

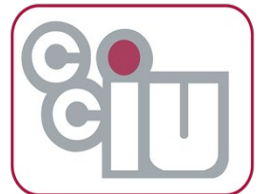
March 15, 2023

Presented by the Director of Administrative Services, Joe Lubitsky



Chester County Intermediate Unit

2023-2024 IU Core, Occupational Education,
and Categorical Budgets



Chester County Intermediate Unit
2023-2024 Core, Occupational Education & Categorical Budgets
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Acknowledgments

The budget development process involves staff members at all levels of the operational divisions. The following individuals are recognized for their efforts in coordinating the budget development process:

Joyce Humphrey, Director of Finance
Melissa Murlless, Assistant Director of Finance
Sharon Kargbo, Assistant Director of Finance
Sara Eaton, Staff Accountant
Megan Ferrese, Staff Accountant

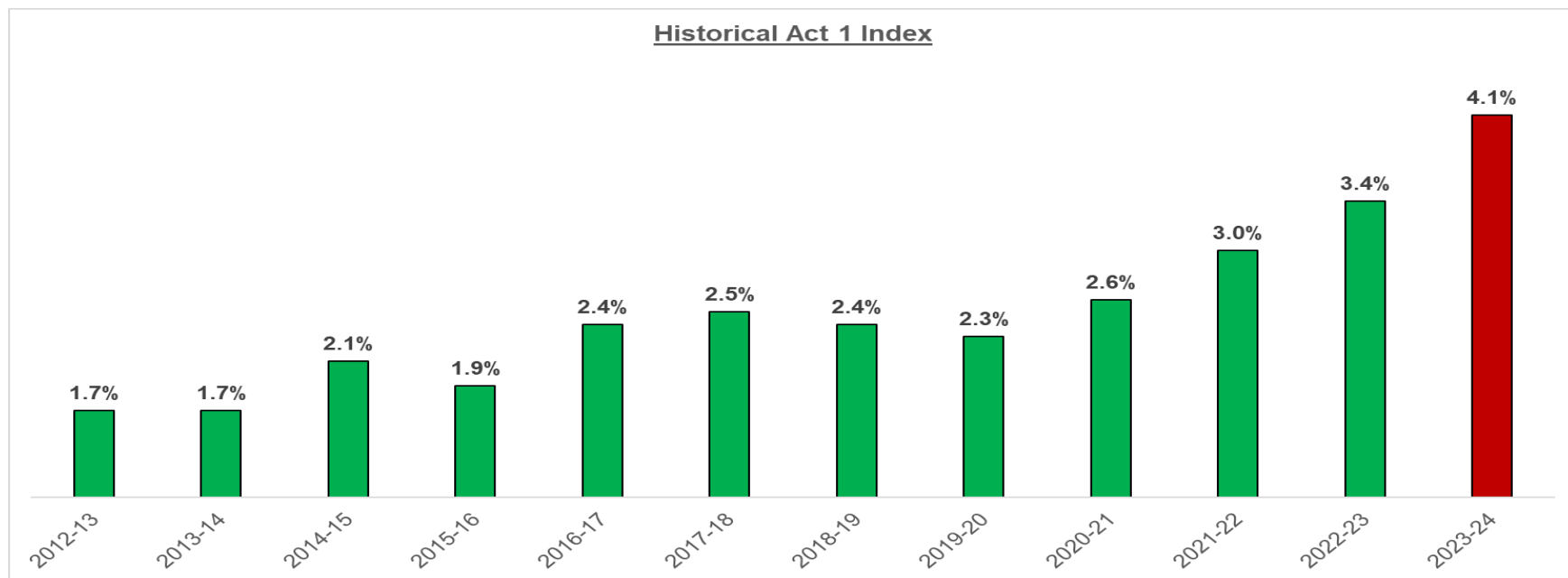
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Budget Development Process



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

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



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

PASBO Act 1 History and Forecast – January 31, 2023

ACT 1 INDEX

Average of the Percentage Increase in the SAWW ECI

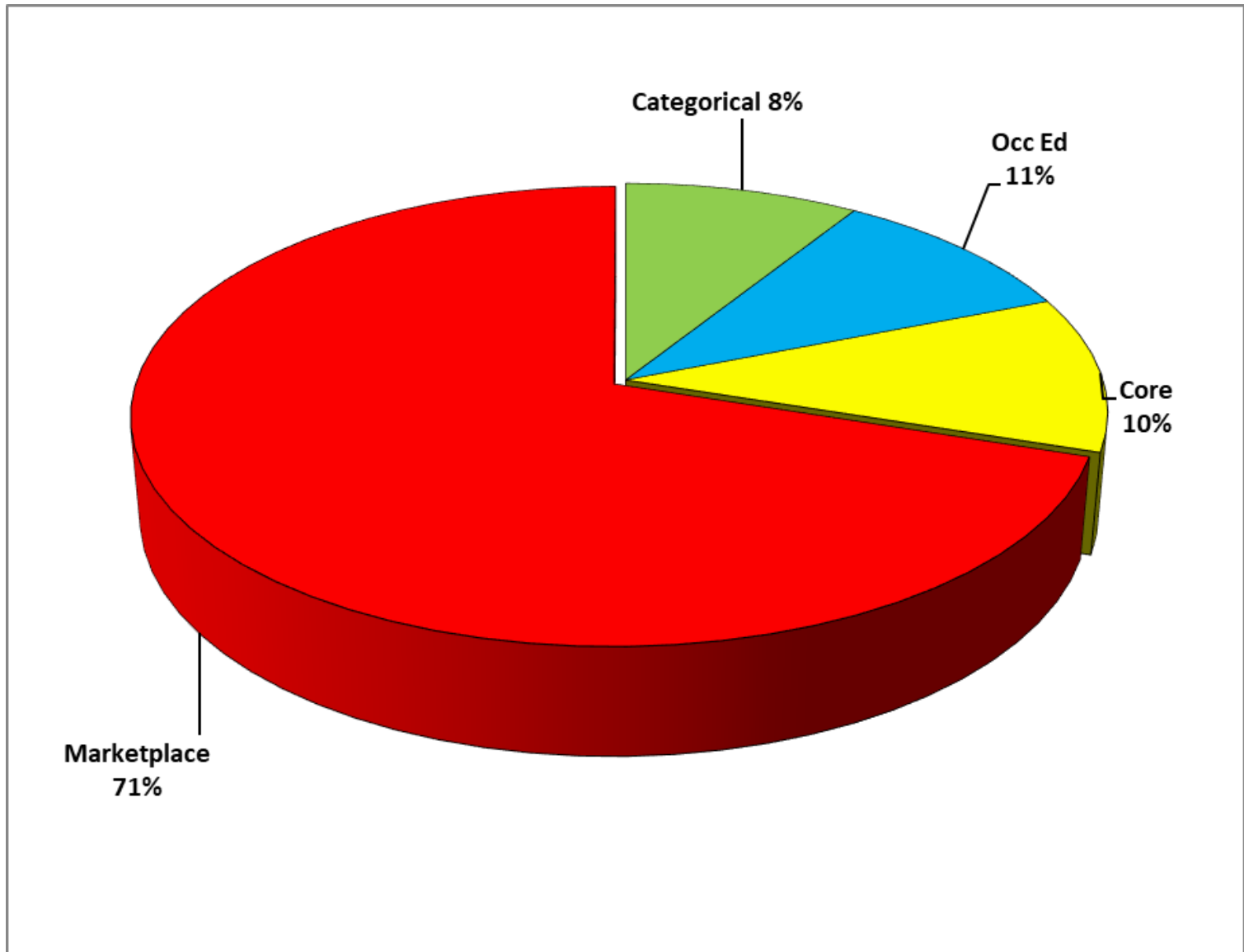
FOR USE IN FY	SAWW CAL YEARS	SAWW	ECI FY	ECI	INDEX (unadjusted)
2007-08	2005	2.9%	2005-06	3.9%	3.4%
2008-09	2006	4.3%	2006-07	4.5%	4.4%
2009-10	2007	4.6%	2007-08	3.6%	4.1%
2010-11	2008	2.7%	2008-09	3.0%	2.8%
2011-12	2009	0.9%	2009-10	1.9%	1.4%
2012-13	2010	2.1%	2010-11	1.3%	1.7%
2013-14	2009-2011	2.0%	2011-12	1.4%	1.7%
2014-15	2010-2012	2.6%	2012-13	1.6%	2.1%
2015-16	2011-2013	2.4%	2013-14	1.4%	1.9%
2016-17	2012-2014	2.5%	2014-15	2.2%	2.4%
2017-18	2013-2015	2.6%	2015-16	2.3%	2.5%
2018-19	2014-2016	2.2%	2016-17	2.6%	2.4%
2019-20	2015-2017	2.2%	2017-18	2.4%	2.3%
2020-21	2016-2018	2.2%	2018-19	2.9%	2.6%
2021-22	2017-2019	3.1%	2019-20	2.9%	3.0%
2022-23	2018-2020	4.7%	2020-21	2.1%	3.4%
2023-24	2019-2021	5.2%	2021-22	2.9%	4.1%
2024-25	2020-2022	5.6%	2022-23	4.1%	4.9%

Definitions:

SAWW – Statewide Average Weekly Wage – Determined by the Department of Labor and Industry, the average weekly wage calculated under the Unemployment Compensation Law.

ECI – Employment Cost Index – The most recent official figures, for the previous 12-month period for the Employment Cost Index for Elementary and Secondary Schools, reported by the Bureau of Labor and Statistics of the Federal Department of Labor.

Overview of 2023-2024 Budgets



CCIU 2022-2023 Organizational Goals

1. Define CCIU's Educational Role

Improve educational outcomes, specifically in the area of career readiness, for all learners enrolled in CCIU programs and those operated by our partner districts that are staffed by CCIU employees.

2. Ensure CCIU's Financial Viability

Create and maintain a transparent and competitive pricing structure that districts understand and value.

3. Communicate CCIU's Mission

Communicate both internally and externally the value and quality of CCIU programs and services.

4. Foster CCIU's Culture and Brand

Foster a culture of support that promotes employee excellence through overall well-being.

Organizational Goals with Budget and Finance Priorities

GOAL 2: Ensure CCIU's Financial Viability



- Create and Maintain a Transparent and Competitive Pricing Structure That Districts Understand and Value.
- Adequately and Equitably Fund CCIU Programs While Maintaining the Integrity of CCIU Educational Programs for All Learners (birth through adulthood).
- Establish Annual Growth Measurement Goals and Continue to Seek Alternative Revenue Streams.

Strategic Plan Areas that Guide Chester County Intermediate Unit Budget Development

- Manage 2022-2023 Budget with the Greatly Limited Increases as Approved by Board
- Prepare 2023-2024 CCIU Budgets and Limit Any Increases to Tuition Rates and Prices to “Act 1 Index”
- Assist the Chester County School Districts with Procurement and Vendor Issues
- Encourage and Support Collaborative Efforts to Apply for and Obtain Grants
- Analyze Population Trends and Market Conditions in Order to Set Realistic Growth Measurements



2023-2024 CCIU Budget Development Calendar Update



July – November 2022: Complete

- Finalized Unaudited 2021-2022 Fiscal Results by Program
- Established 2023-2024 Budget Development Assumptions
- Development of Detailed Salary and Benefit Projections by Program
- Comprehensive 2022-2023 Program Enrollment Report
- Comprehensive 2022-2023 Employee Benefits Report
- IU Board Finalized Organizational Goals with Alignment to Strategic Plan
- Executive Director Reviews Justification for Future Staffing Requirements
- Budget Data Input (supplies, equipment, services, etc.) by Programs
- **Detailed Core, Categorical, Marketplace, and Occupational Education Budget Forecasts were Provided to Each School District on November 1, 2022.**



December 2022 – January 2023: Ongoing

- Update IU Board on Budget Development Process
- Calculate Preliminary 2023-2024 Marketplace Prices for Each Program
- Ongoing Budget Reviews, Revisions, and Forecasts Completed by Each Division
- Final Budget Changes Made by Executive Director and Division Directors



Overview of 2023-2024 CCIU Budget Development Calendar

February 2023

Core, Occupational Education, and Categorical Budget Presentations

- **CCIU Board of Directors (First Reading)**
- District Superintendents, District Business Managers, Job-a-Like Groups

March 2023

Marketplace Program Budget Presentations

- **CCIU Board of Directors (First Reading)**
- District Superintendents, District Business Managers, Job-a-Like Groups
- CCIU Board Adoption of 2023-2024 Core and Occupational Education Budgets

April 2023

CCIU Board Adoption of 2023-2024 Marketplace Program Budgets

- CCIU Budget Presentations to Individual District School Boards
- **Individual School Boards Act on Core Budget by April 30, 2023**

May – June
2023

Individual School Boards Act on Occupational Education Budget by June 30, 2023

- Marketplace Services Contracts Distributed to Each School District



Summary of CCIU Budget Approval Process

Core Services

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

Occupational Education

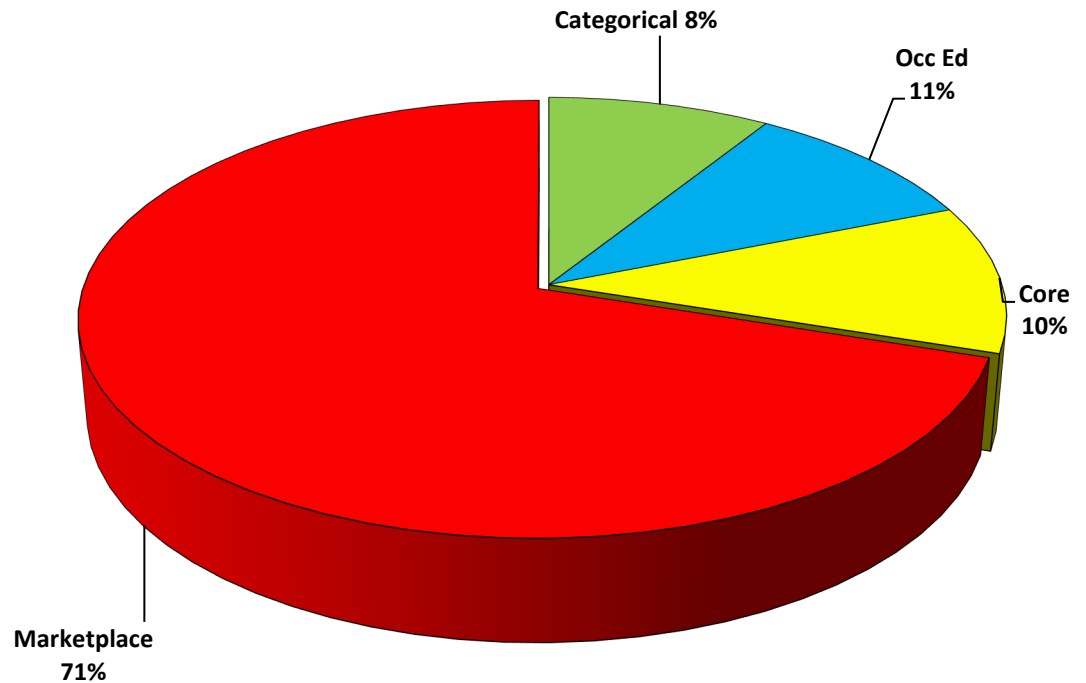
- Adopted by district board majority vote by June 30, 2023

Marketplace

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

Categorical Services

- Approved by appropriate agencies



Summary of CCIU Current 2022-2023 Consolidated Budget

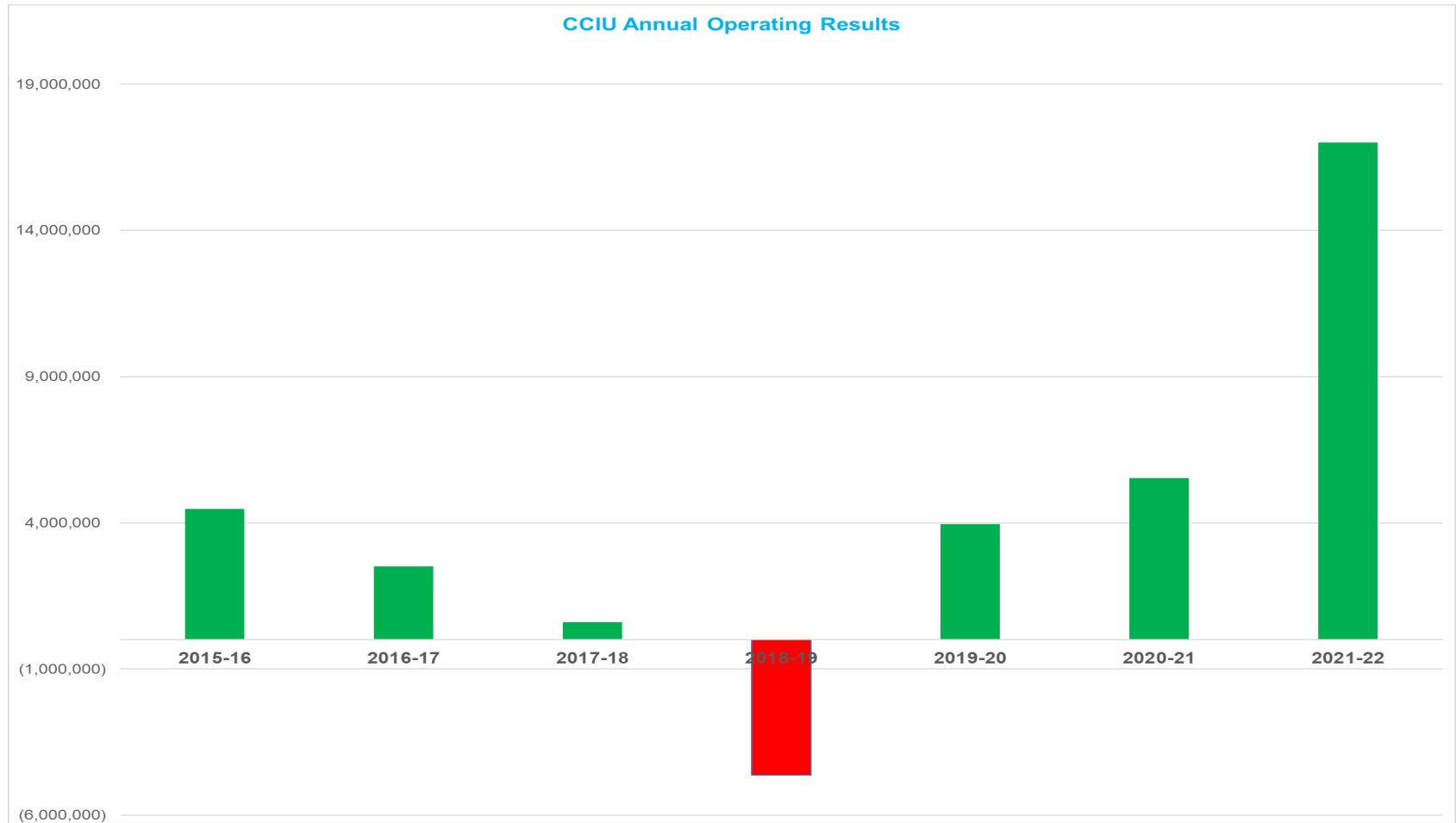
Budget	2022-23 Budget
Core Budget	33,173,390
Categorical Budgets	35,902,959
Occupational Education Budget	30,361,289
Marketplace Budgets	<u>200,176,279</u>
Total 2022 - 2023 CCIU Budget	299,613,917

Organizational Budget Challenges

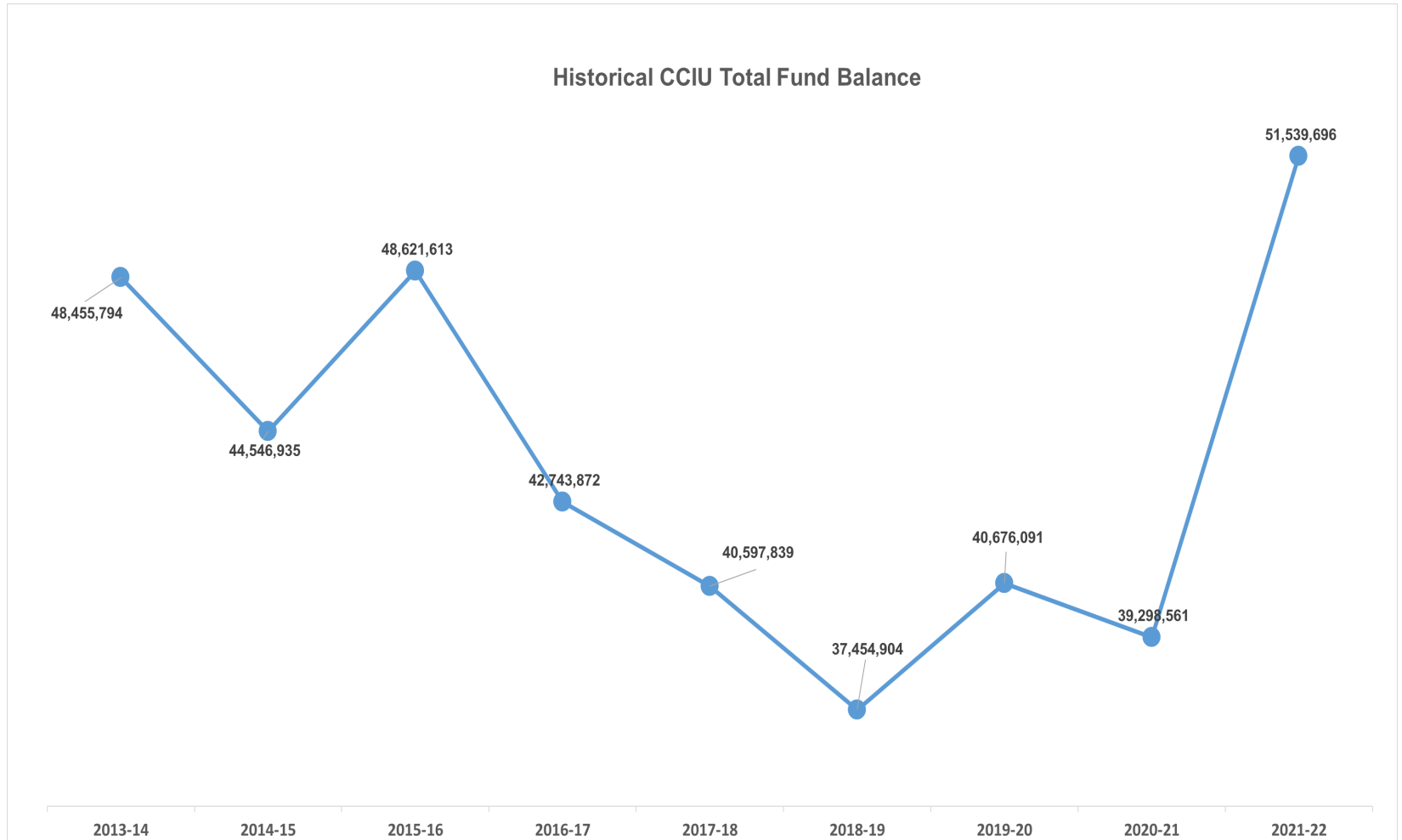
- Recruiting and Retaining Staff for Specialized Programs
- School Safety and Security
- Fiscally Appropriate Fund Balance Level
- Potential Impact of Inflation and Recession on CCIU and Our Partners
- Controlling Employee Benefit Costs
- Cost of Capital Improvements and Debt Service Obligations
- Countywide Enrollment Trends and Impact on CCIU Programs
- Developing New Programs with Sustainable Funding Streams
- Procurement and Efficient Utilization of Resources



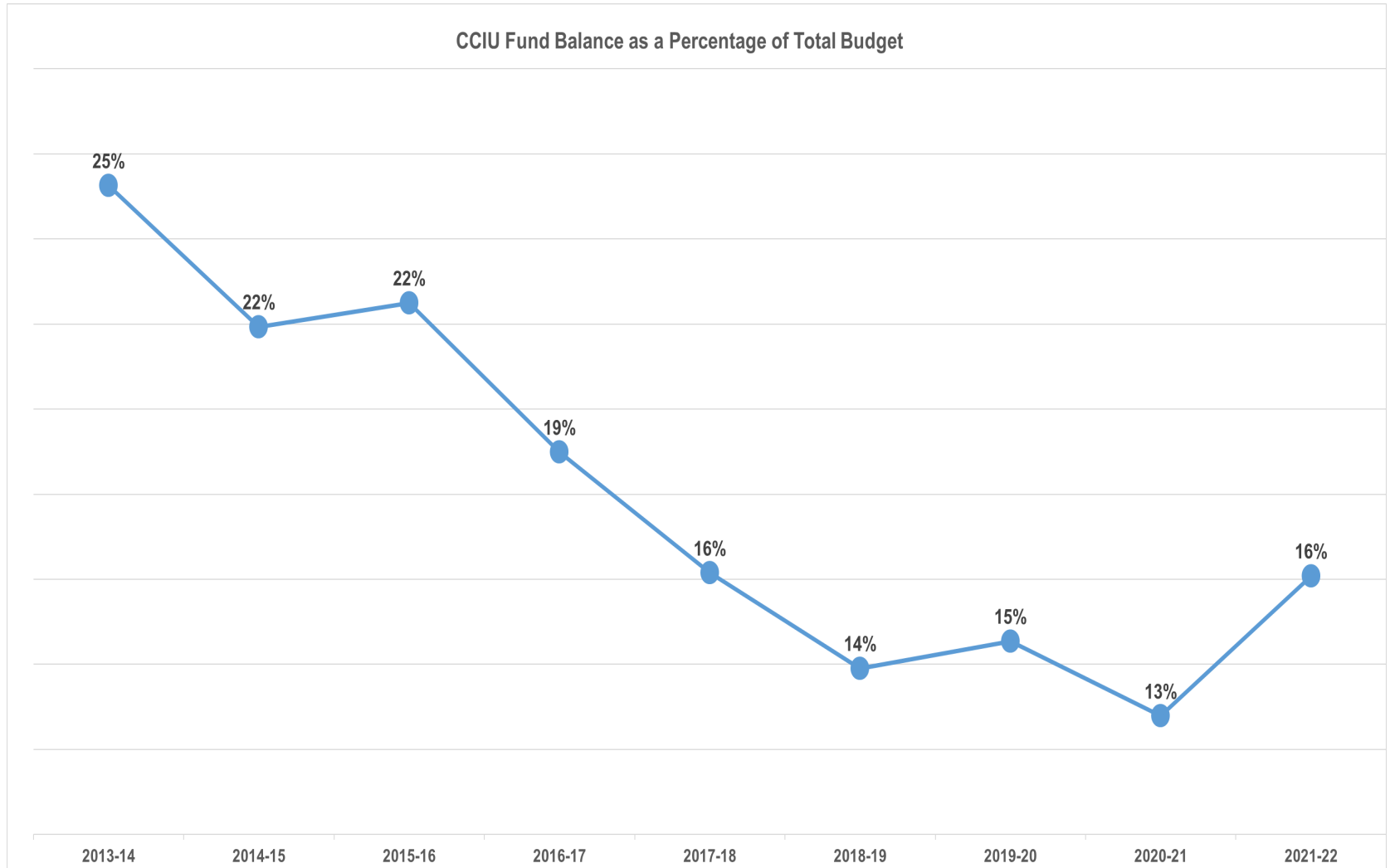
Ensure CCIU's Financial Viability
Establish Annual Growth Measurement Goals and Continue to Seek
Alternative Revenue Streams



Managing a Fiscally Appropriate Fund Balance Level



Fiscally Appropriate Fund Balance Level



Fiscally Appropriate Fund Balance Level

2021-2022 CCIU Fiscal Year End Summary (All Programs)

Total Revenue	320,478,616
Total Expenses	(307,259,864)
Adjustments for Encumbrances and Prepaid Expenses	<u>3,790,386</u>
Total 2021-2022 Surplus	17,009,137
 <i>Surplus as Percentage of Budget</i>	 5.3%

Overview of 2021-2022 Operations

One Time Fiscal Related Events

Retroactive PlanCon Subsidies	4,166,394
Series 2003 Debt Retirement	(1,985,000)
One Time Admin. Fees from COVID Related Grants	14,385
COVID Expenses Reimbursed by PEMA/FEMA	108,140
Capture of Lost Revenue Related by COVID-19 Grant PNP	242,022
Operating Costs Offset by COVID Grants	<u>2,285,466</u>
Surplus from One-Time Fiscal Events	4,831,407
 Surplus from Regular Operations	 <u>12,177,730</u>
Total 2021-2022 Surplus	17,009,137



Fiscal Year End 2022 Results CCIU Programs that Exceeded Expectations



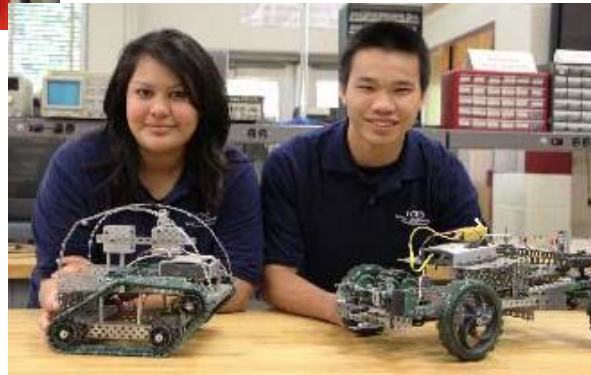
<u>Program</u>	<u>Fiscal Year End Position</u>
Brandywine Virtual Academy	5,540,800
Home and Community Service	3,414,965
ACCESS - Medical Assistance Reimbursement	2,407,805
Collections for Residential Treatment Facilities	642,505
	12,006,075



Fiscal Year End 2022 Results Traditional CCIU Programs



<u>Program</u>	<u>Fiscal Year End Position</u>
Special Education	3,308,803
Preschool Special Education	1,072,938
CCIU Learning Center	906,723
CHAAMP	760,941
Occupational Education (Regular Operations)	660,512
	6,709,917



Fiscal Year End 2022 Results Programs to Monitor



<u>Program</u>	<u>Fiscal Year End Position</u>
REACH / CARE	(452,654)
Achieve	(258,640)
Changes	(151,165)
Practical Nursing Program (Regular Operations)	(188,749)
Early Care and Education Center	(138,936)
Action Science Kits	(27,117)
Adult Education	(20,740)
	(1,238,001)



Other Budget Impact Items

- Services Provided to Out-of-County Students
 - 2021-2022 Revenue from out-of-county students: **\$41,072,139**
- Staffing Shortages and Open Positions
 - Estimated 2021-2022 cost avoidance from open positons: **\$8,669,675**
- Healthcare Costs
 - Exceeded budget by **\$2.8 million** in 2021-2022 due primarily to several high claims
- Capacity Concerns with Current CCIU Facilities
- Planning for Future Facilities to Meet Client Needs

Progress in 2022-2023 Fiscal Year

Adequately and Equitably Fund CCIU Programs While Maintaining the Integrity of CCIU Educational Programs for all Learners

- Ongoing Investments in Facilities and School Safety and Security
- Employing Measures to Reduce Open Staff Positions
- Equitable Employee Group Agreements and Contract Negotiations
- Resolving Pending Litigation Items
- Positive Enrollment Trends



Progress in 2022-2023 Fiscal Year

“Continue to Seek Alternative Revenue Streams”

- Total Grants Awarded to CCIU in 2021-2022

\$66,707,221

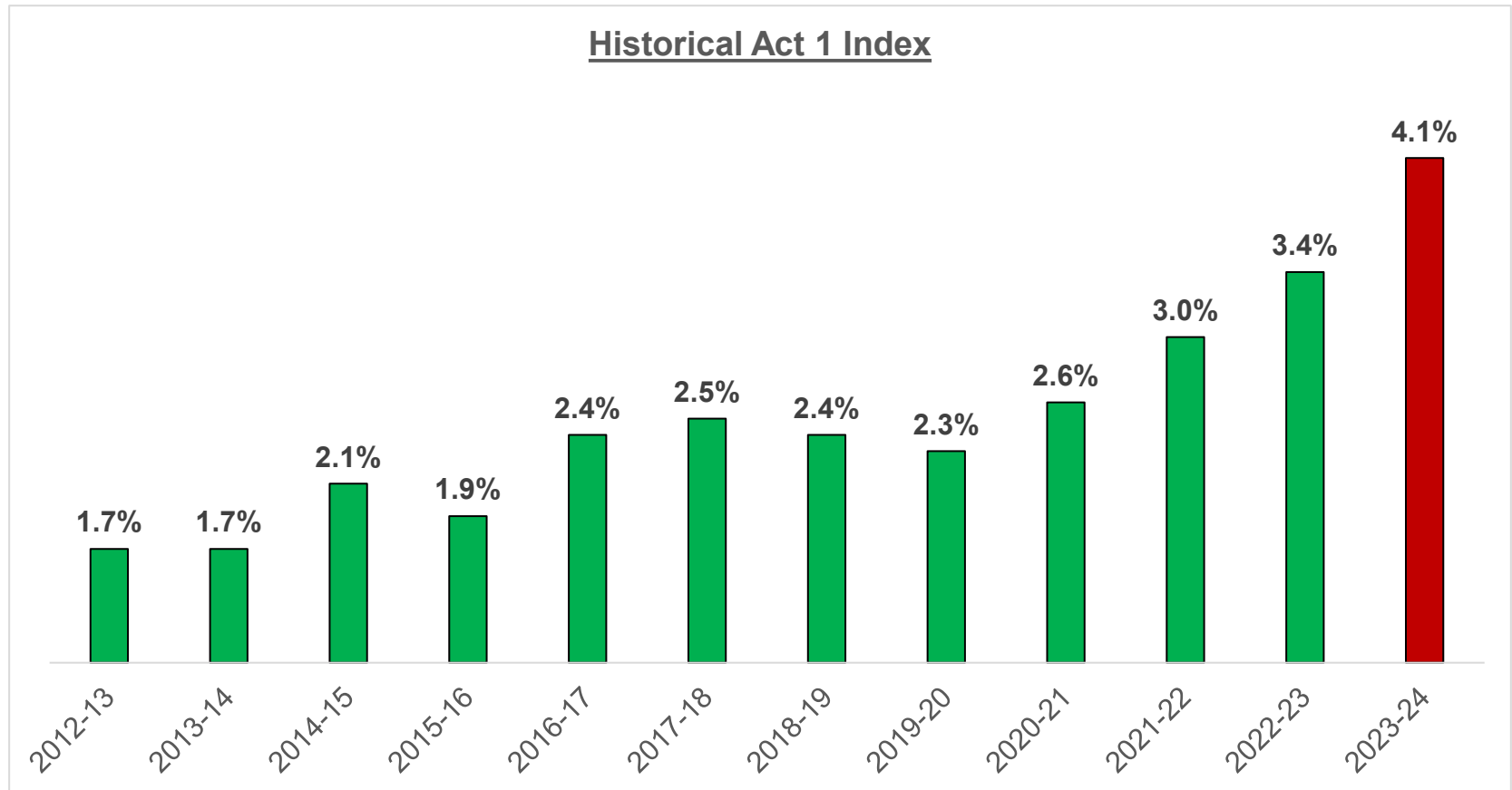
- 2022-2023 Grants Awarded to CCIU as of October 31, 2022

\$65,274,236

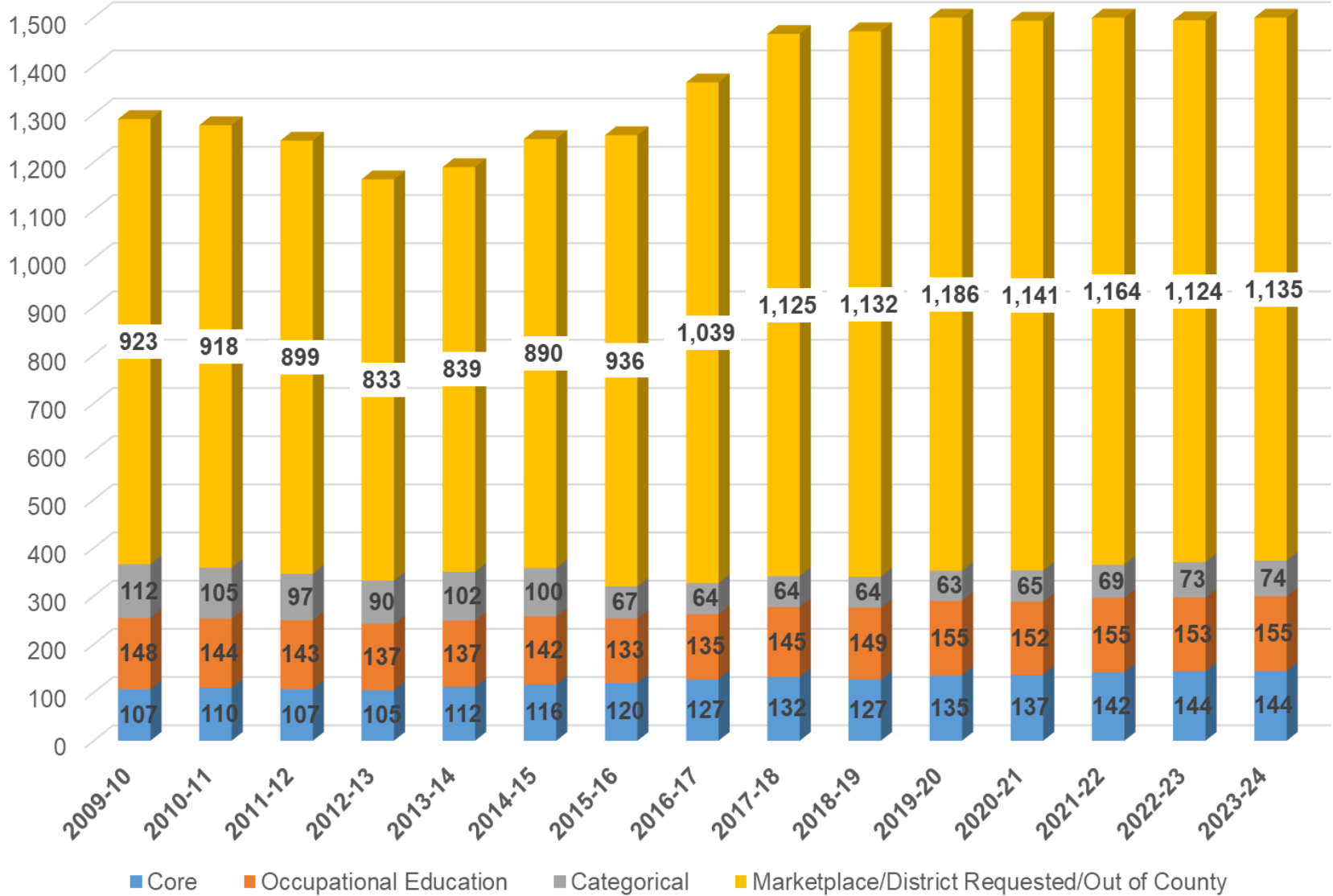
- Progress with Capital Projects
 - Union Street Preschool and Head Start
 - Construction of Toddler Center
 - ESC and TCHS-Brandywine Reconfigurations
 - IU Learning Center
 - Security and Safety Improvements
 - Long-Term Plans



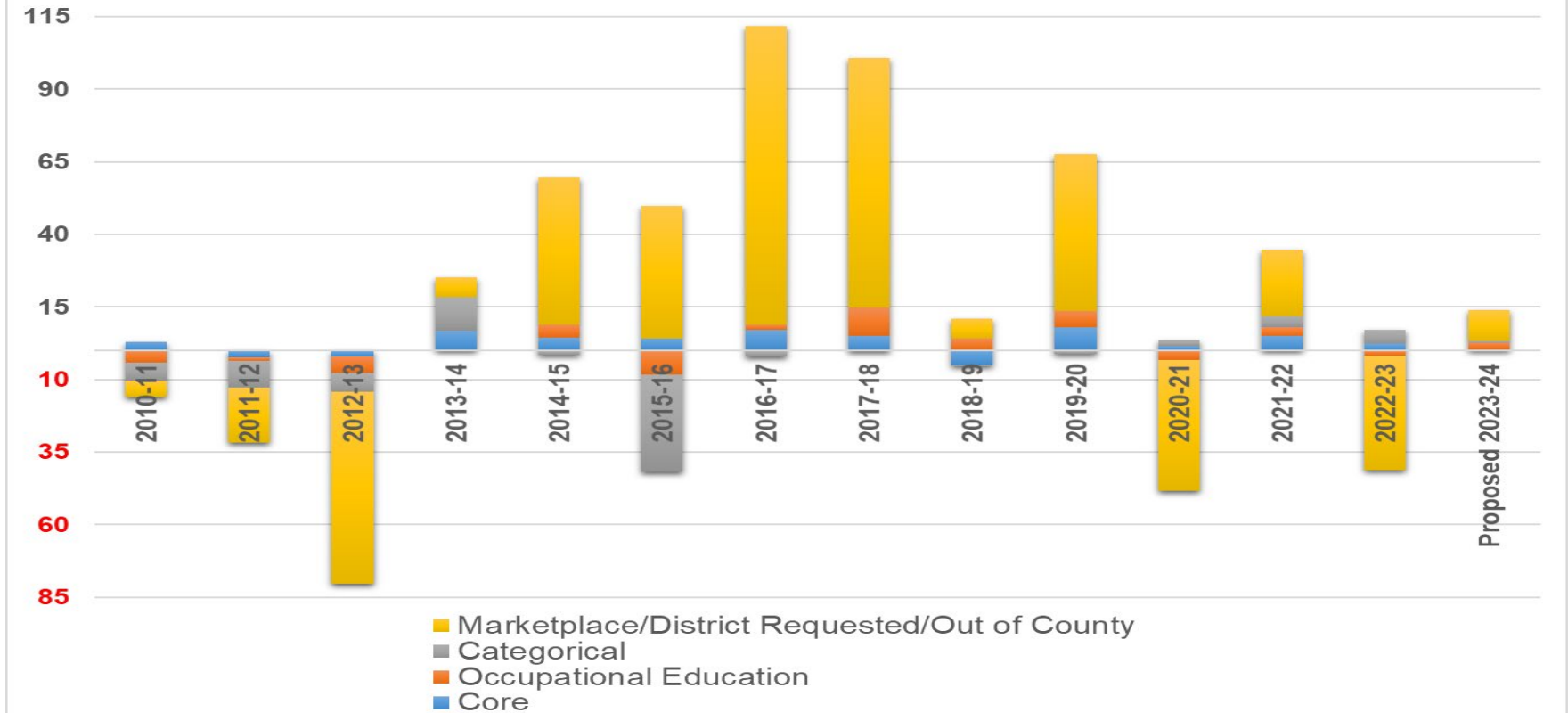
Prepare 2023-2024 CCIU Budgets and Limit Any Increases to Tuition Rates and Prices to “Act 1 Index”



Chester County Intermediate Unit Full Time Equivalent Staff



Annual Change in Full Time Equivalent Employees



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Proposed 2023-24
Core	2.9	(2.5)	(2.2)	6.7	4.6	4.1	7.0	4.9	(5.0)	8.0	1.4	5.1	2.4	0.3
Occupational Education	(4.0)	(1.2)	(5.4)	0.1	4.3	(8.3)	1.8	9.9	4.1	5.7	(3.2)	2.9	(1.8)	2.5
Categorical	(6.3)	(8.9)	(6.6)	11.7	(1.4)	(33.6)	(2.2)	(0.2)	(0.4)	(1.1)	2.2	3.8	4.8	0.5
Marketplace/District Requested/Out of County	(5.6)	(19.2)	(66.1)	6.8	50.7	45.8	102.9	86.0	7.0	53.9	(45.0)	23.0	(39.6)	10.5
Total	(13.0)	(31.8)	(80.3)	25.3	58.2	8.0	109.5	100.6	5.7	66.5	(44.6)	34.8	(34.2)	13.8

Campaign Strategy

Drive overall awareness of diverse roles in the field of education through public mass media channels; then funneling **interested** individuals down more directly to the district level for specific job openings.



Messaging Lead

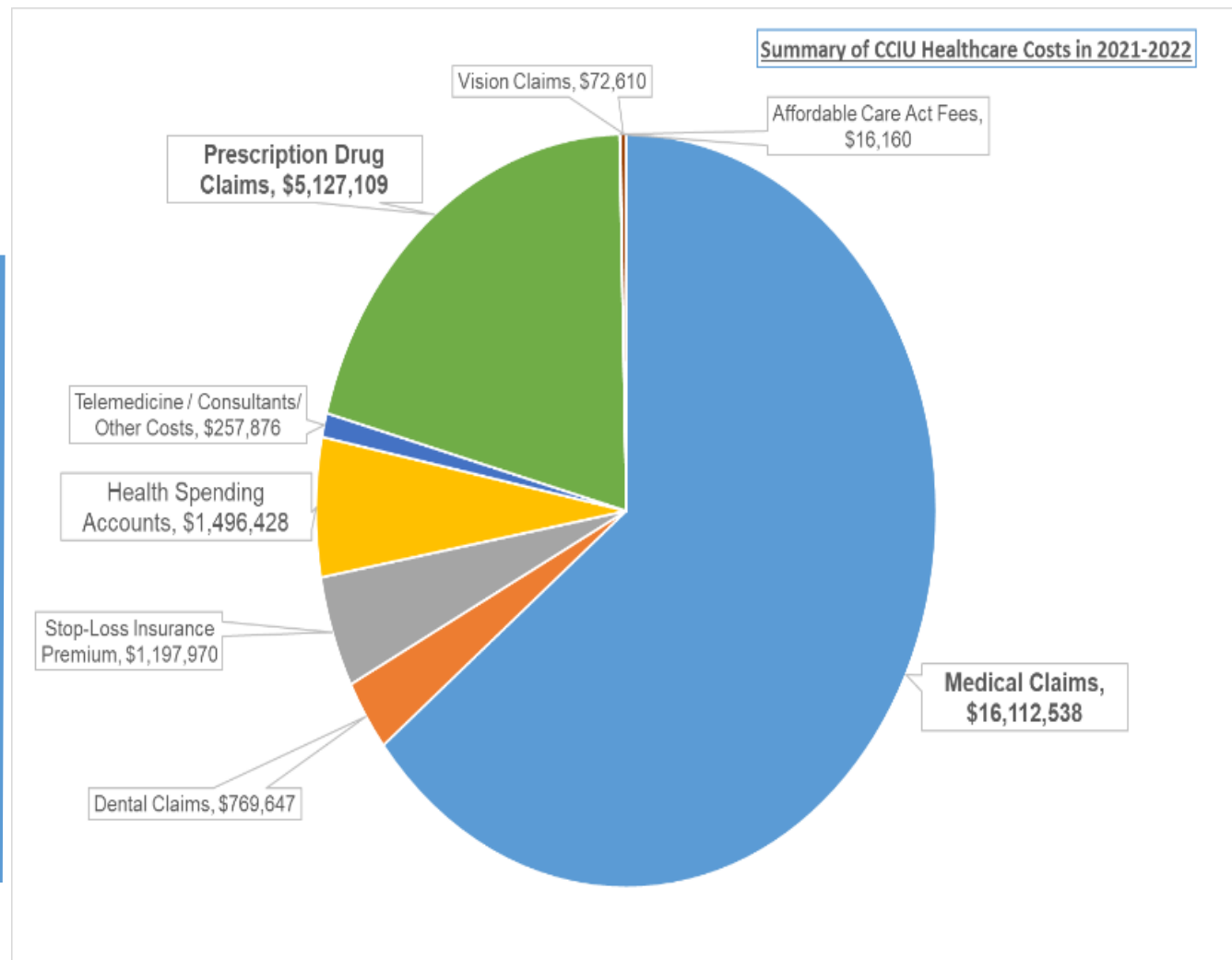
Rotating Headlines:

Transporting our future.
Supporting our future.
Protecting our future.
Feeding our future.
Connecting our future.
Teaching our future.

Subhead:

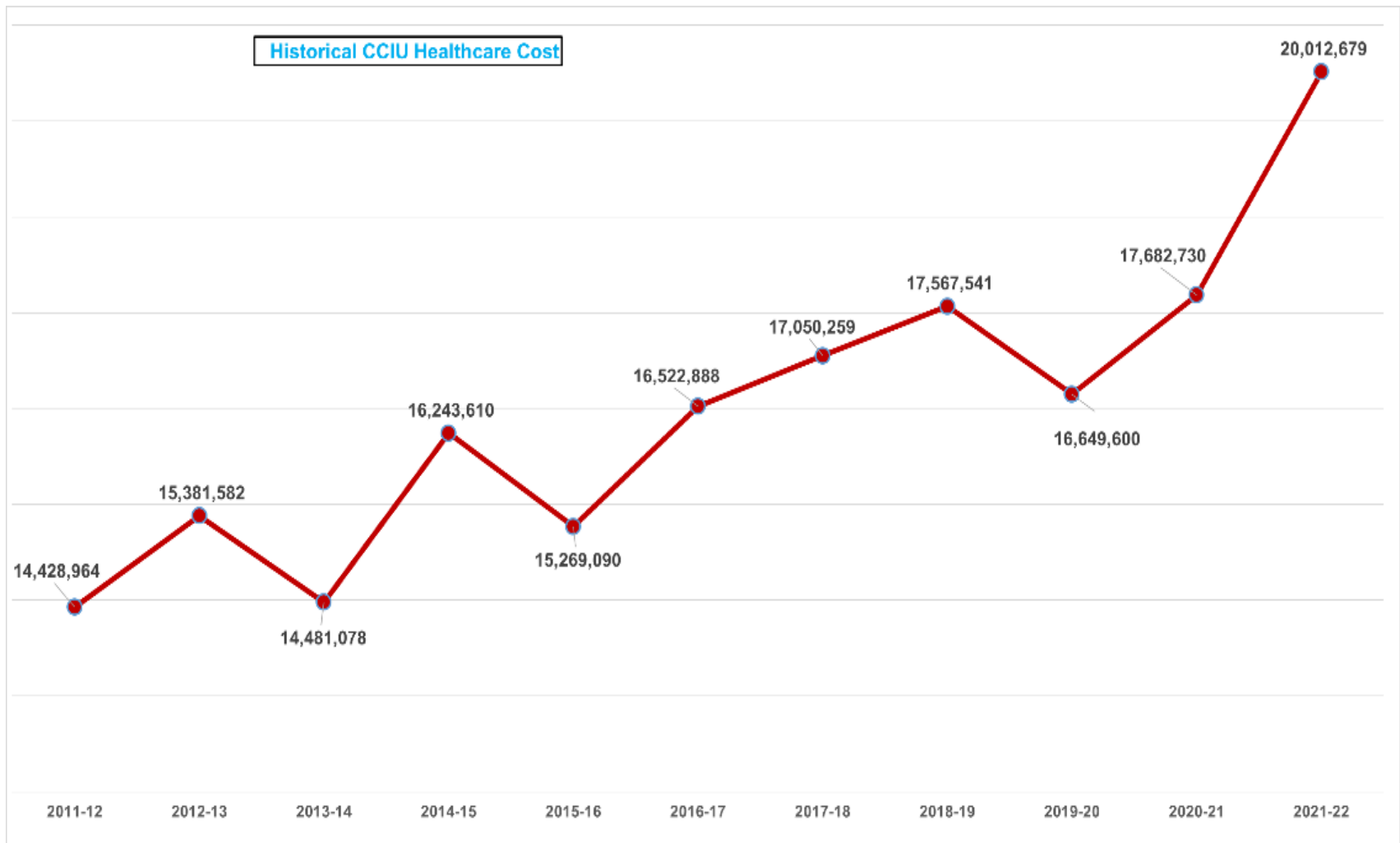
There's a place for you in education.

Managing the Impact of Healthcare Costs on CCIU Budgets

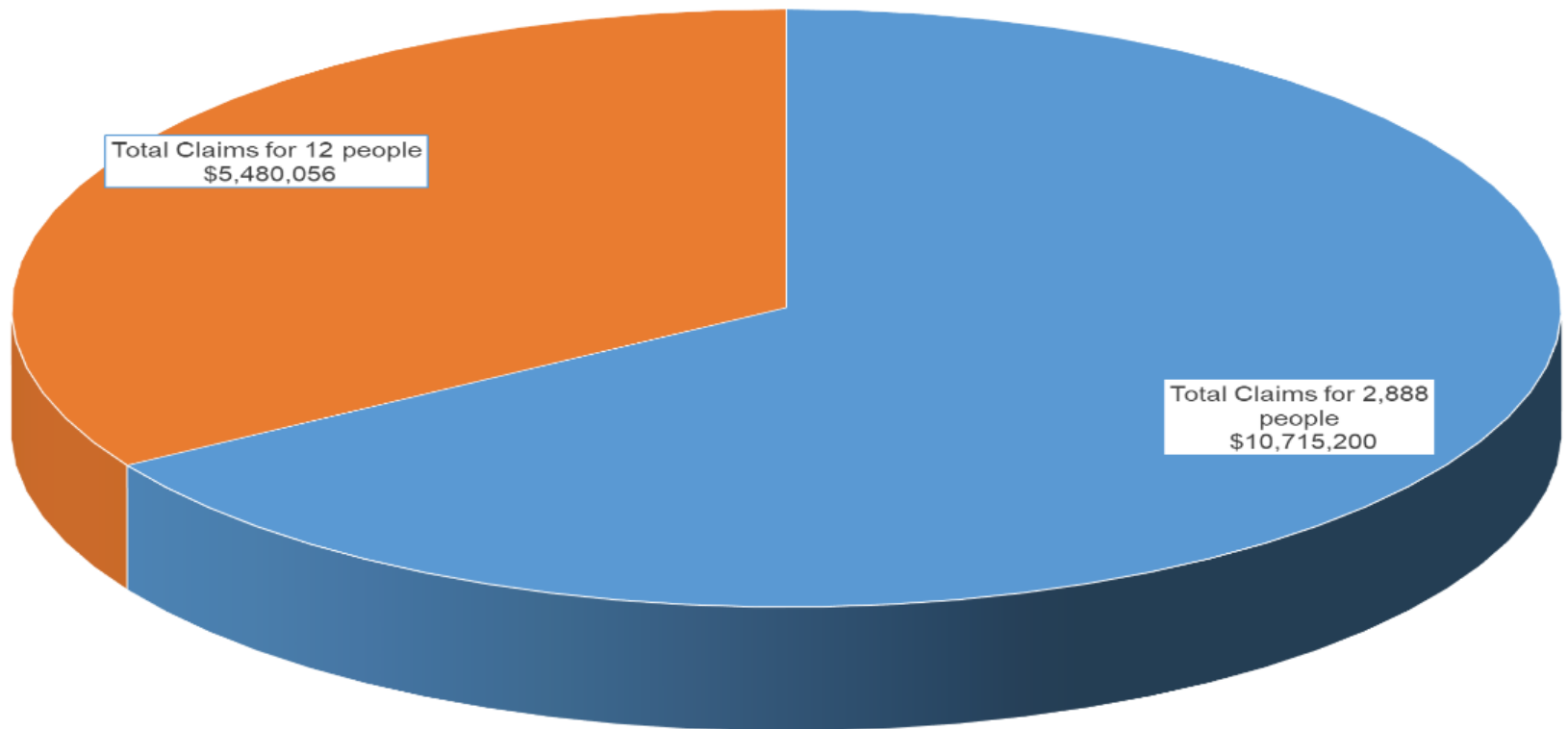


Historical CCIU Healthcare Costs

Net Cost after Contributions and Reimbursements



2021-2022 Medical and Prescription Claims Analysis



2023-2024 CCIU Budget Development Assumptions

Budgeted Increases in Employee Benefit Programs

• Medical Insurance	5.0%
• Prescription Drugs	5.0%
• Vision Insurance	0.0%
• Dental Insurance	0.0%
• Disability Insurance	0.0%
• Unemployment Insurance	0.0%
• Life Insurance	0.0%
• Tuition Reimbursement	0.0%
• Employee Assistance Programs	0.0%





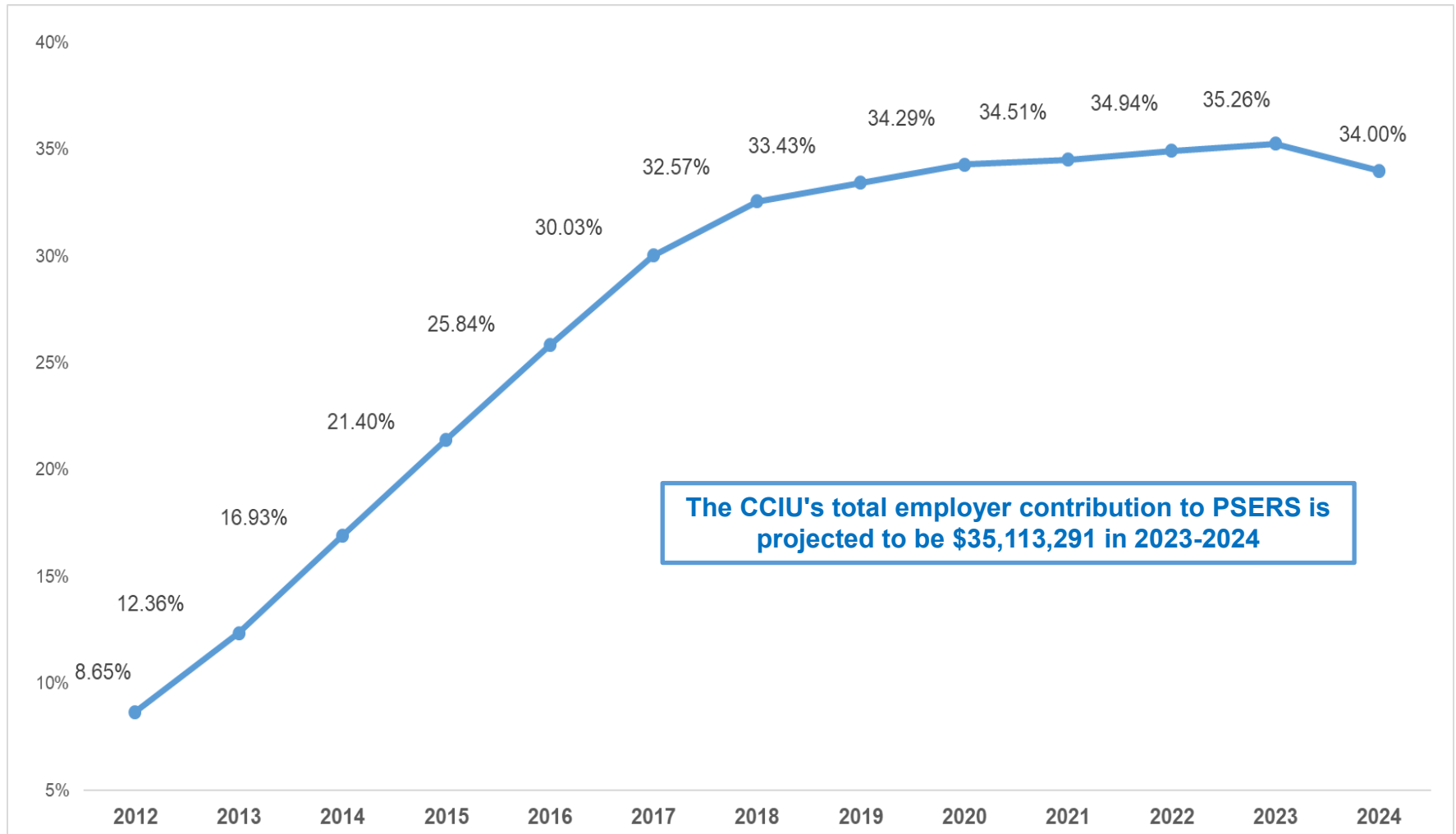
Regional Employment (October 2022)



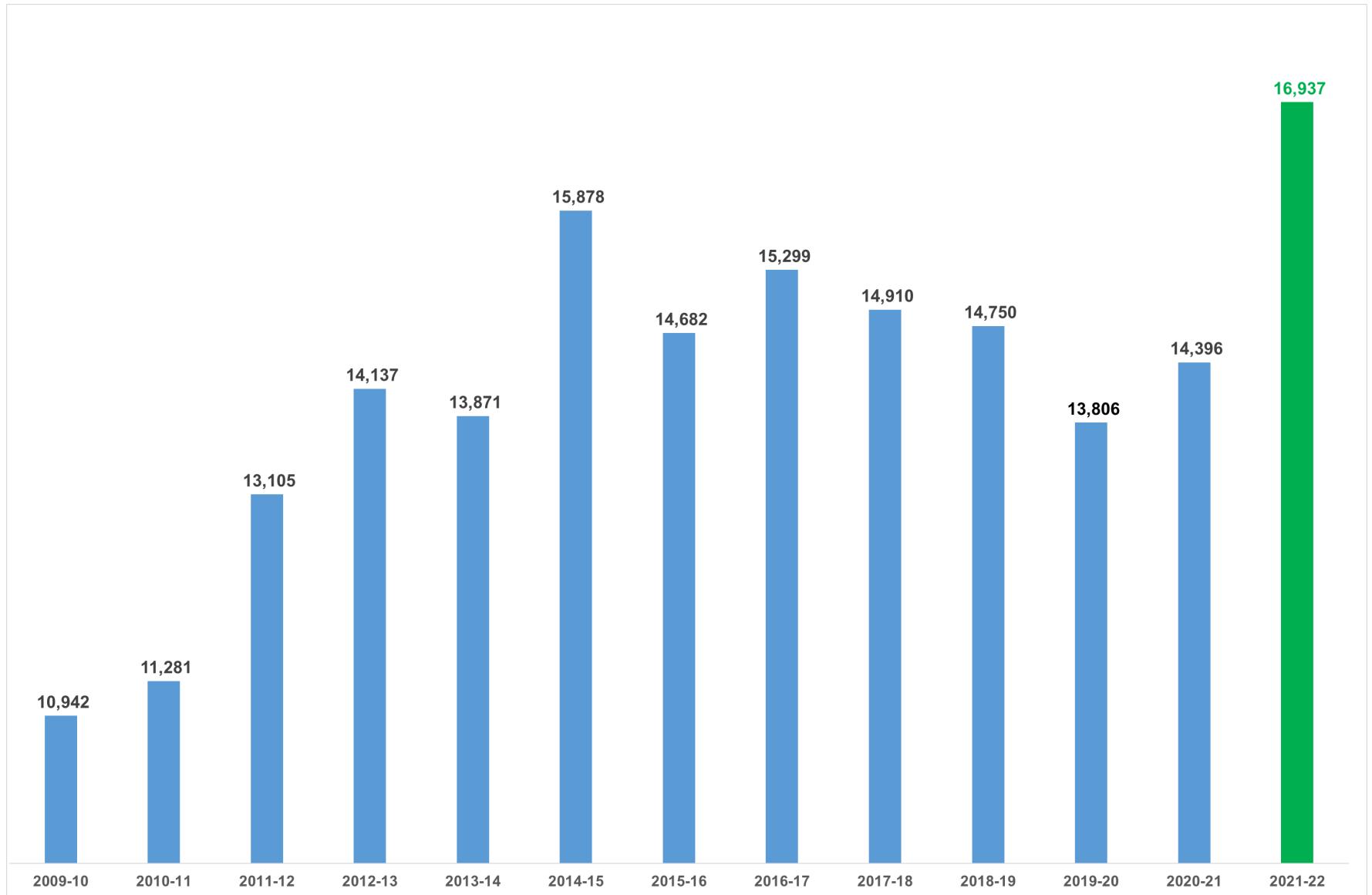
Pennsylvania Counties with Lowest Unemployment Rates

<u>County</u>	<u>Rate</u>	<u>Unemployment</u>	<u>Employment</u>	<u>Labor Force</u>
Chester	2.3%	6,893	287,784	294,677
Lancaster	2.5%	7,337	280,702	288,039
Montgomery	2.6%	12,233	452,171	464,404
Bucks	2.9%	10,196	338,870	349,066
Delaware	3.3%	10,023	289,819	299,842
Berks	3.4%	7,148	205,122	212,270
Philadelphia County	4.7%	34,112	695,926	730,038

2023-2024 Budget Impact Item: Pension Costs **Mandated Employer Contributions to PA School Employees' Retirement System** **(PSERS)**



CCIU Historical Annual Total Healthcare Cost per Employee



Equipment, Supplies, and Purchased Services

	2020-2021 Actual FYE	2021-2022 Actual FYE	2022-2023 Budget	2023-2024 Proposed Budget	Budget to Budget Change
Supplies	8,636,039	12,438,428	11,661,094	7,883,636	(3,777,458)
Equipment	1,224,501	1,010,670	1,609,611	538,484	(1,071,127)
<u>Purchased Services</u>	75,168,105	78,906,134	82,088,270	80,674,345	(1,413,925)
Total	85,028,645	92,355,232	95,358,975	89,096,465	(6,262,510)

Significant Factors:

1. Assisting districts with outsourcing of custodial services (Purchased Services)
2. Equipment purchases associated with construction projects
3. Purchases to support program expansion
4. Emphasis on “just in time” procurement
5. Cooperative purchasing efforts
6. Cyclical refreshing of technology and E-Rate Program
7. School safety initiatives
8. COVID related purchases (primarily grant funded)
9. Equipment Supplies and Purchase Service - The large decrease between 2020-21 and 2021-22 is related to the Emergency Assistance Non-Public School Grant (EANS).

Increasing Efficiency Through Cooperative Purchasing Savings from Joint Purchasing Board Bids

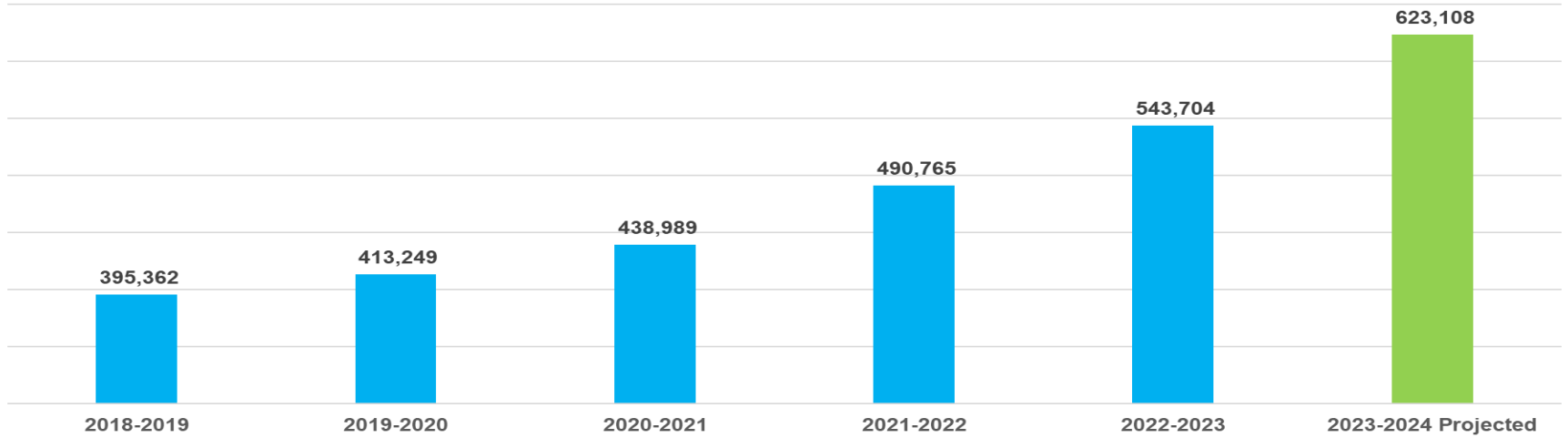
Estimated Savings by Bid Category

<u>Savings by Expenditure Area</u>	<u>Estimated 2022 Savings</u>
Custodial Supplies	69,401
Electricity	2,096,464
Fuel Oil	39,039
Gasoline	439,122
Propane	11,669
Mulch	43,662
Paper	83,602
Technology Equip.	7,738
Prescription Drug Benefits	3,499,945
Cafeteria Equip.	1,679
Cafeteria Supplies	4,256
Tax Collection Services	2,643,271
Paving and Asphalt	1,863
AHERA and Specialized Services	2,234
Trash Removal	31,281
Office Depot Rebate Program	11,646
Recycling Services	7,302
Total	8,994,174

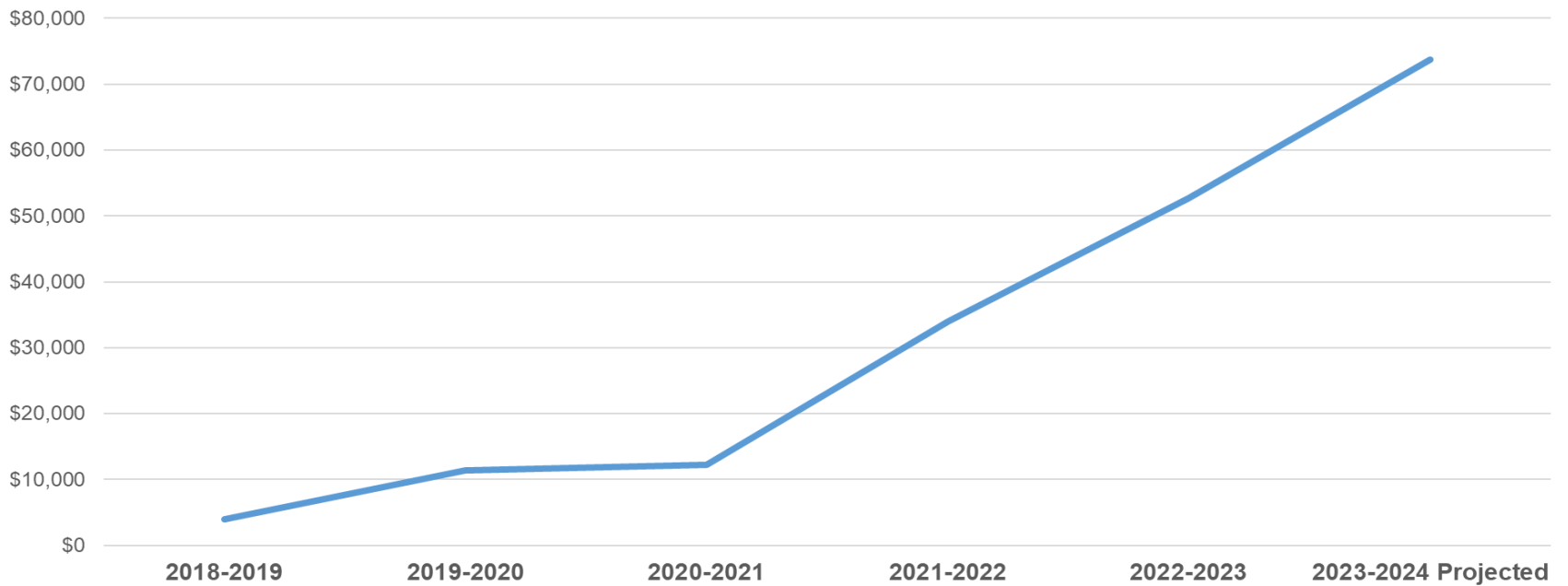
Estimated Savings by Participant

<u>Savings by Member</u>	<u>Estimated 2022 Savings</u>
Avon Grove	384,015
Coatesville	646,195
Downingtown	605,865
Great Valley	144,920
Kennett Consolidated	411,701
Octorara	112,766
Owen J. Roberts	605,486
Oxford	86,855
Phoenixville	391,222
Tredyffrin/Easttown	781,365
Unionville-Chadds Ford	580,778
West Chester	969,251
Chester County IU	507,562
Total School District Savings	6,227,981
Municipalities / Other Schools	2,766,193
Total Savings	8,994,174

CCIU Annual Property and Liability Insurance Premiums



Cyber Liability Insurance Premiums



CCIU Historical Insurance Costs

<u>Type of Insurance</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024 Projected</u>	<u>6 - Year Change</u>	<u>Percentage Change</u>
Property	140,905	156,043	169,533	183,422	208,055	235,102	94,197	67%
Equipment Breakdown	17,870	19,685	20,834	25,518	30,548	34,519	16,649	93%
General Liability and Crime	56,566	48,646	49,931	50,976	51,006	54,576	(1,990)	-4%
Automobile	90,897	95,400	105,068	107,938	110,662	118,408	27,511	30%
School Board Legal	53,549	50,606	49,850	52,835	54,495	59,945	6,396	12%
Umbrella	25,575	25,519	25,523	25,216	25,221	26,986	1,411	6%
Cyber Liability	4,000	11,350	12,250	34,045	52,694	73,772	69,772	1744%
Pollution Liability	6,000	6,000	6,000	10,815	11,023	19,800	13,800	230%
Total Annual Premium	395,362	413,249	438,989	490,765	543,704	623,108	227,746	58%
Total Insured Values	225,232,223	237,772,015	239,364,622	244,065,722	273,796,722	301,176,394	75,944,171	34%



Comments on Insurance Costs

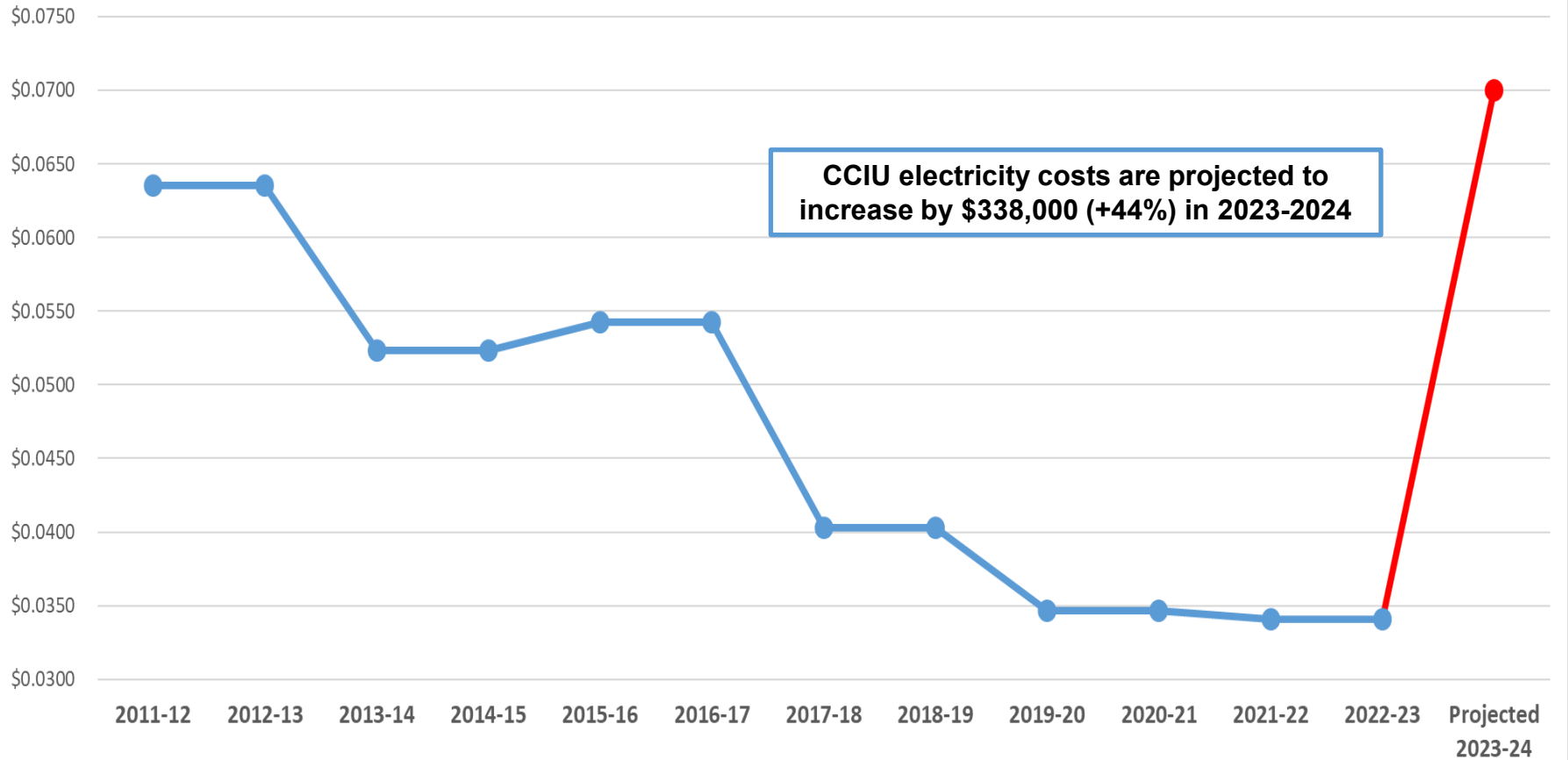
Property and Equipment Breakdown: Premiums are impacted by natural disasters, increased replacement costs, reinsurance premiums, and claims activity

Automobile: Premiums impacted by increased fleet size from 89 to 98 vehicles

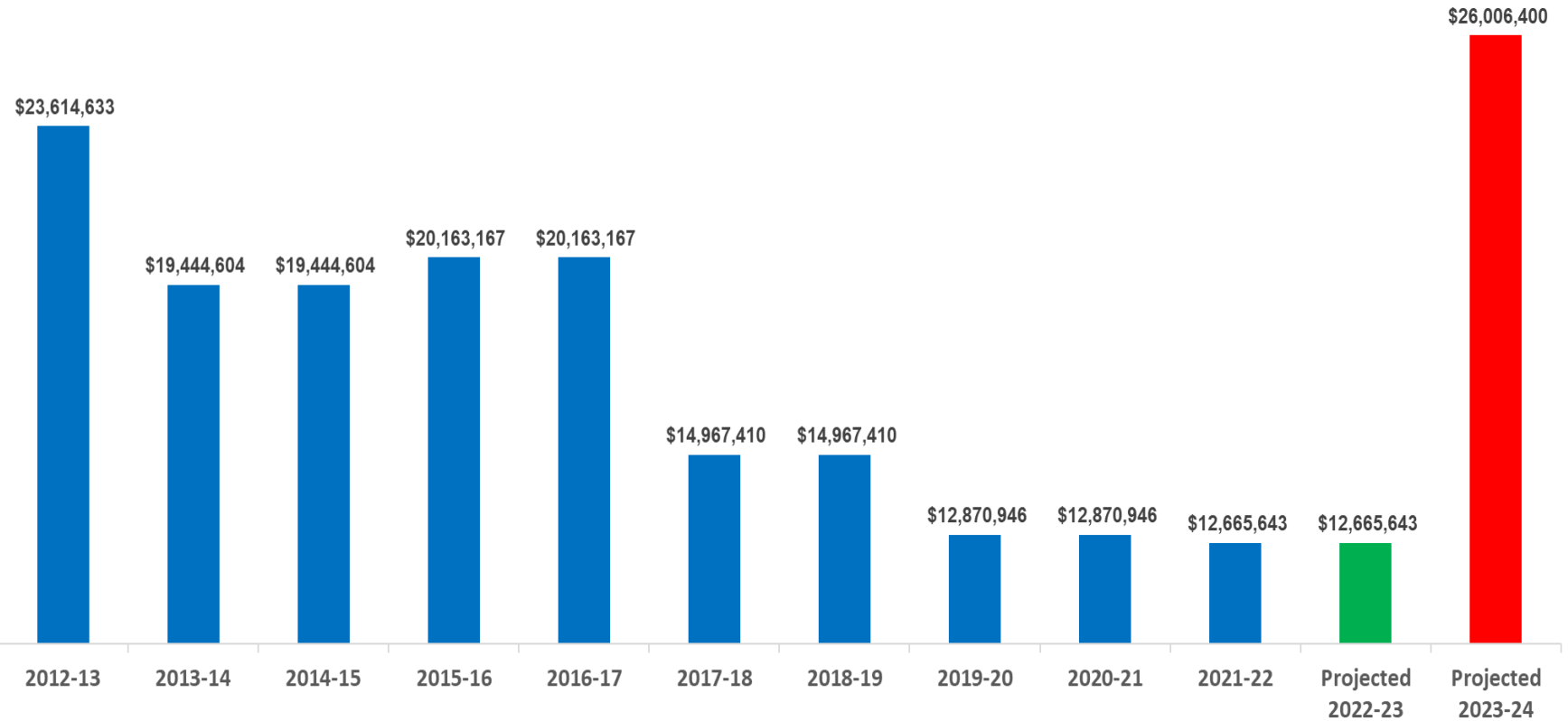
Cyber Liability: Premiums impacted by worldwide claims from ransomware and cyber attacks, CCIU increased information technology footprint, and response costs.

Pollution: The CCIU owns and operates two sewer pumping stations.

Cost per Kilowatt Hour for School Districts Bidding Through Provident Energy Consortia



Estimated Total Annual Electricity Costs for School Districts Bidding Through Provident Energy Consortia



Chester County Earned Income Tax Collections

Chester County Earned Income Tax Collection Trends Comparison of 2021 and 2022 Collections

	<u>2021</u>	<u>2022</u>	<u>Increase</u>	<u>Pct.</u>
All Chester County Municipalities and School Districts	244,933,074	261,815,693	16,882,619	6.9%

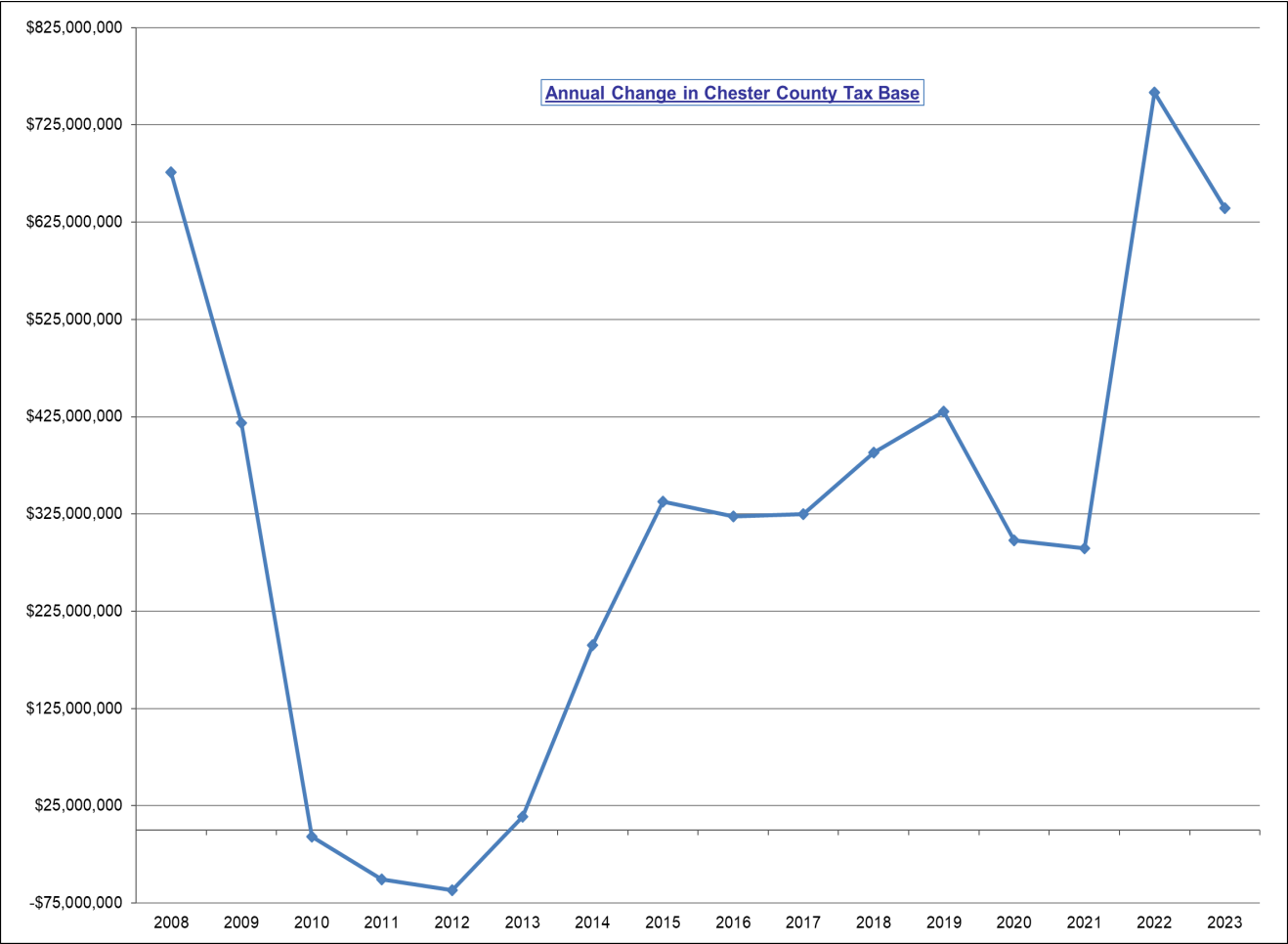
School District Earned Income Tax Collections

	<u>2021</u>	<u>2022</u>	<u>Increase</u>	<u>Pct.</u>
Coatesville Area School District	9,123,127	10,026,889	903,762	9.9%
Downingtown Area School District	20,193,463	21,540,973	1,347,510	6.7%
Kennett Consolidated School	5,584,183	5,898,077	313,894	5.6%
Octorara Area School District	2,269,359	2,702,258	432,899	19.1%
Owen J. Roberts School District	8,720,614	9,224,855	504,241	5.8%
Oxford Area School District	3,305,489	3,559,642	254,153	7.7%
Phoenixville Area School District	8,168,627	8,945,428	776,801	9.5%
Twin Valley School District	3,931,321	4,422,190	490,869	12.5%
West Chester Area School District	25,173,746	27,048,093	1,874,347	7.4%

Chester County School District Totals	86,469,929	93,368,405	6,898,476	8.0%
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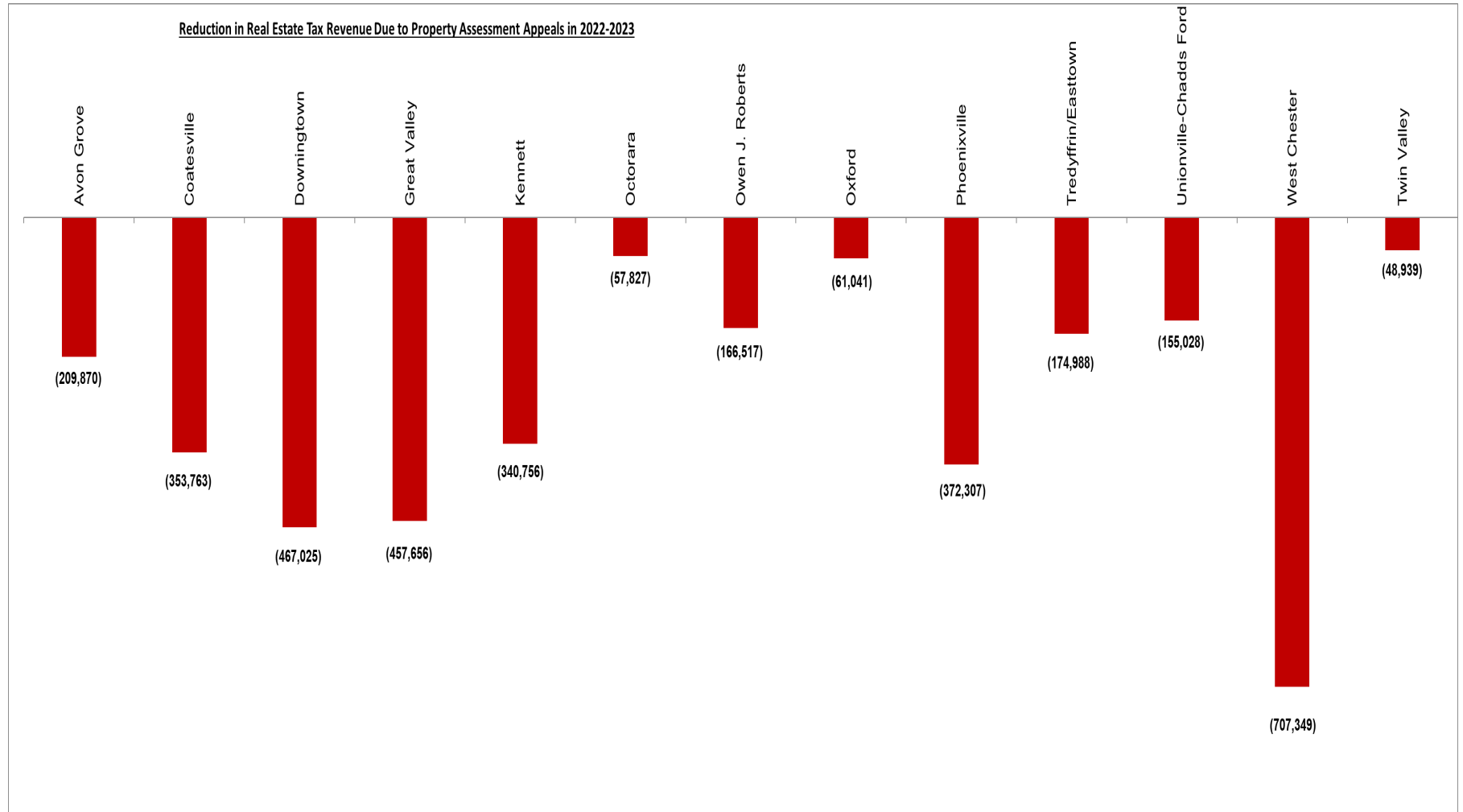
Annual Property Assessment Growth in Chester County



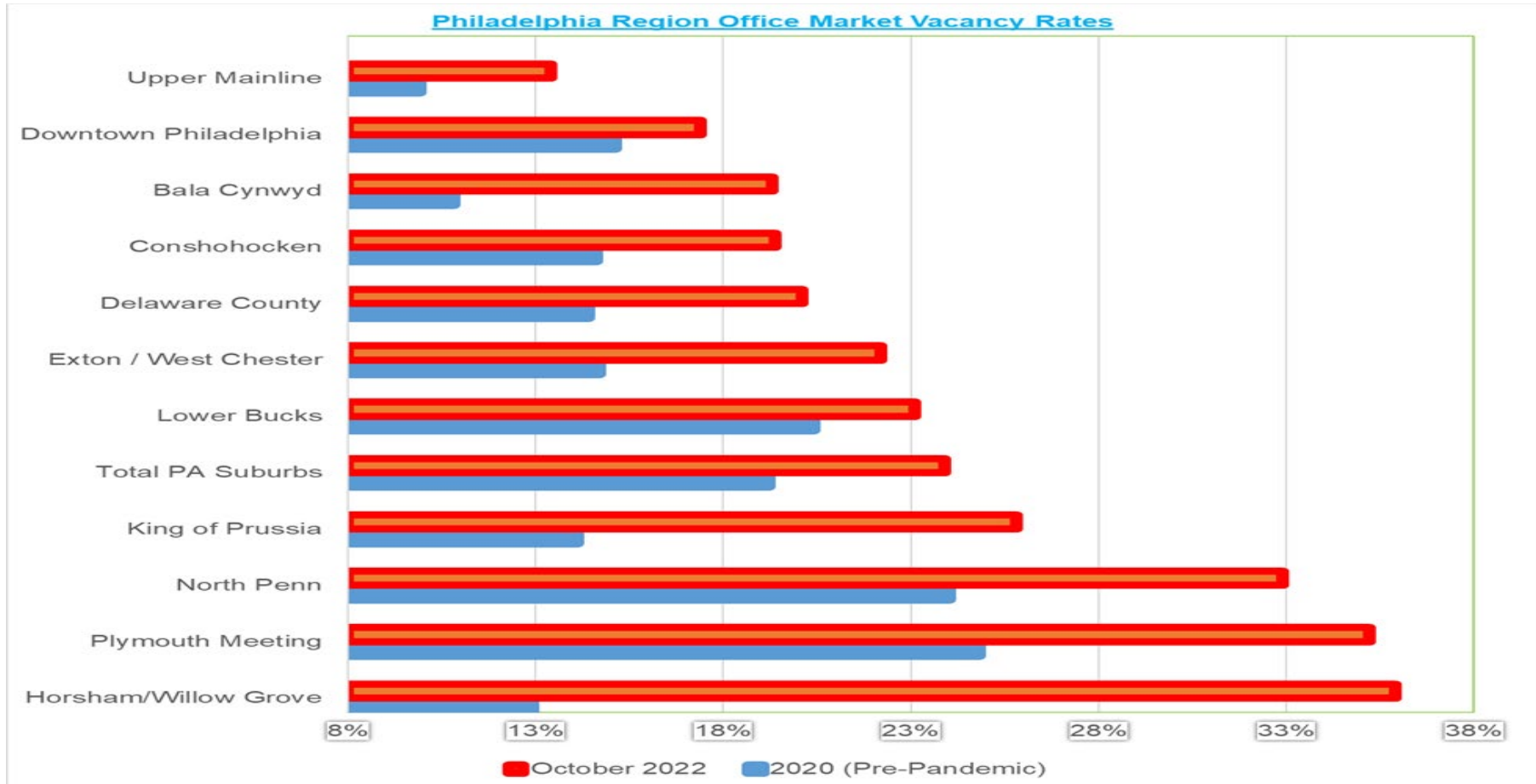
Property Assessment Growth since 2007

	<u>2007</u> <u>Assessment</u>	<u>2023</u> <u>Assessment</u>	<u>Percentage</u> <u>Change</u>	<u>Assessment</u> <u>Growth</u>
Great Valley	3,346,634,677	4,233,938,432	26.5%	887,303,755
Downingtown	4,835,004,847	5,947,319,643	23.0%	1,112,314,796
Phoenixville	1,919,191,624	2,279,048,651	18.8%	359,857,027
Coatesville	2,711,310,056	3,094,738,775	14.1%	383,428,719
Avon Grove	1,732,036,108	1,976,284,101	14.1%	244,247,993
Owen J. Roberts	2,218,009,018	2,516,874,543	13.5%	298,865,525
Octorara	636,320,890	703,680,236	10.6%	67,359,346
West Chester	7,530,971,464	8,307,718,302	10.3%	776,746,838
Oxford	1,093,224,724	1,203,803,703	10.1%	110,578,979
Tredyffrin/Easttown	4,791,973,415	5,186,698,817	8.2%	394,725,402
Unionville-Chadds Ford	1,860,335,210	1,993,717,200	7.2%	133,381,990
Kennett	2,030,291,064	2,139,143,660	5.4%	108,852,596
Total	34,705,303,097	39,582,966,063	14.1%	4,877,662,966

Estimated Revenue Loss from Property Assessment Appeals in 2022-2023



Possible Revenue Loss from Future Property Assessment Appeals



Strategic Goal

Analyze Population Trends and Market Conditions in Order to Set Realistic Growth Measurements for Each Fiscal Year

Public School Enrollment Trends

Charter School Enrollment Trends

Enrollment Change Since 2021-2022

<u>District</u>	<u>District 2021-22 Enrollment</u>	<u>District 2022-23 Enrollment</u>	<u>One Year Change</u>	<u>Pct. Change</u>	<u>Charter School 2021-22 Enrollment</u>	<u>Charter School 2022-23 Enrollment</u>	<u>One Year Change</u>	<u>Pct. Change</u>
Avon Grove	5,077	5,043	(34)	-0.7%	738	698	(40)	-5.4%
Coatesville Area	5,455	5,403	(52)	-1.0%	3,063	2,933	(130)	-4.2%
Downingtown Area	13,174	13,240	66	0.5%	444	414	(30)	-6.8%
Great Valley	4,587	4,650	63	1.4%	110	112	2	1.8%
Kennett Consolidated	3,969	3,971	2	0.1%	167	152	(15)	-9.0%
Octorara Area	2,122	2,086	(36)	-1.7%	183	168	(15)	-8.2%
Owen J. Roberts	5,461	5,426	(35)	-0.6%	180	161	(19)	-10.6%
Oxford Area	3,460	3,333	(127)	-3.7%	531	555	24	4.5%
Phoenixville Area	4,061	4,071	10	0.2%	321	255	(66)	-20.6%
Tredyffrin/Easttown	6,920	6,894	(26)	-0.4%	42	41	(1)	-2.4%
Unionville-Chadds Ford	3,935	3,865	(70)	-1.8%	56	51	(5)	-8.9%
West Chester Area	12,093	12,141	48	0.4%	434	402	(32)	-7.4%
Total	70,314	70,123	(191)	-0.3%	6,269	5,942	(327)	-5.2%

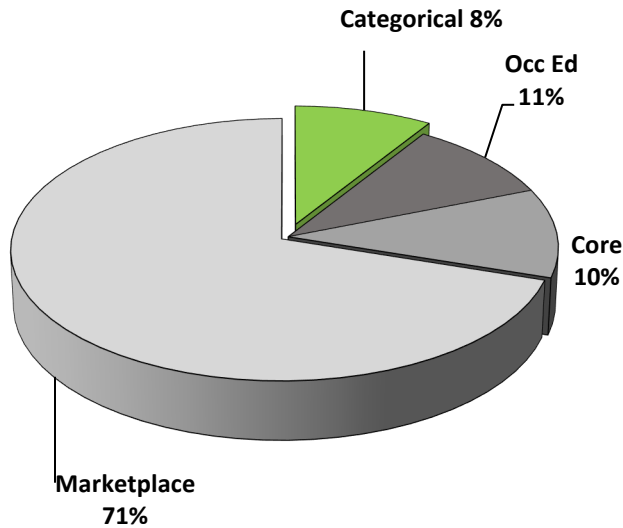
Strategic Goal

Analyze Population Trends and Market Conditions in Order to Set Realistic Growth Measurements for Each Fiscal Year

Enrollment Changes 2014 - 2022

<u>District</u>	<u>District 2014-15 Enrollment</u>	<u>District 2019-2020 Enrollment</u>	<u>(Pandemic) District 2020-21 Enrollment</u>	<u>District 2021-22 Enrollment</u>	<u>District 2022-23 Enrollment</u>	<u>Change Since 2014</u>	<u>Pct. Change Since 2014</u>
Downingtown Area	12,083	13,085	12,916	13,174	13,191	1,108	9.2%
Great Valley	3,932	4,429	4,510	4,587	4,650	718	18.3%
West Chester Area	11,624	12,078	12,118	12,093	12,141	517	4.4%
Tredyffrin/Easttown	6,553	7,198	6,959	6,920	6,894	341	5.2%
Phoenixville Area	3,740	4,124	4,012	4,061	4,071	331	8.9%
Owen J. Roberts	5,206	5,494	5,342	5,461	5,428	222	4.3%
Avon Grove	5,069	5,059	4,922	5,077	5,057	(12)	-0.2%
Unionville-Chadds Ford	4,047	3,976	3,919	3,935	3,865	(182)	-4.5%
Kennett Consolidated	4,198	4,212	4,021	3,969	3,971	(227)	-5.4%
Oxford Area	3,792	3,688	3,421	3,460	3,333	(459)	-12.1%
Octorara Area	2,498	2,241	2,166	2,122	2,086	(412)	-16.5%
Coatesville Area	6,911	5,499	5,335	5,455	5,403	(1,508)	-21.8%
Total	69,653	71,083	69,641	70,314	70,090	437	-10.4%

Categorical Budgets – Alternative Sources of Revenue Require No School District Funding



Carl D. Perkins Plan	\$ 955,040
IDEA Preschool Funding 611	\$ 1,441,588
IDEA Preschool Funding 619	\$ 227,117
Individuals with Disabilities Act (IDEA)	\$17,139,982
Non-Public Schools	\$ 5,647,919
Other Sources	\$ 450,000
Title II, Part A	\$ 133,643
<u>Title IV</u>	<u>\$ 33,092</u>
Total Categorical Budgets	\$ 26,028,381

74.00 full-time equivalent staff positions are funded through the alternative revenue sources in the Categorical Budgets.

Examples of Alternative Revenue Sources to Offset Costs to Member School Districts

• Categorical Budgets (involve no school district funds)	\$ 26,028,381
• Services Provided to Out-of-County Students	\$ 15,716,289
• Administration of Programs for Institutionalized Students	\$ 1,231,558
• Superintendent Searches/School Board Education Programs (Outside of Chester County)	\$ 15,000
• PA Inspired Leadership Grant	\$ 173,400
• Comprehensive Support and Improvement Grant	\$ 1,451,902
• Evidence Based Resource Grant	\$ 885,218
• Aspire, County Cup, ServiceMaster, Third Party Driver's Testing Sites	\$ 1,025,113
• Reading School District Special Ed Leadership	\$ 481,385
• Services for Chesconet / DVASBO / Tax Collection Committee/ PenSPRA	<u>\$ 507,500</u>
Total Revenue	\$ 47,515,746



Objective

Improve services for Chesconet members by adding diversity to minimize internet outages

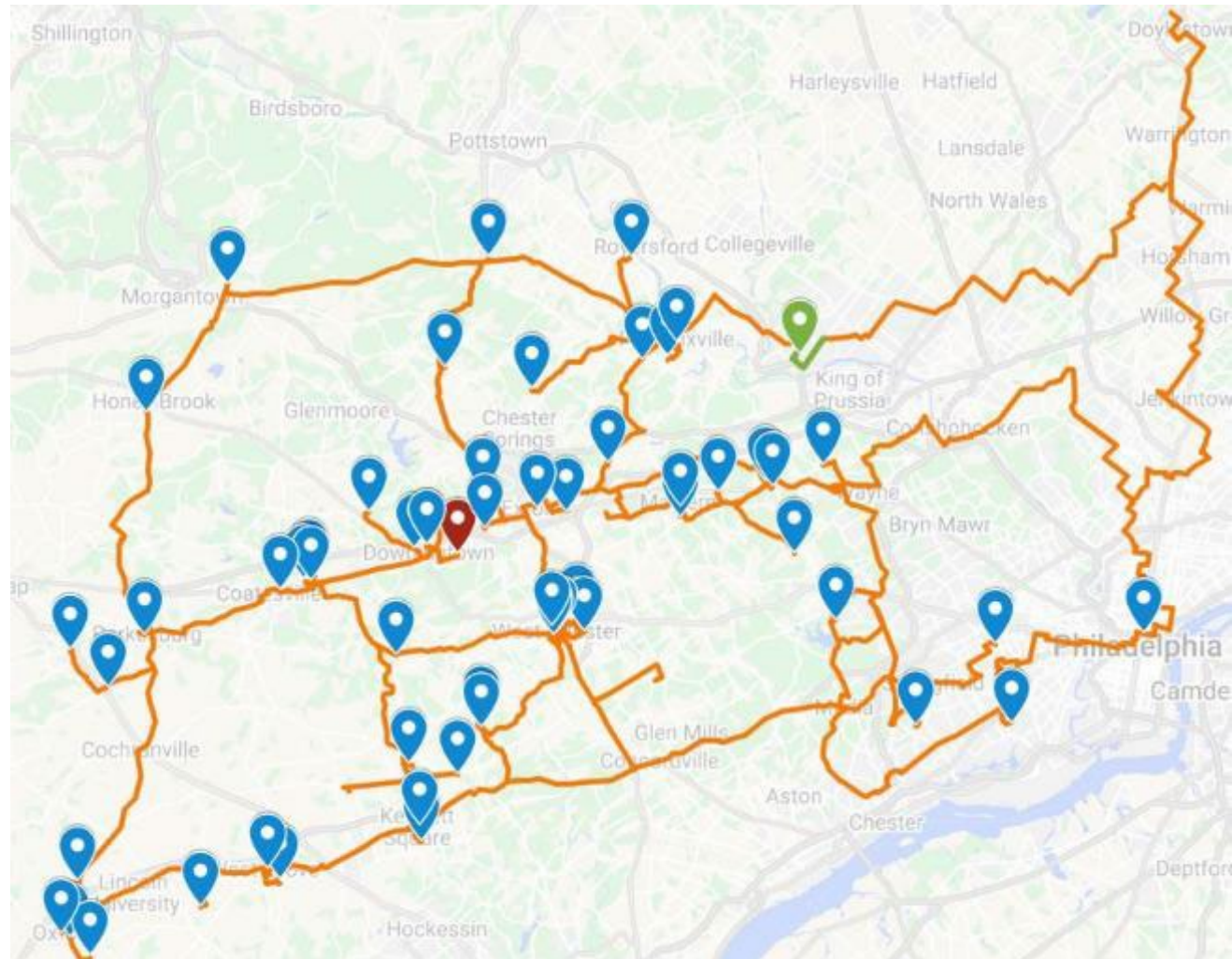
Accomplishments:

Added new internet handoff site to improve network resiliency

Added small customer with new service package

Expanded fiber footprint by 13 miles to improve diversity for current members

Connected to Philly IX for direct connection to common internet service providers

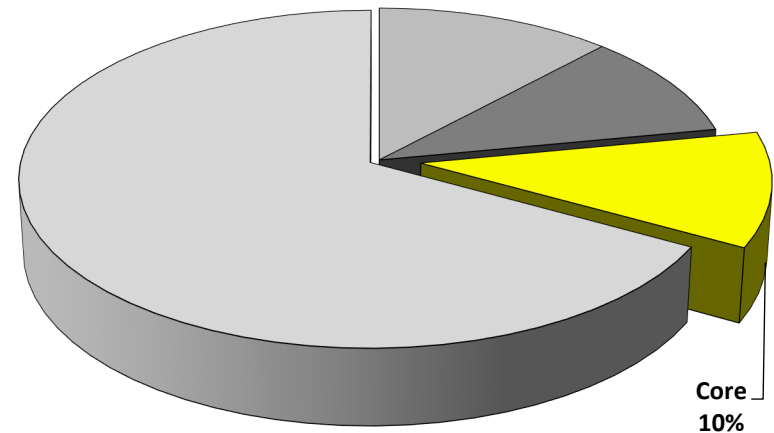




CCIU Core Budget No Proposed Change to District Contributions in 2023-2024

Core Budget Divisions

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





Core Budget Summary

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

CCIU Objective:

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



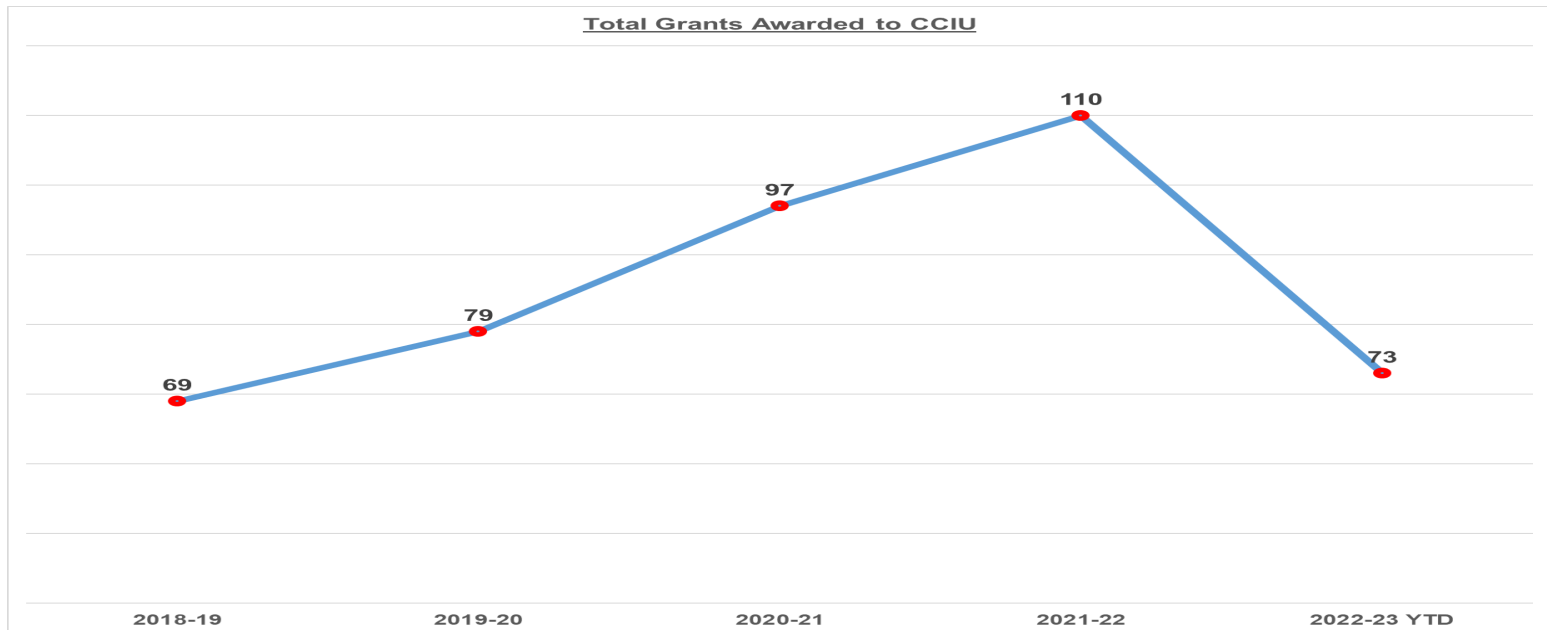
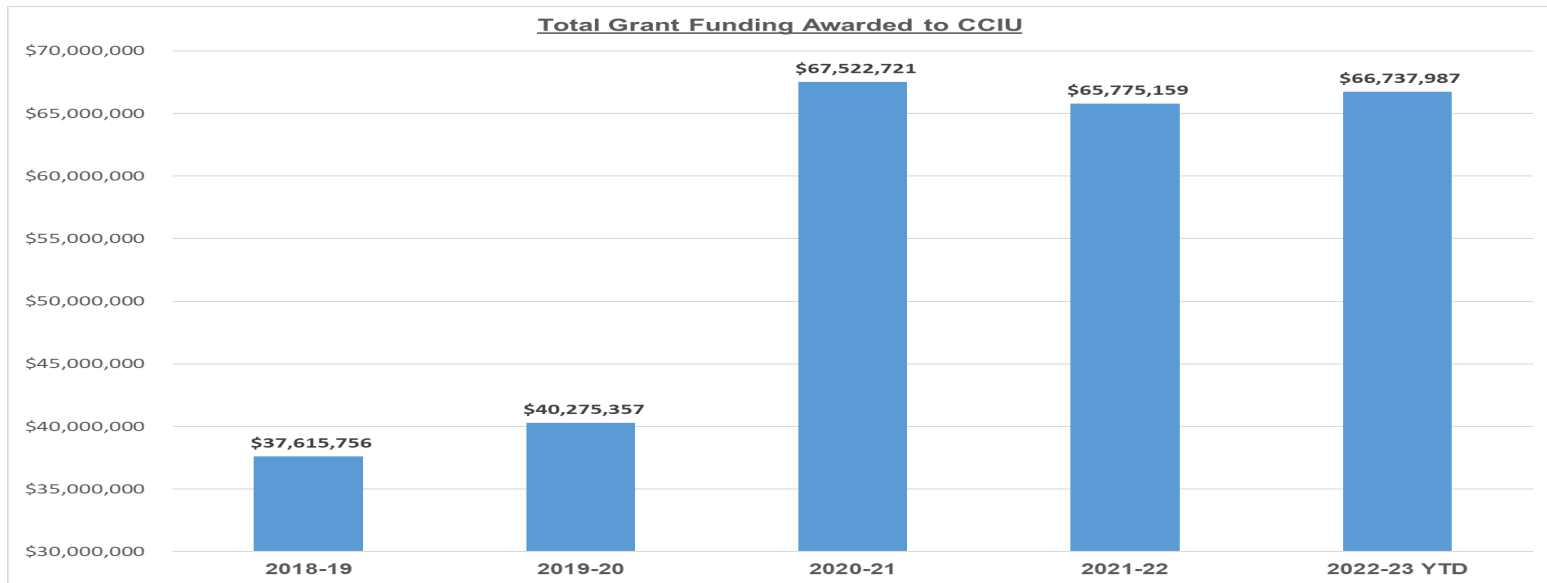
Projected 2023-2024 CCIU Core Contributions from Member Districts

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



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

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



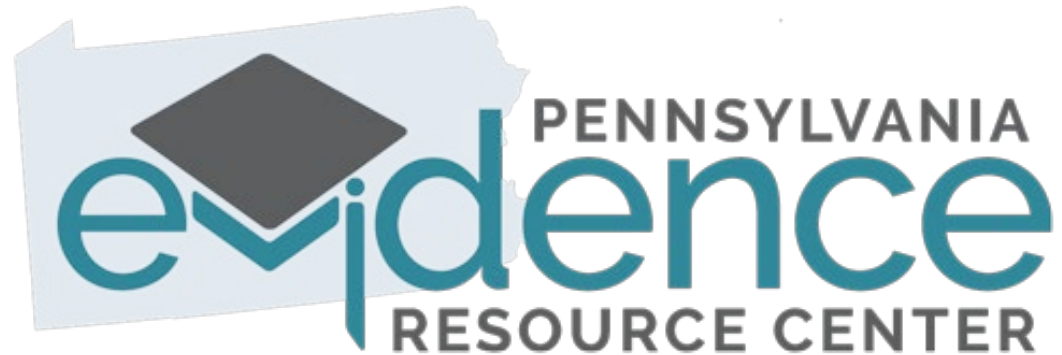
Evidence Resource Center Innovative Educational Services Division Initiative

Pennsylvania's Evidence Resource Center (ERC) is used by school and district leaders in Pennsylvania. In 2022-23, the ERC expanded to provide The OST Collection, a clearinghouse of evidence-based strategies, interventions, and activities that may be relevant and feasible to implement in out-of-school time settings.

Grant Totals

2018-2019	\$ 315,595
2019-2020	\$ 385,218
2020-2021	\$ 385,218
2021-2022	\$ 885,218
2022-2023	\$ 944,139
Total	\$2,915,388

Serving 500 school districts and 1,744,725 students

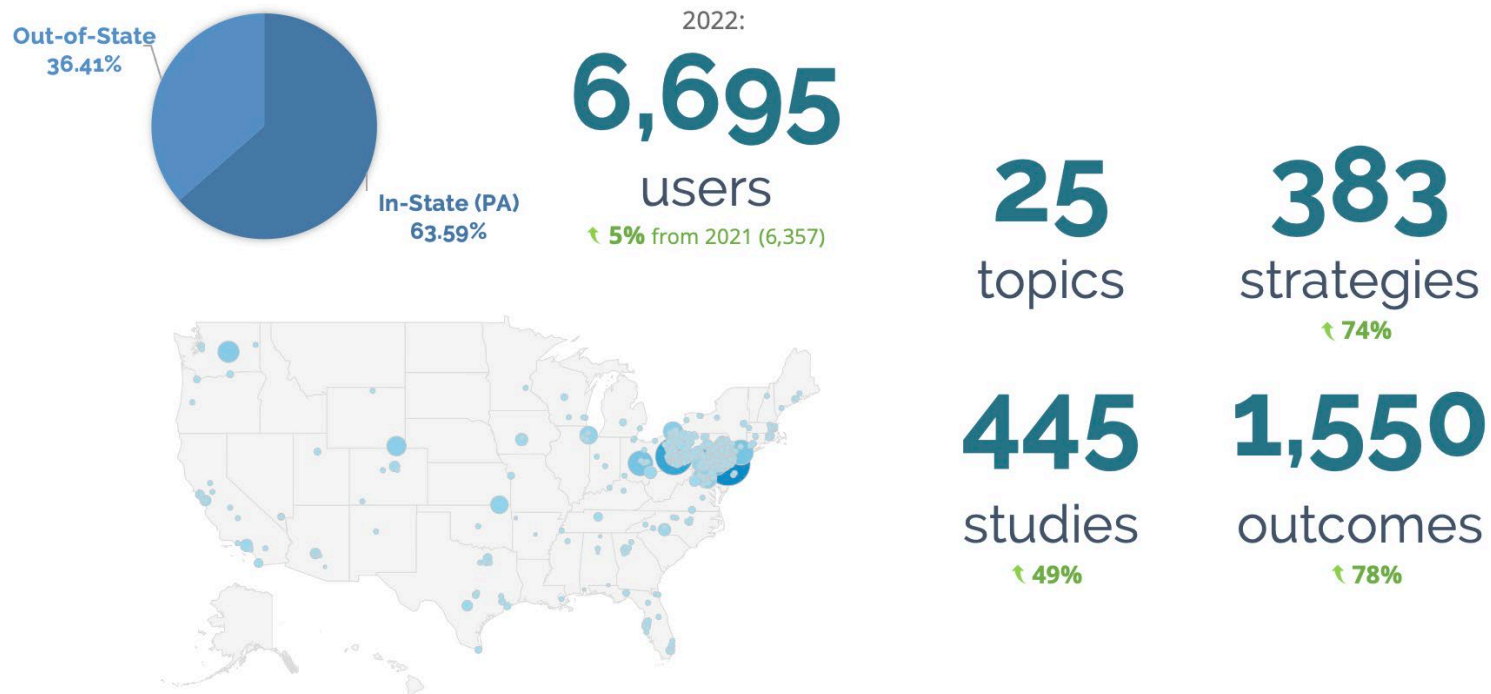


In 2022:

74% **increase** in strategies
49% **increase** in studies



Evidence Resource Center - 2022



Source: Google Analytics, ERC User Geography, January 1, 2022 – December 31, 2022, compared to same period in 2021.

STEM/Computer Science Innovative Educational Services Division

Objective

CCIU serves as a statewide leader in STEM and Computer Science

PDE STEM Consultant and Project Leads:

CCIU staff serve as STEM Consultant to PDE, STEM Project Manager, and administrative support.

Total: \$209,880

STEM and Computer Science Grants:

- From Incubator to Launch: Co-Creating a Computer Science Ecosystem
- SPARC
- PA Esports Ecosystem
- Promoting Inclusion and Career Readiness through Scholastic Esports Expansion
- Career Ready PA
- STEMInPA
- Summer Virtual Drone Racing Camp
- Providing Equity in Access to Digital Resources
- Student Invention Convention

Total: \$1,796,889



Comprehensive Support and Improvement Grant Innovative Educational Services Division

Objective:

Provide support to schools identified as the lowest performing in Pennsylvania.

CSI supports provided to:

School District of Philadelphia

Charter Schools in Philadelphia

Professional Learning provided to:

Statewide CSI facilitators and school teams

Total

\$2,728,453

Estimated students served: 202,778



CCIU 2022-23 Grants Awarded - Through January 2023

Grant Title	Grant Amount
Elect	\$337,000.00
McKinney-Vento Homeless Assistance Grant	\$86,557.00
Evidence Based Resource Center	\$885,218.00
Head Start	\$3,366,594.00
CCRES Grants	\$776,631.00
Migrant Education Program Childcare and Summer Services Program	\$151,778.00
Migrant Education Program	\$1,567,704.00
County of Chester Health Department-COVID Mitigation	\$54,389.00
Head Start State Supplemental Grant	\$2,835,712.00
Preschool Special Education	\$20,545,454.00
IDEA 619	\$227,117.00
IDEA 611 - Component I	\$1,441,588.00
Work Force Support Retention Grant - Early Head Start	\$12,918.00
Work Force Support Retention Grant - Toddler Center	\$13,265.00
Work Force Support Retention Grant - ECEC	\$8,612.00
STEM Consulting and Project Management	\$209,880.00
Migrant Education	\$1,567,704.00
Title I Delinquent	\$261,526.00
Title I Neglected	\$971,310.00
Title III Language Instruction	\$69,285.00
21st CLC - Cohort 10 - Coatesville	\$337,500.00
21st CLC - Cohort 10 - Kennett, Avon Grove, and Oxford	\$400,000.00
21st CLC - Cohort 10 - Kennett, Avon Grove and Oxford	\$400,000.00
Pennsylvania Inspired Leadership (PIL)	\$173,400.00
Pre-Apprenticeship and Apprenticeship Grant	\$118,470.00

CCIU 2022-23 Grants Awarded - Through January 2023

Grant Title	Grant Amount
American Rescue Plan Act - E3 (Exit, Enter, Employ) Re-Entry Program	\$318,232.50
Project for Mental Health and Optimal Development	\$488,201.40
Rhythm Implementation in Chester County Schools	\$227,675.50
21st CLC - Cohort 11 - Reading	\$475,875.00
21st CLC - Cohort 11 - Avon Grove, Oxford	\$482,492.00
21st CLC - Cohort 11 - West Chester	\$473,583.00
Preschool Assistive Technology	\$10,000.00
Justamere Foundation - Learning Center Cosmetology Tools	\$8,000.00
PreK Counts	\$2,638,125.00
Supporting LEA Teams with Accelerated Learning	\$10,000.00
IDEA 611	\$16,793,887.00
Perkins	\$895,291.00
PaTTan Developing Future Special Educators	\$20,000.00
Constellation Community Champions	\$600.00
Transitions Discoveries: Design Pathways to Competitive Integrated Employment	\$15,000.00
ARP EANS II	\$4,137,782.00
RACP - Learning Center	\$1,250,000.00
PAIU Department of Health Grant	\$448,645.00
Pathways2Graduation	\$10,000.00
Migrant Family Stability Challenge	\$10,000.00
AED Program	\$354,240.00
Food Service Supply Chain Assistance Round 2	\$52,862.97
Community Care – Behavioral Health	\$463,257.50
CTCE Competitive Equipment Grant	\$11,000.00
Urban Agriculture	\$2,125.00
STEMinPA Grant	\$21,500.00
PerformCare - Behavioral Health Recruitment	\$300,000.00
Total	\$66,737,986.87



Information
Technology Serves
Students and Educators



Information Technology Division by the Numbers



Computing Devices Supported: **8,810**



Staff Locations Supported: **508**



Large Campus Locations (CCDC, TCHS, Learning Center, etc.): **11**



Medium Locations (Milltown, West Chester Ed Center, etc.): **9**



Student Locations: **1,458**



Surveillance Cameras: **512**



Virtual and Physical Servers: **106**



Desk Phones: **1,157**



Cloud Vendor Systems: **31**



On-Premise Vendor Systems: **34**



In-House Developed Systems: **159**

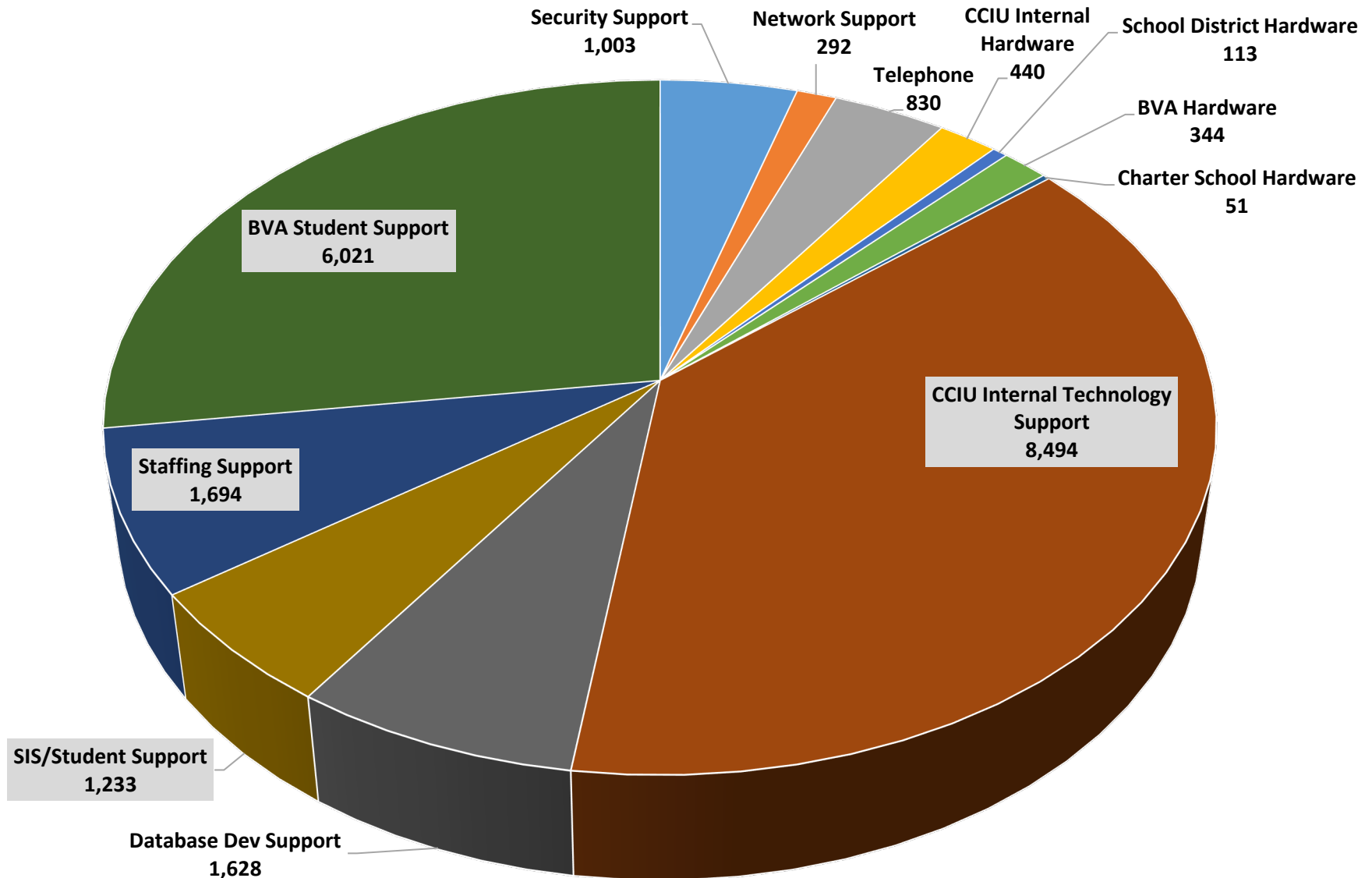


BVA Student Laptops: **2,411**



BVA Partner Districts: **43** statewide, including School Districts of Philadelphia and Pittsburgh

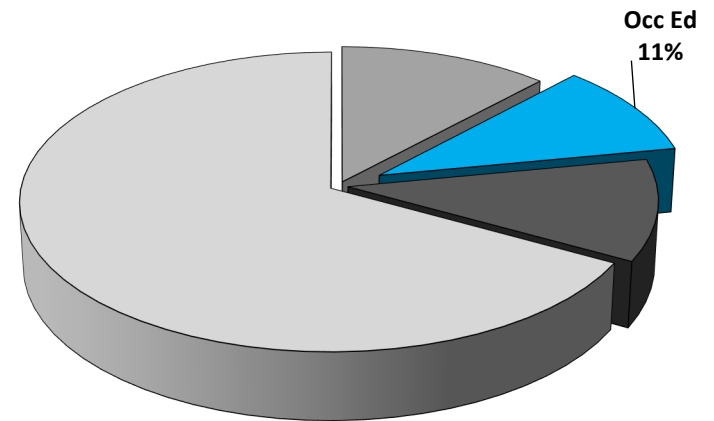
Information Technology Division Support Responses by Category January 1 – December 31, 2022



Occupational Education Budget



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





Significant Impact Items for the 2023-2024 Occupational Education Budget

Fiscal

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

Program Expansion and Enhancement

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



2023-2024 Occupational Education Budget

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

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

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

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

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

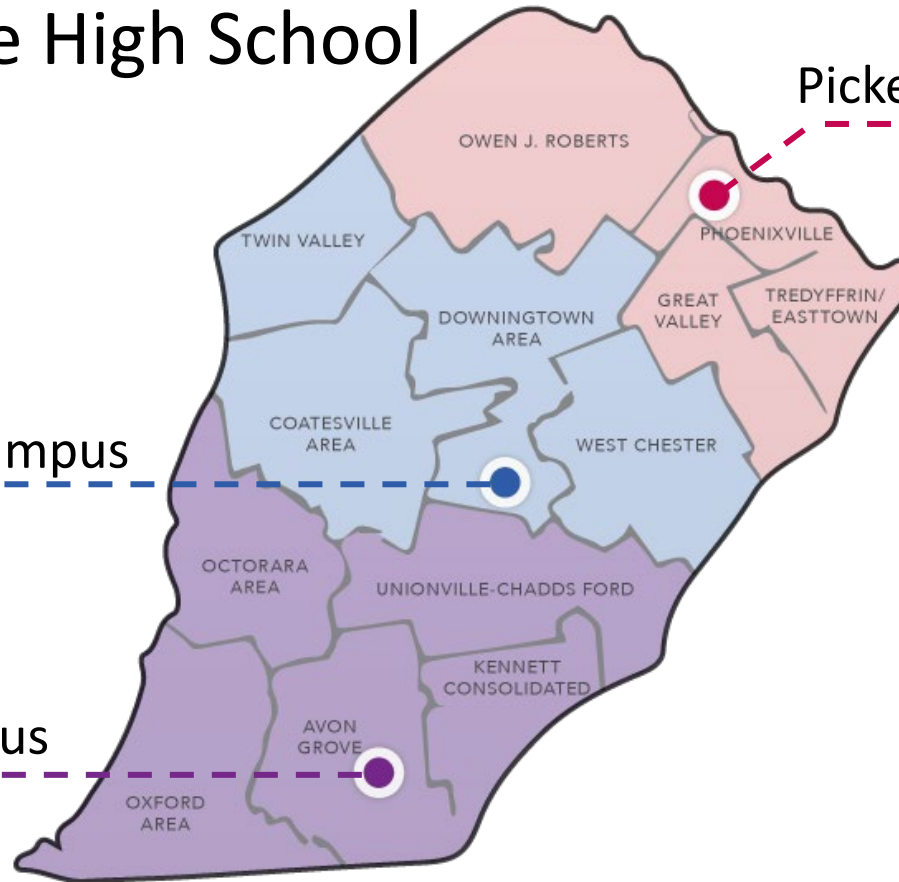
- 2021-2022 Three Year Avg. Enrollment = 999.834 FTE
- 2022-2023 Three Year Avg. Enrollment = 1,030.668 FTE
- 2022-2023 Tuition Rate per Half-Time Student = \$ 10,344
- **Proposed 2023-2024 Tuition Rate per Half-Time Student = \$10,344 (0% increase)**

Technical College High School Budget by Campus

\$10,661,464
Brandywine Campus

\$11,367,969
Pennock's Bridge Campus

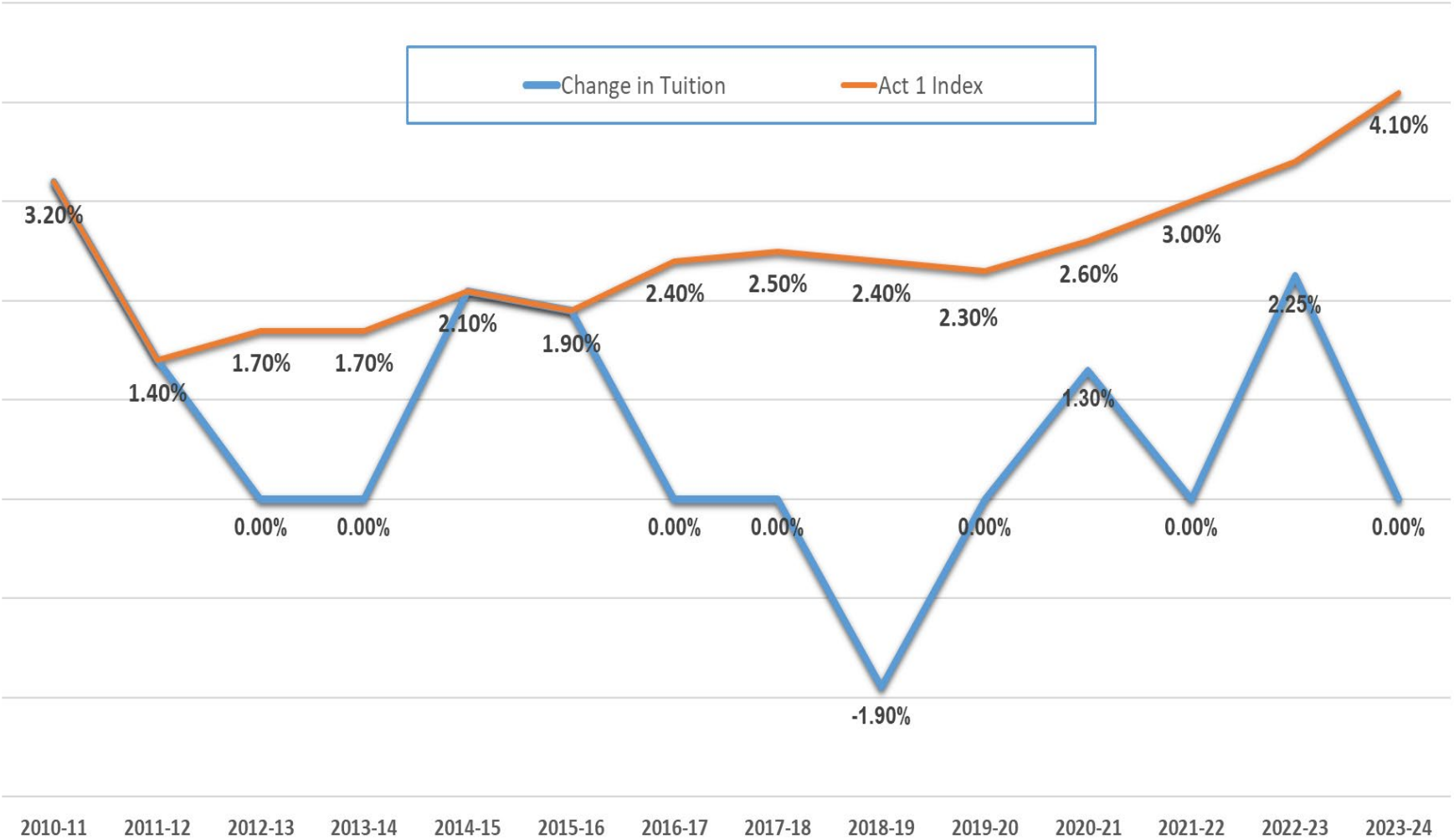
\$8,042,814
Pickering Campus



CHESTER COUNTY

Occupational Education Program Tuition Increases at or Below “Act 1 Index”

Annual Change in Occupational Education Tuition Rate Compared to Act 1 Index





Significant Changes in the Proposed 2023-2024 Occupational Education Budget

Amount Change

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

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

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

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

Preliminary 2023-2024 Tuition Rate per FTE

20,688

Academic
Rate per
FTE

\$10,378.00

Example of Formula for Determining a District's Occupational Education Costs

2023-2024 Occupational Education Budget Contribution Formula for the Avon Grove School District

2022-2023 Contribution

										Three-Year Average Full Time <u>Equivalent</u>	2022-2023 Tuition <u>Rate</u>	2022-2023 Budget <u>Contribution</u>
2019-2020 <u>FTE</u>		2020-2021 <u>FTE</u>		2021-2022 <u>FTE</u>								
117.750	+	123.250	+	126.000	÷	3	=	122.333	x	20,688	=	2,530,832

2023-2024 Contribution

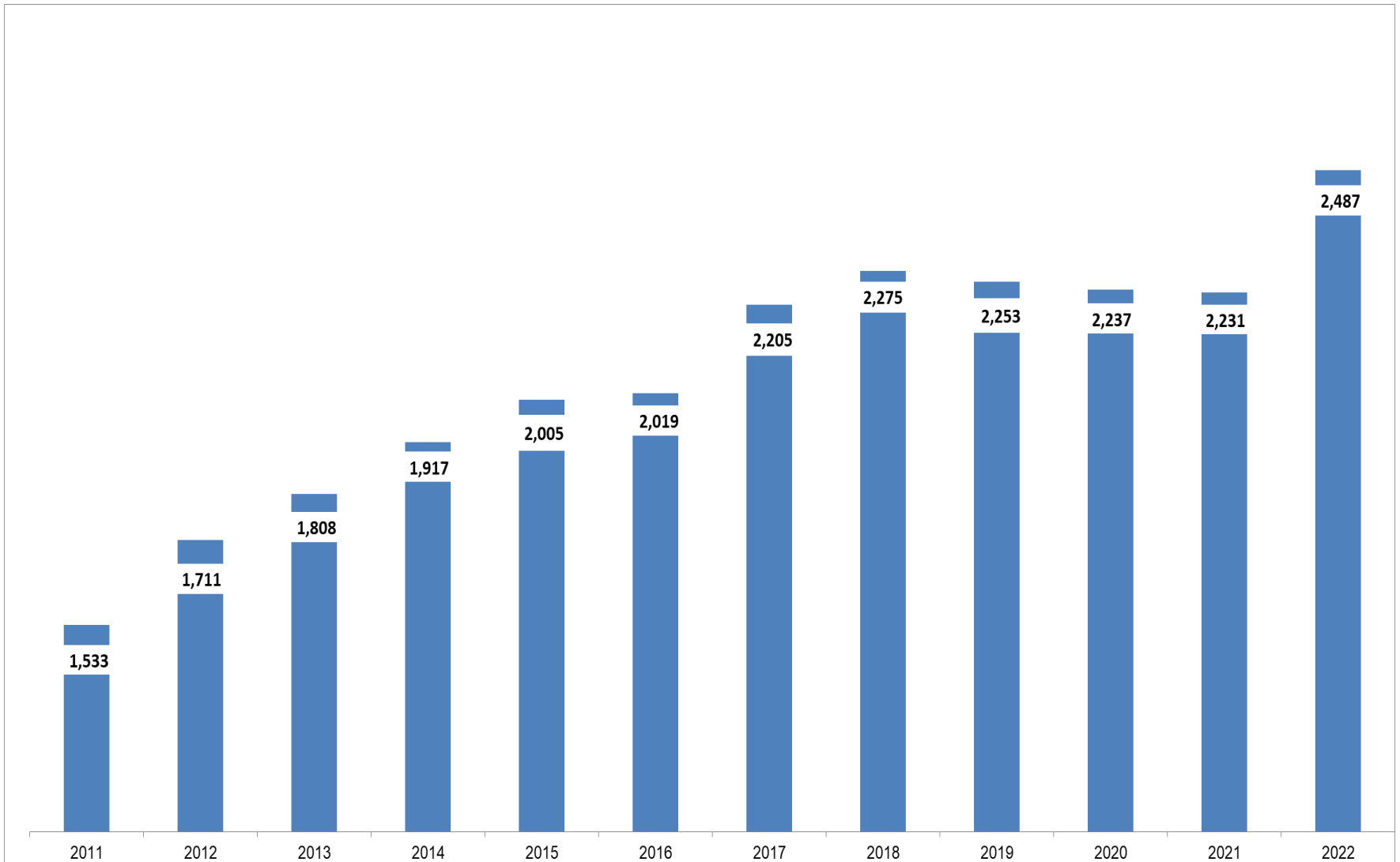
(Proposed)

										Three-Year Average Full Time Equivalent		2023-2024 Tuition Rate		2023-2024 Budget Contribution	
2020-2021 FTE		2021-2022 FTE		2022-2023 FTE											
123.250	+	126.000	+	128.750	÷	3	=	126.000	x	20,688	=	2,606,688			

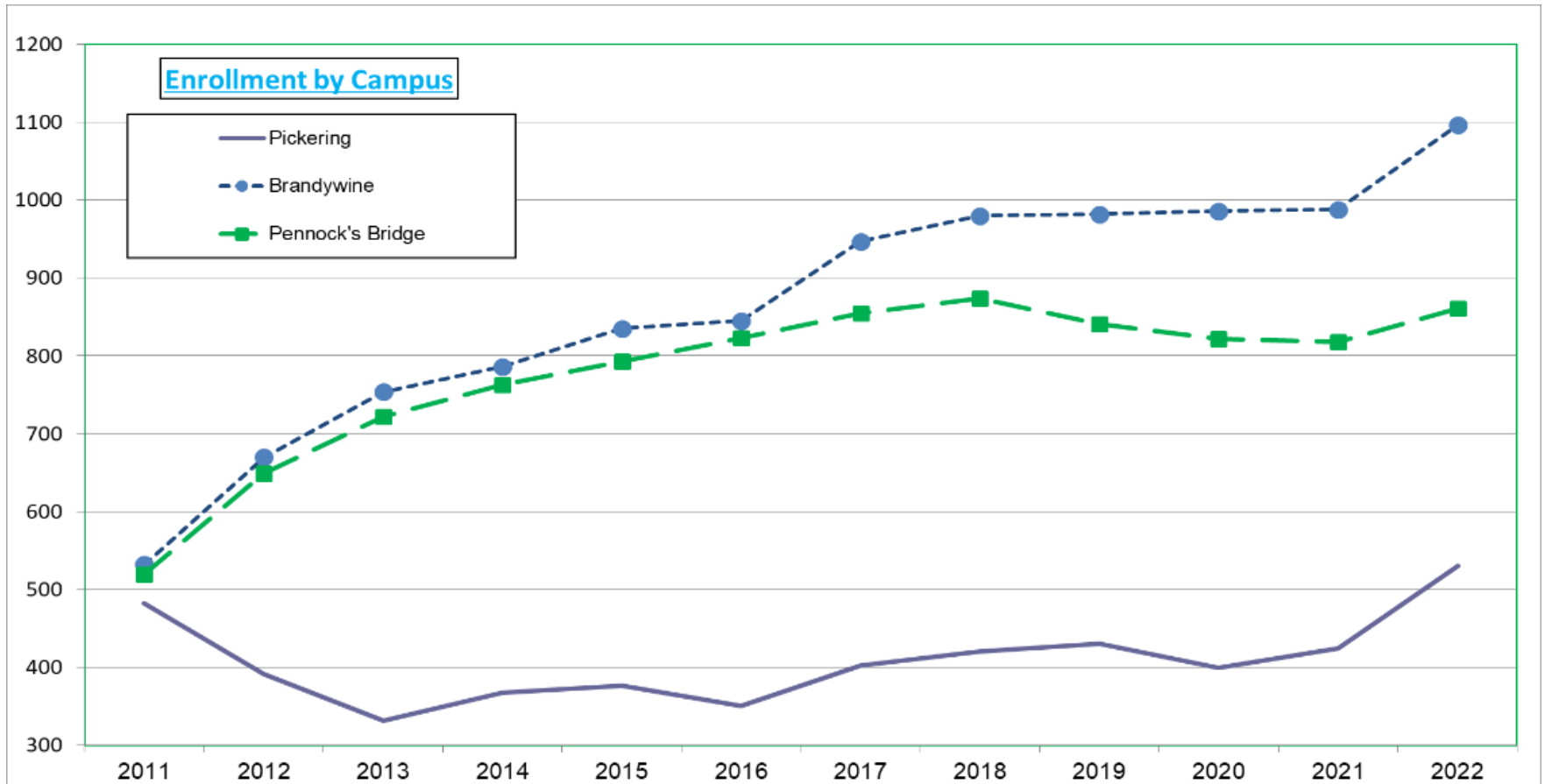
Amount Change	75,856
Percentage Change	3.0%

Projected Academic Class Costs (based on September 2022 enrollment)	<u>156,345</u>
Total Projected 2023-2024 Costs for Students in the Technical College High School	2,763,033

Total Career and Technical Education Enrollment



Technical College High School Enrollment



Chester County TCHS New Programs and Possible Changes in 2023- 2024

Location	Projected New Programs	Instructional FTE
Pennock's Bridge Campus	Construction Trades Technology	1.0
Pickering Campus	Welding	1.0



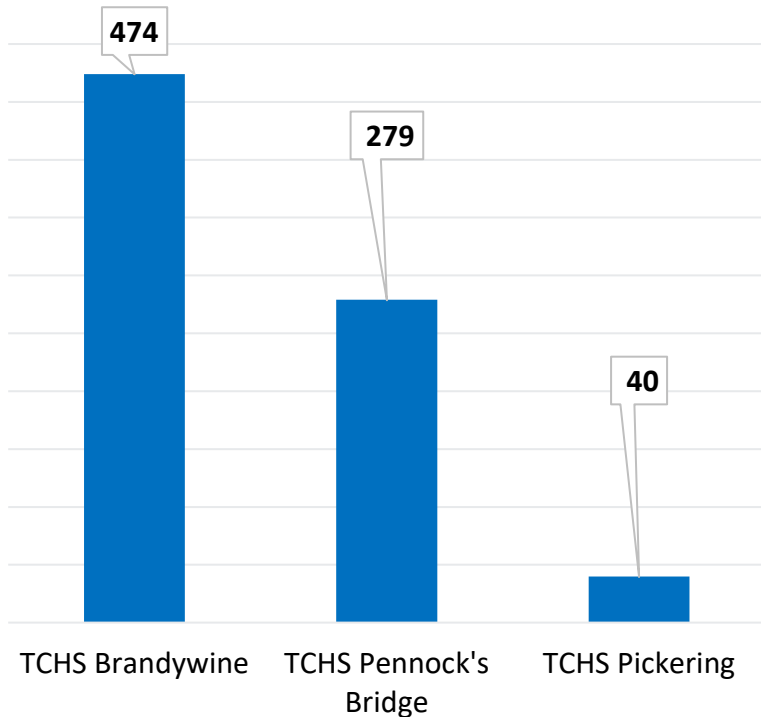
Significant Accomplishments in 2022-2023 for Career & Technical Education

- Financial Reality Fair at all campuses to improve Financial Literacy.
- Students completed 5,000+ Career Ready Artifacts in the PA Career Zone platform application that supports portfolio development and career exploration.
- Opening the new Construction Trades program in collaboration with the Oxford Area School District.
- Creating a new PDE approved Horticulture program at the Learning Center.
- Utilized grant funds to purchase welding booths and hoods to support the increased student enrollment in our Welding program.
- Secured agreement with Justamere Foundation to fund post-secondary scholarships for qualified students.

Dual Enrollment Programs

Opportunities to Earn College Credits While in High School

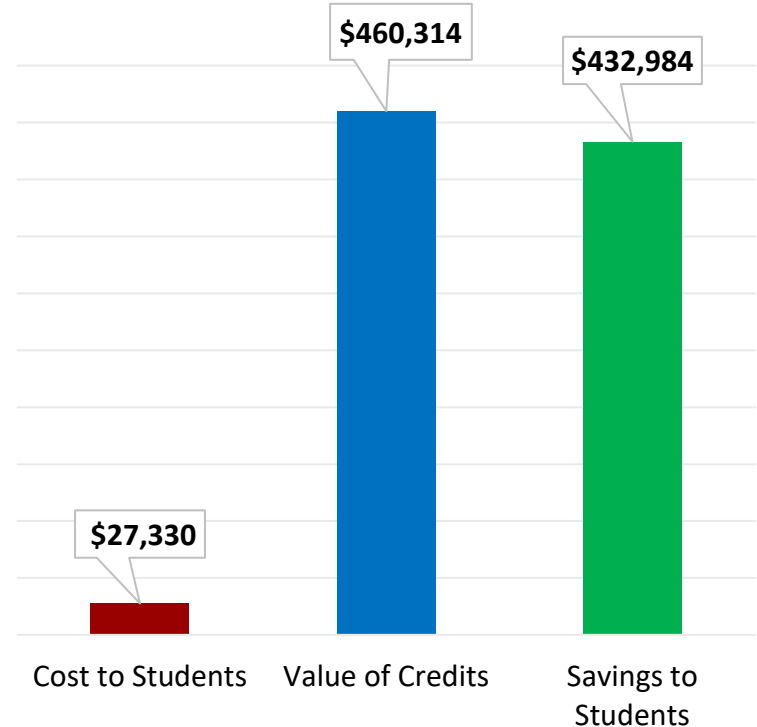
Dual Enrollment Credits Earned by Students



14 CTE Programs
19 Courses
219 Students in 2022-2023

Delaware County Community College
Immaculata University
Penn College of Technology
Harrisburg University
Montgomery County Community College
Thaddeus Stevens College of Technology

Value of Dual Enrollment Credits Earned by Students



Industry Partners Providing Cooperative Education and Employment Experiences

A sample of the 272 Business and Industry Partners

A&D Electric
Grannetino Trucking Co.
Oori Restaurant
Karosserie Auto Group
Rampmaster
Copperhead Refinishing
MJS Heating & Cooling
Eagle Kennel
R.M. Crossan
Bush Collision
Ducklings ELC – Great Valley
Bulldog Rod & Custom
London Grove Cabinet Makers
Bavarian Motorsport
Malvern Collision
A.N. Lynch Company Inc.
Brandywine Valley HVAC
Service King in Malvern
High Tech Auto Body
Energy Transfer

DiBiase Heating & Cooling
Hills Automotive
Morgantown Coffee
Santa's Heating & Air
Mavis Tire in Oxford
Comfort Zone & Heating
Highland Orchards Inc.
Russ Transmission
Anthony's Cucina Fresca
Ducklings ELC in Exton
Wheatley Heating & Air
Goebel Cabinetry
T/E School District
K&L Energy LLC
Sinton Heating & Air
Applied Video Technology
YMCA
Oxford Goodyear
Sweeney's Auto Service

Limerick Veterinary Hospital
Homewatch Caregivers
Jeff D'Ambrosio Downingtown
Rittenbaugh Transport
Charles River Laboratory
Conestoga Collision
Trego's Enterprises
Glick Fire Equipment Co.
Rampster
Upper Main Line YMCA
Shelly's Service Center
Wheelers Clover Mill Repair
Keystone Turbines
Keare's Electric
Fuhrman Industries
MJS Heating / Batavia
The Children's Treehouse
Creative Kids in Downingtown
Longwood Gardens

TCHS Career & Training Fairs 2022



Business and Industry Support

116 Recruiters

24 Business & Industries



Positive Impact on Students

Number of Student Interviews

- 1,022 Interviews conducted
- 81% Seniors participated



2023-2033 CCIU Long-Range Plan for Buildings and Facilities



Chester County Intermediate Unit



CCIU Educational Service Center



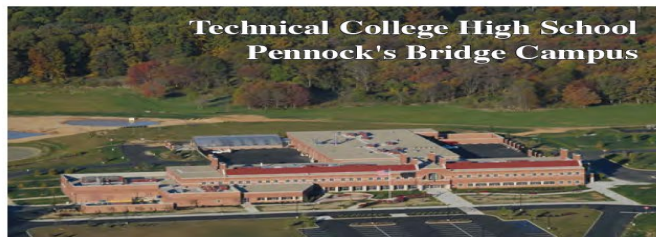
Child & Career Development Center



CCIU Learning Center



**Technical College High School
Pickering Campus**



**Technical College High School
Pennock's Bridge Campus**



**Technical College High School
Brandywine Campus**

Buildings & Facilities Long-Range Plan

2023-2033 CCIU Long-Range Plan for Buildings and Facilities

<u>Primary CCIU Campuses</u>	<u>Square Footage</u>	<u>Acres</u>
John K. Baillie Child & Career Development Center	143,000	10
CCIU Learning Center and Career Center	112,000	14
Horticulture Center	8,000	3
Stanley K. Landis Building / Operations	13,100	2
Toddler Center	3,300	2
Technical College High School - Brandywine	168,000	9
Technical College High School - Pickering	153,345	60
Technical College High School - Pennock's Bridge	135,000	78
Educational Service Center	88,000	7
Gordon Education Center	65,828	3
Leased Properties - 16 Locations	56,791	
<u>School District Facilities Management Services</u>		
Avon Grove School District	948,000	

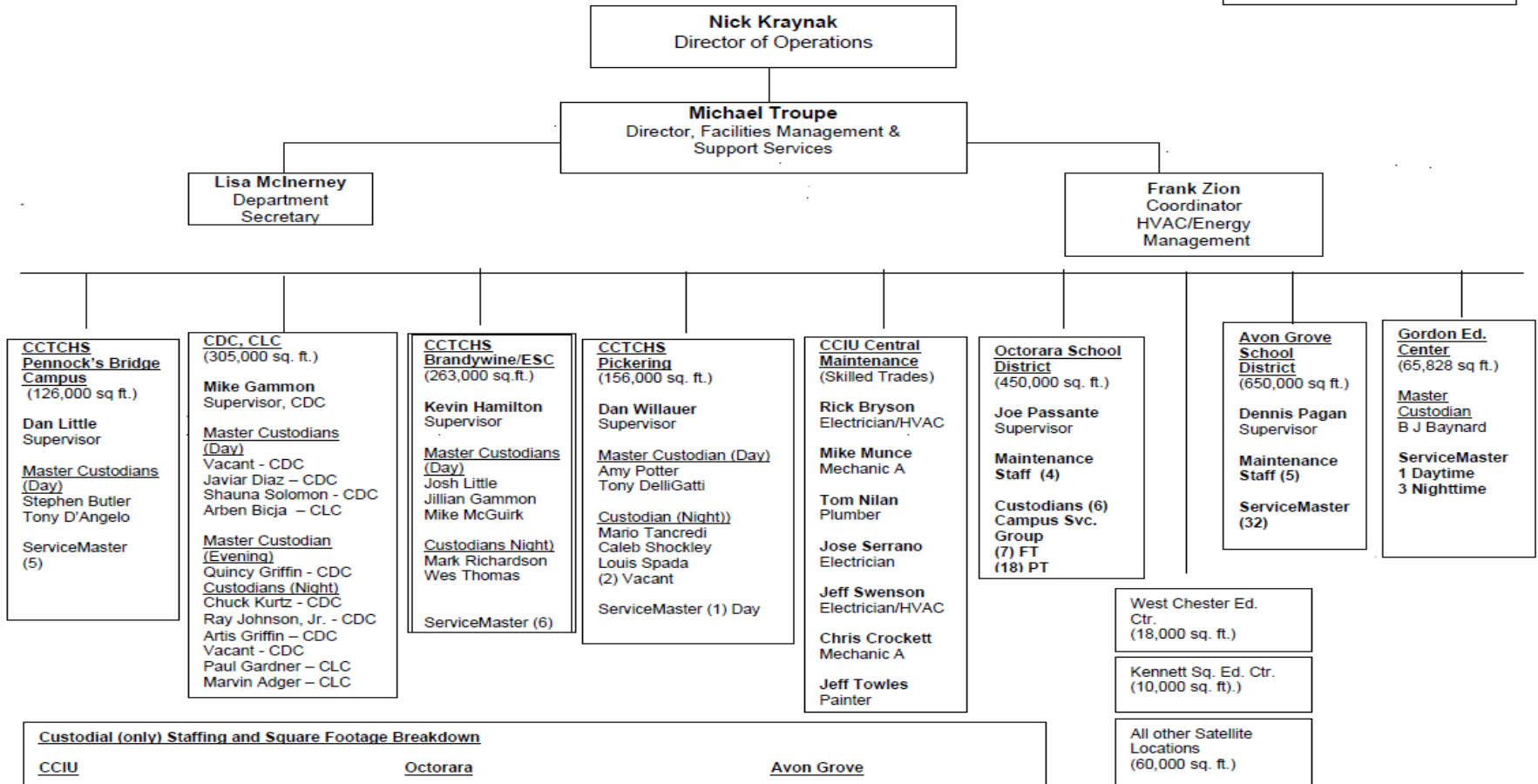


Total CCIU Managed Facilities

1,894,364

Facilities Management & Support Services Organizational Chart December, 2022

Total Square Footage: 2,103,828
Total Staffing (incl. Contracted
Custodial Services/SM) 131



Custodial (only) Staffing and Square Footage Breakdown

<u>CCIU</u>		<u>Octorara</u>		<u>Avon Grove</u>	
Total Sq. Ft.	915,828	Total Sq. Ft.:	450,000	Total Sq. Ft.:	650,000
Total Custodians	42	Total Custodians	31	Total Custodians	37
Total Sq. Ft./Cust	21,805	Total Sq. Ft./Cust.	14,516	Total Sq. Ft./Cust.	17,567

Major Capital Projects in 2022-2023

Learning Center Chiller Replacement & HVAC Upgrades (Complete)



Project Cost: \$344,184



Expansion of Preschool and Head Start in West Chester (Complete)

Projected Cost: \$1,605,250

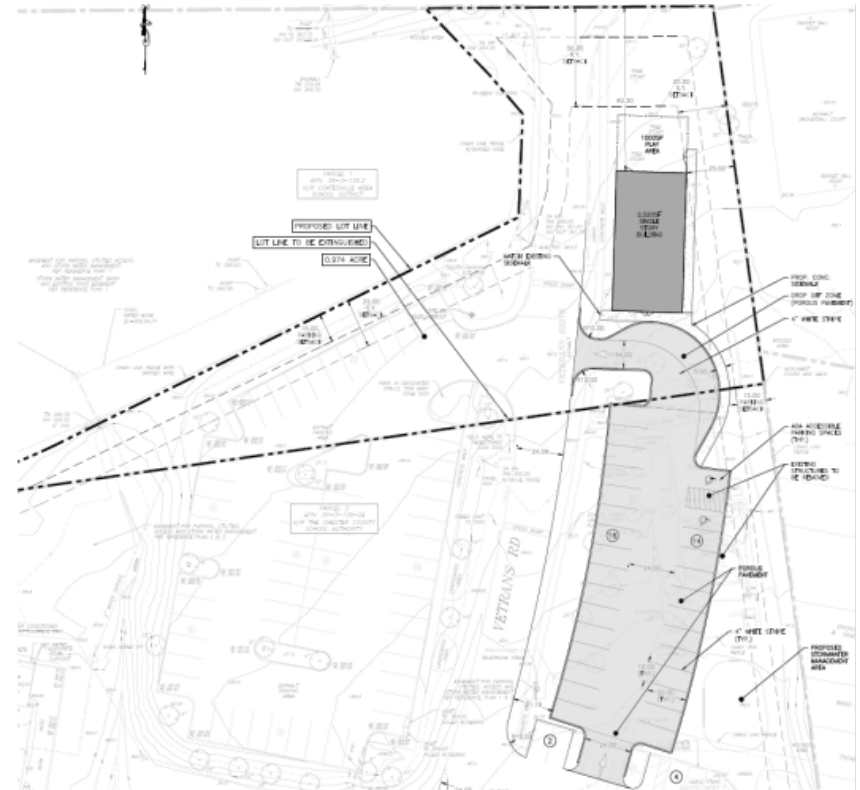


Major Capital Projects in 2022-2023

Toddler Center Renovations (In-Progress)



Project Cost: \$4,200,000



Major Capital Projects in 2022-2023

ESC and TCHS-Brandywine / BVA Office Reconfigurations (In-Progress)

Projected Cost: \$1,550,000



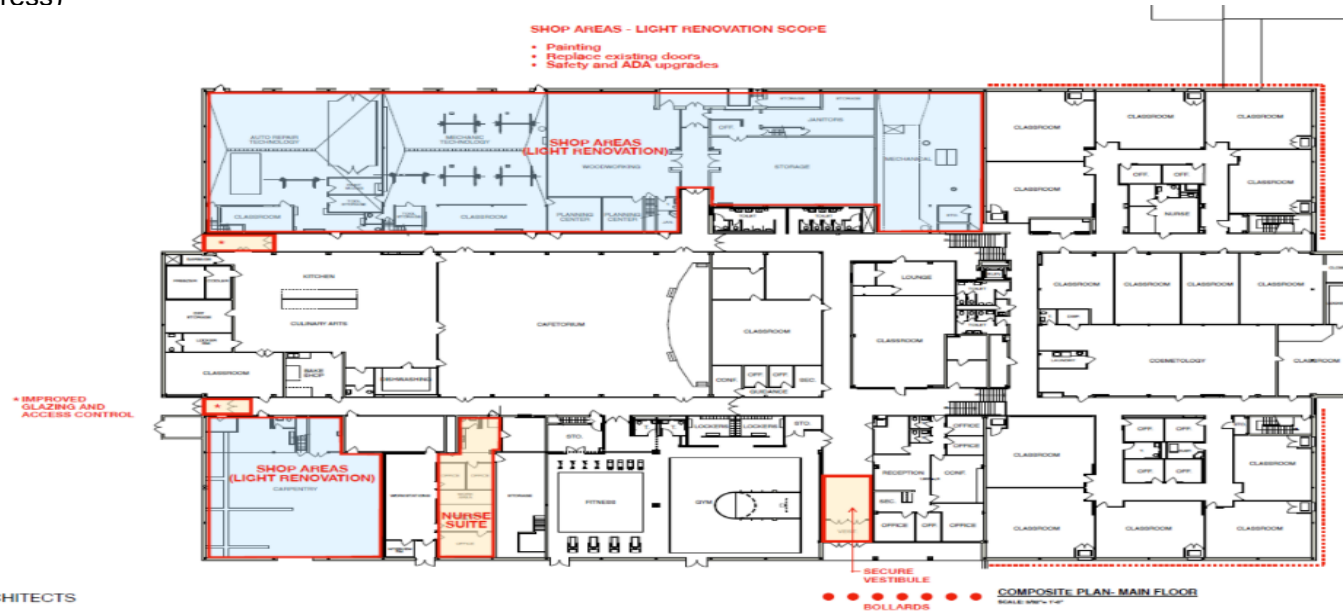
Rooftop HVAC Unit Replacements (Equipment ordered for Summer 2024)

Projected Cost: \$650,000

Major Capital Projects in 2022- 2023

Learning Center Renovation (Phase I) – School Safety Upgrades (In-Progress)

Projected Phase I Cost: \$965,000



RESLIN ARCHITECTS

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Facilities Initiatives and Future Considerations

CCIU Building Capacity Concerns – Technical College High Schools

TCHS Pickering Campus	Enrollment		
	AM	PM	Total
Totals	247	297	544
Utilization Rate			79%

TCHS Brandywine Campus	Enrollment		
	AM	PM	Total
Totals	563	546	1,109
Utilization Rate			85%

TCHS Pennock's Bridge Campus	Enrollment		
	AM	PM	Total
Totals	412	448	860
Utilization Rate			78%

Facilities Initiatives and Future Considerations

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	AM	PM	Total
Totals	412	448	860
Utilization Rate			78%

Program Area	Capacity %
Automotive Service Technology	113%
Allied Health Science Technology	105%
Animal Science	102%
Culinary Arts	98%
Digital Media & Sound Communications	88%
Electrical Occupations/Electronics Systems Technology	88%
Cosmetology	86%
Teacher Leadership Academy	80%

Facilities Initiatives and Future Considerations

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Teacher Leadership Academy	80%

Program Area	Capacity %
Culinary Arts	115%
Electrical Occupations	100%
Veterinary Science	100%
Automotive Collision Technology	98%
Allied Health Science Technology	97%
Carpentry	96%
Automotive Service Technology	94%
Engine Technology	94%
Digital Media & Sound Communications	93%
Health Career Pathways	92%
HVAC & Refrigeration Technology	92%
Criminal Justice & Police Sciences	89%
Barbering	86%
Animal Science	84%
Baking & Pastry Arts	83%

Facilities Initiatives and Future Considerations

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Program Area	Capacity %
Veterinary Science	113%
HVAC & Refrigeration Technology	102%
Automotive Collision Technology	100%
Animal Science	95%
Welding & Metal Fabrication	95%
Culinary Arts	92%
Automotive Service Technology	91%
Carpentry	88%
Early Childhood Care & Education	88%
Engine Technology	88%
Allied Health - Sports Medicine	87%

Facilities Initiatives and Future Considerations

CCIU Building Capacity Concerns – Technical College High Schools

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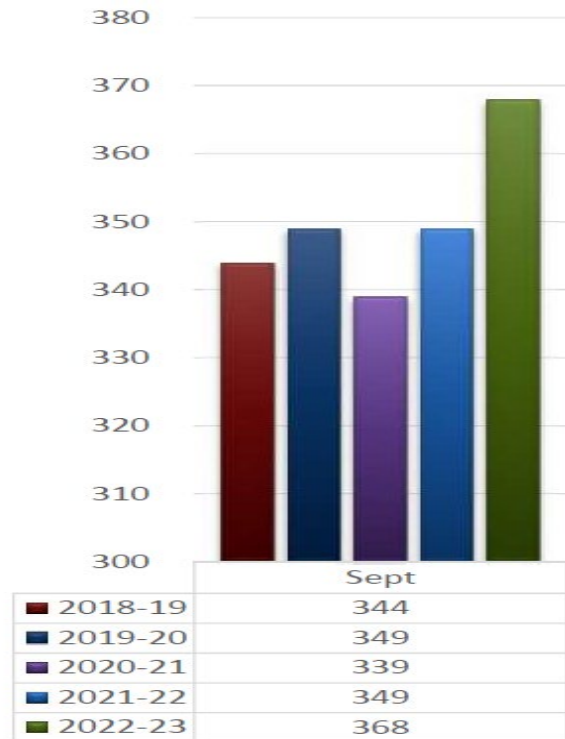
Wait List: 4 students
Declined Alt. Program: 1 student

Wait List: 45 students
Declined Alt. Program: 18 students

Wait List: 14 students
Declined Alt. Program: 7 students

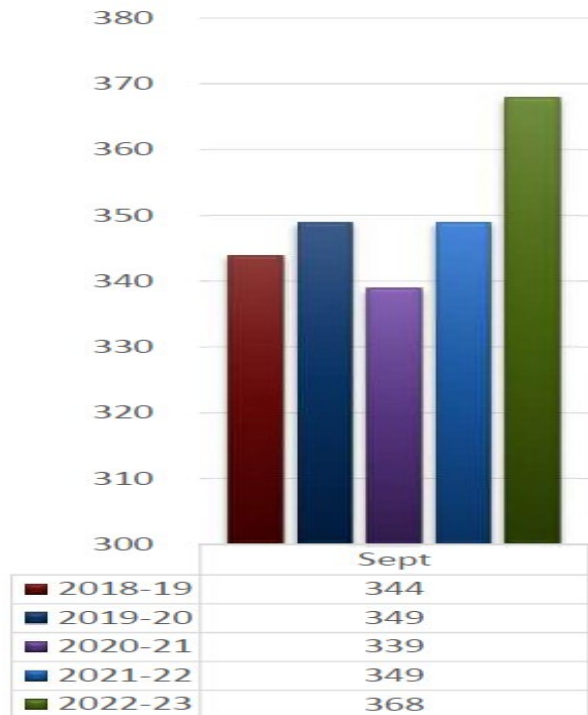
Facilities Initiatives and Future Considerations

CCIU Building Capacity Concerns – Child & Career Development Center



Facilities Initiatives and Future Considerations

CCIU Building Capacity Concerns – Child & Career Development Center

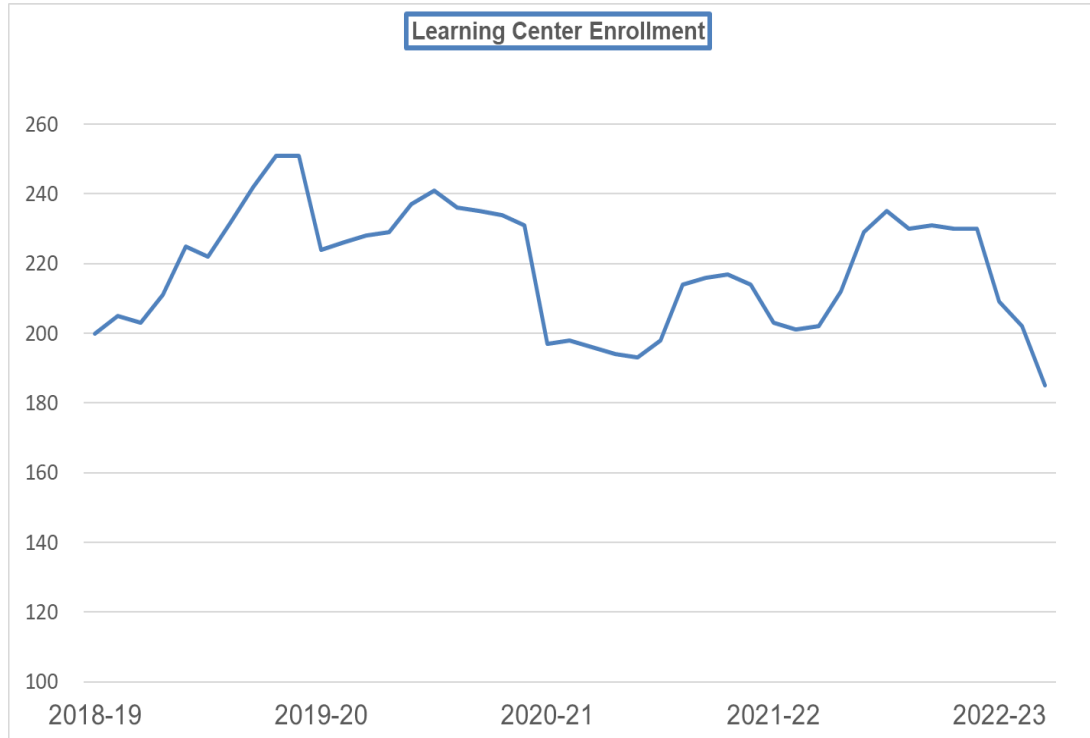


Student Wait List thru November 2022

- 12 Chester County Students
- 90 Out-of-County Students

Facilities Initiatives and Future Considerations

CCIU Building Capacity Concerns – IU Learning Center

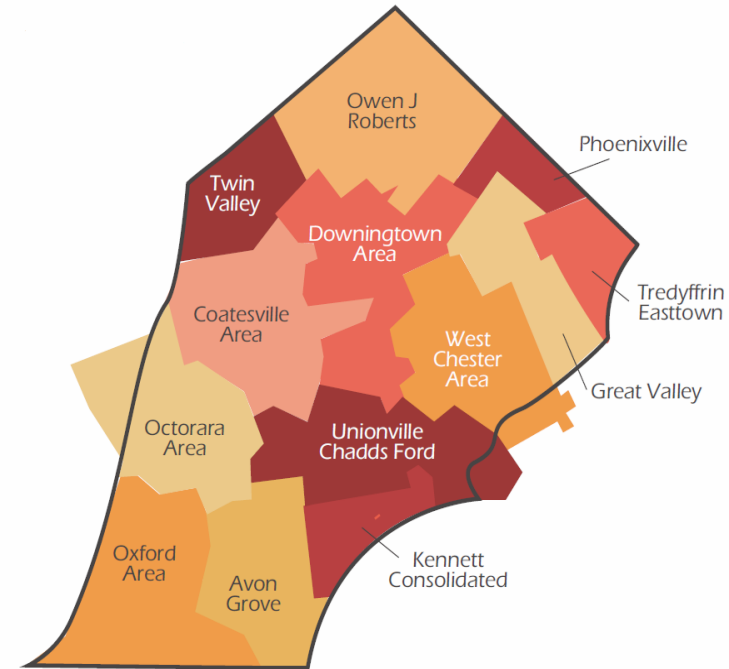


Student Wait List thru November 2022

- 34 Chester County Students
- 32 Out-of-County Students
- Current enrollment impacted by staffing shortage

Facilities Initiatives and Future Considerations

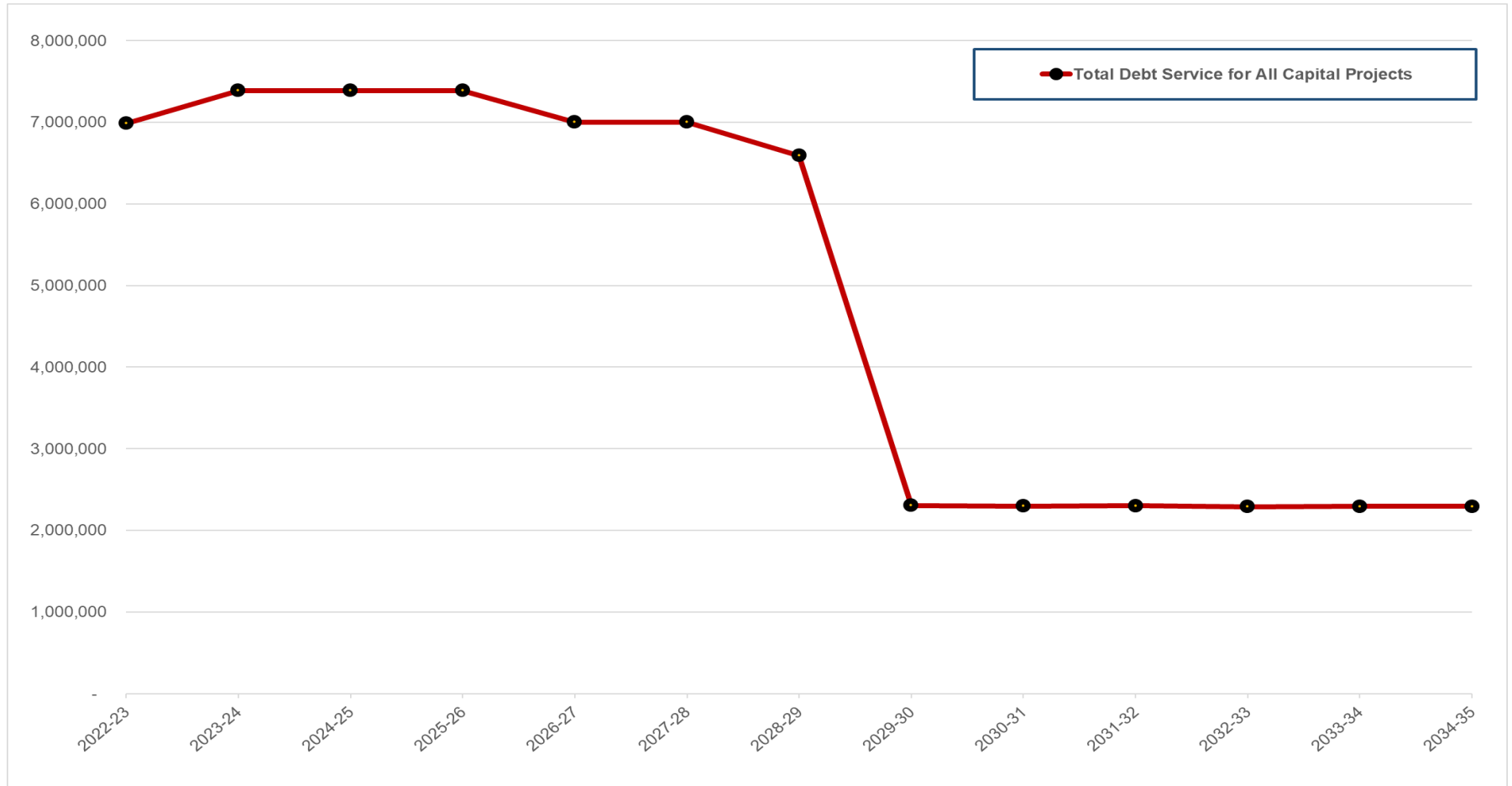
- School Safety and Security Improvements
- Ability to Respond to Regional Student Enrollment Trends
- Travel Time to CCIU Campuses
- Space to Introduce New Programs
- Energy Management and Conservation Programs



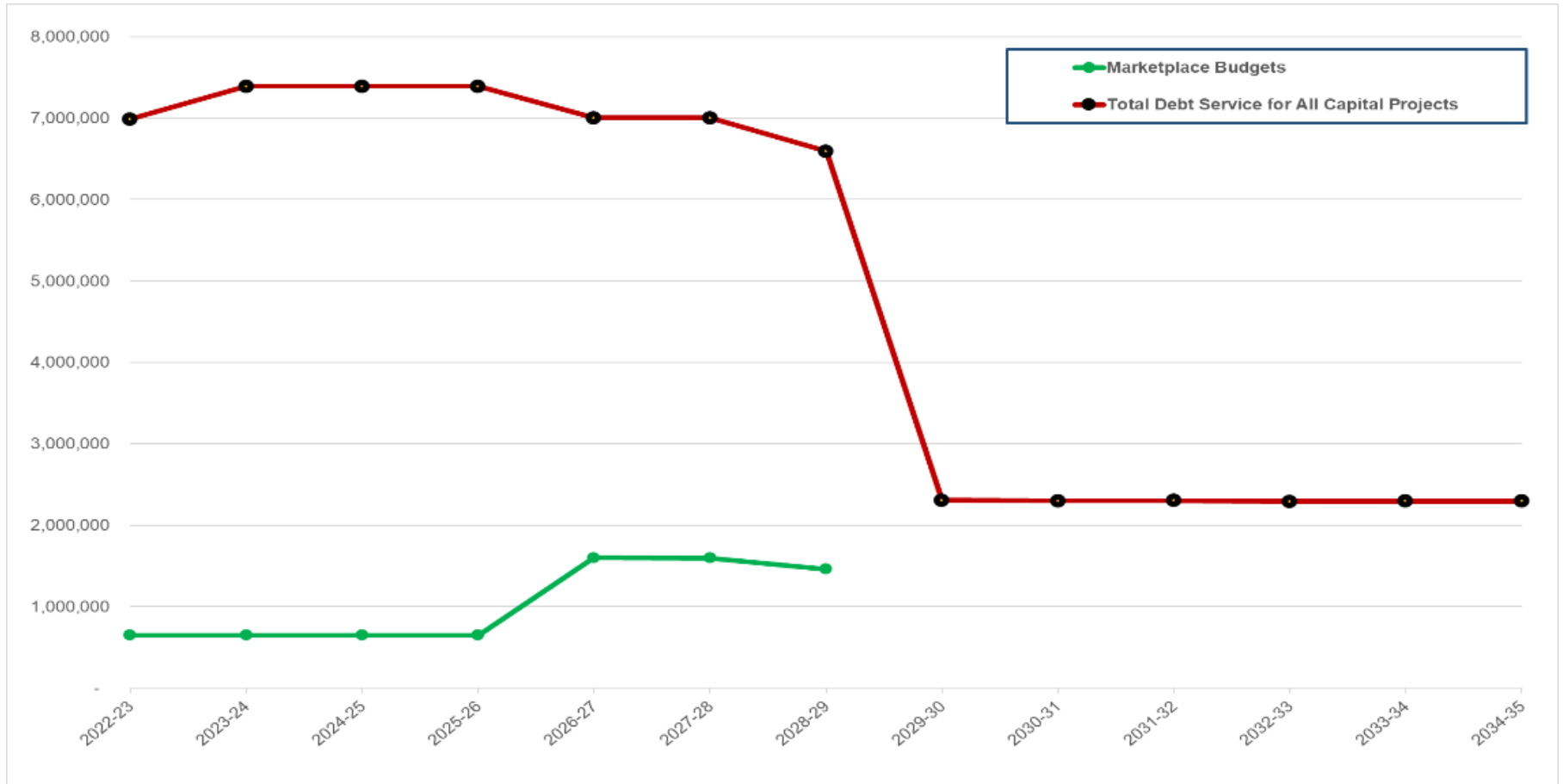
Summary of Capital Improvement Projects and Debt Service Obligations on CCIU Budgets

<u>Overview of Bond Issues and PlanCon Reimbursement for Capital Projects</u>					
Year	Projects	Original Bond Issue Amount	Amount Outstanding 12/31/2022	PlanCon Reimbursement	2023-2024 Debt Service Payments
2014*	TCHS-Pennock's Bridge Construction	39,960,000	11,980,000	15%	3,246,488
2020*	TCHS-Pickering Renovations(Phase I)	9,710,000	7,480,000	22%	700,654
2018	TCHS-Pickering Renovations (Phase II)	7,000,000	17,320,000	8%	819,645
	Brandywine Virtual Academy CDC / Learning Center / Horticulture	11,445,000		0%	1,086,506
2020*	TCHS-Brandywine	23,405,000	16,519,000	13%	1,612,010
	Totals	91,520,000	53,299,000		
	Total 2023-2024 Debt Service Payments				7,465,303
* Indicates that original Bonds were refinanced at later date.					

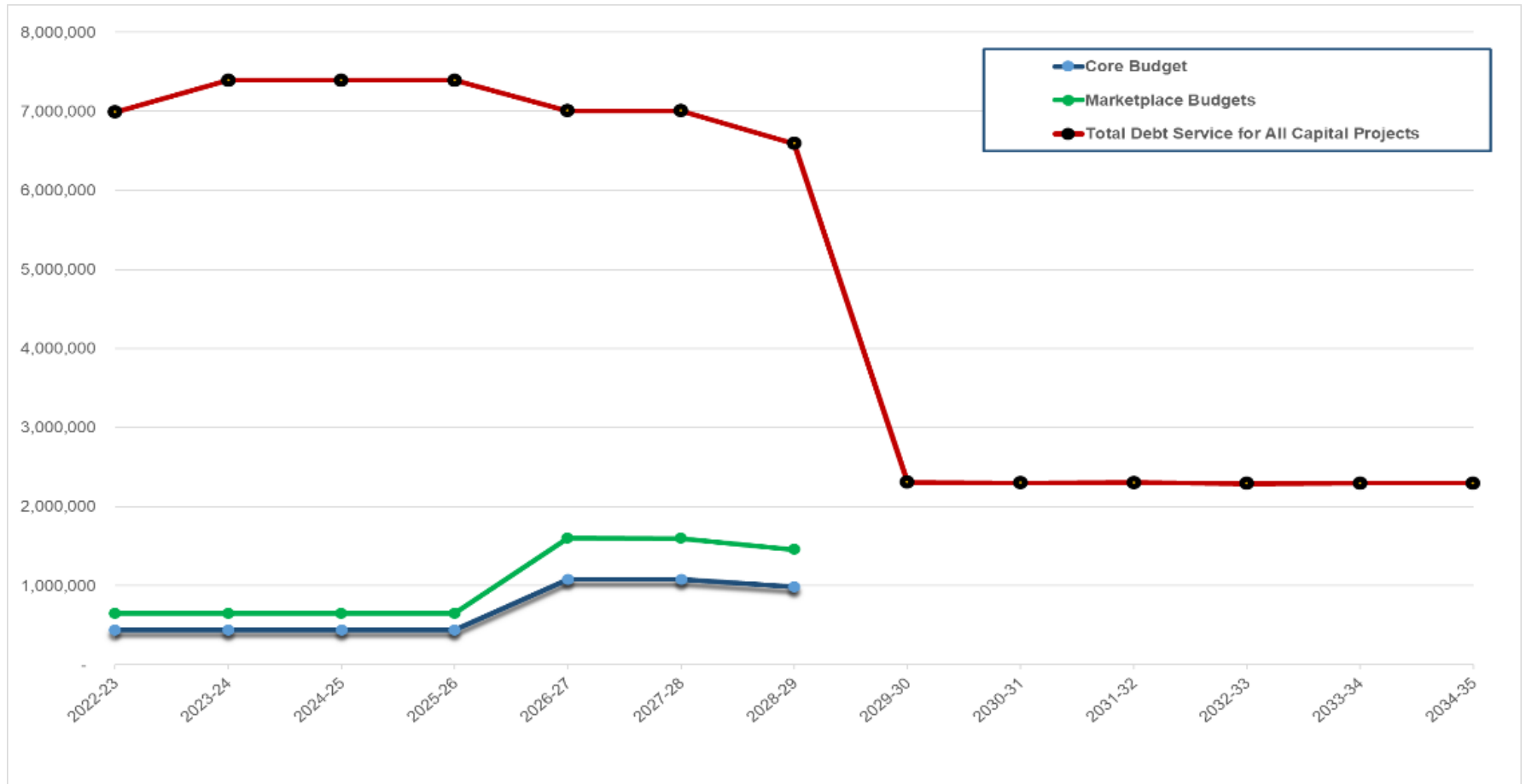
Impact of the Cost of Capital Improvements and Debt Service Obligations on CCIU Budgets



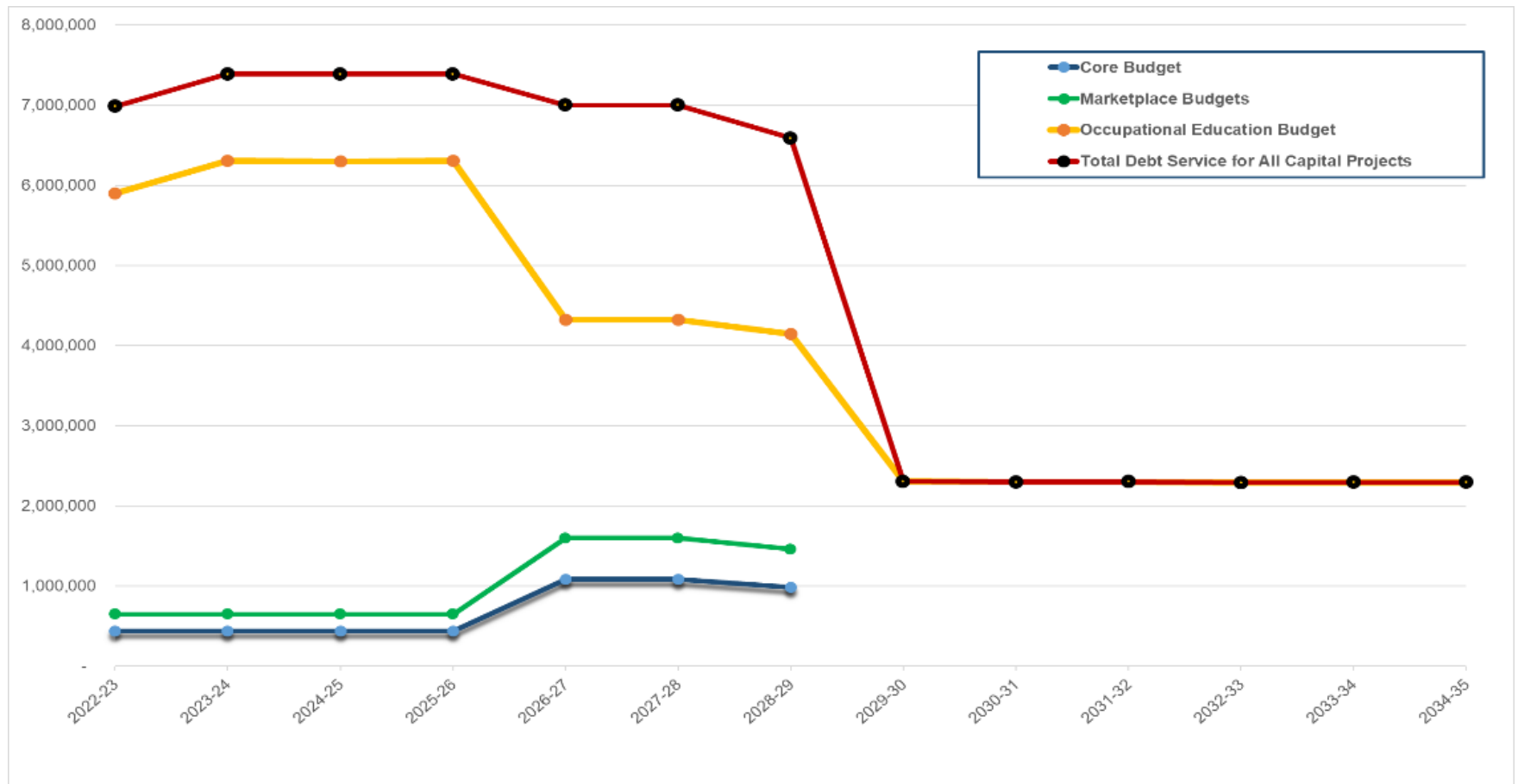
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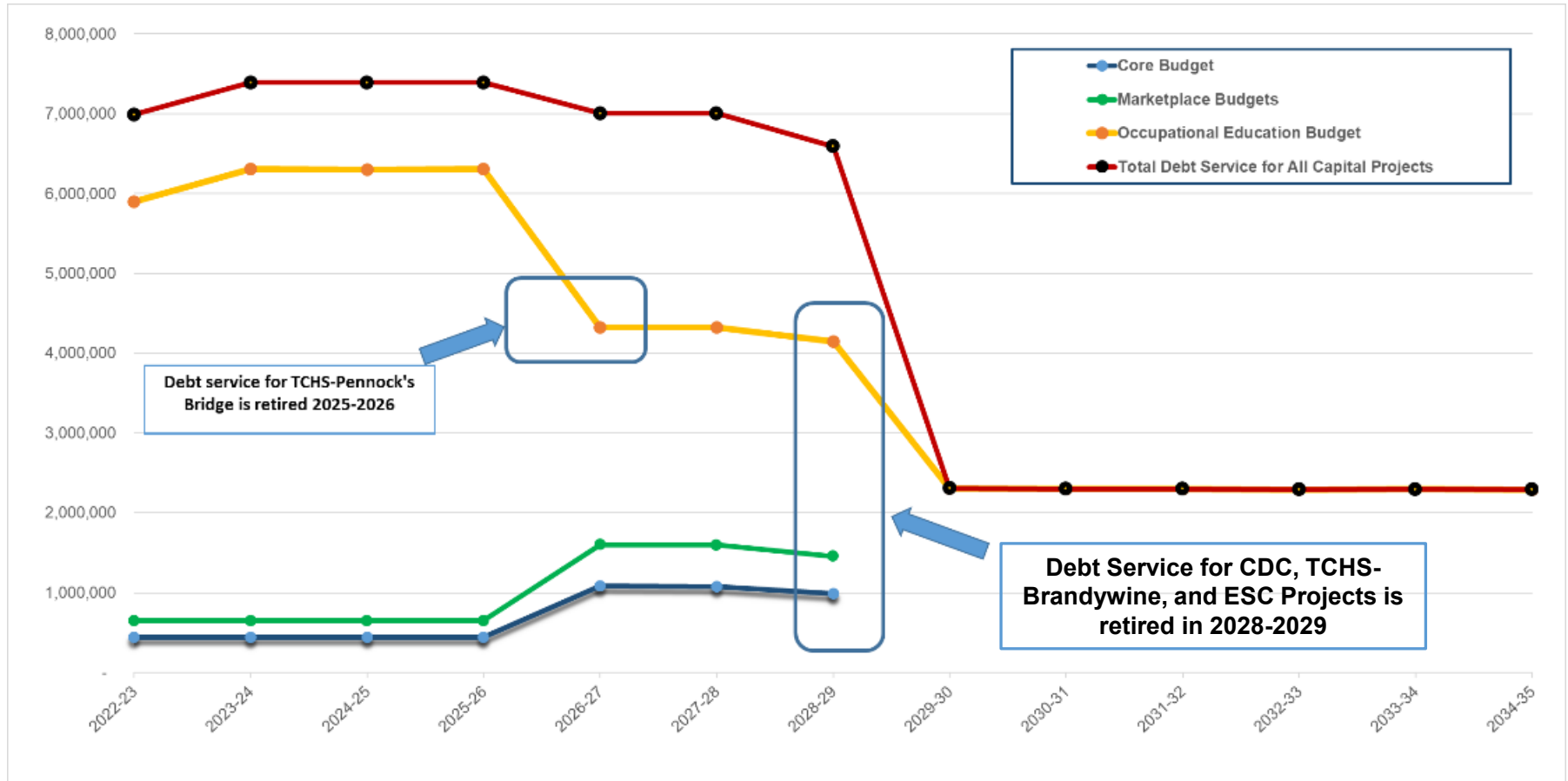
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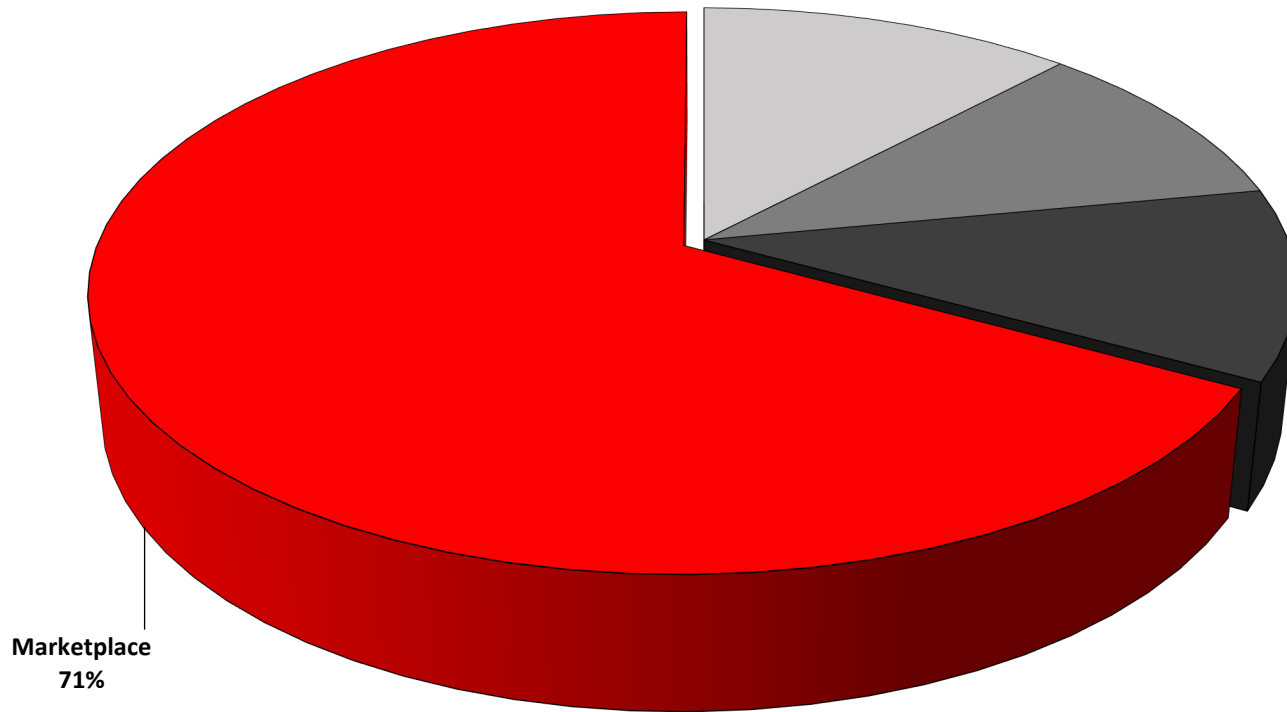
Impact of the Cost of Capital Improvements and Debt Service Obligations on CCIU Budgets



Impact of the Cost of Capital Improvements and Debt Service Obligations on CCIU Budgets



Marketplace Budget
To be Presented March 15, 2023



Chester County Intermediate Unit
2023-2024 Preliminary Core, Occupational Education, and Categorical Budgets

Budget Summary Information

CONSOLIDATED CORE SERVICES BUDGET SUMMARY

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

General Administration

	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Budget 2022-23	Proposed Budget 2023-24	Amount Change from Proj 2022-23
6000 Unassigned/Unrestricted Fund Balance	1,396,306	1,461,701	1,365,864	1,452,106	1,726,025	273,919
6001 Assigned for Encumbrances	32,217	62,928	0	31,445	0	(31,445)
6006 Nonspendable for Prepaid Expenditures	25,028	25,683	0	175,118	0	(175,118)
Total Beginning Fund Balance	1,453,551	1,550,312	1,365,864	1,658,669	1,726,025	67,356

Revenue						
6500 Interest	(2,770)	33	8,599	142,936	192,781	49,845
6920 Contributions & Donations from Private Sources	134,702	0	0	0	0	0
6944 Receipts from Other LEAs in PA	(670)	7,374	2,790	2,070	2,155	85
6948 Receipts from Member Districts	9,068	230,041	12,709	53,840	99,750	45,910
6970 Services Provided to Other Funds	524,701	520,754	613,019	525,870	565,021	39,151
6980 Revenue from Community Service Activities	105,917	130,311	98,400	125,050	129,429	4,379
6990 Miscellaneous (VisionQuest and Devereux Fees)	1,529,737	1,236,505	1,554,620	1,216,450	1,266,615	50,165
7810 Revenue from Social Security Payments	128,161	121,670	141,065	142,394	147,577	5,183
7820 Revenue Retirement State Share	576,234	591,264	672,880	679,020	685,757	6,737
9320 Special Revenue Fund Tfr (Spec Ed, PSE & Transp)	3,926,585	3,964,162	5,332,811	4,055,080	4,221,338	166,258
9710 Operating Tfrs from Practical Nursing & Occ Ed	1,431,892	1,450,842	1,555,535	1,559,585	1,631,909	72,324
9810 Genl Fund Intrafund Tfrs (Marketplace Pgms & Grants)	6,772,884	8,395,028	6,158,165	7,262,534	8,030,407	767,873
Total Revenue	15,136,441	16,647,984	16,150,593	15,764,829	16,972,739	1,207,910

Expenditures						
100 Salaries	3,587,811	3,678,036	3,923,438	3,969,888	4,105,370	135,482
200 Benefits	2,013,192	2,066,108	2,411,138	2,418,058	2,454,350	36,292
300 Purchased Professional Services	404,722	459,935	542,460	612,928	640,769	27,841
400 Purchased Property Services	522,307	537,282	551,585	552,843	575,570	22,727
500 Other Purchased Services	102,005	132,798	160,500	130,229	137,613	7,384
600 Supplies	70,123	173,684	160,929	185,949	187,855	1,906
700 Property	137,555	142,577	30,378	30,378	47,140	16,762
800 Other Objects	84,989	150,704	112,443	143,295	145,795	2,500
900 Other Financing Uses	6,790,026	9,198,503	7,661,711	7,653,905	8,148,919	495,014
930 Transfer to Program Stabilization	1,326,950	0	686,291	0	0	0
Total Expenditures	15,039,680	16,539,627	16,240,873	15,697,473	16,443,381	745,908

Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	1,461,701	1,452,106	1,275,584	1,726,025	2,255,383	529,358
6001 Assigned for Encumbrances	62,928	31,445	0	0	0	0
6006 Nonspendable for Prepaid Expenditures	25,683	175,118	0	0	0	0
Total Ending Fund Balance	1,550,312	1,658,669	1,275,584	1,726,025	2,255,383	529,358

Innovative Educational Services

	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Budget 2022-23	Proposed Budget 2023-24	Amount Change from Proj 2022-23
Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0	0
6001 Assigned for Encumbrances	9,296	484	0	4,852	0	(4,852)
6006 Nonspendable for Prepaid Expenditures	13,557	0	0	340	0	(340)
Total Beginning Fund Balance	22,853	484	0	5,192	0	(5,192)

Revenue						
6944 Receipts from Other LEAs in PA	28,598	45,659	35,300	45,300	47,300	2,000
6947 Receipts from Member Districts Withheld by PDE	603,727	603,727	603,727	603,727	603,727	0
6948 Receipts from Member Districts	67,822	71,419	68,039	70,700	73,700	3,000
6970 Services Provided to Other Funds	395,783	99,126	400,000	400,000	450,000	50,000
6980 Revenue from Community Service Activities	58,766	47,276	60,400	47,215	127,215	80,000
6990 Miscellaneous Revenue/Chesconet	357,601	350,000	357,600	455,000	455,000	0
7810 Revenue from Social Security Payments	84,377	77,116	97,406	96,990	102,459	5,469
7820 Revenue Retirement State Share	376,981	347,986	452,370	447,902	460,921	13,019
9810 General Fund Intrafund Transfers	2,125,576	2,101,388	2,481,876	2,342,153	2,547,290	205,137
Total Revenue	4,099,231	3,743,697	4,556,718	4,508,987	4,867,612	358,625

Expenditures						
100 Salaries	2,314,853	2,129,243	2,645,582	2,564,808	2,697,811	133,003
200 Benefits	1,248,935	1,161,433	1,490,800	1,587,920	1,695,850	107,930
300 Purchased Professional Services	76,637	63,820	34,988	59,193	59,193	0
400 Purchased Property Services	26,907	23,269	28,186	23,390	23,390	0
500 Other Purchased Services	60,380	89,055	74,470	89,408	89,408	0
600 Supplies	359,226	264,790	275,400	182,060	294,560	112,500
700 Property	27,858	0	0	0	0	0
800 Other Objects	6,804	7,379	7,292	7,400	7,400	0
Total Expenditures	4,121,600	3,738,989	4,556,718	4,514,179	4,867,612	353,433

Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0	0
6001 Assigned for Encumbrances	484	4,852	0	0	0	0
6006 Nonspendable for Prepaid Expenditures	0	340	0	0	0	0
Total Ending Fund Balance	484	5,192	0	0	0	0

Information Technology

	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Budget 2022-23	Proposed Budget 2023-24	Amount Change from Proj 2022-23
Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0	0
6001 Assigned for Encumbrances	20,881	25,743	0	106,258	0	(106,258)
6005 Nonspendable for Inventory	5,802	5,915	0	5,676	0	(5,676)
6006 Nonspendable for Prepaid Expenditures	7,872	21,476	0	17,444	0	(17,444)
Total Beginning Fund Balance	34,555	53,134	0	129,378	0	(129,378)

Revenue						
6944 Receipts from Other LEAs in PA	15,925	815	35,878	1,000	1,000	0
6948 Receipts from Member Districts	3,850	13,464	4,250	7,500	7,500	0
6970 Services Provided to Other Funds	1,312,045	1,441,405	1,487,447	1,511,948	1,582,545	70,597
6980 Revenue from Community Service Activities	36,446	33,822	37,071	35,514	37,290	1,776
6990 Miscellaneous Revenue	39,434	0	0	0	0	0
7810 Revenue from Social Security Payments	92,570	96,756	100,466	104,993	108,441	3,448
7820 Revenue Retirement State Share	413,158	435,673	462,862	480,588	483,563	2,975
9810 General Fund Intrafund Transfers	2,590,977	2,928,275	2,892,655	2,872,742	3,021,671	148,929
Total Revenue	4,504,405	4,950,210	5,020,629	5,014,285	5,242,010	227,725

Expenditures						
100 Salaries	2,548,055	2,656,494	2,706,679	2,809,573	2,889,066	79,493
200 Benefits	1,339,296	1,410,056	1,538,194	1,616,508	1,634,587	18,079
300 Purchased Professional Services	102,020	95,081	87,257	68,663	69,438	775
400 Purchased Property Services	156,645	93,831	169,682	243,076	243,076	0
500 Other Purchased Services	36,189	43,391	36,829	45,490	45,490	0
600 Supplies	279,741	484,640	471,351	319,558	319,558	0
700 Property	23,132	89,757	9,842	40,000	40,000	0
800 Other Objects	748	716	795	795	795	0
Total Expenditures	4,485,826	4,873,966	5,020,629	5,143,663	5,242,010	98,347

Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0	0
6001 Assigned for Encumbrances	25,743	106,258	0	0	0	0
6005 Nonspendable for Inventory	5,915	5,676	0	0	0	0
6006 Nonspendable for Prepaid Expenditures	21,476	17,444	0	0	0	0
Total Ending Fund Balance	53,134	129,378	0	0	0	0

Communications

	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Budget 2022-23	Proposed Budget 2023-24	Amount Change from Proj 2022-23
Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0	0
6001 Assigned for Encumbrances	75,235	55,194	0	68,821	0	(68,821)
6006 Nonspendable for Prepaid Expenditures	13,917	0	0	295	0	(295)
6005 Nonspendable for Inventory	0	0	0	0	0	0
Total Beginning Fund Balance	89,152	55,194	0	69,116	0	(69,116)

Revenue						
6944 Receipts from Other LEAs in PA	250	0	0	0	0	0
6948 Receipts from Member Districts	11,186	21,990	11,000	22,000	22,000	0
6970 Services Provided to Other Funds	190,965	296,010	200,000	300,000	300,000	0
6980 Revenue from Community Service Activities	6,718	11,020	7,000	11,000	11,000	0
6990 Miscellaneous Revenue	0	60	0	0	0	0
7810 Revenue from Social Security Payments	50,488	54,389	54,191	63,149	65,590	2,441
7820 Revenue Retirement State Share	228,214	245,040	254,574	291,565	294,821	3,256
9810 General Fund Intrafund Transfers	2,073,473	2,185,272	2,287,180	2,439,010	2,579,958	140,948
Total Revenue	2,561,294	2,813,781	2,813,945	3,126,724	3,273,369	146,645

Expenditures						
100 Salaries	1,367,209	1,479,817	1,489,228	1,709,412	1,766,181	56,769
200 Benefits	814,069	858,436	856,727	1,020,029	1,035,478	15,449
300 Purchased Professional Services	49,279	49,947	44,731	39,697	40,209	512
400 Purchased Property Services	235,742	228,105	274,634	234,552	236,851	2,299
500 Other Purchased Services	43,224	92,750	60,500	96,075	97,575	1,500
600 Supplies	72,089	77,634	73,600	81,150	82,150	1,000
800 Other Objects	13,640	13,170	14,525	14,925	14,925	0
Total Expenditures	2,595,252	2,799,859	2,813,945	3,195,840	3,273,369	77,529

Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0	0
6001 Assigned for Encumbrances	55,194	68,821	0	0	0	0
6006 Nonspendable for Prepaid Expenditures	0	295	0	0	0	0
Total Ending Fund Balance	55,194	69,116	0	0	0	0

Building Maintenance Services

	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Budget 2022-23	Proposed Budget 2023-24	Amount Change from Proj 2022-23
Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0	0
6001 Assigned for Encumbrances	67,357	66,127	0	75,669	0	(75,669)
6006 Nonspendable for Prepaid Expenditures	0	0	0	0	0	0
Total Beginning Fund Balance	67,357	66,127	0	75,669	0	(75,669)

Revenue						
6910 Rentals Revenue	25,494	15,950	18,000	21,000	25,200	4,200
6911 Revenue - Catering (Boot Road)	13,849	0	45,200	0	50,000	50,000
6920 Contributions & Donations from Private Sources	2,250	0	0	0	0	0
6944 Receipts from Other LEAs in PA	7,045	13,336	7,500	7,600	7,500	(100)
6948 Receipts from Member Districts	1,191,445	2,424,699	1,914,872	1,993,461	1,996,356	2,895
6970 Services Provided to Other Funds	2,016,779	1,644,988	2,197,802	2,240,359	2,466,430	226,071
6980 Revenue from Community Service Activities	36,249	32,769	45,980	23,780	23,780	0
6990 Miscellaneous Revenue	836,658	760	0	750	750	0
7810 Revenue from Social Security Payments	49,283	51,249	53,864	56,315	58,480	2,165
7820 Revenue Retirement State Share	231,376	236,061	258,007	262,614	265,702	3,088
9810 General Fund Intrafund Transfers	0	1,983,568	0	0	0	0
Total Revenue	4,410,428	6,403,380	4,541,225	4,605,879	4,894,198	288,319

Expenditures						
100 Salaries	1,391,868	1,454,097	1,500,646	1,522,926	1,574,898	51,972
200 Benefits	807,063	844,580	913,771	937,919	952,165	14,246
300 Purchased Professional Services	20,116	7,926	12,875	11,824	12,102	278
400 Purchased Property Services	1,467,749	1,943,199	1,805,387	1,995,794	2,066,607	70,813
500 Other Purchased Services	45,530	44,407	43,130	45,348	45,770	422
600 Supplies	178,959	85,871	217,761	115,700	152,800	37,100
700 Property	7,067	15,659	32,500	35,200	41,520	6,320
800 Other Objects	56,285	13,099	6,690	1,802	1,687	(115)
830 Debt Service Interest	2,021	0	0	0	0	0
920 Debt Service Principal	435,000	1,985,000	8,465	0	0	0
930 Transfer to Program Stabilization Fund	0	0	0	15,035	46,649	31,614
Total Expenditures	4,411,658	6,393,838	4,541,225	4,681,548	4,894,198	212,650

Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0	0
6001 Assigned for Encumbrances	66,127	75,669	0	0	0	0
Total Ending Fund Balance	66,127	75,669	0	0	0	0

Occupational Education

	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Budget 2022-23	Proposed Budget 2023-24	Amount Change from Proj 2022-23
Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	-	-	5,358,920	-	557,057	557,057
6001 Assigned for Encumbrances	196,352	234,248	-	187,944	-	(187,944)
6002 Assigned Fund Balance	50,179	50,179	-	27,911	-	(27,911)
6006 NonSpendable for Prepaid Expenditures	6,664	17,049	-	25,162	-	(25,162)
Total Beginning Fund Balance	253,195	301,476	5,358,920	241,017	557,057	316,040

Revenue						
6500 Interest Income	866	9,582	596	140,652	140,652	-
6700 Revenue - Students Activities	-	-	205,000	206,000	206,000	-
6910 Revenue - Rentals	537,800	662,104	521,780	521,780	521,780	-
6920 Revenue - Donations	2,000	-	-	-	-	-
6940 Revenue - Private Sources	-	1,555	2,800	2,800	2,800	-
6944 Receipts from Other LEAs in PA	1,392,682	1,486,789	1,530,862	1,686,015	1,686,015	-
6946 Receipts from Member Districts-AVTS	20,418,470	20,381,376	20,684,552	20,684,552	21,322,432	637,880
6948 Receipts from Member Districts-Academic Tuition	734,173	743,635	803,081	866,992	866,992	-
6948 Receipts from Member Districts-PLANCON	871,395	5,141,787	1,174,444	1,014,665	1,147,901	133,236
6948 Receipts from Member Districts-Shared Resources	-	233,360	238,858	181,234	168,860	(12,374)
6970 Services Provided Other Funds	15,836	27,116	-	-	-	-
6980 Revenue - Community Service (CCRES)	790,096	817,327	805,776	810,148	805,776	(4,372)
6981 DCCC Capital Contribution	927,273	(154,546)	-	-	-	-
6990 Miscellaneous Revenue	14,055	171	3,448	625	625	-
7220 Vocational Education Subsidy	1,897,591	1,918,751	1,831,177	2,044,209	2,231,554	187,345
7810 Revenue from Social Security Payments	373,729	383,350	406,974	402,220	421,759	19,539
7820 Revenue from Retirement Payments	1,770,987	1,802,163	1,886,595	1,845,343	1,885,631	40,288
Total Revenue	29,746,953	33,454,520	30,095,943	30,407,235	31,408,777	1,001,542

Expenditures						
100 Salaries	10,670,768	10,637,791	10,922,161	10,682,553	11,157,173	474,620
200 Employee Benefits	6,338,502	6,516,068	7,101,425	7,024,524	7,309,005	284,481
300 Purchased Professional Services	249,635	390,885	365,946	450,810	458,216	7,406
400 Purchased Property Services	2,956,887	3,229,280	3,107,230	3,111,915	3,162,378	50,463
440 Rental Reimbursement - TCHS Pennock's Bridge	3,246,988	3,248,488	3,247,488	3,063,796	3,246,626	182,830
440 Rental Reimbursement - TCHS Brandywine	1,064,174	1,151,776	1,763,867	1,763,867	1,764,502	635
440 Rental Reimbursement - TCHS Pickering	975,914	824,907	946,275	946,275	1,367,807	421,532
500 Other Purchased Services	369,515	425,398	424,212	525,933	577,766	51,833
600 Supplies	594,302	762,452	759,405	810,332	784,770	(25,562)
700 Property	38,476	43,703	16,500	31,250	16,500	(14,750)
800 Other Objects	81,587	72,202	295,440	292,491	292,491	-
900 Other Financing Uses	1,278,634	1,324,667	1,411,340	1,387,449	1,437,159	49,710
940 Transfer to Primary Government	1,833,290	4,887,362	-	-	-	-
Total Expenditures	29,698,672	33,514,979	30,361,289	30,091,195	31,574,393	1,483,198

Fund Balance						
6000 Unassigned/Unrestricted Fund Balance	-	-	5,093,574	557,057	391,441	(165,616)
6001 Assigned for Encumbrances	234,248	187,944	-	-	-	-
6002 Assigned Fund Balance	50,179	27,911	-	-	-	-
6006 NonSpendable for Prepaid Expenditures	17,049	25,162	-	-	-	-
Total Ending Fund Balance	301,476	241,017	5,093,574	557,057	391,441	(165,616)

Occupational Education

	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Budget 2022-23	Proposed Budget 2023-24	Amount Change from Projected 2022-23
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Administrative

100	Salaries	869,183	904,480	878,745	817,433	846,738	29,305
200	Employee Benefits	265,539	264,933	399,806	465,241	475,918	10,677
300	Purchased Professional Services	7,516	11,703	7,742	13,342	13,536	194
400	Purchased Property Services	5,643	5,240	6,421	6,824	7,021	197
500	Other Purchased Services	50,111	15,471	21,768	19,156	33,156	14,000
600	Supplies	9,675	6,885	11,310	25,500	25,500	0
700	Property	25,638	25,638	-	-	-	0
800	Other Objects	3,588	3,890	3,750	4,250	4,250	0
900	Other Financing Uses	1,908,270	4,961,657	111,573	92,765	96,027	3,262
Total Expenditures		3,145,163	6,199,897	1,441,115	1,444,511	1,502,146	57,635

TCHS - Pennock's Bridge

100	Salaries	3,316,379	3,365,819	3,473,572	3,443,256	3,598,117	154,861
200	Employee Benefits	2,085,577	2,188,998	2,333,257	2,280,836	2,399,271	118,435
300	Purchased Professional Services	103,134	146,850	132,784	154,510	156,941	2,431
400	Purchased Property Services	829,874	928,234	909,202	933,350	936,925	3,575
440	Rental Reimbursement-TCHS	3,246,988	3,248,488	3,247,488	3,063,796	3,246,626	182,830
500	Other Purchased Services	112,679	144,775	135,673	174,600	189,736	15,136
600	Supplies	299,768	288,865	300,332	354,374	316,120	(38,254)
700	Property	6,170	0	10,000	10,000	10,000	0
800	Other Objects	19,867	17,636	56,969	54,534	54,534	0
900	Other Financing Uses	406,407	424,871	441,107	444,328	459,699	15,371
Total Expenditures		10,426,843	10,754,536	11,040,384	10,913,584	11,367,969	454,385

Occupational Education

	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Budget 2022-23	Proposed Budget 2023-24	Amount Change from Projected 2022-23
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TCHS - Brandywine

100	Salaries	3,439,320	3,444,517	3,587,851	3,706,881	3,817,303	110,422
200	Employee Benefits	2,136,673	2,222,740	2,357,053	2,463,972	2,514,872	50,900
300	Purchased Professional Services	70,106	114,833	111,197	128,961	131,482	2,521
400	Purchased Property Services	1,511,830	1,500,802	1,521,850	1,498,839	1,503,105	4,266
440	Rental Reimbursement-TCHS	1,064,174	1,151,776	1,763,867	1,763,867	1,764,502	635
500	Other Purchased Services	76,614	126,231	108,818	99,121	103,358	4,237
600	Supplies	135,798	214,990	183,693	199,808	202,600	2,792
700	Property	0	18,065	0	0	0	0
800	Other Objects	27,928	26,184	119,030	120,640	120,640	0
900	Other Financing Uses	443,783	460,102	479,370	493,093	503,602	10,509
Total Expenditures		8,906,226	9,280,240	10,232,729	10,475,182	10,661,464	186,282

TCHS - Pickering

100	Salaries	3,045,886	2,922,975	2,981,993	2,714,983	2,895,015	180,032
200	Employee Benefits	1,850,713	1,839,398	2,011,309	1,814,475	1,918,944	104,469
300	Purchased Professional Services	68,879	117,497	114,223	153,997	156,257	2,260
400	Purchased Property Services	609,540	795,004	669,757	672,902	715,327	42,425
440	Rental Reimbursement - TCHS	975,914	824,907	946,275	946,275	1,367,807	421,532
500	Other Purchased Services	130,111	138,920	157,953	233,056	251,516	18,460
600	Supplies	149,061	251,712	264,070	230,650	240,550	9,900
700	Property	6,668	0	6,500	21,250	6,500	(14,750)
800	Other Objects	30,204	24,493	115,691	113,067	113,067	0
900	Other Financing Uses	353,464	365,400	379,290	357,263	377,831	20,568
Total Expenditures		7,220,440	7,280,306	7,647,061	7,257,918	8,042,814	784,896

Total Occupational Education Expenditures	29,698,672	33,514,979	30,361,289	30,091,195	31,574,393	1,483,198
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CONSOLIDATED CATEGORICAL BUDGET SUMMARY

		Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
Total Beginning Fund Balance		\$6,218	\$3,354	\$0	\$134,996	\$0
Revenue						
6000	Local Revenue	2,917	1,024	167	167	167
7000	State Revenue	6,275,889	5,818,560	6,070,844	6,165,369	5,915,538
8000	Federal Revenue	18,544,073	29,877,139	29,505,531	23,495,665	19,357,883
9000	Transfer	0	0	0	450,000	450,000
	Other Revenue					
	Chester County School District Sales	286,812	303,749	322,956	285,458	302,979
	Out-of-County School District Sales	700	11,741	3,461	1,814	1,814
Total Revenue		\$25,110,391	\$36,012,213	\$35,902,959	\$30,398,473	\$26,028,381
Expenditures						
077	Chester County Consortium - Carl D. Perkins Plan	879,341	799,199	836,479	955,040	955,040
299	COVID 19 - Non-Public School Health & Safety	374,490	0	0	0	0
811	GEER II Emergency Assistance - Non-Public Schools	0	7,098,804	10,623,647	4,193,987	0
036	IDEA Component I Section 611	1,578,812	1,771,785	1,491,052	1,441,588	1,441,588
039	IDEA Section 619	200,234	356,473	213,104	227,117	227,117
035	Individuals with Disabilities Education Act (IDEA)	15,901,360	20,317,564	16,868,200	17,139,982	17,139,982
040	Non-Public Administration and Program	5,525,478	5,273,050	5,475,330	5,741,886	5,647,919
294	Non-Public Safety Grant	224,213	115,743	216,783	217,134	0
296	Non-Public Schools - CARES	45,283	-756	0	0	0
005	Other Sources	259,168	0	0	450,000	450,000
065	Title II, Part A	107,727	124,440	145,403	133,643	133,643
279	Title IV	17,149	24,269	32,961	33,092	33,092
Total Expenditures		\$25,113,255	\$35,880,571	\$35,902,959	\$30,533,469	\$26,028,381
Total Ending Fund Balance		\$3,354	\$134,996	\$0	\$0	\$0

Chester County Consortium - Carl D. Perkins Plan

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Beginning Fund Balance		0	0	0	0

Revenue					
7820	Revenue Retirement State Share	49,031	49,200	62,035	59,749
8520	Revenue - Perkins Funds	830,310	749,999	774,444	895,291
Total Revenue		879,341	799,199	836,479	955,040

Expenditures					
100	Salaries	304,333	301,594	328,138	342,880
200	Benefits	207,937	207,553	280,523	247,556
300	Purchased Professional Services	71,846	65,170	89,203	103,182
400	Purchased Property Services	25,681	26,469	0	500
500	Other Purchased Services	5,778	26,252	20,800	47,600
600	Supplies	140,957	95,209	63,120	72,199
700	Property	86,677	44,396	17,816	103,415
900	Other Financing Uses	36,132	32,556	36,879	37,708
Total Expenditures		879,341	799,199	836,479	955,040

Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Ending Fund Balance		0	0	0	0

COVID-19 - Non-Public School Health & Safety

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0	0
Total Beginning Fund Balance		0	0	0	0	0

Revenue						
8749	Other CARES Act Funding	374,490	0	0	0	0
Total Revenue		374,490	0	0	0	0

Expenditures						
600	Supplies	374,319	0	0	0	0
900	Other Financing Uses	171	0	0	0	0
Total Expenditures		374,490	0	0	0	0

Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0	0
Total Ending Fund Balance		0	0	0	0	0

GEER II Emergency Assistance Non-Public School

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Beginning Fund Balance		0	0	0	0

Revenue						
8745	GEER II-Gov's Emergency Relief Fund	0	7,055,181	10,513,998	4,137,782	0
7820	Revenue Retirement State Share	0	43,623	109,649	56,205	0
Total Revenue		0	7,098,804	10,623,647	4,193,987	0

Expenditures						
100	Salaries	0	257,610	627,847	573,311	0
200	Employee Benefits	0	132,868	486,211	195,428	0
300	Purchased Professional Services	0	59,734	371,769	432,980	0
400	Purchased Property Services	0	1,190	13,441	265,000	0
500	Other Purchased Services	0	4,284,752	3,954,668	0	0
600	Supplies	0	2,362,650	5,036,961	2,307,527	0
700	Property	0	0	0	399,267	0
900	Other Financing Uses	0	0	132,750	20,474	0
Total Expenditures		0	7,098,804	10,623,647	4,193,987	0

Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0	0
Total Ending Fund Balance		0	0	0	0	0

IDEA Component I Section 611 Grant

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Beginning Fund Balance		0	0	0	0

Revenue					
8512	IDEA Revenue	1,578,812	1,493,014	1,491,052	1,441,588
8746	ARP EI IDEA 619	0	278,771	0	0
Total Revenue		1,578,812	1,771,785	1,491,052	1,441,588

Expenditures					
300	Purchased Professional Services	1,327,643	1,237,560	1,235,744	1,189,944
400	Purchased Property Services	134,220	396,799	144,860	144,860
900	Other Financing Uses	116,949	137,426	110,448	106,784
Total Expenditures		1,578,812	1,771,785	1,491,052	1,441,588

Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Ending Fund Balance		0	0	0	0

IDEA Section 619

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Beginning Fund Balance		0	0	0	0

Revenue					
7820	Revenue Retirement State Share	0	9,844	0	0
8513	IDEA Revenue	200,234	213,104	213,104	227,117
8748	ARP EI IDEA 619	0	133,525	0	0
Total Revenue		200,234	356,473	213,104	227,117

Expenditures					
100	Salaries	0	56,346	0	0
200	Employee Benefits	0	24,506	0	0
300	Purchased Professional Services	0	10,097	0	0
400	Purchased Property Services	138,580	138,580	138,580	138,580
600	Supplies	14,177	66,222	24,505	29,165
800	Other Objects	35,256	36,972	36,972	45,952
900	Other Financing Uses	12,221	23,750	13,047	13,420
Total Expenditures		200,234	356,473	213,104	227,117

Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Ending Fund Balance		0	0	0	0

Individuals with Disabilities Education Act (IDEA)

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0	0
Total Beginning Fund Balance		0	0	0	0	0

Revenue						
7820	Revenue Retirement State Share	341,133	364,019	355,267	346,095	346,095
8512	IDEA Revenue	15,560,227	16,400,059	16,512,933	16,793,887	16,793,887
8746	ARP EI IDEA 619	0	3,553,486	0	0	0
Total Revenue		15,901,360	20,317,564	16,868,200	17,139,982	17,139,982

Expenditures						
100	Salaries	2,026,557	2,108,986	1,900,974	2,072,299	2,072,299
200	Benefits	1,207,669	1,259,624	1,254,292	1,300,940	1,300,940
300	Purchased Professional Services	27,112	59,628	49,895	43,305	43,305
400	Purchased Property Services	20,367	21,705	20,412	21,982	21,982
500	Other Purchased Services	17,239	33,257	79,550	46,032	46,032
600	Supplies	46,168	187,626	121,161	167,181	167,181
800	Other Objects	12,339,439	16,372,998	13,192,004	13,219,159	13,219,159
900	Other Financing Uses	216,809	273,740	249,912	269,084	269,084
Total Expenditures		15,901,360	20,317,564	16,868,200	17,139,982	17,139,982

Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0	0
Total Ending Fund Balance		0	0	0	0	0

Non-Public Administration and Program

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	0	6	0	(3,967)	0
6001	Assigned for Encumbrances	6,218	2,417	0	138,963	0
6006	NonSpendable for Prepaid Expenditures	0	931	0	0	0
Total Beginning Fund Balance		6,218	3,354	0	134,996	0

Revenue						
6500	Interest	167	701	167	167	167
6944	Receipts from Other LEAs in PA	700	11,741	3,461	1,814	1,814
6948	Receipts from Member Districts	116,653	155,796	144,592	118,723	136,244
6970	Services Provided to Other Funds	900	132	0	0	0
6990	Miscellaneous Revenue	1,850	191	0	0	0
7700	Revenue-Non-Public Act 89	4,754,266	4,609,787	4,701,981	4,844,127	4,844,127
7810	Revenue from Social Security Payments	115,226	109,232	112,400	111,514	119,228
7820	Revenue Retirement State Share	532,852	517,112	512,729	530,545	546,339
Total Revenue		5,522,614	5,404,692	5,475,330	5,606,890	5,647,919

Expenditures						
100	Salaries	3,161,244	3,016,852	2,953,254	3,059,004	3,216,885
200	Benefits	1,881,229	1,813,204	1,885,163	1,907,874	1,954,762
300	Purchased Professional Services	40,123	49,636	33,083	128,870	37,662
400	Purchased Property Services	30,149	32,127	33,836	40,525	42,059
500	Other Purchased Services	19,596	23,957	20,100	26,311	26,628
600	Supplies	79,766	34,045	46,500	174,719	60,162
700	Property	0	4,472	104,207	48,303	0
800	Other Objects	950	297	2,025	4,700	4,700
900	Other Financing Uses	312,421	298,460	397,162	351,580	305,061
Total Expenditures		5,525,478	5,273,050	5,475,330	5,741,886	5,647,919

Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	6	(3,967)	0	0	0
6001	Assigned for Encumbrances	2,417	138,963	0	0	0
6006	NonSpendable for Prepaid Expenditures	931	0	0	0	0
Total Ending Fund Balance		3,354	134,996	0	0	0

Non-Public Safety Grant

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0	0
Total Beginning Fund Balance		0	0	0	0	0

Revenue						
7369	Revenue - School Safety	224,213	115,743	216,783	217,134	0
Total Revenue		224,213	115,743	216,783	217,134	0

Expenditures						
300	Purchased Professional Services	191,628	0	0	0	0
500	Other Purchased Services	8,835	0	0	0	0
600	Supplies	23,750	105,419	206,459	201,050	0
900	Other Financing Uses	0	10,324	10,324	16,084	0
Total Expenditures		224,213	115,743	216,783	217,134	0

Fund Balance						
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0	0
Total Ending Fund Balance		0	0	0	0	0

Other Sources

		Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
	Fund Balance					
6000	6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0
	Total Beginning Fund Balance	0	0	0	0	0
	Revenue					
7299	7299 Revenue-Glen Mills School	259,168	0	0	0	0
9310	9310 General Fund Transfer	0	0	0	450,000	450,000
	Total Revenue	259,168	0	0	450,000	450,000
	Expenditures					
800	800 Other Objects	259,168	0	0	450,000	450,000
	Total Expenditures	259,168	0	0	450,000	450,000
	Fund Balance					
6000e	6000 Unassigned/Unrestricted Fund Balance	0	0	0	0	0
	Total Ending Fund Balance	0	0	0	0	0

Title II, Part A

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Beginning Fund Balance		0	0	0	0

Revenue					
6948	Receipts from Member Districts	107,727	124,440	145,403	133,643
Total Revenue		107,727	124,440	145,403	133,643

Expenditures					
300	Purchased Professional Services	0	0	24,692	22,695
500	Other Purchased Services	99,401	116,209	112,480	103,384
900	Other Financing Uses	8,326	8,231	8,231	7,564
Total Expenditures		107,727	124,440	145,403	133,643

Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Ending Fund Balance		0	0	0	0

Non-Public Schools - CARES

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Beginning Fund Balance		0	0	0	0

Revenue					
6948	Receipts from Member Districts	45,283	(756)	0	0
Total Revenue		45,283	(756)	0	0

Expenditures					
600	Supplies	41,772	(326)	0	0
900	Other Financing Uses	3,511	(430)	0	0
Total Expenditures		45,283	(756)	0	0

Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Ending Fund Balance		0	0	0	0

Title IV

Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Revised Budget 2022-23	Proposed Budget 2023-24
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Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Beginning Fund Balance		0	0	0	0

Revenue					
6948	Receipts from Member Districts	17,149	24,269	32,961	33,092
Total Revenue		17,149	24,269	32,961	33,092

Expenditures					
600	Supplies	15,845	22,887	31,096	31,218
700	Property	0	0	0	0
800	Other Objects	1,304	0	0	0
900	Other Financing Uses	0	1,382	1,865	1,874
Total Expenditures		17,149	24,269	32,961	33,092

Fund Balance					
6000	Unassigned/Unrestricted Fund Balance	0	0	0	0
Total Ending Fund Balance		0	0	0	0

Staffing Matrix
(Expressed in Full-Time Equivalent FTE)

		Administrative		Professional		Project Staff		Support Staff		Total	
		Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24
Core Programs											
General Administration											
2220	Technology Support Services	0.00	0.00	0.00	0.00	0.60	0.60	2.24	2.24	2.84	2.84
2360	Executive Director Services	1.00	1.00	0.00	0.00	0.00	0.00	0.50	0.50	1.50	1.50
2510	Fiscal Services	3.00	3.00	0.00	0.00	9.96	9.96	7.80	7.80	20.76	20.76
2520	Purchasing Services	0.00	0.00	0.00	0.00	1.00	1.00	1.90	1.90	2.90	2.90
2830	Staff Services	3.00	3.00	0.00	0.00	8.00	8.00	7.50	6.90	18.50	17.90
General Administration		7.00	7.00	0.00	0.00	19.56	19.56	19.94	19.34	46.50	45.90
Innovative Educational Services											
2210	Supervision of Educational Media Svcs.	5.86	5.92	0.00	0.00	0.00	0.00	2.00	2.00	7.86	7.92
2240	Computer-Assisted Instruction Support Svcs.	0.00	0.00	0.00	0.00	5.85	6.10	0.00	0.00	5.85	6.10
2260	Instruction & Curriculum Development Svcs.	0.00	0.00	0.00	0.00	3.00	3.25	1.00	1.00	4.00	4.25
2290	Other Instructional Staff Services	0.00	0.00	3.55	3.90	4.26	4.26	2.48	2.48	10.29	10.64
Innovative Educational Services		5.86	5.92	3.55	3.90	13.11	13.61	5.48	5.48	28.00	28.91
Information Technology		3.00	3.00	0.00	0.00	25.00	25.00	4.00	4.00	32.00	32.00
Communications		2.95	2.95	0.00	0.00	12.00	12.00	5.50	5.50	20.45	20.45
Building Maintenance Services											
2500-60	Support Services - Business	0.80	0.80	0.00	0.00	1.50	1.50	1.00	1.00	3.30	3.30
2600	Operation & Maint. Services - District Sppt	0.00	0.00	0.00	0.00	1.50	1.00	0.00	0.00	1.50	1.00
2600	Operation & Maint. Services - Boot Road	2.10	2.10	0.00	0.00	2.30	2.80	8.00	8.00	12.40	12.90
Building Maintenance Services		2.90	2.90	0.00	0.00	5.30	5.30	9.00	9.00	17.20	17.20
Total Core Programs		21.71	21.77	3.55	3.90	74.97	75.47	43.92	43.32	144.15	144.46

Staffing Matrix
(Expressed in Full-Time Equivalent FTE)

Administrative		Professional		Project Staff		Support Staff		Total	
Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24

Occupational Education Programs

Occ Ed Administration		2.50	2.50	1.00	1.00	2.00	2.00	2.25	2.25	7.75	7.75
TCHS - Pennock's Bridge											
1100	Instructional Programs	0.00	0.00	1.50	1.50	0.00	0.00	0.00	0.00	1.50	1.50
1380	Vocational Programs	0.00	0.00	24.50	25.50	1.00	1.00	7.35	7.35	32.85	33.85
2120	Guidance Services	0.00	0.00	2.00	2.00	0.00	0.00	1.00	1.00	3.00	3.00
2130	Attendance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2140	Psychological Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190	Other Pupil Personnel Services	0.00	0.00	1.03	1.23	0.66	0.66	0.00	0.00	1.69	1.89
2380	Office of the Principal Services	2.00	2.00	1.00	1.00	0.00	0.00	3.00	3.00	6.00	6.00
2440	Nursing Services	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
2600	Operation & Maint. Services	0.00	0.00	0.00	0.00	1.00	1.00	2.00	2.00	3.00	3.00
Total TCHS - Pennock's Bridge		2.00	2.00	30.03	31.23	2.66	2.66	14.35	14.35	49.04	50.24

Staffing Matrix
(Expressed in Full-Time Equivalent FTE)

		Administrative		Professional		Project Staff		Support Staff		Total	
		Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24
TCHS - Brandywine											
1100	Instructional Programs	0.00	0.00	1.75	1.75	0.00	0.00	0.00	0.00	1.75	1.75
1380	Vocational Programs	0.00	0.00	29.50	29.50	1.00	1.00	10.02	10.02	40.52	40.52
2120	Guidance Services	0.00	0.00	2.00	2.00	0.00	0.00	1.00	1.00	3.00	3.00
2130	Attendance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2140	Psychological Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190	Other Pupil Personnel Services	0.00	0.00	0.54	0.74	0.68	0.68	0.00	0.00	1.22	1.42
2380	Office of the Principal Services	2.00	2.00	1.00	1.00	0.00	0.00	3.00	3.00	6.00	6.00
2440	Nursing Services	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
2600	Operation & Maint. Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total TCHS - Brandywine		2.00	2.00	34.79	34.99	1.68	1.68	15.02	15.02	53.49	53.69
TCHS - Pickering											
1100	Instructional Programs	0.00	0.00	2.25	2.25	0.00	0.00	1.87	1.87	4.12	4.12
1380	Vocational Programs	0.00	0.00	16.00	16.00	0.00	0.00	2.74	3.61	18.74	19.61
2120	Guidance Services	0.00	0.00	1.50	1.50	0.00	0.00	1.00	1.00	2.50	2.50
2130	Attendance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2140	Psychological Services	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00
2190	Other Pupil Personnel Services	0.00	0.00	0.53	0.73	0.66	0.66	0.00	0.00	1.19	1.39
2380	Office of the Principal Services	2.00	2.00	1.00	1.00	0.00	0.00	3.00	3.00	6.00	6.00
2440	Nursing Services	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	1.00	1.00
2600	Operation & Maint. Services	0.00	0.00	0.00	0.00	1.00	1.00	7.00	7.00	8.00	8.00
Total TCHS - Pickering		2.00	2.00	22.28	22.48	2.66	2.66	15.61	16.48	42.55	43.62
Total Occupational Education Programs											
		8.50	8.50	88.10	89.70	9.00	9.00	47.23	48.10	152.83	155.30

Staffing Matrix
(Expressed in Full-Time Equivalent FTE)

		Administrative		Professional		Project Staff		Support Staff		Total	
		Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24	Current 2022-23	Proposed 2023-24
Categorical Programs											
Chester County Consortium - Carl D. Perkins Plan		0.00	0.00	1.00	1.00	5.00	5.00	0.00	0.00	6.00	6.00
GEER II Emergency Assistance - Non-Public Schools		0.00	0.00	4.35	4.10	0.00	0.00	1.40	1.40	5.75	5.50
IDEA											
2290	Other Instructional Staff Services	0.40	0.40	17.30	17.30	0.00	0.00	0.00	0.00	17.70	17.70
2291	TaC Assessment	0.00	0.00	2.00	2.00	0.00	0.00	0.00	0.00	2.00	2.00
2292	TaC Autism	0.00	0.00	2.00	2.00	0.00	0.00	0.00	0.00	2.00	2.00
2370	Community Relation Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2390	Other Administrative Services	1.60	1.60	0.00	0.00	0.00	0.00	1.00	1.00	2.60	2.60
2400	Support Services - Pupil Health	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	1.00	1.00
IDEA		2.00	2.00	22.30	22.30	0.00	0.00	1.00	1.00	25.30	25.30
Non-Public Administration and Program		1.00	0.50	34.43	35.70	0.00	0.00	1.00	1.00	36.43	37.20
Total Categorical Programs		3.00	2.50	62.08	63.10	5.00	5.00	3.40	3.40	73.48	74.00

Chester County Intermediate Unit

Glossary of CCIU Programs

Core Programs

General Administration - Provides Executive Director, Business Office, Human Resources, and Courier services to all CCIU programs. This program is funded by reimbursable costs and indirect and administrative fees.
Innovative Educational Services - Provides the Chester County school districts support in curriculum development, technology, STEM, and utilizes innovative practices to impact the way that students learn. This program is funded by Chester County and out- of-county school districts, and indirect and administrative fees.
Information Technology - Provides development and maintains the information infrastructure for CCIU. This program is funded by CCIU programs and indirect and administrative fees.
Communications - This program manages all media relations, marketing, admissions, electronic and print publication services, and special events for CCIU. This program is funded by CCIU programs and indirect and administrative fees.
Building Maintenance Services - This program oversees the maintenance pool operations for CCIU facilities and schools, oversees the Conference Center at the Educational Service Center (ESC), and manages the facility and maintenance contracts for several school districts. This program is funded by Chester County school districts, CCIU programs, private organizations, and indirect and administrative fees.

Occupational Education Program

Occupational Education - Provides vocational education for high school students at TCHS-Brandywine, TCHS-Pickering, and TCHS-Pennock's Bridge. This program is funded by the Commonwealth of Pennsylvania, Chester County, out-of-county school districts, and charter schools.
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Categorical Programs

Chester County Consortium - Carl D. Perkins Plan - Provides support by developing academic, career, and technical skills of high school students that are in TCHS-Brandywine, TCHS-Pickering, and TCHS-Pennock's Bridge. This grant is federally funded.
COVID-19 - Non-Public School Health and Safety - Provides supplies and equipment needed in response to the COVID-19 pandemic for Non-Public schools. This program is funded by Pennsylvania Commission on Crime/Delinquency (PCCD).
GEERS II Emergency Assistance Non-Public Schools - Provides funding to Non-Public schools to help offset the increase cost that the schools occurred during the COVID-19 pandemic. This grant is federally funded.

**Chester County Intermediate Unit
Glossary of CCIU Programs**

Categorical Programs - continued

IDEA Component I Section 611 - Provides supplemental funding for special education and related services to children ages 3 to 5 with disabilities. This grant is federally funded.
IDEA Section 619 - Provides special education services to children ages 3 to 5 that have developmental delays or disabilities and supports the Preschool Special Education Program. This grant is federally funded.
Individuals with Disabilities Education Act (IDEA) - Provides supplemental funding for special education and related services to school age children with disabilities. Included in this grant are pass thru funds for the Chester County school districts and Chester County charter and cyber charter schools. This grant is federally funded.
Non-Public Administration Program - Provides auxiliary services including guidance, counseling, testing services, and other secular, neutral, nonideological services of supplementary nature to Non-Public schools. This program is funded under Act 89 by the Commonwealth of Pennsylvania.
Non-Public School CARES - Provides needed supplies and equipment in response to the COVID-19 pandemic for Non-Public schools. This program is managed by CCIU for the various Chester County school districts.
Non-Public Safety Grant - Provides necessary equipment for Non-Public schools to provide additional safety and security. This grant is state funded.
Other Sources - Other additional programming that provides alternative sources of revenue that does not require any additional school district funding.
Title II, Part A - Provides support to increase the academic achievement of all students by helping Non-Public schools improve teacher and principal quality. This grant is managed by CCIU for the Chester County school districts.
Title IV - Provides support to increase the academic achievement of all students by helping Non-Public schools improve STEM quality. This grant is managed by CCIU for the Chester County school districts.

Chester County Intermediate Unit
Glossary of Terms

Revenue

6500	Interest Income - Interest revenue received on interest-bearing investments and interest-bearing checking accounts.
6700	Revenue from Student Activities - Revenues resulting from co-curricular and extra-curricular activities controlled and administered by CCIU.
6910	Rental Revenue - Revenue from the rental of school property which is being used by outside organizations.
6920	Contributions & Donations from Private Sources - Revenue from philanthropic foundations, private individuals, or organizations usually in the form of a grant.
6940	Tuition Revenue - Revenue received from patrons for education provided by CCIU.
6944	Receipts From Other LEAs in PA - Revenue received from other LEAs in Pennsylvania for education provided to pupils by CCIU. This includes out-of-county school districts, charter schools, and intermediate units.
6946	Receipts From Member Districts - Occupational Education - Revenue received by TCHS from the Chester County school districts for educational programs, capital projects, or debt related payments.
6947	Receipts From Member Districts by With. - Revenue received from the Commonwealth of Pennsylvania, which is withheld from the Intermediate Unit's member districts' subsidy payments to support the educational program budgets of CCIU. This is commonly referred to as Core Contribution.
6948	Receipts From Member Districts - Revenue received directly from the Chester County school districts to support the educational program budgets of CCIU.
6948	Receipts From Member Districts Academic - Revenue received directly from the Chester County school districts to support the academic classes provided by TCHS-Brandywine, TCHS-Pennock's Bridge, and TCHS-Pickering.
6948	Receipts From Member Districts PlanCon - Revenue received from the Commonwealth of Pennsylvania that subsidizes a portion of the debt service payments for TCHS-Brandywine, TCHS-Pennock's Bridge, and TCHS-Pickering. The Chester County school districts receive this subsidy payment on behalf of CCIU. The Chester County school districts then reimburse CCIU.
6948	Receipts From Member Districts Retroactive PlanCon - Retroactive revenue received from the Commonwealth of Pennsylvania that subsidizes a portion of the debt service payments for TCHS-Pennock's Bridge and TCHS-Pickering. The Chester County school districts receive this subsidy payment on behalf of CCIU. The Chester County school districts then reimburse CCIU.
6970	Services Provided to Other Funds - Services provided from one CCIU program to another CCIU program.
6980	Revenue From Community Service Activities - Revenue from community service activities operated by CCIU. Usually from private schools, insurance companies, and other outside organizations.
6981	Revenue-Community Service (CCRES) - Revenue from CCRES for community activities operated by CCIU.
6990	Miscellaneous Revenue - Revenue received for miscellaneous items.

Chester County Intermediate Unit
Glossary of Terms

Revenue - continued

7220	Vocational Education Subsidy - Revenue received from the Commonwealth of Pennsylvania for vocational education expenditures, which are classified as current operating expenditures.
7299	Other Program Subsidies - Revenue received from the Commonwealth of Pennsylvania for grant programs that are not specifically identified.
7369	Other Safe School Grants - Revenue received from the Commonwealth of PA related to safe schools.
7700	Revenue-Non-Public Act 89 - Revenue received from the Commonwealth of Pennsylvania for payment of expenditures incurred in operation of programs authorized by Act 89 of 1975.
7810	Revenue From Social Security Payments - Revenue received from the Commonwealth of Pennsylvania designated as the Commonwealth's matching share of the employer's contribution of Social Security and Medicare taxes for covered employees who are not federally funded.
7820	Revenue Retirement State Share - Revenue received from the Commonwealth of Pennsylvania designated as the Commonwealth's matching share of the employer's contribution of retirement contributions for active members of the Public School Employees' Retirement System (PSERS).
8512	IDEA Revenue - Revenue received for elementary and secondary education programs for individuals with disabilities under Individuals with Disabilities Education Act (IDEA), Part B, including Section 611 money.
8513	IDEA Revenue - Revenue received for the education of pre-school children with disabilities under the provisions of IDEA, Section 619.
8520	Revenue - Perkins Funds - Revenue received for vocational education expenditures classified as current operating expenditures including the Carl D. Perkins grant.
8745	GEER II - Governor's Emergency Education Relief Fund - Emergency relief grants authorized by the CCRSA Act disbursed under the direction of Pennsylvania's governor to address the impact of COVID-19.
8746	ARP IDEA - Supplemental IDEA funds authorized by the ARP Act.
8748	ARP IDEA Preschool - Supplemental IDEA Preschool funds authorized by the ARP Act.
8749	Other CARES Act Funding - CARES Act grant funding that is not specified in other specific revenue sources. This will include revenue received directly from the federal government.
9320	Special Revenue Fund Transfer - Proceeds received from the Special Revenue Funds that will not be repaid and for which goods or services were not provided by the receiving fund.
9710	Transfers from Component Unit - Transfers received by the primary government (CCIU) from its component units (TCHS).
9810	General Fund Intrafund Transfers - Transfers received from one program of the General Fund by another program of the General Fund.

Chester County Intermediate Unit

Glossary of Terms

Expenditures

100	Salaries - Gross salaries paid to employees of CCIU who are considered to be in positions of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of CCIU.
200	Benefits - Amounts paid by CCIU on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and while not paid directly to employees, are part of the cost of personnel services. Included are medical, dental, life, disability, vision, prescription insurances, employer share of Social Security and Medicare Taxes, employer share of retirement expense (PSERS), unemployment compensation, workers' compensation, and other fringe benefits.
300	Purchased Professional Services - Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
400	Purchased Property Services - Services purchased to operate, repair, maintain, and rent property owned and/or used by CCIU. These services are performed by persons other than CCIU employees.
440	Rental Reimbursements - Outlays of principal and interest on long term obligations to Chester County School Authority.
500	Other Purchased Services - Amounts paid for services not provided by CCIU personnel but rendered by organizations or personnel, other than professional and technical services and purchased property services.
600	Supplies - Amount paid for material items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
700	Property - Expenditures for the acquisition of fixed/capital assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment; and replacement equipment.
800	Other Objects - Amount paid for expenditures not otherwise classified including pass thru funds.
830	Debt Service Interest - Expenditures for interest on notes, bonds, lease-purchase agreements, and short term borrowings.
900	Other Financing Uses - Includes transfer of money for interfund (transfers between 2 different General Fund programs) and intrafund (transfer between Special Revenue Fund and General Fund) transfers.
920	Debt Service Principal - Outlays from current funds to retire principal of debt service, serial bonds, long term loans, and lease-purchase agreements.
930	Transfer to Program Stabilization Fund - Transfer of money between a specific program to the Program Stabilization Fund.
940	Transfer to Primary Government - Transfer of money between a primary government (CCIU) and a component unit (TCHS).

Chester County Intermediate Unit
Glossary of Terms

Fund Balance

6000	Unassigned/Unrestricted Fund Balance - Amounts available for any purpose within the General Fund only. Other governmental funds, by their nature, would automatically require that funds be classified as nonspendable, restricted, committed, or assigned. In the event that a fund, other than general fund, has expenditures that exceed revenue, the unassigned fund balance category may be used to report a negative ending balance only.
6001	Assigned for Encumbrances - Amounts intended to be used for the next school year's expenditures as per a committee or individual authorized by the governing body.
6002	Assigned Fund Balance - Amounts intended to be used for a specific purpose as per a committee or individual authorized by the governing body.
6003	Committed Fund Balance - Amounts constrained to be used for a specific purpose as per CCIU's Board of Directors. A Board Resolution is required to establish the committed fund balance. Constraints can also be removed or changed by an equal level action.
6004	Restricted Fund Balance - Amounts constrained to be used for a specific purpose per external parties or legislation.
6005	Nonspendable for Inventory - Amounts that cannot be spent because they are either in a non-spendable form, or legally or contractually required to be maintained in tack for food and computer part inventory.
6006	Nonspendable for Prepaid Expenditures - Amounts that cannot be spent because they are either in non-spendable form, or legally or contractually required to be maintained in tack for expenditures and deposits that are paid in one school year for the next school year.

Source: Pennsylvania Department of Education's Chart of Accounts for PA Local Educational Agencies. 2022-23 FY Published 9-21-22.
Maintained by PA Office of Budget, Office of Comptroller Operations, Central Agencies & School Finance Unit.