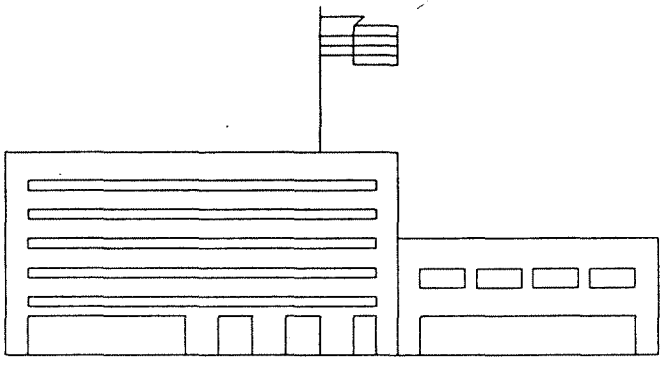
REVISED

WC

1990-91

BUDGET PROPOSAL



WEST CHESTER AREA SCHOOL DISTRICT

Dr. Thomas J. Kent, Superintendent

WEST CHESTER AREA SCHOOL DISTRICT

BUDGET RESOLUTION - 1990-91 BUDGET

WHEREAS, the Board of School Directors of the West Chester Area School District at the regular meeting of the Board, held April 30, 1990, did adopt a proposed budget for the fiscal year July 1, 1990 to June 30, 1991.

THEREFORE, BE IT RESOLVED, the Board of School Directors of the West Chester Area School District, having made revisions and changes therein deemed advisable, hereby adopts the annual budget for the 1990-91 fiscal year for the total appropriation from the General Fund of $67,876,559.

BE IT FURTHER RESOLVED, that said Board hereby authorizes the aforementioned appropriations as set forth in the final budget and levies the following taxes to provide the necessary local tax revenue for the same:

(1) **REAL ESTATE TAX** at the rate of **ONE HUNDRED TWENTY AND NINE TENTHS** (120.9) **MILLS**, or $12.09 per one hundred dollars of assessed valuation of taxable real property, in the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown, and West Whiteland, and the Borough of West Chester, all of Chester County, Pennsylvania, and **THREE HUNDRED TWENTY AND NO TENTHS** (320.0) **MILLS**, or $32.00 per one hundred dollars of assessed valuation of taxable real property, in the Township of Thornbury, Delaware County, Pennsylvania.

(2) **DEED TRANSFER TAX** at the rate of one half of one percent (1/2%) upon all deeds transferring or conveying any interest on real estate situated wholly or partly in the above-named municipalities.

(3) **EARNED INCOME TAX** at the rate of one percent (1%) upon income as defined in and in conformity with all of the provisions of Act 511 of 1965, its supplements and amendments.

D. R. Howland, Secretary

RESOLVED May 30, 1990

TABLE OF CONTENTS

Page No.

EXPENSE SUMMARY.....1

EXPENDITURES:

Instruction.....2

Support Services.....8

Operation of Non-Instructional Services.....19

Facilities Acquisition, Construction and Improvement Services.....21

Other Financing Uses.....23

REVENUE SUMMARY.....24

REVENUE:

Local Effort.....25

State Sources.....27

MILLAGE CALCULATION.....29

SPECIALLY FUNDED PROGRAMS.....30

EXPENSE SUMMARY

	Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
Instruction			
Regular Programs - Elem/Sec	$23,730,676	$28,452,226	$32,012,150
Special Programs - Elem/Sec	3,121,903	3,207,082	3,559,176
Vocational Education Programs	1,906,908	1,923,580	2,057,917
Other Instructional Prog. - Elem/Sec	632,107	633,054	747,263
Total Instruction	$29,391,594	$34,215,942	$38,376,506
Support Services			
Pupil Personnel	$ 1,828,041	$ 2,082,715	$ 2,273,815
Instructional Staff	1,973,916	2,033,789	2,218,701
Administration	3,570,024	4,056,475	4,229,057
Pupil Health	798,475	931,474	976,132
Business	550,426	640,983	669,281
Operations & Maintenance	6,073,886	6,630,756	7,299,180
Transportation	3,449,629	4,004,588	4,684,220
Central	297,498	244,845	261,418
Other	247,312	268,488	303,012
Total Support	$18,789,207	$20,894,113	$22,914,816
Student Activities & Community Services			
Student Activities	$ 1,027,475	$ 1,254,354	$ 1,447,824
Community Services	8,416	10,000	10,000
Total Student Act., etc.	$ 1,035,891	$ 1,264,354	$ 1,457,824
Facilities Construction & Improvement			
New and Replacement	$ 893,173	$ 885,400	$ 405,900
Other Financing Uses			
Principal, Interest & Authority	$ 2,972,483	$ 4,431,000	$ 4,603,513
Budget Contingency			118,000
Total Other Financing Uses	$ 2,972,483	$ 4,431,000	$ 4,721,513
TOTAL ALL	$53,082,348	$61,690,809	$67,876,559

INSTRUCTION

INSTRUCTION represents 56.8% of the budget. It includes the people, programs and services for educating 9,973 students in fourteen schools.

1100 REGULAR PROGRAMS - ELEMENTARY/SECONDARY In addition to basic classroom instruction, Regular Programs include art, music, English Second Language, reading, health, physical education and computer education.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$17,933,222	$21,020,215	~~$23,914,773~~ 23,933,773

The salaries of 536.5 teachers. This includes 11.7 additional teachers for enrollment increases and 2.8 additional teachers for the middle school proposal. Also included are the salaries of classroom aides ~~$229,369~~ 245,369, extra duty payments $113,972, substitute teachers $480,000, sabbatical leaves $305,000, subject chairpersons, head teachers and team leaders $66,636, personal day settlements $43,600, retirement severance $78,000.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$4,729,922	$6,089,411	~~$6,869,576~~ 6,885,135

The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$60,039	$66,400	$68,240

Includes cost for testing services, assembly speakers and outside consultants. $30,000 is included to measure our students' achievement on an annual basis and to evaluate student growth over longer periods of time. Also includes $13,220 for outdoor education, $19,620 for a substitute coordinator, and $3,000 for K-2 reading program.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$12,661	$24,600	$22,893

Services purchased to repair and maintain instructional equipment in school buildings.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$140,141	$122,000	$147,970

The major item in this category ($100,000) is for tuition for our resident pupils to attend other educational institutions. Also includes postage ($3,630), school printing ($11,000) and K-2 program printing ($5,250), travel ($14,245) and outdoor education transportation ($9,845).

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$701,623	$853,000	$714,944

Includes $249,218 for customary textbooks periodicals, reference books, workbooks, textbook binding and repair, $19,130 for the language arts proposal, $43,845 for middle school proposal and $35,845 for foreign language proposal. This category also includes classroom audiovisual materials and supplies ($350,976), and supplies for outdoor education ($12,930), and technology proposal ($3,000).

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$135,574	$245,000	~~$217,005~~ 202,925

Provides for the purchase or replacement of instructional equipment and $100,000 for new elementary classroom desks and chairs. Also provides ~~$151,004~~ 36,954 for the computer technology proposal and $65,971 in school budgets.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$17,493	$31,600	$36,270

The largest item is $29,700 for outdoor education camp fees.

1200 SPECIAL PROGRAMS - ELEMENTARY/SECONDARY Special Programs are designed to deal with students having special needs - educable mentally retarded, emotionally disturbed, learning disabled and gifted and talented. This function also provides for special education services from the Intermediate Unit.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$1,774,750	$1,612,850	$1,839,869

The salaries of 31 teachers, 14.5 classroom aides, supervisors of special education, and 1 secretary. Includes additional 1 teacher ($41,400) and 2 aides ($15,200) for special education proposal.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$468,094	$467,232	~~$378,307~~ 529,283

The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$14,010	$12,400	$10,150

For contracted services required by persons with specialized skills and knowledge. Includes advanced placement costs of $8,000.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$2,095	$4,800	$5,350

Services purchased to repair and maintain instructional equipment.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$795,355	$1,006,500	$1,073,395

Includes $163,000 for tuition to private schools for our deaf, blind and autistic students and $892,695 for Intermediate Unit Special Education Services.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$48,917	$76,500	$68,215

Includes $16,835 for textbooks, periodicals, reference books, workbooks, textbook binding and repair. Also included are customary classroom supplies and audiovisual materials ($34,380) and $17,000 for the special ed. curriculum development proposal.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$18,568	$26,500	$32,554

Provides for the purchase or replacement of instructional equipment. Includes $20,950 for science, computer and creative arts equipment for use in the gifted program and $6,000 for the special ed. curriculum development proposal.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$113	$300	$360	Dues and fees for membership in professional organizations or associations including entry fees for educational competitions.

1300 VOCATIONAL EDUCATION Vocational Education programs provide learning experiences to develop the skills, knowledge and work habits to enable students to enter into various occupational fields. The District has programs in industrial arts, distributive education, business education and home economics. This category also includes the cost for our students to attend the Central Chester County Vocational-Technical School.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$1,021,204	$981,769	$1,110,216	The salaries of 26.6 teachers in the vocational education programs.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$269,344	$284,412	~~$318,912~~ 319,381	The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
-0-	$200	$200	Services which require persons or firms with specialized skills or knowledge.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$3,687	$5,100	$8,370	Services purchased to repair and maintain instructional equipment.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$446,358	$493,800	$532,110	The major item in this category is $526,000 for our students to attend the Center for Arts and Technology.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$69,666	$78,700	$70,215	Includes supplies used in the classrooms and shops.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$96,648	$78,800	$17,125	Provides for the purchase or replacement of instructional equipment.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
-0-	$800	$300	Dues and fees for membership in professional organizations or associations including Distributive Education entry fee for educational competitions.

1400 OTHER INSTRUCTIONAL PROGRAMS This function includes summer school programs, the Teen-Age Parent Program, Driver's Training, Homebound Instruction, after-hours library/computer programs and the K-2 summer program.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$407,002	$390,910	$466,324	Salaries for regular summer school - $109,400; K-2 summer program - $120,400; after-hours library/computer - $44,990; Teen-Age Parent - $68,648; Driver's Education - $49,514; Homebound Instruction - $19,500; summer enrichment program - $30,000; summer science - $11,826; SAT - $12,045.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$111,261	$113,244	~~$133,993~~ 134,149	The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$29,670	$53,200	$53,380	Includes $42,130 for contracted drivers' training; summer science - $9,600; Homebound Instruction-$1,500.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$10,070	$10,200	$11,470	Includes $6,600 to lease drivers' education vehicles and $4,000 to rent facilities for the Teen-Age Parent Program.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$40,795	$38,900	$54,850	The major items are contracted transportation: K-2 summer school $34,650, regular summer school $7,700, Homebound $1,000.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$22,938	$17,800	$18,920	Includes $5,295 for gasoline for drivers' education vehicles, $5,000 for summer science, $3,500 for SAT program and $770 for Teen Age Parent Program. Also includes $755 for Drivers' Education textbooks.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$7,131	$8,100	$7,670	Includes $500 for Teen Age Parent program/equipment, $1,070 for Drivers' Ed. equipment, and $6,100 for Summer Science equipment.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$3,239	$700	$500	Entry fees of $500 for the summer science program.

SUPPORT SERVICES

SUPPORT SERVICES represents 33.5% of the budget. It includes the people and programs to support and enhance the Instruction Program for our 9973 students.

2100 PUPIL PERSONNEL SERVICES Pupil Personnel Services are activities designed to assess and improve the well-being of students to supplement the teaching process. Included in this function are guidance counselors, attendance personnel, social workers, caseworkers, psychological services and District management of these services.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$1,387,160	$1,542,720	~~$1,581,720~~ 1,685,073

The salaries of the Director of Pupil Personnel Services, 21.1 guidance counselors, 7 caseworkers, the social worker, the attendance officer, 3 psychologists, 10 clerical personnel and 2 Prevention Specialists.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$365,866	$446,915	~~$454,355~~ 484,752

The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$12,857	$27,800	$20,200

For contracted services requiring persons with specialized skills and knowledge. Includes $7,500 for psychological evaluations and $9,000 for maintenance of district attendance map.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$3,777	$7,400	$4,000

Rental of guidance equipment and contracted services to repair and maintain guidance and attendance equipment.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$20,540	$33,080	$34,220

Includes travel and mileage reimbursement ($21,440), postage ($1,300) and printing ($10,500). Included in these amounts are expenses for redistricting ($8,000) and guidance proposal ($600).

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$15,300	$20,000	$39,610	Supplies to support the functions. Includes $9,000 for a drug/alcohol awareness materials, $7,830 for guidance proposal and $6,000 for redistricting.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$21,631	$3,300	$3,400	Provides for the purchase or replacement of equipment.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$908	$1,500	$2,560	Dues and fees for membership in professional organizations or associations

2200 INSTRUCTIONAL STAFF SUPPORT These activities advise, assist and support the instructional staff in providing learning experiences for students. Included in this function are library services, audiovisual services, curriculum supervision and development, staff development and the Teachers Resource Center.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$1,212,865	$1,226,407	$1,347,935	The salaries of 16 librarians and audio-visual specialists, 8.2 curriculum supervisors, Director of Curriculum, 7 secretarial/clerical/aide positions, $9,000 for a part-time Coordinator for the Teacher Resource Center, $21,000 for Instructional Staff Development, $20,000 for curriculum development.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$460,611	$525,282	~~$548,198~~ 548,766	The cost to provide health, dental, life and other insurances. Also includes retirement, social security and $161,000 for graduate tuition reimbursements.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$30,049	$33,600	$48,405

Includes contracted services for EXCEL newsletter ($5,000), Staff Development ($5,000), $29,000 for curriculum workshops. Also includes $4,400 for Arts Council which provides programs to elementary schools.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$16,357	$17,300	$18,630

Services purchased to repair and maintain equipment. Major items are school audiovisual repair ($9,600), and District-owned string and band instrument repair and piano tuning ($3,000).

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$54,167	$56,800	$50,665

Includes postage ($1,650), printing for EXCEL ($6,000), inservice travel ($3,000), management training ($4,000), and travel for supervisors, administrative assistants and Director of Curriculum ($21,465).

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$128,103	$113,100	$137,686

Includes library books, periodicals, reference books, binding and repair and supplies. Also includes sheet music for elementary school bands/choirs and District orchestras.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$69,403	$56,300	$60,004

Provides for the purchase of new or replacement equipment for this function. The major items are $9,178 for music equipment, $35,280 for schools' purchases of library and audiovisual equipment.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$2,361	$5,000	$6,610

Dues and fees for membership in professional organizations or associations

2300 ADMINISTRATION This function includes those activities concerned with establishing and administering policy. Included under this category are the offices of the principals, the office of the Superintendent, Personnel Department, legal services, tax collection services and Board of Education services.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$2,187,749	$2,490,263	$2,548,935

The salaries of the Superintendent, 14 principals, 9 assistant principals, Director of Personnel, Administrative Assistants, and 31.5 secretaries/clerical.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$580,897	$721,412	~~$738,088~~ 739,163

The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$409,249	$400,000	$446,998

Includes Tax Collection ($278,000), Legal ($86,000), Audit ($20,000), Program Evaluation ($10,000), Pre-employment Physicals ($13,000), Negotiations ($5,000).

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$110,683	$115,800	$119,300

Services purchased to repair and maintain equipment. Also includes $92,000 for lease/purchase of copying equipment in secondary schools.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$117,856	$145,000	$179,014

This category includes printing ($48,800), postage ($36,500), tax collector and Board official bonds ($15,200), advertising ($7,150), mileage reimbursement and travel expenses to attend conferences ($58,384) and liability insurance ($9,000).

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$80,227	$95,000	$111,272	Books and periodicals ($11,050) and general supplies used in operation of offices ($100,222).

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$59,971	$58,000	$50,325	Provides for the purchase or replacement of equipment for this function.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$23,392	$31,000	$34,050	Dues and fees for membership in professional organizations or associations including the National and Pennsylvania School Boards Associations.

2400 PUPIL HEALTH Provides medical and dental services to our students and to students attending nonpublic schools in our district.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$612,308	$694,269	~~$687,186~~ 732,186	The salaries of 16.4 public school nurses, 4.0 nonpublic school nurses and $14,000 for substitute nurses.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$161,498	$201,125	~~$195,900~~ 210,631	The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1987-88	Anticipated 1988-89	Proposed 1990-91	
$10,071	$16,000	$12,500	Includes $4,000 for medical examinations for students and $8,500 for dental services.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$183	$1,300	$550	Services to repair and maintain equipment.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$502	$1,600	$1,840	Mileage reimbursement and printing.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$13,551	$16,000	$16,360	Medical and dental supplies.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$362	$580	$1,955	Provides for purchase or replacement of equipment.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
-0-	$600	$110	Dues and fees for membership in professional organizations or associations

2500 BUSINESS Activities concerned with the fiscal operation of the District. This function includes accounting, budgeting, payroll, purchasing, duplicating, and the receiving, investing and disbursing of General and Student Activity Funds.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$346,548	$379,612	$416,822	Includes the Director of Business Affairs, Manager of Accounting, Purchasing Agent, Junior Accountant and 9.5 secretarial/ clerical personnel.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$91,403	$109,971	~~$119,733~~ 119,909	The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$2,235	$3,500	$3,000	Services which require persons or firms with specialized skills and knowledge.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$12,382	$15,000	$20,400	Services purchased to repair, maintain or rent equipment. The largest item is $14,600 for duplicating equipment rental.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$62,071	$65,900	$62,000	The major item is umbrella insurance $37,000. Also includes postage, advertising, printing, travel and fidelity and forgery bonds.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$4,086	$12,000	$12,000	Includes books, newsletters, tax forms, bank check supplies and general supplies for the operation of this function.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$13,826	$38,000	$17,150	Includes the replacement of Business Office furniture and calculators, the purchase of microcomputer software packages, upgrades to existing computers and printer.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$17,876	$17,000	$18,000	Primarily bank fees.

2600 OPERATION AND MAINTENANCE SERVICES Activities concerned with maintaining the buildings, grounds and equipment in an effective, safe working condition.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$2,522,034	$2,949,350	$3,031,038	Includes the Manager of Operations and Maintenance, 1 maintenance foreman, 15 head custodians, warehouse supervisor, custodial supervisor and 99 fulltime equivalent custodial/maintenance personnel. Also includes 2-1/2 secretarial/clerical personnel.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$665,192	$854,406	~~$870,673~~ 871,952

The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$421,468	$10,600	$52,500

Included are electrical inspections, boiler permits, elevator inspections, water testing, flame control test and pre-employment physicals. 1988-89 includes cleanup of oil tank leakage at M.C. Howse.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$1,315,198	$1,587,000	$1,843,600

The largest two items in this category are electricity - $1,097,000 and water/sewage - $125,000. Other major items included are: custodial services (pest control, mop service, etc.) - $34,000; HVAC - $140,000; warehouse rental - $56,300; door repair and window replacement - $16,700; maintenance on public address systems - $17,400; masonry repair - $10,000; motor pool repairs - $11,900; roof repairs - $16,000; electrical repairs - $58,000; and $26,800 for trash removal.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$285,915	$324,000	$331,250

The major items are Fire Insurance $83,000; Property and Liability Insurance $68,500; Telephone $155,000; Boiler and Machinery Insurance $15,400.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$757,981	$778,000	$1,027,640

Heating fuel is the largest item in this category - $600,000. The remainder provides for the following supplies: custodial, electrical, plumbing and heating, lumber, paint, fertilizer, roofing and gasoline and oil for motor pool.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$105,802	$127,000	$140,800	Major items are grounds equipment - $27,500; major heating and plumbing parts - $28,600; motor pool - $42,000; custodial equipment - $19,600; computer work order system - $10,000.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$296	$400	$400	Dues and fees in professional organizations.

2700 STUDENT TRANSPORTATION Includes those activities concerned with transporting students to and from school as provided by law. Also includes the transportation of special students by the Intermediate Unit.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$43,071	$58,803	$59,090	The salary of the Transportation Coordinator and a clerk.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$11,360	$17,035	~~$16,974~~ 16,999	The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$68,000	$8,200	$12,000	Services which require persons or firms with specialized skills and knowledge. $12,000 is budgeted to maintain software for bus scheduling.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$365	$700	$1,200	Services purchased to repair and maintain equipment.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$3,324,493	$3,916,000	$4,590,231	Provides $1,704,712 for transporting public school pupils; $2,024,373 to transport nonpublic students and $853,146 to transport children assigned to special education classes in the county. Also includes $8,000 for advertising, printing and travel expenses.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$991	$2,500	$1,700	Supplies for operating the student transportation function.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$1,219	$1,000	$2,600	New or replacement equipment.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$130	$350	$400	Dues and fees for membership in professional associations.

2800 CENTRAL SUPPORT SERVICE Activities, such as data processing, research, development and evaluation, which support other instructional and supporting services.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$72,195	$79,201	$90,681	Salaries for a data processing coordinator and assistant. Also included are salaries for research and evaluation activities ($23,600).

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$19,041	$22,944	~~$26,048~~ 26,087	The cost to provide health, dental, life and other insurances, retirement, social security and other benefits.

300 Purchased Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$1,671	$7,400	$16,800	For contracted services requiring persons with special skills and knowledge. $14,500 is for data processing services.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$51,689	$55,900	$72,000	Computer system software and hardware maintenance contract.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$4,165	$7,500	$14,575	Includes $6,400 for printing of research and evaluation projects. $7,175 for Middle States Evaluation travel.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$9,391	$11,900	$17,100	Supplies for computer operation and research and Middle States evaluation.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$139,346	$60,000	$24,175	Final payment for new equipment to expand and upgrade our computer system.

2900 OTHER SUPPORT SERVICES All other support services not otherwise classified.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$23,480	$26,741	$28,355	Aides used in the cafeteria and on the playground.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$6,193	$7,747	~~$8,143~~ 8,157	The cost to provide insurance benefits, retirement, social security and other benefits.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$217,639	$234,000	$266,500	Payment for Intermediate Unit Core Services ($180,500), Repair and Maintenance Service ($54,000), Alternative School ($31,300) and RISE ($700).

NONINSTRUCTIONAL SERVICES

NONINSTRUCTIONAL SERVICES represents 2.2% of the budget. It includes school-sponsored athletics, student activities and community services provided for our students and staff.

3200 STUDENT ACTIVITIES In addition to our instructional programs, various athletic and non-athletic activities, under the supervision of our staff, are available to our students.

100 Salaries

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$627,379	$720,989	$843,543

The salaries of 2 faculty managers and two clerical positions. Also included are the supplemental contracts for activity advisors and for coaches of our various school-sponsored sports.

200 Benefits

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$165,472	$208,865	~~$242,310~~ 242,666

The cost to provide insurances, retirement, social security and other benefits.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$24,825	$83,800	$94,627

Represents provision for officials at various athletic events.

400 Purchased Property Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$19,642	$20,000	$14,350

$11,000 is for reconditioning and refurbishing of football equipment.

500 Other Purchased Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$113,960	$120,000	$135,647

The major item is $95,790 to transport athletic teams, bands and clubs to events. $30,300 is provided for secondary schools accident coverage and $7,985 for printing.

600 Supplies

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$63,444	$76,000	$82,196

Uniforms and supplies for the operation of the various sports programs.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$2,441	$5,700	$12,750	Includes new and replacement equipment for football programs at the high schools.

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$8,796	$14,500	$17,545	Dues and entry fees.

900 Other Financing Uses

Actual 1987-88	Anticipated 1988-89	Proposed 1990-91	
$1,516	$4,500	$4,500	Contribution to student activities for prom chaperones.

3300 COMMUNITY SERVICES Provides crossing guard services to our students and staff.

300 Purchased Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$8,416	$10,000	$10,000	Includes crossing guards for Hillsdale and police traffic control at Henderson.

FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENTS

Those activities concerned with the installation, replacement or extension of service systems and other built-in equipment and the improvement of sites. This represents .6% of the budget.

4100 SITE IMPROVEMENT SERVICES - ADDITIONAL Activities concerned with the initial improvement of sites.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$54,152	$14,400	-0-

4200 SITE IMPROVEMENT SERVICES - REPLACEMENT Activities concerned with maintaining and improving sites.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$19,615	$50,000	-0-

4400 ARCHITECTURE SPECIFICATIONS DEVELOPMENT - REPLACEMENT Activities of architects and engineers related to site and building improvements.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$6,750	-0-	-0-

4500 BUILDING IMPROVEMENT SERVICES - ADDITIONAL Includes installation or extension of service systems and other built-in equipment.

300 Professional and Technical Services

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$10,000	$1,000	-0-

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$541,008	$180,000	$160,500

Install kitchen hoods in cafeterias ($22,000), connect boilers to emergency power ($5,000), locker room storage at Stetson ($10,000); replace stage curtains ($10,000), install gas & sink in classsroom ($10,000), exhaust fans ($12,000), convert storage ($5,000) at Henderson; install surface water drainage at Penn Wood ($10,000); security system ($7,000) and faculty room kitchenette ($5,000) at Hillsdale; gas pipe for new boiler at East Goshen ($5,000); install baseball scoreboards at East ($5,000).

4600 BUILDING IMPROVEMENT SERVICES - REPLACEMENT Those activities concerned with the replacement of service systems and other built-in equipment.

700 Property

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$261,648	$640,000	$245,400

Replace inhouse telephone system at East and Henderson ($40,000); replace sink interrupters ($15,000), cafeteria curtains ($5,000), overhaul PA system ($5,000) at Henderson; replace table tops ($17,000) at Peirce; replace cafetorium steps ($20,000), track edging ($5,000), replace main office univents ($12,000) at Stetson; grounds improvement ($10,000) at Education Center; blacktop parking lot ($5,000) at Fern Hill; overhaul relocatable classrooms ($26,000) at East Goshen and Glen Acres; upgrade parking lot lights ($6,000) and stairs ($8,00)) at Glen Acres; replace HVAC in 2 classrooms at Hillsdale ($10,000); replace stage curtains ($26,000), outdoor lighting ($15,000 at M. C. Howse.

OTHER FINANCING USES

Budget reserve and debt service payments (principal and interest) on the debt of the School District and the interest cost on Tax Anticipation Notes. Represents 7.0% of the budget.

5100 DEBT SERVICE

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$2,034,483	$3,441,000	$3,513,513	Provides for interest on Serial Bonds ($628,775), Dauphin County General Authority Lease ($1,581,237), TANS ($312,000), and loan from Emmaus Municipal Authority ($991,500).

900 Other Financing Uses

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$938,000	$990,000	$1,090,000	$1,090,000 for principal payments on the 1986 General Obligation Bonds.

5900 BUDGETARY RESERVE

800 Other Objects

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
-0-	-0-	$118,000	Amount budgeted in anticipation of the termination of federal funds for district caseworkers.

REVENUE SUMMARY

	Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
Local Effort			
			40523524
Current Real Estate Taxes	$29,468,261	$34,777,600	~~$40,399,717~~
Interim Real Estate Taxes	3,081,863	3,144,282	2,515,000
Public Utility Realty Tax	429,785	463,781	486,970
Payments in Lieu of Current Taxes	5,117		
Earned Income Tax	4,257,648	5,600,000	5,800,000
Real Estate Transfer Tax	2,557,451	2,155,973	1,750,000
Delinquent Taxes (All Levies)	999,864	850,000	990,000
Earnings on Investments	3,299,007	4,983,000	3,785,000
Admissions		55,000	55,000
Tuition from Patrons	189,785	181,147	180,000
Rent and Miscellaneous Income	48,419	54,804	13,000
Beginning Fund Balance	5,985,376	5,624,473	5,788,942
Total Local Effort	$50,322,576	$57,890,060	~~$61,763,629~~
			$61,887,436
State Sources			
Basic Instructional Subsidy	$ 4,716,439	$ 4,793,733	$ 4,888,823
Special Education Subsidy	343,824	1,360,778	780,000
Transportation Subsidy	1,727,456	1,713,000	1,750,000
Vocational Education Subsidy	38,187	40,000	40,000
Rent Subsidy	224,153	250,000	250,000
Driver Education, Student	17,255	20,000	20,000
Medical, Dental & Nurse Services	214,579	100,000	100,000
Homebound Instruction	299	1,000	1,000
Social Security Subsidy	1,083,600	1,310,880	1,458,000
Total State Sources	$ 8,365,792	$ 9,589,391	$ 9,287,823
Other Financing Sources			
Sale of Surplus Equipment	$ 18,454	$ 300	$ 300
Total Other Financing Sources	$ 18,454	$ 300	$ 300
TOTAL ALL	$58,706,822	$67,479,751	$71,051,752
			$71,175,559

WHERE THE MONEY COMES FROM TO SUPPORT OUR SCHOOLS

All monies to support our schools come from taxpayers, either directly to the District (local effort) or indirectly through the state and federal governments (state and federal support).

LOCAL EFFORT

6111 CURRENT REAL ESTATE TAXES

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$29,468,261	$34,777,600	~~$40,399,717~~ 40,523,524

The greatest amount of funds is raised from our taxpayers. The amount budgeted represents 96.1% of the tax to be levied--the difference being our experience as to the amount of discounts granted during the discount period and the amount uncollected which will go to lien.

6112 INTERIM REAL ESTATE TAXES

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$3,081,863	$3,144,282	$2,515,000

Represents the amount of taxes we anticipate collecting on new construction and additions to existing properties which, because of their completion date, do not appear on the regular tax duplicate.

6113 PUBLIC UTILITY REALTY TAX

Actual 1988-89	Anticipated 1989-90	Proposed 1989-90
$429,785	$463,781	$486,970

The District's portion of the tax as collected by the Commonwealth based on the assessed valuation of the utility properties in the District. This tax is collected by the utility from the taxpayer as a part of the service bill.

6114 PAYMENTS IN LIEU OF CURRENT TAXES

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$5,117	-0-	-0-

6151 EARNED INCOME TAX

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$4,257,648	$5,600,000	$5,800,000

The District's portion (one-half percent) of the one percent earned income tax on all residents of the school district, except those residents working in Philadelphia and out-of-state and paying a tax on income where they work.

6153 REAL ESTATE TRANSFER TAX

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$2,557,451	$2,155,973	$1,750,000

The real estate transfer tax represents our share (one-half percent) of the tax which is charged to both the seller and the buyer whenever property is exchanged.

6400 DELINQUENT TAXES (ALL LEVIES)

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$999,864	$850,000	$990,000

Represents what we anticipate collecting in 1990-91 for properties which were liened as of February 28, 1990, or earlier.

6500 EARNINGS ON INVESTMENT

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$3,299,007	$4,983,000	$3,785,000

The estimated interest the District will earn through its cash management program.

6710 ADMISSIONS

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
-0-	$55,000	$55,000

Revenue received from patrons of school-sponsored activities such as concerts or athletic events.

6940 TUITION FROM PATRONS

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
$189,785	$181,147	$180,000

Tuition we will receive from summer programs: Regular, Computer, Music and Science, and for Outdoor Education and S.A.T. Programs. Also for students placed by courts and for institutional children placed within the District.

6990 MISCELLANEOUS REVENUE

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$48,419	$54,804	$13,000	Represents the amount the District anticipates receiving from miscellaneous sources, i.e. rent.

0770 BEGINNING FUND BALANCE

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$5,985,376	$5,624,473	$5,788,942	The projected fund balance to be carried forward into the 1990-91 school year is $5,788,942.

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$4,716,439	$4,793,733	$4,888,823	The instructional subsidy is the largest single source of revenue from the state. Under current legislation we are guaranteed to receive no less subsidy than was received in 1989-90.

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$343,824	$1,360,778	$780,000	The difference in instruction costs between regular classes and approved classes for exceptional children.

7310 TRANSPORTATION SUBSIDY

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$1,727,456	$1,713,000	$1,750,000	Transportation reimbursement for public school pupils is based on the approved reimbursable cost times our aid ratio. Reimbursement for students transported due to hazardous conditions and to nonpublic schools outside the District is based on the approved reimbursable cost times 50 percent.

7220 VOCATIONAL EDUCATION SUBSIDY

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$38,187	$40,000	$40,000	Reimbursement for the cost differential of the Vo-Tech School. Also included are reimbursements for District classes in Distributive Education, Business Education and Home Economics.

7320 RENT SUBSIDY

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$224,153	$250,000	$250,000	Reimbursement for past building projects on a basis of approved costs times our permanent reimbursement ratio of 27.54 percent.

7240 DRIVER EDUCATION, STUDENT

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$17,255	$20,000	$20,000	Reimbursement is based on $35 per student completing both classroom and behind-the-wheel instruction. For 1990-91 we estimate 525 students will complete this instruction.

7330
7340 MEDICAL, DENTAL & NURSE SERVICES

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$214,579	$100,000	$100,000	Represents reimbursement at $11.40 per pupil served. 1988-89 Actual covers the the two-year period 1986-87 and 1988-89.

7210 HOMEBOUND INSTRUCTION

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$299	$1,000	$1,000	The amount the District anticipates receiving for state reimbursement of Homebound Instruction costs.

7800 SOCIAL SECURITY SUBSIDY

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$1,083,600	$1,310,880	$1,458,000	Effective January 1, 1987 the Commonwealth reimbursed the School District for 1/2 of the employers share of Social Security. Prior to this date the State made payments directly to Social Security Administration.

9000 OTHER FINANCING SOURCES

Actual 1988-89	Anticipated 1989-90	Proposed 1990-91	
$18,454	$300	$300	Sale of surplus equipment.

MILLAGE CALCULATION

1. Net amount to be raised from real estate taxes, 1990-91 — $40,523,524

2. Gross tax to be levied (estimated 96.1% collection) — $42,168,079

3. Equalization between counties - Section 672.1

	Most Recent Value Certified by STEB	Percent
a. Chester County	$2,400,638,900	96.24
Delaware County	93,850,800	3.76
	$2,494,489,700	100.00

b. Gross Real Estate Levy:

Chester County - 96.24%	$40,582,559
Delaware County - 3.76%	1,585,520
	$42,168,079

4. Millage Calculation:

a. Tax Levy - Chester County	$ 40,582,559	=	120.9 Mills
Assessed Value - Chester County	335,718,570		
b. Tax Levy - Delaware County	$ 1,585,520	=	320.0 Mills
Assessed Value - Delaware County	4,954,600		

Legally, school district real estate taxes must be equalized between counties based on the most recent market value certified by the State Tax Equalization Board (STEB). For 1989-90, Delaware County represented 3.97% of the total market value of the school district; for 1990-91, Delaware County represents 3.76%.

SPECIALLY FUNDED PROGRAMS

Several of our educational programs are supplemented by federal funds. These federal funds are not included in the budget as presented. Our major specially funded programs are:

- CHAPTER I - EDUCATIONALLY DISADVANTAGED - provides supplemental services to students who are educationally deprived through remedial teachers, teacher aides and a caseworker. Services are provided in reading and in English as a Second Language. We also have fiscal responsibility for programs at Glen Mills School and Gaudenzia House.
- CHAPTER II - provides support to help integration and communication between home and school.
- VOCATIONAL EDUCATION - provides supplemental services and equipment for students in District industrial arts and business education programs.
- TITLE II (Education for Economic Security) - provides funds for staff development and materials to improve instruction in math and science.
- TITLE III (ABE/GED) - provides funds for adult education classes.

. . . . . .

Programs	Actual 1988-89	Anticipated 1989-90	Proposed 1990-91
Chapter I, Ed. Disadvantaged (District)	$549,988.00	$512,949.00	$512,954.00
Chapter I, Ed. Disadvantaged (Institutions)	269,214.00	262,380.00	262,375.00
Total Chapter I	$819,202.00	$775,329.00	$775,329.00
Chapter II	$ 56,449.00	$ 54,478.00	$ 57,000.00
Vocational Education			
Single Skill Center/Teen Age Parent	$ 36,278.00	$ -0-	$ -0-
Business Education	6,353.00	-0-	15,430.00
	$ 42,631.00	$ -0-	$ 15,430.00
Title II (Math/Science)	$ 9,070.00	$ 14,861.00	$ 15,000.00
Title III (G.E.D. and A.B.E.)	$ 15,500.00	$ 12,168.00	$ 19,385.00
Drug-Free Schools	$ 16,776.00	$ 34,839.00	$ 35,294.00
TOTAL	$959,628.00	$891,675.00	$917,438.00