommendations, or the reason why recommendations have not been adopted.

|                      |                                    |                  |                                   |                         |   |
|----------------------|------------------------------------|------------------|-----------------------------------|-------------------------|---|
| <b>AUN:</b>          | 124159002                          | <b>School:</b>   | West Chester Area School District | <b>CAN:</b>             |   |
| <b>Audit Period:</b> | July 1, 2017 through June 30, 2021 | <b>Findings:</b> | 0                                 | <b>Recommendations:</b> | 5 |

The Board of Directors of the West Chester Area School District at its public Board meeting held on May 24, 2023 voted to adopt two of the recommendations (Recommendations #3 and #5) that were made in the Auditor General's Performance Audit Report ("Report"). Attached you will find a copy of the motion adopted by the Board accepting the recommendations.

**Recommendation #1** Refrain from applying for referendum exceptions unless the district has utilized unspent funds in the General Fund's commitments and/or assignments. Additionally, refrain from applying for referendum exceptions if funds have been set aside specifically for the type of expenditure that is being requested prior to increasing taxes above the index.

**District Response:** This recommendation is noted. In each of the last five budget cycles, the District has not sought a referendum exception from the Pennsylvania Department of Education ("PDE"). All decisions regarding whether to seek a referendum exception are made after public discussion and analysis. The District maintains commitments and/or assignments of fund balance intended to be used for specific purposes and continues to utilize its discretion when using such commitments or assignments for the purpose designated. However, as a standard practice, the District does not apply for referendum exceptions if funds have been set aside specifically for the type of expenditure for which a referendum exception may be sought in that budget year. Prior Report submissions are incorporated herein by reference.

**Recommendation #2** - Pass a resolution during the preliminary budget phase to not increase taxes above the district's index when budgetary needs can be met with existing available funds in the General Fund.

**District Response:** This recommendation is noted. As a standard practice, the District passes a resolution during the preliminary budget phase to not raise property taxes above the District's Act 1

index when unassigned or uncommitted funds balances are available to offset the needed tax increases. In each of the last five budget cycles, the District has passed such a resolution, after thoughtful and public discussion. As previously discussed at length in prior Report submissions, due to the constraints of the timeline of the budget process and the limited information available to the District at the time the decision to pass the resolution must be made, in some years it may be fiscally prudent and responsible to maintain flexibility early in the budget process, with the understanding that even if approved by PDE the District has no obligation to utilize granted exceptions in whole or in part. Prior Report submissions are incorporated herein by reference.

**Recommendation #3** - Comply with PDE procedures and formally approve the purpose of General Fund commitments and assignments prior to the applicable fiscal year-end, even if the amounts are to be determined at a later date.

**District Response:** The District adopts this recommendation and will implement the process with the year ended June 30, 2023.

**Recommendation #4** - If the district has designations for funds that are not used in the next fiscal year as intended, the Board should repurpose the funds or the funds should be considered as unassigned fund balance in the General Fund.

**District Response:** This recommendation is noted. As acknowledged in the Auditor's Conclusion to the District's Response on page 161 of the Report, assigned or committed funds do not need to be utilized within a specific time frame. The use of the funds is the prerogative of the local elected officials. Prior Report submissions are incorporated herein by reference.

**Recommendation #5** - As a best business practice, prepare budgets based on actual audited fund balances and current financial conditions rather than prior year budget estimates to reflect a more accurate financial position.

**District Response:** The District adopts this recommendation. The District will continue to prepare budgets based on actual audited fund balances and current financial conditions rather than prior year budget estimates to reflect a more accurate financial position

[**Note:** Pursuant to Section 1.5 of Act 44, if the Auditee fails to respond to the Department's recommendations within **120 business days**, the Department will notify the Governor and the Chairpersons and Minority Chairpersons of the Appropriations Committees of the Senate and the House of Representatives, which may consider an Auditee's failure to respond to the Department's audit when determining the Auditee's future appropriations.

## RESOLUTION

**WHEREAS**, the Pennsylvania Department of the Auditor General (the "Department"), on January 25, 2023, issued a Performance Audit Report titled: "School Districts – General Fund Balances: Applying for Referendum Exceptions, Designation Funds and Increasing Taxes", covering the period of July 1, 2017 through June 30, 2021 (the "Report"); and

**WHEREAS**, the West Chester Area School District ("District") was one of twelve school districts selected for the performance audit; and

**WHEREAS**, no findings were made by the Department for the District in the Report; and

**WHEREAS**, five recommendations were made by the Department for the District in the Report; and

**WHEREAS**, the District is required to provide a response to the Department on the Department's Act 44 Auditee Reporting Form.

**NOW THEREFORE BE IT RESOLVED**, this 24th day of May, 2023, the West Chester Area School District Board of School Directors (the "Board") hereby adopts Recommendations #3 and 5 in the Report and takes notice of Recommendations #1, 2, and 4, as set forth on the Act 44 Auditee Reporting Form, attached hereto as Exhibit "A" (the "Response");

**BE IT FURTHER RESOLVED**, the Board authorizes the Superintendent and Director of Business Affairs to sign and submit the Response to the Department, and take such other steps as may be necessary carry out the adopted recommendations.

**Property and Finance Committee**  
**May 15, 2023**

**Food Service Program Equipment Purchases and Renovation Plan**

The School District in partnership with Aramark runs a \$3.5 million annual food service operation for students and staff. The operation utilizes a long list of equipment including such things as serving lines, preparation tables, ovens, steamers, refrigerators and freezers, stoves, and dishwashers. The equipment is all restaurant quality and it has a total replacement cost of \$3.9 million. The purpose of this memo is to provide a 2023 update to our June 2022 Food Service Equipment Plan and request approval for our equipment purchase budget for the 2023-24 year.

Historically, the School District funded the replacement of the equipment in the kitchens and cafeterias during the time of a school's renovation. In 2013-14 this practice was abandoned due to restrictions placed on capital plan budgets. As a result, the business office put together a plan for tracking food service equipment and funding its replacement independently of the School District's capital plan.

To start our plan, we verified all of our equipment inventory and created a database by categorizing the equipment by location, type, age and life span. We also added a description and replacement value for each piece of equipment. From this database we were able to create the attached schedules of projected replacement costs for future years. **The first page of the attachment** is an updated schedule of equipment replacement by category and **the second page of the attachment** is an updated schedule of the equipment replacement by building. As much as possible we tried to replace serving line equipment during a major renovation for the elementary schools, but used the "replacement year" age as our target for replacing other equipment since we are not coordinating its funding with a renovation. The "equipment life span" we used is an industry standard and equipment may outlast its replacement date, or it may need to be replaced sooner, depending on the specific use of the item. **(See page three of the attachment** for Equipment Life Spans.)

The **fourth page of the attachment** is a plan for funding the equipment replacements. We project that the Food Service Fund will have a balance of \$2.5 million at 6/30/23. PDE recommends that the account balance should be no more than 3 months of expenses or \$910,000 and the Fund would be adequately solvent with a balance as low as \$500,000. The funding plan projects our return on the program and we project that we will meet or exceed our fund balance threshold after each year's equipment purchases for at least the next 8 years.

The **fifth and sixth pages of the attachment are** detailed schedules of the equipment purchased for the 2022-23 year compared to our plan and our recommended equipment purchases in the 2023-24 year, respectively. We are requesting approval to proceed with the equipment purchases for the 2023-24 year.

John T. Scully  
May 8, 2023



June 2023

Replacement Value

|                          | 2023           | 2024           | 2025           | 2026           | 2027           | 2028           | 2029           | 2030           | 2031 & Beyond    | Grand Total      |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| <b>Elementary School</b> | <b>114,220</b> | <b>156,223</b> | <b>108,927</b> | <b>33,434</b>  | <b>83,883</b>  | <b>93,225</b>  | <b>116,915</b> | <b>90,827</b>  | <b>650,451</b>   | <b>1,448,106</b> |
| Cleaning                 |                | 1,980          | 15,071         | 5,456          | 1,921          | 5,094          | 2,460          | 330            | 3,892            | 36,203           |
| Cooking/Heating          | 26,350         | 55,332         | 18,600         | 6,000          | 23,400         | 43,500         | 69,347         | 24,000         | 285,342          | 551,870          |
| Cooling                  | 13,870         | 59,582         | 26,627         | 17,400         | 20,600         | 39,303         | 41,359         | 33,203         | 153,635          | 405,579          |
| Preparation              |                | 3,120          | 11,400         | 4,578          | 4,962          | 2,553          | 150            | 294            | 20,297           | 47,354           |
| Serving                  | 74,000         | 33,210         | 34,230         |                | 33,000         |                | 3,600          | 33,000         | 177,095          | 388,135          |
| Storage                  |                | 3,000          | 3,000          |                |                | 2,775          |                |                | 10,191           | 18,966           |
| <b>Middle School</b>     | <b>12,200</b>  | <b>141,770</b> | <b>41,170</b>  | <b>36,346</b>  | <b>46,715</b>  | <b>102,606</b> | <b>40,280</b>  | <b>4,285</b>   | <b>510,363</b>   | <b>935,736</b>   |
| Cleaning                 |                | 2,400          | 3,960          | 10,996         | 1,880          | 16,245         | 8,787          | 3,700          | 66,359           | 114,328          |
| Cooking/Heating          | 12,200         | 38,738         | 23,100         | 13,800         | 15,600         | 20,865         | 7,500          | 270            | 202,693          | 334,766          |
| Cooling                  |                | 7,047          | 7,800          | 6,300          | 28,980         | 44,700         | 20,100         |                | 169,611          | 284,538          |
| Preparation              |                | 3,585          | 6,310          | 5,250          | 255            | 3,630          | 2,813          | 315            | 2,700            | 24,858           |
| Serving                  |                | 90,000         |                |                |                | 17,167         | 1,080          |                | 69,000           | 177,247          |
| <b>High School</b>       | <b>190,900</b> | <b>129,673</b> | <b>255,936</b> | <b>237,975</b> | <b>154,668</b> | <b>109,303</b> | <b>71,801</b>  | <b>17,207</b>  | <b>336,989</b>   | <b>1,504,452</b> |
| Cleaning                 | 180,000        | 1,980          | 9,180          | 5,400          | 8,357          | 51,262         |                |                | 41,655           | 297,834          |
| Cooking/Heating          | 10,900         | 99,085         | 115,953        | 111,002        | 59,277         | 46,493         | 55,105         | 11,584         | 128,582          | 637,981          |
| Cooling                  |                | 22,080         | 70,041         | 86,805         | 79,500         | 5,869          | 6,450          | 5,623          | 15,036           | 291,404          |
| Preparation              |                | 1,188          | 15,087         | 19,890         | 3,723          | 5,078          | 8,247          |                | 20,099           | 73,312           |
| Serving                  |                | 5,340          | 45,675         | 14,878         | 3,811          | 600            | 1,999          |                | 131,618          | 203,920          |
| <b>General Location</b>  | <b>110,000</b> |                |                |                |                |                |                |                |                  | <b>110,000</b>   |
| Emergency                |                |                |                |                |                |                |                |                |                  |                  |
| Replacement District     |                |                |                |                |                |                |                |                |                  |                  |
| Wide                     | 50,000         |                |                |                |                |                |                |                |                  | 50,000           |
| Serving                  | 60,000         |                |                |                |                |                |                |                |                  | 60,000           |
| <b>Grand Total</b>       | <b>427,320</b> | <b>427,666</b> | <b>406,033</b> | <b>307,755</b> | <b>285,267</b> | <b>305,134</b> | <b>228,996</b> | <b>112,319</b> | <b>1,497,804</b> | <b>3,998,293</b> |

June 30, 2023

Replacement Value

|                          | 2023           | 2024           | 2025           | 2026           | 2027           | 2028           | 2029           | 2030           | 2031 & Beyond    | Grand Total      |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| <b>Elementary School</b> | <b>114,220</b> | <b>156,223</b> | <b>108,927</b> | <b>33,434</b>  | <b>83,883</b>  | <b>93,225</b>  | <b>116,915</b> | <b>90,827</b>  | <b>650,451</b>   | <b>1,448,106</b> |
| East Bradford            | 37,000         | 25,807         |                | 1,500          | 3,693          | 17,263         | 9,780          | 11,478         | 26,259           | 132,780          |
| East Goshen              |                | 3,766          | 4,991          |                | 3,024          | 4,663          | 21,617         |                | 99,554           | 137,615          |
| Exton ES                 |                | 37,892         | 17,040         | 4,200          | 34,644         | 24,277         | 7,840          | 24,000         | 4,154            | 154,047          |
| Fern Hill                |                | 1,366          | 1,320          | 2,400          | 7,800          | 15,141         | 22,600         |                | 76,771           | 127,398          |
| Glen Acres               |                | 5,330          | 11,366         | 9,435          | 19,986         |                | 18,304         | 41,130         | 10,662           | 116,213          |
| Hillsdale                | 8,450          | 16,710         | 44,636         | 1,431          | 600            | 7,200          | 7,200          | -              | 13,636           | 99,863           |
| Mary C Howse             | 12,200         | 39,290         | 9,800          | 3,147          | 7,745          | 754            | 10,190         | 294            | 36,018           | 119,437          |
| Penn Wood                |                | 14,366         | 7,800          | 8,291          | 600            | 4,617          | 7,985          |                | 74,104           | 117,763          |
| Starkweather             | 37,000         | 7,330          | 4,691          | 3,030          | 5,191          |                | 1,500          |                | 81,292           | 140,035          |
| Westtown Thornbury       | 19,570         | 4,366          | 7,284          |                | 600            | 19,310         | 9,900          | 4,600          | 137,621          | 203,251          |
| Greystone                |                |                |                |                |                |                |                | 9,325          | 90,378           | 99,703           |
| <b>Middle School</b>     | <b>12,200</b>  | <b>141,770</b> | <b>41,170</b>  | <b>36,346</b>  | <b>46,715</b>  | <b>102,606</b> | <b>40,280</b>  | <b>4,285</b>   | <b>510,363</b>   | <b>935,736</b>   |
| Fugett MS                |                | 3,900          | 6,010          | 9,300          | 13,800         | 72,345         | 12,480         | 3,370          | 160,452          | 281,657          |
| Peirce MS                |                | 72,147         | 25,260         | 16,681         | 27,525         | 8,061          | 11,900         |                | 192,447          | 354,021          |
| Stetson MS               | 12,200         | 65,723         | 9,900          | 10,365         | 5,390          | 22,200         | 15,900         | 915            | 157,465          | 300,058          |
| <b>High School</b>       | <b>190,900</b> | <b>129,673</b> | <b>255,936</b> | <b>237,975</b> | <b>154,668</b> | <b>109,303</b> | <b>71,801</b>  | <b>17,207</b>  | <b>336,989</b>   | <b>1,504,452</b> |
| East HS                  |                | 29,850         | 105,126        | 99,408         | 44,117         | 68,883         | 39,286         | 11,584         | 104,049          | 502,303          |
| Henderson HS             | 90,000         | 23,300         | 75,400         | 65,585         | 64,560         | 27,118         | 24,064         | 5,623          | 93,503           | 469,152          |
| Rustin HS                | 100,900        | 76,523         | 75,410         | 72,982         | 45,991         | 13,301         | 8,451          |                | 139,438          | 532,996          |
| <b>General Location</b>  | <b>110,000</b> |                |                |                |                |                |                |                |                  | <b>110,000</b>   |
| District Wide            | 110,000        |                |                |                |                |                |                |                |                  | 110,000          |
| <b>Grand Total</b>       | <b>427,320</b> | <b>427,666</b> | <b>406,033</b> | <b>307,755</b> | <b>285,267</b> | <b>305,134</b> | <b>228,996</b> | <b>112,319</b> | <b>1,497,804</b> | <b>3,998,293</b> |

# Food Service Equipment Life Span

| <u>Description</u>                 | <u>Life Span</u> | <u>Description</u>        | <u>Life Span</u> |
|------------------------------------|------------------|---------------------------|------------------|
| SLICER MEAT/CHOPPER                | 10               | MICROWAVE                 | 10               |
| MIXER FOOD                         | 10               | EYE WASH STATION          | 5                |
| OVEN CONVECTION                    | 15               | COFFEE MAKER              | 10               |
| RANGE BURNER TOP                   | 15               | HOODS AND EXHAUST SYSTEMS | 15               |
| REFRIGERATOR - WALK IN OR TWO DOOR | 20               | CHEST FREEZER             | 15               |
| FREEZER - WALK IN OR TWO DOOR      | 20               | COMPUTERS                 | 5                |
| SINK                               | 25               | TOASTER                   | 10               |
| STEAMER                            | 10               | PREP TABLE                | 25               |
| KETTLE STEAM FLOOR                 | 10               | COLD PREP/SERVE TABLE     | 20               |
| SERVING LINE                       | 25               | HOT PREP/SERVE TABLE      | 20               |
| TRAY STATIONS                      | 25               | DEEP FRYER                | 10               |
| CASHIER STATIONS                   | 25               | COLD BOX                  | 20               |
| COOLER MILK                        | 10               | BRAISER/CHARBROILER       | 15               |
| WARMING UNIT                       | 20               | GRILL                     | 15               |
| DISHWASHER COMMERCIAL              | 15               | WARMER                    | 20               |
| HOT PLATE/GRIDDLE                  | 15               | PIZZA IMPINGER/OVEN       | 15               |
| COLD TABLE                         | 25               | DISPOSALS                 | 10               |
| ICE MACHINE                        | 10               | FLOOR SCRUBBER            | 15               |
| TURBO CHEF / MERRYCHEF             | 15               |                           |                  |

## West Chester Area School District

### Analysis of Funding Equipment/Renovations from Food Service Fund

| Fiscal Year                                           | 2022-23   | <sup>*</sup><br>2023-24 | 2024-25   | 2025-26   | 2026-27   | 2027-28   | 2028-29   | 2029-30   | 2030-31   | 2031 &<br>Beyond |
|-------------------------------------------------------|-----------|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| Food Service Beginning<br>Net Position - Unrestricted | 2,815,925 | 2,565,612               | 2,201,405 | 1,836,852 | 1,493,932 | 1,249,290 | 1,027,137 | 785,116   | 619,233   | 570,027          |
| <b><u>Annual Activity</u></b>                         |           |                         |           |           |           |           |           |           |           |                  |
| Aramark Guarantee                                     | 251,628   | 252,083                 | 252,083   | 252,083   | 252,083   | 252,083   | 252,083   | 252,083   | 252,083   | 252,083          |
| District Custodial Costs                              | (151,400) | (158,970)               | (158,970) | (158,970) | (158,970) | (158,970) | (158,970) | (158,970) | (158,970) | (158,970)        |
| District Direct Cost                                  | (30,000)  | (30,000)                | (30,000)  | (30,000)  | (30,000)  | (30,000)  | (30,000)  | (30,000)  | (30,000)  | -                |
| Profit / Loss Before<br>Equipment Purchases           | 70,228    | 63,113                  | 63,113    | 63,113    | 63,113    | 63,113    | 63,113    | 63,113    | 63,113    | 93,113           |
| Equipment Replacement<br>Cost                         | (320,541) | (427,320)               | (427,666) | (406,033) | (307,755) | (285,267) | (305,134) | (228,996) | (112,319) | (1,497,804)      |
| Profit/Loss After<br>Equipment Purchases              | (250,313) | (364,207)               | (364,553) | (342,920) | (244,642) | (222,154) | (242,021) | (165,883) | (49,206)  | (1,404,691)      |
| Food Service Ending Net<br>Position - Unrestricted    | 2,565,612 | 2,201,405               | 1,836,852 | 1,493,932 | 1,249,290 | 1,027,137 | 785,116   | 619,233   | 570,027   | (834,664)        |

\* 2023-24 is the last year of the current contract between the district and Aramark Educational Services, LLC

## Equipment Requests: Spring 2022

| Project # | Building / Item                                                  | Scheduled         | Actual Amount     | Variance            |
|-----------|------------------------------------------------------------------|-------------------|-------------------|---------------------|
| <u>1</u>  | <b><u>EastBradford ES</u></b>                                    |                   |                   |                     |
|           | Serving Line                                                     | 34,570.00         | -                 | (34,570.00)         |
| <u>2</u>  | <b><u>East Goshen ES</u></b>                                     |                   |                   |                     |
|           | Reach in Freezer - 1 Door                                        | 6,539.00          | 6,320.00          | (219.00)            |
|           | Hot Holding Cabinet - Pass Thru - 1 Door or dutch                | 6,598.00          | -                 | (6,598.00)          |
|           | Reach in Refrigerator - 1 Door                                   | 6,150.00          | -                 | (6,150.00)          |
| <u>3</u>  | <b><u>Mary C. Howse ES</u></b>                                   |                   |                   |                     |
|           | Chest Freezer                                                    | 1,890.00          | 819.00            | (1,071.00)          |
| <u>4</u>  | <b><u>Starkweather ES</u></b>                                    |                   |                   |                     |
|           | Convection Oven                                                  | 11,220.00         | 10,900.00         | (320.00)            |
|           | Serving Line                                                     | 34,570.00         | -                 | (34,570.00)         |
|           | Steamer - 2 Door                                                 | 20,134.70         | 23,100.00         | 2,965.30            |
| <u>5</u>  | <b><u>Westtown Thornbury ES</u></b>                              |                   |                   |                     |
|           | Reach in Freezer - 1 Door                                        | 6,150.00          | -                 | (6,150.00)          |
|           | Reach in Freezer - 1 Door                                        | 6,150.00          | 5,284.99          | (865.01)            |
|           | Steamer - 2 Door (New Addition)                                  | 20,134.70         | 22,566.00         | 2,431.30            |
| <u>6</u>  | <b><u>Fugett MS</u></b>                                          |                   |                   |                     |
|           | Convection Oven - 2 Door                                         | 5,610.00          | 11,350.00         | 5,740.00            |
|           | Convection Oven - 2 Door                                         | 5,610.00          | 11,350.00         | 5,740.00            |
|           | Dishwasher                                                       | 43,420.00         | 47,600.00         | 4,180.00            |
| <u>7</u>  | <b><u>Peirce MS</u></b>                                          |                   |                   |                     |
|           | Warmer - Counter Top                                             | 4,000.15          | 3,000.00          | (1,000.15)          |
|           | Warmer - Counter Top                                             | 4,000.15          | 3,000.00          | (1,000.15)          |
| <u>8</u>  | <b><u>Stetson MS</u></b>                                         |                   |                   |                     |
|           | Steamer - 2 Door                                                 | 20,134.70         | 23,045.00         | 2,910.30            |
|           | Reach in Refrigerator - 1 Door                                   | 6,150.00          | 6,830.00          | 680.00              |
| <u>9</u>  | <b><u>East HS</u></b>                                            |                   |                   |                     |
|           | Floor Machine                                                    | 8,440.00          | 11,625.00         | 3,185.00            |
|           | Turbo Chef                                                       | 20,500.00         | 10,449.00         | (10,051.00)         |
|           | Digital Monitor for Menus                                        | 15,000.00         | 8,711.35          | (6,288.65)          |
| <u>10</u> | <b><u>Henderon HS</u></b>                                        |                   |                   |                     |
|           | Turbo Chef                                                       | 20,500.00         | -                 | (20,500.00)         |
|           | Digital Monitor for Menus                                        | 15,000.00         | 8,711.34          | (6,288.66)          |
| <u>11</u> | <b><u>Rustin HS</u></b>                                          |                   |                   |                     |
|           | Steamer - 2 Door                                                 | 20,134.70         | 22,550.00         | 2,415.30            |
|           | Refrigerator - 2 Door                                            | 8,840.00          | 8,525.00          | (315.00)            |
|           | Hot Holding Cabinet- dutch door or single door                   | 6,539.00          | 5,825.00          | (714.00)            |
|           | Floor Machine                                                    | 8,440.00          | 11,625.00         | 3,185.00            |
|           | Turbo Chef                                                       | 20,500.00         | -                 | (20,500.00)         |
|           | Digital Monitor for Menus                                        | 15,000.00         | 8,711.35          | (6,288.65)          |
|           | <b>Subtotal</b>                                                  | <b>401,925.10</b> | <b>271,898.03</b> | <b>(130,027.07)</b> |
| <u>12</u> | <b><u>Miscellaneous Equipment (Districtwide)</u></b>             |                   |                   |                     |
|           | <i>Equipment that is due to replace but is still operational</i> |                   |                   |                     |
| EBE       | Double Convection Steamer                                        | 20,130.74         | -                 | (20,130.74)         |
| HDE       | Refrigerator - 6 door                                            | 6,416.30          | -                 | (6,416.30)          |
| HDE       | Refrigerator - 2 section                                         | 4,500.00          | -                 | (4,500.00)          |
| HHS       | Dish Washer                                                      | 42,000.00         | -                 | (42,000.00)         |
| HHS       | Floor Machine                                                    | -                 | 11,625.00         | 11,625.00           |
| MCH       | Double Convection Oven                                           | 11,000.00         | -                 | (11,000.00)         |
| PMS       | Freezer - 3 section                                              | 6,000.00          | -                 | (6,000.00)          |
| PMS       | Convection Oven                                                  | -                 | 10,873.68         | 10,873.68           |
| FMS       | Refrigerator - Pass Thru                                         | -                 | 9,750.00          | 9,750.00            |
| GAE       | Warming Cabinet                                                  | -                 | 3,452.00          | 3,452.00            |
| SWE       | Milk Cooler                                                      | -                 | 1,969.00          | 1,969.00            |
| HDE       | Milk Cooler                                                      | -                 | 1,899.00          | 1,899.00            |
| RHS       | Refrigerated Pizza Prep Table                                    | -                 | 2,999.00          | 2,999.00            |
| RHS       | Warming Cabinet                                                  | -                 | 6,074.90          | 6,074.90            |
|           | <b>Subtotal miscellaneous equipment</b>                          | <b>90,047.04</b>  | <b>48,642.58</b>  | <b>(41,404.46)</b>  |
|           | <b>Total Cost</b>                                                | <b>491,972.14</b> | <b>320,540.61</b> | <b>(171,431.53)</b> |

## Equipment Requests: Spring 2023

| Project # | Building / Item                                                  | Scheduled         | Actual Amount | Variance            |
|-----------|------------------------------------------------------------------|-------------------|---------------|---------------------|
| <u>1</u>  | <u>East Bradford ES</u>                                          |                   |               |                     |
|           | Serving Line                                                     | 37,000.00         | -             | (37,000.00)         |
| <u>2</u>  | <u>Hillsdale ES</u>                                              |                   |               |                     |
|           | Refrigerator - 6 door                                            | 8,450.00          | -             | (8,450.00)          |
| <u>3</u>  | <u>Mary C Howse ES</u>                                           |                   |               |                     |
|           | Convection Oven-double stack                                     | 12,200.00         | -             | (12,200.00)         |
| <u>4</u>  | <u>Starkweather ES</u>                                           |                   |               |                     |
|           | Serving Line                                                     | 37,000.00         |               | (37,000.00)         |
| <u>5</u>  | <u>Westtown-Thornbury ES</u>                                     |                   |               |                     |
|           | Upright Freezer- One Door                                        | 5,420.00          | -             | (5,420.00)          |
|           | Convection Steamer - Boilerless, 5 tray                          | 14,150.00         | -             | (14,150.00)         |
| <u>6</u>  | <u>Stetson MS</u>                                                |                   |               |                     |
|           | Double Convection Oven                                           | 12,200.00         |               | (12,200.00)         |
| <u>7</u>  | <u>Henderson HS</u>                                              |                   |               |                     |
|           | DishWasher                                                       | 90,000.00         | -             | (90,000.00)         |
| <u>8</u>  | <u>Rustin HS</u>                                                 |                   |               |                     |
|           | Counter top Warmers - (4)                                        | 10,900.00         |               | (10,900.00)         |
|           | <b>Subtotal</b>                                                  | <b>227,320.00</b> | <b>-</b>      | <b>(227,320.00)</b> |
| <u>9</u>  | <u>Miscellaneous Equipment (Districtwide)</u>                    |                   |               |                     |
|           | <i>Equipment that is due to replace but is still operational</i> |                   |               |                     |
|           | RHS Dish Machine                                                 | 90,000.00         | -             | (90,000.00)         |
|           | Districtwide Emergency Replacement                               | 50,000.00         | -             | (50,000.00)         |
|           | Districtwide Computer Terminal Replacement                       | 60,000.00         | -             | (60,000.00)         |
|           | <b>Subtotal miscellaneous equipment</b>                          | <b>200,000.00</b> | <b>-</b>      | <b>(200,000.00)</b> |
|           | <b>Total Cost</b>                                                | <b>427,320.00</b> | <b>-</b>      | <b>(427,320.00)</b> |

Pricing includes all removal and disposal of existing equipment as well as delivery, set and final connections for new equipment.

West Chester Area School District

Property and Finance Committee

May 15, 2023

**Approval of Request to Name School District Facilities**

In March, the Property and Finance Committee reviewed the application for naming school district facilities at the Greystone Elementary School Library, The Dr. James R. Scanlon Student Learning Center. The Facilities and Operations Department is seeking approval for the signage estimate from FastSigns in the amount of \$234.13 to provide dedication signage for the Greystone Elementary School Library naming.

If you have any questions feel free to contact me.

Wayne F. Birster, Jr.

*Director of Facilities and Operations*

West Chester Area School District

May 9, 2023

Created Date: 5/4/2023

**DESCRIPTION:** (1 qty) 72"w x 22"h Learning Center Plaque

**Bill To:** WCASD  
1181 McDermott Drive  
West Chester, PA 19380  
US

**Pickup At:** FASTSIGNS  
307 E. Lincoln Hwy  
Exton, PA 19341  
US

**Requested By:** Wayne Birster  
Email: wbirster@wcasd.net  
Cell Phone: (484) 266-1265

**Salesperson:** Judy Vilcheck  
Entered By: Judy Vilcheck

| NO.   | Product Summary                                                                                                                                                                                                                                                                                             | QTY | UNIT PRICE | AMOUNT   |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------|----------|
| 1     | (1 qty) 72"w x 22"h Learning Center Plaque                                                                                                                                                                                                                                                                  | 1   | \$234.13   | \$234.13 |
| 1.1.1 | <b>DiBond 3mm -</b><br><br><b>Part Qty:</b> 1<br><b>Width:</b> 72.00"<br><b>Height:</b> 22.00"<br><b>Sides:</b> 1<br><br><b>Text:</b><br>72"w x 22"h<br>3mm Dibond with holes in four<br>corners for mounting to interior<br>concrete wall.<br><br>*please note: pricing does not include<br>installation.* |     |            |          |
| 1.1.2 | <b>Vinyl - For flat surfaces -</b><br><br><b>Part Qty:</b> 1<br><b>Width:</b> 72.00"<br><b>Height:</b> 22.00"<br><b>Sides:</b> 1<br><br><b>Text:</b><br>The Dr. James R. Scanlon Student<br>Learning Center                                                                                                 |     |            |          |
| 1.1.3 | <b>Overlaminates- 3 mil UV Gloss -</b><br><br><b>Part Qty:</b> 1<br><b>Width:</b> 72.00"<br><b>Height:</b> 22.00"<br><b>Sides:</b> 1<br><br><b>Text:</b><br>UV Gloss Overlamine                                                                                                                             |     |            |          |

"50% Deposit required prior to starting work. Orders canceled after design will



incur a minimum charge. All sign permit requirements, applications, and associated fees are the responsibility of the customer unless specifically noted."

All orders under \$100.00 must be paid in full at the time of order.

|                          |                 |
|--------------------------|-----------------|
| <b>Subtotal:</b>         | <b>\$234.13</b> |
| <b>Taxes:</b>            | <b>\$14.05</b>  |
| <b>Grand Total:</b>      | <b>\$248.18</b> |
| <b>Deposit Required:</b> | <b>\$124.09</b> |

A note from your FASTSIGNS Team,

While we try our very best to meet the estimated production times for completion of every order, we cannot guarantee any delivery dates at this time. Material shortages, increased cost of goods, staffing struggles, and freight delays industry-wide may affect production times and we will do our best to keep you posted on delays as soon as we can. Our prices in some areas are subject to change due to the increasing cost and we can only hold Pricing for 30 days. We apologize for the inconvenience and appreciate your understanding as we know you may be experiencing the same in your own market.

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

West Chester Area School District  
Property and Finance Committee  
May 15, 2023

**2023-24 Capital Reserve Project Awards**

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>Project #</b> | <b>Description</b>                  | <b>Vendor</b>                 | <b>Project Budget</b> | <b>Award Amount</b> |
|------------------|-------------------------------------|-------------------------------|-----------------------|---------------------|
| G-144            | District-wide Playground            | George Ely Associates         | \$ 100,000.00         | \$ 108,856.00       |
| G-153            | Install Library/ Courtyard Door RHS | TE Construction Services, LLC | \$ 16,000.00          | \$ 24,215.00        |

G-144 is the second year of an ongoing project to improve the safety and quality of our playgrounds. The proposed equipment will be installed at Starkweather Elementary and will modernize the main equipment. We are recommending an award to George Ely Assoc. in the amount of \$108,856, which is larger than the original budget. We recommend using the savings from G-157, Stetson Intercom, to fund the additional expense.

G-153 is a project to install a doorway from the library to the adjacent courtyard, to increase flexibility and use of the space. We recommend the award of this project to TE Construction, LLC for the amount of \$24,215, which is larger than the original budget. We further recommend utilizing the savings from G-158, Pierce Intercom, to fund the additional expense.

If you have any questions feel free to contact me.

Wayne F. Birster, Jr.

*Director of Facilities and Operations*  
West Chester Area School District  
May 9, 2023

George



ASSOCIATES  
Athletic, Park & Playground Equipment

800.262.8448

717.243.0439 Fax

ely@pa.net

PO Box 396

Carlisle, PA 17013

GeorgeElyAssociates.com

May 4, 2023

## PROPOSAL v2

Starkweather ES #2  
Playground Equipment

Joe McGuire  
West Chester Area School District  
Supervisor Of Grounds  
484-266-1268 Office  
610-659-0419 Cell  
[jmcguire@wcasd.net](mailto:jmcguire@wcasd.net)



|       |            |                                                     |                     |
|-------|------------|-----------------------------------------------------|---------------------|
| 1 ea. | #CUSTOM-PS | Challengers play structure                          | \$ 54,140.00        |
| 1 ea. | #CUSTOM-GZ | Challengers Ground Level upper body play activities | 15,743.00           |
| 1 ea. | #0462      | Summit Climber - Sierra                             | 6,729.00            |
|       |            |                                                     | <u>\$ 76,612.00</u> |
|       |            |                                                     | DISCOUNT - 3,831.00 |
|       |            |                                                     | <u>\$ 72,781.00</u> |
|       |            |                                                     | FREIGHT 1,500.00    |
|       |            |                                                     | <u>\$ 74,281.00</u> |

### BUZZ BURGER, INC.

|       |          |                                             |                     |
|-------|----------|---------------------------------------------|---------------------|
| 1 ea. | #INSTALL | Installation of equipment above             | \$ 28,800.00        |
| 1 ea. | #REC     | Receiving & unloading of equipment          | 500.00              |
| 1 ea. | #DEMO    | Demolition & disposal of existing equipment | 5,275.00            |
|       |          |                                             | <u>\$ 34,575.00</u> |

Prices reflect PA State Contract COSTARS-014-E23-299

Prices effective for 30 days

Prices include delivery, unloading, assembly, & installation  
Prices do NOT include recommended resilient materials  
Prices do NOT include sealed engineering or permits  
(See additional details on Buzz Burger quote 1002372)

Payment Terms: 50% deposit, Net 20 days

To place an order, please verify the above information, select colors, indicate shipping & billing addresses, contact name & phone number, sign below & return with deposit...

X \_\_\_\_\_

Thank you, DAVE ELY

We accept MC, Visa, Disc, & Amex.  
(ADD 2% for credit card purchases)  
Buyer agrees to pay a monthly late  
charge of 2% commencing 30 days  
after invoice date.

# Estimate



BUZZ BURGER INC.  
500 S WHITEHORSE RD.  
PHOENIXVILLE, PA 19460  
WWW.BUZZBURGERINC.COM  
610 399 3035

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                           |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|
| Name / Address                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Date                      | Estimate # |
| West Chester Area School District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3/1/2023                  | 1002372    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Project                   |            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Starkweather Elementary   |            |
| Estimate By:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | erictoy@buzzburgerinc.com |            |
| Terms Unless otherwise noted in Description:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |            |
| <p>Prices are for Labor at non prevailing wages and do not include on site security for playground equipment. Prices reflect a single mobilization for all referenced work. Prices include supply of concrete as specified by manufacturer. All excavated spoils to remain on site. Vehicle and machine (Skid Loader) access is required. No Slab sawing, core drilling, jackhammering, concrete or asphalt removal included. Private underground utility location can be arranged for an additional charge if owner cannot provide location of utilities. Any additional expenses caused by hidden rock, underground utilities, unforeseen obstructions, or unusual digging conditions may result in additional charges at the discretion of Buzz Burger Inc. Prices do not include any permits, or permitting processes whatsoever. Permits are the sole responsibility of the owner/general contractor.</p> <p>Price is based on acceptance of current Insurance. Addition Insurance Requirements will result in additional charges.</p> |                           |            |

| Item                     | Description                                                                                 | Qty | Rate         | Total              |
|--------------------------|---------------------------------------------------------------------------------------------|-----|--------------|--------------------|
| PLAY EQUIPME...          | Installation only of Playworld Systems play equipment as per Dave Ely drawing dated 2/23/23 |     | 28,800.00    | 28,800.00          |
| Receive, Deliver         | Receive, Store and Deliver Equipment to Job Site at Time of Installation                    |     | 500.00       | 500.00             |
| DEMOLITION               | Demo and dispose of existing Playworld play equipment.                                      |     | 5,275.00     | 5,275.00           |
| Sign and Date to Accept: |                                                                                             |     | <b>Total</b> | <b>\$34,575.00</b> |

West Chester Area School District  
G153 Rustin HS New Library-Courtyard Door

|                                    | Proposed Cost |
|------------------------------------|---------------|
| TE Construction, LLC               | \$ 24,215.00  |
| Donald E. Reisinger, Inc (Costars) | \$ 28,175.00  |
| Gordian Group                      | \$ 35,716.46  |
|                                    |               |
|                                    |               |
|                                    |               |

Remove existing glazing and aluminum window frame, saw cut an opening in 16" knee wall, install new 3-0 x 7-0 single aluminum door with hardware.

# TEConstruction Services, LLC.

1520-B Campus Drive. • Warminster, PA 18974

Bus.: (215) 441-8223 • FAX: (215) 441-8224

April 26, 2023

Mr. Damon Gonzaga  
West Chester Area School District  
1181 McDermott Drive  
West Chester, PA 19380

RE: Media Center Door

Dear Mr. Gonzaga,

The following is our proposal to furnish and install all labor, materials, equipment and supervision to add a new Storefront Aluminum door at the Media Center. We will remove the glazing and aluminum frame at the end panel of the existing 12'-8" x 10'-0" making this a (3) lite window, saw cut and remove the 16" high cheek wall, fill solid the jambs, fill solid the sill, cut back the solid surface window sill. Install a new aluminum door frame with transom to fill the opening of 3'-2"x 11'-5", provide a single door with hardware set 0008 per specification section 08700. We are assuming the existing window glazing is tempered and does not need to be changed out.

This work to be completed during normal work hours, completion in 2 working days.

Base Proposal Twenty-Four Thousand Two Hundred Fifteen Dollars.. \$24,215.00

After your review if you have any questions please do not hesitate to contact us.  
We look forward to working with you and serving your construction needs.

Sincerely,



Edward J Hilbert Jr.  
President

West Chester Area School District

Property and Finance Committee

May 15, 2023

**Approval of Revised Thresholds for Construction Project Change Orders**

The Facilities and Operations Department is seeking approval for the matrix of revised thresholds for construction project change orders. The matrix is attached and will be reviewed at the Property and Finance Committee meeting.

If you have any questions feel free to contact me.

Wayne F. Birster, Jr.

*Director of Facilities and Operations*

West Chester Area School District

May 9, 2023

## Change Order Approval Matrix

|                                                                              |  |                                                                                         |
|------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------|
| <b>Change Order Type Key:</b>                                                |  | E. Completion date changes for reasons unrelated to the construction process            |
| A. Unforeseen Field Condition                                                |  |                                                                                         |
| B. Design Errors                                                             |  | F. Owner requested changes to the design criteria, scope of work, or project objectives |
| C. Design Omissions                                                          |  |                                                                                         |
| D. Changes in building code interpretations, OR Public Authority requirement |  | G. Other (staff requested credits, reimbursements, backcharges)                         |

|                                             | Construction Project Size | Under \$7.5M                                      |                                                  | \$7.5M and greater                                |                                                  |
|---------------------------------------------|---------------------------|---------------------------------------------------|--------------------------------------------------|---------------------------------------------------|--------------------------------------------------|
|                                             | Change Order Size         | For change order amounts estimated UNDER \$25,000 | For change order amounts estimated OVER \$25,000 | For change order amounts estimated UNDER \$50,000 | For change order amounts estimated OVER \$50,000 |
| TIME IMPACT                                 | Change Order Type         |                                                   |                                                  |                                                   |                                                  |
| NOT Time-sensitive to Completion of Project | A, B, C, D, E, G          | Property and Finance Committee Approval           | Board Approval                                   | Property and Finance Committee Approval           | Board Approval                                   |
| NOT Time-sensitive to Completion of Project | F                         | Board Approval                                    | Board Approval                                   | Board Approval                                    | Board Approval                                   |
| TIME-Sensitive to Completion of Project     | A, B, C, D, E, G          | Administrative Approval                           | Property and Finance Committee Approval          | Administrative Approval                           | Property and Finance Committee Approval          |
| TIME-Sensitive to Completion of Project     | F                         | Property and Finance Committee Approval           | Property and Finance Committee Approval          | Property and Finance Committee Approval           | Board Approval                                   |



West Chester Area School District

Property and Finance Committee

May 15, 2023

**Approval of the Schrader Group for Architectural and Engineering Services**

The Facilities and Operations Department is requesting approval for the Schrader Group to provide architectural and engineering services for the Hillsdale and Starkweather Elementary School construction projects. After carefully reviewing their design work, we recommend use of the Schrader Group with a fee schedule of 5.25% of construction bids and awarded alternates for the Renovations and Additions to Hillsdale Elementary School and Starkweather Elementary School.

If you have any questions feel free to contact me.

Wayne F. Birster, Jr.

*Director of Facilities and Operations*

West Chester Area School District

May 9, 2023

# SCHRADERGROUP

31 March 2023

West Chester Area School District (WCASD)  
1181 Mc Dermott Drive  
West Chester, PA 19380

Attention: Mr. Wayne F. Birster, Jr., Director of Facilities and Operations

## **RE: Proposal for Professional Design Services for the Renovations and Additions to Hillsdale Elementary School and Sarah Starkweather Elementary School**

Dear Mr. Wayne Birster:

SCHRADERGROUP (SG) is pleased to present our Professional Design Services proposal for the Renovations and Additions to the Hillsdale Elementary School and Sarah Starkweather Elementary School.

SG understands that each School has its unique needs. Some of the understandings SG has regarding Hillsdale Elementary School include:

- Addressing ADA issues throughout the building and in the parking area;
- Renovate the main entrance to provide a true secure vestibule with direct access to the administration suite;
- Concrete modular classrooms are to remain and should receive updated finishes;
- Reprogram the building with closed classrooms and central literacy and learning support spaces in lieu of the current open concept;
- Asphalt shingle roofing system needs replacement and the team will evaluate the EPDM flat roofs;
- Evaluation of existing MEP systems;
- Designs based on the project's budget of \$24 million (construction is \$20.5 million), with a max capacity of 625 students, and to be a phased project;
- And as a part of the phasing, WCASD will relocate Kindergarten to create swing space for renovations;

SG also has the following understandings regarding the Starkweather Elementary School from our walkthrough:

- Renovate the main entrance to provide a true secure vestibule with direct access to the administration suite;
- The atrium requires renovation particularly to its Kalwall roof structure. Consider alternative uses if it is not as regularly used as originally planned;

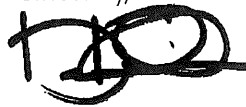
- Roofing, windows, sprinkler system, and HVAC systems needs to be replaced/updated;
- ADA and multi-disability spaces are focused in this School;
- There isn't an outdoor play area for the Kindergarten program;
- The modular classrooms will be removed;
- Project's budget is also \$24 million (construction is \$20.5 million) and will be a phased project.

We offer our expertise in academic design with over 200 projects including master plans, studies, renovations, or new construction in our portfolio. Our leadership team is very familiar with WCASD having been involved in several previous school projects prior to SG.

SG believes that our extensive experience in academic planning and design, our team history, and a partnership between school leadership and our team would align well with WCASD's vision. SG's collaborative process will allow the School District to select the best planning and design solutions for its future.

Thank you again for the opportunity to submit our proposal. If there you have any additional questions or need additional information, please do not hesitate to reach out. We welcome the opportunity to further discuss the project with you in the near future.

Sincerely,



David L. Schrader, FAIA, A4LE Fellow, LEED AP  
Managing Partner  
215.482.7440 | [dschrader@sgarc.com](mailto:dschrader@sgarc.com)

# 07 FEE PROPOSAL

## 7.1 FEE

This fee proposal includes all compensation and other payments due to SCHRADERGROUP (SG) in the performance of the basic services outlined in the Agreement that West Chester Area School District provided with the RFP.

The fees are broken down per phase for each project below and hourly rates for additional services are provided on the following page.

## 7.2 FEE BROKEN DOWN PER PHASE

### HILLSDALE ELEMENTARY SCHOOL

|                               |              |
|-------------------------------|--------------|
| Master Plan/Schematic Design: | \$161,090.00 |
| Design Development:           | \$214,120.00 |
| Construction documents:       | \$425,240.00 |
| Bidding:                      | \$ 55,730.00 |
| Construction Administration:  | \$204,364.00 |
| Close-Out:                    | \$ 10,756.00 |

**TOTAL** **\$1,071,300.00**

### SARAH STARKWEATHER ELEMENTARY SCHOOL

|                               |              |
|-------------------------------|--------------|
| Master Plan/Schematic Design: | \$161,090.00 |
| Design Development:           | \$214,120.00 |
| Construction documents:       | \$425,240.00 |
| Bidding:                      | \$ 55,730.00 |
| Construction Administration:  | \$204,364.00 |
| Close-Out:                    | \$ 10,756.00 |

**TOTAL** **\$1,071,300.00**

## 7.3 REQUIRED FORMS

On the pages that follow after the hourly rates are the completed forms requested by the RFP.

## HOURLY RATES

The following pages include the current hourly rates for additional services along with anticipated reimbursable expenses invoiced during the project design phase.

### SCHRADERGROUP 2023 Rate Schedule\*

| Employee Classification     | Rate/Hr. |
|-----------------------------|----------|
| Principal                   | \$248.00 |
| Senior Project Manager      | \$227.00 |
| Structural Senior Engineer  | \$221.00 |
| Structural Project Engineer | \$180.00 |
| Project Manager             | \$192.00 |
| Project Architect           | \$172.00 |
| Interior Designer           | \$169.00 |
| Interior Designer II        | \$105.00 |
| Design Engineer             | \$169.00 |
| Designer                    | \$141.00 |
| Drafter/CADD Operator       | \$140.00 |
| Intern                      | \$105.00 |
| Administrator I             | \$179.00 |
| Administrator II            | \$106.00 |

#### Unit Costs

|                     |                  |             |         |
|---------------------|------------------|-------------|---------|
| Copies              | 8 1/2 x 11       | \$0.15 each |         |
|                     | 8 1/2 x 14       | \$0.25 each |         |
|                     | 11 x 17          | \$0.30 each |         |
| Large Format Copies |                  |             |         |
|                     | 24 x 36          | 30 x 42     | 36 x 48 |
| Bond                | \$ 3.87          | \$ 5.64     | \$ 7.73 |
| Vellum              | \$ 6.30          | \$ 9.22     | \$12.59 |
| Mylar               | \$10.21          | \$14.91     | \$20.42 |
| Travel              | \$0.625 per mile |             |         |
| Shipping            | at cost          |             |         |

\* Rates are good through December 31, 2022. Rates are subject to cost of living adjustment every year.

### T&M ASSOCIATES 2023 Rate Schedule\*

| Employee Classification                  | Rate/Hr. |
|------------------------------------------|----------|
| Principal/Manager/Professional VIII, IX  | \$265.00 |
| Group Manager/Professional VII           | \$239.00 |
| Supervising Professional/Professional VI | \$216.00 |
| Professional V                           | \$197.00 |
| Professional V (Field and Support)       | \$185.00 |
| Professional IV                          | \$176.00 |
| Professional III                         | \$159.00 |
| Professional II /Technical Staff-Grade 5 | \$144.00 |
| Field Staff-Grade 5                      | \$135.00 |
| Professional I/Technical Staff-Grade 4   | \$130.00 |
| Field Staff-Grade 4                      | \$120.00 |
| Technical Staff-Grade 3                  | \$120.00 |
| Field Staff-Grade 3                      | \$115.00 |
| Professional Entry Level                 | \$110.00 |
| Field Staff-Grade 2                      | \$ 95.00 |
| Technical Staff-Grade 1                  | \$ 95.00 |
| Field Staff-Grade 1                      | \$ 85.00 |
| Technical and Field Staff-Entry Level    | \$ 75.00 |

### SNYDER HOFFMAN ASSOCIATES, INC.

#### 2023 Rate Schedule\*

| Employee Classification    | Rate/Hr. |
|----------------------------|----------|
| Principal                  | \$190.00 |
| Senior Engineer            | \$140.00 |
| Construction Administrator | \$125.00 |
| Chief Designer             | \$125.00 |
| Engineer                   | \$110.00 |
| Senior Designer            | \$105.00 |
| Designer                   | \$ 90.00 |
| CAD/Revit Operator         | \$ 80.00 |
| Administrative Assistant   | \$ 75.00 |

### INTERNATIONAL CONSULTANTS, INC. 2023 Rate Schedule\*

| Employee Classification         | Rate/Hr. |
|---------------------------------|----------|
| Principal/Senior Cost Estimator | \$210.00 |
| Project Estimator               | \$175.00 |
| Para-Technical                  | \$155.00 |
| Typical Average Blended Rate    | \$180.00 |

\* These rates are effective to December 31, 2023 and are subject to change without prior notice.

**EXHIBIT 1**

**FROM:**

**TO: Wayne F. Birster, Jr.  
Director of Facilities and Operations  
West Chester Area School District  
1181 Mc Dermott Drive  
West Chester, PA 19380**

**Project: Renovations and Additions to Hillsdale ES, West Chester Area School District**

1. We propose to perform the Basic Services outlined in the Form of Agreement between the Owner and Architect and the Request for Proposal dated March, 2023 for 5.25% percent of the awarded prime contract and awarded alternates to begin construction of the project. No adjustments to overall payment will occur due to change orders.

**Project: Renovations and Additions to Starkweather ES, West Chester Area School District**

2. We propose to perform the Basic Services outlined in the Form of Agreement between the Owner and Architect and the Request for Proposal dated March 2023 for 5.25% percent of the awarded prime contract and awarded alternates to begin construction of the project. No adjustments to overall payment will occur due to change orders.

EXHIBIT 2

1. The undersigned has verified the figures in Exhibit 1, and understands the Owner will not be responsible for any errors and/or omissions on the part of the undersigned in preparing the Proposal.
2. In submitting this Proposal, it is understood that the right is reserved by the Owner to reject any or all proposals and waive all informalities in connection herewith.
3. The undersigned declares that the person or persons signing this Proposal is/are fully authorized to sign on behalf of the firm listed and to fully bind the firm listed to all the Proposal's conditions and provisions thereof.

Respectfully submitted this:

\_\_\_\_\_ 31st day of March \_\_\_\_\_, 2023

\_\_\_\_\_  
Firm Name:

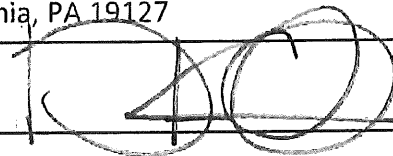
SCHRADERGROUP architecture LLC

\_\_\_\_\_  
Address:

161 Leverington Avenue, Suite 105

\_\_\_\_\_  
Philadelphia, PA 19127

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



\_\_\_\_\_  
Typed Name

David L. Schrader, FAIA, A4LE Fellow, LEED AP

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

Managing Partner



MEMO from the Director of Business Affairs

---

*Date: May 11, 2023*  
*TO: School Board Members*  
*FROM: John Scully*

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

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

BOARD CONSENT ITEMS for May 24, 2023:

- Approval of Resolution for 2022-23 Budget Transfers
- Approval of Resolution for School District Depositories for 2023-24 School Year
- Approval of Food Service Contract Addendum for the 2023-24 School Year

cc: Dr. Reynolds & Cabinet

# **WEST CHESTER AREA SCHOOL DISTRICT**

## **Property & Finance Committee**

*Memo Item for 5/24/23*

### **Resolution for 2022-23 Budget Transfers**

#### **Background:**

Each year in October the Board is presented with the District's budget transfers for the previous year. This is an awkward situation in that the PA SCHOOL CODE does not address the approval of budget transfers after the fiscal year. Section 6-687 of the SCHOOL CODE states that the school board shall have the power to approve budget transfers during the last nine (9) months of the fiscal year. Unfortunately, the transfers must be coordinated with the District's Annual Financial Report (AFR), which is not submitted to the state until October 31, following the close of the fiscal year. As a result of the deadline for the AFR, budget transfers are not ready for Board approval until October.

The state auditors have recommended that the Board annually approve a resolution before June 30th that authorizes the administration to implement budget transfers for the current year after the fiscal year-end, with subsequent ratification by the Board. All budget transfers that are needed for the year will be presented to the Board for approval in October as done in previous years.

#### **RESOLUTION for 5/24/23:**

**Approval is requested to authorize the administration to implement budget transfers for the 2022-23 budgets after June 30, 2023, with subsequent ratification by the Board.**

John T. Scully  
Director of Business Affairs  
5/4/23



# WEST CHESTER AREA SCHOOL DISTRICT

## Property & Finance Committee

### Memo Item for 5/24/23

#### RESOLUTION

#### 2023-24 APPOINTMENT OF SCHOOL DISTRICT DEPOSITORIES & AUTHORIZATION OF TEMPORARY DEPOSITS AT INTEREST & INVESTMENT PROGRAM

BE IT RESOLVED, that the following financial institutions be appointed as depositories for the school year beginning July 1, 2023.

Fulton Bank - General Fund, Real Estate Tax Receipts, Activity Funds, Checking Market Rate "NOW" Accounts, Activity Funds, Insurance Claims Account, Payroll "NOW" Account, Cafeteria "NOW" Account

TD Wealth Management and Wilmington Trust – paying agents for school district sinking fund accounts

PA School District Liquid Asset Fund (PSDLAF), PA Local Government Investment Trust (PLGIT), Commonwealth of PA INVEST, Fulton Financial Services (CRIMS) - General Fund, Capital Projects Funds, and Payroll Funds

All funds on deposit with banks are insured to \$250,000 by Federal Deposit Insurance Corporation with excess funds collateralized in accordance with PA Act 72 and Board Policy 609. All funds on deposit with local government investment pools are collateralized in accordance with PA School Code, PA Statutes, and Board Policy 609.

#### ANNUAL CASH DEPOSITS AND INVESTMENT PROGRAM

In order for school funds to earn maximum interest, the School Board Treasurer and Secretary are authorized to secure bids from banks, savings banks, savings and loan associations, and other financial institutions, and to effect required transfer of funds as permitted by Pennsylvania Law. All transactions are to be in the name of the School District. The purpose of this authorization is to permit daily transfer of funds not required for operation in order to keep available funds at interest and to authorize the redeposit of matured funds.

Further, the following institutions are authorized for temporary deposits at interest and investments of the West Chester Area School District on a competitive basis:

#### COMMERCIAL BANKS:

|                  |                              |
|------------------|------------------------------|
| M&T Bank         | Meridian Bank                |
| Wells Fargo Bank | Santander Bank               |
| Citizens Bank    | PNC Bank                     |
| Bryn Mawr Trust  | Peoples Security & Trust Co. |
| TD Bank          | Fulton Bank                  |
| S&T Bancorp      | Fulton Financial Services    |
| Truist Financial | First Financial Bank         |
| US Bank          | Univest Bank & Trust Co.     |
| Mid Penn Bancorp |                              |

#### SAVINGS BANKS:

Franklin Mint Credit Union  
TruMark Financial Credit Union  
Malvern Federal Savings Bank  
Citadel Federal Credit Union

#### INVESTMENT POOLS:

PA School District Liquid Asset Fund  
PA Local Government Investment Trust  
Commonwealth of PA INVEST

#### PROGRAMS:

Cash Reserve Investment Management (CRIMS)

Investments permitted are those defined in §440.1 of the PA School Code and as more specifically set forth in Board Policy 609. All funds on deposit with banks are insured to \$250,000 by Federal Deposit Insurance Corporation with excess funds collateralized in accordance with PA Act 72 and Board Policy 609. All funds on deposit with local government investment pools are collateralized in accordance with PA School Code, PA Statutes, and Board Policy 609.

**WEST CHESTER AREA SCHOOL DISTRICT**

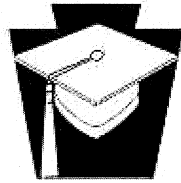
**Property and Finance Committee  
Memo Item**

**Approval of Food Service Contract Addendum for the 2023-24 School Year**

Each year in accordance with the guidelines for the national school lunch program, the District must approve a 1-year contract addendum with the selected vendor who provides food services to the District. The addendum between the District and Aramark will be in effect for the period of July 1, 2023 through June 30, 2024.

The attached addendum will be included in the Board packet and is in accordance with the original contract approved in 2019. Unless I hear otherwise, approval of this addendum will be placed on the consent agenda under the Property and Finance Committee for the May 24th Board meeting.

John T. Scully  
5/3/23



**pennsylvania**  
DEPARTMENT OF EDUCATION

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION  
333 MARKET STREET  
HARRISBURG, PA 17126-0333  
[www.education.pa.gov](http://www.education.pa.gov)

Food Service Management Company (FSMC)  
Renewal Year Cost Reimbursable Contract

West Chester Area School District

124-15-900-2

July 1, **2023** to June 30, **2024**

Any School Food Authority (SFA) selecting to renew a contract with their current FSMC must prepare a Renewal Year Contract utilizing this document which may not be re-typed or changed in any way.

## Agreement Page

The Pennsylvania Department of Education (PDE) provides this contract as a service to sponsors, therefore; PDE shall not be named as a party to this contract. The School Food Authority, hereafter referred to as the SFA, is the responsible authority, without recourse to PDE and/or the United States Department of Agriculture (USDA) regarding the settlement and satisfaction of all issues arising under this contract. This includes, but is not limited to, disputes, claims, protests of award or source evaluation.

The FSMC certifies that they shall operate in accordance with all applicable State and Federal regulations.

The FSMC certifies that all terms and conditions within the Bid Solicitation shall be considered a part of the contract as if incorporated therein.

This Agreement shall be in effect for one year starting **July 1, 2023** and may be renewed, by mutual agreement, for up to 0 additional one-year period(s).

IN WITNESS WHEREOF, the parties hereto have caused this contract to be signed by their duly authorized representative on the date signed.

West Chester Area School District

SFA

SFA Authorized Representative Signature

John Scully

Printed Name of SFA Authorized Representative

Business Administrator

SFA Authorized Representative Title

Aramark Educational Services LLC.

FSMC

G. Preston Davis

Digitally signed by G. Preston Davis  
Date: 2023.04.19 10:58:46 -04'00'

FSMC Authorized Representative Signature

G. Preston Davis

Printed Name of FSMC Authorized Representative

Regional Vice President

FSMC Authorized Representative Title

## Appendix A

### SFA Renewal Certification of Acknowledgement

Initial below each statement certifying that you have read and fully understand the contents of this contract.

- A. I certify that I, John Scully, on behalf of **the SFA**, have read and fully understand the contents of this contract. I understand that the SFA must maintain oversight of the food service operations and that these responsibilities will not be delegated to the FSMC. I also understand that the SFA is responsible for closely monitoring the FSMC contract and the FSMC's daily activities.

Initial Here: \_\_\_\_\_

- B. I certify that I, nor any employees (including School Board members) of **the SFA** will not solicit or accept donations, gratuities, nor favors from current or potential FSMCs (i.e. gifts, golf outings, meals, etc.).

Initial Here: \_\_\_\_\_

- C. I certify that **the SFA** has a written Code of Conduct that addresses conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts, and will make sure all employees are aware of said standards.

Initial Here: \_\_\_\_\_

- D. I have read and understand what the allowable costs are for all of the applicable CN programs.

Initial Here: \_\_\_\_\_

- E. I certify that **the SFA** will be legally responsible for the conduct of the food service program and shall supervise the food service operations in such manner as will ensure compliance with the rules and regulations of PDE and the USDA regarding each of the CN programs covered by this contract.

Initial Here: \_\_\_\_\_

- F. I certify that this **SFA position** Assistant Business Administrator will fulfill the SNP director responsibilities. The SNP director must meet the minimum Professional Standards hiring and annual training requirements and provide program oversight, including but not limited to, ensuring that the FSMC's food service director and all food service staff also meet the Professional Standards requirements (Title 7 CFR §210.30). Directors must accrue eight (8) hours of food safety training upon hire and every five (5) years thereafter.

Initial Here: \_\_\_\_\_

- G. I certify that **the SFA** shall retain control of the CN programs' non-profit school food service account, signature authority, and overall financial responsibility for the CN programs. This includes access to the PEARS account, COMPASS, or PrimeroEdge Student Eligibility System.

Initial Here: \_\_\_\_\_

- H. I certify that CN programs are the responsibility of **the SFA** and **the SFA** is responsible for all contractual agreements entered into in connection with the CN programs.

Initial Here: \_\_\_\_\_

I. I certify that **the SFA** will be responsible for determining student eligibility for all applicable programs and that **the FSMC** will not be involved in the process.

Initial Here: \_\_\_\_\_

J. I certify that **the SFA** will retain all records for the current year plus the three additional years beyond the end of the contract.

Initial Here: \_\_\_\_\_

K. I certify that all food will be in compliance with the current meal standards and Local Wellness Policy.

Initial Here: \_\_\_\_\_

L. I certify that **the SFA** will monitor **the FSMC** in order to ensure compliance with USDA regulations.

Initial Here: \_\_\_\_\_

M. I certify that **the SFA** has created an advisory board composed of students, teachers, and parents to assist in menu planning.

Initial Here: \_\_\_\_\_

N. I certify that **the SFA** will not delegate any of the above responsibilities to the FSMC.

Initial Here: \_\_\_\_\_

O. I hereby certify that neither **the SFA** nor its principals/authorized representatives is presently debarred, suspended, proposed for debarment, declared ineligible, disqualified, or voluntarily excluded from participation in this transaction by any Federal/State department or agency.

Initial Here: \_\_\_\_\_

P. I further certify that neither **the SFA** nor any of its principals/authorized representatives has a reported criminal background that would affect the receipt of Federal funds.

Initial Here: \_\_\_\_\_

Q. I certify that **the FSMC** is not a paid consultant or contractor with **the SFA** in any other capacity than for this contract.

Initial Here: \_\_\_\_\_

I certify under penalty of perjury that the information on these forms is true and correct, and that I will immediately report to the State Agency any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of Federal funds. The State Agency may verify information; and the deliberate misrepresentation of information will subject me to prosecution under applicable Federal and State criminal statutes.

On behalf of **the SFA**, I hereby agree to comply with all State and Federal laws and regulations governing the CN programs administered by the State Agency. In accordance with Federal law and USDA policy, **the SFA** does not discriminate on the bases of race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA. I will ensure that all monthly claims for reimbursement are true and correct and that records are available to support these claims.

Printed Name of SFA Authorized Representative

John Scully

SFA Authorized Representative Title

Business Administrator

SFA Authorized Representative Signature

Revised February 1, 2023

## Appendix B

### FSMC Certification of Acknowledgement

Initial below next to each statement certifying that you have read and fully understand the contents of this contract.

- A. I certify that I, G. Preston Davis, on behalf of **the FSMC**,  
have read and fully understand the contents of this contract.

Initial Here: GPD

- B. I certify that I, nor any of the employees of **the FSMC** have not received any solicitations from any **the SFA** employee. In addition, I certify that no gifts, donations, or anything of monetary value (i.e. golf outings, meals, etc.) have been provided.

Initial Here: GPD

- C. I certify that employees of **the FSMC** will be trained to understand and comply with all necessary trainings including the current written Code of Conduct authored by **the SFA**.

Initial Here: GPD

- D. I certify that all of **the FSMC** food service employees meet the minimum Professional Standards requirements.

Initial Here: GPD

- E. I certify that **the SFA** will be legally responsible for the conduct of the food service program, and shall have access to all necessary documents, which will be maintained onsite, including but not limited to all contracts with vendors so that they may supervise the food service operations in such manner as will ensure compliance with the rules and regulations of PDE and the USDA regarding each of the CN programs covered by this contract.

Initial Here: GPD

- F. I certify that **the FSMC** will not have control of the CN programs' non-profit school food service account, signature authority, and overall financial responsibility for the CN programs. This includes access to the PEARS account, COMPASS, or the PrimeroEdge Student Eligibility System.

Initial Here: GPD

- G. I certify that **the SFA** will be responsible for determining student eligibility for all applicable programs and that **the FSMC** will have no involvement in the process.

Initial Here: GPD

- H. I certify that all food will be in compliance with the current meal standards and Local Wellness Policy.

Initial Here: GPD

- I. I hereby certify that neither **the FSMC** nor its principals/authorized representatives is presently debarred, suspended, proposed for debarment, declared ineligible, disqualified, or voluntarily excluded from participation in this transaction by any Federal/State department or agency.

Initial Here: GPD

- J. I certify that **the FSMC** will comply with all applicable standards, orders, or requirements issued under the Clean Air Act and the Federal Water Pollution Control Act and will report violations to the Federal awarding agency and the Regional Office of the Environmental Protection Agency.

Initial Here: GPD

K. I certify that neither **the FSMC** nor any of its principals/authorized representatives has a reported criminal background that would affect the involvement in CN programs.

Initial Here: GPD

L. I certify that **the FSMC** is not a paid consultant or contractor with **the SFA** in any other capacity than for this contract.

Initial Here: GPD

I certify under penalty of perjury that the information on these forms is true and correct, and that I will immediately report to the SFA any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of Federal funds. The State Agency may verify information; and the deliberate misrepresentation of information will subject me to prosecution under applicable Federal and State criminal statutes.

On behalf of **the FSMC**, I hereby agree to comply with all State and Federal laws and regulations governing the CN programs administered by the State Agency. In accordance with Federal law and USDA policy, **the FSMC** does not discriminate on the bases of race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Printed Name of FSMC Authorized Representative

G. Preston Davis

FSMC Authorized Representative Title

Regional Vice President

FSMC Authorized Representative Signature

G. Preston Davis

Digitally signed by G. Preston  
Davis  
Date: 2023.04.19 10:59:35 -04'00'



## Appendix C

### Acknowledgement of Personnel Relationships

☐ Yes ☒ No (choose one), **the SFA** employs the same person/people that is/ are employee(s) of the **FSMC**.

If Yes, we the undersigned certify that the employee(s):

- Does/will not have a real or apparent conflict of interest.
- Does/will not participate in the selection, award, or administration of the contract.
- Does/will not have access to or control of the food service financial account.
- Does/will not be involved in the establishment of the selling prices for all reimbursable and non-reimbursable meals, a la carte items, adult meals, catering, or vending items.
- Does/will not have access to CN PEARS, COMPASS, or the PrimeroEdge Student Eligibility System.
- Does/will not be involved in the completion, distribution or collection of the parent letters and household applications for free and reduced price meals.
- Does/will not be involved in the determination or verification of eligibility for free and reduced price meals.

| Employee Name | SFA Position Title and Job Duties | FSMC Position Title and Job Duties |
|---------------|-----------------------------------|------------------------------------|
|               |                                   |                                    |
|               |                                   |                                    |
|               |                                   |                                    |
|               |                                   |                                    |
|               |                                   |                                    |
|               |                                   |                                    |

West Chester Area School District

SFA

SFA Authorized Representative Signature

John Scully

Printed Name of SFA Authorized Representative

Business Administrator

SFA Authorized Representative Title

Aramark Educational Services LLC.

FSMC

G. Preston Davis

Digitally signed by G. Preston Davis  
Date: 2023.04.19 10:59:51 -04'00'

FSMC Authorized Representative Signature

G. Preston Davis

Printed Name of FSMC Authorized Representative

Regional Vice President

FSMC Authorized Representative Title

## Appendix D

### Certification Regarding Debarment and Suspension

This certification is required by the regulations implementing Executive Order 12549 and 12689, “Debarment and Suspension” (Title 2 CFR Part 180). These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

- (1) The prospective participant certifies, by submission of this proposal, that neither it nor its principals:
- (a) Are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
  - (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
  - (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.
- (2) Where the prospective participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

FSMC

Aramark Educational Services LLC.

Printed Name of FSMC Authorized Representative

G. Preston Davis

FSMC Authorized Representative Title

Regional Vice President

FSMC Authorized Representative Signature

G. Preston Davis

Digitally signed by G. Preston Davis  
Date: 2023.04.19 11:00:07 -04'00'

## Appendix E

### Certification Regarding Lobbying

Applicable to Grants, Subgrants, Cooperative Agreements, and Contracts Exceeding \$100,000 in Federal Funds

Submission of this certification is a prerequisite for making or entering into this transaction and is imposed by section 1352, Title 31, U.S. Code. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all covered subawards exceeding \$100,000 in Federal funds at all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

FSMC

Aramark Educational Services LLC.

Printed Name of FSMC Authorized Representative

G. Preston Davis

FSMC Authorized Representative Title

Regional Vice President

FSMC Authorized Representative Signature

G. Preston Davis

Digitally signed by G. Preston Davis  
Date: 2023.04.19 11:00:22 -04'00'

**Disclosure of Lobbying Activities**  
Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

☐ Applicable      ☒ Not Applicable  
(This form must be signed regardless of Applicability)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Type of Federal Action: _____<br>a. contract<br>b. grant<br>c. cooperative agreement<br>d. loan<br>e. loan guarantee<br>f. loan insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2. Status of Federal Action: _____<br><br>a. bid/offer/<br>application<br>b. initial award<br>c. post-award                                                                                                                                                                                                                                                                                                     | 3. Report Type: _____<br>a. initial filing<br>b. material change<br><br>For Material Change Only: Year _____<br>Quarter _____<br>Date of Last Report _____ |
| 4. Name and Address of Reporting Entity:<br>Prime<br><br>Subawardee<br><br>Tier, if known:<br><br>Congressional District, if known:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:<br><br><br>Congressional District, if known:                                                                                                                                                                                                                                                                                    |                                                                                                                                                            |
| 6. Federal Department/Agency:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 7. Federal Program Name/Description:<br><br>CFDA Number, if applicable:                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                            |
| 8. Federal Action Number, if known:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 9. Award Amount, if known:<br>\$                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                            |
| 10. a. Name and Address of Lobbying Entity:<br>(last name, first name, MI)<br><br><div style="text-align: center;">(Attach Continuation Sheet(s) SF-LLL-A If Necessary) (if individual, last name, first name, middle)</div>                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                            |
| 11. Amount of Payment (check all that apply):<br><br>\$ _____ Actual      \$ _____ Planned                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 13. Type of payment (check all that apply):<br>_____ a. retainer<br>_____ b. one-time fee<br>_____ c. commission<br>_____ d. contingent fee<br>_____ e. deferred<br>_____ f. other; specify:                                                                                                                                                                                                                    |                                                                                                                                                            |
| 12. Form of Payment (check all that apply):<br><br>_____ a. cash<br>_____ b. in-kind; specify:<br>Nature _____<br>Actual _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                            |
| 14. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or member(s) contracted for Payment indicated in Item 11:<br><br><br><div style="text-align: center;">(Attach Continuation Sheet(s) SF-LLL-A, if necessary)</div>                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                            |
| 15. Are Continuation Sheet(s) SF-LLL-A Attached:      Yes _____ (Number _____)      No _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                            |
| 16. Information requested through this form is authorized by Title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure. | <div style="display: flex; justify-content: space-between;"> <div>           Signature: <b>G. Preston Davis</b><br/>           Name: G. Preston Davis<br/>           Title: Regional Vice President<br/>           Telephone: 724-388-7626         </div> <div style="font-size: small;">           Digitally signed by G. Preston Davis<br/>           Date: 2023.04.19 11:00:38 -04'00'         </div> </div> |                                                                                                                                                            |

Disclosure of Lobbying Activities  
Continuation Sheet SF-LLL-A

Reporting Entity: \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_

## Instructions for Completion of SF-LLL, Disclosure of Lobbying Activities

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. Section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use of SF-LLL-A Continuation Sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, state, and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee; e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee", then enter the full name, address, city, state, and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) Number, Invitation for Bid (IFB) Number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes e.g., "RFP-DE-90-001".
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, state, and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.  
  
(b) Enter the full names of the individual(s) performing services and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check all that apply. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment.
13. Check all that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted or the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether a SF-LLL-A Continuation Sheet(s) is attached. List number of sheets, if yes.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget. Paperwork Reduction Project (0348-00046), Washington, DC 20503.

## SNP Cost Reimbursable Projected Operating Costs

**SFA :** West Chester Area School District  
**FSMC:** Aramark Educational Services LLC.

Contract Begin Date 07/01/2023  
 Contract End Date 06/30/2024  
 Days of Service 172

| <b>Section 1 - Actual "In-School" Revenue</b>                             |                     |                     |                        |
|---------------------------------------------------------------------------|---------------------|---------------------|------------------------|
| <b>To be completed by SFA (include SSO Reimbursements, if applicable)</b> |                     |                     |                        |
| <b><u>BREAKFASTS:</u></b>                                                 | <b><u>MEALS</u></b> | <b><u>RATES</u></b> | <b><u>REVENUE</u></b>  |
| Elementary Paid                                                           | 14,730              | \$ 1.25             | \$ 18,412.50           |
| Elementary Tiered Paid                                                    |                     |                     | \$ 0.00                |
| Elementary Reduced Price                                                  |                     |                     | \$ 0.00                |
| Middle Paid                                                               | 9,207               | \$ 1.50             | \$ 13,810.50           |
| Middle Tiered Paid                                                        |                     |                     | \$ 0.00                |
| Middle Reduced Price                                                      |                     |                     | \$ 0.00                |
| Secondary Paid                                                            |                     |                     | \$ 0.00                |
| Secondary Tiered Paid                                                     |                     |                     | \$ 0.00                |
| Secondary Reduced Price                                                   | 6,852               | \$ 0.00             | \$ 0.00                |
| Adult Paid                                                                |                     |                     | \$ 0.00                |
| A la Carte Sales                                                          | 57,158              | \$ 4.02             | \$ 229,775.16          |
| <b>Subtotal Breakfasts</b>                                                | <b>30,789</b>       |                     | <b>\$ 261,998.16</b>   |
| <b><u>LUNCHES:</u></b>                                                    |                     |                     |                        |
| Elementary Paid                                                           | 187,447             | \$ 2.75             | \$ 515,479.25          |
| Elementary Tiered Paid                                                    |                     |                     | \$ 0.00                |
| Elementary Reduced Price                                                  |                     |                     | \$ 0.00                |
| Middle Paid                                                               | 117,625             | \$ 3.00             | \$ 352,875.00          |
| Middle Tiered Paid                                                        |                     |                     | \$ 0.00                |
| Middle Reduced Price                                                      |                     |                     | \$ 0.00                |
| Secondary Paid                                                            |                     |                     | \$ 0.00                |
| Secondary Tiered Paid                                                     |                     |                     | \$ 0.00                |
| Secondary Reduced Price                                                   | 14,731              | \$ 0.00             | \$ 0.00                |
| Adult Paid                                                                | 19,124              | \$ 3.95             | \$ 75,539.80           |
| A la Carte Sales                                                          | 466,746             | \$ 4.02             | \$ 1,876,318.92        |
| <b>Subtotal Lunches</b>                                                   | <b>319,803</b>      |                     | <b>\$ 2,820,212.97</b> |
| <b><u>SNACKS/SUPPLEMENTS:</u></b>                                         |                     |                     |                        |
| Paid                                                                      | 0                   |                     | \$ 0.00                |
| Reduced Price                                                             |                     |                     | \$ 0.00                |
| Adult Paid                                                                |                     |                     | \$ 0.00                |
| A la Carte Sales                                                          |                     |                     | \$ 0.00                |
| <b>Subtotal Snacks/Supplements</b>                                        | <b>0</b>            |                     | <b>\$ 0.00</b>         |
| <b><u>OTHER:</u></b>                                                      |                     |                     |                        |
| Special Milk                                                              |                     |                     |                        |
| Vending Machine Sales                                                     |                     |                     |                        |
| <b>Subtotal Other</b>                                                     |                     |                     | <b>\$ 0.00</b>         |
| <b>Total "In-School" Revenue</b>                                          | <b>350,592</b>      |                     | <b>\$ 3,082,211.13</b> |

## SNP Cost Reimbursable Projected Operating Costs

SFA Name: West Chester Area School DistrictContract Begin Date: 07/01/2023

| <b><u>Section 2 - Federal Reimbursements</u></b>                          |                     |                     |                              |
|---------------------------------------------------------------------------|---------------------|---------------------|------------------------------|
| <b>To be completed by SFA (include SSO Reimbursements, if applicable)</b> |                     |                     |                              |
| <b><u>BREAKFASTS:</u></b>                                                 | <b><u>MEALS</u></b> | <b><u>RATES</u></b> | <b><u>Reimbursements</u></b> |
| Free                                                                      | 26,831              | \$ 2.26             | \$ 60,638.06                 |
| Free, Severe Need                                                         | 26,407              | \$ 2.67             | \$ 70,506.69                 |
| Reduced                                                                   | 4,208               | \$ 1.96             | \$ 8,247.68                  |
| Reduced, Severe Need                                                      | 2,644               | \$ 2.37             | \$ 6,266.28                  |
| Paid                                                                      | 23,937              | \$ 0.50             | \$ 11,968.50                 |
| <b>Subtotal Breakfasts</b>                                                | <b>84,027</b>       |                     | <b>\$ 157,627.21</b>         |
| <b><u>HIGH RATE LUNCHES:</u></b>                                          |                     |                     |                              |
| Free                                                                      |                     | \$ 4.35             | \$ 0.00                      |
| Reduced                                                                   |                     | \$ 3.95             | \$ 0.00                      |
| Paid                                                                      |                     | \$ 0.79             | \$ 0.00                      |
| <b>Subtotal High Rate Lunches</b>                                         | <b>0</b>            |                     | <b>\$ 0.00</b>               |
| <b><u>LOW RATE LUNCHES:</u></b>                                           |                     |                     |                              |
| Free                                                                      | 135,905             | \$ 4.33             | \$ 588,468.65                |
| Reduced                                                                   | 14,731              | \$ 3.93             | \$ 57,892.83                 |
| Paid                                                                      | 305,072             | \$ 0.77             | \$ 234,905.44                |
| <b>Subtotal Low Rate Lunches</b>                                          | <b>455,708</b>      |                     | <b>\$ 881,266.92</b>         |
| <b><u>SNACKS/SUPPLEMENTS:</u></b>                                         |                     |                     |                              |
| Free                                                                      |                     | \$ 1.08             | \$ 0.00                      |
| Reduced                                                                   |                     | \$ 0.54             | \$ 0.00                      |
| Paid                                                                      |                     | \$ 0.09             | \$ 0.00                      |
| <b>Subtotal Snacks/Supplements</b>                                        | <b>0</b>            |                     | <b>\$ 0.00</b>               |
| <b><u>SPECIAL MILK:</u></b>                                               |                     |                     |                              |
| Paid                                                                      |                     | \$ 0.27             | \$ 0.00                      |
| <b><u>Performance Based Reimbursement (if certified):</u></b>             |                     |                     |                              |
| Lunches                                                                   | 455,708             | \$ 0.08             | \$ 36,456.64                 |
| <b>Total Federal Reimbursement</b>                                        | <b>539,735</b>      |                     | <b>\$ 1,075,350.77</b>       |



## SNP Cost Reimbursable Projected Operating Costs

SFA Name: West Chester Area School DistrictContract Begin Date: 07/01/2023

| <b>Section 3 - State Reimbursements</b>                                                          |                     |                     |                              |
|--------------------------------------------------------------------------------------------------|---------------------|---------------------|------------------------------|
| <b>To be completed by SFA (include SSO Reimbursements, if applicable)</b>                        |                     |                     |                              |
| <b><u>BREAKFASTS:</u></b>                                                                        | <b><u>MEALS</u></b> | <b><u>RATES</u></b> | <b><u>Reimbursements</u></b> |
| Free                                                                                             | 26,831              | \$ 0.10             | \$ 2,683.10                  |
| Free, Severe Need                                                                                | 26,407              | \$ 0.10             | \$ 2,640.70                  |
| Reduced                                                                                          | 4,208               | \$ 0.10             | \$ 420.80                    |
| Reduced, Severe Need                                                                             | 2,644               | \$ 0.10             | \$ 264.40                    |
| Paid                                                                                             | 23,937              | \$ 0.10             | \$ 2,393.70                  |
| <b>Subtotal Breakfasts</b>                                                                       | <b>84,027</b>       |                     | <b>\$ 8,402.70</b>           |
| <b><u>LUNCHES:</u></b>                                                                           |                     |                     |                              |
| Free                                                                                             | 135,905             | \$ 0.10             | \$ 13,590.50                 |
| Reduced                                                                                          | 14,731              | \$ 0.10             | \$ 1,473.10                  |
| Paid                                                                                             | 305,072             | \$ 0.10             | \$ 30,507.20                 |
| Additional amount for Lunch if Breakfast participation <=20%                                     | 455,708             | \$ 0.02             | \$ 9,114.16                  |
| Additional amount for Lunch if Breakfast participation >20%                                      |                     | \$ 0.04             | \$ 0.00                      |
| <b>Subtotal Lunches</b>                                                                          | <b>455,708</b>      |                     | <b>\$ 54,684.96</b>          |
| <b>Total State Reimbursement</b>                                                                 | <b>539,735</b>      |                     | <b>\$ 63,087.66</b>          |
| <b>Section 4 - Other Income</b>                                                                  |                     |                     |                              |
| <b>To be completed by SFA</b>                                                                    |                     |                     |                              |
| Other Income: Internal Catering (Special Functions)                                              |                     |                     |                              |
| Other Income: External Catering (To Outside Organizations)                                       |                     |                     |                              |
| Other Income: Sponsor-to-Sponsor Agreements (Sold to other Sponsors of Child Nutrition Programs) |                     |                     |                              |
| Interest Income                                                                                  |                     |                     |                              |
| <b>Total Other Income</b>                                                                        |                     |                     | <b>\$ 75,000.00</b>          |
| <b>Revenue Summary</b>                                                                           |                     |                     |                              |
| Total "In-School Revenue"                                                                        |                     |                     | \$ 3,082,211.13              |
| Total All Reimbursements                                                                         |                     |                     | \$ 1,138,438.43              |
| Total Other Income                                                                               |                     |                     | \$ 75,000.00                 |
| <b>Total Revenue</b>                                                                             |                     |                     | <b>\$ 4,295,649.56</b>       |
|                                                                                                  |                     |                     |                              |
| <b>Commodity Usage @</b>                                                                         | <b>\$ 0.3000</b>    | <b>455,708</b>      | <b>-\$ 136,712.40</b>        |

## SNP Cost Reimbursable Projected Operating Costs

SFA Name: West Chester Area School DistrictContract Begin Date: 07/01/2023

### Section 5 - Meal Equivalents

#### A la Carte Meal Equivalents

|                                   |                  |                           |                        |
|-----------------------------------|------------------|---------------------------|------------------------|
| Federal reimb. - free, high lunch |                  | A la carte revenue        | \$ 2,106,094.08        |
| Federal reimb. - free, low lunch  | \$ 4.3300        | Adult meal revenue        | \$ 75,539.80           |
| Performance Based reimb.          | \$ 0.0800        | Vending Sales             | \$ 0.00                |
| State reimb. - free, lunch        | \$ 0.1000        |                           | <u>\$ 2,181,633.88</u> |
| Commodity Usage                   | \$ 0.3000        |                           |                        |
| <b>Total</b>                      | <b>\$ 4.8100</b> | <b>Meal Equivalents</b>   | <b>453,562</b>         |
|                                   |                  | <b>Reimbursable Meals</b> | <b>539,735</b>         |
|                                   |                  | <b>Total Meals</b>        | <b>993,297</b>         |

### Section 6 - SFA Costs

To be completed by SFA (if applicable)

#### EXPENSES:

#### TOTAL COST

#### **Direct Labor and Benefits**

SFA Labor Costs (must equal to grand total on Attachment 6)

SFA Fringe Costs (must equal to grand total on Attachment 7)

|                                    |                |
|------------------------------------|----------------|
| <b>Subtotal Labor and Benefits</b> | <u>\$ 0.00</u> |
|------------------------------------|----------------|

#### **Direct Costs (Must itemize)**

|                              |                |
|------------------------------|----------------|
| <b>Subtotal Direct Costs</b> | <u>\$ 0.00</u> |
|------------------------------|----------------|

#### **Indirect Costs (Must Itemize)**

|                                |                |
|--------------------------------|----------------|
| <b>Subtotal Indirect Costs</b> | <u>\$ 0.00</u> |
|--------------------------------|----------------|

|                           |                |
|---------------------------|----------------|
| <b>Subtotal SFA Costs</b> | <u>\$ 0.00</u> |
|---------------------------|----------------|

## SNP Cost Reimbursable Projected Operating Costs

SFA Name: West Chester Area School DistrictContract Begin Date: 07/01/2023

| <u>Section 7 - FSMC Costs</u>                                                                                                                                                                           |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <u>To be completed by FSMC</u>                                                                                                                                                                          |                        |
| <u>EXPENSES:</u>                                                                                                                                                                                        | <u>TOTAL COST</u>      |
| <b>Food Costs-Including Commodities</b>                                                                                                                                                                 | \$ 1,564,608.52        |
| Enter the amounts of food and milk purchased and received. Include the Commodity Distribution Assessment Fee, Commodity Value and Bonus Commodity Value (Do not include rebates, discounts and credits) |                        |
| <b>Less: Commodity Usage</b>                                                                                                                                                                            | -\$ 136,712.40         |
| <b>Subtotal Food Costs</b>                                                                                                                                                                              | <b>\$ 1,427,896.12</b> |
| <b>Commodity Delivery Charge</b>                                                                                                                                                                        | \$ 7,078.50            |
| <b>Direct Labor and Benefits</b>                                                                                                                                                                        |                        |
| FSMC Labor Costs (must equal grand total on Attachment 4)                                                                                                                                               | \$ 1,499,502.57        |
| FSMC Fringe Costs (must equal grand total on Attachment 5)                                                                                                                                              | \$ 384,593.52          |
| <b>Subtotal Labor and Benefits</b>                                                                                                                                                                      | <b>\$ 1,884,096.09</b> |
| <b>Direct Costs</b>                                                                                                                                                                                     |                        |
| Accounting                                                                                                                                                                                              | \$ 656.05              |
| Background Checks, Fingerprinting, and/or Drug Testing                                                                                                                                                  | \$ 24,015.99           |
| Car/Truck Rental and/or Mileage                                                                                                                                                                         | \$ 17,731.21           |
| China, Silverware, Glassware                                                                                                                                                                            | \$ 57,516.35           |
| Cleaning and Janitorial Supplies                                                                                                                                                                        | \$ 13,121.09           |
| Computer and Technology                                                                                                                                                                                 |                        |
| Courier Services (Air & Ground)                                                                                                                                                                         |                        |
| Dues/Subscriptions                                                                                                                                                                                      | \$ 496.48              |
| Employee Meals                                                                                                                                                                                          |                        |
| Employee Recruitment and Advertising                                                                                                                                                                    | \$ 9,811.26            |
| Equipment Depreciation/Rental/Buy Back Investment                                                                                                                                                       |                        |
| Equipment Maintenance                                                                                                                                                                                   | \$ 15,366.98           |
| Equipment Repairs                                                                                                                                                                                       | \$ 29,552.00           |
| Equipment Replacement - Expendable                                                                                                                                                                      |                        |
| Freight and Delivery Charges                                                                                                                                                                            |                        |
| Insurance (Liability, Workman's Compensation, Vehicle, etc.)                                                                                                                                            | \$ 72,112.81           |
| Licenses and/or Permits                                                                                                                                                                                 | \$ 20,804.62           |
| Office Supplies and Printing                                                                                                                                                                            | \$ 19,445.23           |
| Paper Products and Disposable Supplies                                                                                                                                                                  | \$ 119,275.72          |
| Payroll Processing                                                                                                                                                                                      | \$ 8,624.46            |
| Performance Bond                                                                                                                                                                                        |                        |
| POS Systems, Support and Service                                                                                                                                                                        | \$ 13,280.67           |
| Postage                                                                                                                                                                                                 |                        |
| Promotional Materials (Program Specific)                                                                                                                                                                | \$ 8,865.60            |
| Smallware/Replacement Wares                                                                                                                                                                             |                        |

## SNP Cost Reimbursable Projected Operating Costs

SFA Name: West Chester Area School DistrictContract Begin Date: 07/01/2023**Section 7 - FSMC Costs (continued)**

|                                          |              |
|------------------------------------------|--------------|
| Staff Training and Certification         | \$ 13,755.97 |
| Storage Costs (Food and/or supplies)     |              |
| Taxes (sales and other)                  |              |
| Telephone, including Mobile and Internet | \$ 3,994.45  |
| Tickets, tokens                          |              |
| Trash Removal and Pest Control           |              |
| Uniforms, Linens, and Laundry            | \$ 22,506.80 |
| Vending Rental                           |              |
| Wellness Programs and materials          |              |

|                              |                      |
|------------------------------|----------------------|
| <b>Subtotal Direct Costs</b> | <b>\$ 470,933.74</b> |
|------------------------------|----------------------|

**Other Costs included in the RFP (Section Q) required of the FSMC by the SFA (Must Itemize)**

|                             |                |
|-----------------------------|----------------|
| <b>Subtotal Other Costs</b> | <b>\$ 0.00</b> |
|-----------------------------|----------------|

|                                                                         |              |
|-------------------------------------------------------------------------|--------------|
| Internal Catering (Special Functions)                                   | \$ 73,085.63 |
| External Catering (To Outside Organizations)                            |              |
| Sponsor-to-Sponsor (Sold to other Sponsors of Child Nutrition Programs) |              |

**Administrative Fee:** Cannot include any costs already covered in other categories. Documentation must be provided outlining all methodologies used to calculate the Administrative Fee on Attachment 9.

**Billed Over:** 10 months      **Fees charged on the basis of:** Flat Fees Only

|                                |         |                                    |                     |
|--------------------------------|---------|------------------------------------|---------------------|
|                                |         | flat fee                           | \$ 76,835.22        |
|                                |         | flat fee                           |                     |
|                                |         | flat fee                           |                     |
|                                |         | flat fee                           |                     |
|                                |         | per-meal fee                       | \$ 0.00             |
| Reimb. Meals Plus Equivalents: | 993,297 | <b>Subtotal Administrative Fee</b> | <b>\$ 76,835.22</b> |
| Per-Meal Rate: (if applicable) |         |                                    |                     |
| Total per-meal fees:           | \$ 0.00 |                                    |                     |

**FSMC Management Fee** (enter the fee that will be charged to manage the program)

**Billed Over:** 10 months      **Fees charged on the basis of:** Flat Fees Only

|                                |         |                                |                     |
|--------------------------------|---------|--------------------------------|---------------------|
|                                |         | flat fee                       | \$ 70,924.81        |
|                                |         | per-meal fee                   | \$ 0.00             |
| Reimb. Meals Plus Equivalents: | 993,297 | <b>Subtotal Management Fee</b> | <b>\$ 70,924.81</b> |
| Per-Meal Rate: (if applicable) |         |                                |                     |
| Total per-meal fees:           | \$ 0.00 |                                |                     |

## SNP Cost Reimbursable Projected Operating Costs

SFA Name: West Chester Area School DistrictContract Begin Date: 07/01/2023

| <u>Section 7 - FSMC Costs (continued)</u>                                          |                        |
|------------------------------------------------------------------------------------|------------------------|
| <b>Subtotal FSMC Costs</b>                                                         | \$ 4,010,850.11        |
| <b>Less Rebates, Discounts and Applicable Credits (Enter as a negative number)</b> | -\$ 171,587.48         |
| <b>Total FSMC Costs</b>                                                            | <b>\$ 3,839,262.63</b> |
| <b>Select the Guarantee Option:</b>                                                |                        |
| Guaranteed Profit                                                                  |                        |
| <b>Enter amount of Guaranteed Loss or Profit (if applicable):</b>                  |                        |
| \$ 252,083.00                                                                      |                        |
| <u>Section 8 - Contract Summary</u>                                                |                        |
|                                                                                    | <u><b>SUMMARY</b></u>  |
| <b>Total Revenue</b>                                                               | \$ 4,295,649.56        |
| <b>SFA Costs</b>                                                                   | \$ 0.00                |
| <b>Total FSMC Costs</b>                                                            | \$ 3,839,262.63        |
| <b>School Nutrition Program - Profit or (Loss)</b>                                 | <b>\$ 456,386.93</b>   |

## Summary of FSMC Labor

Enter the subtotals from the FSMC Labor Worksheets.

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester Area School District

|                  |               |
|------------------|---------------|
| Subtotal Page 1  | \$ 274,846.25 |
| Subtotal Page 2  | \$ 264,595.07 |
| Subtotal Page 3  | \$ 311,213.14 |
| Subtotal Page 4  | \$ 276,604.86 |
| Subtotal Page 5  | \$ 372,243.25 |
| Subtotal Page 6  |               |
| Subtotal Page 7  |               |
| Subtotal Page 8  |               |
| Subtotal Page 9  |               |
| Subtotal Page 10 |               |
| Subtotal Page 11 |               |
| Subtotal Page 12 |               |
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| Subtotal Page 14 |               |
| Subtotal Page 15 |               |
| Subtotal Page 16 |               |
| Subtotal Page 17 |               |
| Subtotal Page 18 |               |
| Subtotal Page 19 |               |
| Subtotal Page 20 |               |

**Total:** \$ 1,499,502.57

---

### For Fixed Price Contracts Only

**Number of Meals**

**Cost Per Meal**

## FSMC Labor

Labor to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC

FSMC: Aramark Educational Services LLC.

For SFA: West Chester ASD

| Site Name        | Position            | Hourly Rate | Daily Hours | # of Days Paid | Total Wages  |
|------------------|---------------------|-------------|-------------|----------------|--------------|
| East Bradford ES | Manager             | \$ 18.00    | 8.00        | 186            | \$ 26,784.00 |
| East Bradford ES | Food Service Worker | \$ 15.00    | 5.00        | 181            | \$ 13,575.00 |
| East Bradford ES | Food Service Worker | \$ 14.50    | 5.00        | 181            | \$ 13,122.50 |
| East Goshen ES   | Manager             | \$ 18.00    | 7.25        | 186            | \$ 24,273.00 |
| East Goshen ES   | Food Service Worker | \$ 17.50    | 5.50        | 181            | \$ 17,421.25 |
| East Goshen ES   | Food Service Worker | \$ 14.50    | 5.50        | 181            | \$ 14,434.75 |
| Exton ES         | Manager             | \$ 18.00    | 8.00        | 186            | \$ 26,784.00 |
| Exton ES         | Food Service Worker | \$ 14.50    | 6.00        | 181            | \$ 15,747.00 |
| Exton ES         | Food Service Worker | \$ 14.50    | 4.50        | 181            | \$ 11,810.25 |
| Fern Hill ES     | Manager             | \$ 18.00    | 8.00        | 186            | \$ 26,784.00 |
| Fern Hill ES     | Food Service Worker | \$ 14.50    | 5.50        | 181            | \$ 14,434.75 |
| Fern Hill ES     | Food Service Worker | \$ 14.50    | 4.00        | 181            | \$ 10,498.00 |
| Glenn Acres      | Manager             | \$ 19.00    | 8.00        | 186            | \$ 28,272.00 |
| Glenn Acres      | Food Service Worker | \$ 18.65    | 5.00        | 181            | \$ 16,878.25 |
| Glenn Acres      | Food Service Worker | 15.50       | 5.00        | 181            | \$ 14,027.50 |

Sub Total: \$ 274,846.25

Enter on Summary of FSMC Labor

## FSMC Labor

Labor to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC

FSMC: Aramark Educational Services LLC.

For SFA: West Chester ASD

| Site Name             | Position            | Hourly Rate | Daily Hours | # of Days Paid | Total Wages  |
|-----------------------|---------------------|-------------|-------------|----------------|--------------|
| Hillsdale Elementary  | Manager             | 19.50       | 8.0         | 186            | \$ 0.00      |
| Hillsdale Elementary  | Food Service Worker | \$ 15.85    | 6.00        | 181            | \$ 29,016.00 |
| Hillsdale Elementary  | Food Service Worker | \$ 14.50    | 4.00        | 186            | \$ 17,213.10 |
| Mary C Howse ES       | Manager             | \$ 19.50    | 8.00        | 186            | \$ 10,788.00 |
| Mary C Howse ES       | Food Service Worker | \$ 14.50    | 4.50        | 186            | \$ 29,016.00 |
| Mary C Howse ES       | Food Service Worker | \$ 16.25    | 5.75        | 181            | \$ 11,810.25 |
| Penn Wood ES          | Manager             | \$ 19.25    | 8.00        | 186            | \$ 17,379.38 |
| Penn Wood ES          | Food Service Worker | \$ 15.00    | 4.00        | 186            | \$ 28,647.72 |
| Penn Wood ES          | Food Service Worker | \$ 18.00    | 7.75        | 181            | \$ 10,860.00 |
|                       |                     |             |             | 186            | \$ 25,947.00 |
|                       |                     |             |             |                | \$ 0.00      |
| Starkweather ES       | Manager             | \$ 19.50    | 8.00        | 186            | \$ 29,016.00 |
| Starkweather ES       | Food Service Worker | \$ 15.50    | 5.75        | 181            | \$ 16,131.63 |
| Starkweather ES       | Food Service Worker | \$ 14.50    | 4.00        | 181            | \$ 10,498.00 |
| Westtown Thornbury ES | Manager             | \$ 19.00    | 8.00        | 186            | \$ 28,272.00 |

Sub Total: \$ 264,595.07

Page 2 of 5

Enter on Summary of FSMC Labor



## FSMC Labor

Labor to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester ASD

| Site Name                     | Position            | Hourly Rate | Daily Hours | # of Days Paid | Total Wages  |
|-------------------------------|---------------------|-------------|-------------|----------------|--------------|
| Westtown Thornbury Elementary | Manager             | \$ 16.75    | 5.25        | 181            | \$ 15,916.69 |
| Westtown Thornbury Elementary | Food Service Worker | \$ 19.40    | 6.00        | 181            | \$ 21,068.40 |
| Fugett Middle                 | Manager             | \$ 20.00    | 8.00        | 186            | \$ 29,760.00 |
| Fugett Middle                 | Asst Manager        | \$ 16.75    | 7.00        | 186            | \$ 21,808.50 |
| Fugett Middle                 | Food Service Worker | \$ 17.85    | 5.50        | 181            | \$ 17,769.68 |
| Fugett Middle                 | Food Service Worker | \$ 14.50    | 3.50        | 181            | \$ 9,185.75  |
| Peirce Middle                 | Manager             | \$ 20.00    | 7.75        | 186            | \$ 28,830.00 |
| Peirce Middle                 | Asst Manager        | \$ 17.25    | 7.00        | 181            | \$ 21,855.75 |
| Peirce Middle                 | Food Service Worker | \$ 15.00    | 4.00        | 181            | \$ 10,860.00 |
| Peirce Middle                 | Food Service Worker | \$ 18.00    | 7.75        | 186            | \$ 25,947.00 |
| Stetson Middle                | Manager             | \$ 20.00    | 8.00        | 186            | \$ 29,760.00 |
| Stetson Middle                | Assistant Manager   | \$ 16.75    | 6.50        | 181            | \$ 19,706.38 |
| Stetson Middle                | Food Service Worker | \$ 15.50    | 6.00        | 181            | \$ 16,833.00 |
| Stetson Middle                | Food Service Worker | \$ 15.50    | 4.00        | 181            | \$ 11,222.00 |
| East HS                       | Manager             | \$ 22.00    | 7.50        | 186            | \$ 30,690.00 |

Sub Total: \$ 311,213.14

Page 3 of 5

Enter on Summary of FSMC Labor

## FSMC Labor

Labor to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester ASD

| Site Name      | Position            | Hourly Rate | Daily Hours | # of Days Paid | Total Wages  |
|----------------|---------------------|-------------|-------------|----------------|--------------|
| East High      | Asst Manager        | \$ 16.75    | 7.00        | 181            | \$ 21,222.25 |
| East High      | Cook                | \$ 15.00    | 6.00        | 181            | \$ 16,290.00 |
| East High      | Food Service Worker | \$ 17.45    | 4.00        | 181            | \$ 12,633.80 |
| East High      | Food Service Worker | \$ 16.00    | 5.00        | 181            | \$ 14,480.00 |
| Henderson High | Manager             | \$ 22.00    | 7.50        | 181            | \$ 29,865.00 |
| Henderson High | Asst Manager        | \$ 16.75    | 7.00        | 181            | \$ 21,222.25 |
| Henderson High | Cook                | \$ 15.50    | 6.75        | 181            | \$ 18,937.13 |
| Henderson High | Food Service Worker | \$ 17.25    | 5.75        | 181            | \$ 17,952.94 |
| Henderson High | Food Service Worker | \$ 16.00    | 4.00        | 181            | \$ 11,584.00 |
| Rustin High    | Manager             | \$ 22.00    | 8.00        | 186            | \$ 32,736.00 |
| Rustin High    | Assistant Manager   | \$ 16.75    | 7.00        | 186            | \$ 21,808.50 |
| Rustin High    | Cook                | \$ 16.00    | 6.50        | 181            | \$ 18,824.00 |
| Rustin High    | Food Service Worker | \$ 15.50    | 6.00        | 181            | \$ 16,833.00 |
| Rustin High    | Food Service Worker | \$ 14.50    | 4.00        | 181            | \$ 10,498.00 |
| Rustin High    | Custodial           | \$ 18.00    | 3.50        | 186            | \$ 11,718.00 |

Sub Total: \$ 276,604.86

Page 4 of 5

Enter on Summary of FSMC Labor

## FSMC Labor

Labor to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC

FSMC: Aramark Educational Services LLC.

For SFA: West Chester ASD

| Site Name      | Position              | Hourly Rate | Daily Hours | # of Days Paid | Total Wages  |
|----------------|-----------------------|-------------|-------------|----------------|--------------|
| East High      | Custodial             | \$ 18.00    | 6.00        | 186            | \$ 20,088.00 |
| Peirce Middle  | Custodial             | \$ 18.00    | 5.00        | 186            | \$ 16,740.00 |
| Stetson Middle | Custodial             | \$ 18.00    | 6.00        | 181            | \$ 19,548.00 |
| Office         | Admin Asst            | \$ 18.50    | 6.00        | 200            | \$ 22,200.00 |
| Office         | Food Service Manager  | \$ 28.22    | 8.00        | 260            | \$ 58,697.60 |
| Office         | Food Service Manager  | \$ 29.15    | 8.00        | 260            | \$ 60,632.00 |
| Office         | Food Service Director | \$ 44.56    | 8.00        | 260            | \$ 92,684.80 |
| Office         | Custodial Supervisor  | \$ 21.25    | 7.50        | 186            | \$ 29,643.75 |
| Greystone ES   | Manager               | \$ 19.20    | 8.00        | 186            | \$ 28,569.60 |
| Greystone ES   | Food Service Worker   | \$ 14.50    | 3.50        | 181            | \$ 9,185.75  |
| Greystone ES   | Food Service Worker   | \$ 15.75    | 5.00        | 181            | \$ 14,253.75 |
|                |                       |             |             |                | \$ 0.00      |
|                |                       |             |             |                | \$ 0.00      |
|                |                       |             |             |                | \$ 0.00      |
|                |                       |             |             |                | \$ 0.00      |

Sub Total: \$ 372,243.25

Page 5 of 5

Enter on Summary of FSMC Labor

## Summary of FSMC Fringe Benefits

Enter the subtotals from the FSMC Fringe Benefits Worksheets.

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester ASD

|                  |                      |
|------------------|----------------------|
| Subtotal Page 1  | \$ 44,046.80         |
| Subtotal Page 2  | \$ 78,802.86         |
| Subtotal Page 3  | \$ 58,918.27         |
| Subtotal Page 4  | \$ 84,463.14         |
| Subtotal Page 5  | \$ 118,362.45        |
| Subtotal Page 6  |                      |
| Subtotal Page 7  |                      |
| Subtotal Page 8  |                      |
| Subtotal Page 9  |                      |
| Subtotal Page 10 |                      |
| Subtotal Page 11 |                      |
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| Subtotal Page 15 |                      |
| Subtotal Page 16 |                      |
| Subtotal Page 17 |                      |
| Subtotal Page 18 |                      |
| Subtotal Page 19 |                      |
| Subtotal Page 20 |                      |
| <b>Total:</b>    | <b>\$ 384,593.52</b> |

---

### For Fixed Price Contracts Only

**Number of Meals**

**Cost Per Meal**

## FSMC Benefits

Fringe Benefits to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC.

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester ASD

| PLACE AN X IN THE APPROPRIATE BOXES |          |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|-------------------------------------|----------|--------|-----------|--------|--------|------------|-----------------|------|----------------------|------------|-----------------|--------------|--------|---------------|-------|-----------------------|
| Site Name                           | Position | Single | Single +1 | Family | Dental | Disability | Hospitalization | Life | Longevity or Annuity | Retirement | Social Security | Unemployment | Vision | Worker's Comp | Other | Total Fringe Benefits |
| East Bradford ES                    | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 4,043.90           |
| East Bradford ES                    | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,630.12           |
| East Bradford ES                    | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,409.07           |
| East Goshen ES                      | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 4,267.31           |
| East Goshen ES                      | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,859.45           |
| East Goshen ES                      | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 1,531.18           |
| Exton ES                            | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 1,638.36           |
| Exton ES                            | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,141.96           |
| Exton ES                            | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 1,715.19           |
| Glen Acres                          | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,969.43           |
| Glen Acres                          | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,741.25           |
| Glen Acres                          | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,164.39           |
| Greystone ES                        | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,744.58           |
| Greystone ES                        | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,165.62           |
| Greystone ES                        | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 4,024.99           |

Sub Total: \$ 44,046.80

**Enter on Summary  
of FSMC Fringe Benefits**

## FSMC Benefits

Fringe Benefits to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC.

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester ASD

| PLACE AN X IN THE APPROPRIATE BOXES |          |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|-------------------------------------|----------|--------|-----------|--------|--------|------------|-----------------|------|----------------------|------------|-----------------|--------------|--------|---------------|-------|-----------------------|
| Site Name                           | Position | Single | Single +1 | Family | Dental | Disability | Hospitalization | Life | Longevity or Annuity | Retirement | Social Security | Unemployment | Vision | Worker's Comp | Other | Total Fringe Benefits |
| Hillsdale ES                        | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,023.76           |
| Hillsdale ES                        | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 1,638.36           |
| Hillsdale ES                        | FSW      |        |           | X      | X      | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 23,440.66          |
| Mary C Howse ES                     | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,889.05           |
| Mary C HowseES                      | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 1,775.48           |
| Mary C Howse ES                     | FSW      |        |           | X      |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 9,943.85           |
| Pennwood ES                         | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,905.55           |
| Pennwood ES                         | FSW      | X      |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 10,383.40          |
| Starkweather ES                     | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,943.83           |
| Starkweather ES                     | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 1,638.36           |
| Starkweather ES                     | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,889.05           |
| Westtown Thornbury                  | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,029.68           |
| Westtown Thornbury                  | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,548.60           |
| Greystone ES                        | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,548.60           |
| Greystone ES                        | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,204.63           |

Sub Total: \$ 78,802.86

**Enter on Summary  
of FSMC Fringe Benefits**

## FSMC Benefits

Fringe Benefits to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC.

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester SD

| PLACE AN X IN THE APPROPRIATE BOXES |          |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|-------------------------------------|----------|--------|-----------|--------|--------|------------|-----------------|------|----------------------|------------|-----------------|--------------|--------|---------------|-------|-----------------------|
| Site Name                           | Position | Single | Single +1 | Family | Dental | Disability | Hospitalization | Life | Longevity or Annuity | Retirement | Social Security | Unemployment | Vision | Worker's Comp | Other | Total Fringe Benefits |
| Westtown Thornbury ES               | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,676.50           |
| Westtown Thornbury ES               | FSW      |        |           | X      | X      | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 15,532.54          |
| Fugett MS                           | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,172.66           |
| Fugett MS                           | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 4,114.82           |
| Fugett MS                           | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,705.78           |
| Fugett MS                           | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,630.12           |
| Peirce MS                           | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,733.01           |
| Peirce MS                           | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,204.62           |
| Peirce MS                           | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,789.71           |
| Peirce MS                           | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,269.60           |
| Stetson MS                          | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,269.60           |
| Stetson MS                          | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 4,050.57           |
| Stetson MS                          | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,548.60           |
| Stetson MS                          | FSW      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,610.07           |
| East HS                             | Manager  |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,610.07           |

Sub Total: \$ 58,918.27

**Enter on Summary  
of FSMC Fringe Benefits**

## FSMC Benefits

Fringe Benefits to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC.

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester ASD

| PLACE AN X IN THE APPROPRIATE BOXES |              |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|-------------------------------------|--------------|--------|-----------|--------|--------|------------|-----------------|------|----------------------|------------|-----------------|--------------|--------|---------------|-------|-----------------------|
| Site Name                           | Position     | Single | Single +1 | Family | Dental | Disability | Hospitalization | Life | Longevity or Annuity | Retirement | Social Security | Unemployment | Vision | Worker's Comp | Other | Total Fringe Benefits |
| East HS                             | Asst Manager |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,610.07           |
| East HS                             | Cook         |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,480.05           |
| East HS                             | FSW          |        |           | X      | X      | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 15,829.23          |
| East HS                             | FSW          |        |           |        |        |            |                 |      |                      |            | X               | X            | X      | X             | X     | \$ 2,568.66           |
|                                     |              |        |           |        |        | +          |                 |      |                      |            |                 |              |        |               |       |                       |
| Henderson HS                        | Manager      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | 2916.18               |
| Henderson HS                        | Asst Manager |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,744.84           |
| Henderson HS                        | Cook         | X      |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 10,096.15          |
| Henderson HS                        | FSW          |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,127.78           |
| Henderson HS                        | FSW          |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,795.62           |
| Rustin HS                           | Manager      |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,871.28           |
| Rustin HS                           | Asst Lead    |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,098.23           |
| Rustin HS                           | Cook         |        |           | X      | X      | X          | X               | X    |                      |            | X               | X            | X      | X             | X     | \$ 15,468.71          |
| Rustin HS                           | FSW          |        | X         |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 10,312.47          |
| Rustin HS                           | FSW          |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,543.87           |

Sub Total: \$ 84,463.14

**Enter on Summary  
of FSMC Fringe Benefits**



## FSMC Benefits

Fringe Benefits to be completed by FSMC for FSMC Staff  
Worksheet must accurately reflect any and all employees employed by the FSMC.

**FSMC:** Aramark Educational Services LLC.

**For SFA:** West Chester ASD

| PLACE AN X IN THE APPROPRIATE BOXES |                        |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|-------------------------------------|------------------------|--------|-----------|--------|--------|------------|-----------------|------|----------------------|------------|-----------------|--------------|--------|---------------|-------|-----------------------|
| Site Name                           | Position               | Single | Single +1 | Family | Dental | Disability | Hospitalization | Life | Longevity or Annuity | Retirement | Social Security | Unemployment | Vision | Worker's Comp | Other | Total Fringe Benefits |
| East HS                             | Custodial              |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,692.78           |
| Rustin                              | Custodial              |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,602.98           |
| Peirce                              | Custodial              |        |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 2,683.32           |
| Stetson                             | Custodial              | =      |           |        |        | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,157.49           |
|                                     |                        |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
| Office                              | Admin /Operations Asst |        |           | X      | X      | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 3,357.10           |
| Office                              | Food Service Manager   |        |           | X      | X      | X          | X               | X    |                      | X          | X               | X            | X      | X             | X     | \$ 29,610.57          |
| Office                              | Food Service Manager   |        |           | X      | X      | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 19,835.31          |
| Office                              | Food Service Director  |        |           | X      | X      | X          | X               | X    |                      | X          | X               | X            | X      | X             | X     | \$ 42,647.05          |
| Office                              | Custodial Supervisor   | X      |           |        | X      | X          | X               | X    |                      |            | X               | X            |        | X             | X     | \$ 10,775.85          |
|                                     |                        |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|                                     |                        |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|                                     |                        |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|                                     |                        |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|                                     |                        |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |
|                                     |                        |        |           |        |        |            |                 |      |                      |            |                 |              |        |               |       |                       |

Sub Total: \$ 118,362.45

**Enter on Summary  
of FSMC Fringe Benefits**

## SFA Site Listing

### General Data and Services to be Provided

SFA: West Chester Area School District

| Site Name                     | Address                                        | Grade Levels | Self-Prep or Satellite | # of Serving Periods (Lunch) | Meal Service Times |             |                   | Services to be Provided |                 |            |             |      |                 |                    |             |   |                           | # of Serving Days |
|-------------------------------|------------------------------------------------|--------------|------------------------|------------------------------|--------------------|-------------|-------------------|-------------------------|-----------------|------------|-------------|------|-----------------|--------------------|-------------|---|---------------------------|-------------------|
|                               |                                                |              |                        |                              |                    |             |                   |                         |                 |            |             |      |                 |                    |             |   |                           |                   |
|                               |                                                |              |                        |                              | Breakfast          | Lunch       | Afterschool Snack | Breakfast               |                 |            | Lunch       |      |                 | After School Snack |             |   | Special Milk Program      |                   |
|                               |                                                |              |                        |                              |                    |             |                   | Meal                    | Offer vs. Serve | A la Carte | Adult Meals | Meal | Offer vs. Serve | A la Carte         | Adult Meals |   | Pre-K and/or Kindergarten |                   |
| East Bradford Elementary      | 820 Frank Road, West Chester, PA 19380         | K-5          | SP                     | 6                            | 8:25-8:50          | 10:55-12:40 |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| East Goshen Elementary        | 800 North Chester Road, West Chester, PA 19380 | K-5          | SP                     | 6                            | 8:15-8:50          | 11:35-1:10  |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Exton Elementary              | 301 S. Hendricks Avenue, Exton, PA 19341       | K-5          | SP                     | 6                            | 8:10-8:45          | 11:30-1:10  |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Fern Hill Elementary          | 915 Lincoln Avenue, West Chester, PA 19380     | K-5          | SP                     | 6                            | 8:40-9:15          | 11:15-12:55 |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Glen Acres Elementary         | 150 Delancey Place, West Chester, PA 19380     | K-5          | SP                     | 6                            | 8:00-8:45          | 10:45-1:00  |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Hillsdale Elementary          | 725 West Market Street, West Chester, PA 19382 | K-5          | SP                     | 6                            | 8:40-9:15          | 11:10-1:15  |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Mary C Howse Elementary       | 641 W. Boot Road, West Chester, PA 19380       | K-5          | SP                     | 6                            | 8:40-9:15          | 10:45-1:00  |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Penn Wood Elementary          | 1470 Johnnys Way, West Chester, PA 19382       | K-5          | SP                     | 6                            | 8:45-9:20          | 11:30-2:00  |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Starkweather Elementary       | 1050 Wilmington Pike, West Chester, PA 19382   | K-5          | SP                     | 6                            | 8:15-8:50          | 11:00-12:50 |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Westtown Thornbury Elementary | 750 Westbourne Road, West Chester, PA 19382    | K-5          | SP                     | 6                            | 8:30-9:00          | 11:15-1:50  |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Fugett Middle School          | 500 Ellis Lane, West Chester, PA 19382         | 6-8          | SP                     | 3                            | 7:00-7:25          | 10:15-12:45 |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |
| Peirce Middle School          | 1314 Burke Road, West Chester, PA 19380        | 6-8          | SP                     | 3                            | 7:15-7:45          | 10:50-1:10  |                   | X                       | X               | X          | X           | X    | X               | X                  | X           | X |                           | 172               |

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