



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



2021-22 FINAL BUDGET

APPROVED MAY 26, 2021

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West Chester Area School District 2021-22 Budget Message

The West Chester Area School District School Board of Directors passed a final budget for the 2021-22 school year of \$279,476,796, approximately \$9.7 million increase over the current budget (3.6 percent.) Included in this increase is \$3.7 million in staffing and benefits related to the opening of Greystone, the District's 11th elementary school. Other increases include more than \$3.6 million directly related to the following state and federal mandates:

- \$2.2 million increase in state-mandated pension expenses, a 6.3 percent increase over the current year's budget.
- \$724,000 increase in tuitions and services for special education students, a 4.7 percent increase over the current year.
- \$656,000 increase in transportation expenses for both public and non-public students, 3.9 percent increase over the current year.

The budget includes a 1.8 percent tax increase for Chester County property owners (about \$76 per average household) and a .4 percent increase for Delaware County property owners (about \$19 per average household). The property tax millage rates for West Chester remain one of the lowest in Chester County. The District utilized savings from the 2020-21 operations to help offset the millage increases needed for the 2021-22 budget. The District's undesignated fund balance is approximately \$17.1 million.

The largest component of the budget is the salaries and benefits for the District's 1,493 employees, which rose \$6.5 million (4.8 percent increase). Included in that increase is \$3.7 million (2.3 percent increase) in additional staffing needed for Greystone Elementary. The 2021-22 budget includes the addition of:

- Staffing for Greystone Elementary School including; Principal, Librarian, Nurse, Counselor, two Reading Specialists, Caseworker, Psychologist, Speech Therapist, 24 teachers, a Head Custodian, and 2.5 office staff.
- Staffing for the District in-house Achieve Progress Transition Program (APT) to be located in each of the three high schools, including three special education teachers, three counselors, 1.2 regular education teachers, and three paraprofessionals.
- .2 Psychologist to accommodate increased caseload at the middle school level
- One Nurse for the Multi Disabled Support (MDS) Program
- Two Campus Security Officers
- .5 Custodian due to increased square footage as a result of classroom additions at the elementary level.

"This budget includes additional debt service to begin renovations at Glen Acres Elementary School, as well as staffing to open the new Greystone Elementary School. We have also relocated existing resources to provide the necessary supports for students as we enter a post-pandemic school year," said Superintendent Jim Scanlon.

The District is projecting a \$671,000 increase in this year's budget, which covers books, supplies, utilities, debt service, and other operating expenses offset by savings of \$1.1 million in contracted and professional services.

"The board worked extremely hard to provide the needed resources for our students while maintaining one of the lowest tax rates in Chester County. It is a difficult balance to meet the needs of our 12,000 students with the taxpayers in our community. I believe this budget accomplishes that goal," said school board president Chris McCune.

2021-22 District Tax Rates

Based on the final budget, the real estate tax rate for Chester County will increase by .40 mills to 22.06, an increase of 1.8 percent, and the rebalanced millage rate based on the county-wide reassessment for Delaware County will be 9.52, an increase of .4 percent over 2020-21. The average assessed home value in Chester County is now \$189,850, which is approximately one-half of the home's market value. The average assessed home value in the Delaware County portion of the District is \$502,336, which represents 100 percent of the market value. At the final rate, the average tax hike would be \$76 per year for Chester County residents and \$19 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

2021-22 BUDGET CALENDAR

<ul style="list-style-type: none"> Review of Budget Calendar Budget Forecast Model Review 	September 29, 2020 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review 2021-22 Enrollment Projection (Info Item) 2021-22 Per Pupil Allocation Recommendation 	October 19, 2020 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review Staffing/Employee Benefits/Teacher Substitutes Debt Service & Capital Reserve 	November 16, 2020 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review Board Approval of Resolution (Accelerated Budget Opt Out Resolution) indicating the District will NOT raise taxes above the state's index (by 1/28/21). No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 2/2/21). 	December 21, 2020 P&FC December 21, 2020 Board Meeting
<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	(Tuesday) January 19, 2021 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review Budget Work Session 	(Tuesday) February 16, 2021 P&FC Board Work Session
<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	March 15, 2021 P&FC
<ul style="list-style-type: none"> Budget Work Session & Public Hearing Board approval of <u>Resolution</u> authorizing the Display of 2021-22 Proposed Budget in PDE format & Advertising Intent to Adopt (by 4/26/21)- must be at least 30 days before final budget adoption on 5/26/20 & be available for public inspection in PDE format at least 20 days prior to adoption (by 5/6/21). 	April 19, 2021 P&FC April 26, 2021 Board Meeting
<ul style="list-style-type: none"> Publish Legal Notice of Intent to Adopt Final Budget (10 days prior to adoption) no later than 5/14/21. 	<i>Must Publish by</i> May 16, 2021
<ul style="list-style-type: none"> ADOPTION of FINAL 2021-22 BUDGET 	(Wednesday) May 26, 2021 Board Meeting

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2021	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2022
<u>General Funds</u>	\$47,950,754	\$253,994,666	\$279,476,796	\$22,468,624
(includes Athletic & Fed. Funds)				
<u>Special Revenue Fund:</u>				
Capital Reserve Fund	\$25,654,309	\$4,300,764	\$3,494,867	\$26,460,206
Cap Resv - Facilities	\$0	\$2,011,500	\$2,011,500	\$0
<u>Total Special Revenue Funds</u>	<u>\$25,654,309</u>	<u>\$6,312,264</u>	<u>\$5,506,367</u>	<u>\$26,460,206</u>
<u>Capital Projects Fund</u>	<u>\$37,703,387</u>	<u>\$0</u>	<u>\$11,930,812</u>	<u>\$25,772,575</u>
 TOTAL ALL GOVERNMENTAL FUNDS	 <u><u>\$111,308,450</u></u>	 <u><u>\$260,306,930</u></u>	 <u><u>\$296,913,975</u></u>	 <u><u>\$74,701,405</u></u>
<u>Proprietary Fund:</u>				
Food Service	<u>\$1,329,273</u>	<u>\$3,709,932</u>	<u>\$3,480,586</u>	<u>\$1,558,619</u>
 TOTAL PROPRIETARY FUND TYPES	 <u><u>\$1,329,273</u></u>	 <u><u>\$3,709,932</u></u>	 <u><u>\$3,480,586</u></u>	 <u><u>\$1,558,619</u></u>

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Includes Athletics & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

EXPENSE SUMMARY

	<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$94,197,737	\$101,569,133	\$101,577,010	\$106,430,746
Special Programs - Elem/Sec	37,658,954	42,413,230	41,697,323	43,668,561
Vocational Education Programs	6,292,293	6,587,725	6,594,425	6,955,155
Other Instructional Prog. - Elem/Sec	940,636	840,435	540,435	340,861
Other Non-Public Services	66,438	75,328	75,328	81,975
Total Instruction	\$139,156,059	\$151,485,851	\$150,484,521	\$157,477,298
<u>Support Services</u>				
Pupil Personnel	\$9,151,408	\$10,166,734	\$10,166,734	\$10,925,754
Instructional Staff	5,668,075	6,220,847	6,320,847	6,578,807
Administration	11,293,929	13,142,894	13,142,894	13,898,933
Pupil Health	2,395,807	2,710,797	2,710,797	2,975,305
Business	1,787,151	2,005,031	2,005,031	2,068,847
Operations & Maintenance	16,068,868	19,193,218	18,853,218	20,367,515
Transportation	12,409,575	14,982,392	13,982,392	15,745,719
Central	3,595,539	4,056,507	4,349,818	4,255,729
Other	147,771	226,867	226,867	231,221
Total Support	\$62,518,124	\$72,705,287	\$71,758,598	\$77,047,830
<u>Student Activities & Community Services</u>				
Student Activities	\$4,749,544	\$5,558,654	\$5,558,654	\$5,590,588
Community Services	104,769	151,912	151,912	157,906
Total Student Act., etc.	\$4,854,313	\$5,710,566	\$5,710,566	\$5,748,494
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$26,541,652	\$27,290,206	\$25,508,186	\$28,560,032
Capital Project Fund Transfer	5,451,612	6,167,541	7,633,522	6,237,265
Budget Reserve	-	6,456,216	3,464,104	4,405,877
Total Other Financing Uses	\$31,993,264	\$39,913,963	\$36,605,812	\$39,203,174
TOTAL	\$238,521,759	\$269,815,667	\$264,559,497	\$279,476,796

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

INSTRUCTION (1000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$53,740,061	\$55,773,036	\$55,633,558	\$57,656,973	\$2,023,415	3.6%
200 Benefits	\$30,419,670	\$34,638,118	\$34,578,935	\$36,112,997	\$1,534,062	4.4%
300 Professional & Technical Svces	\$2,043,880	\$2,552,991	\$2,492,991	\$2,833,842	\$340,851	13.7%
400 Purchased Property Services	\$242,437	\$319,987	\$319,987	\$317,912	(\$2,075)	-0.6%
500 Other Purchased Services	\$4,917,462	\$5,072,013	\$5,072,013	\$5,487,146	\$415,133	8.2%
600 Supplies	\$2,734,900	\$3,118,788	\$3,385,326	\$3,897,452	\$512,126	15.1%
700 Property	\$77,652	\$61,108	\$61,108	\$87,052	\$25,944	42.5%
800 Other Objects	\$21,675	\$33,092	\$33,092	\$37,372	\$4,280	12.9%
TOTAL	\$94,197,737	\$101,569,133	\$101,577,010	\$106,430,746	\$4,853,736	4.8%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$12,177,314	\$12,986,104	\$12,686,104	\$14,288,448	\$1,602,344	12.6%
200 Benefits	\$7,161,558	\$8,092,501	\$8,092,501	\$8,992,259	\$899,758	11.1%
300 Professional & Technical Svces	\$11,054,876	\$14,036,279	\$13,089,359	\$12,844,211	(\$245,148)	-1.9%
400 Purchased Property Services	\$3,703	\$5,209	\$5,209	\$6,400	\$1,191	22.9%
500 Other Purchased Services	\$6,975,545	\$6,907,189	\$6,907,189	\$7,252,488	\$345,299	5.0%
600 Supplies	\$244,218	\$227,633	\$758,646	\$249,985	(\$508,661)	-67.0%
700 Property	\$12,029	\$84,400	\$84,400	\$3,800	(\$80,600)	-95.5%
800 Other Objects	\$29,710	\$73,915	\$73,915	\$30,970	(\$42,945)	-58.1%
TOTAL	\$37,658,954	\$42,413,230	\$41,697,323	\$43,668,561	\$1,971,238	4.7%

1300

VOCATIONAL EDUCATION

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,301,734	\$2,349,590	\$2,349,590	\$2,469,321	\$119,731	5.1%
200 Benefits	\$1,315,630	\$1,482,075	\$1,482,075	\$1,568,944	\$86,869	5.9%
300 Professional & Technical Svces	\$4,233	\$5,700	\$5,700	\$3,700	(\$2,000)	-35.1%
400 Purchased Property Services	\$0	\$1,133	\$1,133	\$1,150	\$17	1.5%
500 Other Purchased Services	\$2,566,555	\$2,585,213	\$2,585,213	\$2,782,683	\$197,470	7.6%
600 Supplies	\$71,722	\$143,559	\$150,259	\$107,702	(\$42,557)	-28.3%
700 Property	\$30,655	\$18,000	\$18,000	\$19,000	\$1,000	5.6%
800 Other Objects	\$1,764	\$2,455	\$2,455	\$2,655	\$200	8.1%
TOTAL	\$6,292,293	\$6,587,725	\$6,594,425	\$6,955,155	\$360,730	5.5%

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$91,434	\$41,000	\$41,000	\$106,786	\$65,786	160.5%
200 Benefits	\$38,354	\$17,274	\$17,274	\$59,275	\$42,001	243.1%
300 Professional & Technical Svces	\$627,124	\$538,018	\$238,018	\$78,500	(\$159,518)	-67.0%
400 Purchased Property Services	\$144,270	\$145,013	\$145,013	\$0	(\$145,013)	-100.0%
500 Other Purchased Services	\$38,742	\$85,930	\$85,930	\$75,000	(\$10,930)	-12.7%
600 Supplies	\$712	\$13,200	\$13,200	\$21,300	\$8,100	61.4%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$940,636	\$840,435	\$540,435	\$340,861	(\$199,574)	-36.9%

1500

OTHER NON-PUBLIC SERVICES

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</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	\$66,438	\$75,328	\$75,328	\$81,975	\$6,647	8.8%
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	\$66,438	\$75,328	\$75,328	\$81,975	\$6,647	8.8%

TOTAL INSTRUCTION

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$68,310,544	\$71,149,730	\$70,710,252	\$74,521,528	\$3,811,276	5.4%
200 Benefits	\$38,935,213	\$44,229,968	\$44,170,785	\$46,733,475	\$2,562,690	5.8%
300 Professional & Technical Svces	\$13,796,552	\$17,208,316	\$15,901,396	\$15,842,228	(\$59,168)	-0.4%
400 Purchased Property Services	\$390,409	\$471,342	\$471,342	\$325,462	(\$145,880)	-30.9%
500 Other Purchased Services	\$14,498,304	\$14,650,345	\$14,650,345	\$15,597,317	\$946,972	6.5%
600 Supplies	\$3,051,553	\$3,503,180	\$4,307,431	\$4,276,439	(\$30,992)	-0.7%
700 Property	\$120,336	\$163,508	\$163,508	\$109,852	(\$53,656)	-32.8%
800 Other Objects	\$53,149	\$109,462	\$109,462	\$70,997	(\$38,465)	-35.1%
TOTAL	\$139,156,059	\$151,485,851	\$150,484,521	\$157,477,298	\$6,992,777	4.6%

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

INSTRUCTION

INSTRUCTION represents 56.36% of the budget. It includes the people, programs and services for educating a projected enrollment of 11,901 students in the District's seventeen schools, 473 students in the Charter Schools and 147 students in Alternative Education & CCIU programs.

1100 REGULAR INSTRUCTION

100 Salaries

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$53,740,061	\$55,773,036	\$55,633,558	\$57,656,973	Included in this category are the salaries of 736.8 teachers (\$55,029,469). The teacher salaries have been adjusted for attrition in the amount of \$1,150,000. Also included are the salaries of 21 classroom aides (\$414,175); 17 technology associates (\$556,180); teacher extra-duty payments (\$443,603); 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 (\$499,546) and retirement severance (\$392,000).

200 Benefits

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$30,419,670	\$34,638,118	\$34,578,935	\$36,112,997	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$2,043,880	\$2,552,991	\$2,492,991	\$2,833,842	The category includes \$40,000 to measure our student achievement on an annual basis. Includes substitute services (\$2,334,131), expenses related to curriculum (\$2,000), five full-day kindergarten aides (\$125,000), ESL professional aides and services (\$270,000) and Jump Start Aides (\$8,000). Also includes \$28,611 paid out of the schools' per pupil allocation budgets and \$26,100 paid out of curriculum supervisor's budgets.

400 Purchased Property Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$242,437	\$319,987	\$319,987	\$317,912	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 \$261,672 is paid out of schools' per pupil allocation budgets and \$56,240 is paid out of the technology and curriculum supervisors' budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

500 Other Purchased Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$4,917,462	\$5,072,013	\$5,072,013	\$5,487,146	The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$5,189,806). Also includes \$174,200 for wan lines & internet. This category also includes postage, printing and travel expenses of which \$35,340 was paid out of schools' per pupil allocation budgets and \$87,800 was paid out of central office budgets.

600 Supplies

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$2,734,900	\$3,118,788	\$3,385,326	\$3,897,452	Includes \$1,034,241 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: Art (\$13,000), Science (\$82,000), World Language (\$170,000) Math (\$51,000), Reading (\$120,000), Language Arts (\$195,000), and Social Studies (\$225,000). This category includes \$21,191 for expenses related to federal programs and \$1,058,450 for books, supplies and software for other subject areas. This category also includes general O/S software updates (\$927,570).

700 Property

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$77,652	\$61,108	\$61,108	\$87,052	Provides \$32,452 for instructional equipment purchased out of the schools' per pupil allocation budgets. Includes \$48,000 for instructional equipment for Health & Phys Ed and \$6,600 for instructional equipment for Science & Technology.

800 Other Objects

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$21,675	\$33,092	\$33,092	\$37,372	The budget includes \$19,772 for dues and fees paid from the school's per pupil allocation budgets. Also includes \$17,600 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$12,177,314	\$12,986,104	\$12,686,104	\$14,288,448	The salaries of 3 Supervisors of Special Education, 1 Special Ed/Pupil Services Specialist, 4 secretaries; 16.1 teachers for the gifted programs (\$1,428,742); 139.8 teachers (\$9,784,610) and 100 aides for other District-operated special education classes. Also includes extra-assignment (\$338,500) and subject chairperson, head teachers, and team leaders (\$31,374).

200 Benefits

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$7,161,558	\$8,092,501	\$8,092,501	\$8,992,259	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$11,054,876	\$14,036,279	\$13,089,359	\$12,844,211	For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$6,099,234) from the CCIU, other professional agencies, and other intermediate units. Also includes \$2,362,605 for special education students in the alternative education program, \$275,537 in charges for the District's school-age students in the Early Intervention Programs, \$606,000 for Extended School Year services and \$1,208,000 for due-process hearings. This category includes \$2,283,135 of federal program expenditures and \$9,700 paid out of gifted education budgets.

400 Purchased Property Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$3,703	\$5,209	\$5,209	\$6,400	Services purchased to repair and maintain instructional equipment for Office of Special Education Supervisors.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$6,975,545	\$6,907,189	\$6,907,189	\$7,252,488	Includes \$4,295,587 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 \$2,888,811 for our resident special needs pupils to attend the Charter Schools and Cyber Charter Schools. Other expenses include \$22,550 for transportation expenses related to field trips, \$24,700 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted. This category includes \$20,840 of federal program expenditures.

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$244,218	\$227,633	\$758,646	\$249,985	Includes \$47,900 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$31,510 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$170,575 of federal program expenditures.

700 Property

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$12,029	\$84,400	\$84,400	\$3,800	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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$29,710	\$73,915	\$73,915	\$30,970	Dues and fees for memberships in professional organizations or associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$2,301,734	\$2,349,590	\$2,349,590	\$2,469,321	The salaries of 31.05 teachers in the vocational educational program. Also includes teacher extra duty pay \$1,300.

200 Benefits

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,315,630	\$1,482,075	\$1,482,075	\$1,568,944	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$4,233	\$5,700	\$5,700	\$3,700	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes

400 Purchases Property Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$0	\$1,133	\$1,133	\$1,150	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$2,566,555	\$2,585,213	\$2,585,213	\$2,782,683	The major item in this category is \$2,763,333 for students to attend the academic program at the Technical College High School. Also includes \$19,350 for program expenses paid out of the schools' per pupil allocation budgets.

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$71,722	\$143,559	\$150,259	\$107,702	Includes (\$92,702) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$15,000) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

700 Property

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	Provides for the purchase or replacement of instructional equipment related to the FCS and Technology curriculum proposals.
\$30,655	\$18,000	\$18,000	\$19,000	

800 Other Objects

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets.
\$1,764	\$2,455	\$2,455	\$2,655	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$91,434	\$41,000	\$41,000	\$106,786	Includes salaries for regular summer school. Also includes the salaries of 1.2 APT teachers.

200 Benefits

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$38,354	\$17,274	\$17,274	\$59,275	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$627,124	\$538,018	\$238,018	\$78,500	Includes services for alternative education programs (\$73,000) and the Intermediate Unit TAP Program (\$5,500).

400 Purchases Property Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$144,270	\$145,013	\$145,013	\$0	Services purchased to repair and maintain instructional equipment.

500 Other Purchased Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$38,742	\$85,930	\$85,930	\$75,000	Includes homebound instruction (\$15,000), tuition for summer school program (\$15,000) and tuitions for alternative education (\$45,000).

600 Supplies

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$712	\$13,200	\$13,200	\$21,300	Includes supplies for alternative education and summer school programs.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$66,438	\$75,328	\$75,328	\$81,975	Includes payments for professional services for non-public services provided as part of Title I and Title II pass thru allocation.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$5,616,448	\$6,022,520	\$6,022,520	\$6,372,454	\$349,934	5.8%
200 Benefits	\$3,151,033	\$3,775,182	\$3,775,182	\$4,024,953	\$249,771	6.6%
300 Professional & Technical Svces	\$307,463	\$249,500	\$249,500	\$395,125	\$145,625	58.4%
400 Purchased Property Services	\$0	\$1,000	\$1,000	\$1,000	\$0	0.0%
500 Other Purchased Services	\$21,393	\$33,998	\$33,998	\$35,705	\$1,707	5.0%
600 Supplies	\$49,275	\$76,762	\$76,762	\$90,300	\$13,538	17.6%
700 Property	\$0	\$500	\$500	\$500	\$0	0.0%
800 Other Objects	\$5,796	\$7,272	\$7,272	\$5,717	(\$1,555)	-21.4%
TOTAL	\$9,151,408	\$10,166,734	\$10,166,734	\$10,925,754	\$759,020	7.5%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$3,152,279	\$3,077,050	\$3,147,050	\$3,275,054	\$128,004	4.1%
200 Benefits	\$2,097,661	\$2,509,484	\$2,539,484	\$2,641,291	\$101,807	4.0%
300 Professional & Technical Svces	\$137,461	\$289,534	\$289,534	\$291,522	\$1,988	0.7%
400 Purchased Property Services	\$2,682	\$3,600	\$3,600	\$2,000	(\$1,600)	-44.4%
500 Other Purchased Services	\$53,160	\$64,327	\$64,327	\$66,702	\$2,375	3.7%
600 Supplies	\$195,145	\$252,726	\$252,726	\$286,870	\$34,144	13.5%
700 Property	\$1,799	\$5,885	\$5,885	\$0	(\$5,885)	-100.0%
800 Other Objects	\$27,888	\$18,241	\$18,241	\$15,368	(\$2,873)	-15.8%
TOTAL	\$5,668,075	\$6,220,847	\$6,320,847	\$6,578,807	\$257,960	4.1%

2300

ADMINISTRATION

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,567,576	\$7,003,552	\$7,003,552	\$7,422,754	\$419,202	6.0%
200 Benefits	\$3,376,960	\$4,412,343	\$4,412,343	\$4,710,063	\$297,720	6.7%
300 Professional & Technical Svces	\$974,238	\$1,278,038	\$1,278,038	\$1,317,717	\$39,679	3.1%
400 Purchased Property Services	\$16,064	\$28,750	\$28,750	\$26,250	(\$2,500)	-8.7%
500 Other Purchased Services	\$174,922	\$217,958	\$217,958	\$212,866	(\$5,092)	-2.3%
600 Supplies	\$103,903	\$148,078	\$148,078	\$142,788	(\$5,290)	-3.6%
700 Property	\$19,808	\$1,650	\$1,650	\$1,150	(\$500)	-30.3%
800 Other Objects	\$60,458	\$52,525	\$52,525	\$65,345	\$12,820	24.4%
TOTAL	\$11,293,929	\$13,142,894	\$13,142,894	\$13,898,933	\$756,039	5.8%

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

2400

PUPIL HEALTH

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,459,151	\$1,623,372	\$1,623,372	\$1,773,000	\$149,628	9.2%
200 Benefits	\$894,492	\$1,020,903	\$1,020,903	\$1,123,442	\$102,539	10.0%
300 Professional & Technical Svces	\$14,750	\$18,950	\$18,950	\$18,450	(\$500)	-2.6%
400 Purchased Property Services	\$2,337	\$2,575	\$2,575	\$3,075	\$500	19.4%
500 Other Purchased Services	\$1,177	\$4,600	\$4,600	\$2,700	(\$1,900)	-41.3%
600 Supplies	\$22,316	\$39,422	\$39,422	\$42,013	\$2,591	6.6%
700 Property	\$1,454	\$300	\$300	\$11,800	\$11,500	3833.3%
800 Other Objects	\$130	\$675	\$675	\$825	\$150	22.2%
TOTAL	\$2,395,807	\$2,710,797	\$2,710,797	\$2,975,305	\$264,508	9.8%

2500

BUSINESS OFFICE

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,103,102	\$1,125,436	\$1,125,436	\$1,161,724	\$36,288	3.2%
200 Benefits	\$602,933	\$709,885	\$709,885	\$738,111	\$28,226	4.0%
300 Professional & Technical Svces	\$11,119	\$57,800	\$57,800	\$57,800	\$0	0.0%
400 Purchased Property Services	\$7,619	\$8,600	\$8,600	\$7,706	(\$894)	-10.4%
500 Other Purchased Services	\$12,732	\$20,120	\$20,120	\$20,100	(\$20)	-0.1%
600 Supplies	\$25,396	\$33,650	\$33,650	\$33,650	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$24,250	\$49,540	\$49,540	\$49,756	\$216	0.4%
TOTAL	\$1,787,151	\$2,005,031	\$2,005,031	\$2,068,847	\$63,816	3.2%

2600

OPERATION & MAINTENANCE

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$7,072,716	\$7,879,465	\$7,379,465	\$8,503,247	\$1,123,782	15.2%
200 Benefits	\$4,021,578	\$5,023,153	\$5,023,153	\$5,355,768	\$332,615	6.6%
300 Professional & Technical Svces	\$129,350	\$420,000	\$420,000	\$260,000	(\$160,000)	-38.1%
400 Purchased Property Services	\$2,837,481	\$3,251,900	\$3,251,900	\$3,496,800	\$244,900	7.5%
500 Other Purchased Services	\$597,098	\$630,400	\$630,400	\$653,000	\$22,600	3.6%
600 Supplies	\$1,263,906	\$1,711,800	\$1,871,800	\$1,748,300	(\$123,500)	-6.6%
700 Property	\$128,402	\$261,500	\$261,500	\$333,800	\$72,300	27.6%
800 Other Objects	\$18,337	\$15,000	\$15,000	\$16,600	\$1,600	10.7%
TOTAL	\$16,068,868	\$19,193,218	\$18,853,218	\$20,367,515	\$1,514,297	8.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

2700

STUDENT TRANSPORTATION

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$212,398	\$241,463	\$241,463	\$209,485	(\$31,978)	-13.2%
200 Benefits	\$114,961	\$152,003	\$152,003	\$132,790	(\$19,213)	-12.6%
300 Professional & Technical Svces	\$1,635	\$5,000	\$5,000	\$5,000	\$0	0.0%
400 Purchased Property Services	\$1,935	\$3,000	\$3,000	\$3,000	\$0	0.0%
500 Other Purchased Services	\$12,060,089	\$14,545,026	\$13,545,026	\$15,354,344	\$1,809,318	13.4%
600 Supplies	\$18,136	\$34,400	\$34,400	\$39,400	\$5,000	14.5%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$420	\$1,500	\$1,500	\$1,700	\$200	13.3%
TOTAL	\$12,409,575	\$14,982,392	\$13,982,392	\$15,745,719	\$1,763,327	12.6%

2800

CENTRAL SUPPORT

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,903,782	\$1,980,820	\$2,052,403	\$2,002,665	(\$49,738)	-2.4%
200 Benefits	\$1,025,238	\$1,246,103	\$1,276,103	\$1,268,429	(\$7,674)	-0.6%
300 Professional & Technical Svces	\$114,650	\$164,690	\$164,690	\$160,365	(\$4,325)	-2.6%
400 Purchased Property Services	\$199,703	\$251,491	\$251,491	\$315,920	\$64,429	25.6%
500 Other Purchased Services	\$20,599	\$31,310	\$31,310	\$35,075	\$3,765	12.0%
600 Supplies	\$297,407	\$344,543	\$536,271	\$435,716	(\$100,555)	-18.8%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$34,160	\$37,550	\$37,550	\$37,559	\$9	0.0%
TOTAL	\$3,595,539	\$4,056,507	\$4,349,818	\$4,255,729	(\$94,089)	-2.2%

2900

OTHER SUPPORT

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</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	\$131,221	\$126,867	\$126,867	\$131,221	\$4,354	3.4%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$16,551	\$100,000	\$100,000	\$100,000	\$0	0.0%
TOTAL	\$147,771	\$226,867	\$226,867	\$231,221	\$4,354	1.9%

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

TOTAL SUPPORT SERVICES

	Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$27,087,453	\$28,953,678	\$28,595,261	\$30,720,383	\$2,125,122	7.4%
200 Benefits	\$15,284,857	\$18,849,056	\$18,909,056	\$19,994,847	\$1,085,791	5.7%
300 Professional & Technical Svces	\$1,690,664	\$2,483,512	\$2,483,512	\$2,505,979	\$22,467	0.9%
400 Purchased Property Services	\$3,067,821	\$3,550,916	\$3,550,916	\$3,855,751	\$304,835	8.6%
500 Other Purchased Services	\$13,072,392	\$15,674,606	\$14,674,606	\$16,511,713	\$1,837,107	12.5%
600 Supplies	\$1,975,484	\$2,641,381	\$2,993,109	\$2,819,037	(\$174,072)	-5.8%
700 Property	\$151,463	\$269,835	\$269,835	\$347,250	\$77,415	28.7%
800 Other Objects	\$187,989	\$282,303	\$282,303	\$292,870	\$10,567	3.7%
TOTAL	\$62,518,124	\$72,705,287	\$71,758,598	\$77,047,830	\$5,289,232	7.4%

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

SUPPORT SERVICES

SUPPORT SERVICES represents 27.57% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 11,901 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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$5,616,448	\$6,022,520	\$6,022,520	\$6,372,454	The salaries of a Pupil Services Director, a Pupil Services Assistant Director, Pupil Services Supervisor, Social Work Coordinator, 38 guidance counselors, 17 psychologists, 9 caseworkers, 14 clerical personnel, 2.0 cyber guidance counselors, 3 security greeters and \$116,300 for extra-duty payments covering summer guidance and psychological testing.

200 Benefits

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$3,151,033	\$3,775,182	\$3,775,182	\$4,024,953	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$307,463	\$249,500	\$249,500	\$395,125	For contracted services requiring persons with specialized skills and knowledge. Includes \$48,000 for student intervention services, \$251,000 for student psychological testing services, \$3,550 for social worker services, \$500 for security risk assessment, \$50,000 for psychiatric services, \$41,000 for annual guidance assistance and \$1,075 paid out of the schools' per pupil allocation budgets.

400 Purchased Property Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$0	\$1,000	\$1,000	\$1,000	For rental of WCU field for track & field day

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$21,393	\$33,998	\$33,998	\$35,705	Includes \$2,205 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 (\$5,000); telephone and postage (\$10,400), advertising (\$3,000) and travel and mileage reimbursement (\$15,100) to support pupil personnel and attendance functions.

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$49,275	\$76,762	\$76,762	\$90,300	Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$18,596) and supplies and testing materials for pupil personnel offices (\$71,704).

700 Property

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$0	\$500	\$500	\$500	Provides for equipment for the guidance department and other office areas in this function.

800 Other Objects

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$5,796	\$7,272	\$7,272	\$5,717	Dues and fees for membership in professional organizations or associations paid out of the schools' per pupil allocation (\$2,917) and the pupil personnel offices (\$2,800).

WEST CHESTER AREA SCHOOL DISTRICT

2021-22 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$3,152,279	\$3,077,050	\$3,147,050	\$3,275,054	The salaries of Director of Teaching and Learning, 2 Assistants to the Director of Teaching & Learning, 2 curriculum supervisors, 4 instructional technology coordinators, Director of Equity & Assessment, 17 librarians, 1.6 AV teachers, 3 secretaries, 9.5 library aides. Also includes teacher extra-duty payments and teacher induction program (\$148,746).

200 Benefits

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$2,097,661	\$2,509,484	\$2,539,484	\$2,641,291	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$137,461	\$289,534	\$289,534	\$291,522	Includes \$150,100 for contracted services for administration offices and \$141,422 related to federal Title programs.

400 Purchased Property Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$2,682	\$3,600	\$3,600	\$2,000	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 (\$1,500).

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$53,160	\$64,327	\$64,327	\$66,702	Includes postage and communications (\$6,200), printing for student exams and other instructional support materials (\$2,400). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$44,450). This category also includes \$13,652 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$195,145	\$252,726	\$252,726	\$286,870	Includes \$153,434 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$41,486 for instructional support staff's supplies, \$3,000 for teacher induction and \$88,950 for library subscriptions.

700 Property

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,799	\$5,885	\$5,885	\$0	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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$27,888	\$18,241	\$18,241	\$15,368	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 2021-22 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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$6,567,576	\$7,003,552	\$7,003,552	\$7,422,754	The salaries of the Superintendent, Assistant Superintendent and Secondary Education, Director of Elem Education, 17 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, 37 clerical staff for building principals.

200 Benefits

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$3,376,960	\$4,412,343	\$4,412,343	\$4,710,063	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$974,238	\$1,278,038	\$1,278,038	\$1,317,717	Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$690,242), legal and other professional services (\$293,000), audit and Board consultants (\$43,700), labor relations (\$250,000), payments for the RSVP program (\$13,000), training and teacher induction (\$3,000), support for Secondary Ed. & Superintendent (\$7,500) and communications (\$10,550). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$6,725).

400 Purchased Property Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$16,064	\$28,750	\$28,750	\$26,250	Provides for repairs and maintenance and leases (\$5,025). Includes schools' repairs and leases paid out of the per pupil allocation budgets (\$21,225).

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$174,922	\$217,958	\$217,958	\$212,866	This category includes postage/communications (\$23,650), printing (\$7,500) and mileage reimbursement/travel (\$7,806) 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 (\$18,500), Board and tax collector official bonds (\$7,832); School Board advertising (\$4,000); other printing and advertising (\$27,300); Other telephone and postage (\$27,660), School Board liability insurance (\$86,500); and mileage/travel reimbursement (\$2,118).

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$103,903	\$148,078	\$148,078	\$142,788	Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$101,238); and other supplies and professional books/periodicals for this function (\$41,550).

700 Property

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$19,808	\$1,650	\$1,650	\$1,150	Provides for the purchase or replacement of equipment.

800 Other Projects

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$60,458	\$52,525	\$52,525	\$65,345	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 (\$22,395) and other professional dues (\$15,950) in this category. This category also includes \$10,000 for bank lockbox fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,459,151	\$1,623,372	\$1,623,372	\$1,773,000	The salaries of the Coordinator of Nursing Services, 15 certified nurses and 14.2 RNs/LPNs, \$15,624 for extra-duty payments, and subject chairperson contract.

200 Benefits

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$894,492	\$1,020,903	\$1,020,903	\$1,123,442	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$14,750	\$18,950	\$18,950	\$18,450	Includes \$3,450 for student medical examinations, \$1,000 for dental services, \$2,000 for nursing services and \$12,000 for substitute coverage.

400 Purchased Property Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$2,337	\$2,575	\$2,575	\$3,075	Services to repair and maintain equipment in school nurses' offices of which \$775 is paid by the schools' per pupil allocation.

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,177	\$4,600	\$4,600	\$2,700	Includes \$150 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 (\$1,850) and telephone & postage (\$700).

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$22,316	\$39,422	\$39,422	\$42,013	Medical supplies for the schools' nursing offices (\$28,013) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$14,000).

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

700 Property

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,454	\$300	\$300	\$11,800	Provides for equipment paid out of the Student Services budget.

800 Other Objects

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$130	\$675	\$675	\$825	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets (\$675) and professional dues paid out of the Supervisor's offices (\$150).

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$1,103,102	\$1,125,436	\$1,125,436	\$1,161,724	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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$602,933	\$709,885	\$709,885	\$738,111	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 34.94%) 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>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$11,119	\$57,800	\$57,800	\$57,800	Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$7,619	\$8,600	\$8,600	\$7,706	Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$12,732	\$20,120	\$20,120	\$20,100	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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$25,396	\$33,650	\$33,650	\$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
2021-22 BUDGET**

700 Property

Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.
\$24,250	\$49,540	\$49,540	\$49,756	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$7,072,716	\$7,879,465	\$7,379,465	\$8,503,247	Includes the Director of Facilities & Operations, 2 supervisors, 3 coordinators, 2 Campus Security Officers, 22 head custodians, 10 grounds keepers, 14 central maintenance workers, 1 central maintenance apprentice, 1 mechanic, and 78 building maintenance/custodial employees. Also includes 2 secretarial/clerical personnel.

200 Benefits

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$4,021,578	\$5,023,153	\$5,023,153	\$5,355,768	The cost for the School District's contribution to the Public School Employees' Retirement Fund (34.94%) 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$129,350	\$420,000	\$420,000	\$260,000	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 \$180,000 for Safety and Security Services.

400 Purchased Property Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$2,837,481	\$3,251,900	\$3,251,900	\$3,496,800	Services are: electricity-\$1,931,000; water/sewage-\$655,300; trash removal-\$105,000. Also includes repair/maintenance for: HVAC-\$305,000; roofs-\$15,000; custodial equipment & related items (pest control, fire extinguishers)-\$45,000; electrical \$50,000; vehicles-\$10,000; special items (elevators, sprinklers, alarms)-\$45,000; other items-\$328,000; and rental of compressors, jackhammers, etc.-\$7,500.

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$597,098	\$630,400	\$630,400	\$653,000	The major items are property/auto insurance-\$209,500; liability insurance-\$193,000; insurance for underground tanks-\$10,000; telephones-\$218,000; and travel/mileage reimbursement-\$22,500.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,263,906	\$1,711,800	\$1,871,800	\$1,748,300	The largest item is heating fuel-\$735,000. The remainder provides for: custodial \$342,000; electrical \$80,000; grounds-\$205,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$65,000; gasoline/diesel fuel-\$75,000 HVAC-\$125,000; plumbing-\$40,000; roofing-\$5,000; carpentry-\$65,000 and other supplies-\$56,300. Offsetting these expenses is anticipated facility rental income of \$45,000.

700 Property

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$128,402	\$261,500	\$261,500	\$333,800	Includes replacement costs for additional equipment or equipment that is no longer serviceable: grounds- \$100,000, custodial-\$55,000, warehouse \$87,000, security \$60,000 and other miscellaneous equipment of \$31,800.

800 Other Objects

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$18,337	\$15,000	\$15,000	\$16,600	Dues and fees for memberships in professional organizations/associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

2700 STUDENT TRANSPORTATION

Includes those activities concerned with transporting 13,120 public and charter school students and 1,726 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	The salaries of the Transportation Manager, Assistant Transportation Manager and 1.5 employees.
\$212,398	\$241,463	\$241,463	\$209,485	

200 Benefits

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.
\$114,961	\$152,003	\$152,003	\$132,790	

300 Professional and Technical Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Software support services for bus scheduling
\$1,635	\$5,000	\$5,000	\$5,000	

400 Purchased Property Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Services purchased to repair and maintain equipment in the Transportation Department.
\$1,935	\$3,000	\$3,000	\$3,000	

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Provides \$6,039,550 to transport public students, \$4,949,794 to transport non-public students, and \$4,353,800 to transport children assigned to special education programs outside of the District. Also includes \$11,200 for advertising, printing, and travel/mileage reimbursement expenses.
\$12,060,089	\$14,545,026	\$13,545,026	\$15,354,344	

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Supplies for operating the student transportation function.
\$18,136	\$34,400	\$34,400	\$39,400	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

700 Property

Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	New of replacement equipment for the transportation function.
\$420	\$1,500	\$1,500	\$1,700	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,903,782	\$1,980,820	\$2,052,403	\$2,002,665	Salaries for Director of Technology, Assistant Director of Technology, Network Administrator, 2 help desk associates, 3 network support specialists, 4 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,025,238	\$1,246,103	\$1,276,103	\$1,268,429	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$114,650	\$164,690	\$164,690	\$160,365	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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$199,703	\$251,491	\$251,491	\$315,920	System software and hardware maintenance contract for the student and financial systems, and office equipment rentals.

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$20,599	\$31,310	\$31,310	\$35,075	Includes travel/mileage reimbursements and printing related to the offices of human resources, technology and assessment.

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$297,407	\$344,543	\$536,271	\$435,716	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
2021-22 BUDGET**

800 Other Objects

Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Dues and fees associated with student assessment, human resources, and the technology department.
\$34,160	\$37,550	\$37,550	\$37,559	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

2900 OTHER SUPPORT SERVICES

All other support services not otherwise classified.

500 Other Purchased Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$131,221	\$126,867	\$126,867	\$131,221	Payment for CCIU Core Services.

800 Other Objects

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$16,551	\$100,000	\$100,000	\$100,000	Pass-thru debt service related to CCIU debt.

WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual 2019-20	Budgeted 2020-21	Anticipated 2020-21	Proposed 2021-22	Increase/ (Decrease) Amount	%
100 Salaries	\$2,773,144	\$2,935,730	\$2,935,730	\$2,967,986	\$32,256	1.1%
200 Benefits	\$1,039,284	\$1,386,440	\$1,386,440	\$1,420,744	\$34,304	2.5%
300 Professional & Technical Svces	\$213,355	\$311,145	\$311,145	\$309,145	(\$2,000)	-0.6%
400 Purchased Property Services	\$142,120	\$141,624	\$141,624	\$143,124	\$1,500	1.1%
500 Other Purchased Services	\$276,759	\$417,793	\$417,793	\$421,817	\$4,024	1.0%
600 Supplies	\$206,568	\$216,492	\$216,492	\$223,492	\$7,000	3.2%
700 Property	\$0	\$63,435	\$63,435	\$18,435	(\$45,000)	-70.9%
800 Other Objects	\$98,315	\$85,995	\$85,995	\$85,845	(\$150)	-0.2%
TOTAL	\$4,749,544	\$5,558,654	\$5,558,654	\$5,590,588	\$31,934	0.6%

3300

COMMUNITY SERVICES

	Actual 2019-20	Budgeted 2020-21	Anticipated 2020-21	Proposed 2021-22	Increase/ (Decrease) Amount	%
100 Salaries	\$1,484	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$621	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$93,568	\$145,000	\$145,000	\$145,000	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$1,986	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$7,110	\$6,912	\$6,912	\$12,906	\$5,994	86.7%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$104,769	\$151,912	\$151,912	\$157,906	\$5,994	3.9%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual 2019-20	Budgeted 2020-21	Anticipated 2020-21	Proposed 2021-22	Increase/ (Decrease) Amount	%
100 Salaries	\$2,774,628	\$2,935,730	\$2,935,730	\$2,967,986	\$32,256	1.1%
200 Benefits	\$1,039,905	\$1,386,440	\$1,386,440	\$1,420,744	\$34,304	2.5%
300 Professional & Technical Svces	\$306,923	\$456,145	\$456,145	\$454,145	(\$2,000)	-0.4%
400 Purchased Property Services	\$142,120	\$141,624	\$141,624	\$143,124	\$1,500	1.1%
500 Other Purchased Services	\$278,744	\$417,793	\$417,793	\$421,817	\$4,024	1.0%
600 Supplies	\$213,678	\$223,404	\$223,404	\$236,398	\$12,994	5.8%
700 Property	\$0	\$63,435	\$63,435	\$18,435	(\$45,000)	-70.9%
800 Other Objects	\$98,315	\$85,995	\$85,995	\$85,845	(\$150)	-0.2%
TOTAL	\$4,854,313	\$5,710,566	\$5,710,566	\$5,748,494	\$37,928	0.7%

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 2.06% 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$2,773,144	\$2,935,730	\$2,935,730	\$2,967,986	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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$1,039,284	\$1,386,440	\$1,386,440	\$1,420,744	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$213,355	\$311,145	\$311,145	\$309,145	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 \$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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	
\$142,120	\$141,624	\$141,624	\$143,124	Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets (\$30,124). Also includes pool rental of \$107,000 and other rentals of \$6,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

500 Other Purchased Services

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$276,759	\$417,793	\$417,793	\$421,817	The major items are \$283,489 to transport athletic teams and clubs to events; and \$2,028 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 \$53,000 for schools' accident insurance coverage.

600 Supplies

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$206,568	\$216,492	\$216,492	\$223,492	Uniforms and supplies for the operation of various sports programs. Of this, \$180,302 was paid out of the schools' per pupil allocation.

700 Property

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$0	\$63,435	\$63,435	\$18,435	New and replacement equipment for athletic programs paid out of the schools' per pupil allocation budgets and gate receipts.

800 Other Objects

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$98,315	\$85,995	\$85,995	\$85,845	Includes \$58,845 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, \$2,000 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
2021-22 BUDGET**

3300 COMMUNITY SERVICES

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

100 Salaries

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Includes the extra-duty payments for Title III and EDK.
\$1,484	\$0	\$0	\$0	

200 Benefits

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.94%) 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.
\$621	\$0	\$0	\$0	

300 Professional and Technical Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Includes crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program.
\$93,568	\$145,000	\$145,000	\$145,000	

500 Other Purchased Services

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Includes expenses related to the extended day kindergarten program and Federal Title programs.
\$1,986	\$0	\$0	\$0	

600 Supplies

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Includes expenses related to the Federal Title and EDK programs.
\$7,110	\$6,912	\$6,912	\$12,906	

WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

	Actual 2019-20	Budgeted 2020-21	Anticipated 2020-21	Proposed 2021-22	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	\$10,251,652	\$10,295,206	\$9,678,186	\$10,850,032	\$1,171,846	12.1%
900 Other Financing Uses	\$16,290,000	\$16,995,000	\$15,830,000	\$17,710,000	\$1,880,000	11.9%
TOTAL	\$26,541,652	\$27,290,206	\$25,508,186	\$28,560,032	\$3,051,846	12.0%

5200

CAPITAL RESERVE FUND TRANSFER

	Actual 2019-20	Budgeted 2020-21	Anticipated 2020-21	Proposed 2021-22	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	\$5,451,612	\$6,167,541	\$7,633,522	\$6,237,265	(\$1,396,257)	-18.3%
TOTAL	\$5,451,612	\$6,167,541	\$7,633,522	\$6,237,265	(\$1,396,257)	-18.3%

5900

BUDGETARY RESERVE

	Actual 2019-20	Budgeted 2020-21	Anticipated 2020-21	Proposed 2021-22	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	\$6,456,216	\$3,464,104	\$4,405,877	\$941,773	0.0%
900 Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$0	\$6,456,216	\$3,464,104	\$4,405,877	\$941,773	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

OTHER FINANCING USES

TOTAL OTHER FINANCING USES

	Actual 2019-20	Budgeted 2020-21	Anticipated 2020-21	Proposed 2021-22	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	\$10,251,652	\$16,751,422	\$13,142,290	\$15,255,909	\$2,113,619	16.1%
900 Other Financing Uses	\$21,741,612	\$23,162,541	\$23,463,522	\$23,947,265	\$483,743	2.1%
TOTAL	\$31,993,264	\$39,913,963	\$36,605,812	\$39,203,174	\$2,597,362	7.1%
 Grand Total	 \$238,521,759	 \$269,815,667	 \$264,559,497	 \$279,476,796	 \$14,917,299	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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 14.03% of the budget.

5100 DEBT SERVICE

800 Other Objects

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$10,251,652	\$10,295,206	\$9,678,186	\$10,850,032

Provides for interest payments on the:

G.O.B. series of 2012A (\$630,000)
G.O.B. refunding series 2012AA (\$304,800)
G.O.B. series of 2014 (\$489,763)
G.O.B. series of 2014A (\$1,225,000)
G.O.B. series of 2014AA (\$2,170,950)
G.O.B. series of 2015AA (\$7,700)
G.O.B. series of 2016 (\$320,000)
G.O.B. series of 2016A (\$1,248,635)
G.O.B. series of 2016AA (\$254,312)
G.O.B. series of 2017 (\$104,715)
G.O.B. series of 2017A (\$237,388)
G.O.B. series of 2018 (\$336,452)
G.O.B. series of 2019 (\$1,389,800)
G.O.B. series of 2020 (\$432,850)
G.O.B. series of 2021 (\$1,288,000)
Emmaus Note 2009 (\$354,667)

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>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$16,290,000	\$16,995,000	\$15,830,000	\$17,710,000

Provides for principal payments on the:

G.O.B. series of 2012AA (\$7,620,000)
G.O.B. series of 2014A (\$1,185,000)
G.O.B. series of 2014AA (\$305,000)
G.O.B. series of 2015AA (\$770,000)
G.O.B. series of 2016 (\$2,035,000)
G.O.B. series of 2016A (\$5,000)
G.O.B. series of 2016AA (\$5,000)
G.O.B. series of 2017 (\$625,000)
G.O.B. series of 2017A (\$5,000)
G.O.B. series of 2018 (\$5,000)
G.O.B. series of 2019 (\$5,000)
G.O.B. series of 2020 (\$4,495,000)
Emmaus Note 2009 (\$650,000)

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

5200 CAPITAL RESERVE FUND TRANSFER

900 Other Financing Uses

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$5,451,612	\$6,167,541	\$7,633,522	\$6,237,265	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 2021-22, \$2,011,500 will be transferred to the Capital Reserve to fund the annual operating facility projects and \$4,225,765 will be transferred to the Capital Reserve to fund technology and furniture purchases.

5900 BUDGETARY RESERVE

800 Other Objects

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	
\$0	\$6,456,216	\$3,464,104	\$4,405,877	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.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

**OTHER EXPENSE INFORMATION
for
2021-22**

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

POSITIONS	Func	Acct	Prog	2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 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	
<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	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Director / Asst. Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	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 Supervisor	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	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
Teaching and Learning Director	2360	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Teaching and Learning Asst. Director	2260	111	53	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	2.00	2.00
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Program Director	2370	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Director of Equity & Assessment	2260	111	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Principals and Asst. Principals	2380	111	40	10.00	9.00	12.00	-	31.00	11.00	9.00	12.00	-	32.00	1.00	-	-	-	1.00
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	2611	111	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Public Safety Supervisor	2660	111	71L	-	-	-	-	-	-	-	-	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	30.00	64.00	11.00	9.00	15.00	30.00	65.00	1.00	-	-	-	1.00
<u>Teachers</u>																		
Full Day KG	1110	121	08F	32.00	-	-	-	32.00	33.00	-	-	-	33.00	1.00	-	-	-	1.00
1st Grade	1110	121	09	34.00	-	-	-	34.00	35.00	-	-	-	35.00	1.00	-	-	-	1.00
2nd Grade	1110	121	09	34.00	-	-	-	34.00	36.00	-	-	-	36.00	2.00	-	-	-	2.00
3rd Grade	1110	121	09	32.00	-	-	-	32.00	33.00	-	-	-	33.00	1.00	-	-	-	1.00
4th Grade	1110	121	09	30.00	-	-	-	30.00	32.00	-	-	-	32.00	2.00	-	-	-	2.00
5th Grade	1110	121	09	31.00	-	-	-	31.00	32.00	-	-	-	32.00	1.00	-	-	-	1.00
Art	1110	121	01	8.17	7.14	7.40	-	22.71	9.17	7.14	7.40	-	23.71	1.00	-	-	-	1.00
ELD	1110	121	02	12.50	4.80	3.60	-	20.90	13.50	5.20	3.60	-	22.30	1.00	0.40	-	-	1.40
Engl/Lang Arts	1110	121	06	-	23.60	32.40	-	56.00	-	23.60	32.40	-	56.00	-	-	-	-	-
World Language	1110	121	07	-	9.60	20.20	-	29.80	-	9.20	20.20	-	29.40	-	(0.40)	-	-	(0.40)
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	11.00	-	-	-	11.00	1.00	-	-	-	1.00
Computer/Tech Ed	1110	121	10	-	4.80	-	-	4.80	-	4.80	-	-	4.80	-	-	-	-	-
			11 -															
Health	1110	121	11A	-	8.28	6.45	-	14.73	-	8.28	6.45	-	14.73	-	-	-	-	-
Math	1110	121	15	-	25.40	36.40	-	61.80	-	25.40	36.40	-	61.80	-	-	-	-	-
			17 -															
Phys Ed	1110	121	17A	8.30	6.32	12.45	1.40	28.47	9.30	6.32	12.45	1.40	29.47	1.00	-	-	-	1.00
Science	1110	121	19	-	20.40	39.10	-	59.50	-	20.40	39.10	-	59.50	-	-	-	-	-
Social Studies	1110	121	20	-	20.00	36.90	-	56.90	-	20.00	36.90	-	56.90	-	-	-	-	-
AP Capstone	1110	121	25	-	-	0.25	-	0.25	-	-	0.25	-	0.25	-	-	-	-	-
			06A -															
Reading Specialist/Teacher	1110	121	06B	21.00	12.60	3.00	-	36.60	23.00	12.60	3.00	-	38.60	2.00	-	-	-	2.00
Music -Vocal	1110	121	16A	8.20	3.05	2.60	-	13.85	9.20	3.05	2.60	-	14.85	1.00	-	-	-	1.00
Music -Instrumental	1110	121	16B	10.00	8.15	3.80	-	21.95	11.00	8.15	3.80	-	22.95	1.00	-	-	-	1.00
Cyber School	1110	121	05	48.03	19.71	16.80	-	84.54	48.03	19.71	16.80	1.00	85.54	-	-	-	1.00	1.00
TITLE 1 (federal prog)	1190	121	35	3.40	-	-	0.60	4.00	3.40	-	-	0.60	4.00	-	-	-	-	-
Teacher Attrition	1110	121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				322.60	173.85	221.35	2.00	719.80	338.60	173.85	221.35	3.00	736.80	16.00	-	-	1.00	17.00

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

POSITIONS	Func Acct Prog			2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 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	-	6.65	6.40	-	13.05	-	6.65	6.40	-	13.05	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.60	3.60	-	10.20	-	6.60	3.60	-	10.20	-	-	-	-	-
Business Education	1360	121	03	-	-	4.60	-	4.60	-	-	4.60	-	4.60	-	-	-	-	-
Business Education-Careers	1360	121	18H	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	1.00	1.20	-	2.20	-	1.00	1.20	-	2.20	-	-	-	-	-
APT Program - Alt Edu	1442	121	21L	-	-	-	-	-	-	-	1.20	-	1.20	-	-	1.20	-	1.20
Total				-	14.25	16.80	-	31.05	-	14.25	18.00	-	32.25	-	-	1.20	-	1.20
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Autistic	1233	121	21C	7.00	3.00	2.00	-	12.00	7.00	3.00	2.00	-	12.00	-	-	-	-	-
Emotional Support	1231	121	21C	2.00	1.50	4.50	-	8.00	2.00	1.50	4.50	-	8.00	-	-	-	-	-
Transitional Program	1231	121	21L	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-
APT Program - Special Edu	1231	121	21L	-	-	-	-	-	-	-	6.00	-	6.00	-	-	6.00	-	6.00
Life Skills	1211	121	21F	2.50	2.00	-	-	4.50	2.50	2.00	-	-	4.50	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	26.50	19.50	20.30	-	66.30	29.50	21.50	21.30	-	72.30	3.00	2.00	1.00	-	6.00
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	-	-	-	14.00	14.00	-	-	-	1.00	1.00
Gifted Program Teachers	1243	121	21A	8.00	3.50	3.60	-	15.10	9.00	3.50	3.60	-	16.10	1.00	-	-	-	1.00
Cyber Special Education	1200	121	05	6.00	2.40	2.60	1.00	12.00	6.00	2.40	3.60	1.00	13.00	-	-	1.00	-	1.00
Total				54.00	32.90	34.00	20.00	140.90	58.00	34.90	42.00	21.00	155.90	4.00	2.00	8.00	1.00	15.00
Guidance Counselors	2120	121	18B	8.00	9.50	18.50	-	36.00	9.00	9.50	18.50	1.00	38.00	1.00	-	-	1.00	2.00
Certified Nurses	2440	121	18D	8.00	3.00	3.00	-	14.00	9.00	3.00	3.00	-	15.00	1.00	-	-	-	1.00
Psychologists	2140	121	18C	9.80	3.00	3.00	-	15.80	10.80	3.20	3.00	-	17.00	1.00	0.20	-	-	1.20
Case Workers	2160	121	18F	-	-	-	8.00	8.00	-	-	-	9.00	9.00	-	-	-	1.00	1.00
Librarian	2250	121	14	8.30	3.00	3.00	-	14.30	9.30	3.00	3.00	-	15.30	1.00	-	-	-	1.00
Cyber Guidance Counselors	2100	121	18B	2.00	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-
Cyber Librarian	2200	121	14	1.70	-	-	-	1.70	1.70	-	-	-	1.70	-	-	-	-	-
Total				37.80	18.50	27.50	8.00	91.80	41.80	18.70	27.50	10.00	98.00	4.00	0.20	-	2.00	6.20
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.40	-	1.40	-	-	1.40	-	1.40	-	-	-	-	-
Cyber Audio Visual	2200	121	14A	-	-	0.20	-	0.20	-	-	0.20	-	0.20	-	-	-	-	-
Total				-	-	4.60	-	4.60	-	-	4.60	-	4.60	-	-	-	-	-
Teacher Total				414.40	239.50	304.25	30.00	988.15	438.40	241.70	313.45	34.00	1,027.55	24.00	2.20	9.20	4.00	39.40
<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	11.00	6.00	9.00	-	26.00	1.00	-	-	-	1.00
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	11.00	9.00	21.00	16.00	57.00	1.00	-	-	-	1.00
Full Day KG	1110	191	08F	8.00	-	-	-	8.00	8.00	-	-	-	8.00	-	-	-	-	-
ELD	1110	191	02	8.00	2.00	3.00	-	13.00	8.00	2.00	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	-	-	-	-	-
APT Program Support	1231	191	21L	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	3.00
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	-	-	-	-	-

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

POSITIONS	Func	Acct	Prog	2020-21 Actual					2021-22 Budget					Addition/Reductions to 2021-22 Budget				
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total
Total				16.00	2.00	3.00	97.00	118.00	16.00	2.00	3.00	100.00	121.00	-	-	-	3.00	3.00
Library Assistant	2250	154	14	5.00	1.00	3.00	-	9.00	5.50	1.00	3.00	-	9.50	0.50	-	-	-	0.50
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	11.00	-	-	-	11.00	1.00	-	-	-	1.00
Total				15.00	1.00	6.00	-	22.00	16.50	1.00	6.00	-	23.50	1.50	-	-	-	1.50
RN-LPN (non-public)	2450	141	18D	-	-	-	3.20	3.20	-	-	-	3.20	3.20	-	-	-	-	-
RN-LPN (District)	2440	141	18D	4.20	1.00	3.00	1.80	10.00	4.20	1.00	3.00	2.80	11.00	-	-	-	1.00	1.00
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				4.20	1.00	3.00	6.00	14.20	4.20	1.00	3.00	7.00	15.20	-	-	-	1.00	1.00
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 Suppt)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	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	-	-	-	9.00	9.00	-	-	-	(2.00)	(2.00)
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	17.00	17.00	-	-	-	(2.00)	(2.00)
Total				-	-	-	34.00	34.00	-	-	-	30.00	30.00	-	-	-	(4.00)	(4.00)
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	5.00	21.00	11.00	3.00	3.00	5.00	22.00	1.00	-	-	-	1.00
Custodians (Hourly Support)	2620	161	71A	24.00	15.50	31.00	7.00	77.50	24.50	15.50	31.00	7.00	78.00	0.50	-	-	-	0.50
Security Services Coordinator	2660	141	71L	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)	(1.00)
Campus Security Officer	2660	141	71L	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	2.00	2.00
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				34.00	18.50	34.00	44.00	130.50	35.50	18.50	34.00	45.00	133.00	1.50	-	-	1.00	2.50
Secretarial Staff - Central Office and School Administration Total				79.20	31.50	67.00	217.50	395.20	83.20	31.50	67.00	218.50	400.20	4.00	-	-	1.00	5.00
Grand Total				503.60	280.00	386.25	277.50	1,447.35	532.60	282.20	395.45	282.50	1,492.75	29.00	2.20	9.20	5.00	45.40

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

2021-22 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

REVENUE SUMMARY

	Actual 2019-20	Budgeted 2020-21	Anticipated 2020-21	Proposed 2021-22
<u>Local Effort</u>				
Current Real Estate Taxes	\$173,636,758	\$172,568,153	\$174,375,295	\$175,639,470
Interim Real Estate Taxes	984,090	824,699	1,459,980	823,430
Public Utility Realty Tax	177,571	180,000	195,012	180,000
Earned Income Tax	21,583,573	19,590,251	21,890,251	19,884,105
Real Estate Transfer Tax	4,657,308	3,735,352	5,335,352	3,810,059
Delinquent Taxes (All Levies)	3,160,170	2,858,800	2,858,800	2,858,800
Earnings on Investments	2,179,046	500,000	200,000	357,500
Tuition from Patrons	282,516	250,010	242,423	250,010
Rent and Miscellaneous Income	433,549	397,000	247,758	386,000
Refunds of Prior Years Receipts	5,666	10,000	16,000	10,000
Activity Fee Revenue	302,605	294,490	1,575	294,490
Beginning Fund Balance	38,868,797	48,250,936	55,455,457	47,950,754
Total Local Effort	\$246,271,649	\$249,459,691	\$262,277,903	\$252,444,618
<u>State Sources</u>				
Basic Instructional Subsidy	\$8,810,211	\$8,421,880	\$8,810,211	\$8,421,880
Tuition for Private Home Placement	173,763	290,000	290,000	290,000
Special Education Subsidy	6,125,165	5,899,089	5,902,650	5,899,089
Transportation Subsidy	3,260,089	2,321,816	3,087,583	3,087,583
Rent Subsidy	1,121,094	1,093,234	1,093,224	1,077,468
Medical, Dental & Nurse Services	252,545	252,545	252,545	253,931
State Property Tax Reduction	3,598,253	3,570,346	3,570,346	3,596,194
PA Accountability Grants	399,095	399,095	399,095	399,095
Social Security Subsidy	3,497,636	3,924,722	3,917,375	4,122,374
Retirement Subsidy	16,602,932	17,695,207	17,662,062	18,815,079
Other State Subsidy	248,254	-	101,799	-
Total State Sources	\$44,089,036	\$43,867,934	\$45,086,890	\$45,962,693
<u>Federal Sources</u>				
Other PA Public Schools-IDEA	\$1,340,950	\$1,431,536	\$1,572,087	\$1,572,087
Title I	598,796	598,796	574,668	574,668
Title IIA & IID	267,507	236,948	246,440	246,440
Title III	58,726	91,336	99,502	99,502
Title IV	13,248	52,725	45,412	45,412
Med. Access-Direct Services	991,664	970,000	970,000	970,000
Med. Access-Time Study	30,027	30,000	30,000	30,000
Other Federal Grants	315,615	-	1,607,350	-
Total Federal Sources	\$3,616,532	\$3,411,341	\$5,145,459	\$3,538,109
TOTAL	\$293,977,217	\$296,738,966	\$312,510,252	\$301,945,420

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$173,636,758	\$172,568,153	\$174,375,295	\$175,639,470

The greatest amount of funds is raised from our taxpayers based on a 22.0604 mill (Chester County) and 9.5164 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. ** NOTE- there was a countywide reassessment in Delaware County.

6112 INTERIM REAL ESTATE TAXES

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$984,090	\$824,699	\$1,459,980	\$823,430

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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$177,571	\$180,000	\$195,012	\$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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$21,583,573	\$19,590,251	\$21,890,251	\$19,884,105

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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$4,657,308	\$3,735,352	\$5,335,352	\$3,810,059

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
2021-22 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>
\$3,160,170	\$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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>
\$2,179,046	\$500,000	\$200,000	\$357,500

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$133 million earning an effective rate of 0.27% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>
\$282,516	\$250,010	\$242,423	\$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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>
\$433,549	\$397,000	\$247,758	\$386,000

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 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>
\$5,666	\$10,000	\$16,000	\$10,000

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

6992 ACTIVITY FEE REVENUE

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>
\$302,605	\$294,490	\$1,575	\$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
2021-22 BUDGET**

0770 BEGINNING UNRESERVED FUND BALANCE

Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>
\$38,868,797	\$48,250,936	\$55,455,457	\$47,950,754

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 2021-22 year is \$47,950,754.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	The instructional subsidy is the largest single source of revenue from the state.
\$8,810,211	\$8,421,880	\$8,810,211	\$8,421,880	

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</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.
\$173,763	\$290,000	\$290,000	\$290,000	

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	This funding is for students identified with special needs and wards of state.
\$6,125,165	\$5,899,089	\$5,902,650	\$5,899,089	

7310 TRANSPORTATION SUBSIDY

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</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.
\$3,260,089	\$2,321,816	\$3,087,583	\$3,087,583	

7320 RENT SUBSIDY

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</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.
\$1,121,094	\$1,093,234	\$1,093,224	\$1,077,468	

7330 MEDICAL/DENTAL/NURSING SERVICES

<u>Actual 2019-20</u>	<u>Budgeted 2020-21</u>	<u>Anticipated 2020-21</u>	<u>Proposed 2021-22</u>	Represents medical & nursing services reimbursement at \$9.40 per ADM and \$9.70 per ADM for additional Act 25 funding.
\$252,545	\$252,545	\$252,545	\$253,931	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

7340 PROPERTY TAX REDUCTION ALLOCATION

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$3,598,253	\$3,570,346	\$3,570,346	\$3,596,194

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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$248,254	\$0	\$101,799	\$0

Revenue received from the state during the 2019-20 and 2020-21 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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$3,497,636	\$3,924,722	\$3,917,375	\$4,122,374

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</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>
\$16,602,932	\$17,695,207	\$17,662,062	\$18,815,079

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
2021-22 BUDGET**

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

FEDERAL SOURCES

6831 IDEA

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	Federal revenue received from the Chester County Intermediate Unit to fund the Individuals with Disabilities Educational Act (IDEA).
\$1,340,950	\$1,431,536	\$1,572,087	\$1,572,087	

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</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.
\$598,796	\$598,796	\$574,668	\$574,668	

8515 TITLE II-IMPROVING TEACHER QUALITY

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	Funds received for educational technology and improving teacher quality through staff development.
\$267,507	\$236,948	\$246,440	\$246,440	

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	Funds received to supplement resources and provide translation services for LEP students and for staff development.
\$58,726	\$91,336	\$99,502	\$99,502	

8517 TITLE IV- 21st Century Schools

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	Funds received for the education of children under ESEA, Title IV.
\$13,248	\$52,725	\$45,412	\$45,412	

8741 FEDERAL CARES ACT

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	Fast and direct relief payments provided during various phases of the COVID-19 crisis.
\$315,615	\$0	\$1,607,350	\$0	

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

<u>Actual</u> <u>2019-20</u>	<u>Budgeted</u> <u>2020-21</u>	<u>Anticipated</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	Direct service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP).
\$991,664	\$970,000	\$970,000	\$970,000	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

8820 MEDICAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

Actual <u>2019-20</u>	Budgeted <u>2020-21</u>	Anticipated <u>2020-21</u>	Proposed <u>2021-22</u>	Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students.
\$30,027	\$30,000	\$30,000	\$30,000	

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

Section 1431 Capital Reserve Fund

Projected Fund Balance 07/01/2021	<u><u>\$25,654,309</u></u>
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Revenue:	
Transfer from General Fund	\$5,783,297
Interest Income	\$75,000
Refunding Savings	<u>\$453,967</u>
Total Revenue	<u><u>\$6,312,264</u></u>

Expenditures:	
Furniture and Fixtures	\$60,000
Facilities Expenditures	\$2,011,500
Technology Expenditures	<u>\$3,434,867</u>
Total Expenditures	<u><u>\$5,506,367</u></u>

Estimated Fund Balance @ 06/30/2022	<u><u>\$26,460,206</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

CAPITAL PROJECTS FUND

Projected Fund Balance 07/01/2021		<u><u>\$ 37,703,387</u></u>
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Revenue:		
Bond Proceeds	\$ _____ -	
Total Revenue		<u><u>\$ -</u></u>

Expenditures:		
Site & Building Improvements/Replacements	<u>\$ 11,930,812</u>	
Total Expenditures		<u><u>\$ 11,930,812</u></u>

Estimated Fund Balance @ 06/30/2022		<u><u>\$ 25,772,575</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

Capital Projects Budget Cash Flows (Fund 30)

	Original Budget	Revised Budget	Savings/ (Additional Costs)	Total Expenses to date thru 06/30/2021	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	10,153,726						
Exton Design + Construction	11,200,000	18,100,000	(6,900,000)	17,896,833						
East Goshen Design + Construction	12,200,000	17,750,000	(5,550,000)	17,136,221						
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	17,700,000	(4,900,000)	810,010	4,500,000	6,400,000	6,012,496			
Greystone Design + Construction	25,500,000	27,500,000	(2,000,000)	23,516,540	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)	331,564	1,822,163					
Elementary School Total	112,100,000	136,899,690	(24,799,690)	80,754,653	10,801,825	10,400,000	12,012,496	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	0	0	0	500,000	2,500,000	11,500,000
18-19 Maintenance Projects	1,120,000	1,044,316	75,684	944,316						
19-20 Maintenance Projects	1,236,000	728,805	507,195	728,127						
20-21 Maintenance Projects	1,794,577	1,970,048	(175,471)	1,827,927						
21-22 Maintenance Projects	1,311,272	1,311,272	0	654,236	657,036					
Future Maintenance Projects	25,199,892	25,199,892	0	0		1,350,611	1,391,129	1,432,863	1,475,849	1,520,124
Construction Salaries	4,915,222	4,915,222	0	3,884,058	471,951	495,548				
Misc Other Projects Total	35,576,963	35,169,555	407,408	8,038,664	1,128,987	1,846,159	1,391,129	1,432,863	1,475,849	1,520,124
Grand Total	211,676,963	236,069,245	(24,392,282)	88,793,317	11,930,812	12,246,159	13,403,625	8,592,950	9,500,849	19,262,831

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

Proprietary Fund

Food Service

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:

Sale of Food	\$2,907,007
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Operating Expenses:

Food	\$1,118,086
Labor	\$1,584,338
Direct Expenses	\$393,373
District Custodial Expenses	\$144,190
Depreciation Expense	\$85,000
Support Services	\$67,426
Management Fee	\$62,239

Total Contractor Operating Expenses	<u>\$3,454,653</u>
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Repairs to Equipment	\$25,933
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Total Operating Revenue Over (Under) Expenses	<u>(\$573,579)</u>
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Non-Operating Revenue:

Federal & State Lunch Program Claims	\$792,925
Interest Income	<u>\$10,000</u>
	<u>\$802,925</u>

Net Income @ 06/30/2022	\$229,346
Projected Assets @ 07/01/2021	\$1,329,273
Projected Assets @ 06/30/2022	<u>\$1,558,619</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 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
2020-21**

	<u>LUNCH*</u>	<u>BREAKFAST</u>	
		<u>Regular</u>	<u>Needy</u>
PAID	.52	.42	.42
REDUCED	3.30	1.69	2.06
FREE	3.70	1.99	2.36
COMMODITIES	.2375		

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

**The 2021-22 reimbursement rates haven't been disclosed as of the date of publication.

School lunch prices for the 2021-22 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 \$3.90 at the elementary and middle school levels and \$3.95 at the high school level. 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
2021-22 BUDGET**

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2021-22 | \$179,235,664 |
| 2. Gross tax to be levied (estimate 96.5% collection) | \$185,606,380 |
| 3. Equalization between counties - Section 672.1 | |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$13,526,032,297	94.15
Delaware County	<u>\$840,051,487</u>	<u>5.85</u>
	\$14,366,083,784	100.00
b. Gross Real Estate Levy:		
Chester County - 94.15	\$174,753,121	
Delaware County - 5.85	<u>\$10,853,259</u>	
	\$185,606,380	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the	\$174,753,121	=	
Assessed Value - Chester County	<u>\$7,921,562,971</u>		
			22.0604 mills
b. Tax Levy - Delaware County divided by the	\$10,853,259	=	
Assessed Value - Delaware County	<u>\$1,140,468,976</u>		
			9.5164 mills

Tax Levy

Real Estate Tax at the rate of 22.0604 mills, or \$2.20604 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; 9.5164 mills, or \$.95164 per one hundred dollars of assessed valuation of taxable property in the Township of Thornbury, Delaware County, Pennsylvania.**County Wide Reassessment in Delaware County.

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 2020-21, Chester County represented 94.15% of the total market value of the School District; for 2020-21, Delaware County represents 5.85%.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

HISTORY OF TAX INCREASES

CHESTER COUNTY

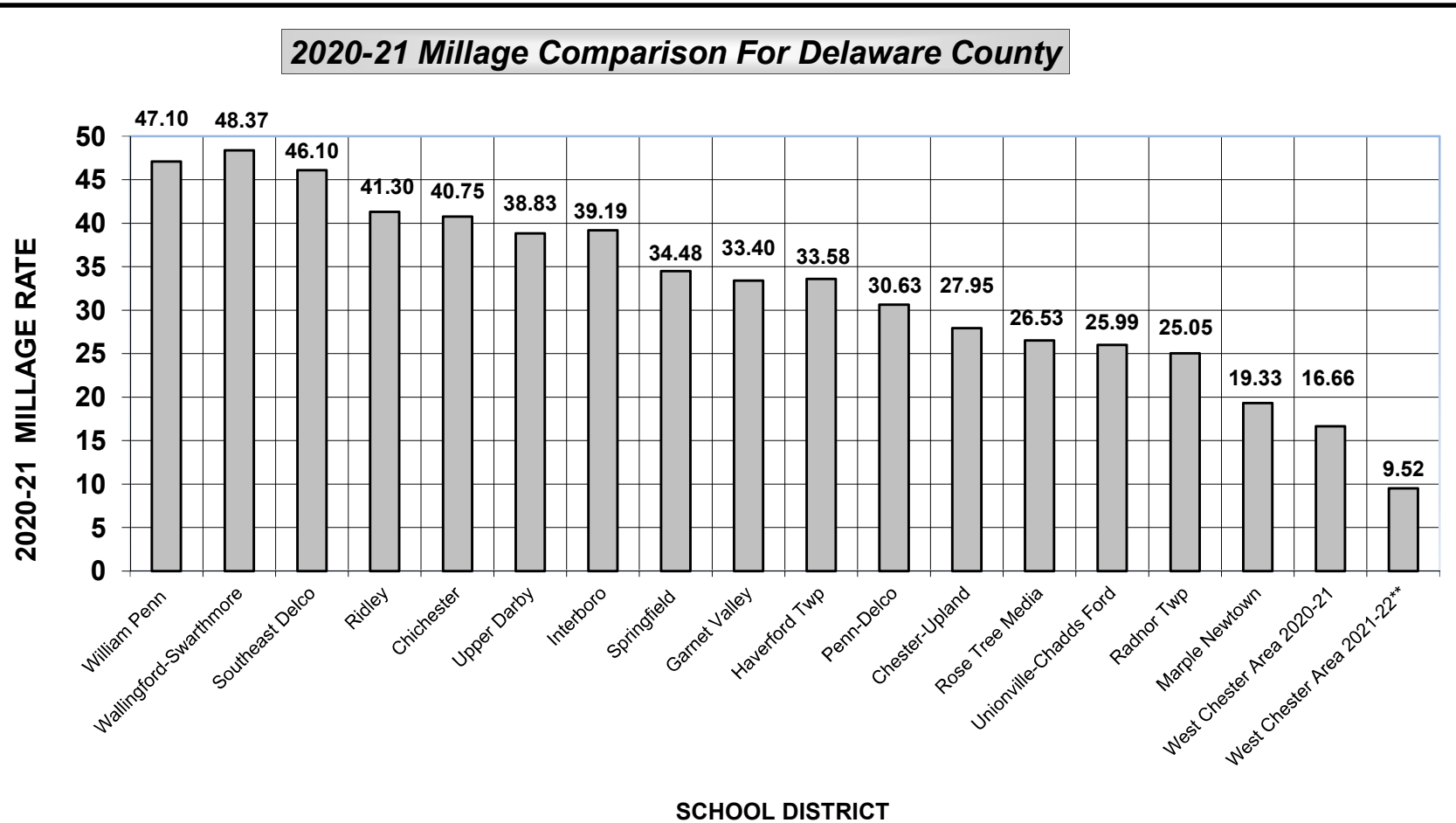
DELAWARE COUNTY

Year	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill
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
2021-22	22.0604	1.8%	\$189,950	\$4,190	9.5164	0.4%**	\$502,336	\$4,780

* 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	2021-22	\$145

** County-wide reassessment in Delaware County for 2021-22. The increase was manually calculated based on rebalanced prior year millage.

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**



**In 2021-22 there was a county-wide reassessment

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

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

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE
2020-21 Budget	\$269,815,667	\$127,435,024
# of Students	11,972	5,778
Cost/Student	\$22,537	\$22,057
Market Value (MV)	\$14,366,083,784	\$5,261,502,811
MV/Student	\$1,199,974	\$910,675
2020-21 Millage	21.6622	30.3440
Real Estate Taxes (Assess. At \$189,950)	\$4,115	\$5,764
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2020-21 TOTAL TAXES	\$4,415	\$5,980
2021-22 Final Millage (Assess. At \$189,950)	22.0604	31.0056
REAL ESTATE TAXES	\$4,190	\$5,890
2021-22 TOTAL TAXES	\$4,490	\$6,106

**WEST CHESTER AREA SCHOOL DISTRICT
2021-22 BUDGET**

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS														
SCHOOL DISTRICT	2020-21			2019		ASSESSMNT @		EIT @	OTHER	2020-21 TOTAL	ASSESSMNT @		2021-22 TOTAL	
	BUDGET	STUDENTS	COST/ STUDENT	MARKET VALUE (MV)	MV/ STUDENT	2020-21 MILLAGE	\$189,950 R E TAXES				2021-22 MILLAGE	\$189,950 R E TAXES		
AVON GROVE	99,331,571	4,934	20,132	2,822,012,783	571,952	32.7100	6,213	0	0	6,213	33.5200	6,367	6,367	
COATESVILLE	175,900,004	5,322	33,051	4,440,906,403	834,443	38.2018	7,256	300	20	7,576	39.6910	7,539	7,859	
DOWNINGTOWN	230,812,460	12,909	17,880	8,730,821,293	676,336	27.1820	5,163	300	40	5,503	27.7260	5,267	5,607	
GREAT VALLEY	107,406,482	4,510	23,815	6,557,281,997	1,453,943	21.8100	4,143	0	0	4,143	22.3600	4,247	4,247	
KENNETT CONSOLIDATED	88,200,022	4,012	21,984	3,138,030,452	782,161	31.4852	5,981	300	0	6,281	31.8707	6,054	6,354	
OCTORARA	56,705,978	2,118	26,773	1,365,302,547	644,619	40.8900	7,767	300	20	8,087	40.8200	7,754	8,074	
OWEN J ROBERTS	113,409,492	5,347	21,210	3,587,372,628	670,913	32.7858	6,228	300	0	6,528	33.2712	6,320	6,620	
OXFORD	43,301,699	3,353	12,914	1,780,366,183	530,977	32.0104	6,080	300	20	6,400	33.3548	6,336	6,656	
PHOENIXVILLE	96,256,527	4,004	24,040	3,413,214,182	852,451	31.8200	6,044	300	95	6,439	32.3200	6,139	6,534	
TREDYFFRIN-EASTTOWN	157,454,765	6,957	22,633	9,058,087,616	1,302,011	24.5003	4,654	0	0	4,654	25.1128	4,770	4,770	
UNIONVILLE-CHADDS FORD	90,625,615	3,893	23,279	3,878,553,865	996,289	29.0700	5,522	0	0	5,522	29.9600	5,691	5,691	
WEST CHESTER	269,815,667	11,972	22,537	14,366,083,784	1,199,974	21.6622	4,115	300	0	4,415	22.0604	4,190	4,490	
CHESTER COUNTY AVERAGE	127,435,024	5,778	22,057	5,261,502,811	910,675	30.3440	5,764	200	16	5,980	31.0056	5,890	6,106	