



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Education Center

782 Springdale Drive, Exton, PA 19341

Dr. Robert Sokolowski, Superintendent

484-266-1000 • www.wcasd.net



2022-23 FINAL BUDGET

APPROVED MAY 25, 2022

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West Chester Area School District 2022-23 Budget Message

The West Chester Area School District (WCASD) School Board of Directors passed a final budget for the 2022-23 school year of \$296,971,916, approximately \$17.5 million increase over the current budget (6.3 percent). Included in this increase is a planned contribution of \$5.0 million to the District Capital Fund to fund the increased construction costs associated with the Glen Acres renovation project as well as \$500,000 for technology and distance learning initiatives. Other increases include more than \$3.3 million directly related to the following state and federal mandates:

- \$2.2 million increase in state-mandated pension expenses, a 5.9 percent increase over the current year's budget.
- \$1.1 million increase in charter school tuitions, a 12 percent increase over the current year.

The budget includes a 1.7 percent tax increase for Chester County property owners (about \$70 per average household) and a 4.4 percent increase for Delaware County property owners (about \$208 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 2021-22 operations to help offset the millage increases needed for the 2022-23 budget. The District's undesignated fund balance is approximately \$19.1 million.

To remain competitive in the current job market and attract talented, passionate educators and staff to the District, the 2022-23 budget reflects an investment in the new teacher's contract that was settled in September of 2021. Salaries and benefits for the District's 1,507 employees is largest component of the budget, which rose \$6.6 million (4.7 percent increase). The 2022-23 budget includes the addition of new staff in three key areas:

- Pupil Services:
 - 3 special education teachers
 - 1 Pupil Services Supervisor
 - 1 Behavioral Specialist Coordinator
- Curriculum and Instruction:
 - 1 K-12 ELA Supervisor
 - 1 Language Art Supervisor
 - Four (4) reading specialist K-12
 - 1 Instructional Technology Coordinator
- Technology Support Services:
 - 2 Coordinators of Technical Services

"This budget includes additional supports for completing the renovations at Glen Acres Elementary School. Through the personal additions and investment in our faculty and staff, the District's budget demonstrates our continued commitment to enhancing the educational opportunities and experiences of our students as they work to achieve their personal best," said Superintendent Bob Sokolowski.

The District has included \$500,000 for mental health therapists contracted through the CCIU

to offer additional support for our students and we are projecting a \$740,000 increase in this year's budget, which covers books, supplies, utilities, debt service, and other operating expenses.

"The board worked collaboratively with the administration to establish priorities and ensure a successful path forward for our District," said school board president Sue Tiernan. "Our goal, which I believe this budget accomplishes, is to effectively balance the needs of our tax paying community while also addressing the needs of our students and families."

2022-23 District Tax Rates

Based on the final budget, the real estate tax rate for Chester County will increase by .37 mills to 22.43, an increase of 1.7 percent, the Delaware County tax rate will increase by .41 mills to 9.93, an increase of 4.4 percent over 2021-22. 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 \$70 per year for Chester County residents and \$208 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

2022-23 BUDGET CALENDAR

| | |
|---|--|
| <ul style="list-style-type: none"> Review of Budget Calendar Budget Forecast Model Review | September 20, 2021 P&FC |
| <ul style="list-style-type: none"> Budget Forecast Model Review 2022-23 Enrollment Projection (Info Item) 2022-23 Per Pupil Allocation Recommendation | October 18, 2021 P&FC |
| <ul style="list-style-type: none"> Budget Forecast Model Review Staffing/Employee Benefits/Teacher Substitutes Debt Service & Capital Reserve | November 15, 2021 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 1/27/22). No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 2/1/22). | December 20, 2021 P&FC December 20, 2021 Board Meeting |
| <ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session | (Tuesday) January 18, 2022 P&FC |
| <ul style="list-style-type: none"> Budget Forecast Model Review Budget Work Session | (Tuesday) February 22, 2022 P&FC Board Work Session |
| <ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session | March 21, 2022 P&FC |
| <ul style="list-style-type: none"> Budget Work Session & Public Hearing Board approval of <u>Resolution</u> authorizing the Display of 2022-23 Proposed Budget in PDE format & Advertising Intent to Adopt (by 4/25/22)-must be at least 30 days before final budget adoption on 5/25/22 & be available for public inspection in PDE format at least 20 days prior to adoption (by 5/5/22). | (Tuesday) April 19, 2022 P&FC April 25, 2022 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 5/15/22. ADOPTION of FINAL 2022-23 BUDGET | <i>Must Publish by</i> May 15, 2022 (Wednesday) May 25, 2022 Board Meeting |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

SUMMARY OF ALL FUNDS

SUMMARY OF ALL FUNDS

| | Projected Beginning Fund Balance 7/1/2022 | Revenue & Other Financing Sources | Expenditures, Expenses & Other Financing Uses | Estimated Ending Fund Balance 6/30/2023 |
|---|--|--|--|--|
| <u>General Funds</u> | \$59,998,439 | \$263,442,141 | \$296,971,916 | \$26,468,664 |
| (includes Athletic & Fed. Funds) | | | | |
| <u>Special Revenue Fund:</u> | | | | |
| Capital Reserve Fund | \$25,730,791 | \$10,209,319 | \$9,183,261 | \$26,756,849 |
| Cap Resv - Facilities | \$0 | \$2,323,177 | \$2,323,177 | \$0 |
| <u>Total Special Revenue Funds</u> | <u>\$25,730,791</u> | <u>\$12,532,496</u> | <u>\$11,506,438</u> | <u>\$26,756,849</u> |
| <u>Capital Projects Fund</u> | <u>\$29,409,203</u> | <u>\$0</u> | <u>\$12,190,546</u> | <u>\$17,218,657</u> |
| TOTAL ALL GOVERNMENTAL FUNDS | <u>\$115,138,433</u> | <u>\$275,974,637</u> | <u>\$320,668,900</u> | <u>\$70,444,170</u> |
| <u>Proprietary Fund:</u> | | | | |
| Food Service | <u>\$1,558,619</u> | <u>\$4,039,124</u> | <u>\$3,836,620</u> | <u>\$1,761,123</u> |
| TOTAL PROPRIETARY FUND TYPES | <u>\$1,558,619</u> | <u>\$4,039,124</u> | <u>\$3,836,620</u> | <u>\$1,761,123</u> |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Includes Athletics & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

EXPENSE SUMMARY

| | <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---|----------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| <u>Instruction</u> | | | | |
| Regular Programs - Elem/Sec | \$100,806,694 | \$106,430,746 | \$106,017,289 | \$112,771,594 |
| Special Programs - Elem/Sec | 36,766,311 | 43,668,561 | 43,471,245 | 46,908,847 |
| Vocational Education Programs | 6,285,505 | 6,955,155 | 6,955,155 | 6,828,887 |
| Other Instructional Prog. - Elem/Sec | 719,441 | 340,861 | 340,861 | 358,691 |
| Other Non-Public Services | 75,331 | 81,975 | 81,975 | 75,858 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Instruction | \$144,653,283 | \$157,477,298 | \$156,866,525 | \$166,943,877 |
| <u>Support Services</u> | | | | |
| Pupil Personnel | \$9,591,075 | \$10,925,754 | \$10,925,754 | \$11,724,562 |
| Instructional Staff | 5,753,212 | 6,578,807 | 6,578,807 | 7,686,569 |
| Administration | 11,643,066 | 13,898,933 | 13,898,933 | 14,121,624 |
| Pupil Health | 2,585,826 | 2,975,305 | 2,975,305 | 3,201,782 |
| Business | 1,813,374 | 2,068,847 | 2,068,847 | 2,108,023 |
| Operations & Maintenance | 17,085,115 | 20,367,515 | 20,067,515 | 20,851,552 |
| Transportation | 12,015,030 | 15,745,719 | 14,995,719 | 14,331,669 |
| Central | 4,138,486 | 4,255,729 | 4,255,729 | 4,624,344 |
| Other | 269,364 | 231,221 | 623,773 | 230,194 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Support | \$64,894,549 | \$77,047,830 | \$76,390,382 | \$78,880,319 |
| <u>Student Activities & Community Services</u> | | | | |
| Student Activities | \$4,837,123 | \$5,590,588 | \$5,590,588 | \$5,740,943 |
| Community Services | 91,874 | 157,906 | 157,906 | 168,252 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Student Act., etc. | \$4,928,997 | \$5,748,494 | \$5,748,494 | \$5,909,195 |
| <u>Other Financing Uses</u> | | | | |
| Principal, Interest & Authority | \$25,416,626 | \$28,560,032 | \$27,652,226 | \$28,011,906 |
| Capital Project Fund Transfer | 7,633,522 | 6,237,265 | 6,696,271 | 12,457,496 |
| Budget Reserve | - | 4,405,877 | 3,755,877 | 4,769,123 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Other Financing Uses | \$33,050,148 | \$39,203,174 | \$38,104,374 | \$45,238,525 |
| TOTAL | <u>\$247,526,976</u> | <u>\$279,476,796</u> | <u>\$277,109,775</u> | <u>\$296,971,916</u> |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

INSTRUCTION (1000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) <u>Amount</u> | <u>%</u> |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|--|-------------|
| 100 Salaries | \$56,303,695 | \$57,656,973 | \$57,683,611 | \$60,709,415 | \$3,025,804 | 5.2% |
| 200 Benefits | \$32,595,424 | \$36,112,997 | \$35,900,744 | \$38,463,599 | \$2,562,855 | 7.1% |
| 300 Professional & Technical Svces | \$1,812,501 | \$2,833,842 | \$2,833,842 | \$3,026,412 | \$192,570 | 6.8% |
| 400 Purchased Property Services | \$183,566 | \$317,912 | \$317,912 | \$293,500 | (\$24,412) | -7.7% |
| 500 Other Purchased Services | \$5,221,329 | \$5,487,146 | \$5,487,146 | \$5,728,304 | \$241,158 | 4.4% |
| 600 Supplies | \$4,677,496 | \$3,897,452 | \$3,669,610 | \$4,447,700 | \$778,090 | 21.2% |
| 700 Property | \$0 | \$87,052 | \$87,052 | \$71,328 | (\$15,724) | -18.1% |
| 800 Other Objects | \$12,683 | \$37,372 | \$37,372 | \$31,336 | (\$6,036) | -16.2% |
| TOTAL | \$100,806,694 | \$106,430,746 | \$106,017,289 | \$112,771,594 | \$6,754,305 | 6.4% |

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) <u>Amount</u> | <u>%</u> |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|--|-------------|
| 100 Salaries | \$12,737,340 | \$14,288,448 | \$14,353,448 | \$15,413,557 | \$1,060,109 | 7.4% |
| 200 Benefits | \$7,598,288 | \$8,992,259 | \$9,019,943 | \$9,743,906 | \$723,963 | 8.0% |
| 300 Professional & Technical Svces | \$9,748,260 | \$12,844,211 | \$12,844,211 | \$14,235,742 | \$1,391,531 | 10.8% |
| 400 Purchased Property Services | \$4,976 | \$6,400 | \$6,400 | \$5,600 | (\$800) | -12.5% |
| 500 Other Purchased Services | \$6,487,381 | \$7,252,488 | \$6,962,488 | \$7,175,810 | \$213,322 | 3.1% |
| 600 Supplies | \$186,632 | \$249,985 | \$249,985 | \$299,342 | \$49,357 | 19.7% |
| 700 Property | \$0 | \$3,800 | \$3,800 | \$4,100 | \$300 | 7.9% |
| 800 Other Objects | \$3,434 | \$30,970 | \$30,970 | \$30,790 | (\$180) | -0.6% |
| TOTAL | \$36,766,311 | \$43,668,561 | \$43,471,245 | \$46,908,847 | \$3,437,602 | 7.9% |

1300

VOCATIONAL EDUCATION

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) <u>Amount</u> | <u>%</u> |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|--|--------------|
| 100 Salaries | \$2,314,348 | \$2,469,321 | \$2,469,321 | \$2,335,623 | (\$133,698) | -5.4% |
| 200 Benefits | \$1,347,671 | \$1,568,944 | \$1,568,944 | \$1,501,724 | (\$67,220) | -4.3% |
| 300 Professional & Technical Svces | \$417 | \$3,700 | \$3,700 | \$2,000 | (\$1,700) | -45.9% |
| 400 Purchased Property Services | \$0 | \$1,150 | \$1,150 | \$1,463 | \$313 | 27.2% |
| 500 Other Purchased Services | \$2,489,966 | \$2,782,683 | \$2,782,683 | \$2,883,187 | \$100,504 | 3.6% |
| 600 Supplies | \$126,454 | \$107,702 | \$107,702 | \$101,935 | (\$5,767) | -5.4% |
| 700 Property | \$0 | \$19,000 | \$19,000 | \$0 | (\$19,000) | -100.0% |
| 800 Other Objects | \$6,650 | \$2,655 | \$2,655 | \$2,955 | \$300 | 11.3% |
| TOTAL | \$6,285,505 | \$6,955,155 | \$6,955,155 | \$6,828,887 | (\$126,268) | -1.8% |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$140,485 | \$106,786 | \$106,786 | \$109,544 | \$2,758 | 2.6% |
| 200 Benefits | \$59,019 | \$59,275 | \$59,275 | \$61,663 | \$2,388 | 4.0% |
| 300 Professional & Technical Svces | \$324,390 | \$78,500 | \$78,500 | \$78,500 | \$0 | 0.0% |
| 400 Purchased Property Services | \$144,348 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 500 Other Purchased Services | \$23,763 | \$75,000 | \$75,000 | \$105,000 | \$30,000 | 40.0% |
| 600 Supplies | \$27,436 | \$21,300 | \$21,300 | \$3,984 | (\$17,316) | -81.3% |
| 700 Property | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 Other Objects | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL | \$719,441 | \$340,861 | \$340,861 | \$358,691 | \$17,830 | 5.2% |

1500

OTHER NON-PUBLIC SERVICES

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</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 | \$75,331 | \$81,975 | \$81,975 | \$75,858 | (\$6,117) | -7.5% |
| 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 | \$75,331 | \$81,975 | \$81,975 | \$75,858 | (\$6,117) | -7.5% |

TOTAL INSTRUCTION

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$71,495,867 | \$74,521,528 | \$74,613,166 | \$78,568,139 | \$3,954,973 | 5.3% |
| 200 Benefits | \$41,600,402 | \$46,733,475 | \$46,548,906 | \$49,770,892 | \$3,221,986 | 6.9% |
| 300 Professional & Technical Svces | \$11,960,900 | \$15,842,228 | \$15,842,228 | \$17,418,512 | \$1,576,284 | 9.9% |
| 400 Purchased Property Services | \$332,890 | \$325,462 | \$325,462 | \$300,563 | (\$24,899) | -7.7% |
| 500 Other Purchased Services | \$14,222,439 | \$15,597,317 | \$15,307,317 | \$15,892,301 | \$584,984 | 3.8% |
| 600 Supplies | \$5,018,018 | \$4,276,439 | \$4,048,597 | \$4,852,961 | \$804,364 | 19.9% |
| 700 Property | \$0 | \$109,852 | \$109,852 | \$75,428 | (\$34,424) | -31.3% |
| 800 Other Objects | \$22,768 | \$70,997 | \$70,997 | \$65,081 | (\$5,916) | -8.3% |
| TOTAL | \$144,653,283 | \$157,477,298 | \$156,866,525 | \$166,943,877 | \$10,077,352 | 6.4% |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

INSTRUCTION

INSTRUCTION represents 56.23% of the budget. It includes the people, programs and services for educating a projected enrollment of 12,161 students in the District's seventeen schools, 434 students in the Charter Schools and 131 students in Alternative Education & CCIU programs.

1100 REGULAR INSTRUCTION

100 Salaries

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$56,303,695 | \$57,656,973 | \$57,683,611 | \$60,709,415 | Included in this category are the salaries of 743.36 teachers (\$57,756,959). The teacher salaries have been adjusted for attrition in the amount of \$1,150,000. Also included are the salaries of 21 classroom aides (\$457,427); 18 technology associates (\$626,763); one community engagement specialist (\$70,657); teacher extra-duty payments (\$587,200); 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 (\$496,409) and retirement severance (\$392,000). |

200 Benefits

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$32,595,424 | \$36,112,997 | \$35,900,744 | \$38,463,599 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$1,812,501 | \$2,833,842 | \$2,833,842 | \$3,026,412 | The category includes \$50,000 to measure our student achievement on an annual basis. Includes substitute services (\$2,367,742), expenses related to curriculum (\$91,600), five full-day kindergarten aides (\$125,000), ESL professional aides and services (\$340,000) and Jump Start Aides (\$8,000). Also includes \$2,900 paid out of the schools' per pupil allocation budgets and \$41,170 paid out of curriculum supervisor's budgets. |

400 Purchased Property Services

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$183,566 | \$317,912 | \$317,912 | \$293,500 | 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 \$253,260 is paid out of schools' per pupil allocation budgets and \$40,240 is paid out of the technology and curriculum supervisors' budgets. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$5,221,329 | \$5,487,146 | \$5,487,146 | \$5,728,304 |

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$5,396,355). Also includes \$186,126 for wan lines & internet. This category also includes postage, printing and travel expenses of which \$34,923 was paid out of schools' per pupil allocation budgets and \$110,900 was paid out of central office budgets.

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$4,677,496 | \$3,897,452 | \$3,669,610 | \$4,447,700 |

Includes \$1,074,314 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 (\$63,000), Science (\$212,000), World Language (\$12,200) Math (\$899,600), Music (\$49,100), Reading (\$11,500), Language Arts (\$99,500), ELD (\$1,500) and Social Studies (\$129,000). This category includes \$15,000 for expenses related to federal programs and \$844,668 for books, supplies and software for other subject areas. This category also includes general O/S software updates (\$1,036,318).

700 Property

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$0 | \$87,052 | \$87,052 | \$71,328 |

Provides \$19,728 for instructional equipment purchased out of the schools' per pupil allocation budgets. Includes \$45,000 for instructional equipment for Health & Phys Ed and \$6,600 for instructional equipment for Science & Technology.

800 Other Objects

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$12,683 | \$37,372 | \$37,372 | \$31,336 |

The budget includes \$13,636 for dues and fees paid from the school's per pupil allocation budgets. Also includes \$17,700 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$12,737,340 | \$14,288,448 | \$14,353,448 | \$15,413,557 |

The salaries of 3 Supervisors of Special Education, 1 Special Ed/Pupil Services Specialist, 1 Behavioral Specialist Coordinator, 4 secretaries; 17.55 teachers for the gifted programs (\$1,471,584); 141.4 teachers (\$10,589,289) and 100 aides for other District-operated special education classes. Also includes extra-assignment (\$640,500) and subject chairperson, head teachers, and team leaders (\$34,383).

200 Benefits

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$7,598,288 | \$8,992,259 | \$9,019,943 | \$9,743,906 |

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$9,748,260 | \$12,844,211 | \$12,844,211 | \$14,235,742 |

For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$7,197,372) from the CCIU, other professional agencies, and other intermediate units. Also includes \$2,854,445 for special education students in the alternative education program, \$284,080 in charges for the District's school-age students in the Early Intervention Programs, \$590,000 for Extended School Year services and \$1,000,000 for due-process hearings. This category includes \$2,300,845 of federal program expenditures and \$9,000 paid out of gifted education budgets.

400 Purchased Property Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$4,976 | \$6,400 | \$6,400 | \$5,600 |

Services purchased to repair and maintain instructional equipment for Office of Special Education Supervisors.

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$6,487,381 | \$7,252,488 | \$6,962,488 | \$7,175,810 | Includes \$3,952,500 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 \$3,151,370 for our resident special needs pupils to attend the Charter Schools and Cyber Charter Schools. Other expenses include \$25,550 for transportation expenses related to field trips, \$24,050 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted. This category includes \$22,340 of federal program expenditures. |

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$186,632 | \$249,985 | \$249,985 | \$299,342 | Includes \$66,400 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$33,867 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$199,075 of federal program expenditures. |

700 Property

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$0 | \$3,800 | \$3,800 | \$4,100 | 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$3,434 | \$30,970 | \$30,970 | \$30,790 | Dues and fees for memberships in professional organizations or associations. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$2,314,348 | \$2,469,321 | \$2,469,321 | \$2,335,623 | The salaries of 28.80 teachers in the vocational educational program. Also includes teacher extra duty pay \$1,000. |

200 Benefits

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$1,347,671 | \$1,568,944 | \$1,568,944 | \$1,501,724 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$417 | \$3,700 | \$3,700 | \$2,000 | For contracted services required by persons with specialized skills and knowledge for Vocational Education classes |

400 Purchases Property Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$0 | \$1,150 | \$1,150 | \$1,463 | Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets. |

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$2,489,966 | \$2,782,683 | \$2,782,683 | \$2,883,187 | The major item in this category is \$2,859,354 for students to attend the academic program at the Technical College High School. Also includes \$23,833 for program expenses paid out of the schools' per pupil allocation budgets. |

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$126,454 | \$107,702 | \$107,702 | \$101,935 | Includes (\$86,935) 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
2022-23 BUDGET**

700 Property

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Provides for the purchase or replacement of instructional equipment related to the FCS and Technology curriculum proposals. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$0 | \$19,000 | \$19,000 | \$0 | |

800 Other Objects

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$6,650 | \$2,655 | \$2,655 | \$2,955 | |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$140,485 | \$106,786 | \$106,786 | \$109,544 | Includes salaries for regular summer school. Also includes 1.2 APT teachers. |

200 Benefits

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$59,019 | \$59,275 | \$59,275 | \$61,663 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$324,390 | \$78,500 | \$78,500 | \$78,500 | Includes services for alternative education programs (\$73,000) and the Intermediate Unit TAP Program (\$5,500). |

400 Purchases Property Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$144,348 | \$0 | \$0 | \$0 | Services purchased to repair and maintain instructional equipment. |

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$23,763 | \$75,000 | \$75,000 | \$105,000 | Includes homebound instruction (\$10,000), tuition for summer school program (\$50,000) and tuitions for alternative education (\$45,000). |

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$27,436 | \$21,300 | \$21,300 | \$3,984 | Includes supplies for alternative education and summer school programs. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$75,331 | \$81,975 | \$81,975 | \$75,858 | 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
2022-23 BUDGET**

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|-----------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$5,875,164 | \$6,372,454 | \$6,372,454 | \$6,836,951 | \$464,497 | 7.3% |
| 200 Benefits | \$3,312,532 | \$4,024,953 | \$4,024,953 | \$4,366,425 | \$341,472 | 8.5% |
| 300 Professional & Technical Svcs | \$315,764 | \$395,125 | \$395,125 | \$378,615 | (\$16,510) | -4.2% |
| 400 Purchased Property Services | \$0 | \$1,000 | \$1,000 | \$2,000 | \$1,000 | 100.0% |
| 500 Other Purchased Services | \$15,785 | \$35,705 | \$35,705 | \$37,410 | \$1,705 | 4.8% |
| 600 Supplies | \$67,191 | \$90,300 | \$90,300 | \$89,744 | (\$556) | -0.6% |
| 700 Property | \$0 | \$500 | \$500 | \$0 | (\$500) | -100.0% |
| 800 Other Objects | \$4,640 | \$5,717 | \$5,717 | \$13,417 | \$7,700 | 134.7% |
| TOTAL | \$9,591,075 | \$10,925,754 | \$10,925,754 | \$11,724,562 | \$798,808 | 7.3% |

2200

INSTRUCTIONAL STAFF SUPPORT

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|-----------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|--------------|
| 100 Salaries | \$3,274,605 | \$3,275,054 | \$3,275,054 | \$3,764,000 | \$488,946 | 14.9% |
| 200 Benefits | \$2,213,879 | \$2,641,291 | \$2,641,291 | \$2,982,894 | \$341,603 | 12.9% |
| 300 Professional & Technical Svcs | \$16,348 | \$291,522 | \$291,522 | \$447,767 | \$156,245 | 53.6% |
| 400 Purchased Property Services | \$1,419 | \$2,000 | \$2,000 | \$1,500 | (\$500) | -25.0% |
| 500 Other Purchased Services | \$8,545 | \$66,702 | \$66,702 | \$71,025 | \$4,323 | 6.5% |
| 600 Supplies | \$228,730 | \$286,870 | \$286,870 | \$409,283 | \$122,413 | 42.7% |
| 700 Property | \$0 | \$0 | \$0 | \$2,600 | \$2,600 | 0.0% |
| 800 Other Objects | \$9,687 | \$15,368 | \$15,368 | \$7,500 | (\$7,868) | -51.2% |
| TOTAL | \$5,753,212 | \$6,578,807 | \$6,578,807 | \$7,686,569 | \$1,107,762 | 16.8% |

2300

ADMINISTRATION

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|-----------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$6,685,316 | \$7,422,754 | \$7,422,754 | \$7,503,466 | \$80,712 | 1.1% |
| 200 Benefits | \$3,498,973 | \$4,710,063 | \$4,710,063 | \$4,818,351 | \$108,288 | 2.3% |
| 300 Professional & Technical Svcs | \$1,110,448 | \$1,317,717 | \$1,317,717 | \$1,343,844 | \$26,127 | 2.0% |
| 400 Purchased Property Services | \$9,528 | \$26,250 | \$26,250 | \$24,425 | (\$1,825) | -7.0% |
| 500 Other Purchased Services | \$155,806 | \$212,866 | \$212,866 | \$207,199 | (\$5,667) | -2.7% |
| 600 Supplies | \$133,705 | \$142,788 | \$142,788 | \$160,099 | \$17,311 | 12.1% |
| 700 Property | \$0 | \$1,150 | \$1,150 | \$3,050 | \$1,900 | 165.2% |
| 800 Other Objects | \$49,290 | \$65,345 | \$65,345 | \$61,190 | (\$4,155) | -6.4% |
| TOTAL | \$11,643,066 | \$13,898,933 | \$13,898,933 | \$14,121,624 | \$222,691 | 1.6% |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

2400

PUPIL HEALTH

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$1,577,598 | \$1,773,000 | \$1,773,000 | \$1,908,641 | \$135,641 | 7.7% |
| 200 Benefits | \$957,022 | \$1,123,442 | \$1,123,442 | \$1,223,078 | \$99,636 | 8.9% |
| 300 Professional & Technical Svces | \$7,876 | \$18,450 | \$18,450 | \$19,000 | \$550 | 3.0% |
| 400 Purchased Property Services | \$1,290 | \$3,075 | \$3,075 | \$3,275 | \$200 | 6.5% |
| 500 Other Purchased Services | \$1,008 | \$2,700 | \$2,700 | \$2,900 | \$200 | 7.4% |
| 600 Supplies | \$40,903 | \$42,013 | \$42,013 | \$44,263 | \$2,250 | 5.4% |
| 700 Property | \$0 | \$11,800 | \$11,800 | \$0 | (\$11,800) | -100.0% |
| 800 Other Objects | \$130 | \$825 | \$825 | \$625 | (\$200) | -24.2% |
| TOTAL | \$2,585,826 | \$2,975,305 | \$2,975,305 | \$3,201,782 | \$226,477 | 7.6% |

2500

BUSINESS OFFICE

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$1,118,431 | \$1,161,724 | \$1,161,724 | \$1,192,859 | \$31,135 | 2.7% |
| 200 Benefits | \$641,383 | \$738,111 | \$738,111 | \$766,968 | \$28,857 | 3.9% |
| 300 Professional & Technical Svces | \$625 | \$57,800 | \$57,800 | \$42,800 | (\$15,000) | -26.0% |
| 400 Purchased Property Services | \$3,927 | \$7,706 | \$7,706 | \$8,406 | \$700 | 9.1% |
| 500 Other Purchased Services | \$11,824 | \$20,100 | \$20,100 | \$22,100 | \$2,000 | 10.0% |
| 600 Supplies | \$12,483 | \$33,650 | \$33,650 | \$24,050 | (\$9,600) | -28.5% |
| 700 Property | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 Other Objects | \$24,701 | \$49,756 | \$49,756 | \$50,840 | \$1,084 | 2.2% |
| TOTAL | \$1,813,374 | \$2,068,847 | \$2,068,847 | \$2,108,023 | \$39,176 | 1.9% |

2600

OPERATION & MAINTENANCE

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$6,983,383 | \$8,503,247 | \$8,203,247 | \$8,373,772 | \$170,525 | 2.1% |
| 200 Benefits | \$4,038,429 | \$5,355,768 | \$5,355,768 | \$5,329,420 | (\$26,348) | -0.5% |
| 300 Professional & Technical Svces | \$186,633 | \$260,000 | \$260,000 | \$260,000 | \$0 | 0.0% |
| 400 Purchased Property Services | \$2,549,046 | \$3,496,800 | \$3,496,800 | \$3,655,460 | \$158,660 | 4.5% |
| 500 Other Purchased Services | \$609,126 | \$653,000 | \$653,000 | \$726,000 | \$73,000 | 11.2% |
| 600 Supplies | \$2,150,326 | \$1,748,300 | \$1,748,300 | \$2,163,500 | \$415,200 | 23.7% |
| 700 Property | \$558,355 | \$333,800 | \$333,800 | \$326,800 | (\$7,000) | -2.1% |
| 800 Other Objects | \$9,818 | \$16,600 | \$16,600 | \$16,600 | \$0 | 0.0% |
| TOTAL | \$17,085,115 | \$20,367,515 | \$20,067,515 | \$20,851,552 | \$784,037 | 3.9% |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

2700

STUDENT TRANSPORTATION

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) <u>Amount</u> | <u>%</u> |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|--|--------------|
| 100 Salaries | \$165,279 | \$209,485 | \$209,485 | \$220,906 | \$11,421 | 5.5% |
| 200 Benefits | \$97,842 | \$132,790 | \$132,790 | \$141,713 | \$8,923 | 6.7% |
| 300 Professional & Technical Svces | \$130 | \$5,000 | \$5,000 | \$5,000 | \$0 | 0.0% |
| 400 Purchased Property Services | \$3,020 | \$3,000 | \$3,000 | \$3,000 | \$0 | 0.0% |
| 500 Other Purchased Services | \$11,737,843 | \$15,354,344 | \$14,604,344 | \$13,909,550 | (\$694,794) | -4.8% |
| 600 Supplies | \$10,554 | \$39,400 | \$39,400 | \$49,800 | \$10,400 | 26.4% |
| 700 Property | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 Other Objects | \$362 | \$1,700 | \$1,700 | \$1,700 | \$0 | 0.0% |
| TOTAL | \$12,015,030 | \$15,745,719 | \$14,995,719 | \$14,331,669 | (\$664,050) | -4.4% |

2800

CENTRAL SUPPORT

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) <u>Amount</u> | <u>%</u> |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|--|-------------|
| 100 Salaries | \$1,995,021 | \$2,002,665 | \$2,002,665 | \$2,158,155 | \$155,490 | 7.8% |
| 200 Benefits | \$1,094,597 | \$1,268,429 | \$1,268,429 | \$1,383,169 | \$114,740 | 9.0% |
| 300 Professional & Technical Svces | \$188,268 | \$160,365 | \$160,365 | \$217,050 | \$56,685 | 35.3% |
| 400 Purchased Property Services | \$64,836 | \$315,920 | \$315,920 | \$214,560 | (\$101,360) | -32.1% |
| 500 Other Purchased Services | \$18,319 | \$35,075 | \$35,075 | \$33,950 | (\$1,125) | -3.2% |
| 600 Supplies | \$739,195 | \$435,716 | \$435,716 | \$577,090 | \$141,374 | 32.4% |
| 700 Property | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 Other Objects | \$38,251 | \$37,559 | \$37,559 | \$40,370 | \$2,811 | 7.5% |
| TOTAL | \$4,138,486 | \$4,255,729 | \$4,255,729 | \$4,624,344 | \$368,615 | 8.7% |

2900

OTHER SUPPORT

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</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 | \$130,194 | \$131,221 | \$131,221 | \$130,194 | (\$1,027) | -0.8% |
| 600 Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 700 Property | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 Other Objects | \$139,170 | \$100,000 | \$492,552 | \$100,000 | (\$392,552) | -79.7% |
| TOTAL | \$269,364 | \$231,221 | \$623,773 | \$230,194 | (\$393,579) | -63.1% |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

TOTAL SUPPORT SERVICES

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|------------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$27,674,797 | \$30,720,383 | \$30,420,383 | \$31,958,750 | \$1,538,367 | 5.1% |
| 200 Benefits | \$15,854,656 | \$19,994,847 | \$19,994,847 | \$21,012,018 | \$1,017,171 | 5.1% |
| 300 Professional & Technical Svces | \$1,826,091 | \$2,505,979 | \$2,505,979 | \$2,714,076 | \$208,097 | 8.3% |
| 400 Purchased Property Services | \$2,633,066 | \$3,855,751 | \$3,855,751 | \$3,912,626 | \$56,875 | 1.5% |
| 500 Other Purchased Services | \$12,688,450 | \$16,511,713 | \$15,761,713 | \$15,140,328 | (\$621,385) | -3.9% |
| 600 Supplies | \$3,383,086 | \$2,819,037 | \$2,819,037 | \$3,517,829 | \$698,792 | 24.8% |
| 700 Property | \$558,355 | \$347,250 | \$347,250 | \$332,450 | (\$14,800) | -4.3% |
| 800 Other Objects | \$276,049 | \$292,870 | \$685,422 | \$292,242 | (\$393,180) | -57.4% |
| TOTAL | \$64,894,549 | \$77,047,830 | \$76,390,382 | \$78,880,319 | \$2,489,937 | 3.3% |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

SUPPORT SERVICES

SUPPORT SERVICES represents 26.56% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 12,161 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$5,875,164 | \$6,372,454 | \$6,372,454 | \$6,836,951 | The salaries of a Pupil Services Director, a Pupil Services Assistant Director, Pupil Services Supervisor, Social Work Coordinator, 40 guidance counselors, 17 psychologists, 9 caseworkers, 14 clerical personnel, 3 security greeters and \$139,500 for extra-duty payments covering summer guidance and psychological testing. |

200 Benefits

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$3,312,532 | \$4,024,953 | \$4,024,953 | \$4,366,425 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$315,764 | \$395,125 | \$395,125 | \$378,615 | For contracted services requiring persons with specialized skills and knowledge. Includes \$25,000 for student intervention services, \$251,000 for student psychological testing services, \$8,050 for social worker services, \$500 for security risk assessment, \$50,000 for psychiatric services, \$43,000 for annual guidance assistance and \$1,065 paid out of the schools' per pupil allocation budgets. |

400 Purchased Property Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$0 | \$1,000 | \$1,000 | \$2,000 | For rental of WCU field for track & field day |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

500 Other Purchased Services

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| \$15,785 | \$35,705 | \$35,705 | \$37,410 |

Includes \$4,010 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 (\$6,700); telephone and postage (\$10,100), advertising (\$1,000) and travel and mileage reimbursement (\$15,600) to support pupil personnel and attendance functions.

600 Supplies

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| \$67,191 | \$90,300 | \$90,300 | \$89,744 |

Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$16,540) and supplies and testing materials for pupil personnel offices (\$73,204).

700 Property

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| \$0 | \$500 | \$500 | \$0 |

Provides for equipment for the guidance department and other office areas in this function.

800 Other Objects

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| \$4,640 | \$5,717 | \$5,717 | \$13,417 |

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 (\$10,500).

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$3,274,605 | \$3,275,054 | \$3,275,054 | \$3,764,000 | The salaries of 4 curriculum supervisors, 5 supervisors of instructional technology, Assistant Supt of Curriculum and Instruction, Director of Equity & Assessment, 17 librarians, 1.7 AV teachers, 3 secretaries, 9.5 library aides. Also includes teacher extra-duty payments and teacher induction program (\$145,300). |

200 Benefits

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$2,213,879 | \$2,641,291 | \$2,641,291 | \$2,982,894 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$16,348 | \$291,522 | \$291,522 | \$447,767 | Includes \$278,950 for contracted services for administration offices and \$2,000 paid out of PPA budgets. \$166,817 is related to federal Title programs. |

400 Purchased Property Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$1,419 | \$2,000 | \$2,000 | \$1,500 | 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$8,545 | \$66,702 | \$66,702 | \$71,025 | Includes postage and communications (\$5,200), printing for student exams and other instructional support materials (\$1,100). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$46,950). This category also includes \$16,775 of federal program expenditures and \$1,000 of PPA expenses. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$228,730 | \$286,870 | \$286,870 | \$409,283 | Includes \$142,383 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$173,700 for instructional support staff's supplies, \$3,000 for teacher induction and \$90,200 for library subscriptions. |

700 Property

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$0 | \$0 | \$0 | \$2,600 | 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$9,687 | \$15,368 | \$15,368 | \$7,500 | Dues and fees for membership in professional organizations or associations for instructional support staff. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$6,685,316 | \$7,422,754 | \$7,422,754 | \$7,503,466 | The salaries of the Superintendent, Director of Teaching & Learning, 2 Assistants to the Director of Teaching & Learning, 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$3,498,973 | \$4,710,063 | \$4,710,063 | \$4,818,351 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$1,110,448 | \$1,317,717 | \$1,317,717 | \$1,343,844 | Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$708,777), legal and other professional services (\$321,822), audit and Board consultants (\$49,770), labor relations (\$220,000), 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 (\$9,425). |

400 Purchased Property Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$9,528 | \$26,250 | \$26,250 | \$24,425 | Provides for repairs and maintenance and leases (\$5,200). Includes schools' repairs and leases paid out of the per pupil allocation budgets (\$19,225). |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$155,806 | \$212,866 | \$212,866 | \$207,199 | This category includes postage/communications (\$24,150), printing (\$6,500) and mileage reimbursement/travel (\$8,109) 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 (\$7,762); School Board advertising (\$4,000); other printing and advertising (\$9,300); Other telephone and postage (\$27,760), School Board liability insurance (\$81,500); and mileage/travel reimbursement (\$19,618). |

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$133,705 | \$142,788 | \$142,788 | \$160,099 | Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$111,769); and other supplies and professional books/periodicals for this function (\$48,330). |

700 Property

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$0 | \$1,150 | \$1,150 | \$3,050 | Provides for the purchase or replacement of equipment of which \$1,400 is paid out of the schools' per pupil allocation. |

800 Other Projects

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$49,290 | \$65,345 | \$65,345 | \$61,190 | Dues and fees including memberships in professional organizations or associations & other fees. This category includes \$18,500 for school board memberships. Also includes school building memberships (\$15,340) and other professional dues (\$16,350) in this category. This category also includes \$11,000 for bank lockbox fees. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$1,577,598 | \$1,773,000 | \$1,773,000 | \$1,908,641 | The salaries of the Coordinator of Nursing Services, 17 certified nurses and 12.2 RNs/LPNs, \$20,020 for extra-duty payments. |

200 Benefits

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$957,022 | \$1,123,442 | \$1,123,442 | \$1,223,078 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$7,876 | \$18,450 | \$18,450 | \$19,000 | Includes \$4,000 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$1,290 | \$3,075 | \$3,075 | \$3,275 | Services to repair and maintain equipment in school nurses' offices of which \$975 is paid by the schools' per pupil allocation. |

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$1,008 | \$2,700 | \$2,700 | \$2,900 | Includes travel/mileage reimbursement for school nurses' offices and other purchased services for travel and mileage reimbursement (\$2,100) and telephone & postage (\$800). |

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$40,903 | \$42,013 | \$42,013 | \$44,263 | Medical supplies for the schools' nursing offices (\$29,263) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$15,000). |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

700 Property

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$0 | \$11,800 | \$11,800 | \$0 | Provides for equipment paid out of the Student Services budget. |

800 Other Objects

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$130 | \$825 | \$825 | \$625 | Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets (\$475) and professional dues paid out of the Supervisor's offices (\$150). |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$1,118,431 | \$1,161,724 | \$1,161,724 | \$1,192,859 | 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>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$641,383 | \$738,111 | \$738,111 | \$766,968 | The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 35.26%) 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>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$625 | \$57,800 | \$57,800 | \$42,800 | Services which require persons or firms with specialized skills. |

400 Purchased Property Services

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$3,927 | \$7,706 | \$7,706 | \$8,406 | Services purchased to repair, maintain or rent computer and office equipment. |

500 Other Purchased Services

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$11,824 | \$20,100 | \$20,100 | \$22,100 | 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>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$12,483 | \$33,650 | \$33,650 | \$24,050 | 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
2022-23 BUDGET**

700 Property

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$24,701 | \$49,756 | \$49,756 | \$50,840 | Primarily checking account bank fees and debt service paying agent fees for the District's bond issues. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$6,983,383 | \$8,503,247 | \$8,203,247 | \$8,373,772 | Includes the Director of Facilities & Operations, the Assistant Director of Facilities & Operations, 1 supervisor, 3 coordinators, 1 Specialist, 2 Campus Security Officers, 22 head custodians, 10 grounds keepers, 13 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$4,038,429 | \$5,355,768 | \$5,355,768 | \$5,329,420 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$186,633 | \$260,000 | \$260,000 | \$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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$2,549,046 | \$3,496,800 | \$3,496,800 | \$3,655,460 | Services are: electricity-\$2,148,300; water/sewage-\$662,160; trash removal-\$105,000. Also includes repair/maintenance for: HVAC-\$230,000; roofs-\$15,000; custodial equipment & related items (pest control, fire extinguishers)-\$47,000; electrical \$50,000; vehicles-\$10,000; special items (elevators, sprinklers, alarms)-\$45,000; other items-\$335,500; and rental of compressors, jackhammers, etc.-\$7,500. |

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$609,126 | \$653,000 | \$653,000 | \$726,000 | The major items are property/auto insurance-\$211,000; liability insurance-\$235,000; insurance for underground tanks-\$32,500; telephones-\$218,500; and travel/mileage reimbursement-\$29,000. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$2,150,326 | \$1,748,300 | \$1,748,300 | \$2,163,500 |

The largest item is heating fuel-\$1,029,500. The remainder provides for: custodial \$350,000; electrical \$80,000; grounds-\$220,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$65,000; gasoline/diesel fuel-\$79,000 HVAC-\$200,000; plumbing-\$50,000; roofing-\$5,000; carpentry-\$65,000 and other supplies-\$65,000. Offsetting these expenses is anticipated facility rental income of \$45,000.

700 Property

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$558,355 | \$333,800 | \$333,800 | \$326,800 |

Includes replacement costs for additional equipment or equipment that is no longer serviceable: grounds- \$70,000, custodial-\$90,000, warehouse \$75,000, security \$60,000 and other miscellaneous equipment of \$31,800.

800 Other Objects

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$9,818 | \$16,600 | \$16,600 | \$16,600 |

Dues and fees for memberships in professional organizations/associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

2700 STUDENT TRANSPORTATION

Includes those activities concerned with transporting 13,275 public and charter school students and 1,645 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | The salaries of the Transportation Manager, Assistant Transportation Manager and 1.5 employees. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$165,279 | \$209,485 | \$209,485 | \$220,906 | |

200 Benefits

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$97,842 | \$132,790 | \$132,790 | \$141,713 | |

300 Professional and Technical Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Software support services for bus scheduling |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$130 | \$5,000 | \$5,000 | \$5,000 | |

400 Purchased Property Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Services purchased to repair and maintain equipment in the Transportation Department. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$3,020 | \$3,000 | \$3,000 | \$3,000 | |

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Provides \$5,539,550 to transport public students, \$4,253,000 to transport non-public students, and \$4,105,000 to transport children assigned to special education programs outside of the District. Also includes \$12,000 for advertising, printing, and travel/mileage reimbursement expenses. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$11,737,843 | \$15,354,344 | \$14,604,344 | \$13,909,550 | |

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Supplies for operating the student transportation function. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$10,554 | \$39,400 | \$39,400 | \$49,800 | |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

700 Property

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$362 | \$1,700 | \$1,700 | \$1,700 | New of replacement equipment for the transportation function. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$1,995,021 | \$2,002,665 | \$2,002,665 | \$2,158,155 | Salaries for Director of Technology, Assistant Director of IT, Network Administrator, 2 Coordinators of IT, 2 help desk associates, 3 network support specialists, 3 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$1,094,597 | \$1,268,429 | \$1,268,429 | \$1,383,169 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$188,268 | \$160,365 | \$160,365 | \$217,050 | 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$64,836 | \$315,920 | \$315,920 | \$214,560 | System software and hardware maintenance contract for the student and financial systems, and office equipment rentals. |

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$18,319 | \$35,075 | \$35,075 | \$33,950 | Includes travel/mileage reimbursements and printing related to the offices of human resources, technology and assessment. |

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$739,195 | \$435,716 | \$435,716 | \$577,090 | 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
2022-23 BUDGET**

800 Other Objects

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | Dues and fees associated with student assessment, human resources, and the technology department. |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$38,251 | \$37,559 | \$37,559 | \$40,370 | |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

2900 OTHER SUPPORT SERVICES

All other support services not otherwise classified.

500 Other Purchased Services

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---------------------------------|
| \$130,194 | \$131,221 | \$131,221 | \$130,194 | Payment for CCIU Core Services. |

800 Other Objects

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$139,170 | \$100,000 | \$492,552 | \$100,000 | Pass-thru debt service related to CCIU debt. |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|-----------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$2,830,351 | \$2,967,986 | \$2,967,986 | \$2,994,697 | \$26,711 | 0.9% |
| 200 Benefits | \$1,080,327 | \$1,420,744 | \$1,420,744 | \$1,449,791 | \$29,047 | 2.0% |
| 300 Professional & Technical Svcs | \$224,818 | \$309,145 | \$309,145 | \$326,145 | \$17,000 | 5.5% |
| 400 Purchased Property Services | \$130,242 | \$143,124 | \$143,124 | \$143,124 | \$0 | 0.0% |
| 500 Other Purchased Services | \$143,230 | \$421,817 | \$421,817 | \$430,706 | \$8,889 | 2.1% |
| 600 Supplies | \$393,406 | \$223,492 | \$223,492 | \$248,300 | \$24,808 | 11.1% |
| 700 Property | \$0 | \$18,435 | \$18,435 | \$63,435 | \$45,000 | 244.1% |
| 800 Other Objects | \$34,748 | \$85,845 | \$85,845 | \$84,745 | (\$1,100) | -1.3% |
| TOTAL | \$4,837,123 | \$5,590,588 | \$5,590,588 | \$5,740,943 | \$150,355 | 2.7% |

3300

COMMUNITY SERVICES

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|-----------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$1,228 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 200 Benefits | \$513 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 300 Professional & Technical Svcs | \$67,852 | \$145,000 | \$145,000 | \$155,000 | \$10,000 | 6.9% |
| 400 Purchased Property Services | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 500 Other Purchased Services | \$6,590 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 600 Supplies | \$15,691 | \$12,906 | \$12,906 | \$13,252 | \$346 | 2.7% |
| 700 Property | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 Other Objects | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL | \$91,874 | \$157,906 | \$157,906 | \$168,252 | \$10,346 | 6.6% |

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Increase/ (Decrease) Amount | % |
|-----------------------------------|--------------------------|----------------------------|-------------------------------|----------------------------|-----------------------------------|-------------|
| 100 Salaries | \$2,831,579 | \$2,967,986 | \$2,967,986 | \$2,994,697 | \$26,711 | 0.9% |
| 200 Benefits | \$1,080,840 | \$1,420,744 | \$1,420,744 | \$1,449,791 | \$29,047 | 2.0% |
| 300 Professional & Technical Svcs | \$292,671 | \$454,145 | \$454,145 | \$481,145 | \$27,000 | 5.9% |
| 400 Purchased Property Services | \$130,242 | \$143,124 | \$143,124 | \$143,124 | \$0 | 0.0% |
| 500 Other Purchased Services | \$149,820 | \$421,817 | \$421,817 | \$430,706 | \$8,889 | 2.1% |
| 600 Supplies | \$409,097 | \$236,398 | \$236,398 | \$261,552 | \$25,154 | 10.6% |
| 700 Property | \$0 | \$18,435 | \$18,435 | \$63,435 | \$45,000 | 244.1% |
| 800 Other Objects | \$34,748 | \$85,845 | \$85,845 | \$84,745 | (\$1,100) | -1.3% |
| TOTAL | \$4,928,997 | \$5,748,494 | \$5,748,494 | \$5,909,195 | \$160,701 | 2.8% |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 1.99% 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$2,830,351 | \$2,967,986 | \$2,967,986 | \$2,994,697 | 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$1,080,327 | \$1,420,744 | \$1,420,744 | \$1,449,791 | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$224,818 | \$309,145 | \$309,145 | \$326,145 | 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 \$128,000 for athletic trainers and \$26,000 for Police Security Detail at athletic events. This line includes \$3,000 paid out of the Music budget for various 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$130,242 | \$143,124 | \$143,124 | \$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
2022-23 BUDGET**

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$143,230 | \$421,817 | \$421,817 | \$430,706 |

The major items are \$284,907 to transport athletic teams and clubs to events; and \$2,799 for printing and postage, all paid out of the schools' per pupil allocation budgets. Also includes \$15,000 to transport bands to events, \$72,000 to transport teams to offsite training facility and travel expenses related to extended season sporting events and \$56,000 for schools' accident insurance coverage.

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$393,406 | \$223,492 | \$223,492 | \$248,300 |

Uniforms and supplies for the operation of various sports programs. Of this, \$177,810 was paid out of the schools' per pupil allocation.

700 Property

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$0 | \$18,435 | \$18,435 | \$63,435 |

New and replacement equipment for athletic programs paid out of the schools' per pupil allocation budgets and gate receipts.

800 Other Objects

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$34,748 | \$85,845 | \$85,845 | \$84,745 |

Includes \$58,745 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, \$1,000 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
2022-23 BUDGET**

3300 COMMUNITY SERVICES

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

100 Salaries

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Includes the extra-duty payments for Title III and EDK. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$1,228 | \$0 | \$0 | \$0 | |

200 Benefits

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 35.26%) 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. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$513 | \$0 | \$0 | \$0 | |

300 Professional and Technical Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Includes crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|---|
| \$67,852 | \$145,000 | \$145,000 | \$155,000 | |

500 Other Purchased Services

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Includes expenses related to the extended day kindergarten program and Federal Title programs. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$6,590 | \$0 | \$0 | \$0 | |

600 Supplies

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> | Includes expenses related to the Federal Title and EDK programs. |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|--|
| \$15,691 | \$12,906 | \$12,906 | \$13,252 | |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</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 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 400 Purchased Property Services | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 500 Other Purchased Services | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 600 Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 700 Property | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 Other Objects | \$9,586,626 | \$10,850,032 | \$9,942,226 | \$10,396,906 | \$454,680 | 4.6% |
| 900 Other Financing Uses | \$15,830,000 | \$17,710,000 | \$17,710,000 | \$17,615,000 | (\$95,000) | -0.5% |
| TOTAL | \$25,416,626 | \$28,560,032 | \$27,652,226 | \$28,011,906 | \$359,680 | 1.3% |

5200

CAPITAL RESERVE FUND TRANSFER

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</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 | \$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 | \$7,633,522 | \$6,237,265 | \$6,696,271 | \$12,457,496 | \$5,761,225 | 86.0% |
| TOTAL | \$7,633,522 | \$6,237,265 | \$6,696,271 | \$12,457,496 | \$5,761,225 | 86.0% |

5900

BUDGETARY RESERVE

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</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 | \$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 | \$4,405,877 | \$3,755,877 | \$4,769,123 | \$1,013,246 | 0.0% |
| 900 Other Financing Uses | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL | \$0 | \$4,405,877 | \$3,755,877 | \$4,769,123 | \$1,013,246 | 0.0% |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

TOTAL OTHER FINANCING USES

| | Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</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 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 600 Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 700 Property | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 Other Objects | \$9,586,626 | \$15,255,909 | \$13,698,103 | \$15,166,029 | \$1,467,926 | 10.7% |
| 900 Other Financing Uses | \$23,463,522 | \$23,947,265 | \$24,406,271 | \$30,072,496 | \$5,666,225 | 23.2% |
| TOTAL | \$33,050,148 | \$39,203,174 | \$38,104,374 | \$45,238,525 | \$7,134,151 | 18.7% |
| Grand Total | \$247,526,976 | \$279,476,796 | \$277,109,775 | \$296,971,916 | \$19,862,141 | |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 15.23% of the budget.

5100 DEBT SERVICE

800 Other Objects

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| \$9,586,626 | \$10,850,032 | \$9,942,226 | \$10,396,906 |

Provides for interest payments on the:
 G.O.B. series of 2014 (\$489,763)
 G.O.B. series of 2014A (\$1,165,750)
 G.O.B. series of 2014AA (\$2,161,800)
 G.O.B. series of 2016 (\$218,250)
 G.O.B. series of 2016A (\$1,248,568)
 G.O.B. series of 2017A (\$237,300)
 G.O.B. series of 2018 (\$336,328)
 G.O.B. series of 2019 (\$1,389,600)
 G.O.B. series of 2020 (\$208,100)
 G.O.B. series of 2021 (\$1,168,925)
 G.O.B. series of 2022 (\$1,385,389)
 Emmaus Note 2009 (\$332,133)

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>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| \$15,830,000 | \$17,710,000 | \$17,710,000 | \$17,615,000 |

Provides for principal payments on the:
 G.O.B. series of 2014A (\$14,570,000)
 G.O.B. series of 2014AA (\$315,000)
 G.O.B. series of 2016 (\$2,130,000)
 G.O.B. series of 2016A (\$5,000)
 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 (\$50,000)
 G.O.B. series of 2021 (\$5,000)
 G.O.B. series of 2022 (\$5,000)
 Emmaus Note 2009 (\$520,000)

5200 CAPITAL RESERVE FUND TRANSFER

900 Other Financing Uses

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| \$7,633,522 | \$6,237,265 | \$6,696,271 | \$12,457,496 |

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 2022-23, \$2,323,177 will be transferred to the Capital Reserve to fund the annual operating facility projects and \$5,134,319 will be transferred to the Capital Reserve to fund technology and furniture purchases. Additionally, \$5,000,000 will be transferred to the Capital Reserve to fund Elementary Construction.

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

5900 BUDGETARY RESERVE

800 Other Objects

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$0 | \$4,405,877 | \$3,755,877 | \$4,769,123 |

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
2022-23 BUDGET**

**OTHER EXPENSE INFORMATION
for
2022-23**

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

| | | | | 2021-22 Actual | | | | | 2022-23 Budget | | | | | Addition/Reductions to 2022-23 Budget | | | | |
|---|------|------|-------|----------------|---------------|------------|--------------|--------|----------------|---------------|------------|--------------|--------|---------------------------------------|---------------|------------|--------------|-------|
| POSITIONS | Func | Acct | Prog | 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 |
| School Administration | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - |
| Pupil Services Supervisor | 2119 | 111 | 18 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Social Work Coordinator | 2160 | 111 | 18F | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Language Arts Supervisor | 2260 | 111 | 06 | - | - | - | - | - | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 |
| Mathematics Supervisor | 2260 | 111 | 15 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Science / FCS / Tech Ed / Health & PE Supervisor | 2260 | 111 | 19 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Instructional Technology Coordinator | 2270 | 111 | 10 | - | - | - | 4.00 | 4.00 | - | - | - | 5.00 | 5.00 | - | - | - | 1.00 | 1.00 |
| Teaching and Learning Director / Asst. Director | 2360 | 111 | 53 | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - |
| Elementary Director of Education | 2360 | 111 | 52E | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Communications Program Director | 2370 | 111 | 52 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Director of Equity & Assessment | 2260 | 111 | 52M | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Principals and Asst. Principals | 2380 | 111 | 40 | 11.00 | 9.00 | 12.00 | - | 32.00 | 11.00 | 9.00 | 12.00 | - | 32.00 | - | - | - | - | - |
| Coordinator of Nursing Services | 2440 | 111 | 18D | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Business Affairs Director / Asst. Director | 2511 | 111 | 55 | - | - | - | 2.00 | 2.00 | - | - | - | 2.00 | 2.00 | - | - | - | - | - |
| Facilities & Operations Director / Asst. Director | 2611 | 111 | 71 | - | - | - | 1.00 | 1.00 | - | - | - | 2.00 | 2.00 | - | - | - | 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 | - | - | - | - | - |
| Behavior Specialist Coordinator | 1291 | 111 | 21 | - | - | - | - | - | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 |
| Special Education Supervisors | 1291 | 111 | 21 | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - |
| School Administration Total | | | | 11.00 | 9.00 | 15.00 | 30.00 | 65.00 | 11.00 | 9.00 | 15.00 | 35.00 | 70.00 | - | - | - | 5.00 | 5.00 |
| Teachers | | | | | | | | | | | | | | | | | | |
| Full Day KG | 1110 | 121 | 08F | 40.00 | - | - | - | 40.00 | 40.00 | - | - | - | 40.00 | - | - | - | - | - |
| 1st Grade | 1110 | 121 | 09 | 43.00 | - | - | - | 43.00 | 43.00 | - | - | - | 43.00 | - | - | - | - | - |
| 2nd Grade | 1110 | 121 | 09 | 41.00 | - | - | - | 41.00 | 41.00 | - | - | - | 41.00 | - | - | - | - | - |
| 3rd Grade | 1110 | 121 | 09 | 40.00 | - | - | - | 40.00 | 40.00 | - | - | - | 40.00 | - | - | - | - | - |
| 4th Grade | 1110 | 121 | 09 | 40.00 | - | - | - | 40.00 | 40.00 | - | - | - | 40.00 | - | - | - | - | - |
| 5th Grade | 1110 | 121 | 09 | 38.00 | - | - | - | 38.00 | 38.00 | - | - | - | 38.00 | - | - | - | - | - |
| Art | 1110 | 121 | 01 | 10.50 | 7.20 | 7.00 | - | 24.70 | 10.50 | 7.20 | 7.00 | - | 24.70 | - | - | - | - | - |
| ELD | 1110 | 121 | 02 | 13.50 | 4.60 | 3.80 | - | 21.90 | 13.50 | 4.60 | 3.80 | - | 21.90 | - | - | - | - | - |
| Engl/Lang Arts | 1110 | 121 | 06 | - | 25.00 | 32.30 | - | 57.30 | - | 25.00 | 32.30 | - | 57.30 | - | - | - | - | - |
| World Language | 1110 | 121 | 07 | - | 9.80 | 20.80 | - | 30.60 | - | 9.80 | 20.80 | - | 30.60 | - | - | - | - | - |
| Instructional Coaches | 1110 | 121 | 09 | 11.00 | - | - | - | 11.00 | 11.00 | - | - | - | 11.00 | - | - | - | - | - |
| Computer/Tech Ed | 1110 | 121 | 10 | - | 4.60 | - | - | 4.60 | - | 4.60 | - | - | 4.60 | - | - | - | - | - |
| | | | 11 - | | | | | | | | | | | | | | | |
| Health | 1110 | 121 | 11A | - | 9.10 | 6.30 | - | 15.40 | - | 9.10 | 6.30 | - | 15.40 | - | - | - | - | - |
| Math | 1110 | 121 | 15 | - | 27.20 | 37.00 | - | 64.20 | - | 27.20 | 37.00 | - | 64.20 | - | - | - | - | - |
| | | | 17 - | | | | | | | | | | | | | | | |
| Phys Ed | 1110 | 121 | 17A | 11.00 | 7.10 | 13.30 | 1.00 | 32.40 | 11.00 | 7.10 | 13.30 | 1.00 | 32.40 | - | - | - | - | - |
| Science | 1110 | 121 | 19 | - | 22.80 | 39.85 | - | 62.65 | - | 22.80 | 39.85 | - | 62.65 | - | - | - | - | - |
| Social Studies | 1110 | 121 | 20 | - | 22.60 | 39.40 | - | 62.00 | - | 22.60 | 39.40 | - | 62.00 | - | - | - | - | - |
| AP Capstone | 1110 | 121 | 25 | - | - | 0.45 | - | 0.45 | - | - | 0.45 | - | 0.45 | - | - | - | - | - |
| | | | 06A - | | | | | | | | | | | | | | | |
| Reading Specialist/Teacher | 1110 | 121 | 06B | 23.00 | 13.20 | 3.00 | - | 39.20 | 24.00 | 16.20 | 3.00 | - | 43.20 | 1.00 | 3.00 | - | - | 4.00 |
| Music -Vocal | 1110 | 121 | 16A | 9.50 | 2.45 | 2.40 | - | 14.35 | 9.50 | 2.45 | 2.40 | - | 14.35 | - | - | - | - | - |
| Music -Instrumental | 1110 | 121 | 16B | 12.00 | 8.00 | 4.10 | - | 24.10 | 12.00 | 8.00 | 5.10 | - | 25.10 | - | - | 1.00 | - | 1.00 |
| Cyber School | 1110 | 121 | 05 | 8.80 | 5.36 | 13.35 | - | 27.51 | 8.80 | 5.36 | 13.35 | - | 27.51 | - | - | - | - | - |
| TITLE 1 (federal prog) | 1190 | 121 | 35 | 4.00 | - | - | - | 4.00 | 4.00 | - | - | - | 4.00 | - | - | - | - | - |
| Total | | | | 345.30 | 169.01 | 223.05 | 1.00 | 738.36 | 346.30 | 172.01 | 224.05 | 1.00 | 743.36 | 1.00 | 3.00 | 1.00 | - | 5.00 |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

| POSITIONS | Func Acct Prog | | | 2021-22 Actual | | | | | 2022-23 Budget | | | | | Addition/Reductions to 2022-23 Budget | | | | |
|---|----------------|-----|-----|----------------|---------------|------------|--------------|----------|----------------|---------------|------------|--------------|----------|---------------------------------------|---------------|------------|--------------|--------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total |
| Fam and Cons Science | 1340 | 121 | 12 | - | 7.20 | 5.80 | - | 13.00 | - | 7.20 | 5.80 | - | 13.00 | - | - | - | - | - |
| Industrial Arts | 1350 | 121 | 13 | - | 6.40 | 3.40 | - | 9.80 | - | 6.40 | 3.40 | - | 9.80 | - | - | - | - | - |
| Business Education | 1360 | 121 | 03 | - | - | 4.90 | - | 4.90 | - | - | 4.90 | - | 4.90 | - | - | - | - | - |
| Business Education-Careers | 1360 | 121 | 18H | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cyber Vocational Education | 1300 | 121 | 05 | - | 0.30 | 0.80 | - | 1.10 | - | 0.30 | 0.80 | - | 1.10 | - | - | - | - | - |
| Total | | | | - | 13.90 | 14.90 | - | 28.80 | - | 13.90 | 14.90 | - | 28.80 | - | - | - | - | - |
| Special Education (general) | 1291 | 121 | 21 | - | - | - | 6.00 | 6.00 | - | - | - | 6.00 | 6.00 | - | - | - | - | - |
| Autistic | 1233 | 121 | 21C | 7.00 | 2.50 | 1.00 | - | 10.50 | 7.00 | 3.50 | 1.00 | - | 11.50 | - | 1.00 | - | - | 1.00 |
| 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 | 1231 | 121 | 21M | - | - | 7.20 | - | 7.20 | - | - | 7.20 | - | 7.20 | - | - | - | - | - |
| Life Skills | 1211 | 121 | 21F | 2.50 | 1.00 | 1.00 | - | 4.50 | 2.50 | 1.50 | 1.50 | - | 5.50 | - | 0.50 | 0.50 | - | 1.00 |
| Learn Supp/ Life Skills | 1241 | 121 | 21F | 33.10 | 22.20 | 25.70 | - | 81.00 | 34.10 | 22.20 | 25.70 | - | 82.00 | 1.00 | - | - | - | 1.00 |
| Multiple Disabilities | 1270 | 121 | 21J | 2.00 | 2.00 | - | - | 4.00 | 2.00 | 2.00 | - | - | 4.00 | - | - | - | - | - |
| Speech & Language Therapist | 1225 | 121 | 21 | - | - | - | 15.00 | 15.00 | - | - | - | 15.00 | 15.00 | - | - | - | - | - |
| Gifted Program Teachers | 1243 | 121 | 21A | 11.00 | 3.55 | 3.00 | - | 17.55 | 11.00 | 3.55 | 3.00 | - | 17.55 | - | - | - | - | - |
| Cyber Special Education | 1200 | 121 | 05 | 0.40 | 1.20 | 0.80 | - | 2.40 | 0.40 | 1.20 | 0.80 | - | 2.40 | - | - | - | - | - |
| Total | | | | 58.00 | 33.95 | 44.20 | 21.00 | 157.15 | 59.00 | 35.45 | 44.70 | 21.00 | 160.15 | 1.00 | 1.50 | 0.50 | - | 3.00 |
| Guidance Counselors | 2120 | 121 | 18B | 11.00 | 9.35 | 19.50 | 1.00 | 40.85 | 11.00 | 9.35 | 19.50 | - | 39.85 | - | - | - | (1.00) | (1.00) |
| Certified Nurses | 2440 | 121 | 18D | 11.00 | 3.00 | 3.00 | - | 17.00 | 11.00 | 3.00 | 3.00 | - | 17.00 | - | - | - | - | - |
| Psychologists | 2140 | 121 | 18C | 11.00 | 3.00 | 3.00 | - | 17.00 | 11.00 | 3.00 | 3.00 | - | 17.00 | - | - | - | - | - |
| Case Workers | 2160 | 121 | 18F | - | - | - | 9.00 | 9.00 | - | - | - | 9.00 | 9.00 | - | - | - | - | - |
| Librarian | 2250 | 121 | 14 | 10.60 | 3.00 | 3.00 | - | 16.60 | 10.60 | 3.00 | 3.00 | - | 16.60 | - | - | - | - | - |
| Cyber Support Services | 2000 | 121 | 05 | 0.40 | 0.15 | - | - | 0.55 | 0.40 | 0.15 | - | - | 0.55 | - | - | - | - | - |
| Total | | | | 44.00 | 18.51 | 28.50 | 10.00 | 101.01 | 44.00 | 18.51 | 28.50 | 9.00 | 100.01 | - | - | - | (1.00) | (1.00) |
| Athletic Trainer | 3200 | 121 | 30S | - | - | 3.00 | - | 3.00 | - | - | 3.00 | - | 3.00 | - | - | - | - | - |
| Audio Visual | 2220 | 121 | 14A | - | - | 1.50 | - | 1.50 | - | - | 1.50 | - | 1.50 | - | - | - | - | - |
| Cyber Audio Visual | 2200 | 121 | 05 | - | - | 0.20 | - | 0.20 | - | - | 0.20 | - | 0.20 | - | - | - | - | - |
| Total | | | | - | - | 4.70 | - | 4.70 | - | - | 4.70 | - | 4.70 | - | - | - | - | - |
| Teacher Total | | | | 447.30 | 235.37 | 315.35 | 32.00 | 1,030.02 | 449.30 | 239.87 | 316.85 | 31.00 | 1,037.02 | 2.00 | 4.50 | 1.50 | (1.00) | 7.00 |
| <u>Secretarial Staff - Central Office and School Administration</u> | | | | | | | | | | | | | | | | | | |
| Sec to Superintendent | 2360 | 151 | 52 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Sec to the Prog Dir Professional Devel | 2360 | 151 | 52B | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Sec to Elementary Dir of Education | 2360 | 151 | 52E | - | - | - | 0.95 | 0.95 | - | - | - | 0.95 | 0.95 | - | - | - | - | - |
| Sec to Principals and Asst. Principals | 2380 | 151 | 40 | 11.00 | 6.00 | 9.00 | - | 26.00 | 11.00 | 6.00 | 9.00 | - | 26.00 | - | - | - | - | - |
| 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 | | | | 11.00 | 9.00 | 21.00 | 16.00 | 57.00 | 11.00 | 9.00 | 21.00 | 16.00 | 57.00 | - | - | - | - | - |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

| <u>POSITIONS</u> | <u>Func</u> | <u>Acct</u> | <u>Prog</u> | 2021-22 Actual | | | | | 2022-23 Budget | | | | | Addition/Reductions to 2022-23 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 |
| 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 | - | - | - | 8.00 | 8.00 | - | - | - | 8.00 | 8.00 | - | - | - | - | - |
| Transitional Program | 1231 | 191 | 21L | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| APT Program Support | 1231 | 191 | 21M | - | - | - | 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 | - | - | - | 61.00 | 61.00 | - | - | - | 61.00 | 61.00 | - | - | - | - | - |
| Multiple Disabilities | 1270 | 191 | 21J | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Total | | | | 16.00 | 2.00 | 3.00 | 100.00 | 121.00 | 16.00 | 2.00 | 3.00 | 100.00 | 121.00 | - | - | - | - | - |
| Library Assistant | 2250 | 154 | 14 | 5.50 | 1.00 | 3.00 | - | 9.50 | 5.50 | 1.00 | 3.00 | - | 9.50 | - | - | - | - | - |
| Security Greeter | 2190 | 154 | 18 | - | - | 3.00 | - | 3.00 | - | - | 3.00 | - | 3.00 | - | - | - | - | - |
| Office Assistant (Dis) | 2380 | 154 | 40 | 11.00 | - | - | - | 11.00 | 11.00 | - | - | - | 11.00 | - | - | - | - | - |
| Total | | | | 16.50 | 1.00 | 6.00 | - | 23.50 | 16.50 | 1.00 | 6.00 | - | 23.50 | - | - | - | - | - |
| RN-LPN (non-public) | 2450 | 141 | 18D | - | - | - | 4.20 | 4.20 | - | - | - | 4.20 | 4.20 | - | - | - | - | - |
| RN-LPN (District) | 2440 | 141 | 18D | 1.00 | 3.00 | 3.00 | 1.00 | 8.00 | 1.00 | 3.00 | 3.00 | 1.00 | 8.00 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| Behavioral Specialist | 1291 | 141 | 21 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community Engagement Specialist | 1110 | 141 | 02 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Total | | | | 1.00 | 3.00 | 3.00 | 7.20 | 14.20 | 1.00 | 3.00 | 3.00 | 7.20 | 14.20 | - | - | - | - | - |
| 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) | 2829 | 141 | 10 | - | - | - | 1.00 | 1.00 | - | - | - | 3.00 | 3.00 | - | - | - | 2.00 | 2.00 |
| Technology Office (Hourly Support) | 2829 | 168 | 10 | - | - | - | 8.00 | 8.00 | - | - | - | 8.00 | 8.00 | - | - | - | - | - |
| Technology Associate | 1110 | 158 | 10 | - | - | - | 18.00 | 18.00 | - | - | - | 18.00 | 18.00 | - | - | - | - | - |
| Total | | | | - | - | - | 30.00 | 30.00 | - | - | - | 32.00 | 32.00 | - | - | - | 2.00 | 2.00 |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

| <u>POSITIONS</u> | <i>Func</i> | <i>Acct</i> | <i>Prog</i> | 2021-22 Actual | | | | | 2022-23 Budget | | | | | Addition/Reductions to 2022-23 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 |
| Head Custodians/ Supervisors/ Quality Control | 2610 | 141 | 71A | 11.00 | 3.00 | 3.00 | 5.00 | 22.00 | 11.00 | 3.00 | 3.00 | 5.00 | 22.00 | - | - | - | - | - |
| Custodians (Hourly Support) | 2620 | 161 | 71A | 24.50 | 15.50 | 31.00 | 7.00 | 78.00 | 24.50 | 15.50 | 31.00 | 7.00 | 78.00 | - | - | - | - | - |
| Security Services Coordinator | 2660 | 141 | 71L | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | 1.00 | 1.00 | - | - | - | (1.00) | (1.00) |
| Facilities Apprentice | 2620 | 161 | 71 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Automotive Pool | 2650 | 161 | 71G | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Grounds Supervisor / Athletic Turf Coordinator | 2630 | 141 | 70F | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Grounds/Warehouse (Hourly Support) | 2630 | 161 | 70F | - | - | - | 10.00 | 10.00 | - | - | - | 10.00 | 10.00 | - | - | - | - | - |
| Mailroom (Hourly Support) | 2530 | 161 | 71F | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Total | | | | 35.50 | 18.50 | 34.00 | 45.00 | 133.00 | 35.50 | 18.50 | 34.00 | 44.00 | 132.00 | - | - | - | (1.00) | (1.00) |
| Secretarial Staff - Central Office and School Administration Total | | | | 80.00 | 33.50 | 67.00 | 218.70 | 399.20 | 80.00 | 33.50 | 67.00 | 219.70 | 400.20 | - | - | - | 1.00 | 1.00 |
| Grand Total | | | | 538.30 | 277.87 | 397.35 | 280.70 | 1,494.22 | 540.30 | 282.37 | 398.85 | 285.70 | 1,507.22 | 2.00 | 4.50 | 1.50 | 5.00 | 13.00 |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

2022-23 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

REVENUE SUMMARY

| Local Effort | Actual 2020-21 | Budgeted 2021-22 | Anticipated 2021-22 | Proposed 2022-23 |
|------------------------------------|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| Current Real Estate Taxes | \$174,260,525 | \$175,639,470 | \$180,039,470 | \$179,425,846 |
| Interim Real Estate Taxes | 1,997,620 | 823,430 | 1,190,430 | 799,830 |
| Public Utility Realty Tax | 195,012 | 180,000 | 180,000 | 180,000 |
| Earned Income Tax | 24,213,411 | 19,884,105 | 23,984,105 | 22,682,367 |
| Real Estate Transfer Tax | 6,227,575 | 3,810,059 | 7,042,059 | 3,886,260 |
| Delinquent Taxes (All Levies) | 3,264,401 | 2,858,800 | 2,858,800 | 2,858,800 |
| Earnings on Investments | 220,923 | 357,500 | 100,000 | 362,863 |
| Tuition from Patrons | 96,563 | 250,010 | 250,010 | 235,500 |
| Rent and Miscellaneous Income | 332,033 | 386,000 | 386,000 | 386,000 |
| Refunds of Prior Years Receipts | 20,080 | 10,000 | 10,000 | 10,000 |
| Activity Fee Revenue | 1,575 | 294,490 | 294,490 | 294,490 |
| Beginning Fund Balance | 55,455,457 | 47,950,754 | 69,152,500 | 59,998,439 |
| Total Local Effort | \$266,285,175 | \$252,444,618 | \$285,487,864 | \$271,120,395 |
| State Sources | | | | |
| Basic Instructional Subsidy | \$8,810,195 | \$8,421,880 | \$9,575,763 | \$9,575,763 |
| Tuition for Private Home Placement | 95,800 | 290,000 | 100,000 | 100,000 |
| Special Education Subsidy | 5,077,234 | 5,899,089 | 5,943,253 | 5,843,253 |
| Transportation Subsidy | 3,087,583 | 3,087,583 | 3,087,583 | 3,087,583 |
| Rent Subsidy | 1,051,643 | 1,077,468 | 1,432,637 | 879,499 |
| Medical, Dental & Nurse Services | 253,641 | 253,931 | 253,931 | 253,931 |
| State Property Tax Reduction | 3,570,346 | 3,596,194 | 3,596,194 | 4,282,501 |
| PA Accountability Grants | 399,095 | 399,095 | 399,095 | 399,095 |
| Social Security Subsidy | 3,586,749 | 4,122,374 | 4,103,311 | 4,325,678 |
| Retirement Subsidy | 17,365,094 | 18,815,079 | 18,728,015 | 19,922,360 |
| Other State Subsidy | 328,403 | - | - | - |
| Total State Sources | \$43,625,782 | \$45,962,693 | \$47,219,782 | \$48,669,663 |
| Federal Sources | | | | |
| Other PA Public Schools-IDEA | \$1,551,639 | \$1,572,087 | \$1,572,087 | \$1,621,749 |
| Title I | 574,668 | 574,668 | 555,223 | 555,223 |
| Title IIA & IID | 313,164 | 246,440 | 236,327 | 236,327 |
| Title III | 132,820 | 99,502 | 101,031 | 101,031 |
| Title IV | 90,677 | 45,412 | 43,216 | 43,216 |
| Med. Access-Direct Services | 995,909 | 970,000 | 970,000 | 970,000 |
| Med. Access-Time Study | 34,375 | 30,000 | 30,000 | 22,000 |
| Other Federal Grants | 3,075,268 | - | 892,684 | 100,976 |
| Total Federal Sources | \$6,768,519 | \$3,538,109 | \$4,400,568 | \$3,650,522 |
| TOTAL | \$316,679,476 | \$301,945,420 | \$337,108,214 | \$323,440,580 |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$174,260,525 | \$175,639,470 | \$180,039,470 | \$179,425,846 |

The greatest amount of funds is raised from our taxpayers based on a 22.4364 mill (Chester County) and 9.9343 mill (Delaware County) levy on the assessed valuation of all taxable property within the School District. The amount budgeted represents 96.5% of the tax to be levied; the difference being our experience as to the amount of discounts granted during the discount period and the amount uncollected which will go to lien.

6112 INTERIM REAL ESTATE TAXES

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$1,997,620 | \$823,430 | \$1,190,430 | \$799,830 |

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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$195,012 | \$180,000 | \$180,000 | \$180,000 |

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

6151 EARNED INCOME TAX

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$24,213,411 | \$19,884,105 | \$23,984,105 | \$22,682,367 |

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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$6,227,575 | \$3,810,059 | \$7,042,059 | \$3,886,260 |

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
2022-23 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$3,264,401 | \$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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$220,923 | \$357,500 | \$100,000 | \$362,863 |

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$156 million earning an effective rate of 0.23% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$96,563 | \$250,010 | \$250,010 | \$235,500 |

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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$332,033 | \$386,000 | \$386,000 | \$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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$20,080 | \$10,000 | \$10,000 | \$10,000 |

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

6992 ACTIVITY FEE REVENUE

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$1,575 | \$294,490 | \$294,490 | \$294,490 |

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

0770 BEGINNING FUND BALANCE

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$55,455,457 | \$47,950,754 | \$69,152,500 | \$59,998,439 |

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2022-23 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 2022-23 year is \$59,998,439.

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$8,810,195 | \$8,421,880 | \$9,575,763 | \$9,575,763 |

The instructional subsidy is the largest single source of revenue from the state.

7160 TUITION FOR PRIVATE HOME PLACEMENT

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$95,800 | \$290,000 | \$100,000 | \$100,000 |

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.

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$5,077,234 | \$5,899,089 | \$5,943,253 | \$5,843,253 |

This funding is for students identified with special needs and wards of state.

7310 TRANSPORTATION SUBSIDY

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$3,087,583 | \$3,087,583 | \$3,087,583 | \$3,087,583 |

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.

7320 RENT SUBSIDY

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$1,051,643 | \$1,077,468 | \$1,432,637 | \$879,499 |

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.

7330 MEDICAL/DENTAL/NURSING SERVICES

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$253,641 | \$253,931 | \$253,931 | \$253,931 |

Represents medical & nursing services reimbursement at \$9.40 per ADM and \$9.70 per ADM for additional Act 25 funding.

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

7340 PROPERTY TAX REDUCTION ALLOCATION

| <u>Actual 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$3,570,346 | \$3,596,194 | \$3,596,194 | \$4,282,501 |

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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$328,403 | \$0 | \$0 | \$0 |

Revenue received from the state during the 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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$3,586,749 | \$4,122,374 | \$4,103,311 | \$4,325,678 |

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 2020-21</u> | <u>Budgeted 2021-22</u> | <u>Anticipated 2021-22</u> | <u>Proposed 2022-23</u> |
|---------------------------|-----------------------------|--------------------------------|-----------------------------|
| \$17,365,094 | \$18,815,079 | \$18,728,015 | \$19,922,360 |

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
2022-23 BUDGET**

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

FEDERAL SOURCES

6831 IDEA

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | Federal revenue received from the Chester County Intermediate Unit to fund the Individuals with Disabilities Educational Act (IDEA). |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$1,551,639 | \$1,572,087 | \$1,572,087 | \$1,621,749 | |

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</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. |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$574,668 | \$574,668 | \$555,223 | \$555,223 | |

8515 TITLE II-IMPROVING TEACHER QUALITY

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | Funds received for educational technology and improving teacher quality through staff development. |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$313,164 | \$246,440 | \$236,327 | \$236,327 | |

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | Funds received to supplement resources and provide translation services for LEP students and for staff development. |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|---|
| \$132,820 | \$99,502 | \$101,031 | \$101,031 | |

8517 TITLE IV- 21st Century Schools

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | Funds received for the education of children under ESEA, Title IV. |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$90,677 | \$45,412 | \$43,216 | \$43,216 | |

8741 FEDERAL CARES ACT

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | Fast and direct relief payments provided during various phases of the COVID-19 crisis. |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$3,075,268 | \$0 | \$892,684 | \$100,976 | |

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

| <u>Actual</u> <u>2020-21</u> | <u>Budgeted</u> <u>2021-22</u> | <u>Anticipated</u> <u>2021-22</u> | <u>Proposed</u> <u>2022-23</u> | Direct service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP). |
|---------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--|
| \$995,909 | \$970,000 | \$970,000 | \$970,000 | |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

8820 MEDICAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

| | | | | |
|--------------------------|----------------------------|-------------------------------|----------------------------|--|
| Actual <u>2020-21</u> | Budgeted <u>2021-22</u> | Anticipated <u>2021-22</u> | Proposed <u>2022-23</u> | Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students. |
| \$34,375 | \$30,000 | \$30,000 | \$22,000 | |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

Section 1431 Capital Reserve Fund

| | |
|-----------------------------------|----------------------------|
| Projected Fund Balance 07/01/2022 | <u><u>\$25,730,791</u></u> |
|-----------------------------------|----------------------------|

| | |
|----------------------------|----------------------------|
| Revenue: | |
| Transfer from General Fund | \$11,745,846 |
| Interest Income | \$75,000 |
| Refunding Savings | <u>\$711,650</u> |
| Total Revenue | <u><u>\$12,532,496</u></u> |

| | |
|-------------------------|----------------------------|
| Expenditures: | |
| Furniture and Fixtures | \$100,000 |
| Facilities Expenditures | \$2,323,177 |
| Technology Expenditures | \$4,083,261 |
| Elementary Construction | <u>\$5,000,000</u> |
| Total Expenditures | <u><u>\$11,506,438</u></u> |

| | |
|-------------------------------------|----------------------------|
| Estimated Fund Balance @ 06/30/2023 | <u><u>\$26,756,849</u></u> |
|-------------------------------------|----------------------------|

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

CAPITAL PROJECTS FUND

| | | |
|-----------------------------------|--|-----------------------------|
| Projected Fund Balance 07/01/2022 | | <u><u>\$ 29,409,203</u></u> |
|-----------------------------------|--|-----------------------------|

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

| | | |
|---|----------------------|-----------------------------|
| Expenditures: | | |
| Site & Building Improvements/Replacements | <u>\$ 12,190,546</u> | |
| Total Expenditures | | <u><u>\$ 12,190,546</u></u> |

| | | |
|-------------------------------------|--|-----------------------------|
| Estimated Fund Balance @ 06/30/2023 | | <u><u>\$ 17,218,657</u></u> |
|-------------------------------------|--|-----------------------------|

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

Capital Projects Budget Cash Flows (Fund 30)

| | Original Budget | Revised Budget | Savings/ (Additional Costs) | Total Expenses to date thru 06/30/2022 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|------------------------------------|--------------------|--------------------|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Exton Design + Construction | 11,200,000 | 19,702,584 | (8,502,584) | 17,912,814 | 1,015,908 | 773,862 | - | - | - | - |
| Mary C Howse Design + Construction | 11,900,000 | 18,000,000 | (6,100,000) | 53,377 | 480,000 | 620,000 | 5,900,000 | 5,700,000 | 5,246,623 | - |
| Glen Acres Design + Construction | 12,800,000 | 23,500,000 | (10,700,000) | 2,010,395 | 8,595,842 | 8,595,842 | 4,297,921 | - | - | - |
| Hillsdale Design + Construction | 7,100,000 | 24,000,000 | (16,900,000) | - | 80,000 | 840,000 | 960,000 | 7,900,000 | 7,900,000 | 6,320,000 |
| Starkweather Design + Construction | 9,100,000 | 24,000,000 | (14,900,000) | 477,546 | - | - | 80,000 | 840,000 | 960,000 | 7,900,000 |
| Westtown Thornbury Addition | 1,000,000 | 3,800,000 | (2,800,000) | 3,058,881 | 741,119 | - | - | - | - | - |
| Elementary School Total | 53,100,000 | 113,002,584 | (59,902,584) | 23,513,012 | 10,912,870 | 10,829,704 | 11,237,921 | 14,440,000 | 14,106,623 | 14,220,000 |
| Stetson Design + Construction | 31,000,000 | 31,000,000 | - | - | - | - | 500,000 | 2,000,000 | 9,500,000 | 9,500,000 |
| Peirce Design + Construction | 33,000,000 | 33,000,000 | - | - | - | - | - | 500,000 | 2,000,000 | 10,500,000 |
| Middle School Total | 64,000,000 | 64,000,000 | - | - | - | - | 500,000 | 2,500,000 | 11,500,000 | 20,000,000 |
| Henderson Design + Construction | 95,000,000 | 95,000,000 | - | - | - | - | - | - | - | - |
| East Design + Construction | 105,000,000 | 105,000,000 | - | - | - | - | - | - | - | - |
| High School Total | 200,000,000 | 200,000,000 | - | - | - | - | - | - | - | - |
| 22-23 Maintenance Projects | 1,350,611 | 1,350,611 | - | 450,203 | 900,408 | - | - | - | - | - |
| Future Maintenance Projects | 23,769,279 | 23,769,279 | - | - | - | 1,391,129 | 1,432,863 | 1,475,849 | 1,520,124 | 1,565,728 |
| Construction Salaries | 4,915,222 | 4,915,222 | - | 4,272,708 | 377,268 | 265,245 | - | - | - | - |
| Misc Other Projects Total | 30,035,112 | 30,035,112 | - | 4,722,911 | 1,277,676 | 1,656,374 | 1,432,863 | 1,475,849 | 1,520,124 | 1,565,728 |
| Grand Total | 347,135,112 | 407,037,696 | (59,902,584) | 28,235,923 | 12,190,546 | 12,486,078 | 13,170,784 | 18,415,849 | 27,126,747 | 35,785,728 |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

Proprietary Fund

Food Service

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:

| | |
|--------------|-------------|
| Sale of Food | \$3,157,211 |
|--------------|-------------|

Operating Expenses:

| | |
|-----------------------------|-------------|
| Food | \$1,189,517 |
| Labor | \$1,754,679 |
| Direct Expenses | \$489,534 |
| District Custodial Expenses | \$151,400 |
| Depreciation Expense | \$85,000 |
| Support Services | \$72,146 |
| Management Fee | \$66,596 |

| | |
|-------------------------------------|--------------------|
| Total Contractor Operating Expenses | <u>\$3,808,872</u> |
|-------------------------------------|--------------------|

| | |
|----------------------|----------|
| Repairs to Equipment | \$27,748 |
|----------------------|----------|

| | |
|---|--------------------|
| Total Operating Revenue Over (Under) Expenses | <u>(\$679,409)</u> |
|---|--------------------|

Non-Operating Revenue:

| | |
|--------------------------------------|------------------|
| Federal & State Lunch Program Claims | \$871,914 |
| Interest Income | <u>\$10,000</u> |
| | <u>\$881,914</u> |

| | |
|-------------------------------|--------------------|
| Net Income @ 06/30/2023 | \$202,504 |
| Projected Assets @ 07/01/2022 | \$1,558,619 |
| Projected Assets @ 06/30/2023 | <u>\$1,761,123</u> |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 2021-22**

| | <u>LUNCH*</u> | <u>BREAKFAST</u> | |
|-------------|----------------------|-------------------------|---------------------|
| | | <u>Regular</u> | <u>Needy</u> |
| PAID | .54 | .43 | .43 |
| REDUCED | 3.45 | 1.77 | 2.15 |
| FREE | 3.85 | 2.07 | 2.45 |
| COMMODITIES | .26 | | |

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

**The 2022-23 reimbursement rates haven't been disclosed as of the date of publication.

In light of the exceptional circumstances of the public health emergency, the Food and Nutrition Service (FNS) established a nationwide waiver to allow school food authorities to claim National School Lunch Program Seamless Summer Option (SSO) at the applicable Summer Food Service Program (SFSP) reimbursement rates for the 2021-22 school year. The waiver expires June 30, 2022 and is not expected to be extended.

FEDERAL/STATE SSO REIMBURSEMENT FOR COMPLETE MEALS SERVED 2021-22

| | <u>Calendar Year 2021</u> | <u>Calendar Year 2022</u> |
|----------------|--------------------------------------|--------------------------------------|
| Breakfast | 2.5625 | 2.705 |
| Lunch ADP <20% | 4.3375 | 4.5825 |
| Lunch ADP >20% | 4.3575 | 4.6025 |

WEST CHESTER AREA SCHOOL DISTRICT

2022-23 BUDGET

School lunch prices for the 2022-23 school year are \$2.75 at the elementary level, \$3.00 at the middle school level and \$3.25 at the high school level. Adult lunch prices are \$3.95 at the elementary level, \$4.20 at the middle school levels and \$4.25 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
2022-23 BUDGET**

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2022-23 | \$183,708,347 |
| 2. Gross tax to be levied (estimate 96.5% collection) | \$190,216,829 |
| 3. Equalization between counties - Section 672.1 | |

| | Most Recent Value Certified by STEB | Percent |
|----------------------------|--|-------------|
| a. Chester County | \$14,129,979,336 | 94.04 |
| Delaware County | <u>\$895,233,989</u> | <u>5.96</u> |
| | \$15,025,213,325 | 100.00 |
| b. Gross Real Estate Levy: | | |
| Chester County - 94.04 | \$178,883,311 | |
| Delaware County - 5.96 | <u>\$11,333,518</u> | |
| | \$190,216,829 | |

4. Millage Calculation:

| | | | |
|--|------------------------|---|----------------------|
| a. Tax Levy - Chester County divided by the | \$178,883,311 | = | 22.4364 mills |
| Assessed Value - Chester County | <u>\$7,972,871,496</u> | | |
| b. Tax Levy - Delaware County divided by the | \$11,333,518 | = | 9.9343 mills |
| Assessed Value - Delaware County | <u>\$1,140,843,974</u> | | |

Tax Levy

Real Estate Tax at the rate of 22.4364 mills, or \$2.24364 per one hundred dollars of assessed valuation of taxable real property, in the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown, West Whiteland, and the Borough of West Chester, all of Chester County, Pennsylvania; 9.9343 mills, or \$.99343 per one hundred dollars of assessed valuation of taxable property in the Township of Thornbury, Delaware County, Pennsylvania.

Legally, school district real estate taxes must be equalized between counties based on the most recent market value certified by the State Tax Equalization Board (STEB). For 2022-23, Chester County represented 94.04% of the total market value of the School District; for 2022-23, Delaware County represents 5.96%.

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 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 |
|----------|---------|-------------------------|-----------------------------------|------------------|---------|-------------------------|-----------------------------------|------------------|
| 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 | 1.8% | \$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 |
| 2022-23* | 22.4364 | 1.7% | \$189,950 | \$4,262 | 9.9343 | 4.4% | \$502,336 | \$4,990 |

* Tax Relief per HS/FS:

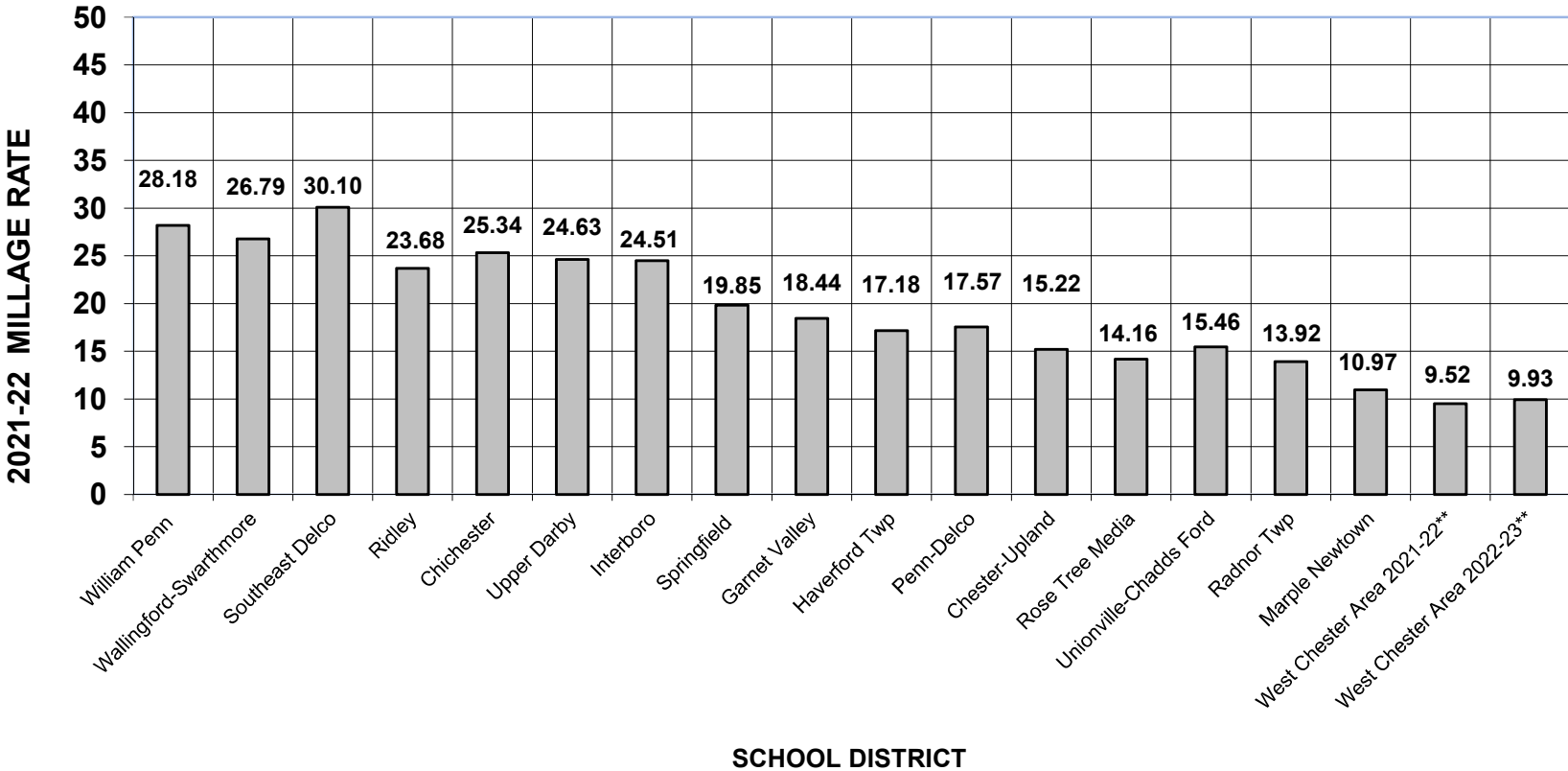
| | |
|---------|-------|
| 2009-10 | \$146 |
| 2010-11 | \$144 |
| 2011-12 | \$139 |
| 2012-13 | \$132 |
| 2013-14 | \$132 |
| 2014-15 | \$141 |
| 2015-16 | \$131 |

| | |
|---------|-------|
| 2016-17 | \$139 |
| 2017-18 | \$141 |
| 2018-19 | \$138 |
| 2019-20 | \$144 |
| 2020-21 | \$144 |
| 2021-22 | \$145 |
| 2022-23 | \$175 |

** 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 2022-23 BUDGET

2021-22 Millage Comparison For Delaware County



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

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

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

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

| | WCASD | COUNTY AVERAGE |
|---|------------------|-------------------|
| 2021-22 Budget | \$279,476,796 | \$135,052,451 |
| # of Students | 12,095 | 5,835 |
| Cost/Student | \$23,107 | \$23,146 |
| Market Value (MV) | \$15,025,213,325 | \$5,510,060,901 |
| MV/Student | \$1,242,267 | \$944,353 |
| 2021-22 Millage | 22.0604 | 31.0056 |
| Real Estate Taxes (Assess. At \$189,950) | \$4,190 | \$5,890 |
| EIT @ \$60,000 | \$300 | \$200 |
| Other | \$0 | \$16 |
| 2021-22 TOTAL TAXES | \$4,490 | \$6,106 |
| 2022-23 Final Millage (Assess. At \$189,950) | 22.4364 | 31.7876 |
| REAL ESTATE TAXES | \$4,262 | \$6,038 |
| 2022-23 TOTAL TAXES | \$4,562 | \$6,254 |

**WEST CHESTER AREA SCHOOL DISTRICT
2022-23 BUDGET**

| COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS | | | | | | | | | | | | | |
|---|-------------|----------|---------|----------------|-----------|-------------|-----------|----------|-------|---------|-------------|-----------|---------|
| SCHOOL DISTRICT | | | | 2020 | | ASSESSMNT @ | | | | 2021-22 | ASSESSMNT @ | | 2022-23 |
| | 2021-22 | | COST/ | MARKET | MV/ | 2021-22 | \$189,950 | EIT @ | | TOTAL | 2022-23 | \$189,950 | TOTAL |
| | BUDGET | STUDENTS | STUDENT | VALUE (MV) | STUDENT | MILLAGE | R E TAXES | \$60,000 | OTHER | TAXES | MILLAGE | R E TAXES | TAXES |
| AVON GROVE | 104,057,891 | 5,062 | 20,557 | 2,935,102,270 | 579,831 | 33.5200 | 6,367 | 0 | 0 | 6,367 | 34.1000 | 6,477 | 6,477 |
| COATESVILLE | 184,623,742 | 5,397 | 34,209 | 4,643,015,631 | 860,296 | 39.6910 | 7,539 | 300 | 20 | 7,859 | 41.2190 | 7,830 | 8,150 |
| DOWNINGTOWN | 244,086,119 | 13,060 | 18,690 | 9,246,479,790 | 708,000 | 27.7260 | 5,267 | 300 | 40 | 5,607 | 28.5580 | 5,425 | 5,765 |
| GREAT VALLEY | 111,411,322 | 4,610 | 24,167 | 7,029,446,141 | 1,524,826 | 22.3600 | 4,247 | 0 | 0 | 4,247 | 22.9190 | 4,353 | 4,353 |
| KENNETT CONSOLIDATED | 90,236,352 | 3,959 | 22,793 | 3,270,577,207 | 826,112 | 31.8707 | 6,054 | 300 | 0 | 6,354 | 32.4358 | 6,161 | 6,461 |
| OCTORARA | 57,968,357 | 2,110 | 27,473 | 1,403,110,907 | 664,981 | 40.8200 | 7,754 | 300 | 20 | 8,074 | 41.9900 | 7,976 | 8,296 |
| OWEN J ROBERTS | 114,476,295 | 5,460 | 20,966 | 3,762,616,842 | 689,124 | 33.2712 | 6,320 | 300 | 0 | 6,620 | 33.9299 | 6,445 | 6,745 |
| OXFORD | 78,994,230 | 3,388 | 23,316 | 1,837,561,105 | 542,373 | 33.3548 | 6,336 | 300 | 20 | 6,656 | 34.6390 | 6,580 | 6,900 |
| PHOENIXVILLE | 99,144,698 | 4,046 | 24,504 | 3,604,755,939 | 890,943 | 32.3200 | 6,139 | 300 | 95 | 6,534 | 32.6399 | 6,200 | 6,595 |
| TREDYFFRIN-EASTTOWN | 163,233,551 | 6,928 | 23,561 | 9,355,505,105 | 1,350,390 | 25.1128 | 4,770 | 0 | 0 | 4,770 | 25.8536 | 4,911 | 4,911 |
| UNIONVILLE-CHADDS FORD | 92,920,061 | 3,902 | 23,813 | 4,007,346,553 | 1,026,998 | 29.9600 | 5,691 | 0 | 0 | 5,691 | 30.7300 | 5,837 | 5,837 |
| WEST CHESTER | 279,476,796 | 12,095 | 23,107 | 15,025,213,325 | 1,242,267 | 22.0604 | 4,190 | 300 | 0 | 4,490 | 22.4364 | 4,262 | 4,562 |
| CHESTER COUNTY AVERAGE | 135,052,451 | 5,835 | 23,146 | 5,510,060,901 | 944,353 | 31.0056 | 5,890 | 200 | 16 | 6,106 | 31.7876 | 6,038 | 6,254 |