



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Education Center

782 Springdale Drive, Exton, PA 19341

Dr. James R. Scanlon, Superintendent

484-266-1000 • www.wcasd.net



2020-21 FINAL BUDGET

APPROVED MAY 27, 2020

TABLE OF CONTENTS

2020-21 Budget Message	i
Budget Calendar	1-2
 Expenditures:	
Summary of All Funds	3
Expense Summary	4
Instruction Expense & Narrative	5-14
Support Services Expense & Narrative	15-35
Non-Instructional Expense & Narrative	36-39
Other Financing Uses Expense & Narrative	40-44
Headcounts	45-47
 Revenue:	
Revenue Summary	48
Local Tax Effort	49-51
State Sources	52-53
Federal Sources	54
 Other Governmental Funds:	
Capital Reserve Fund	55
Capital Projects Fund	56-57
Proprietary Fund	58-59
 Millage:	
Millage Calculation	60
History of Tax Increases	61
2019-20 Millage Comparison for Delaware County	62
Comparison of Chester County School Districts	63-64

West Chester Area School District 2020-21 Budget Message

The West Chester Area School District School Board of Directors passed a final budget for the 2020-21 school year with a zero percent tax increase for Chester County property owners, and a 2.5% increase for Delaware County residents (fewer than 10% of the district's residents live in Delaware County, and will see an average tax increase of about \$115/year.) The 2020-21 budget is \$269,815,667 and includes an approximately \$8 million increase over the current budget (3.1 percent.) Those increases are largely due to enrollment growth, mandated expenses such as pension costs, and other mandated education-related expenses.

The property tax millage rates for West Chester remain one of the lowest in Chester County. The District used savings in health care costs and savings related to the state-ordered shutdown to help balance the 2020-21 budget.

The largest component of the budget is the salaries and benefits for the District's 1,440 employees, which rose \$4.6 million (2.4 percent increase). This includes some additional staff needed to accommodate enrollment growth, special education mandates, and the need to offer an online cyber program in the fall

In addition, the budget includes \$1 million set aside for staffing in preparation for the opening of a new elementary school in 2021. The total increase in salary and benefits is about \$4.6 million.

"The board and administration worked very hard to maintain the tax rate for our community in response to the downturn in our economy," said Board President Chris McCune. While the board is not increasing tax rates, it recently received word from the Pennsylvania Department of Education that the money allocated by the state to reduce property taxes for homeowners is being cut in half. The law (Act 1) requires the Pa Department of Education to certify taxpayer relief funds no later than April 15 of each year, so school districts can deduct that amount from the tax bill.

"While the tax rate won't increase for our taxpayers in Chester County, they will see an increased payment due to a state cut in property tax reduction," said Dr. Jim Scanlon, Superintendent. "This is not a school board decision, but one made by the state."

2020-21 District Tax Rates

Based on the proposed final budget, the real estate tax rate for Chester County will not increase over the previous year's budget of 21.6622 mills, and the rate for Delaware County will increase by .40 mills to 16.6626 mills, an increase of 2.5 percent over 2019-20. The average assessed home value in Chester County is now \$189,850, and the average assessed home value in the Delaware County portion of the district is \$285,700. Assessed value is approximately one-half of a home's actual market value. At the proposed rate increase, the average tax hike would be \$0 for Chester County residents and \$115 for Delaware County residents. The differences in county average assessments account for formula differences resulting in the differing tax rates.

WEST CHESTER AREA SCHOOL DISTRICT

2020-21 BUDGET CALENDAR

<ul style="list-style-type: none"> • Review of Budget Calendar • Budget Forecast Model Review 	<p>September 16, 2019 P&FC</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review • 2020-21 Enrollment Projection (Info Item) • 2020-21 Per Pupil Allocation Recommendation 	<p>October 21, 2019 P&FC</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review • Staffing/Employee Benefits/Teacher Substitutes • Debt Service & Capital Reserve 	<p>November 18, 2019 P&FC</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review • Review of Draft Resolutions for: (1) Authorizing Display & Advertising of 2020-21 Proposed Preliminary Budget & (2) <u>Notice of Intent</u> to File for Budget Exceptions (Act 1 Mandate 2/6/20) • Board Approval of <u>Resolution</u> Authorizing the Display of 2020-21 Proposed Preliminary Budget in PDE format (by 1/9/20) & Advertising our Intent to Adopt 10 Days Prior (by 1/19/20) to Adoption Date (adoption deadline 1/29/20) * Board Approval of <u>Resolution</u> to Publicize the District's Intent to <u>Request</u> Approval of 2020-21 Budget Exceptions 1 week prior to Filing Exceptions by 2/6/20 	<p>December 16, 2019 P&FC</p> <p>December 16, 2019 Board Meeting</p>
<ul style="list-style-type: none"> • Display (1/07/20) & Advertise (1/17/20) the Proposed Preliminary Budget in PDE Format & Publish Notice of Intent to Obtain PDE Approval of 2020-21 Budget Exceptions at least 7 days (one week) prior to filing (ACT 1 Mandate for Exceptions publication by 2/6/20; also must post on website) • Budget Forecast Model Review • Capital & Capital Reserve Fund Projects for 2020-21 • Technology Projects in Capital Reserve Fund for 2020-21 • Special Board Work Session • Adoption of Preliminary Budget (deadline 1/29/20) • File for Budget Exceptions by 2/13/20 	<p>January 2020</p> <p>(Tuesday) January 21, 2020 P&FC</p> <p>January 27, 2020 Board Meeting</p>

<ul style="list-style-type: none"> Budget Forecast Model Review Budget Work Session 	<p>(Tuesday) February 18, 2020 P&FC Board Work Session</p>
<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	<p>March 16, 2020 P&FC</p>
<ul style="list-style-type: none"> Budget Work Session & Public Hearing Board Approval of <u>Resolution</u> authorizing the Display of 2020-21 Proposed Final Budget in PDE Format & Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption - no later than 4/27/20) Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/7/20. 	<p>April 20, 2020 P&FC</p> <p>April 27, 2020 Board Meeting</p>
<ul style="list-style-type: none"> Publish Legal Notice of Intent to Adopt the Final Budget (ACT 1 Mandate: 10 days prior to adoption) no later than 5/17/20. ADOPTION of FINAL 2020-21 BUDGET 	<p><i>Must Publish by</i> May 17, 2020</p> <p>(Wednesday) May 27, 2020 Board Meeting</p>

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2020	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2021
<u>General Funds</u>	\$48,250,936	\$248,488,030	\$269,815,667	\$26,923,299
(includes Athletic & Fed. Funds)				
<u>Special Revenue Fund:</u>				
Capital Reserve Fund	\$24,038,759	\$4,146,983	\$4,257,536	\$23,928,206
Cap Resv - Facilities	(\$400,750)	\$2,095,558	\$1,694,808	\$0
<u>Total Special Revenue Funds</u>	<u>\$23,638,009</u>	<u>\$6,242,541</u>	<u>\$5,952,344</u>	<u>\$23,928,206</u>
<u>Capital Projects Fund</u>	<u>\$26,304,424</u>	<u>\$0</u>	<u>\$19,006,788</u>	<u>\$7,297,636</u>
 TOTAL ALL GOVERNMENTAL FUNDS	 <u>\$98,193,369</u>	 <u>\$254,730,571</u>	 <u>\$294,774,799</u>	 <u>\$58,149,141</u>
 <u>Proprietary Fund:</u>				
Food Service	<u>\$1,683,381</u>	<u>\$3,505,545</u>	<u>\$3,436,005</u>	<u>\$1,752,922</u>
 TOTAL PROPRIETARY FUND TYPES	 <u>\$1,683,381</u>	 <u>\$3,505,545</u>	 <u>\$3,436,005</u>	 <u>\$1,752,922</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Include; Athletic; & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

EXPENSE SUMMARY

	<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$95,019,768	\$99,886,277	\$94,302,091	\$101,569,133
Special Programs - Elem/Sec	39,844,670	41,491,539	38,511,664	42,413,230
Vocational Education Programs	6,387,979	6,321,040	6,156,392	6,587,725
Other Instructional Prog. - Elem/Sec	789,252	823,503	823,503	840,435
Other Non-Public Services	46,342	51,860	51,860	75,328
	<hr/>	<hr/>	<hr/>	<hr/>
Total Instruction	\$142,088,011	\$148,574,219	\$139,845,510	\$151,485,851
<u>Support Services</u>				
Pupil Personnel	\$9,290,791	\$9,798,248	\$9,481,540	\$10,166,734
Instructional Staff	5,383,710	6,237,853	5,888,477	6,220,847
Administration	11,781,308	12,893,993	12,387,766	13,142,894
Pupil Health	2,311,864	2,337,099	2,270,656	2,710,797
Business	1,853,750	1,969,353	1,910,602	2,005,031
Operations & Maintenance	16,493,245	18,554,224	17,705,549	19,193,218
Transportation	13,472,758	14,164,872	12,030,119	14,982,392
Central	3,608,038	3,936,835	3,823,378	4,056,507
Other	265,872	226,867	226,867	226,867
	<hr/>	<hr/>	<hr/>	<hr/>
Total Support	\$64,461,337	\$70,119,344	\$65,724,954	\$72,705,287
<u>Student Activities & Community Services</u>				
Student Activities	\$5,039,683	\$5,498,341	\$5,320,156	\$5,558,654
Community Services	140,610	145,000	145,000	151,912
	<hr/>	<hr/>	<hr/>	<hr/>
Total Student Act., etc.	\$5,180,293	\$5,643,341	\$5,465,156	\$5,710,566
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$25,571,842	\$26,555,503	\$26,589,051	\$27,290,206
Capital Project Fund Transfer	5,257,722	5,451,612	5,451,612	6,167,541
Budget Reserve	-	5,465,384	845,905	6,456,216
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Uses	\$30,829,564	\$37,472,499	\$32,886,568	\$39,913,963
TOTAL	<u>\$242,559,205</u>	<u>\$261,809,403</u>	<u>\$243,922,188</u>	<u>\$269,815,667</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

INSTRUCTION (1000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$52,281,499	\$54,048,591	\$53,376,260	\$55,773,036	\$2,396,776	4.5%
200 Benefits	\$31,745,237	\$34,285,020	\$31,351,702	\$34,638,118	\$3,286,416	10.5%
300 Professional & Technical Svces	\$2,360,246	\$2,369,936	\$1,699,834	\$2,552,991	\$853,157	50.2%
400 Purchased Property Services	\$262,642	\$301,862	\$218,358	\$319,987	\$101,629	46.5%
500 Other Purchased Services	\$5,245,568	\$5,423,015	\$5,040,570	\$5,072,013	\$31,443	0.6%
600 Supplies	\$3,066,963	\$3,253,569	\$2,445,047	\$3,118,788	\$673,741	27.6%
700 Property	\$37,114	\$150,545	\$125,985	\$61,108	(\$64,877)	-51.5%
800 Other Objects	\$20,499	\$53,739	\$44,335	\$33,092	(\$11,243)	-25.4%
TOTAL	\$95,019,768	\$99,886,277	\$94,302,091	\$101,569,133	\$7,267,042	7.7%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$11,764,765	\$12,260,086	\$12,260,086	\$12,986,104	\$726,018	5.9%
200 Benefits	\$7,553,760	\$7,758,731	\$7,127,379	\$8,092,501	\$965,122	13.5%
300 Professional & Technical Svces	\$12,720,764	\$14,453,989	\$12,322,047	\$14,036,279	\$1,714,232	13.9%
400 Purchased Property Services	\$4,077	\$5,109	\$5,109	\$5,209	\$100	2.0%
500 Other Purchased Services	\$7,640,195	\$6,735,145	\$6,531,389	\$6,907,189	\$375,800	5.8%
600 Supplies	\$140,037	\$258,084	\$245,600	\$227,633	(\$17,967)	-7.3%
700 Property	\$1,689	\$800	\$800	\$84,400	\$83,600	10450.0%
800 Other Objects	\$19,383	\$19,595	\$19,254	\$73,915	\$54,661	283.9%
TOTAL	\$39,844,670	\$41,491,539	\$38,511,664	\$42,413,230	\$3,901,566	10.1%

1300

VOCATIONAL EDUCATION

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,183,371	\$2,193,440	\$2,193,140	\$2,349,590	\$156,450	7.1%
200 Benefits	\$1,331,488	\$1,402,987	\$1,285,768	\$1,482,075	\$196,307	15.3%
300 Professional & Technical Svces	\$5,086	\$8,700	\$5,460	\$5,700	\$240	4.4%
400 Purchased Property Services	\$0	\$1,976	\$700	\$1,133	\$433	61.9%
500 Other Purchased Services	\$2,758,869	\$2,579,276	\$2,571,151	\$2,585,213	\$14,062	0.5%
600 Supplies	\$102,052	\$116,756	\$84,351	\$143,559	\$59,208	70.2%
700 Property	\$4,990	\$15,000	\$13,955	\$18,000	\$4,045	29.0%
800 Other Objects	\$2,123	\$2,905	\$1,867	\$2,455	\$588	31.5%
TOTAL	\$6,387,979	\$6,321,040	\$6,156,392	\$6,587,725	\$431,333	7.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$46,284	\$40,000	\$40,000	\$41,000	\$1,000	2.5%
200 Benefits	\$19,079	\$16,584	\$16,584	\$17,274	\$690	4.2%
300 Professional & Technical Svces	\$601,830	\$633,469	\$633,469	\$538,018	(\$95,451)	-15.1%
400 Purchased Property Services	\$65,204	\$71,050	\$71,050	\$145,013	\$73,963	104.1%
500 Other Purchased Services	\$56,882	\$61,600	\$61,600	\$85,930	\$24,330	39.5%
600 Supplies	(\$25)	\$800	\$800	\$13,200	\$12,400	1550.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$789,252	\$823,503	\$823,503	\$840,435	\$16,932	2.1%

1500

OTHER NON-PUBLIC SERVICES

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$46,342	\$51,860	\$51,860	\$75,328	\$23,468	45.3%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$46,342	\$51,860	\$51,860	\$75,328	\$23,468	45.3%

TOTAL INSTRUCTION

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$66,275,920	\$68,542,117	\$67,869,486	\$71,149,730	\$3,280,244	4.8%
200 Benefits	\$40,649,563	\$43,463,322	\$39,781,433	\$44,229,968	\$4,448,535	11.2%
300 Professional & Technical Svces	\$15,734,268	\$17,517,954	\$14,712,670	\$17,208,316	\$2,495,646	17.0%
400 Purchased Property Services	\$331,923	\$379,997	\$295,217	\$471,342	\$176,125	59.7%
500 Other Purchased Services	\$15,701,514	\$14,799,036	\$14,204,710	\$14,650,345	\$445,635	3.1%
600 Supplies	\$3,309,028	\$3,629,209	\$2,775,798	\$3,503,180	\$727,382	26.2%
700 Property	\$43,793	\$166,345	\$140,740	\$163,508	\$22,768	16.2%
800 Other Objects	\$42,005	\$76,239	\$65,456	\$109,462	\$44,006	67.2%
TOTAL	\$142,088,011	\$148,574,219	\$139,845,510	\$151,485,851	\$11,640,341	8.3%

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

INSTRUCTION

INSTRUCTION represents 56.15% of the budget. It includes the people, programs and services for educating a projected enrollment of 12,232 students in the District's sixteen schools, 482 students in the Charter Schools and 156 students in Alternative Education & CCIU programs.

1100 REGULAR INSTRUCTION

100 Salaries

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$52,281,499	\$54,048,591	\$53,376,260	\$55,773,036	Included in this category are the salaries of 716.9 teachers (\$53,526,063). The teacher salaries have been adjusted for attrition in the amount of \$1,150,000. Also included are the salaries of 21 classroom aides (\$412,984); 19 technology associates (\$434,855); teacher extra-duty payments (\$300,036); summer jump start pay for instructional aides (\$2,000); overtime pay for technology associates (\$20,000); sabbatical leaves (\$300,000); subject chairperson, head teachers, and team leaders (\$385,098) and retirement severance (\$392,000).

200 Benefits

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$31,745,237	\$34,285,020	\$31,351,702	\$34,638,118	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$2,360,246	\$2,369,936	\$1,699,834	\$2,552,991	The category includes \$40,000 to measure our student achievement on an annual basis. Includes substitute services (\$2,027,341), expenses related to curriculum (\$24,000), five full-day kindergarten aides (\$125,000), ESL professional aides and services (\$312,400) and Jump Start Aides (\$8,000). Also includes \$3,250 paid out of the schools' per pupil allocation budgets and \$13,000 paid out of curriculum supervisor's budgets.

400 Purchased Property Services

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$262,642	\$301,862	\$218,358	\$319,987	This category includes services purchased to repair and maintain District technology equipment, instructional equipment in school buildings and rental/leases for copy equipment, of which \$258,987 is paid out of schools' per pupil allocation budgets and \$61,000 is paid out of the technology and curriculum supervisors' budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$5,245,568	\$5,423,015	\$5,040,570	\$5,072,013

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$4,834,101). Also includes \$132,600 for wan lines & internet. This category also includes postage, printing and travel expenses of which \$36,652 was paid out of schools' per pupil allocation budgets and \$68,660 was paid out of central office budgets.

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$3,066,963	\$3,253,569	\$2,445,047	\$3,118,788

Includes \$924,532 for textbooks, periodicals, reference books, workbooks, textbook binding, classroom audio-visual materials and supplies paid out of the schools' per pupil allocation budgets. Includes textbooks, supplies and software for the following curriculum proposals: Science (\$279,000), Flexible Seating (\$220,000), English/Language Arts (\$175,000) Foreign Language (\$120,000), Cyber School (\$50,600), Reading (\$32,000), Art (\$30,000), Music (\$22,000), and Physical Education (\$5,000). This category includes \$15,500 for expenses related to federal programs and \$761,909 for books, supplies and software for other subject areas. This category also includes general O/S software updates (\$483,247).

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$37,114	\$150,545	\$125,985	\$61,108

Provides \$7,508 for instructional equipment purchased out of the schools' per pupil allocation budgets. Includes \$48,000 for instructional equipment for Health & Phys Ed and \$5,600 for instructional equipment for Science & Technology.

800 Other Objects

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$20,499	\$53,739	\$44,335	\$33,092

The budget includes \$20,792 for dues and fees paid from the school's per pupil allocation budgets. Also includes \$12,300 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

1200 SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

Special Programs are designed primarily for students having special needs. The special programs include support classes for kindergarten, elementary, and secondary students identified as exceptional. This function also provides for special education services from the Intermediate Unit, approved private schools, private residential rehabilitation centers, institutions, and other educational agencies.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$11,764,765	\$12,260,086	\$12,260,086	\$12,986,104	The salaries of 3 Supervisors of Special Education, 1 Special Ed/Pupil Services Specialist, 4 secretaries; 14.4 teachers for the gifted programs (\$1,167,220); 122.5 teachers (\$8,832,582) and 97 aides for other District-operated special education classes. Also includes extra-assignment (\$355,016) and subject chairperson, head teachers, and team leaders (\$31,374).

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$7,553,760	\$7,758,731	\$7,127,379	\$8,092,501	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$12,720,764	\$14,453,989	\$12,322,047	\$14,036,279	For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$7,705,670) from the CCIU, other professional agencies, and other intermediate units. Also includes \$2,459,607 for special education students in the alternative education program, \$244,949 in charges for the District's school-age students in the Early Intervention Programs, \$685,000 for Extended School Year services and \$1,000,000 for due-process hearings. This category includes \$1,931,353 of federal program expenditures and \$9,700 paid out of gifted education budgets.

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$4,077	\$5,109	\$5,109	\$5,209	Services purchased to repair and maintain instructional equipment for Office of Special Education Supervisors.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$7,640,195	\$6,735,145	\$6,531,389	\$6,907,189	Includes \$3,848,269 in tuitions for our deaf, blind, and autistic students in approved private schools, educating students in private residential rehabilitative institutions and tuitions paid to other school districts and private schools and \$2,891,470 for our resident special needs pupils to attend the Charter Schools and Cyber Charter Schools. Other expenses include \$24,550 for transportation expenses related to field trips, \$21,100 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted. This category includes \$121,800 of federal program expenditures.

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$140,037	\$258,084	\$245,600	\$227,633	Includes \$4,400 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$79,038 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$144,195 of federal program expenditures.

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,689	\$800	\$800	\$84,400	Provides for the purchase or replacement of instructional equipment for special programs, including offices of the Supervisors of Special Education, extraordinary expenses for the schools and the Gifted Programs.

800 Other Objects

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$19,383	\$19,595	\$19,254	\$73,915	Dues and fees for memberships in professional organizations or associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

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 family & consumer science. This category also includes the cost for our students to attend the Chester County Technical College High School.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	The salaries of 30.5 teachers in the vocational educational program. Also includes teacher extra duty pay \$1,300.
\$2,183,371	\$2,193,440	\$2,193,140	\$2,349,590	

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.
\$1,331,488	\$1,402,987	\$1,285,768	\$1,482,075	

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes
\$5,086	\$8,700	\$5,460	\$5,700	

400 Purchases Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.
\$0	\$1,976	\$700	\$1,133	

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	The major item in this category is \$2,562,547 for students to attend the academic program at the Technical College High School. Also includes \$22,666 for program expenses paid out of the schools' per pupil allocation budgets.
\$2,758,869	\$2,579,276	\$2,571,151	\$2,585,213	

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Includes (\$89,559) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$54,000) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.
\$102,052	\$116,756	\$84,351	\$143,559	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Provides for the purchase or replacement of instructional equipment related to the FCS and Technology curriculum proposals.
\$4,990	\$15,000	\$13,955	\$18,000	

800 Other Objects

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets.
\$2,123	\$2,905	\$1,867	\$2,455	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

1400 OTHER INSTRUCTIONAL PROGRAMS

This function includes summer school programs, the Teen-Age Parent program, homebound instruction, the K-5 summer program, and the alternative education program.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$46,284	\$40,000	\$40,000	\$41,000	Includes salaries for regular summer school.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$19,079	\$16,584	\$16,584	\$17,274	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$601,830	\$633,469	\$633,469	\$538,018	Includes services for alternative education programs (\$526,235) and the Intermediate Unit TAP Program (\$11,783).

400 Purchases Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$65,204	\$71,050	\$71,050	\$145,013	Services purchased to repair and maintain instructional equipment.

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$56,882	\$61,600	\$61,600	\$85,930	Includes homebound instruction (\$15,000), tuition for summer school program (\$15,000) and tuitions for alternative education (\$55,930).

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
(\$25)	\$800	\$800	\$13,200	Includes supplies for alternative education and summer school programs.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

1500 OTHER NON-PUBLIC SERVICES

This function includes the costs associated with the non-public services provided as part of the Title I and Title II funds. These expenditures are fully funded by federal program revenues

300 Professional and Technical Services

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Includes payments for professional services for non-public services provided as part of Title I and Title II pass thru allocation.
\$46,342	\$51,860	\$51,860	\$75,328	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$5,579,318	\$5,784,571	\$5,783,939	\$6,022,520	\$238,581	4.1%
200 Benefits	\$3,390,932	\$3,674,956	\$3,371,733	\$3,775,182	\$403,449	12.0%
300 Professional & Technical Svces	\$237,002	\$176,769	\$175,842	\$249,500	\$73,658	41.9%
400 Purchased Property Services	\$1,000	\$0	\$0	\$1,000	\$1,000	0.0%
500 Other Purchased Services	\$17,558	\$59,320	\$58,020	\$33,998	(\$24,022)	-41.4%
600 Supplies	\$61,746	\$95,300	\$85,578	\$76,762	(\$8,816)	-10.3%
700 Property	\$0	\$500	\$500	\$500	\$0	0.0%
800 Other Objects	\$3,235	\$6,832	\$5,928	\$7,272	\$1,344	22.7%
TOTAL	\$9,290,791	\$9,798,248	\$9,481,540	\$10,166,734	\$685,194	7.2%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,788,823	\$3,073,431	\$3,047,650	\$3,077,050	\$29,400	1.0%
200 Benefits	\$2,091,379	\$2,535,612	\$2,376,587	\$2,509,484	\$132,897	5.6%
300 Professional & Technical Svces	\$205,104	\$305,372	\$238,133	\$289,534	\$51,401	21.6%
400 Purchased Property Services	\$7,073	\$3,114	\$2,641	\$3,600	\$959	36.3%
500 Other Purchased Services	\$47,137	\$52,902	\$37,455	\$64,327	\$26,872	71.7%
600 Supplies	\$221,612	\$251,602	\$173,662	\$252,726	\$79,064	45.5%
700 Property	\$1,506	\$7,700	\$5,799	\$5,885	\$86	1.5%
800 Other Objects	\$21,076	\$8,120	\$6,550	\$18,241	\$11,691	178.5%
TOTAL	\$5,383,710	\$6,237,853	\$5,888,477	\$6,220,847	\$332,370	5.6%

2300

ADMINISTRATION

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,685,451	\$6,806,248	\$6,806,229	\$7,003,552	\$197,323	2.9%
200 Benefits	\$3,761,098	\$4,325,468	\$3,963,263	\$4,412,343	\$449,080	11.3%
300 Professional & Technical Svces	\$939,366	\$1,308,857	\$1,224,416	\$1,278,038	\$53,622	4.4%
400 Purchased Property Services	\$22,695	\$33,425	\$21,077	\$28,750	\$7,673	36.4%
500 Other Purchased Services	\$178,027	\$223,598	\$207,199	\$217,958	\$10,759	5.2%
600 Supplies	\$110,466	\$140,607	\$108,776	\$148,078	\$39,302	36.1%
700 Property	\$39,230	\$900	\$6,978	\$1,650	(\$5,328)	-76.4%
800 Other Objects	\$44,974	\$54,890	\$49,828	\$52,525	\$2,697	5.4%
TOTAL	\$11,781,308	\$12,893,993	\$12,387,766	\$13,142,894	\$755,128	6.1%

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2400

PUPIL HEALTH

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,339,394	\$1,396,722	\$1,413,677	\$1,623,372	\$209,695	14.8%
200 Benefits	\$922,861	\$887,895	\$813,670	\$1,020,903	\$207,233	25.5%
300 Professional & Technical Svces	\$18,784	\$12,075	\$12,075	\$18,950	\$6,875	56.9%
400 Purchased Property Services	\$1,329	\$2,675	\$2,187	\$2,575	\$388	17.7%
500 Other Purchased Services	\$1,018	\$5,800	\$5,700	\$4,600	(\$1,100)	-19.3%
600 Supplies	\$28,218	\$30,927	\$22,467	\$39,422	\$16,955	75.5%
700 Property	\$0	\$300	\$300	\$300	\$0	0.0%
800 Other Objects	\$260	\$705	\$580	\$675	\$95	16.4%
TOTAL	\$2,311,864	\$2,337,099	\$2,270,656	\$2,710,797	\$440,141	19.4%

2500

BUSINESS OFFICE

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,115,667	\$1,099,628	\$1,099,628	\$1,125,436	\$25,808	2.3%
200 Benefits	\$670,986	\$725,170	\$666,419	\$709,885	\$43,466	6.5%
300 Professional & Technical Svces	\$8,156	\$46,350	\$46,350	\$57,800	\$11,450	24.7%
400 Purchased Property Services	\$7,817	\$8,604	\$8,604	\$8,600	(\$4)	0.0%
500 Other Purchased Services	\$14,258	\$18,680	\$18,680	\$20,120	\$1,440	7.7%
600 Supplies	\$16,004	\$34,750	\$34,750	\$33,650	(\$1,100)	-3.2%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$20,862	\$36,171	\$36,171	\$49,540	\$13,369	37.0%
TOTAL	\$1,853,750	\$1,969,353	\$1,910,602	\$2,005,031	\$94,429	4.9%

2600

OPERATION & MAINTENANCE

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,932,231	\$7,761,259	\$7,361,259	\$7,879,465	\$518,206	7.0%
200 Benefits	\$4,285,312	\$4,942,230	\$4,543,555	\$5,023,153	\$479,598	10.6%
300 Professional & Technical Svces	\$48,966	\$85,435	\$85,435	\$420,000	\$334,565	391.6%
400 Purchased Property Services	\$2,829,375	\$3,234,100	\$3,184,100	\$3,251,900	\$67,800	2.1%
500 Other Purchased Services	\$603,889	\$596,900	\$596,900	\$630,400	\$33,500	5.6%
600 Supplies	\$1,607,531	\$1,647,800	\$1,647,800	\$1,711,800	\$64,000	3.9%
700 Property	\$176,506	\$271,000	\$271,000	\$261,500	(\$9,500)	-3.5%
800 Other Objects	\$9,435	\$15,500	\$15,500	\$15,000	(\$500)	-3.2%
TOTAL	\$16,493,245	\$18,554,224	\$17,705,549	\$19,193,218	\$1,487,669	8.4%

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2700

STUDENT TRANSPORTATION

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$232,567	\$235,004	\$235,004	\$241,463	\$6,459	2.7%
200 Benefits	\$141,525	\$149,307	\$136,827	\$152,003	\$15,176	11.1%
300 Professional & Technical Svces	\$1,489	\$5,000	\$5,000	\$5,000	\$0	0.0%
400 Purchased Property Services	\$1,481	\$3,000	\$3,000	\$3,000	\$0	0.0%
500 Other Purchased Services	\$13,067,544	\$13,737,561	\$11,615,288	\$14,545,026	\$2,929,738	25.2%
600 Supplies	\$27,362	\$33,400	\$33,400	\$34,400	\$1,000	3.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$791	\$1,600	\$1,600	\$1,500	(\$100)	-6.3%
TOTAL	\$13,472,758	\$14,164,872	\$12,030,119	\$14,982,392	\$2,952,273	24.5%

2800

CENTRAL SUPPORT

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,823,215	\$1,907,065	\$1,897,169	\$1,980,820	\$83,651	4.4%
200 Benefits	\$1,072,254	\$1,217,535	\$1,116,752	\$1,246,103	\$129,351	11.6%
300 Professional & Technical Svces	\$158,862	\$162,990	\$162,990	\$164,690	\$1,700	1.0%
400 Purchased Property Services	\$225,653	\$248,650	\$248,650	\$251,491	\$2,841	1.1%
500 Other Purchased Services	\$22,209	\$33,860	\$31,282	\$31,310	\$28	0.1%
600 Supplies	\$271,854	\$328,040	\$327,940	\$344,543	\$16,603	5.1%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$33,991	\$38,695	\$38,595	\$37,550	(\$1,045)	-2.7%
TOTAL	\$3,608,038	\$3,936,835	\$3,823,378	\$4,056,507	\$233,129	6.1%

2900

OTHER SUPPORT

	Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$128,297	\$126,867	\$126,867	\$126,867	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$137,574	\$100,000	\$100,000	\$100,000	\$0	0.0%
TOTAL	\$265,872	\$226,867	\$226,867	\$226,867	\$0	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

TOTAL SUPPORT SERVICES

	Actual	Budgeted	Anticipated	Proposed	Increase/ (Decrease)	
	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Amount</u>	<u>%</u>
100 Salaries	\$26,496,666	\$28,063,928	\$27,644,555	\$28,953,678	\$1,309,123	4.7%
200 Benefits	\$16,336,346	\$18,458,173	\$16,988,806	\$18,849,056	\$1,860,250	10.9%
300 Professional & Technical Svces	\$1,617,729	\$2,102,848	\$1,950,241	\$2,483,512	\$533,271	27.3%
400 Purchased Property Services	\$3,096,424	\$3,533,568	\$3,470,259	\$3,550,916	\$80,657	2.3%
500 Other Purchased Services	\$14,079,938	\$14,855,488	\$12,697,391	\$15,674,606	\$2,977,215	23.4%
600 Supplies	\$2,344,793	\$2,562,426	\$2,434,373	\$2,641,381	\$207,008	8.5%
700 Property	\$217,243	\$280,400	\$284,577	\$269,835	(\$14,742)	-5.2%
800 Other Objects	\$272,198	\$262,513	\$254,752	\$282,303	\$27,551	10.8%
TOTAL	\$64,461,337	\$70,119,344	\$65,724,954	\$72,705,287	\$6,980,333	10.6%

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

SUPPORT SERVICES

SUPPORT SERVICES represents 26.95% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 12,232 students.

2100 PUPIL PERSONNEL SERVICES

Pupil Personnel Services are activities designed to assess and improve the well-being of students and 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

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$5,579,318	\$5,784,571	\$5,783,939	\$6,022,520	The salaries of a Pupil Services Director, Pupil Services Supervisor, Social Work Coordinator, 38 guidance counselors, 15.8 psychologists, 8 caseworkers, 14 clerical personnel, 3 security greeters and \$115,300 for extra-duty payments covering summer guidance and psychological testing.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$3,390,932	\$3,674,956	\$3,371,733	\$3,775,182	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$237,002	\$176,769	\$175,842	\$249,500	For contracted services requiring persons with specialized skills and knowledge. Includes \$48,500 for student intervention services, \$108,000 for student psychological testing services, \$3,500 for social worker services, \$500 for security risk assessment, \$50,000 for psychiatric services, \$38,000 for annual guidance assistance and \$1,000 paid out of the schools' per pupil allocation budgets.

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,000	\$0	\$0	\$1,000	For rental of WCU field for track & field day

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$17,558	\$59,320	\$58,020	\$33,998	Includes \$2,498 for guidance counselors and prevention specialists' travel and mileage reimbursement, printing and postage paid out of the schools' per pupil allocation. Also includes printing of student discipline manual, school calendars, student brochures, and attendance materials (\$7,600); telephone and postage (\$6,500), advertising (\$3,000) and travel and mileage reimbursement (\$14,400) to support pupil personnel and attendance functions.

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$61,746	\$95,300	\$85,578	\$76,762	Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$19,062) and supplies and testing materials for pupil personnel offices (\$57,700).

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$0	\$500	\$500	\$500	Provides for equipment for the guidance department and other office areas in this function.

800 Other Objects

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$3,235	\$6,832	\$5,928	\$7,272	Dues and fees for membership in professional organizations or associations paid out of the schools' per pupil allocation (\$3,072) and the pupil personnel offices (\$4,200).

WEST CHESTER AREA SCHOOL DISTRICT 2020-21 BUDGET

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, and staff development.

100 Salaries

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$2,788,823	\$3,073,431	\$3,047,650	\$3,077,050	The salaries of 5 curriculum supervisors, 3 supervisors of instructional technology, Assistant Supt of Curriculum and Instruction, assessment supervisor, 16 librarians, 1.3 AV teachers, 3 secretaries, 9 library aides. Also includes teacher extra-duty payments and teacher induction program (\$118,000).

200 Benefits

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$2,091,379	\$2,535,612	\$2,376,587	\$2,509,484	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs. Also includes tuition reimbursement (\$600,000).

300 Professional and Technical Services

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$205,104	\$305,372	\$238,133	\$289,534	Includes \$129,150 for contracted services for administration offices and \$160,384 related to federal Title programs.

400 Purchased Property Services

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$7,073	\$3,114	\$2,641	\$3,600	Services purchased to repair and maintain equipment. Items are school audiovisual and library equipment repairs (\$500) paid out of the schools' per pupil allocation budgets. Also includes repairs, rentals and maintenance items for Director of Curriculum and Staff Development, technology and the curriculum supervisors' offices (\$3,100).

500 Other Purchased Services

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$47,137	\$52,902	\$37,455	\$64,327	Includes postage and communications (\$5,700), printing for student exams and other instructional support materials (\$2,650). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$41,350) and travel/mileage reimbursement paid out of the schools' per pupil allocation budget (\$975). This category also includes \$13,652 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$221,612	\$251,602	\$173,662	\$252,726	Includes \$153,425 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$32,627 for instructional support staff's supplies, \$5,250 for teacher induction and \$61,424 for library subscriptions.

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,506	\$7,700	\$5,799	\$5,885	Provides for the purchase of equipment for this function for library and audiovisual equipment paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$21,076	\$8,120	\$6,550	\$18,241	Dues and fees for membership in professional organizations or associations for instructional support staff. Includes \$300 paid out of the schools' per pupil allocation.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

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, legal services, tax collection services, and Board of Education services.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$6,685,451	\$6,806,248	\$6,806,229	\$7,003,552	The salaries of the Superintendent, Director of Teaching & Learning, Director of Elem Education, 16 principals, 15 assistant principals, 1 Program Director- Communications, 1 professional staff for Communications, 2 clerical staff for Communications, 1 clerical staff for the Superintendent, 0.95 clerical staff for the Director of Elem Education, 1 clerical staff for the Program Director- Professional Development, 35 clerical staff for building principals.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$3,761,098	\$4,325,468	\$3,963,263	\$4,412,343	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$939,366	\$1,308,857	\$1,224,416	\$1,278,038	Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$780,038), legal and other professional services (\$193,000), audit and Board consultants (\$65,200), labor relations (\$200,000), payments for the RSVP program (\$13,000), training and teacher induction (\$3,000), support for Secondary Ed. & Superintendent (\$7,250) and communications (\$8,400). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$6,650). This category also includes \$1,500 of federal program expenditures.

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$22,695	\$33,425	\$21,077	\$28,750	Provides for repairs and maintenance and leases (\$8,825). Includes schools' repairs and leases paid out of the per pupil allocation budgets (\$19,925).

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$178,027	\$223,598	\$207,199	\$217,958	This category includes postage/communications (\$24,970), printing (\$5,500) and mileage reimbursement/travel (\$7,175) paid out of the schools' per pupil allocation budgets; postage & printing for Committee meetings, Board meetings, District coordinating council, Excel and Update newsletters, partnership program, site-based management training, and District public relations brochure (\$20,000), Board and tax collector official bonds (\$7,762); School Board advertising (\$4,000); other printing and advertising (\$9,800); Other telephone and postage (\$27,660), School Board liability insurance (\$88,500); and mileage/travel reimbursement (\$22,591).

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$110,466	\$140,607	\$108,776	\$148,078	Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$104,028); and other supplies and professional books/periodicals for this function (\$44,050).

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$39,230	\$900	\$6,978	\$1,650	Provides for the purchase or replacement of equipment. \$500 of this amount is paid out of the schools' per pupil allocation budgets.

800 Other Projects

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$44,974	\$54,890	\$49,828	\$52,525	Dues and fees including memberships in professional organizations or associations & other fees. This category includes \$17,000 for school board memberships. Also includes school building memberships (\$10,575) and other professional dues (\$15,450) in this category. This category also includes \$9,500 for bank lockbox fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2400 PUPIL HEALTH

Provides medical and dental services to our students and to students attending non-public schools in our District.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,339,394	\$1,396,722	\$1,413,677	\$1,623,372	The salaries of the Coordinator of Nursing Services, 14 certified nurses and 13.2 RNs/LPNs, \$15,624 for extra-duty payments, and subject chairperson contract.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$922,861	\$887,895	\$813,670	\$1,020,903	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$18,784	\$12,075	\$12,075	\$18,950	Includes \$3,450 for student medical examinations, \$1,000 for dental services, \$2,500 for nursing services and \$12,000 for substitute coverage.

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,329	\$2,675	\$2,187	\$2,575	Services to repair and maintain equipment in school nurses' offices of which \$675 is paid by the schools' per pupil allocation.

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,018	\$5,800	\$5,700	\$4,600	Includes \$350 for travel/mileage reimbursement for school nurses' offices and other purchased services paid out of the schools' per pupil allocation budgets, field trips, travel and mileage reimbursement (\$3,650) and telephone & postage (\$600).

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$28,218	\$30,927	\$22,467	\$39,422	Medical supplies for the schools' nursing offices (\$25,422) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$14,000).

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

700 Property

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Provides for equipment paid out of the schools' per pupil allocation budget.
\$0	\$300	\$300	\$300	

800 Other Objects

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets (\$475) and professional dues paid out of the Supervisor's offices (\$200).
\$260	\$705	\$580	\$675	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2500 BUSINESS

Activities associated 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

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,115,667	\$1,099,628	\$1,099,628	\$1,125,436	Includes salary for the Director of Business Affairs, Asst. Director of Business Affairs, Controller, Accounting Supervisor, Purchasing Agent, Payroll Supervisor, Tax Supervisor, and 5 secretarial/clerical personnel in the Business Office and 1 mailroom hourly support.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$670,986	\$725,170	\$666,419	\$709,885	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$8,156	\$46,350	\$46,350	\$57,800	Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$7,817	\$8,604	\$8,604	\$8,600	Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$14,258	\$18,680	\$18,680	\$20,120	Includes postage for Accounts Payable, advertising for bids, printing of budget document and other Business Office reports and travel/mileage reimbursement for Business Office staff.

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$16,004	\$34,750	\$34,750	\$33,650	Includes books, newsletters, bank check supplies for Payroll and Accounts Payable, Business Office forms, supply rebates and general supplies for the operation of this function.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

700 Property

Actual <u>2018-19</u>	Budgeted <u>2019-20</u>	Anticipated <u>2019-20</u>	Proposed <u>2020-21</u>	
\$20,862	\$36,171	\$36,171	\$49,540	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2600 OPERATIONS/FACILITIES MAINTENANCE SERVICES

Activities concerned with maintaining the buildings, grounds, and equipment in an effective, safe working condition.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$6,932,231	\$7,761,259	\$7,361,259	\$7,879,465	Includes the Director of Facilities & Operations, 2 supervisors, 3 coordinators, 21 head custodians, 10 grounds keepers, 14 central maintenance workers, 1 central maintenance apprentice, 1 mechanic, and 77.5 building maintenance/custodial employees. Also includes 2 secretarial/clerical personnel.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$4,285,312	\$4,942,230	\$4,543,555	\$5,023,153	The cost for the School District's contribution to the Public School Employees' Retirement Fund (34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$48,966	\$85,435	\$85,435	\$420,000	Included are annual fees for boiler and elevator certificates, and Health Department inspections, fees for site studies and other design services. This category also includes \$350,000 for Safety and Security Services.

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$2,829,375	\$3,234,100	\$3,184,100	\$3,251,900	Services are: electricity-\$1,739,000; water/sewage-\$621,900; trash removal-\$100,000. Also includes repair/maintenance for: HVAC-\$305,000; roofs-\$15,000; custodial equipment & related items (pest control, fire extinguishers)-\$42,000; electrical \$45,000; vehicles-\$15,000; special items (elevators, sprinklers, alarms)-\$45,000; other items-\$316,500; and rental of compressors, jackhammers, etc.-\$7,500.

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$603,889	\$596,900	\$596,900	\$630,400	The major items are property/auto insurance-\$195,900 liability insurance-\$193,500; insurance for underground tanks-\$10,000; telephones-\$217,000; and travel/mileage reimbursement-\$14,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,607,531	\$1,647,800	\$1,647,800	\$1,711,800	The largest item is heating fuel-\$735,000. The remainder provides for: custodial \$340,500; electrical \$83,000; grounds-\$205,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$62,000; gasoline/diesel fuel-\$75,000 HVAC-\$110,000; plumbing-\$40,000; roofing-\$5,000; carpentry-\$65,000 and other supplies-\$36,300. Offsetting these expenses is anticipated facility rental income of \$45,000.

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$176,506	\$271,000	\$271,000	\$261,500	Includes replacement costs for additional equipment or equipment that is no longer serviceable: grounds- \$95,000, custodial-\$42,000, warehouse \$89,000, security \$10,000 and other miscellaneous equipment of \$25,500.

800 Other Objects

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$9,435	\$15,500	\$15,500	\$15,000	Dues and fees for memberships in professional organizations/associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2700 STUDENT TRANSPORTATION

Includes those activities concerned with transporting 14,566 public and charter school students and 2,524 students to 93 non-public schools to and from school as provided by law. Also includes the transportation of our special education students by the Intermediate Unit.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$232,567	\$235,004	\$235,004	\$241,463	The salaries of the Transportation Manager, Assistant Transportation Manager and 1.5 employees.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$141,525	\$149,307	\$136,827	\$152,003	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,489	\$5,000	\$5,000	\$5,000	Software support services for bus scheduling

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,481	\$3,000	\$3,000	\$3,000	Services purchased to repair and maintain equipment in the Transportation Department.

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$13,067,544	\$13,737,561	\$11,615,288	\$14,545,026	Provides \$5,638,020 to transport public students, \$4,445,798 to transport non-public students, and \$4,450,008 to transport children assigned to special education programs outside of the District. Also includes \$11,200 for advertising, printing, and travel/mileage reimbursement expenses.

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$27,362	\$33,400	\$33,400	\$34,400	Supplies for operating the student transportation function.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	New or replacement equipment for the transportation function. Dues and fees for membership in professional associations.
\$791	\$1,600	\$1,600	\$1,500	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2800 CENTRAL SUPPORT SERVICE

Activities such as human resources, data processing, research, development, and evaluation which support other instructional and supporting services.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,823,215	\$1,907,065	\$1,897,169	\$1,980,820	Salaries for Director of Technology, Assistant Director of IT, Network Administrator, 2 help desk associates, 3 network support specialists, 6 tech support specialists, 3 database specialist and 2 IT secretaries. Also includes .05 secretary for Title I. This function also includes the salaries for Human Resources Director, Human Resources Assistant Director, Benefits Specialist, 2 human resource specialists and a staffing/personnel assistant.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,072,254	\$1,217,535	\$1,116,752	\$1,246,103	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$158,862	\$162,990	\$162,990	\$164,690	For contracted services requiring persons with special skills and knowledge including data processing services, networking and research and evaluation.

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$225,653	\$248,650	\$248,650	\$251,491	System software and hardware maintenance contract for the student and financial systems, and office equipment rentals.

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$22,209	\$33,860	\$31,282	\$31,310	Includes travel/mileage reimbursements and printing related to the offices of human resources, technology and assessment.

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$271,854	\$328,040	\$327,940	\$344,543	Supplies and materials needed for computer equipment as well as computer software. Also includes office supplies for the office of human resources, technology and assessment.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

800 Other Objects

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Dues and fees associated with student assessment, human resources, and the technology department.
\$33,991	\$38,695	\$38,595	\$37,550	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2900 OTHER SUPPORT SERVICES

All other support services not otherwise classified.

500 Other Purchased Services

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$128,297	\$126,867	\$126,867	\$126,867	Payment for CCIU Core Services.

800 Other Objects

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	
\$137,574	\$100,000	\$100,000	\$100,000	Pass-thru debt service related to CCIU debt.

WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual 2018-19	Budgeted 2019-20	Anticipated 2019-20	Proposed 2020-21	Increase/ (Decrease) Amount	%
100 Salaries	\$2,878,000	\$2,920,892	\$2,920,897	\$2,935,730	\$14,833	0.5%
200 Benefits	\$1,083,329	\$1,350,651	\$1,313,280	\$1,386,440	\$73,160	5.6%
300 Professional & Technical Svces	\$260,452	\$348,949	\$335,504	\$311,145	(\$24,359)	-7.3%
400 Purchased Property Services	\$134,003	\$143,204	\$133,082	\$141,624	\$8,542	6.4%
500 Other Purchased Services	\$355,304	\$417,784	\$373,913	\$417,793	\$43,880	11.7%
600 Supplies	\$237,203	\$210,040	\$149,330	\$216,492	\$67,162	45.0%
700 Property	\$0	\$18,435	\$18,435	\$63,435	\$45,000	244.1%
800 Other Objects	\$91,394	\$88,386	\$75,715	\$85,995	\$10,280	13.6%
TOTAL	\$5,039,683	\$5,498,341	\$5,320,156	\$5,558,654	\$238,498	4.5%

3300

COMMUNITY SERVICES

	Actual 2018-19	Budgeted 2019-20	Anticipated 2019-20	Proposed 2020-21	Increase/ (Decrease) Amount	%
100 Salaries	\$1,491	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$657	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$126,325	\$145,000	\$145,000	\$145,000	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$1,212	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$10,312	\$0	\$0	\$6,912	\$6,912	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$612	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$140,610	\$145,000	\$145,000	\$151,912	\$6,912	4.8%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual 2018-19	Budgeted 2019-20	Anticipated 2019-20	Proposed 2020-21	Increase/ (Decrease) Amount	%
100 Salaries	\$2,879,491	\$2,920,892	\$2,920,897	\$2,935,730	\$14,833	0.5%
200 Benefits	\$1,083,986	\$1,350,651	\$1,313,280	\$1,386,440	\$73,160	5.6%
300 Professional & Technical Svces	\$386,777	\$493,949	\$480,504	\$456,145	(\$24,359)	-5.1%
400 Purchased Property Services	\$134,003	\$143,204	\$133,082	\$141,624	\$8,542	6.4%
500 Other Purchased Services	\$356,516	\$417,784	\$373,913	\$417,793	\$43,880	11.7%
600 Supplies	\$247,515	\$210,040	\$149,330	\$223,404	\$74,074	49.6%
700 Property	\$0	\$18,435	\$18,435	\$63,435	\$45,000	244.1%
800 Other Objects	\$92,006	\$88,386	\$75,715	\$85,995	\$10,280	13.6%
TOTAL	\$5,180,293	\$5,643,341	\$5,465,156	\$5,710,566	\$245,410	4.5%

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 2.12% 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

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$2,878,000	\$2,920,892	\$2,920,897	\$2,935,730	The salaries of 3 athletic directors, 3 athletic trainers and 3 clerical positions. Also included are the supplemental contracts for activity advisors and for coaches of our various school-sponsored sports.

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$1,083,329	\$1,350,651	\$1,313,280	\$1,386,440	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$260,452	\$348,949	\$335,504	\$311,145	Much of the expenses in this budget are expenses that are funded with gate receipts such as game officials, ticket takers, supplies and athletic equipment (\$67,270). Additionally, expenses include \$125,000 for athletic trainers and other services related to off-site practice locations, \$2,000 for substitute services and \$15,000 for Police Security Detail at athletic events. Also represents provision for officials at various athletic events paid out of the schools' per pupil allocation budgets (\$101,875).

400 Purchased Property Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$134,003	\$143,204	\$133,082	\$141,624	Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets (\$33,624). Also includes pool rental of \$107,000 and other rentals of \$1,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$355,304	\$417,784	\$373,913	\$417,793	The major items are \$279,394 to transport athletic teams and clubs to events; and \$2,799 for printing and postage, all paid out of the schools' per pupil allocation budgets. Also includes \$12,000 to transport bands to events, \$71,300 to transport teams to offsite training facility and travel expenses related to extended season sporting events and \$52,300 for schools' accident insurance coverage.

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$237,203	\$210,040	\$149,330	\$216,492	Uniforms and supplies for the operation of various sports programs. Of this, \$180,802 was paid out of the schools' per pupil allocation.

700 Property

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$0	\$18,435	\$18,435	\$63,435	New and replacement equipment for athletic programs. Includes \$18,435 paid out of the schools' per pupil allocation budgets and gate receipts.

800 Other Objects

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$91,394	\$88,386	\$75,715	\$85,995	Includes \$58,495 for dues and entry fees paid out of the schools' per pupil allocation budgets and gate receipts, \$12,000 to support the music program competitions, \$2,500 for coaching certification fees and \$13,000 for fees related to the PayForIt online POS system used to collect district activity fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

3300 COMMUNITY SERVICES

Provides security and crossing guard services to our students and staff.

100 Salaries

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Includes the extra-duty payments for Title III and EDK.
\$1,491	\$0	\$0	\$0	

200 Benefits

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.51%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.
\$657	\$0	\$0	\$0	

300 Professional and Technical Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Includes crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program.
\$126,325	\$145,000	\$145,000	\$145,000	

500 Other Purchased Services

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Includes expenses related to the extended day kindergarten program and Federal Title programs.
\$1,212	\$0	\$0	\$0	

600 Supplies

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Includes expenses related to the Federal Title and EDK programs.
\$10,312	\$0	\$0	\$6,912	

WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

	Actual 2018-19	Budgeted 2019-20	Anticipated 2019-20	Proposed 2020-21	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$9,881,842	\$10,265,503	\$10,299,051	\$10,295,206	(\$3,845)	0.0%
900 Other Financing Uses	\$15,690,000	\$16,290,000	\$16,290,000	\$16,995,000	\$705,000	4.3%
TOTAL	\$25,571,842	\$26,555,503	\$26,589,051	\$27,290,206	\$701,155	2.6%

5200

CAPITAL RESERVE FUND TRANSFER

	Actual 2018-19	Budgeted 2019-20	Anticipated 2019-20	Proposed 2020-21	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
900 Other Financing Uses	\$5,257,722	\$5,451,612	\$5,451,612	\$6,167,541	\$715,929	13.1%
TOTAL	\$5,257,722	\$5,451,612	\$5,451,612	\$6,167,541	\$715,929	13.1%

5900

BUDGETARY RESERVE

	Actual 2018-19	Budgeted 2019-20	Anticipated 2019-20	Proposed 2020-21	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$5,465,384	\$845,905	\$6,456,216	\$5,610,311	0.0%
900 Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$0	\$5,465,384	\$845,905	\$6,456,216	\$5,610,311	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

OTHER FINANCING USES

TOTAL OTHER FINANCING USES

	Actual 2018-19	Budgeted 2019-20	Anticipated 2019-20	Proposed 2020-21	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$9,881,842	\$15,730,887	\$11,144,956	\$16,751,422	\$5,606,466	50.3%
900 Other Financing Uses	\$20,947,722	\$21,741,612	\$21,741,612	\$23,162,541	\$1,420,929	6.5%
TOTAL	\$30,829,564	\$37,472,499	\$32,886,568	\$39,913,963	\$7,027,395	21.4%
 Grand Total	 \$242,559,205	 \$261,809,403	 \$243,922,188	 \$269,815,667	 \$25,893,479	

WEST CHESTER AREA SCHOOL DISTRICT 2020-21 BUDGET

OTHER FINANCING USES

Budget reserve, the contribution to Capital Reserve Fund, and debt service payments (principal and interest) on the debt of the School District represent 14.79% of the budget.

5100 DEBT SERVICE

800 Other Objects

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>
\$9,881,842	\$10,265,503	\$10,299,051	\$10,295,206

Provides for interest payments on the:

G.O.B. refunding series 2010AA (\$391,500)
G.O.B. series of 2012A (\$630,000)
G.O.B. refunding series 2012AA (\$599,200)
G.O.B. series of 2013 (\$8,500)
G.O.B. series of 2014 (\$489,763)
G.O.B. series of 2014A (\$1,279,250)
G.O.B. series of 2014AA (\$2,179,800)
G.O.B. series of 2015A (\$257,543)
G.O.B. series of 2015AA (\$22,950)
G.O.B. series of 2016 (\$416,750)
G.O.B. series of 2016A (\$1,248,703)
G.O.B. series of 2016AA (\$254,412)
G.O.B. series of 2017 (\$117,115)
G.O.B. series of 2017A (\$237,475)
G.O.B. series of 2018 (\$336,578)
G.O.B. series of 2019 (\$1,390,000)
Emmaus Note 2009 (\$380,667)

Also provides \$55,000 for refunds of prior year tax receipts as a result of assessment appeals.

900 Other Financing Uses

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>
\$15,690,000	\$16,290,000	\$16,290,000	\$16,995,000

Provides for principal payments on the:

G.O.B. refunding series 2010AA (\$3,420,000)
G.O.B. series of 2012AA (\$7,360,000)
G.O.B. series of 2013 (\$850,000)
G.O.B. series of 2014A (\$1,085,000)
G.O.B. series of 2014AA (\$295,000)
G.O.B. series of 2015A (\$5,000)
G.O.B. series of 2015AA (\$755,000)
G.O.B. series of 2016 (\$1,935,000)
G.O.B. series of 2016A (\$5,000)
G.O.B. series of 2016AA (\$5,000)
G.O.B. series of 2017 (\$615,000)
G.O.B. series of 2017A (\$5,000)
G.O.B. series of 2018 (\$5,000)
G.O.B. series of 2019 (\$5,000)
Emmaus Note 2009 (\$650,000)

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

5200 CAPITAL RESERVE FUND TRANSFER

900 Other Financing Uses

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	
\$5,257,722	\$5,451,612	\$5,451,612	\$6,167,541	Transfer of money from the General Fund to the Capital Reserve Fund. The primary purpose is to fund technology equipment and major District maintenance and construction projects. In 2020-21, \$2,095,558 will be transferred to the Capital Reserve to fund the annual operating facility projects and \$4,071,983 will be transferred to the Capital Reserve to fund technology and furniture purchases.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

5900 BUDGETARY RESERVE

800 Other Objects

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Amount budgeted to provide for operating contingencies such as unpredictable changes in the cost of goods/services and the occurrence of events which are vaguely perceptible during the time of budget preparation but which, nevertheless, may require expenditures by the school system during the year for which the budget is being prepared.
\$0	\$5,465,384	\$845,905	\$6,456,216	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

**OTHER EXPENSE INFORMATION
for
2020-21**

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

				2019-20 Actual					2020-21 Budget					Addition/Reductions to 2020-21 Budget				
<u>POSITIONS</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
<u>School Administration</u>																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Asst Supt of Curriculum and Secondary Ed	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Studies/ Fine Arts Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Equity / ELD / World Language Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Science / FCS / Tech Ed / Health & PE	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assessment / Re-evaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Director of Teaching and Learning	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Program Director	2370	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Principals and Asst. Principals	2380	111	40	10.00	9.00	12.00	-	31.00	10.00	9.00	12.00	-	31.00	-	-	-	-	-
Coordinator of Nursing Services	2440	111	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Affairs Director / Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Facilities & Operations Director / Asst. Director	2611	111	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
IT Services Coordinator	2840	111	50Z	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
School Administration Total				10.00	9.00	15.00	28.00	62.00	10.00	9.00	15.00	28.00	62.00	-	-	-	-	-
<u>Teachers</u>																		
Full Day KG	1110	121	08F	41.00	-	-	-	41.00	42.00	-	-	-	42.00	1.00	-	-	-	1.00
1st Grade	1110	121	09	40.00	-	-	-	40.00	41.00	-	-	-	41.00	1.00	-	-	-	1.00
2nd Grade	1110	121	09	39.00	-	-	-	39.00	40.00	-	-	-	40.00	1.00	-	-	-	1.00
3rd Grade	1110	121	09	38.00	-	-	-	38.00	39.00	-	-	-	39.00	1.00	-	-	-	1.00
4th Grade	1110	121	09	33.00	-	-	-	33.00	33.00	-	-	-	33.00	-	-	-	-	-
5th Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-
Art	1110	121	01	9.80	7.40	7.80	-	25.00	9.80	7.40	7.80	-	25.00	-	-	-	-	-
ELD	1110	121	02	12.50	4.40	3.60	-	20.50	13.50	4.60	3.60	-	21.70	1.00	0.20	-	-	1.20
Engl/Lang Arts	1110	121	06	-	26.20	33.05	-	59.25	-	27.40	33.05	-	60.45	-	1.20	-	-	1.20
World Language	1110	121	07	-	9.60	23.40	-	33.00	-	9.60	23.40	-	33.00	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.20	-	-	5.20	-	5.20	-	-	5.20	-	-	-	-	-
11 -																		
Health	1110	121	11A	-	9.53	6.80	-	16.33	-	9.53	6.80	-	16.33	-	-	-	-	-
Math	1110	121	15	-	29.00	38.00	-	67.00	-	29.00	39.20	-	68.20	-	-	1.20	-	1.20
17 -																		
Phys Ed	1110	121	17A	10.00	7.07	13.20	1.50	31.77	10.00	7.07	13.20	1.50	31.77	-	-	-	-	-
Science	1110	121	19	-	23.60	41.85	-	65.45	-	23.60	42.85	-	66.45	-	-	1.00	-	1.00
Social Studies	1110	121	20	-	21.80	39.00	-	60.80	-	22.80	39.00	-	61.80	-	1.00	-	-	1.00
AP Capstone	1110	121	25	-	-	0.40	-	0.40	-	-	0.40	-	0.40	-	-	-	-	-
06A -																		
Reading Specialist/Teacher	1110	121	06B	21.20	14.80	3.00	-	39.00	21.20	14.80	3.00	-	39.00	-	-	-	-	-
Music -Vocal	1110	121	16A	9.75	3.25	2.80	-	15.80	9.75	3.25	2.80	-	15.80	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	8.00	4.00	-	22.00	10.00	8.00	4.00	-	22.00	-	-	-	-	-
Cyber School	1110	121	25	-	-	-	-	-	-	-	-	4.00	4.00	-	-	-	4.00	4.00
TITLE 1 (federal prog)	1190	121	35	3.80	-	-	-	3.80	3.80	-	-	-	3.80	-	-	-	-	-
Teacher Attrition	1110	121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				315.05	169.85	216.90	1.50	703.30	320.05	172.25	219.10	5.50	716.90	5.00	2.40	2.20	4.00	13.60

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

<u>POSITIONS</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	2019-20 Actual					2020-21 Budget					Addition/Reductions to 2020-21 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Fam and Cons Science	1340	121	12	-	7.20	6.40	-	13.60	-	7.20	6.40	-	13.60	-	-	-	-	-
Industrial Arts	1350	121	13	-	7.40	3.80	-	11.20	-	7.40	3.80	-	11.20	-	-	-	-	-
Business Education	1360	121	03	-	-	5.70	-	5.70	-	-	5.70	-	5.70	-	-	-	-	-
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	14.60	15.90	-	30.50	-	14.60	15.90	-	30.50	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Autistic	1233	121	21C	6.50	3.00	1.50	-	11.00	6.50	3.00	2.50	-	12.00	-	-	1.00	-	1.00
Emotional Support	1231	121	21C	2.00	1.50	3.50	-	7.00	2.00	1.50	3.50	-	7.00	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00
APT Program	1231	121	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Life Skills	1211	121	21F	2.50	1.00	1.50	-	5.00	2.50	1.00	1.50	-	5.00	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	29.00	20.00	22.50	-	71.50	29.50	20.50	24.50	-	74.50	0.50	0.50	2.00	-	3.00
Multiple Disabilities	1270	121	21J	2.00	1.00	-	-	3.00	2.00	1.00	-	-	3.00	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	13.00	13.00	-	0.30	0.70	13.00	14.00	-	0.30	0.70	-	1.00
Gifted Program Teachers	1243	121	21A	7.00	3.70	3.70	-	14.40	7.00	3.70	3.70	-	14.40	-	-	-	-	-
Total				49.00	30.20	32.70	19.00	130.90	49.50	31.00	36.40	20.00	136.90	0.50	0.80	3.70	1.00	6.00
Guidance Counselors	2120	121	18B	10.00	10.00	18.00	-	38.00	10.00	10.00	18.00	-	38.00	-	-	-	-	-
Career and Equity	2120	121	18B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Certified Nurses	2440	121	18D	7.80	3.00	3.00	-	13.80	8.00	3.00	3.00	-	14.00	0.20	-	-	-	0.20
Psychologists	2140	121	18C	9.60	3.00	3.00	-	15.60	9.80	3.00	3.00	-	15.80	0.20	-	-	-	0.20
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-
Total				37.40	19.00	27.00	-	83.40	37.80	19.00	27.00	-	83.80	0.40	-	-	-	0.40
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.30	-	1.30	-	-	1.30	-	1.30	-	-	-	-	-
Total				-	-	4.30	-	4.30	-	-	4.30	-	4.30	-	-	-	-	-
Teacher Total				401.45	233.65	296.80	20.50	952.40	407.35	236.85	302.70	25.50	972.40	5.90	3.20	5.90	5.00	20.00
<u>Secretarial Staff - Central Office and School Administration</u>																		
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	0.95	0.95	-	-	-	0.95	0.95	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	10.00	6.00	9.00	-	25.00	10.00	6.00	9.00	-	25.00	-	-	-	-	-
Sec to Technology Dir	2821	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	6.00	-	3.00	3.00	-	6.00	-	-	-	-	-
Sec for Guidance	2120	151	18B	-	-	6.00	-	6.00	-	-	6.00	-	6.00	-	-	-	-	-
Sec to Facilities & Operations Dir	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Sec to Curriculum Supv.	2260	151	50	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Gifted	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-
Sec to ELD & Equity Supervisor	2260	151	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Total				10.00	9.00	21.00	16.00	56.00	10.00	9.00	21.00	16.00	56.00	-	-	-	-	-
Full Day KG	1110	191	08F	8.00	-	-	-	8.00	8.00	-	-	-	8.00	-	-	-	-	-
ELD	1110	191	02	9.00	1.00	3.00	-	13.00	9.00	1.00	3.00	-	13.00	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	17.00	17.00	-	-	-	17.00	17.00	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	1.00	1.00
Life Skills	1211	191	21F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	63.00	63.00	-	-	-	63.00	63.00	-	-	-	-	-
Total				17.00	1.00	3.00	96.00	117.00	17.00	1.00	3.00	97.00	118.00	-	-	-	1.00	1.00
Library Assistant	2250	154	14	5.00	1.00	3.00	-	9.00	5.00	1.00	3.00	-	9.00	-	-	-	-	-
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Total				15.00	1.00	6.00	-	22.00	15.00	1.00	6.00	-	22.00	-	-	-	-	-

WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET

<u>POSITIONS</u>	Func	Acct	Prog	2019-20 Actual					2020-21 Budget					Addition/Reductions to 2020-21 Budget				
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total
				Elem	Middle	High	Other		Elem	Middle	High	Other		Elem	Middle	High	Other	
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	8.00	8.00	-	-	-	1.00	1.00
RN-LPN (non-public)	2450	141	18D	-	-	-	4.20	4.20	-	-	-	4.20	4.20	-	-	-	-	-
RN-LPN (District)	2440	141	18D	4.00	-	3.00	1.00	8.00	4.00	1.00	3.00	1.00	9.00	-	1.00	-	-	1.00
APT Program Coordinator	1231	121	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-
Total				4.00	-	3.00	13.20	20.20	4.00	1.00	3.00	14.20	22.20	-	1.00	-	1.00	2.00
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	19.00	19.00	-	-	-	-	-
Total				-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	5.00	21.00	10.00	3.00	3.00	5.00	21.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	24.50	15.50	30.00	7.50	77.50	24.50	15.50	30.00	7.50	77.50	-	-	-	-	-
Security Services Coordinator	2660	141	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				34.50	18.50	33.00	44.50	130.50	34.50	18.50	33.00	44.50	130.50	-	-	-	-	-
Secretarial Staff - Central Office and School Administration Total				80.50	29.50	66.00	224.20	400.20	80.50	30.50	66.00	226.20	403.20	-	1.00	-	2.00	3.00
Grand Total				491.95	272.15	377.80	272.70	1,414.60	497.85	276.35	383.70	279.70	1,437.60	5.90	4.20	5.90	7.00	23.00

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

2020-21 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

REVENUE SUMMARY

	Actual 2018-19	Budgeted 2019-20	Anticipated 2019-20	Proposed 2020-21
<u>Local Effort</u>				
Current Real Estate Taxes	\$169,592,595	\$171,871,693	\$173,641,047	\$172,568,153
Interim Real Estate Taxes	1,091,954	1,186,171	948,937	824,699
Public Utility Realty Tax	192,821	200,000	180,000	180,000
Earned Income Tax	21,510,397	21,766,946	19,590,251	19,590,251
Real Estate Transfer Tax	4,420,739	4,394,531	4,394,531	3,735,352
Delinquent Taxes (All Levies)	2,477,181	2,858,800	2,858,800	2,858,800
Earnings on Investments	2,656,955	1,000,000	2,500,000	500,000
Tuition from Patrons	290,934	324,640	250,010	250,010
Rent and Miscellaneous Income	585,441	507,000	397,000	397,000
Refunds of Prior Years Receipts	999	25,000	10,000	10,000
Activity Fee Revenue	353,765	380,485	294,490	294,490
Beginning Fund Balance	31,906,360	31,816,659	38,868,797	48,250,936
Total Local Effort	\$235,080,141	\$236,331,925	\$243,933,863	\$249,459,691
<u>State Sources</u>				
Basic Instructional Subsidy	\$8,421,638	\$8,421,880	\$8,810,298	\$8,421,880
Tuition for Private Home Placement	231,101	290,000	290,000	290,000
Special Education Subsidy	6,128,947	6,202,850	6,012,185	5,899,089
Transportation Subsidy	3,313,927	3,674,145	3,260,089	2,321,816
Rent Subsidy	1,163,834	1,110,285	1,110,285	1,093,234
Medical, Dental & Nurse Services	255,330	250,300	250,300	252,545
State Property Tax Reduction	3,468,141	3,598,253	3,598,253	3,570,346
Safe Schools	-	-	400,050	-
PA Accountability Grants	399,095	399,095	399,095	399,095
Social Security Subsidy	3,415,380	3,790,382	3,777,897	3,924,722
Retirement Subsidy	15,827,583	16,975,431	16,919,469	17,695,207
Total State Sources	\$42,624,977	\$44,712,621	\$44,827,921	\$43,867,934
<u>Federal Sources</u>				
Other PA Public Schools-IDEA	\$1,331,370	\$1,333,370	\$1,431,536	\$1,431,536
Title I	704,467	704,467	598,796	598,796
Title IIA & IID	207,851	260,260	236,948	236,948
Title III	112,353	108,968	91,336	91,336
Title IV	61,433	59,965	52,725	52,725
Med. Access-Direct Services	1,217,558	470,000	970,000	970,000
Med. Access-Time Study	33,690	30,000	30,000	30,000
Total Federal Sources	\$3,668,721	\$2,967,030	\$3,411,341	\$3,411,341
TOTAL	\$281,373,839	\$284,011,576	\$292,173,125	\$296,738,966

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

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

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$169,592,595	\$171,871,693	\$173,641,047	\$172,568,153

The greatest amount of funds is raised from our taxpayers based on a 21.6622 mill (Chester County) and 16.6626 mill (Delaware County) levy on the assessed valuation of all taxable property within the School District. The amount budgeted represents 96.5% 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

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$1,091,954	\$1,186,171	\$948,937	\$824,699

Represents the amount of taxes we anticipate to collect on new construction and additions to existing properties which, because of the completion date, do not appear on the regular tax duplicate. This year's estimate is based on historical data and the expected new construction in the area as determined by the number of building permits issued by municipalities.

6113 PUBLIC UTILITY REALTY TAX

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$192,821	\$200,000	\$180,000	\$180,000

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 was collected by the utility from the taxpayer as a part of the service bill.

6151 EARNED INCOME TAX

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$21,510,397	\$21,766,946	\$19,590,251	\$19,590,251

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 who pay a tax on income where they work.

6153 REAL ESTATE TRANSFER TAX

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$4,420,739	\$4,394,531	\$4,394,531	\$3,735,352

Transfer tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the District boundaries sold during the year. This tax is equal to one-half percent of the value of the property sold and is paid at the time of the transfer. This year's estimate is based on historical data and anticipated trends for the area.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$2,477,181	\$2,858,800	\$2,858,800	\$2,858,800

Delinquent tax is revenue collected by the County Tax Claim Bureau. Delinquent taxes are real estate taxes that were not paid during the original year of issue.

6500 EARNINGS ON INVESTMENTS

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$2,656,955	\$1,000,000	\$2,500,000	\$500,000

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$120 million earning an effective rate of 0.42% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$290,934	\$324,640	\$250,010	\$250,010

Tuition we will receive from students, their parents/guardians for participation in the District's summer school programs and Outdoor Education Program. Monies received for providing services to pupils of another Local Education Agency. Includes tuition received from the resident school district for students placed by the courts and for institutional children placed in the District's educational programs. Also includes gate receipts collected at athletic events.

6990 RENT & MISCELLANEOUS REVENUE

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$585,441	\$507,000	\$397,000	\$397,000

Represents the amount the District anticipates receiving from miscellaneous sources. The source of revenue in this category includes rent received from various organizations or groups for the use of the District's buildings and facilities, donations and parking fees.

6991 REFUNDS OF PRIOR YEARS

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$999	\$25,000	\$10,000	\$10,000

Refunds are receipts of cash returning all or part of a prior period expenditures.

6992 ACTIVITY FEE REVENUE

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$353,765	\$380,485	\$294,490	\$294,490

In order to help offset the costs of our extra-curricular programs, the district assesses a student participation fee. This fee is assessed only for students who participate in extra-curricular activities supported by a contracted coach, advisor, or director.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

0770 BEGINNING UNRESERVED FUND BALANCE

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>
\$31,906,360	\$31,816,659	\$38,868,797	\$48,250,936

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2020-21 operation. Adequate fund balance levels are recommended to be at least equal to one month's operating expenditures (8.3%). Bond raters such as Moody's evaluate the financial stability of the District based on several factors, one of which is adequate fund balance. The projected balance to be carried forward into the 2020-21 year is \$48,250,936.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	The instructional subsidy is the largest single source of revenue from the state.
\$8,421,638	\$8,421,880	\$8,810,298	\$8,421,880	

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	This state reimbursement is for providing education to non-resident orphaned children placed in private homes by court order. It also includes those non-resident inmates of children's institutions whose district of residence cannot be determined.
\$231,101	\$290,000	\$290,000	\$290,000	

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	This funding is for students identified with special needs and wards of state.
\$6,128,947	\$6,202,850	\$6,012,185	\$5,899,089	

7310 TRANSPORTATION SUBSIDY

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	This is a reimbursement to the District for the operation of a school busing program in compliance with state law and regulations. It is not required that each district operate a busing program, but if operated, it must comply with the state law and regulations and is eligible for the transportation subsidy based on factors including the number of public & non-public students, students transported due to hazardous conditions, the approved cost of transportation, and market value of real estate.
\$3,313,927	\$3,674,145	\$3,260,089	\$2,321,816	

7320 RENT SUBSIDY

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Reimbursement for building projects on a basis of approved costs times our Capital Account Reimbursement Fraction (CARF Rate) of 27.54 percent. Our budgeted revenue includes rental subsidy for our anticipated debt service payments.
\$1,163,834	\$1,110,285	\$1,110,285	\$1,093,234	

7330 MEDICAL/DENTAL/NURSING SERVICES

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>	Represents medical & nursing services reimbursement at \$9.40 per ADM and \$9.70 per ADM for additional Act 25 funding.
\$255,330	\$250,300	\$250,300	\$252,545	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

7340 PROPERTY TAX REDUCTION ALLOCATION

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$3,468,141	\$3,598,253	\$3,598,253	\$3,570,346

Revenue received from the Commonwealth to be distributed as property tax reduction to eligible homestead/farmstead property owners within the District. This allocation is derived from state gaming revenues and the sterling act credits received from Philadelphia.

7360 SAFE SCHOOLS

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$0	\$0	\$400,050	\$0

Revenue received from the state during the 2019-20 school year related to the PA school safety and security grant. With the grant money, the district implemented strategies to reduce risk factors for students who are experiencing depression, showing signs of violence, and otherwise withdrawing mentally and emotionally from school.

7500 READY TO LEARN BLOCK GRANTS

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$399,095	\$399,095	\$399,095	\$399,095

Revenue received from the state to implement research-based programs to boost student achievement. The District will use these funds to fund a portion of the full day kindergarten program.

7810 SOCIAL SECURITY SUBSIDY

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$3,415,380	\$3,790,382	\$3,777,897	\$3,924,722

Effective 1/1/87, the Commonwealth reimbursed the School District for ½ of the employer's share of social security. Prior to this date, the State made payments directly to Social Security Administration. Act 29 of 1994 includes provisions to apply the state aid ratio to the social security subsidy, although at this time the minimum reimbursement is defined as full funding of ½ of the employer's share.

7820 RETIREMENT SUBSIDY

<u>Actual 2018-19</u>	<u>Budgeted 2019-20</u>	<u>Anticipated 2019-20</u>	<u>Proposed 2020-21</u>
\$15,827,583	\$16,975,431	\$16,919,469	\$17,695,207

According to Act 29 of 1994, effective 7/1/95, the Commonwealth will reimburse the School District for ½ of the employer's share of contributions to Public School Employees' Retirement System (PSERS). Prior to this date, the state made payments directly to PSERS. Act 29 of 1994 includes provisions to apply the state aid ratio to the retirement subsidy, although at this time the minimum reimbursement is defined as full funding of ½ of the employer's share.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

FEDERAL SOURCES

6831 IDEA

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Federal revenue received from the Chester County Intermediate Unit to fund the Individuals with Disabilities Educational Act (IDEA).
\$1,331,370	\$1,333,370	\$1,431,536	\$1,431,536	

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for St. Agnes, St. Simon and Jude, St. Joseph, St. Peter and Paul, St Phillip and James, and West Chester Friends.
\$704,467	\$704,467	\$598,796	\$598,796	

8515 TITLE II-IMPROVING TEACHER QUALITY

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Funds received for educational technology and improving teacher quality through staff development.
\$207,851	\$260,260	\$236,948	\$236,948	

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Funds received to supplement resources and provide translation services for LEP students and for staff development.
\$112,353	\$108,968	\$91,336	\$91,336	

8517 TITLE IV- 21st Century Schools

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Funds received for the education of children under ESEA, Title IV.
\$61,433	\$59,965	\$52,725	\$52,725	

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Direct service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP).
\$1,217,558	\$470,000	\$970,000	\$970,000	

8820 MEDICAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

<u>Actual</u> <u>2018-19</u>	<u>Budgeted</u> <u>2019-20</u>	<u>Anticipated</u> <u>2019-20</u>	<u>Proposed</u> <u>2020-21</u>	Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students.
\$33,690	\$30,000	\$30,000	\$30,000	

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

Section 1431 Capital Reserve Fund

Projected Fund Balance 07/01/2020	<u><u>\$23,638,009</u></u>
-----------------------------------	----------------------------

Revenue:

Transfer from General Fund	\$5,722,286
Interest Income	\$75,000
Refunding Savings	<u>\$445,255</u>
Total Revenue	<u><u>\$6,242,541</u></u>

Expenditures:

Furniture and Fixtures	\$60,000
Facilities Expenditures	\$1,694,808
Technology Expenditures	<u>\$4,197,536</u>
Total Expenditures	<u><u>\$5,952,344</u></u>

Estimated Fund Balance @ 06/30/2021	<u><u>\$23,928,206</u></u>
-------------------------------------	----------------------------

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

CAPITAL PROJECTS FUND

Projected Fund Balance 07/01/2020		<u><u>\$ 26,304,424</u></u>
-----------------------------------	--	-----------------------------

Revenue:

Bond Proceeds	\$ _____ -	
Total Revenue		<u><u>\$ -</u></u>

Expenditures:

Site & Building Improvements/Replacements	<u>\$ 19,006,788</u>	
Total Expenditures		<u><u>\$ 19,006,788</u></u>

Estimated Fund Balance @ 06/30/2021		<u><u>\$ 7,297,636</u></u>
-------------------------------------	--	----------------------------

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

Capital Projects Budget Cash Flows (Fund 30)

	Original Budget	Revised Budget	Savings/ (Additional Costs)	Total Expenses to date thru 06/30/2020	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Westtown Thornbury Design + Construction	10,900,000	10,389,690	510,310	10,378,836							
East Bradford Design + Construction	10,400,000	10,260,000	140,000	10,153,504							
Exton Design + Construction	11,200,000	18,100,000	(6,900,000)	17,642,681							
East Goshen Design + Construction	12,200,000	17,750,000	(5,550,000)	15,779,973	2,800,000						
Mary C Howse Design + Construction	11,900,000	11,900,000	0	53,377		446,623	4,000,000	4,000,000	3,400,000		
Glen Acres Design + Construction	12,800,000	12,900,000	(100,000)	355,181	319,800	4,500,000	4,000,000	3,730,931			
Greystone Design + Construction	25,500,000	27,500,000	(2,000,000)	7,142,818	12,137,503	4,033,039					
Hillsdale Design + Construction	7,100,000	10,400,000	(3,300,000)	0					275,000	3,500,000	3,500,000
Starkweather Design + Construction	9,100,000	10,400,000	(1,300,000)	477,546				2,000,000	2,985,087	2,025,000	2,742,707
Westtown Thornbury Addition	1,000,000	2,500,000	(1,500,000)	57,734	1,847,727	30,755					
Elementary School Total	112,100,000	132,099,690	(19,999,690)	62,041,650	17,105,030	9,010,417	8,000,000	9,730,931	6,660,087	5,525,000	6,242,707
Stetson Design + Construction	31,000,000	31,000,000	0	0					500,000	2,000,000	9,500,000
Peirce Design + Construction	33,000,000	33,000,000	0	0						500,000	2,000,000
Middle School Total	64,000,000	64,000,000	0	0					500,000	2,500,000	11,500,000
18-19 Maintenance Projects	1,200,000	1,044,316	155,684	5,787	100,000						
19-20 Maintenance Projects	1,236,000	1,141,267	94,733	5,787	42,573						
20-21 Maintenance Projects	1,273,080	1,557,586	(284,506)	0	1,309,708						
Future Maintenance Projects	26,511,164	26,511,164	0	0		1,311,272	1,350,611	1,391,129	1,432,863	1,475,849	1,520,124
Construction Salaries	4,915,222	4,915,222	0	2,274,208	449,477	471,951	495,548				
Misc Other Projects Total	35,135,466	35,169,555	(34,089)	2,285,782	1,901,758	1,783,223	1,846,159	1,391,129	1,432,863	1,475,849	1,520,124
Grand Total	211,235,466	231,269,245	(20,033,779)	64,327,432	19,006,788	10,793,640	9,846,159	11,122,060	8,592,950	9,500,849	19,262,831

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

Proprietary Fund

Food Service

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:

Sale of Food	\$2,725,673
--------------	-------------

Operating Expenses:

Food	\$1,103,952
Labor	\$1,568,170
Direct Expenses	\$388,109
District Custodial Expenses	\$137,324
Depreciation Expense	\$85,000
Support Services	\$66,495
Management Fee	\$61,380

Total Contractor Operating Expenses	<u>\$3,410,430</u>
-------------------------------------	--------------------

Repairs to Equipment	\$25,575
----------------------	----------

Total Operating Revenue Over (Under) Expenses	<u>(\$710,332)</u>
---	--------------------

Non-Operating Revenue:

Federal & State Lunch Program Claims	\$769,873
Interest Income	<u>\$10,000</u>
	<u>\$779,873</u>

Net Income @ 06/30/2021	\$69,541
Projected Assets @ 07/01/2020	\$1,683,381
Projected Assets @ 06/30/2021	<u>\$1,752,922</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

FOOD SERVICE FUND DESCRIPTION

The West Chester Area School District contracts with a food service company for its program, which provides breakfast and lunch for all students and staff who wish to participate. The current food service vendor is ARAMARK who was selected by the District Food Service Committee. The district went through the RFP process and awarded Aramark with a contract ending in June 2024. The Food Service Program is approved by the Federal National School Lunch Program and the meals served are nutritionally balanced. The Food Service Program also provides catering service for extra-curricular events upon request.

The food service operation is primarily funded through the sale of meals. Other revenues received include donated commodities and cash subsidies from the state and federal governments. The District receives federal and state subsidies for each breakfast and lunch served which include free and reduced price payments for low-income households.

FEDERAL/STATE REIMBURSEMENT FOR COMPLETE MEALS SERVED
2019-20**

	<u>LUNCH*</u>	<u>BREAKFAST</u>	
		<u>Regular</u>	<u>Needy</u>
PAID	.51	.41	.41
REDUCED	3.20	1.64	2.00
FREE	3.60	1.94	2.30
COMMODITIES	.2350		

*Includes additional \$.02/meal reimbursement for school breakfast program.

**The 2020-21 reimbursement rates haven't been disclosed as of the date of publication.

School lunch prices for the 2020-21 school year are \$2.75 at the elementary level, \$3.00 at the middle school level and \$3.25 at the high school level. Adult lunch prices are \$3.95. The breakfast prices are \$1.25 at the elementary level and \$1.50 at the middle school level and at the high school level. Adult breakfast prices are \$2.15.

The West Chester Area School District utilizes an on-line point of sale system. The system is known as Pay-For-It and it allows each student to have their own personal account. Parents can pre-deposit monies via cash, check or a credit card over the Internet. This computerized system increases the efficiency of the food service program by increasing the participation and ensures compliance with government regulations. Through this service, parents have the ability to view their child's account balance and participation report on the internet.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2020-21 | \$176,138,499 |
| 2. Gross tax to be levied (estimate 96.5% collection) | \$182,398,197 |
| 3. Equalization between counties - Section 672.1 | |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$13,366,029,926	94.08
Delaware County	<u>\$841,145,975</u>	<u>5.92</u>
	\$14,207,175,901	100.00
 b. Gross Real Estate Levy:		
Chester County - 94.08	\$171,599,184	
Delaware County - 5.92	<u>\$10,799,013</u>	
	\$182,398,197	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the	\$171,599,184	=	
Assessed Value - Chester County	<u>\$7,921,562,971</u>		
			21.6622 mills
 b. Tax Levy - Delaware County divided by the			
Assessed Value - Delaware County	<u>\$10,799,013</u>	=	
	\$648,096,179		16.6626 mills

Tax Levy

Real Estate Tax at the rate of 21.6622 mills, or \$2.16622 per one hundred dollars of assessed valuation of taxable real property, in the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown, West Whiteland, and the Borough of West Chester, all of Chester County, Pennsylvania; 16.6626 mills, or \$1.66626 per one hundred dollars of assessed valuation of taxable property in the Township of Thornbury, Delaware County, Pennsylvania.

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 2019-20, Delaware County represented 5.79% of the total market value of the School District; for 2020-21, Delaware County represents 5.92%.

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

HISTORY OF TAX INCREASES

CHESTER COUNTY

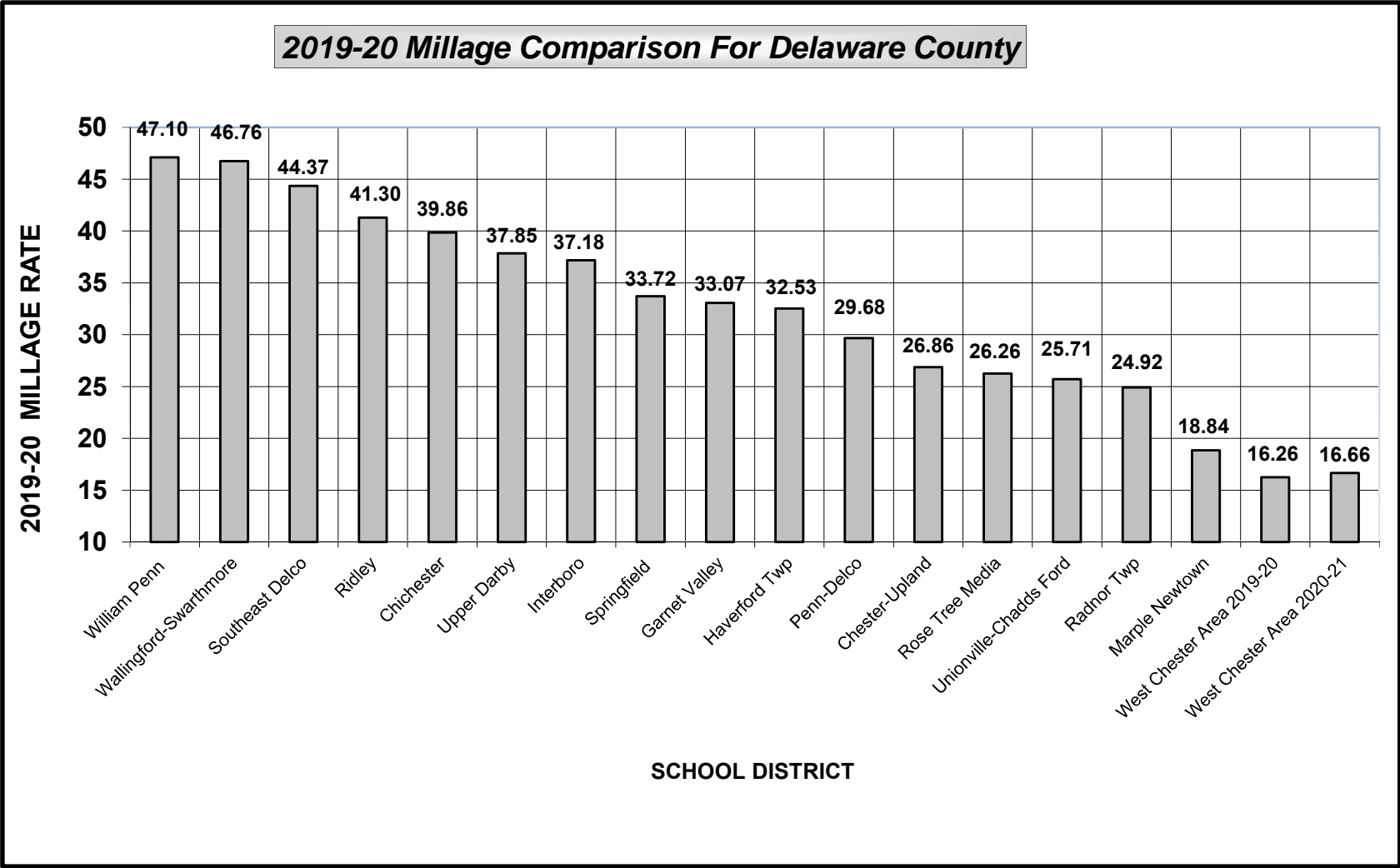
DELAWARE COUNTY

Year	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill
2007-08	15.79	4.2%	\$189,950	\$2,999	11.87	7.7%	\$285,000	\$3,383
2008-09*	16.85	6.7%	\$189,950	\$3,201	12.94	9.0%	\$285,000	\$3,688
2009-10*	17.85	5.9%	\$189,950	\$3,391	14.16	9.4%	\$285,000	\$4,036
2010-11*	18.36	2.9%	\$189,950	\$3,487	14.25	0.6%	\$285,000	\$4,061
2011-12*	18.36	0.0%	\$189,950	\$3,487	14.22	-0.2%	\$285,000	\$4,053
2012-13*	18.67	1.7%	\$189,950	\$3,546	13.78	-3.1%	\$285,000	\$3,927
2013-14*	18.67	0.0%	\$189,950	\$3,554	13.62	-1.2%	\$285,000	\$3,882
2014-15*	19.21	2.9%	\$189,950	\$3,649	13.65	0.2%	\$285,000	\$3,890
2015-16*	19.5779	1.9%	\$189,950	\$3,719	13.9059	1.9%	\$285,000	\$3,963
2016-17*	20.0982	2.7%	\$189,950	\$3,818	14.7113	5.8%	\$285,000	\$4,193
2017-18*	20.6841	2.9%	\$189,950	\$3,929	15.2086	3.4%	\$285,000	\$4,334
2018-19*	21.2723	2.8%	\$189,950	\$4,041	16.0761	5.7%	\$285,000	\$4,582
2019-20*	21.6622	1.9%	\$189,950	\$4,115	16.2597	1.1%	\$285,000	\$4,634
2020-21*	21.6622	0.0%	\$189,950	\$4,115	16.6626	2.5%	\$285,000	\$4,749

* Tax Relief per HS/FS:

2008-09	\$141	2015-16	\$131
2009-10	\$146	2016-17	\$139
2010-11	\$144	2017-18	\$141
2011-12	\$139	2018-19	\$138
2012-13	\$132	2019-20	\$144
2013-14	\$132	2020-21	\$144
2014-15	\$141		

WEST CHESTER AREA SCHOOL DISTRICT 2020-21 BUDGET



**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

<p><i>Comparison of Chester County School Districts</i></p>

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE
2019-20 Budget	\$261,809,403	\$128,435,227
# of Students	12,078	5,922
Cost/Student	\$21,677	\$21,687
Market Value (MV)	\$14,207,175,901	\$5,200,492,811
MV/Student	\$1,176,285	\$878,128
2019-20 Millage	21.6622	29.9667
Real Estate Taxes (Assess. At \$189,950)	\$4,115	\$5,692
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2019-20 TOTAL TAXES	\$4,415	\$5,908
2020-21 Final Millage (Assess. At \$189,950)	21.6622	30.3440
REAL ESTATE TAXES	\$4,115	\$5,764
2020-21 TOTAL TAXES	\$4,415	\$5,980

**WEST CHESTER AREA SCHOOL DISTRICT
2020-21 BUDGET**

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS														
SCHOOL DISTRICT	2019-20			2018		ASSESSMNT @		EIT @	OTHER	2019-20 TOTAL	ASSESSMNT @		2020-21 TOTAL	
	BUDGET	STUDENTS	COST/ STUDENT	MARKET VALUE (MV)	MV/ STUDENT	2019-20 MILLAGE	\$189,950 R E TAXES				2020-21 MILLAGE	\$189,950 R E TAXES		
AVON GROVE	98,134,133	5,059	19,398	2,813,008,710	556,040	31.6100	6,004	0	0	6,004	32.7100	6,213	6,213	
COATESVILLE	180,688,583	5,499	32,858	4,418,960,609	803,593	38.2018	7,256	300	20	7,576	38.2018	7,256	7,576	
DOWNINGTOWN	226,292,812	13,085	17,294	8,618,457,157	658,652	27.1820	5,163	300	40	5,503	27.1820	5,163	5,503	
GREAT VALLEY	109,900,000	4,429	24,814	6,379,452,537	1,440,382	21.5500	4,093	0	0	4,093	21.8100	4,143	4,143	
KENNETT CONSOLIDATED	88,204,587	4,212	20,941	3,119,150,575	740,539	30.9500	5,879	300	0	6,179	31.4852	5,981	6,281	
OCTORARA	56,718,731	2,241	25,310	1,352,056,340	603,327	40.7900	7,748	300	20	8,068	40.8900	7,767	8,087	
OWEN J ROBERTS	110,501,693	5,494	20,113	3,551,110,095	646,362	31.9550	6,070	300	0	6,370	32.7858	6,228	6,528	
OXFORD	70,539,523	3,688	19,127	1,761,653,344	477,672	31.4599	5,976	300	20	6,296	32.0104	6,080	6,400	
PHOENIXVILLE	94,513,605	4,124	22,918	3,364,554,983	815,847	31.2000	5,926	300	95	6,321	31.8200	6,044	6,439	
TREDYFFRIN-EASTTOWN	153,658,447	7,182	21,395	8,941,758,580	1,245,023	23.8795	4,536	0	0	4,536	24.5003	4,654	4,654	
UNIONVILLE-CHADDS FORD	90,261,207	3,976	22,702	3,878,574,906	975,497	29.1600	5,539	0	0	5,539	29.0700	5,522	5,522	
WEST CHESTER	261,809,403	12,078	21,677	14,207,175,901	1,176,285	21.6622	4,115	300	0	4,415	21.6622	4,115	4,415	
CHESTER COUNTY AVERAGE	128,435,227	5,922	21,687	5,200,492,811	878,128	29.9667	5,692	200	16	5,908	30.3440	5,764	5,980	