



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Education Center

782 Springdale Drive, Exton, PA 19341

Dr. Kalia Reynolds, Substitute Superintendent

484-266-1000 • www.wcasd.net



2023-24 FINAL BUDGET

APPROVED MAY 24, 2023

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West Chester Area School District 2023-24 Budget Message

The West Chester Area School District (WCASD) School Board of Directors passed a final budget for the 2023-24 school year of \$302,294,995, approximately \$5.3 million increase over the current budget (1.8 percent.). The largest component of the budget is the salaries and benefits for the District's 1,549 employees, which rose \$6.9 million (4.7 percent increase). The 2023-24 budget includes the addition of \$1.9 million in staffing costs in the following areas:

- Pupil Services:
 - 3 Special Education Teachers
 - 12 Behavior Specialists for our intensive autistic and emotional support K-12 classrooms
 - 3 Behavior Specialists
 - 1 School Nurse
 - 1 Psychologist
 - 3 Intervention Specialists at the Middle School Level
 - 1 Community Engagement Specialist
- Secondary Education:
 - 3 Instructional Coaches
 - 3 Athletic Trainers
- Other:
 - 1 Electrician
 - 1 Custodian
 - 2 Technology Specialist
 - 1 Human Resources Specialist

The increases in staffing costs are partially offset by reductions in services which were previously outsourced as contracted services.

“The 2023-24 budget reflects a strong commitment to providing enhanced resources and experiences for all of our students as they strive to achieve their personal best,” said WCASD Substitute Superintendent, Dr. Kalia Reynolds. “We know that investing in our staff, our learning spaces, and our community pays tremendous dividends in the success of our students now and in the long-run.”

Other increases include more than \$1.5 million directly related to the following state and federal mandates:

- \$850,000 million increase in state-mandated pension expenses, a 2.1 percent increase over the current year's budget.
- \$700,000 in transportation expense, a 4.1 percent increase over the current year.

“Each year, we are tasked with balancing the best interests of all stakeholders while creating engaging and effective learning environments,” said school board president Sue Tiernan. “I am grateful for the collaborative process that this board and District administration have developed to ensure that responsibility is clearly understood and the strategic goals of the District are achieved.”

The District was able to balance the 2023-24 budget with no tax increase to Chester County property owners and a .1 percent increase for Delaware County property owners (about \$5.00 per average household). The property tax millage rates for West Chester remains one of the lowest in Chester County. The District utilized savings from the 2022-23 operations to help offset the need for millage increases for the 2023-24 budget. The District's undesignated fund balance is approximately \$19.7 million.

“We encourage our community to explore the budget documents, attend committee presentations, and ask questions at our monthly Property and Finance Committee Meetings,” said school board member and chair of the Property & Finance Committee, Mr. Gary Bevilacqua. “Greater awareness of District financial practices and decisions as well as cooperative discussions helps our community and the District to construct an effective budget aligned with community expectations and District growth.”

2023-24 District Tax Rates

Based on the final budget, the real estate tax rate for Chester County will remain at 22.43, a 0 percent increase, the Delaware County tax rate will increase by .01 mills to 9.94, an increase of .1 percent over 2022-23. 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, Chester County residents will see no increase in their taxes and Delaware County residents will see an average increase of \$5.00. The differences in county average assessments account for formula differences resulting in the differing tax rates.

WEST CHESTER AREA SCHOOL DISTRICT

2023-24 BUDGET CALENDAR

<ul style="list-style-type: none"> Review of Budget Calendar Budget Forecast Model Review 	September 19, 2022 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review 2023-24 Enrollment Projection (Info Item) 2023-24 Per Pupil Allocation Recommendation 	October 17, 2022 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review Staffing/Employee Benefits/Teacher Substitutes Debt Service & Capital Reserve 	November 21, 2022 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 1/26/23). No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 1/31/23). 	December 19, 2022 P&FC December 19, 2022 Board Meeting
<ul style="list-style-type: none"> Budget Forecast Model Review Capital & Capital Reserve Fund Projects for 2023-24 Technology Projects in Capital Reserve Fund for 2023-24 	(Tuesday) January 17, 2023 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review Budget Work Session 	(Tuesday) February 21, 2023 P&FC Board Work Session
<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	March 20, 2023 P&FC
<ul style="list-style-type: none"> Budget Work Session & Public Hearing Board approval of <u>Resolution</u> authorizing the Display of 2023-24 Proposed Budget in PDE format & Advertising Intent to Adopt (by 4/24/23)- must be at least 30 days before final budget adoption on 5/24/23 & be available for public inspection in PDE format at least 20 days prior to adoption (by 5/4/23). 	April 17, 2023 P&FC April 24, 2023 Board Meeting
<ul style="list-style-type: none"> Publish Legal Notice of Intent to Adopt the Final Budget (ACT 1 Mandate: 10 days prior to adoption) no later than 5/14/23. ADOPTION of FINAL 2023-24 BUDGET 	<i>Must Publish by</i> May 14, 2023 (Wednesday) May 24, 2023 Board Meeting

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2023	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2024
<u>General Funds</u>	\$66,279,206	\$270,506,303	\$302,294,995	\$34,490,514
(includes Athletic & Fed. Funds)				
<u>Special Revenue Fund:</u>				
Capital Reserve Fund	\$23,807,288	\$3,932,583	\$4,836,000	\$22,903,871
Other Capital Spending	\$0	\$4,637,591	\$4,637,591	\$0
<u>Total Special Revenue Funds</u>	<u>\$23,807,288</u>	<u>\$8,570,174</u>	<u>\$9,473,591</u>	<u>\$22,903,871</u>
<u>Capital Projects Fund</u>	<u>\$21,666,426</u>	<u>\$4,637,591</u>	<u>\$19,039,731</u>	<u>\$7,264,286</u>
 TOTAL ALL GOVERNMENTAL FUNDS	 <u>\$111,752,920</u>	 <u>\$283,714,068</u>	 <u>\$330,808,317</u>	 <u>\$64,658,671</u>
<u>Proprietary Fund:</u>				
Food Service	<u>\$1,761,123</u>	<u>\$4,305,650</u>	<u>\$4,083,233</u>	<u>\$1,983,540</u>
 TOTAL PROPRIETARY FUND TYPES	 <u>\$1,761,123</u>	 <u>\$4,305,650</u>	 <u>\$4,083,233</u>	 <u>\$1,983,540</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Includes Athletics & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

EXPENSE SUMMARY

	<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$104,764,895	\$112,771,594	\$111,390,007	\$114,859,977
Special Programs - Elem/Sec	41,627,522	46,908,847	46,554,847	48,456,670
Vocational Education Programs	6,269,477	6,828,887	6,828,887	7,212,728
Other Instructional Prog. - Elem/Sec	1,165,862	358,691	658,691	1,144,553
Other Non-Public Services	136,906	75,858	75,858	72,130
Total Instruction	\$153,964,662	\$166,943,877	\$165,508,290	\$171,746,058
<u>Support Services</u>				
Pupil Personnel	\$10,295,221	\$11,724,562	\$11,724,562	\$12,191,614
Instructional Staff	6,259,406	7,686,569	7,515,453	8,300,701
Administration	12,733,314	14,121,624	14,142,417	14,761,627
Pupil Health	2,793,028	3,201,782	3,201,782	3,241,583
Business	1,904,661	2,108,023	2,118,023	2,175,317
Operations & Maintenance	21,214,876	20,851,552	20,836,159	23,118,764
Transportation	12,304,155	14,331,669	14,331,669	15,003,994
Central	4,046,858	4,624,344	4,710,060	5,155,763
Other	725,038	230,194	230,194	230,316
Total Support	\$72,276,557	\$78,880,319	\$78,810,319	\$84,179,679
<u>Student Activities & Community Services</u>				
Student Activities	\$5,330,670	\$5,740,943	\$5,740,943	\$5,974,703
Community Services	162,614	168,252	168,252	7,823
Total Student Act., etc.	\$5,493,284	\$5,909,195	\$5,909,195	\$5,982,526
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$27,537,215	\$28,011,906	\$27,911,906	\$27,291,578
Capital Project Fund Transfer	6,730,104	12,457,496	12,457,496	8,495,174
Budget Reserve	-	4,769,123	2,310,787	4,599,980
Total Other Financing Uses	\$34,267,319	\$45,238,525	\$42,680,189	\$40,386,732
TOTAL	\$266,001,822	\$296,971,916	\$292,907,993	\$302,294,995

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

INSTRUCTION (1000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$57,705,527	\$60,709,415	\$60,019,797	\$62,280,350	\$2,260,553	3.8%
200 Benefits	\$35,128,112	\$38,463,599	\$38,167,684	\$38,425,064	\$257,380	0.7%
300 Professional & Technical Svces	\$2,786,808	\$3,026,412	\$3,026,412	\$3,305,310	\$278,898	9.2%
400 Purchased Property Services	\$281,304	\$293,500	\$293,500	\$359,258	\$65,758	22.4%
500 Other Purchased Services	\$5,103,499	\$5,728,304	\$5,498,010	\$5,683,840	\$185,830	3.4%
600 Supplies	\$3,686,043	\$4,447,700	\$4,281,940	\$4,660,839	\$378,899	8.8%
700 Property	\$51,592	\$71,328	\$71,328	\$112,128	\$40,800	57.2%
800 Other Objects	\$22,009	\$31,336	\$31,336	\$33,188	\$1,852	5.9%
TOTAL	\$104,764,895	\$112,771,594	\$111,390,007	\$114,859,977	\$3,469,970	3.1%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$14,465,331	\$15,413,557	\$15,489,557	\$17,146,955	\$1,657,398	10.7%
200 Benefits	\$8,874,621	\$9,743,906	\$9,743,906	\$10,547,862	\$803,956	8.3%
300 Professional & Technical Svces	\$11,787,410	\$14,235,742	\$14,035,742	\$13,353,991	(\$681,751)	-4.9%
400 Purchased Property Services	\$3,545	\$5,600	\$5,600	\$5,434	(\$166)	-3.0%
500 Other Purchased Services	\$6,237,209	\$7,175,810	\$6,945,810	\$7,056,356	\$110,546	1.6%
600 Supplies	\$217,755	\$299,342	\$299,342	\$288,682	(\$10,660)	-3.6%
700 Property	\$0	\$4,100	\$4,100	\$11,100	\$7,000	170.7%
800 Other Objects	\$41,651	\$30,790	\$30,790	\$46,290	\$15,500	50.3%
TOTAL	\$41,627,522	\$46,908,847	\$46,554,847	\$48,456,670	\$1,901,823	4.1%

1300

VOCATIONAL EDUCATION

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,149,055	\$2,335,623	\$2,335,623	\$2,557,551	\$221,928	9.5%
200 Benefits	\$1,305,652	\$1,501,724	\$1,501,724	\$1,600,872	\$99,148	6.6%
300 Professional & Technical Svces	\$792	\$2,000	\$2,000	\$24,000	\$22,000	1100.0%
400 Purchased Property Services	\$0	\$1,463	\$1,463	\$1,063	(\$400)	-27.3%
500 Other Purchased Services	\$2,700,641	\$2,883,187	\$2,883,187	\$2,888,202	\$5,015	0.2%
600 Supplies	\$85,610	\$101,935	\$101,935	\$111,040	\$9,105	8.9%
700 Property	\$25,877	\$0	\$0	\$27,000	\$27,000	0.0%
800 Other Objects	\$1,850	\$2,955	\$2,955	\$3,000	\$45	1.5%
TOTAL	\$6,269,477	\$6,828,887	\$6,828,887	\$7,212,728	\$383,841	5.6%

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$711,360	\$109,544	\$409,544	\$394,175	(\$15,369)	-3.8%
200 Benefits	\$287,412	\$61,663	\$61,663	\$233,355	\$171,692	278.4%
300 Professional & Technical Svces	\$70,529	\$78,500	\$78,500	\$372,639	\$294,139	374.7%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$81,443	\$105,000	\$105,000	\$110,200	\$5,200	5.0%
600 Supplies	\$15,118	\$3,984	\$3,984	\$33,984	\$30,000	753.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$200	\$200	0.0%
TOTAL	\$1,165,862	\$358,691	\$658,691	\$1,144,553	\$485,862	73.8%

1500

OTHER NON-PUBLIC SERVICES

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</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	\$133,939	\$75,858	\$75,858	\$72,130	(\$3,728)	-4.9%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$2,967	\$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	\$136,906	\$75,858	\$75,858	\$72,130	(\$3,728)	-4.9%

TOTAL INSTRUCTION

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$75,031,272	\$78,568,139	\$78,254,521	\$82,379,031	\$4,124,510	5.3%
200 Benefits	\$45,595,798	\$49,770,892	\$49,474,977	\$50,807,153	\$1,332,176	2.7%
300 Professional & Technical Svces	\$14,779,478	\$17,418,512	\$17,218,512	\$17,128,070	(\$90,442)	-0.5%
400 Purchased Property Services	\$284,849	\$300,563	\$300,563	\$365,755	\$65,192	21.7%
500 Other Purchased Services	\$14,122,793	\$15,892,301	\$15,432,007	\$15,738,598	\$306,591	2.0%
600 Supplies	\$4,007,493	\$4,852,961	\$4,687,201	\$5,094,545	\$407,344	8.7%
700 Property	\$77,469	\$75,428	\$75,428	\$150,228	\$74,800	99.2%
800 Other Objects	\$65,510	\$65,081	\$65,081	\$82,678	\$17,597	27.0%
TOTAL	\$153,964,662	\$166,943,877	\$165,508,290	\$171,746,058	\$6,237,768	3.8%

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

INSTRUCTION

INSTRUCTION represents 56.82% of the budget. It includes the people, programs and services for educating a projected enrollment of 12,140 students in the District's seventeen schools, 403 students in the Charter Schools and 165 students in Alternative Education & CCIU programs.

1100 REGULAR INSTRUCTION

100 Salaries

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$57,705,527	\$60,709,415	\$60,019,797	\$62,280,350	Included in this category are the salaries of 743.28 teachers (\$59,078,381). The teacher salaries have been adjusted for attrition in the amount of \$1,150,000. Also included are the salaries of 21 classroom aides (\$502,069); 18 technology associates (\$690,729); one community engagement specialist (\$73,652); teacher extra-duty payments (\$630,350); summer jump start pay for instructional aides (\$2,000); overtime pay for technology associates (\$7,500); sabbatical leaves (\$300,000); subject chairperson, head teachers, and team leaders (\$603,669) and retirement severance (\$392,000).

200 Benefits

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$35,128,112	\$38,463,599	\$38,167,684	\$38,425,064	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$2,786,808	\$3,026,412	\$3,026,412	\$3,305,310	The category includes \$70,000 to measure our student achievement on an annual basis. Includes substitute services (\$2,679,030), expenses related to curriculum (\$32,500), kindergarten aides (\$38,000), ESL professional aides and services (\$356,000) and Jump Start Aides (\$8,000). Also includes \$2,400 paid out of the schools' per pupil allocation budgets and \$119,380 paid out of curriculum supervisor's budgets.

400 Purchased Property Services

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$281,304	\$293,500	\$293,500	\$359,258	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 \$257,968 is paid out of schools' per pupil allocation budgets and \$101,290 is paid out of the technology and curriculum supervisors' budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$5,103,499	\$5,728,304	\$5,498,010	\$5,683,840

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$5,105,761). Also includes \$160,000 tuition to Brandywine Virtual Academy, \$186,126 for wan lines & internet. This category also includes postage, printing and travel expenses of which \$38,603 was paid out of schools' per pupil allocation budgets and \$193,350 was paid out of central office budgets.

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$3,686,043	\$4,447,700	\$4,281,940	\$4,660,839

Includes \$1,159,765 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 (\$6,100), Science (\$175,000), Math (\$231,000), Music (\$72,200), Reading (\$6,500), Language Arts (\$219,000), and Social Studies (\$290,000). This category includes \$15,000 for expenses related to federal programs and \$1,491,550 for books, supplies and software for other subject areas. This category also includes general O/S software updates (\$994,724).

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$51,592	\$71,328	\$71,328	\$112,128

Provides \$23,628 for instructional equipment purchased out of the schools' per pupil allocation budgets. Includes \$45,000 for instructional equipment for Health & Phys Ed and \$43,500 for instructional equipment for Science & Technology.

800 Other Objects

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$22,009	\$31,336	\$31,336	\$33,188

The budget includes \$13,386 for dues and fees paid from the school's per pupil allocation budgets. Also includes \$19,802 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$14,465,331	\$15,413,557	\$15,489,557	\$17,146,955	The salaries of 3 Supervisors of Special Education, 1 Special Ed/Pupil Services Specialist, 1 Behavioral Specialist Coordinator, 1 Pupil Service Coordinator, 3 secretaries, 3 Behavior Specialists, 17.60 teachers for the gifted programs (\$1,466,020); 142 teachers (\$10,958,179) and 112 aides for other District-operated special education classes. Also includes extra-assignment (\$798,500) and subject chairperson, head teachers, and team leaders (\$31,896).

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$8,874,621	\$9,743,906	\$9,743,906	\$10,547,862	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$11,787,410	\$14,235,742	\$14,035,742	\$13,353,991	For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$6,157,752) from the CCIU, other professional agencies, and other intermediate units. Also includes \$2,933,034 for special education students in the alternative education program, \$170,209 in charges for the District's school-age students in the Early Intervention Programs, \$591,000 for Extended School Year services and \$1,200,000 for due-process hearings. This category includes \$2,292,996 of federal program expenditures and \$9,000 paid out of gifted education budgets.

400 Purchased Property Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$3,545	\$5,600	\$5,600	\$5,434	Services purchased to repair and maintain instructional equipment for Office of Special Education Supervisors.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$6,237,209	\$7,175,810	\$6,945,810	\$7,056,356	Includes \$4,010,000 in tuitions for students in approved private schools, educating students in private residential rehabilitative institutions and tuitions paid to other school districts and private schools and \$2,981,670 for our resident special needs pupils to attend the Charter Schools and Cyber Charter Schools. Other expenses include \$27,850 for transportation expenses related to field trips, \$33,336 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted. This category includes \$3,500 of federal program expenditures.

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$217,755	\$299,342	\$299,342	\$288,682	Includes \$52,800 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$32,747 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$203,135 of federal program expenditures.

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$0	\$4,100	\$4,100	\$11,100	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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$41,651	\$30,790	\$30,790	\$46,290	Dues and fees for memberships in professional organizations or associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$2,149,055	\$2,335,623	\$2,335,623	\$2,557,551	The salaries of 31.65 teachers in the vocational educational program. Also includes teacher extra duty pay \$5,500.

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,305,652	\$1,501,724	\$1,501,724	\$1,600,872	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$792	\$2,000	\$2,000	\$24,000	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes

400 Purchases Property Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$0	\$1,463	\$1,463	\$1,063	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$2,700,641	\$2,883,187	\$2,883,187	\$2,888,202	The major item in this category is \$2,860,719 for students to attend the academic program at the Technical College High School. Also includes \$21,483 for program expenses paid out of the schools' per pupil allocation budgets and \$6,000 of curriculum related travel expenses.

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$85,610	\$101,935	\$101,935	\$111,040	Includes (\$94,540) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$16,500) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$25,877	\$0	\$0	\$27,000	Provides for the purchase or replacement of instructional equipment related to the FCS and Technology curriculum proposals.

800 Other Objects

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,850	\$2,955	\$2,955	\$3,000	Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

1400 OTHER INSTRUCTIONAL PROGRAMS

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

100 Salaries

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$711,360	\$109,544	\$409,544	\$394,175	Includes salaries for regular summer school. Also includes 4.2 APT teachers.

200 Benefits

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$287,412	\$61,663	\$61,663	\$233,355	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$70,529	\$78,500	\$78,500	\$372,639	Includes services for alternative education programs (\$70,500), \$276,000 for Social & Emotional Learning, \$17,000 for CCRES and and \$9,139 for the Intermediate Unit TAP Program.

400 Purchases Property Services

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$0	\$0	\$0	\$0	Services purchased to repair and maintain instructional equipment.

500 Other Purchased Services

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$81,443	\$105,000	\$105,000	\$110,200	Includes homebound instruction (\$10,000), tuition for summer school program (\$25,000), tuitions for alternative education (\$75,000) and \$200 in travel expenses.

600 Supplies

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$15,118	\$3,984	\$3,984	\$33,984	Includes supplies for alternative education and summer school programs.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$133,939	\$75,858	\$75,858	\$72,130	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
2023-24 BUDGET**

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$6,310,095	\$6,836,951	\$6,836,951	\$7,167,925	\$330,974	4.8%
200 Benefits	\$3,721,343	\$4,366,425	\$4,366,425	\$4,453,438	\$87,013	2.0%
300 Professional & Technical Svcs	\$164,260	\$378,615	\$378,615	\$367,515	(\$11,100)	-2.9%
400 Purchased Property Services	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
500 Other Purchased Services	\$18,455	\$37,410	\$37,410	\$38,400	\$990	2.6%
600 Supplies	\$64,561	\$89,744	\$89,744	\$159,419	\$69,675	77.6%
700 Property	\$2,740	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$11,768	\$13,417	\$13,417	\$2,917	(\$10,500)	-78.3%
TOTAL	\$10,295,221	\$11,724,562	\$11,724,562	\$12,191,614	\$467,052	4.0%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$3,429,366	\$3,764,000	\$3,592,884	\$4,114,262	\$521,378	14.5%
200 Benefits	\$2,406,945	\$2,982,894	\$2,982,894	\$3,128,952	\$146,058	4.9%
300 Professional & Technical Svcs	\$134,092	\$447,767	\$447,767	\$499,937	\$52,170	11.7%
400 Purchased Property Services	\$2,215	\$1,500	\$1,500	\$12,857	\$11,357	757.1%
500 Other Purchased Services	\$25,141	\$71,025	\$71,025	\$110,645	\$39,620	55.8%
600 Supplies	\$250,983	\$409,283	\$409,283	\$411,973	\$2,690	0.7%
700 Property	\$4,944	\$2,600	\$2,600	\$14,600	\$12,000	461.5%
800 Other Objects	\$5,722	\$7,500	\$7,500	\$7,475	(\$25)	-0.3%
TOTAL	\$6,259,406	\$7,686,569	\$7,515,453	\$8,300,701	\$785,248	10.4%

2300

ADMINISTRATION

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$7,121,628	\$7,503,466	\$7,499,259	\$7,885,419	\$386,160	5.1%
200 Benefits	\$3,721,007	\$4,818,351	\$4,818,351	\$4,931,924	\$113,573	2.4%
300 Professional & Technical Svcs	\$1,344,981	\$1,343,844	\$1,368,844	\$1,488,894	\$120,050	8.8%
400 Purchased Property Services	\$17,413	\$24,425	\$24,425	\$22,075	(\$2,350)	-9.6%
500 Other Purchased Services	\$176,256	\$207,199	\$207,199	\$211,081	\$3,882	1.9%
600 Supplies	\$96,616	\$160,099	\$160,099	\$156,319	(\$3,780)	-2.4%
700 Property	\$30,263	\$3,050	\$3,050	\$3,050	\$0	0.0%
800 Other Objects	\$225,150	\$61,190	\$61,190	\$62,865	\$1,675	2.7%
TOTAL	\$12,733,314	\$14,121,624	\$14,142,417	\$14,761,627	\$619,210	4.4%

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

2400

PUPIL HEALTH

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$1,640,433	\$1,908,641	\$1,908,641	\$1,958,169	\$49,528	2.6%
200 Benefits	\$1,051,687	\$1,223,078	\$1,223,078	\$1,217,247	(\$5,831)	-0.5%
300 Professional & Technical Svces	\$52,842	\$19,000	\$19,000	\$19,000	\$0	0.0%
400 Purchased Property Services	\$1,340	\$3,275	\$3,275	\$2,350	(\$925)	-28.2%
500 Other Purchased Services	\$773	\$2,900	\$2,900	\$1,500	(\$1,400)	-48.3%
600 Supplies	\$33,855	\$44,263	\$44,263	\$42,042	(\$2,221)	-5.0%
700 Property	\$11,798	\$0	\$0	\$1,000	\$1,000	0.0%
800 Other Objects	\$300	\$625	\$625	\$275	(\$350)	-56.0%
TOTAL	\$2,793,028	\$3,201,782	\$3,201,782	\$3,241,583	\$39,801	1.2%

2500

BUSINESS OFFICE

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$1,133,846	\$1,192,859	\$1,202,859	\$1,250,735	\$47,876	4.0%
200 Benefits	\$684,211	\$766,968	\$766,968	\$781,246	\$14,278	1.9%
300 Professional & Technical Svces	\$11,946	\$42,800	\$42,800	\$42,800	\$0	0.0%
400 Purchased Property Services	\$6,222	\$8,406	\$8,406	\$7,646	(\$760)	-9.0%
500 Other Purchased Services	\$15,693	\$22,100	\$22,100	\$24,320	\$2,220	10.0%
600 Supplies	\$22,659	\$24,050	\$24,050	\$23,750	(\$300)	-1.2%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$30,083	\$50,840	\$50,840	\$44,820	(\$6,020)	-11.8%
TOTAL	\$1,904,661	\$2,108,023	\$2,118,023	\$2,175,317	\$57,294	2.7%

2600

OPERATION & MAINTENANCE

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$7,592,114	\$8,373,772	\$8,478,379	\$9,218,338	\$739,959	8.7%
200 Benefits	\$4,607,731	\$5,329,420	\$5,329,420	\$5,714,255	\$384,835	7.2%
300 Professional & Technical Svces	\$2,993,427	\$260,000	\$140,000	\$486,000	\$346,000	247.1%
400 Purchased Property Services	\$3,128,459	\$3,655,460	\$3,655,460	\$4,088,791	\$433,331	11.9%
500 Other Purchased Services	\$669,831	\$726,000	\$726,000	\$866,500	\$140,500	19.4%
600 Supplies	\$1,855,789	\$2,163,500	\$2,163,500	\$2,360,380	\$196,880	9.1%
700 Property	\$365,820	\$326,800	\$326,800	\$377,500	\$50,700	15.5%
800 Other Objects	\$1,706	\$16,600	\$16,600	\$7,000	(\$9,600)	-57.8%
TOTAL	\$21,214,876	\$20,851,552	\$20,836,159	\$23,118,764	\$2,282,605	11.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

2700

STUDENT TRANSPORTATION

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$209,411	\$220,906	\$220,906	\$236,115	\$15,209	6.9%
200 Benefits	\$132,162	\$141,713	\$141,713	\$147,565	\$5,852	4.1%
300 Professional & Technical Svces	\$4,708	\$5,000	\$5,000	\$5,000	\$0	0.0%
400 Purchased Property Services	\$3,071	\$3,000	\$3,000	\$3,500	\$500	16.7%
500 Other Purchased Services	\$11,915,605	\$13,909,550	\$13,909,550	\$14,560,014	\$650,464	4.7%
600 Supplies	\$39,117	\$49,800	\$49,800	\$50,100	\$300	0.6%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$80	\$1,700	\$1,700	\$1,700	\$0	0.0%
TOTAL	\$12,304,155	\$14,331,669	\$14,331,669	\$15,003,994	\$672,325	4.7%

2800

CENTRAL SUPPORT

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$2,003,173	\$2,158,155	\$2,243,871	\$2,490,863	\$246,992	11.0%
200 Benefits	\$1,126,317	\$1,383,169	\$1,383,169	\$1,549,342	\$166,173	12.0%
300 Professional & Technical Svces	\$143,712	\$217,050	\$217,050	\$217,050	\$0	0.0%
400 Purchased Property Services	\$54,499	\$214,560	\$214,560	\$214,597	\$37	0.0%
500 Other Purchased Services	\$22,522	\$33,950	\$33,950	\$32,950	(\$1,000)	-2.9%
600 Supplies	\$655,916	\$577,090	\$577,090	\$607,591	\$30,501	5.3%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$40,718	\$40,370	\$40,370	\$43,370	\$3,000	7.4%
TOTAL	\$4,046,858	\$4,624,344	\$4,710,060	\$5,155,763	\$445,703	9.5%

2900

OTHER SUPPORT

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</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	\$130,316	\$130,194	\$130,194	\$130,316	\$122	0.1%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$594,722	\$100,000	\$100,000	\$100,000	\$0	0.0%
TOTAL	\$725,038	\$230,194	\$230,194	\$230,316	\$122	0.1%

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

TOTAL SUPPORT SERVICES

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$29,440,065	\$31,958,750	\$31,983,750	\$34,321,826	\$2,338,076	7.3%
200 Benefits	\$17,451,403	\$21,012,018	\$21,012,018	\$21,923,969	\$911,951	4.3%
300 Professional & Technical Svces	\$4,849,968	\$2,714,076	\$2,619,076	\$3,126,196	\$507,120	19.4%
400 Purchased Property Services	\$3,215,220	\$3,912,626	\$3,912,626	\$4,353,816	\$441,190	11.3%
500 Other Purchased Services	\$12,974,592	\$15,140,328	\$15,140,328	\$15,975,726	\$835,398	5.5%
600 Supplies	\$3,019,495	\$3,517,829	\$3,517,829	\$3,811,574	\$293,745	8.4%
700 Property	\$415,565	\$332,450	\$332,450	\$396,150	\$63,700	19.2%
800 Other Objects	\$910,248	\$292,242	\$292,242	\$270,422	(\$21,820)	-7.5%
TOTAL	\$72,276,557	\$78,880,319	\$78,810,319	\$84,179,679	\$5,369,360	6.8%

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

SUPPORT SERVICES

SUPPORT SERVICES represents 27.85% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 12,140 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$6,310,095	\$6,836,951	\$6,836,951	\$7,167,925	The salaries of a Pupil Services Director, a Pupil Services Assistant Director, Pupil Services Supervisor, Social Work Coordinator, 44 guidance counselors, 17.8 psychologists, 10 caseworkers, 14 clerical personnel and \$172,500 for extra-duty payments covering summer guidance and psychological testing.

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$3,721,343	\$4,366,425	\$4,366,425	\$4,453,438	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$164,260	\$378,615	\$378,615	\$367,515	For contracted services requiring persons with specialized skills and knowledge. Includes \$30,000 for student intervention services, \$223,000 for student psychological testing services, \$14,050 for social worker services, \$500 for security risk assessment, \$55,900 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$2,000	\$2,000	\$2,000	\$2,000	For rental of WCU field for track & field day

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$18,455	\$37,410	\$37,410	\$38,400	Includes \$1,700 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 (\$8,800), advertising (\$2,200) and travel and mileage reimbursement (\$19,000) to support pupil personnel and attendance functions.

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$64,561	\$89,744	\$89,744	\$159,419	Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$19,815) and supplies and testing materials for pupil personnel offices (\$139,604).

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$2,740	\$0	\$0	\$0	Provides for equipment for the guidance department and other office areas in this function.

800 Other Objects

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$11,768	\$13,417	\$13,417	\$2,917	Dues and fees for membership in professional organizations or associations paid out of the schools' per pupil allocation.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$3,429,366	\$3,764,000	\$3,592,884	\$4,114,262	Includes salaries of The the Director of Teaching & Learning, 2 Assistants to the Director of Teaching & Learning, 4 curriculum supervisors, 6 supervisors of instructional technology, Director of Equity & Assessment, 17 librarians, 1.3 AV teachers, 3.95 secretaries, 9.5 library aides. Also includes teacher extra-duty payments and teacher induction program (\$200,196).

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$2,406,945	\$2,982,894	\$2,982,894	\$3,128,952	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$134,092	\$447,767	\$447,767	\$499,937	Includes \$330,400 for contracted services for administration offices and \$1,000 paid out of PPA budgets. \$168,537 is related to federal Title programs.

400 Purchased Property Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$2,215	\$1,500	\$1,500	\$12,857	Includes repairs, rentals and maintenance items for Director of Curriculum and Staff Development, technology and the curriculum supervisors' offices (\$12,857).

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$25,141	\$71,025	\$71,025	\$110,645	Includes postage and communications (\$5,100), printing for student exams and other instructional support materials (\$1,100). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$94,800). This category also includes \$6,145 of federal program expenditures and \$3,500 or PPA expenses.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$250,983	\$409,283	\$409,283	\$411,973	Includes \$141,833 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$152,690 for instructional support staff's supplies, \$15,000 for teacher induction and \$102,450 for library subscriptions.

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$4,944	\$2,600	\$2,600	\$14,600	Provides for the purchase of equipment for this function for library and audiovisual equipment of which \$6,600 will be paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$5,722	\$7,500	\$7,500	\$7,475	Dues and fees for membership in professional organizations or associations for instructional support staff.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$7,121,628	\$7,503,466	\$7,499,259	\$7,885,419	The salaries of the Superintendent, Assistant Superintendent of Curriculum & Secondary Education, Director of Elem Education, 17 principals, 15 assistant principals, 1 Program Director-Communications, 1 professional staff for Communications, 2 clerical staff for Communications, 1 clerical staff for the Superintendent, 1 clerical staff for the Assistant Superintendent, 1 clerical staff for the Director of Teaching & Learning, 1 clerical staff for the Director of Elem Education, 37 clerical staff for building principals.

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$3,721,007	\$4,818,351	\$4,818,351	\$4,931,924	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,344,981	\$1,343,844	\$1,368,844	\$1,488,894	Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$745,200), legal and other professional services (\$438,949), audit and Board consultants (\$56,770), labor relations (\$200,000), payments for the RSVP program (\$13,000), training and teacher induction (\$3,000), support for Secondary Ed. & Superintendent (\$14,000) and communications (\$10,550). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$7,425).

400 Purchased Property Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$17,413	\$24,425	\$24,425	\$22,075	Provides for repairs and maintenance and leases (\$2,000). Includes schools' repairs and leases paid out of the per pupil allocation budgets (\$20,075).

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$176,256	\$207,199	\$207,199	\$211,081	This category includes postage/communications (\$23,570), printing (\$6,100) and mileage reimbursement/travel (\$7,859) 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 (\$28,500), Board and tax collector official bonds (\$4,429); School Board advertising (\$4,000); other printing and advertising (\$10,300); telephone and postage (\$29,660), School Board liability insurance (\$78,500); and mileage/travel reimbursement (\$18,163).

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$96,616	\$160,099	\$160,099	\$156,319	Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$110,189); and other supplies and professional books/periodicals for this function (\$46,130).

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$30,263	\$3,050	\$3,050	\$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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$225,150	\$61,190	\$61,190	\$62,865	Dues and fees including memberships in professional organizations or associations & other fees. This category includes \$17,000 for school board memberships. Also includes school building memberships (\$14,315) and other professional dues (\$16,550) in this category. This category also includes \$15,000 for bank lockbox fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,640,433	\$1,908,641	\$1,908,641	\$1,958,169	The salaries of the Coordinator of Nursing Services, 17 certified nurses and 13 RNs/LPNs, \$40,000 for extra-duty payments.

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,051,687	\$1,223,078	\$1,223,078	\$1,217,247	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$52,842	\$19,000	\$19,000	\$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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,340	\$3,275	\$3,275	\$2,350	Services to repair and maintain equipment in school nurses' offices of which \$600 is paid by the schools' per pupil allocation.

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$773	\$2,900	\$2,900	\$1,500	Includes travel/mileage reimbursement for school nurses' offices and other purchased services for travel and mileage reimbursement (\$800) and telephone & postage (\$700).

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$33,855	\$44,263	\$44,263	\$42,042	Medical supplies for the schools' nursing offices (\$27,042) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$15,000).

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$11,798	\$0	\$0	\$1,000	Provides for equipment paid out of the Student Services budget.

800 Other Objects

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$300	\$625	\$625	\$275	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets (\$125) and professional dues paid out of the Supervisor's offices (\$150).

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$1,133,846	\$1,192,859	\$1,202,859	\$1,250,735	Includes salary for the Director of Business Affairs, Asst. Director of Business Affairs, Controller, Accounting Manager, Purchasing Agent, Payroll Supervisor, Accountant/Operations Supervisor, and 5 secretarial/clerical personnel in the Business Office and 1 mailroom hourly support.

200 Benefits

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$684,211	\$766,968	\$766,968	\$781,246	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 34.00%) 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>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$11,946	\$42,800	\$42,800	\$42,800	Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$6,222	\$8,406	\$8,406	\$7,646	Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$15,693	\$22,100	\$22,100	\$24,320	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>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$22,659	\$24,050	\$24,050	\$23,750	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
2023-24 BUDGET**

700 Property

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.
\$30,083	\$50,840	\$50,840	\$44,820	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$7,592,114	\$8,373,772	\$8,478,379	\$9,218,338	Includes the Director of Facilities & Operations, the Assistant Director of Facilities & Operations, 1 supervisor, 3 coordinators, 6 Campus Security Officers, 3 hourly security personnel, 22 head custodians, 10 grounds keepers, 16 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$4,607,731	\$5,329,420	\$5,329,420	\$5,714,255	The cost for the School District's contribution to the Public School Employees' Retirement Fund (34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$2,993,427	\$260,000	\$140,000	\$486,000	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 \$400,000 for Safety and Security Services.

400 Purchased Property Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$3,128,459	\$3,655,460	\$3,655,460	\$4,088,791	Services are: electricity-\$2,502,921; water/sewage-\$688,870; trash removal-\$110,000. Also includes repair/maintenance for: HVAC-\$250,000; roofs-\$20,000; custodial equipment & related items (pest control, fire extinguishers)-\$47,000; electrical \$60,000; vehicles-\$12,000; special items (elevators, sprinklers, alarms)-\$50,000; other items-\$341,000; and rental of compressors, jackhammers, etc.-\$7,000.

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$669,831	\$726,000	\$726,000	\$866,500	The major items are property/auto insurance-\$218,000; liability insurance-\$251,000; insurance for underground tanks-\$54,500; telephones-\$226,000; and travel/mileage reimbursement-\$27,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,855,789	\$2,163,500	\$2,163,500	\$2,360,380	The largest item is heating fuel-\$1,070,680. The remainder provides for: custodial \$400,000; electrical \$80,000; grounds-\$235,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$70,000; gasoline/diesel fuel-\$89,000 HVAC-\$220,000; plumbing-\$60,000; roofing-\$5,000; carpentry-\$69,000 and other supplies-\$106,700. Offsetting these expenses is anticipated facility rental income of \$45,000.

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$365,820	\$326,800	\$326,800	\$377,500	Includes replacement costs for additional equipment or equipment that is no longer serviceable: grounds- \$71,500, custodial-\$69,000, warehouse \$130,000, security \$10,000 and other miscellaneous equipment of \$97,000.

800 Other Objects

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,706	\$16,600	\$16,600	\$7,000	Dues and fees for memberships in professional organizations/associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	The salaries of the Transportation Manager, Assistant Transportation Manager and 1.5 employees.
\$209,411	\$220,906	\$220,906	\$236,115	

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.
\$132,162	\$141,713	\$141,713	\$147,565	

300 Professional and Technical Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Software support services for bus scheduling
\$4,708	\$5,000	\$5,000	\$5,000	

400 Purchased Property Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Services purchased to repair and maintain equipment in the Transportation Department.
\$3,071	\$3,000	\$3,000	\$3,500	

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Provides \$6,429,000 to transport public students, \$4,014,014 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.
\$11,915,605	\$13,909,550	\$13,909,550	\$14,560,014	

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Supplies for operating the student transportation function.
\$39,117	\$49,800	\$49,800	\$50,100	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

700 Property

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$80	\$1,700	\$1,700	\$1,700	New of replacement equipment for the transportation function.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$2,003,173	\$2,158,155	\$2,243,871	\$2,490,863	Salaries for Director of Technology, Assistant Director of IT, Network Ops & Security Mgr, 2 Tech Svcs Supervisors, 3 Tech Svcs Specialists, 4 Application Service Specialists, 2 help desk associates, 1 Network Administrator, 3 Network Engineers, 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, 3 human resource specialists and a staffing/personnel assistant.

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,126,317	\$1,383,169	\$1,383,169	\$1,549,342	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$143,712	\$217,050	\$217,050	\$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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$54,499	\$214,560	\$214,560	\$214,597	System software and hardware maintenance contract for the student and financial systems, and office equipment rentals.

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$22,522	\$33,950	\$33,950	\$32,950	Includes travel/mileage reimbursements and printing related to the offices of human resources, technology and assessment.

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$655,916	\$577,090	\$577,090	\$607,591	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
2023-24 BUDGET**

800 Other Objects

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Dues and fees associated with student assessment, human resources, and the technology department.
\$40,718	\$40,370	\$40,370	\$43,370	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

2900 OTHER SUPPORT SERVICES

All other support services not otherwise classified.

500 Other Purchased Services

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$130,316	\$130,194	\$130,194	\$130,316	Payment for CCIU Core Services.

800 Other Objects

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	
\$594,722	\$100,000	\$100,000	\$100,000	Pass-thru debt service related to CCIU debt.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$3,048,474	\$2,994,697	\$2,994,697	\$3,269,238	\$274,541	9.2%
200 Benefits	\$1,191,463	\$1,449,791	\$1,449,791	\$1,557,010	\$107,219	7.4%
300 Professional & Technical Svcs	\$243,704	\$326,145	\$326,145	\$174,564	(\$151,581)	-46.5%
400 Purchased Property Services	\$143,686	\$143,124	\$143,124	\$146,424	\$3,300	2.3%
500 Other Purchased Services	\$317,637	\$430,706	\$430,706	\$434,278	\$3,572	0.8%
600 Supplies	\$254,894	\$248,300	\$248,300	\$245,389	(\$2,911)	-1.2%
700 Property	\$47,168	\$63,435	\$63,435	\$63,060	(\$375)	-0.6%
800 Other Objects	\$83,644	\$84,745	\$84,745	\$84,740	(\$5)	0.0%
TOTAL	\$5,330,670	\$5,740,943	\$5,740,943	\$5,974,703	\$233,760	4.1%

3300

COMMUNITY SERVICES

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$640	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$269	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$156,493	\$155,000	\$155,000	\$0	(\$155,000)	-100.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$5,212	\$13,252	\$13,252	\$7,823	(\$5,429)	-41.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$162,614	\$168,252	\$168,252	\$7,823	(\$160,429)	-95.4%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$3,049,114	\$2,994,697	\$2,994,697	\$3,269,238	\$274,541	9.2%
200 Benefits	\$1,191,732	\$1,449,791	\$1,449,791	\$1,557,010	\$107,219	7.4%
300 Professional & Technical Svcs	\$400,197	\$481,145	\$481,145	\$174,564	(\$306,581)	-63.7%
400 Purchased Property Services	\$143,686	\$143,124	\$143,124	\$146,424	\$3,300	2.3%
500 Other Purchased Services	\$317,637	\$430,706	\$430,706	\$434,278	\$3,572	0.8%
600 Supplies	\$260,105	\$261,552	\$261,552	\$253,212	(\$8,340)	-3.2%
700 Property	\$47,168	\$63,435	\$63,435	\$63,060	(\$375)	-0.6%
800 Other Objects	\$83,644	\$84,745	\$84,745	\$84,740	(\$5)	0.0%
TOTAL	\$5,493,284	\$5,909,195	\$5,909,195	\$5,982,526	\$73,331	1.2%

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 1.98% 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$3,048,474	\$2,994,697	\$2,994,697	\$3,269,238	The salaries of 3 athletic directors, 6 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$1,191,463	\$1,449,791	\$1,449,791	\$1,557,010	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$243,704	\$326,145	\$326,145	\$174,564	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). Also represents provision for officials at various athletic events paid out of the schools' per pupil allocation budgets (\$107,294).

400 Purchased Property Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$143,686	\$143,124	\$143,124	\$146,424	Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets (\$30,924). Also includes pool rental of \$109,000 and other rentals of \$6,500.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$317,637	\$430,706	\$430,706	\$434,278

The major items are \$287,407 to transport athletic teams and clubs to events; and \$2,371 for printing and postage, all paid out of the schools' per pupil allocation budgets. Also includes \$18,000 to transport bands to events, \$72,000 to transport teams to offsite training facility and travel expenses related to extended season sporting events and \$54,500 for schools' accident insurance coverage.

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$254,894	\$248,300	\$248,300	\$245,389

Uniforms and supplies for the operation of various sports programs. Of this, \$169,899 was paid out of the schools' per pupil allocation.

700 Property

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$47,168	\$63,435	\$63,435	\$63,060

New and replacement equipment for athletic programs paid out of the secondary education budget and gate receipts.

800 Other Objects

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$83,644	\$84,745	\$84,745	\$84,740

Includes \$58,740 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
2023-24 BUDGET**

3300 COMMUNITY SERVICES

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

100 Salaries

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Includes the extra-duty payments for Title III and EDK.
\$640	\$0	\$0	\$0	

200 Benefits

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.
\$269	\$0	\$0	\$0	

300 Professional and Technical Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Historically, this included crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program. These expenses were moved to function code 2660 in the 2023-24 budget.
\$156,493	\$155,000	\$155,000	\$0	

500 Other Purchased Services

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Includes expenses related to the extended day kindergarten program and Federal Title programs.
\$0	\$0	\$0	\$0	

600 Supplies

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Includes expenses related to the Federal Title and EDK programs.
\$5,212	\$13,252	\$13,252	\$7,823	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</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	\$9,827,215	\$10,396,906	\$10,296,906	\$9,386,578	(\$910,328)	-8.8%
900 Other Financing Uses	\$17,710,000	\$17,615,000	\$17,615,000	\$17,905,000	\$290,000	1.6%
TOTAL	\$27,537,215	\$28,011,906	\$27,911,906	\$27,291,578	(\$620,328)	-2.2%

5200

CAPITAL RESERVE FUND TRANSFER

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</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	\$6,730,104	\$12,457,496	\$12,457,496	\$8,495,174	(\$3,962,322)	-31.8%
TOTAL	\$6,730,104	\$12,457,496	\$12,457,496	\$8,495,174	(\$3,962,322)	-31.8%

5900

BUDGETARY RESERVE

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</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	\$4,769,123	\$2,310,787	\$4,599,980	\$2,289,193	0.0%
900 Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$0	\$4,769,123	\$2,310,787	\$4,599,980	\$2,289,193	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

TOTAL OTHER FINANCING USES

	Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</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	\$9,827,215	\$15,166,029	\$12,607,693	\$13,986,558	\$1,378,865	10.9%
900 Other Financing Uses	\$24,440,104	\$30,072,496	\$30,072,496	\$26,400,174	(\$3,672,322)	-12.2%
TOTAL	\$34,267,319	\$45,238,525	\$42,680,189	\$40,386,732	(\$2,293,457)	-5.4%
 Grand Total	 \$266,001,822	 \$296,971,916	 \$292,907,993	 \$302,294,995	 \$9,387,002	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 13.36% of the budget.

5100 DEBT SERVICE

800 Other Objects

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>
\$9,827,215	\$10,396,906	\$10,296,906	\$9,386,578

Provides for interest payments on the:

G.O.B. series of 2014 (\$489,763)
G.O.B. series of 2014A (\$437,250)
G.O.B. series of 2014AA (\$2,152,350)
G.O.B. series of 2016 (\$111,750)
G.O.B. series of 2016A (\$1,248,500)
G.O.B. series of 2017A (\$237,212)
G.O.B. series of 2018 (\$336,203)
G.O.B. series of 2019 (\$1,389,400)
G.O.B. series of 2020 (\$205,600)
G.O.B. series of 2021 (\$1,168,850)
G.O.B. series of 2022 (\$1,246,700)
Emmaus Note 2009 (\$308,000)

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>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>
\$17,710,000	\$17,615,000	\$17,615,000	\$17,905,000

Provides for principal payments on the:

G.O.B. series of 2014A (\$8,745,000)
G.O.B. series of 2014AA (\$325,000)
G.O.B. series of 2016 (\$2,235,000)
G.O.B. series of 2016A (\$5,875,000)
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 (\$55,000)
G.O.B. series of 2021 (\$5,000)
G.O.B. series of 2022 (\$5,000)
Emmaus Note 2009 (\$645,000)

5200 CAPITAL FUNDS TRANSFER

900 Other Financing Uses

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>
\$6,730,104	\$12,457,496	\$12,457,496	\$8,495,174

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 2023-24, \$3,857,583 will be transferred to the Capital Reserve to fund the annual operating facility projects and \$4,637,591 will be transferred to the Capital fund for technology and furniture purchases.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

5900 BUDGETARY RESERVE

800 Other Objects

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	
\$0	\$4,769,123	\$2,310,787	\$4,599,980	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
2023-24 BUDGET**

**OTHER EXPENSE INFORMATION
for
2023-24**

WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET

POSITIONS				2022-23 Actual					2023-24 Budget					Addition/Reductions to 2023-24 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	
School Administration																			
	Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Asst Supt of Curriculum and Secondary Ed	2360	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	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Instructional Technology Coordinator	2270	111	10	-	-	-	5.00	5.00	-	-	-	6.00	6.00	-	-	-	1.00	1.00
	Teaching and Learning Director / Asst. Director	2260	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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
	Public Safety Supervisor	2660	111	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Technology Director / Asst. Director	2821	111	10	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
	Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
	Network Operation & Security Mgr	2829	111	50N	-	-	-	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	21R	-	-	-	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	36.00	71.00	11.00	9.00	15.00	37.00	72.00	-	-	-	1.00	1.00
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	43.00	-	-	-	43.00	43.00	-	-	-	43.00	-	-	-	-	-
	3rd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
	4th Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-
	5th Grade	1110	121	09	39.00	-	-	-	39.00	39.00	-	-	-	39.00	-	-	-	-	-
	Art	1110	121	01	11.00	7.35	7.60	-	25.95	11.00	7.35	7.60	-	25.95	-	-	-	-	-
	ELD	1110	121	02	14.00	5.20	3.80	-	23.00	14.00	5.20	3.80	-	23.00	-	-	-	-	-
	Engl/Lang Arts	1110	121	06	-	35.40	32.89	-	68.29	-	35.40	32.89	-	68.29	-	-	-	-	-
	World Language	1110	121	07	-	10.40	22.00	-	32.40	-	10.40	22.00	-	32.40	-	-	-	-	-
	Instructional Coaches	1110	121	09	11.00	-	-	-	11.00	11.00	-	-	3.00	14.00	-	-	-	3.00	3.00
	Computer/Tech Ed	1110	121	10	-	4.95	-	-	4.95	-	4.95	-	-	4.95	-	-	-	-	-
	Health	1110	121	11A	-	9.25	6.10	-	15.35	-	9.25	6.10	-	15.35	-	-	-	-	-
	Math	1110	121	15	-	28.40	37.00	-	65.40	-	28.40	37.00	-	65.40	-	-	-	-	-
	Phys Ed	1110	121	17A	11.00	6.45	13.50	2.00	32.95	11.00	6.45	13.50	2.00	32.95	-	-	-	-	-
	Science	1110	121	19	-	25.20	38.90	-	64.10	-	25.20	38.90	-	64.10	-	-	-	-	-
	Social Studies	1110	121	20	-	24.80	40.00	-	64.80	-	24.80	40.00	-	64.80	-	-	-	-	-
	AP Capstone	1110	121	25	-	-	0.88	-	0.88	-	-	0.88	-	0.88	-	-	-	-	-
	Reading Specialist/Teacher	1110	121	06B	24.70	8.40	2.80	-	35.90	24.70	8.40	2.80	-	35.90	-	-	-	-	-
	Music -Vocal	1110	121	16A	11.00	4.00	3.00	-	18.00	11.00	4.00	3.00	-	18.00	-	-	-	-	-
	Music -Instrumental	1110	121	16B	11.00	7.20	4.80	-	23.00	11.00	7.20	4.80	-	23.00	-	-	-	-	-
	Cyber School	1110	121	05	-	1.20	6.80	-	8.00	-	1.20	6.80	-	8.00	-	-	-	-	-
	TITLE 1 (federal prog)	1190	121	35	3.30	-	-	-	3.30	3.30	-	-	-	3.30	-	-	-	-	-
	Total				340.00	178.21	220.07	2.00	740.28	340.00	178.21	220.07	5.00	743.28	-	-	-	3.00	3.00

WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET

POSITIONS	Func	Acct	Prog	2022-23 Actual					Total	2023-24 Budget					Total	Addition/Reductions to 2023-24 Budget					Total
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem	MID Middle		HS High	OTH Other				
Fam and Cons Science	1340	121	12	-	7.05	7.40	-	14.45	-	7.05	7.40	-	14.45	-	-	-	-	-	-		
Industrial Arts	1350	121	13	-	6.20	4.00	-	10.20	-	6.20	4.00	-	10.20	-	-	-	-	-	-		
Business Education	1360	121	03	-	-	6.30	-	6.30	-	-	6.30	-	6.30	-	-	-	-	-	-		
Cyber Vocational Education	1300	121	05	-	0.05	0.65	-	0.70	-	0.05	0.65	-	0.70	-	-	-	-	-	-		
APT Program - Alt Edu	1442	121	21M	-	-	4.20	-	4.20	-	-	4.20	-	4.20	-	-	-	-	-	-		
			Total	-	13.30	22.55	-	35.85	-	13.30	22.55	-	35.85	-	-	-	-	-	-		
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-		
Autistic	1233	121	21C	7.00	3.50	2.00	-	12.50	7.00	3.50	2.00	-	12.50	-	-	-	-	-	-		
Emotional Support	1231	121	21C	2.00	2.00	4.00	-	8.00	2.00	4.00	4.00	-	10.00	-	2.00	-	-	-	2.00		
Transitional Program	1231	121	21L	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-		
APT Program	1231	121	21M	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-		
Life Skills	1211	121	21F	2.50	1.50	1.50	-	5.50	2.50	1.50	1.50	-	5.50	-	-	-	-	-	-		
Learn Supp/ Life Skills	1241	121	21F	34.50	22.50	25.00	-	82.00	34.50	22.50	26.00	-	83.00	-	-	1.00	-	-	1.00		
Multiple Disabilities	1270	121	21J	2.00	2.00	1.00	-	5.00	2.00	2.00	1.00	-	5.00	-	-	-	-	-	-		
Speech & Language Therapist	1225	121	21	-	-	-	14.80	14.80	-	-	-	15.80	15.80	-	-	-	1.00	-	1.00		
Gifted Program Teachers	1243	121	21A	11.00	3.20	3.40	-	17.60	11.00	3.20	3.40	-	17.60	-	-	-	-	-	-		
Cyber Special Education	1200	121	05	-	-	-	0.20	0.20	-	-	-	0.20	0.20	-	-	-	-	-	-		
			Total	59.00	34.70	40.90	21.00	155.60	59.00	36.70	41.90	22.00	159.60	-	2.00	1.00	1.00	1.00	4.00		
Guidance Counselors	2120	121	18B	11.00	9.00	21.00	-	41.00	11.00	9.00	21.00	3.00	44.00	-	-	-	3.00	-	3.00		
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	10.80	3.20	3.00	-	17.00	10.80	3.20	3.00	0.80	17.80	-	-	-	0.80	-	0.80		
Case Workers	2160	121	18F	-	-	-	9.00	9.00	-	-	-	10.00	10.00	-	-	-	1.00	-	1.00		
Librarian	2250	121	14	11.00	3.00	3.00	-	17.00	11.00	3.00	3.00	-	17.00	-	-	-	-	-	-		
Cyber Support Services	2000	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			Total	43.80	18.20	30.00	9.00	101.00	43.80	18.20	30.00	13.80	105.80	-	-	-	4.80	-	4.80		
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-		
Audio Visual	2220	121	14A	-	-	1.30	-	1.30	-	-	1.30	-	1.30	-	-	-	-	-	-		
Cyber Audio Visual	2200	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			Total	-	-	4.30	-	4.30	-	-	4.30	-	4.30	-	-	-	-	-	-		
Teacher Total				442.80	244.41	317.82	32.00	1,037.03	442.80	246.41	318.82	40.80	1,048.83	-	2.00	1.00	8.80	-	11.80		
Secretarial Staff - Central Office and School Administration																					
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Sec to the Ass't Superintendent	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Sec to Dir of Teaching and Learning	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
Sec to Elementary Director of Education	2360	151	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-		
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 Director	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 Director	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-		
Sec to Ass't Director Teaching & Learning	2260	151	53	-	-	-	2.95	2.95	-	-	-	2.95	2.95	-	-	-	-	-	-		
Sec to Teaching & Learning & Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-	-		
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	2.50	2.50	-	-	-	2.50	2.50	-	-	-	-	-	-		
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 Assistant Director of Pupil Services	2119	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 Gifted	2119	151	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sec to Director of Equity and Assessment	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	17.00	58.00	11.00	9.00	21.00	17.00	58.00	-	-	-	-	-	-		

WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET

POSITIONS	Func	Acct	Prog	2022-23 Actual					Total	2023-24 Budget					Total	Addition/Reductions to 2023-24 Budget					Total
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem	MID Middle		HS High	OTH Other				
	Full Day KG	1110	191	08F	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-	
	ELD	1110	191	02	6.00	2.00	3.00	-	11.00	6.00	2.00	3.00	-	11.00	-	-	-	-	-	-	
	Autistic	1233	191	21C	-	-	-	17.00	17.00	-	-	-	17.00	17.00	-	-	-	-	-	-	
	Emotional Support	1231	191	21C	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-	-	
	Transitional Program	1231	191	21L	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	
	APT Program Support	1231	191	21M	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	
	Behavior Technicians	1233	191	21R	-	-	-	-	-	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	
	Life Skills	1211	191	21F	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-	
	Learn Supp/ Life Skills	1241	191	21F	-	-	-	56.00	56.00	-	-	-	56.00	56.00	-	-	-	-	-	-	
	Multiple Disabilities	1270	191	21J	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-	
				Total	16.00	2.00	3.00	100.00	121.00	16.00	2.00	3.00	112.00	133.00	-	-	-	12.00	12.00	-	
	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Office Assistant (Dis)	2380	154	40	11.00	-	-	-	11.00	11.00	-	-	-	11.00	-	-	-	-	-	-	
				Total	16.50	1.00	3.00	-	20.50	16.50	1.00	3.00	-	20.50	-	-	-	-	-	-	
	Athletic Trainer- Non Teacher	3200	141	30S	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	
				Total	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	
	RN-LPN (non-public)	2450	141	18D	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	
	RN-LPN (District)	2440	141	18D	1.20	3.00	3.00	2.00	9.20	1.20	3.00	3.00	2.80	10.00	-	-	-	0.80	0.80	-	
	Pupil Service Coordinator	1291	141	21	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
	Pupil Service Specialist	1291	141	35	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
	Behavior Specialists	1291	141	21R	-	-	-	-	-	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	
	Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
				Total	1.20	3.00	3.00	8.00	15.20	1.20	3.00	3.00	11.80	19.00	-	-	-	3.80	3.80	-	
	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	-	-	-	3.00	3.00	-	-	-	1.00	1.00	-	
	HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
				Total	-	-	-	3.00	3.00	-	-	-	4.00	4.00	-	-	-	1.00	1.00	-	
	Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	
	Technology Office (Professional)	2829	141	10	-	-	-	3.00	3.00	-	-	-	4.00	4.00	-	-	-	1.00	1.00	-	
	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	-	-	-	32.00	32.00	-	-	-	33.00	33.00	-	-	-	1.00	1.00	-	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

<u>POSITIONS</u>	Func	Acct	Prog	2022-23 Actual					2023-24 Budget					Addition/Reductions to 2023-24 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	27.00	15.50	30.00	4.50	77.00	27.00	15.50	30.00	5.50	78.00	-	-	-	1.00	1.00
Campus Security Officer	2660	141	71L	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	8.00	8.00	-	-	-	9.00	9.00	-	-	-	1.00	1.00
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	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				38.00	18.50	36.00	46.50	139.00	38.00	18.50	36.00	48.50	141.00	-	-	-	2.00	2.00
Secretarial Staff - Central Office and School Administration Total				82.70	33.50	66.00	224.00	406.20	82.70	33.50	66.00	246.80	429.00	-	-	-	22.80	22.80
Grand Total				536.50	286.91	398.82	292.00	1,514.23	536.50	288.91	399.82	324.60	1,549.83	-	2.00	1.00	32.60	35.60

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

2023-24 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

REVENUE SUMMARY

	Actual	Budgeted	Anticipated	Proposed
<u>Local Effort</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Current Real Estate Taxes	\$180,091,669	\$179,425,846	\$183,325,845	\$180,967,768
Interim Real Estate Taxes	4,054,176	799,830	1,199,830	803,070
Public Utility Realty Tax	203,574	180,000	180,000	180,000
Earned Income Tax	26,695,070	22,682,367	25,750,000	25,110,000
Real Estate Transfer Tax	8,927,900	3,886,260	4,750,000	4,590,000
Delinquent Taxes (All Levies)	3,485,512	2,858,800	2,858,800	2,858,800
Earnings on Investments	76,773	362,863	2,600,000	618,305
Tuition from Patrons	263,089	235,500	235,500	311,500
Rent and Miscellaneous Income	504,536	386,000	386,000	475,200
Refunds of Prior Years Receipts	2,219	10,000	10,000	10,000
Activity Fee Revenue	277,825	294,490	294,490	294,490
Other Financing Sources	2,750,000	-	-	-
Beginning Fund Balance	69,152,500	59,998,439	83,611,981	66,279,206
Total Local Effort	\$296,484,842	\$271,120,395	\$305,202,446	\$282,498,339
<u>State Sources</u>				
Basic Instructional Subsidy	\$9,575,706	\$9,575,763	\$10,937,336	\$10,937,336
Tuition for Private Home Placement	103,878	100,000	100,000	100,000
Special Education Subsidy	5,914,713	5,843,253	5,974,858	5,974,858
Transportation Subsidy	3,008,331	3,087,583	2,950,000	2,950,000
Rent Subsidy	1,596,511	879,499	960,430	1,046,019
Medical, Dental & Nurse Services	250,431	253,931	253,931	253,931
State Property Tax Reduction	3,596,194	4,282,501	4,282,501	4,169,610
PA Accountability Grants	399,095	399,095	399,095	399,095
Social Security Subsidy	3,817,813	4,325,678	4,299,300	4,533,462
Retirement Subsidy	18,656,791	19,922,360	19,800,780	20,342,963
Other State Subsidy	18,321	-	-	-
Total State Sources	\$46,937,783	\$48,669,663	\$49,958,231	\$50,707,274
<u>Federal Sources</u>				
Other PA Public Schools-IDEA	\$1,730,783	\$1,621,749	\$1,621,749	\$1,615,065
Title I	555,223	555,223	555,223	547,702
Title IIA & IID	259,038	236,327	236,327	232,668
Title III	144,231	101,031	101,031	92,410
Title IV	33,736	43,216	43,216	41,501
Med. Access-Direct Services	1,116,347	970,000	1,046,000	1,020,550
Med. Access-Time Study	40,378	22,000	22,000	30,000
Other Federal Grants	2,311,444	100,976	400,976	-
Total Federal Sources	\$6,191,179	\$3,650,522	\$4,026,522	\$3,579,896
TOTAL	\$349,613,803	\$323,440,580	\$359,187,199	\$336,785,509

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$180,091,669	\$179,425,846	\$183,325,845	\$180,967,768

The greatest amount of funds is raised from our taxpayers based on a 22.4364 mill (Chester County) and 9.9424 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$4,054,176	\$799,830	\$1,199,830	\$803,070

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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$203,574	\$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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$26,695,070	\$22,682,367	\$25,750,000	\$25,110,000

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

6153 REAL ESTATE TRANSFER TAX

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$8,927,900	\$3,886,260	\$4,750,000	\$4,590,000

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
2023-24 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$3,485,512	\$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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$76,773	\$362,863	\$2,600,000	\$618,305

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$174 million earning an effective rate of 0.36% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$263,089	\$235,500	\$235,500	\$311,500

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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$504,536	\$386,000	\$386,000	\$475,200

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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$2,219	\$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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$277,825	\$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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$69,152,500	\$59,998,439	\$83,611,981	\$66,279,206

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2023-24 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 2023-24 year is \$66,279,206.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	The instructional subsidy is the largest single source of revenue from the state.
\$9,575,706	\$9,575,763	\$10,937,336	\$10,937,336	

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	This state reimbursement is for providing education to non-resident orphaned children placed in private homes by court order. It also includes those non-resident inmates of children's institutions whose district of residence cannot be determined.
\$103,878	\$100,000	\$100,000	\$100,000	

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	This funding is for students identified with special needs and wards of state.
\$5,914,713	\$5,843,253	\$5,974,858	\$5,974,858	

7310 TRANSPORTATION SUBSIDY

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	This is a reimbursement to the District for the operation of a school busing program in compliance with state law and regulations. It is not required that each district operate a busing program, but if operated, it must comply with the state law and regulations and is eligible for the transportation subsidy based on factors including the number of public & non-public students, students transported due to hazardous conditions, the approved cost of transportation, and market value of real estate.
\$3,008,331	\$3,087,583	\$2,950,000	\$2,950,000	

7320 RENT SUBSIDY

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Reimbursement for building projects on a basis of approved costs times our Capital Account Reimbursement Fraction (CARF Rate) of 27.54 percent. Our budgeted revenue includes rental subsidy for our anticipated debt service payments.
\$1,596,511	\$879,499	\$960,430	\$1,046,019	

7330 MEDICAL/DENTAL/NURSING SERVICES

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>	Represents medical & nursing services reimbursement at \$9.40 per ADM and \$9.70 per ADM for additional Act 25 funding.
\$250,431	\$253,931	\$253,931	\$253,931	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

7340 PROPERTY TAX REDUCTION ALLOCATION

<u>Actual 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$3,596,194	\$4,282,501	\$4,282,501	\$4,169,610

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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$18,321	\$0	\$0	\$0

Revenue received from the state during the 2021-22 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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$3,817,813	\$4,325,678	\$4,299,300	\$4,533,462

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 2021-22</u>	<u>Budgeted 2022-23</u>	<u>Anticipated 2022-23</u>	<u>Proposed 2023-24</u>
\$18,656,791	\$19,922,360	\$19,800,780	\$20,342,963

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
2023-24 BUDGET**

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

FEDERAL SOURCES

6831 IDEA

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Federal revenue received from the Chester County Intermediate Unit to fund the Individuals with Disabilities Educational Act (IDEA).
\$1,730,783	\$1,621,749	\$1,621,749	\$1,615,065	

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for various private schools.
\$555,223	\$555,223	\$555,223	\$547,702	

8515 TITLE II-IMPROVING TEACHER QUALITY

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Funds received for educational technology and improving teacher quality through staff development.
\$259,038	\$236,327	\$236,327	\$232,668	

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Funds received to supplement resources and provide translation services for LEP students and for staff development.
\$144,231	\$101,031	\$101,031	\$92,410	

8517 TITLE IV- 21st Century Schools

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Funds received for the education of children under ESEA, Title IV.
\$33,736	\$43,216	\$43,216	\$41,501	

8741 FEDERAL CARES ACT

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Fast and direct relief payments provided during various phases of the COVID-19 crisis.
\$2,311,444	\$100,976	\$400,976	\$0	

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

<u>Actual</u> <u>2021-22</u>	<u>Budgeted</u> <u>2022-23</u>	<u>Anticipated</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	Direct service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP).
\$1,116,347	\$970,000	\$1,046,000	\$1,020,550	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

8820 MEDICAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

Actual <u>2021-22</u>	Budgeted <u>2022-23</u>	Anticipated <u>2022-23</u>	Proposed <u>2023-24</u>	Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students.
\$40,378	\$22,000	\$22,000	\$30,000	

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

Section 1431 Capital Reserve Fund

Projected Fund Balance 07/01/2023	<u><u>\$25,342,025</u></u>
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Revenue:

Transfer from General Fund	\$2,354,857	
Interest Income	\$75,000	
Refunding Savings	<u>\$1,502,726</u>	
Total Revenue		<u><u>\$3,932,583</u></u>

Expenditures:

Facilities Expenditures	\$4,836,000	
Total Expenditures		<u><u>\$4,836,000</u></u>

Estimated Fund Balance @ 06/30/2024	<u><u>\$24,438,608</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

CAPITAL PROJECTS FUND

Projected Fund Balance 07/01/2023	<u><u>\$ 21,666,426</u></u>
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Revenue:		
Bond Proceeds	\$ -	
Transfer from General Fund	<u>\$ 4,637,591</u>	
Total Revenue		<u><u>\$ 4,637,591</u></u>

Expenditures:		
Site & Building Improvements/Replacements	\$ 14,402,140	
Annual Operating Facilities Projects	<u>\$ 4,637,591</u>	
Total Expenditures		<u><u>\$ 19,039,731</u></u>

Estimated Fund Balance @ 06/30/2024	<u><u>\$ 7,264,286</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

Capital Projects Budget Cash Flows (Fund 30)

	Original Budget	Revised Budget	Savings/ (Additional Costs)	Projected Expenses to date thru 06/30/2023	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Exton Design + Construction	11,200,000	19,416,126	(8,216,126)	17,912,814	-	-	-	-	-	150,000	1,185,000	168,312
Mary C Howse Design + Construction	11,900,000	22,000,000	(10,100,000)	467,466	750,000	8,000,000	7,500,000	5,282,534	-	-	-	-
Glen Acres Design + Construction	12,800,000	23,500,000	(10,700,000)	9,490,237	9,711,842	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	7,900,000	5,842,454	-
Westtown Thornbury Addition	1,000,000	3,350,000	(2,350,000)	3,350,000	-	-	-	-	-	-	-	-
Elementary School Total	53,100,000	116,266,126	(63,166,126)	31,778,062	11,301,842	13,337,921	16,240,000	14,142,534	14,220,000	8,050,000	7,027,454	168,312
Stetson Design + Construction	31,000,000	46,679,955	(15,679,955)	-	-	-	-	-	-	-	-	-
Peirce Design + Construction	33,000,000	52,754,861	(19,754,861)	-	-	-	-	-	-	-	2,200,000	2,600,000
Middle School Total	64,000,000	99,434,816	(35,434,816)	-	-	-	-	-	-	-	2,200,000	2,600,000
Henderson New Field House	5,500,000	-	5,500,000	-	-	-	-	-	150,000	400,000	4,100,000	850,000
Henderson Auditorium Renovation & Addition	7,000,000	-	7,000,000	-	-	-	-	-	150,000	250,000	450,000	4,500,000
East Bleacher & Locker Room	4,500,000	-	4,500,000	-	-	-	-	-	150,000	150,000	300,000	3,450,000
Henderson Design + Construction	95,000,000	117,121,668	(22,121,668)	-	-	-	-	-	-	-	-	-
East Design + Construction	105,000,000	147,581,350	(42,581,350)	-	-	-	-	-	-	-	-	-
High School Total	200,000,000	264,703,018	(64,703,018)	-	-	-	-	-	450,000	800,000	4,850,000	8,800,000
23-24 Maintenance Projects	1,391,129	1,391,129	-	34,600	2,789,392	-	-	-	-	-	-	-
Future Maintenance Projects	22,378,150	38,501,502	(16,123,352)	-	-	1,475,849	1,520,124	1,565,728	1,612,700	1,661,081	1,710,913	1,762,240
Construction Salaries	4,867,876	4,867,876	-	4,272,708	310,906	-	-	-	-	-	-	-
Misc Other Projects Total	28,637,155	44,760,507	(16,123,352)	4,307,308	3,100,298	1,475,849	1,520,124	1,565,728	1,612,700	1,661,081	1,710,913	1,762,240
Grand Total	345,737,155	525,164,467	(179,427,312)	36,085,370	14,402,140	14,813,770	17,760,124	15,708,262	16,282,700	10,511,081	15,788,367	13,330,552

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

Proprietary Fund

Food Service

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:

Sale of Food	\$3,157,211
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Operating Expenses:

Food	\$1,256,309
Labor	\$1,884,096
Direct Expenses	\$521,546
District Custodial Expenses	\$158,970
Depreciation Expense	\$85,000
Support Services	\$76,835
Management Fee	\$70,925

Total Contractor Operating Expenses	<u>\$4,053,681</u>
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Repairs to Equipment	\$29,552
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Total Operating Revenue Over (Under) Expenses	<u>(\$926,021)</u>
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Non-Operating Revenue:

Federal & State Lunch Program Claims	\$1,138,438
Interest Income	<u>\$10,000</u>
	<u>\$1,148,438</u>

Net Income @ 06/30/2024	\$222,417
Projected Assets @ 07/01/2023	\$1,761,123
Projected Assets @ 06/30/2024	<u>\$1,983,540</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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 2022-23**

	<u>LUNCH*</u>	<u>BREAKFAST</u>	
		<u>Regular</u>	<u>Needy</u>
PAID	.97	.60	.60
REDUCED	4.13	2.47	2.06
FREE	4.53	2.77	2.36
COMMODITIES	.30		

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

**The 2023-24 reimbursement rates haven't been disclosed as of the date of publication.

School lunch prices for the 2023-24 school year are \$2.85 at the elementary level, \$3.10 at the middle school level and \$3.50 at the high school level. The breakfast prices are \$1.50 at the elementary level, \$1.75 at the middle school level and \$2.00 at the high school level.

Adult lunch and breakfast prices for 2023-24 will be approved at the August 2023 Board Meeting. For 2022-23, adult lunches were \$3.95 at the elementary level, \$4.20 at the middle school levels and \$4.25 at the high school level. Adult breakfast prices were \$2.15.

The West Chester Area School District utilizes an on-line point of sale system. The system is known as Payschools 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
2023-24 BUDGET**

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2023-24 | \$185,137,378 |
| 2. Gross tax to be levied (estimate 96.5% collection) | \$191,701,048 |
| 3. Equalization between counties - Section 672.1 | |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$14,229,894,120	94.08
Delaware County	<u>\$895,233,989</u>	<u>5.92</u>
	\$15,125,128,109	100.00
b. Gross Real Estate Levy:		
Chester County - 94.08	\$180,354,551	
Delaware County - 5.92	<u>\$11,346,497</u>	
	\$191,701,048	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the Assessed Value - Chester County	\$180,354,551 <u>\$8,038,478,531</u>	=	22.4364 mills
b. Tax Levy - Delaware County divided by the Assessed Value - Delaware County	\$11,346,497 <u>\$1,141,218,976</u>	=	9.9424 mills

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; 9.9424 mills, or \$.99424 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 2023-24, Chester County represented 94.08% of the total market value of the School District; for 2023-24, Delaware County represents 5.92%.

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 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
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	2.5%	\$502,336	\$4,990
2023-24*	22.4364	0.0%	\$189,950	\$4,262	9.9424	0.1%	\$502,336	\$4,994

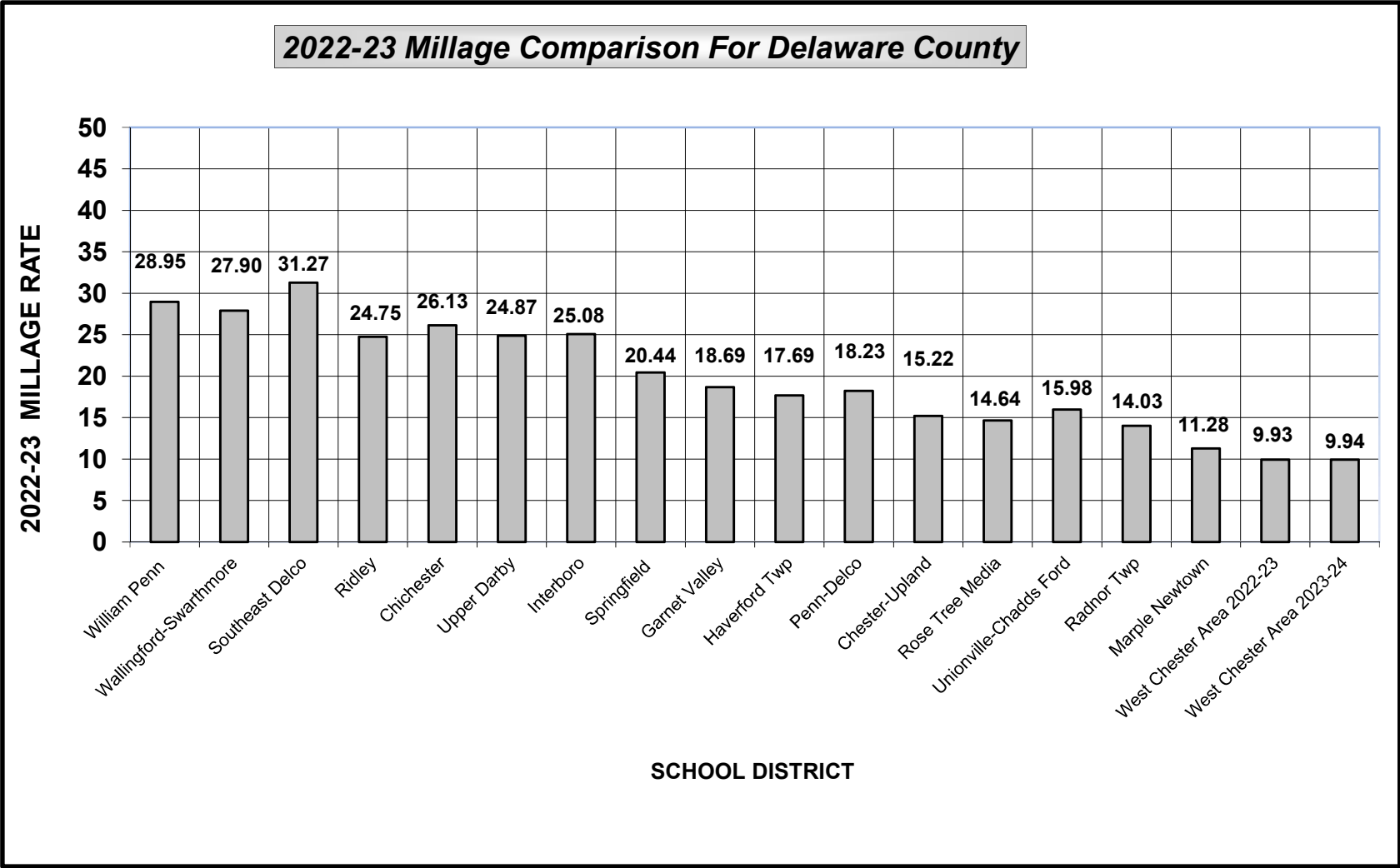
* Tax Relief per HS/FS:

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
2023-24	\$170

** 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
2023-24 BUDGET



**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

*Comparison
of
Chester County School Districts*

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE
2022-23 Budget	\$296,971,916	\$142,724,040
# of Students	12,151	5,831
Cost/Student	\$24,440	\$24,476
Market Value (MV)	\$15,125,128,108	\$5,560,720,995
MV/Student	\$1,244,764	\$953,634
2022-23 Millage	22.4364	31.7876
Real Estate Taxes (Assess. At \$189,950)	\$4,262	\$6,038
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2022-23 TOTAL TAXES	\$4,562	\$6,254
2023-24 Final Millage (Assess. At \$189,950)	22.4364	32.4792
REAL ESTATE TAXES	\$4,262	\$6,169
2023-24 TOTAL TAXES	\$4,562	\$6,386

**WEST CHESTER AREA SCHOOL DISTRICT
2023-24 BUDGET**

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS													
SCHOOL DISTRICT	2022-23			2021		ASSESSMNT @		EIT @	OTHER	2022-23 TOTAL	ASSESSMNT @		2023-24 TOTAL
	BUDGET	STUDENTS	COST/ STUDENT	MARKET VALUE (MV)	MV/ STUDENT	2022-23 MILLAGE	\$189,950 R E TAXES				2023-24 MILLAGE	\$189,950 R E TAXES	
AVON GROVE	106,487,990	5,072	20,995	2,945,825,791	580,802	34.1000	6,477	0	0	6,477	34.9500	6,639	6,639
COATESVILLE	208,300,003	5,403	38,553	4,668,312,824	864,022	41.2190	7,830	300	20	8,150	41.8190	7,944	8,264
DOWNINGTOWN	261,416,586	13,210	19,789	9,384,850,777	710,435	28.5580	5,425	300	40	5,765	29.5580	5,615	5,955
GREAT VALLEY	117,721,319	4,705	25,020	7,183,331,854	1,526,744	22.9190	4,353	0	0	4,353	23.6600	4,494	4,494
KENNETT CONSOLIDATED	94,304,631	3,906	24,144	3,288,525,492	841,916	32.4358	6,161	300	0	6,461	32.7275	6,217	6,517
OCTORARA	59,627,792	2,076	28,722	1,412,995,445	680,634	41.9900	7,976	300	20	8,296	42.2800	8,031	8,351
OWEN J ROBERTS	122,456,795	5,433	22,539	3,773,208,356	694,498	33.9299	6,445	300	0	6,745	34.5237	6,558	6,858
OXFORD	79,835,615	3,262	24,474	1,841,309,042	564,472	34.6390	6,580	300	20	6,900	36.0592	6,849	7,169
PHOENIXVILLE	103,521,355	4,037	25,643	3,655,966,550	905,615	32.6399	6,200	300	95	6,595	33.0283	6,274	6,669
TREDYFFRIN-EASTTOWN	166,643,058	6,893	24,176	9,438,726,196	1,369,320	25.8536	4,911	0	0	4,911	26.7585	5,083	5,083
UNIONVILLE-CHADDS FORD	95,401,419	3,825	24,942	4,010,471,504	1,048,489	30.7300	5,837	0	0	5,837	31.9500	6,069	6,069
WEST CHESTER	296,971,916	12,151	24,440	15,125,128,108	1,244,764	22.4364	4,262	300	0	4,562	22.4364	4,262	4,562
CHESTER COUNTY AVERAGE	142,724,040	5,831	24,476	5,560,720,995	953,634	31.7876	6,038	200	16	6,254	32.4792	6,169	6,386