



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Education Center

782 Springdale Drive, Exton, PA 19341

Dr. David Christopher, Superintendent

484-266-1000 • www.wcasd.net



2024-25 FINAL BUDGET

APPROVED MAY 29, 2024

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West Chester Area School District 2024-25 Budget Message

The West Chester Area School District (WCASD) School Board of Directors approved a final budget for the 2024-25 school year of \$322,563,949, which includes a planned \$5.0 million contribution to the capital fund to offset costs associated with the elementary school renovation plan. The preliminary operating budget, excluding the \$5.0 million transfer to capital funds represents a \$15.3 million increase over the current budget (5.1 percent). The largest component of the budget is the salaries and benefits for the district's 1,580 employees, which rose \$8.4 million (5.4 percent). The 2024-25 budget includes the addition of \$1.9 million in staffing costs.

"The district's budget prioritizes investing in our exceptional staff who are dedicated to supporting all students' growth and achievement. While addressing rising costs, we're strategically adding teaching roles and specialists to personalize instruction, meet diverse learning needs, and uphold our reputation for high-quality education," said WCASD Superintendent, Dr. David Christopher.

The increases in staffing costs are partially offset by reductions in services which were previously outsourced as contracted services. Other increases include more than \$4 million directly related to the following state and federal mandates:

- \$2.5 million increase in state-mandated pension expenses, a 6.1 percent increase over the current year's budget.
- \$689,000 in Contracted Special Education Services
- \$830,000 in transportation expense, a 4.6 percent increase over the current year.

"As a board, our goal is to balance the educational needs of our students and staff with the interests of our community members. This budget aims to make prudent, cost-effective decisions," said School Board President, Karen Fleming.

"The board and district administration have worked diligently to keep any increases as low as possible. We believe the key areas outlined in this budget will allow for highly engaged learners and a strong community," added Fleming.

The district balanced the 2024-25 budget with a 1.3 percent tax increase to Chester County property owners and an 11.1 percent increase for Delaware County property owners. The variance in tax increases between counties is due to the change in market values that the PA State Equalization Board (STEB) reported to WCASD. Based on the latest STEB valuations, which the district is required to use as the basis for taxation, Chester County saw an increase in market value of 9.4 percent while Delaware County saw an increase in market value of 17.5 percent over the previous year. This change in market value shifts a larger portion of the tax burden to the residents of Delaware County. The property tax millage rates for West Chester Area School District remains the lowest in both Chester County and Delaware County. The district utilized savings from the 2023-24 operations to help offset the need for millage increases for the 2024-25 budget. The district's undesignated fund balance is approximately \$20.2 million.

“One aspect of the budget that warrants further explanation is the tax increase for residents in the Delaware County portion of our district,” said school board member and chair of the Property & Finance Committee, Mr. Gary Bevilacqua. “This difference does not stem from the district treating the two counties differently. Rather, it stems directly from the latest market value of properties provided by the state.”

Bevilacqua noted that the state’s market value process indicates Delaware County’s overall increase in market value being significantly higher than Chester County, sharing, “Since our school taxes must be equitably distributed based on these market valuations, the higher property values in Delaware County translate to a larger tax burden being shifted to those residents. We recognize the impact of this change, and we remain committed to fiscal responsibility and transparency.”

2024-25 District Tax Rates

Based on the final budget, the real estate tax rate for Chester County will be 22.73, a 1.3 percent increase, the Delaware County tax rate be 11.04, an increase of 11.1 percent over 2023-24. The average assessed home value in Chester County is now \$189,850, which is approximately 40 percent of the home's market value. The average assessed home value in the Delaware County portion of the district is \$502,336, which represents 90 percent of the market value. At the final rate, Chester County residents will see a \$57.00 increase in their taxes and Delaware County residents will see an average increase of \$553.00.

WEST CHESTER AREA SCHOOL DISTRICT

2024-25 BUDGET CALENDAR

<ul style="list-style-type: none"> • Review of Budget Calendar • Budget Forecast Model Review 	September 26, 2023 P&FC
<ul style="list-style-type: none"> • Budget Forecast Model Review • 2024-25 Enrollment Projection (Info Item) • 2024-25 Per Pupil Allocation Recommendation 	October 16, 2023 P&FC
<ul style="list-style-type: none"> • Budget Forecast Model Review • Staffing/Employee Benefits/Teacher Substitutes • Debt Service & Capital Reserve • Budget Forecast Model Review 	November 20, 2023 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 1/4/24). No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 1/9/24). 	December 18, 2023 P&FC December 18, 2023 Board Meeting
<ul style="list-style-type: none"> • Budget Forecast Model Review • Capital & Capital Reserve Fund Projects for 2024-25 • Technology Projects in Capital Reserve Fund for 2024-25 • Special Board Work Session 	(Tuesday) January 16, 2024 P&FC January 22, 2024 Board Meeting
<ul style="list-style-type: none"> • Budget Forecast Model Review • Budget Work Session 	(Tuesday) February 20, 2024 P&FC
<ul style="list-style-type: none"> • Budget Forecast Model Review & Budget Work Session 	March 18, 2024 P&FC
<ul style="list-style-type: none"> • Budget Work Session & Public Hearing • Board Approval of Resolution authorizing the display of 2024-25 Proposed Budget in PDE format & advertising intent to adopt (by 4/29/24)- must be at least 30 days before final budget adoption on 5/29/24 & be available for public inspection in PDE format at least 20 days prior to adoption (by 5/29/24). 	April 15, 2024 P&FC April 24, 2024 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 5/19/24. • ADOPTION of FINAL 2024-25 BUDGET 	<i>Must Publish by</i> May 19, 2024 (Wednesday) May 29, 2024 Board Meeting

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2024	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2025
<u>General Funds</u>	\$80,575,158	\$287,471,747	\$322,563,949	\$45,482,956
(includes Athletic & Fed. Funds)				
<u>Special Revenue Fund:</u>				
Capital Reserve Fund	\$26,358,385	\$9,037,156	\$7,425,503	\$27,970,038
<u>Total Special Revenue Funds</u>	\$26,358,385	\$9,037,156	\$7,425,503	\$27,970,038
<u>Capital Projects Fund</u>	\$9,064,102	\$44,813,895	\$23,354,578	\$30,523,419
 TOTAL ALL GOVERNMENTAL FUNDS	<u>\$115,997,645</u>	<u>\$341,322,798</u>	<u>\$353,344,030</u>	<u>\$103,976,413</u>
 <u>Proprietary Fund:</u>				
Food Service	\$2,871,407	\$3,850,514	\$3,740,134	\$2,981,787
 TOTAL PROPRIETARY FUND TYPES	<u>\$2,871,407</u>	<u>\$3,850,514</u>	<u>\$3,740,134</u>	<u>\$2,981,787</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Includes Athletics & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

EXPENSE SUMMARY

	<u>Actual</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$109,254,032	\$114,859,977	\$114,543,870	\$121,400,383
Special Programs - Elem/Sec	44,254,611	48,456,670	47,964,761	50,263,777
Vocational Education Programs	6,842,650	7,212,728	7,182,448	7,192,232
Other Instructional Prog. - Elem/Sec	1,308,225	1,144,553	1,659,115	2,257,120
Other Non-Public Services	12,708	72,130	72,130	90,632
Total Instruction	\$161,672,226	\$171,746,058	\$171,422,324	\$181,204,144
<u>Support Services</u>				
Pupil Personnel	\$10,667,933	\$12,191,614	\$12,108,629	\$12,342,027
Instructional Staff	6,940,569	8,300,701	8,254,100	8,523,868
Administration	13,018,620	14,761,627	14,667,938	15,272,162
Pupil Health	3,064,317	3,241,583	3,218,790	3,507,496
Business	2,085,139	2,175,317	2,160,561	2,218,795
Operations & Maintenance	20,601,526	23,118,764	22,812,755	23,547,369
Transportation	13,489,718	15,003,994	15,001,150	15,338,969
Central	4,512,355	5,155,763	5,126,655	5,985,826
Other	267,609	230,316	230,316	230,344
Total Support	\$74,647,786	\$84,179,679	\$83,580,894	\$86,966,856
<u>Student Activities & Community Services</u>				
Student Activities	\$5,633,871	\$5,974,703	\$5,963,758	\$6,182,964
Community Services	176,267	7,823	7,823	20,418
Total Student Act., etc.	\$5,810,137	\$5,982,526	\$5,971,581	\$6,203,382
<u>Facilities Construction & Improvement</u>				
Existing Building Improvements Services	\$2,382,380	\$0	\$0	\$0
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$27,886,008	\$27,291,578	\$27,318,175	\$27,520,541
Capital Project Fund Transfer	12,457,496	8,495,174	8,638,577	13,776,051
Budget Reserve	-	4,599,980	355,706	6,892,975
Total Other Financing Uses	\$40,343,504	\$40,386,732	\$36,312,458	\$48,189,567
TOTAL	\$284,856,033	\$302,294,995	\$297,287,257	\$322,563,949

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

INSTRUCTION (1000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$60,269,882	\$62,280,350	\$62,414,152	\$66,634,104	\$4,219,952	6.8%
200 Benefits	\$35,789,641	\$38,425,064	\$37,579,125	\$39,123,962	\$1,544,837	4.1%
300 Professional & Technical Svces	\$3,776,155	\$3,305,310	\$4,037,472	\$4,310,564	\$273,092	6.8%
400 Purchased Property Services	\$303,216	\$359,258	\$359,258	\$343,509	(\$15,749)	-4.4%
500 Other Purchased Services	\$4,884,143	\$5,683,840	\$5,580,802	\$5,341,110	(\$239,692)	-4.3%
600 Supplies	\$4,163,361	\$4,660,839	\$4,427,745	\$5,522,970	\$1,095,225	24.7%
700 Property	\$47,441	\$112,128	\$112,128	\$64,828	(\$47,300)	-42.2%
800 Other Objects	\$20,193	\$33,188	\$33,188	\$59,336	\$26,148	78.8%
TOTAL	\$109,254,032	\$114,859,977	\$114,543,870	\$121,400,383	\$6,856,513	6.0%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$15,198,763	\$17,146,955	\$16,875,094	\$18,168,479	\$1,293,385	7.7%
200 Benefits	\$9,190,079	\$10,547,862	\$10,327,814	\$10,744,785	\$416,971	4.0%
300 Professional & Technical Svces	\$12,096,467	\$13,353,991	\$13,353,991	\$13,010,811	(\$343,180)	-2.6%
400 Purchased Property Services	\$4,239	\$5,434	\$5,434	\$5,500	\$66	1.2%
500 Other Purchased Services	\$7,453,288	\$7,056,356	\$7,056,356	\$7,975,657	\$919,301	13.0%
600 Supplies	\$282,922	\$288,682	\$288,682	\$313,655	\$24,973	8.7%
700 Property	\$16,044	\$11,100	\$11,100	\$10,400	(\$700)	-6.3%
800 Other Objects	\$12,810	\$46,290	\$46,290	\$34,490	(\$11,800)	-25.5%
TOTAL	\$44,254,611	\$48,456,670	\$47,964,761	\$50,263,777	\$2,299,016	4.8%

1300

VOCATIONAL EDUCATION

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,437,011	\$2,557,551	\$2,563,331	\$2,645,249	\$81,918	3.2%
200 Benefits	\$1,493,879	\$1,600,872	\$1,564,812	\$1,573,316	\$8,504	0.5%
300 Professional & Technical Svces	\$606	\$24,000	\$24,000	\$23,500	(\$500)	-2.1%
400 Purchased Property Services	\$0	\$1,063	\$1,063	\$1,300	\$237	22.3%
500 Other Purchased Services	\$2,820,601	\$2,888,202	\$2,888,202	\$2,838,220	(\$49,982)	-1.7%
600 Supplies	\$80,892	\$111,040	\$111,040	\$108,047	(\$2,993)	-2.7%
700 Property	\$7,659	\$27,000	\$27,000	\$0	(\$27,000)	-100.0%
800 Other Objects	\$2,001	\$3,000	\$3,000	\$2,600	(\$400)	-13.3%
TOTAL	\$6,842,650	\$7,212,728	\$7,182,448	\$7,192,232	\$9,784	0.1%

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$710,786	\$394,175	\$913,387	\$1,159,644	\$246,257	27.0%
200 Benefits	\$316,460	\$233,355	\$228,705	\$630,045	\$401,340	175.5%
300 Professional & Technical Svces	\$157,099	\$372,639	\$372,639	\$296,162	(\$76,477)	-20.5%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$103,323	\$110,200	\$110,200	\$112,500	\$2,300	2.1%
600 Supplies	\$20,557	\$33,984	\$33,984	\$58,769	\$24,785	72.9%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$200	\$200	\$0	(\$200)	-100.0%
TOTAL	\$1,308,225	\$1,144,553	\$1,659,115	\$2,257,120	\$598,005	36.0%

1500

OTHER NON-PUBLIC SERVICES

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</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	\$12,708	\$72,130	\$72,130	\$90,632	\$18,502	25.7%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$12,708	\$72,130	\$72,130	\$90,632	\$18,502	25.7%

TOTAL INSTRUCTION

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$78,616,442	\$82,379,031	\$82,765,964	\$88,607,476	\$5,841,512	7.1%
200 Benefits	\$46,790,059	\$50,807,153	\$49,700,456	\$52,072,108	\$2,371,652	4.8%
300 Professional & Technical Svces	\$16,043,036	\$17,128,070	\$17,860,232	\$17,731,669	(\$128,563)	-0.7%
400 Purchased Property Services	\$307,455	\$365,755	\$365,755	\$350,309	(\$15,446)	-4.2%
500 Other Purchased Services	\$15,261,354	\$15,738,598	\$15,635,560	\$16,267,487	\$631,927	4.0%
600 Supplies	\$4,547,732	\$5,094,545	\$4,861,451	\$6,003,441	\$1,141,990	23.5%
700 Property	\$71,144	\$150,228	\$150,228	\$75,228	(\$75,000)	-49.9%
800 Other Objects	\$35,003	\$82,678	\$82,678	\$96,426	\$13,748	16.6%
TOTAL	\$161,672,226	\$171,746,058	\$171,422,324	\$181,204,144	\$9,781,820	5.7%

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

INSTRUCTION

INSTRUCTION represents 56.19% of the budget. It includes the people, programs and services for educating a projected enrollment of 12,056 students in the District's seventeen schools, 400 students in the Charter Schools and 268 students in Alternative Education & CCIU programs.

1100 REGULAR INSTRUCTION

100 Salaries

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Included in this category are the salaries of 755.85 teachers (\$63,118,011). The teacher salaries have been adjusted for attrition in the amount of \$1,150,000. Also included are the salaries of 22 classroom aides (\$539,146); 18 technology associates (\$697,295); one community engagement specialist (\$78,312); teacher extra-duty payments (\$842,575); overtime pay for technology associates (\$7,500); sabbatical leaves (\$450,000); subject chairperson, head teachers, and team leaders (\$609,265) and retirement severance (\$292,000).
\$60,269,882	\$62,280,350	\$62,414,152	\$66,634,104	

200 Benefits

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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.
\$35,789,641	\$38,425,064	\$37,579,125	\$39,123,962	

300 Professional and Technical Services

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	The category includes substitute services (\$3,765,012), expenses related to curriculum (\$25,220), kindergarten aides (\$38,000), and ESL professional aides and services (\$326,000). Also includes \$2,500 paid out of the schools' per pupil allocation budgets and \$153,832 paid out of curriculum supervisor's budgets.
\$3,776,155	\$3,305,310	\$4,037,472	\$4,310,564	

400 Purchased Property Services

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	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 \$279,809 is paid out of schools' per pupil allocation budgets and \$63,700 is paid out of the technology and curriculum supervisors' budgets.
\$303,216	\$359,258	\$359,258	\$343,509	

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$4,884,143	\$5,683,840	\$5,580,802	\$5,341,110

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$4,790,636). Also includes \$120,000 tuition to Brandywine Virtual Academy, \$186,126 for wan lines & internet. This category also includes postage, printing and travel expenses of which \$30,698 was paid out of schools' per pupil allocation budgets and \$213,650 was paid out of central office budgets.

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$4,163,361	\$4,660,839	\$4,427,745	\$5,522,970

Includes \$1,226,774 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 (\$1,000), Science (\$980,700), Math (\$30,000), Music (\$1,000), Reading (\$218,000), Language Arts (\$27,500), World Language (\$500), Physical Education (\$1,000), and Social Studies (\$300,000). This category includes \$70,000 to measure our student achievement on an annual basis. This category also includes \$1,500 for expenses related to federal programs and \$1,451,560 for books, supplies and software for other subject areas. This category also includes general O/S software updates (\$1,213,436).

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$47,441	\$112,128	\$112,128	\$64,828

Provides \$14,828 for instructional equipment purchased out of the schools' per pupil allocation budgets. This category also includes \$50,000 for instructional equipment for Health & Phys Ed.

800 Other Objects

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$20,193	\$33,188	\$33,188	\$59,336

The budget includes \$15,186 for dues and fees paid from the school's per pupil allocation budgets. Also includes \$44,150 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

WEST CHESTER AREA SCHOOL DISTRICT 2024-25 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</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>	
\$15,198,763	\$17,146,955	\$16,875,094	\$18,168,479	The salaries of 4 Supervisors of Special Education, 1 Special Ed/Pupil Services Specialist, 1 Behavioral Specialist Coordinator, 1 Pupil Service Coordinator, 3 secretaries, 6 Behavior Specialists, 17.60 teachers for the gifted programs (\$1,513,048); 147 teachers (\$11,634,364) and 111 aides for other District-operated special education classes (\$2,868,960). Also includes extra-assignment (\$598,500) and subject chairperson, head teachers, and team leaders (\$30 735)

200 Benefits

<u>Actual</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>	
\$9,190,079	\$10,547,862	\$10,327,814	\$10,744,785	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>	
\$12,096,467	\$13,353,991	\$13,353,991	\$13,010,811	For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$6,540,399) from the CCIU, other professional agencies, and other intermediate units. Also includes \$2,638,285 for special education students in the alternative education program, \$157,883 in charges for the District's school-age students in the Early Intervention Programs, \$596,073 for Extended School Year services and \$1,200,000 for due-process hearings. This category includes \$1,869,171 of federal program expenditures and \$9,000 paid out of gifted education budgets.

400 Purchased Property Services

<u>Actual</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>	
\$4,239	\$5,434	\$5,434	\$5,500	Services purchased to repair and maintain instructional equipment for Office of Special Education Supervisors.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$7,453,288	\$7,056,356	\$7,056,356	\$7,975,657	Includes \$4,710,000 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 \$3,193,757 for our resident special needs pupils to attend the Charter Schools and Cyber Charter Schools. Other expenses include \$26,850 for transportation expenses related to field trips, \$41,350 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted. This category includes \$3,700 of federal program expenditures.

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$282,922	\$288,682	\$288,682	\$313,655	Includes \$69,300 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$36,220 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$208,135 of federal program expenditures.

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$16,044	\$11,100	\$11,100	\$10,400	Provides for the purchase or replacement of instructional equipment for special programs, including offices of the Supervisors of Special Education, extraordinary expenses for the schools and the Gifted Programs.

800 Other Objects

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$12,810	\$46,290	\$46,290	\$34,490	Dues and fees for memberships in professional organizations or associations.

WEST CHESTER AREA SCHOOL DISTRICT 2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$2,437,011	\$2,557,551	\$2,563,331	\$2,645,249	The salaries of 32.60 teachers in the vocational educational program. Also includes teacher extra duty pay \$5,500.

200 Benefits

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$1,493,879	\$1,600,872	\$1,564,812	\$1,573,316	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$606	\$24,000	\$24,000	\$23,500	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes

400 Purchases Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$0	\$1,063	\$1,063	\$1,300	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$2,820,601	\$2,888,202	\$2,888,202	\$2,838,220	The major item in this category is \$2,811,987 for students to attend the academic program at the Technical College High School. Also includes \$20,233 for program expenses paid out of the schools' per pupil allocation budgets and \$6,000 of curriculum related travel expenses.

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$80,892	\$111,040	\$111,040	\$108,047	Includes (\$102,047) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$6,000) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$7,659	\$27,000	\$27,000	\$0	Provides for the purchase or replacement of instructional equipment related to the FCS and Technology curriculum proposals.

800 Other Objects

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$2,001	\$3,000	\$3,000	\$2,600	Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$710,786	\$394,175	\$913,387	\$1,159,644	Includes salaries for regular summer school and homebound instruction. Also includes 6.2 APT teachers.

200 Benefits

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$316,460	\$233,355	\$228,705	\$630,045	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$157,099	\$372,639	\$372,639	\$296,162	Includes services for alternative education programs (\$111,439), \$137,500 for Social & Emotional Learning, \$18,000 for CCRES and \$11,223 for the Intermediate Unit TAP Program. This also includes \$18,000 related to federal program spending.

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$103,323	\$110,200	\$110,200	\$112,500	Includes homebound instruction (\$42,500), tuition for summer school program (\$15,000) and tuitions for alternative education (\$55,000).

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$20,557	\$33,984	\$33,984	\$58,769	Includes supplies for alternative education and summer school programs.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 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>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>	Includes payments for professional services for non-public services provided as part of Title I and Title II pass thru allocation.
\$12,708	\$72,130	\$72,130	\$90,632	

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$6,572,905	\$7,167,925	\$7,181,149	\$7,436,779	\$255,630	3.6%
200 Benefits	\$3,828,530	\$4,453,438	\$4,357,229	\$4,336,954	(\$20,275)	-0.5%
300 Professional & Technical Svces	\$190,005	\$367,515	\$367,515	\$422,441	\$54,926	14.9%
400 Purchased Property Services	\$4,577	\$2,000	\$2,000	\$3,000	\$1,000	50.0%
500 Other Purchased Services	\$21,578	\$38,400	\$38,400	\$52,000	\$13,600	35.4%
600 Supplies	\$47,123	\$159,419	\$159,419	\$87,304	(\$72,115)	-45.2%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$3,216	\$2,917	\$2,917	\$3,549	\$632	21.7%
TOTAL	\$10,667,933	\$12,191,614	\$12,108,629	\$12,342,027	\$233,398	1.9%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$3,648,511	\$4,114,262	\$4,117,686	\$4,337,084	\$219,398	5.3%
200 Benefits	\$2,537,895	\$3,128,952	\$3,078,927	\$3,139,736	\$60,809	2.0%
300 Professional & Technical Svces	\$284,104	\$499,937	\$499,937	\$454,265	(\$45,672)	-9.1%
400 Purchased Property Services	\$713	\$12,857	\$12,857	\$12,860	\$3	0.0%
500 Other Purchased Services	\$51,127	\$110,645	\$110,645	\$84,050	(\$26,595)	-24.0%
600 Supplies	\$405,760	\$411,973	\$411,973	\$481,273	\$69,300	16.8%
700 Property	\$0	\$14,600	\$14,600	\$1,000	(\$13,600)	-93.2%
800 Other Objects	\$12,459	\$7,475	\$7,475	\$13,600	\$6,125	81.9%
TOTAL	\$6,940,569	\$8,300,701	\$8,254,100	\$8,523,868	\$269,768	3.3%

2300

ADMINISTRATION

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$7,358,992	\$7,885,419	\$7,885,419	\$8,230,266	\$344,847	4.4%
200 Benefits	\$3,988,741	\$4,931,924	\$4,838,235	\$4,891,256	\$53,021	1.1%
300 Professional & Technical Svces	\$1,324,414	\$1,488,894	\$1,488,894	\$1,585,523	\$96,629	6.5%
400 Purchased Property Services	\$20,041	\$22,075	\$22,075	\$21,575	(\$500)	-2.3%
500 Other Purchased Services	\$129,172	\$211,081	\$211,081	\$228,208	\$17,127	8.1%
600 Supplies	\$122,905	\$156,319	\$156,319	\$197,044	\$40,725	26.1%
700 Property	\$14,800	\$3,050	\$3,050	\$3,050	\$0	0.0%
800 Other Objects	\$59,556	\$62,865	\$62,865	\$115,240	\$52,375	83.3%
TOTAL	\$13,018,620	\$14,761,627	\$14,667,938	\$15,272,162	\$604,224	4.1%

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

2400

PUPIL HEALTH

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$1,847,078	\$1,958,169	\$1,960,985	\$2,157,459	\$196,474	10.0%
200 Benefits	\$1,154,537	\$1,217,247	\$1,191,638	\$1,276,783	\$85,145	7.1%
300 Professional & Technical Svces	\$16,827	\$19,000	\$19,000	\$21,000	\$2,000	10.5%
400 Purchased Property Services	\$3,060	\$2,350	\$2,350	\$3,525	\$1,175	50.0%
500 Other Purchased Services	\$28	\$1,500	\$1,500	\$1,600	\$100	6.7%
600 Supplies	\$42,788	\$42,042	\$42,042	\$46,849	\$4,807	11.4%
700 Property	\$0	\$1,000	\$1,000	\$0	(\$1,000)	-100.0%
800 Other Objects	\$0	\$275	\$275	\$280	\$5	1.8%
TOTAL	\$3,064,317	\$3,241,583	\$3,218,790	\$3,507,496	\$288,706	9.0%

2500

BUSINESS OFFICE

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$1,192,765	\$1,250,735	\$1,250,735	\$1,311,786	\$61,051	4.9%
200 Benefits	\$820,422	\$781,246	\$766,490	\$780,594	\$14,104	1.8%
300 Professional & Technical Svces	\$11,029	\$42,800	\$42,800	\$41,900	(\$900)	-2.1%
400 Purchased Property Services	\$6,422	\$7,646	\$7,646	\$6,500	(\$1,146)	-15.0%
500 Other Purchased Services	\$19,093	\$24,320	\$24,320	\$23,680	(\$640)	-2.6%
600 Supplies	\$9,410	\$23,750	\$23,750	\$19,200	(\$4,550)	-19.2%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$25,997	\$44,820	\$44,820	\$35,135	(\$9,685)	-21.6%
TOTAL	\$2,085,139	\$2,175,317	\$2,160,561	\$2,218,795	\$58,234	2.7%

2600

OPERATION & MAINTENANCE

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$8,132,466	\$9,218,338	\$9,018,338	\$9,329,117	\$310,779	3.4%
200 Benefits	\$4,950,166	\$5,714,255	\$5,608,246	\$5,587,392	(\$20,854)	-0.4%
300 Professional & Technical Svces	\$828,223	\$486,000	\$486,000	\$596,000	\$110,000	22.6%
400 Purchased Property Services	\$3,392,731	\$4,088,791	\$4,088,791	\$4,214,436	\$125,645	3.1%
500 Other Purchased Services	\$746,549	\$866,500	\$866,500	\$860,950	(\$5,550)	-0.6%
600 Supplies	\$2,247,493	\$2,360,380	\$2,360,380	\$2,494,374	\$133,994	5.7%
700 Property	\$298,067	\$377,500	\$377,500	\$458,000	\$80,500	21.3%
800 Other Objects	\$5,831	\$7,000	\$7,000	\$7,100	\$100	1.4%
TOTAL	\$20,601,526	\$23,118,764	\$22,812,755	\$23,547,369	\$734,614	3.2%

2700

STUDENT TRANSPORTATION

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$204,395	\$236,115	\$236,115	\$252,291	\$16,176	6.9%
200 Benefits	\$133,275	\$147,565	\$144,721	\$149,864	\$5,143	3.6%
300 Professional & Technical Svces	\$1,163	\$5,000	\$5,000	\$5,000	\$0	0.0%
400 Purchased Property Services	\$3,003	\$3,500	\$3,500	\$3,500	\$0	0.0%
500 Other Purchased Services	\$13,126,271	\$14,560,014	\$14,560,014	\$14,876,014	\$316,000	2.2%
600 Supplies	\$21,218	\$50,100	\$50,100	\$50,600	\$500	1.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$393	\$1,700	\$1,700	\$1,700	\$0	0.0%
TOTAL	\$13,489,718	\$15,003,994	\$15,001,150	\$15,338,969	\$337,819	2.3%

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

2800

CENTRAL SUPPORT

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$2,147,322	\$2,490,863	\$2,490,863	\$2,787,002	\$296,139	11.9%
200 Benefits	\$1,207,493	\$1,549,342	\$1,520,234	\$1,652,571	\$132,337	8.7%
300 Professional & Technical Svces	\$379,110	\$217,050	\$217,050	\$260,000	\$42,950	19.8%
400 Purchased Property Services	\$10,021	\$214,597	\$214,597	\$310,062	\$95,465	44.5%
500 Other Purchased Services	\$38,651	\$32,950	\$32,950	\$56,326	\$23,376	70.9%
600 Supplies	\$687,795	\$607,591	\$607,591	\$873,865	\$266,274	43.8%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$41,964	\$43,370	\$43,370	\$46,000	\$2,630	6.1%
TOTAL	\$4,512,355	\$5,155,763	\$5,126,655	\$5,985,826	\$859,171	16.8%

2900

OTHER SUPPORT

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</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	\$130,344	\$130,316	\$130,316	\$130,344	\$28	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$137,265	\$100,000	\$100,000	\$100,000	\$0	0.0%
TOTAL	\$267,609	\$230,316	\$230,316	\$230,344	\$28	0.0%

TOTAL SUPPORT SERVICES

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$31,104,434	\$34,321,826	\$34,141,290	\$35,841,784	\$1,700,494	5.0%
200 Benefits	\$18,621,058	\$21,923,969	\$21,505,720	\$21,815,150	\$309,430	1.4%
300 Professional & Technical Svces	\$3,034,873	\$3,126,196	\$3,126,196	\$3,386,129	\$259,933	8.3%
400 Purchased Property Services	\$3,440,566	\$4,353,816	\$4,353,816	\$4,575,458	\$221,642	5.1%
500 Other Purchased Services	\$14,262,814	\$15,975,726	\$15,975,726	\$16,313,172	\$337,446	2.1%
600 Supplies	\$3,584,493	\$3,811,574	\$3,811,574	\$4,250,509	\$438,935	11.5%
700 Property	\$312,866	\$396,150	\$396,150	\$462,050	\$65,900	16.6%
800 Other Objects	\$286,682	\$270,422	\$270,422	\$322,604	\$52,182	19.3%
TOTAL	\$74,647,786	\$84,179,679	\$83,580,894	\$86,966,856	\$3,385,962	4.1%

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

SUPPORT SERVICES

SUPPORT SERVICES represents 26.96% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 12,056 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$6,572,905	\$7,167,925	\$7,181,149	\$7,436,779	The salaries of a Pupil Services Director, a Pupil Services Assistant Director, 2 Pupil Services Supervisors, Social Work Coordinator, 44 guidance counselors, 17.8 psychologists, 10 caseworkers, 14 clerical personnel and \$162,500 for extra-duty payments covering summer guidance and psychological testing.

200 Benefits

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$3,828,530	\$4,453,438	\$4,357,229	\$4,336,954	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$190,005	\$367,515	\$367,515	\$422,441	For contracted services requiring persons with specialized skills and knowledge. Includes \$40,000 for student intervention services, \$173,000 for student psychological testing services, \$20,730 for social worker services, \$400 for security risk assessment, \$54,811 for psychiatric services, \$133,000 for annual guidance assistance and \$500 paid out of the schools' per pupil allocation budgets

400 Purchased Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$4,577	\$2,000	\$2,000	\$3,000	For rental of WCU field for track & field day

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

500 Other Purchased Services

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>
\$21,578	\$38,400	\$38,400	\$52,000

Includes \$1,000 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 (\$1,200) and travel and mileage reimbursement (\$34,300) to support pupil personnel and attendance functions.

600 Supplies

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>
\$47,123	\$159,419	\$159,419	\$87,304

Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$22,700) and supplies and testing materials for pupil personnel offices (\$64,604).

800 Other Objects

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>
\$3,216	\$2,917	\$2,917	\$3,549

Dues and fees for membership in professional organizations or associations of which \$2,989 is paid out of the schools' per pupil allocation.

WEST CHESTER AREA SCHOOL DISTRICT 2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$3,648,511	\$4,114,262	\$4,117,686	\$4,337,084	Includes salaries of The the Director of Teaching & Learning & Equity, 2 Assistants to the Director of Teaching & Learning, 4 curriculum supervisors, 5 supervisors of instructional technology, Assessment & Re-Evaluation Supervisor, 17 librarians, 1.3 AV teachers, 3.95 secretaries, 9.5 library aides. Also includes teacher extra-duty payments and teacher induction program (\$231,600).

200 Benefits

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$2,537,895	\$3,128,952	\$3,078,927	\$3,139,736	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$284,104	\$499,937	\$499,937	\$454,265	Includes \$349,750 for contracted services for administration offices and \$1,000 paid out of PPA budgets. \$103,515 is related to federal Title programs.

400 Purchased Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$713	\$12,857	\$12,857	\$12,860	Includes repairs, rentals and maintenance items for Director of Curriculum and Staff Development, technology and the curriculum supervisors' offices (\$12,860).

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$51,127	\$110,645	\$110,645	\$84,050	Includes postage and communications (\$2,300), printing for student exams and other instructional support materials (\$100). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$77,650). This category also includes \$4,000 for PPA expenses.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$405,760	\$411,973	\$411,973	\$481,273	Includes \$143,587 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$212,613 for instructional support staff's supplies, \$15,500 for teacher induction and \$109,573 for library subscriptions.

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$0	\$14,600	\$14,600	\$1,000	Provides for the purchase of equipment for this function for library and audiovisual equipment paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$12,459	\$7,475	\$7,475	\$13,600	Dues and fees for membership in professional organizations or associations for instructional support staff.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$7,358,992	\$7,885,419	\$7,885,419	\$8,230,266	The salaries of the Superintendent, Deputy Superintendent & Chief Academic Officer, Assistant Superintendent of Secondary Education, Director of Elementary 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$3,988,741	\$4,931,924	\$4,838,235	\$4,891,256	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$1,324,414	\$1,488,894	\$1,488,894	\$1,585,523	Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$846,450), legal and other professional services (\$438,948), audit and Board consultants (\$82,000), labor relations (\$155,000), payments for the RSVP program (\$5,000), training and teacher induction (\$3,000), support for Secondary Ed. & Superintendent (\$44,000) and communications (\$5,700). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$5,425).

400 Purchased Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$20,041	\$22,075	\$22,075	\$21,575	Provides for repairs and maintenance and leases (\$2,000). Includes schools' repairs and leases paid out of the per pupil allocation budgets (\$19,575).

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$129,172	\$211,081	\$211,081	\$228,208

This category includes postage/communications (\$18,740), printing (\$11,000) and mileage reimbursement/travel (\$9,059) 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 (\$32,500), Board and tax collector official bonds (\$4,429); School Board advertising (\$4,000); other printing and advertising (\$9,800); telephone and postage (\$30,540), School Board liability insurance (\$82,150); and mileage/travel reimbursement (\$25,990).

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$122,905	\$156,319	\$156,319	\$197,044

Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$130,994); and other supplies and professional books/periodicals for this function (\$66,050).

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$14,800	\$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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$59,556	\$62,865	\$62,865	\$115,240

Dues and fees including memberships in professional organizations or associations & other fees. This category includes \$37,000 for school board memberships. Also includes school building memberships (\$17,065) and other professional dues (\$36,175) in this category. This category also includes \$25,000 for bank lockbox fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$1,847,078	\$1,958,169	\$1,960,985	\$2,157,459	The salaries of the Coordinator of Nursing Services, 17 certified nurses and 13.2 RNs/LPNs, \$40,300 for extra-duty payments.

200 Benefits

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$1,154,537	\$1,217,247	\$1,191,638	\$1,276,783	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$16,827	\$19,000	\$19,000	\$21,000	Includes \$4,000 for student medical examinations, \$1,000 for dental services, \$2,000 for nursing services and \$14,000 for substitute coverage.

400 Purchased Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$3,060	\$2,350	\$2,350	\$3,525	Services to repair and maintain equipment in school nurses' offices of which \$525 is paid by the schools' per pupil allocation.

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$28	\$1,500	\$1,500	\$1,600	Includes travel/mileage reimbursement for school nurses' offices and other purchased services for travel and mileage reimbursement (\$800) and telephone & postage (\$800).

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$42,788	\$42,042	\$42,042	\$46,849	Medical supplies for the schools' nursing offices (\$30,549) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$16,300).

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$0	\$1,000	\$1,000	\$0	Provides for equipment paid out of the Student Services budget.

800 Other Objects

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$0	\$275	\$275	\$280	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets (\$130) and professional dues paid out of the Supervisor's offices (\$150).

WEST CHESTER AREA SCHOOL DISTRICT 2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$1,192,765	\$1,250,735	\$1,250,735	\$1,311,786	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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$820,422	\$781,246	\$766,490	\$780,594	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$11,029	\$42,800	\$42,800	\$41,900	Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$6,422	\$7,646	\$7,646	\$6,500	Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$19,093	\$24,320	\$24,320	\$23,680	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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$9,410	\$23,750	\$23,750	\$19,200	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
2024-25 BUDGET**

700 Property

<u>Actual</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>	
\$25,997	\$44,820	\$44,820	\$35,135	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$8,132,466	\$9,218,338	\$9,018,338	\$9,329,117	Includes the Director of Facilities & Operations, the Assistant Director of Facilities & Operations, 1 supervisor, 3 coordinators, 1 Pupil Safety Supervisor, 6 Campus Security Officers, 3 hourly security personnel, 22 head custodians, 10 grounds keepers, 15 central maintenance workers, 3 central maintenance apprentices, 1 mechanic, and 77 building maintenance/custodial employees. Also includes 2 secretarial/clerical personnel.

200 Benefits

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$4,950,166	\$5,714,255	\$5,608,246	\$5,587,392	The cost for the School District's contribution to the Public School Employees' Retirement Fund (33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$828,223	\$486,000	\$486,000	\$596,000	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 \$510,000 for Safety and Security Services.

400 Purchased Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$3,392,731	\$4,088,791	\$4,088,791	\$4,214,436	Services are: electricity-\$2,468,899; water/sewage-\$754,537; trash removal-\$130,000. Also includes repair/maintenance for: HVAC-\$280,000; roofs-\$20,000; custodial equipment & related items (pest control, fire extinguishers)-\$48,000; electrical \$60,000; vehicles-\$16,000; special items (elevators, sprinklers, alarms)-\$50,000; other items-\$378,000; and rental of compressors, jackhammers, etc.-\$9,000.

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$746,549	\$866,500	\$866,500	\$860,950	The major items are property/auto insurance-\$230,050; liability insurance-\$313,100; insurance for underground tanks-\$45,200; telephones-\$226,600; and travel/mileage reimbursement-\$46,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$2,247,493	\$2,360,380	\$2,360,380	\$2,494,374	The largest item is heating fuel-\$1,175,174. The remainder provides for: custodial \$450,000; electrical \$82,000; grounds-\$245,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$80,000; gasoline/diesel fuel-\$93,000 HVAC-\$240,000; plumbing-\$60,000; roofing-\$5,000; carpentry-\$69,000 and other supplies-\$65,200. Offsetting these expenses is anticipated facility rental income of \$70,000

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$298,067	\$377,500	\$377,500	\$458,000	Includes replacement costs for additional equipment or equipment that is no longer serviceable: grounds- \$75,000, custodial-\$62,000, warehouse \$240,000, security \$20,000 and other miscellaneous equipment of \$61,000.

800 Other Objects

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$5,831	\$7,000	\$7,000	\$7,100	Dues and fees for memberships in professional organizations/associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

2700 STUDENT TRANSPORTATION

Includes those activities concerned with transporting 13,217 public and charter school students and 1,553 students to 106 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	The salaries of the Transportation Manager, Assistant Transportation Manager and 1.5 employees.
\$204,395	\$236,115	\$236,115	\$252,291	

200 Benefits

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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.
\$133,275	\$147,565	\$144,721	\$149,864	

300 Professional and Technical Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Software support services for bus scheduling
\$1,163	\$5,000	\$5,000	\$5,000	

400 Purchased Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Services purchased to repair and maintain equipment in the Transportation Department.
\$3,003	\$3,500	\$3,500	\$3,500	

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Provides \$6,530,000 to transport public students, \$3,414,014 to transport non-public students, and \$4,920,000 to transport children assigned to special education programs outside of the District. Also includes \$12,000 for advertising, printing, and travel/mileage reimbursement expenses.
\$13,126,271	\$14,560,014	\$14,560,014	\$14,876,014	

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Supplies for operating the student transportation function.
\$21,218	\$50,100	\$50,100	\$50,600	

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

700 Property

<u>Actual</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>	
\$393	\$1,700	\$1,700	\$1,700	New of replacement equipment for the transportation function.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$2,147,322	\$2,490,863	\$2,490,863	\$2,787,002	Salaries for Director of Technology, Assistant Director of IT, Network Ops & Security Mgr, 2 Tech Svcs Supervisors, 1 Data Services Coordinator, 3 Tech Svcs Specialists, 3 Application Service Specialists, 2 help desk associates, 2 Network Administrators, 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$1,207,493	\$1,549,342	\$1,520,234	\$1,652,571	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$379,110	\$217,050	\$217,050	\$260,000	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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$10,021	\$214,597	\$214,597	\$310,062	System software and hardware maintenance contract for the student and financial systems, and office equipment rentals.

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$38,651	\$32,950	\$32,950	\$56,326	Includes travel/mileage reimbursements and printing related to the offices of human resources, technology and assessment.

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$687,795	\$607,591	\$607,591	\$873,865	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
2024-25 BUDGET**

800 Other Objects

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Dues and fees associated with student assessment, human resources, and the technology department.
\$41,964	\$43,370	\$43,370	\$46,000	

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

2900 OTHER SUPPORT SERVICES

All other support services not otherwise classified.

500 Other Purchased Services

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Payment for CCIU Core Services.
\$130,344	\$130,316	\$130,316	\$130,344	

800 Other Objects

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	Pass-thru debt service related to CCIU debt.
\$137,265	\$100,000	\$100,000	\$100,000	

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual 2022-23	Budgeted 2023-24	Anticipated 2023-24	Proposed 2024-25	Increase/ (Decrease) Amount	%
100 Salaries	\$3,151,708	\$3,269,238	\$3,269,829	\$3,377,038	\$107,209	3.3%
200 Benefits	\$1,251,502	\$1,557,010	\$1,545,474	\$1,588,007	\$42,533	2.8%
300 Professional & Technical Svcs	\$288,437	\$174,564	\$174,564	\$230,766	\$56,202	32.2%
400 Purchased Property Services	\$161,787	\$146,424	\$146,424	\$151,200	\$4,776	3.3%
500 Other Purchased Services	\$397,428	\$434,278	\$434,278	\$450,573	\$16,295	3.8%
600 Supplies	\$240,960	\$245,389	\$245,389	\$243,106	(\$2,283)	-0.9%
700 Property	\$38,244	\$63,060	\$63,060	\$63,060	\$0	0.0%
800 Other Objects	\$103,804	\$84,740	\$84,740	\$79,214	(\$5,526)	-6.5%
TOTAL	\$5,633,871	\$5,974,703	\$5,963,758	\$6,182,964	\$219,206	3.7%

3300

COMMUNITY SERVICES

	Actual 2022-23	Budgeted 2023-24	Anticipated 2023-24	Proposed 2024-25	Increase/ (Decrease) Amount	%
100 Salaries	\$116	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$49	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$169,285	\$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	\$6,816	\$7,823	\$7,823	\$20,418	\$12,595	161.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$176,267	\$7,823	\$7,823	\$20,418	\$12,595	161.0%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual 2022-23	Budgeted 2023-24	Anticipated 2023-24	Proposed 2024-25	Increase/ (Decrease) Amount	%
100 Salaries	\$3,151,824	\$3,269,238	\$3,269,829	\$3,377,038	\$107,209	3.3%
200 Benefits	\$1,251,552	\$1,557,010	\$1,545,474	\$1,588,007	\$42,533	2.8%
300 Professional & Technical Svcs	\$457,722	\$174,564	\$174,564	\$230,766	\$56,202	32.2%
400 Purchased Property Services	\$161,787	\$146,424	\$146,424	\$151,200	\$4,776	3.3%
500 Other Purchased Services	\$397,428	\$434,278	\$434,278	\$450,573	\$16,295	3.8%
600 Supplies	\$247,776	\$253,212	\$253,212	\$263,524	\$10,312	4.1%
700 Property	\$38,244	\$63,060	\$63,060	\$63,060	\$0	0.0%
800 Other Objects	\$103,804	\$84,740	\$84,740	\$79,214	(\$5,526)	-6.5%
TOTAL	\$5,810,137	\$5,982,526	\$5,971,581	\$6,203,382	\$231,801	3.9%

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 1.92% 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$3,151,708	\$3,269,238	\$3,269,829	\$3,377,038	The salaries of 3 athletic directors, 7 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$1,251,502	\$1,557,010	\$1,545,474	\$1,588,007	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$288,437	\$174,564	\$174,564	\$230,766	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 (\$111,996). Additionally, \$50,000 is included in central office budget for Novacare supplemental middle school trainer and \$1 500 for sub coverage for music events

400 Purchased Property Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$161,787	\$146,424	\$146,424	\$151,200	Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets (\$34,600). Also includes pool rental of \$110,100 and other rentals of \$6,500.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

500 Other Purchased Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$397,428	\$434,278	\$434,278	\$450,573

The major items are \$299,902 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, \$77,000 to transport teams to offsite training facility and travel expenses related to extended season sporting events and \$53,300 for schools' accident insurance coverage.

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$240,960	\$245,389	\$245,389	\$243,106

Uniforms and supplies for the operation of various sports programs. Of this, \$207,236 was paid out of the schools' per pupil allocation.

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$38,244	\$63,060	\$63,060	\$63,060

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

800 Other Objects

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$103,804	\$84,740	\$84,740	\$79,214

Includes \$54,214 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 \$12,000 for fees related to the Payschools Central online POS system used to collect district activity fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

3300 COMMUNITY SERVICES

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

100 Salaries

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Includes the extra-duty payments for Title III and EDK.
\$116	\$0	\$0	\$0	

200 Benefits

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.90%) 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.
\$49	\$0	\$0	\$0	

300 Professional and Technical Services

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</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.
\$169,285	\$0	\$0	\$0	

600 Supplies

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Includes expenses related to the Federal Title programs.
\$6,816	\$7,823	\$7,823	\$20,418	

WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET

FACILITIES ACQUISITION,
CONSTRUCTION and IMPROVEMENT SERVICES
(4000)

Expenditures

WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET

4600

EXISTING BUILDING IMPROVEMENT SERVICES

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</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 Svcs	\$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	\$2,382,380	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	<u>\$2,382,380</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

FACILITIES ACQUISITION, CONSTRUCTION and IMPROVEMENTS

Those activities concerned with the installation, replacement, or extension of service systems and other built-in equipment and the improvement of sites represents 0% of the budget.

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

700 Property

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	
\$2,382,380	\$0	\$0	\$0	In 2023-23, the District used ARP ESSER money to cover a portion of the HVAC system at Glen Acres Elementary.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</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	\$10,271,008	\$9,386,578	\$9,343,175	\$8,790,541	(\$552,634)	-5.9%
900 Other Financing Uses	\$17,615,000	\$17,905,000	\$17,975,000	\$18,730,000	\$755,000	4.2%
TOTAL	\$27,886,008	\$27,291,578	\$27,318,175	\$27,520,541	\$202,366	0.7%

5200

CAPITAL FUND TRANSFER

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</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	\$12,457,496	\$8,495,174	\$8,638,577	\$13,776,051	\$5,137,474	59.5%
TOTAL	\$12,457,496	\$8,495,174	\$8,638,577	\$13,776,051	\$5,137,474	59.5%

5900

BUDGETARY RESERVE

	Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</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	\$4,599,980	\$355,706	\$6,892,975	\$6,537,269	0.0%
900 Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$0	\$4,599,980	\$355,706	\$6,892,975	\$6,537,269	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

TOTAL OTHER FINANCING USES

	Actual 2022-23	Budgeted 2023-24	Anticipated 2023-24	Proposed 2024-25	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$10,271,008	\$13,986,558	\$9,698,881	\$15,683,516	\$5,984,635	61.7%
900 Other Financing Uses	\$30,072,496	\$26,400,174	\$26,613,577	\$32,506,051	\$5,892,474	22.1%
TOTAL	\$40,343,504	\$40,386,732	\$36,312,458	\$48,189,567	\$11,877,109	32.7%
 Grand Total	 \$284,856,033	 \$302,294,995	 \$297,287,257	 \$322,563,949	 \$25,276,692	

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

OTHER FINANCING USES

Budget reserve, the contribution to Capital Reserve Fund, and debt service payments (principal and interest) on the debt of the School District represent 14.94% of the budget.

5100 DEBT SERVICE

800 Other Objects

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>
\$10,271,008	\$9,386,578	\$9,343,175	\$8,790,541

Provides for interest payments on the:

G.O.B. series of 2014AA (\$2,142,600)
G.O.B. series of 2016A (\$954,750)
G.O.B. series of 2017A (\$237,100)
G.O.B. series of 2018 (\$336,053)
G.O.B. series of 2019 (\$1,389,200)
G.O.B. series of 2020 (\$202,850)
G.O.B. series of 2021 (\$1,168,775)
G.O.B. series of 2022 (\$1,246,550)
G.O.B. series of 2024 (\$449,200)
Projected G.O.B. series of 8/2024 (\$327,063)
Emmaus Note 2009 (\$281,400)

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

900 Other Financing Uses

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>
\$17,615,000	\$17,905,000	\$17,975,000	\$18,730,000

Provides for principal payments on the:

G.O.B. series of 2014AA (\$5,700,000)
G.O.B. series of 2016A (\$12,270,000)
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)
G.O.B. series of 2024 (\$5,000)
Emmaus Note 2009 (\$675,000)

5200 CAPITAL FUNDS TRANSFER

900 Other Financing Uses

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>
\$12,457,496	\$8,495,174	\$8,638,577	\$13,776,051

Transfer of money from the General Fund to the Capital Fund. The primary purpose is to fund technology equipment and major District maintenance and construction projects. In 2024-25, \$3,962,156 and \$5,000,000 will be transferred to the Capital Reserve to fund the annual operating facility projects and elementary construction and \$4,813,895 will be transferred to the Capital fund for technology and furniture purchases.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

5900 BUDGETARY RESERVE

800 Other Objects

<u>Actual</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>
\$0	\$4,599,980	\$355,706	\$6,892,975

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
2024-25 BUDGET**

**OTHER EXPENSE INFORMATION
for
2024-25**

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

				2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 Budget				
<u>POSITIONS</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
<u>School Administration</u>																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Deputy Superintendent and Chief Academic	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assistant Superintendent of Secondary Education	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 Supervisors	2119	111	18	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	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	-	-	-	-	-
Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assessment/Reevaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Director of Teaching and Learning and Equity	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Teaching and Learning Asst. Director	2260	111	53	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Communications Manager	2370	111	52	-	-	-	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	-	-	-	4.00	4.00	-	-	-	1.00	1.00
School Administration Total				11.00	9.00	15.00	37.00	72.00	11.00	9.00	15.00	39.00	74.00	-	-	-	2.00	2.00
<u>Teachers</u>																		
Full Day KG	1110	121	08F	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-
1st Grade	1110	121	09	44.00	-	-	-	44.00	44.00	-	-	-	44.00	-	-	-	-	-
2nd Grade	1110	121	09	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
3rd Grade	1110	121	09	42.00	-	-	-	42.00	42.00	-	-	-	42.00	-	-	-	-	-
4th Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-
5th Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-
Art	1110	121	01	11.00	7.20	8.00	-	26.20	11.00	7.20	8.00	-	26.20	-	-	-	-	-
ELD	1110	121	02	14.00	4.80	5.60	-	24.40	14.00	4.80	5.60	-	24.40	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	35.00	33.70	-	68.70	-	35.00	33.70	-	68.70	-	-	-	-	-
World Language	1110	121	07	-	9.00	21.60	-	30.60	-	9.00	21.60	-	30.60	-	-	-	-	-
Instructional Coaches	1110	121	09	11.00	-	3.00	-	14.00	11.00	-	3.00	-	14.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.10	2.20	-	7.30	-	5.10	2.20	-	7.30	-	-	-	-	-
Health	1110	121	11 - 11A	-	7.70	6.30	-	14.00	-	7.70	6.30	-	14.00	-	-	-	-	-
Math	1110	121	15	-	28.20	35.00	-	63.20	-	28.20	35.00	-	63.20	-	-	-	-	-
Phys Ed	1110	121	17A	11.00	8.10	12.30	2.00	33.40	11.00	8.10	12.30	2.00	33.40	-	-	-	-	-
Science	1110	121	19	-	24.20	42.95	-	67.15	-	24.20	42.95	-	67.15	-	-	-	-	-
STEM	1110	121	19E	-	-	-	-	-	11.00	-	-	-	11.00	11.00	-	-	-	11.00
Social Studies	1110	121	20	-	22.80	40.90	-	63.70	-	22.80	40.90	-	63.70	-	-	-	-	-
AP Capstone	1110	121	25	-	-	1.70	-	1.70	-	-	1.70	-	1.70	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06B	24.70	9.00	2.80	-	36.50	24.70	9.00	2.80	-	36.50	-	-	-	-	-
Music -Vocal	1110	121	16A	9.00	3.00	3.00	-	15.00	9.00	3.00	3.00	-	15.00	-	-	-	-	-
Music -Instrumental	1110	121	16B	13.00	8.20	4.80	-	26.00	13.00	8.20	4.80	-	26.00	-	-	-	-	-
Cyber School	1110	121	05	-	-	3.70	-	3.70	-	-	3.70	-	3.70	-	-	-	-	-
Teacher on Assignment	1110	121	40	-	-	-	-	-	3.00	-	1.00	-	4.00	3.00	-	1.00	-	4.00
TITLE 1 (federal prog)	1190	121	35	3.30	-	-	-	3.30	3.30	-	-	-	3.30	-	-	-	-	-
Total				339.00	172.30	227.55	2.00	740.85	353.00	172.30	228.55	2.00	755.85	14.00	-	1.00	-	15.00

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

<u>POSITIONS</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Fam and Cons Science	1340	121	12	-	6.80	7.60	-	14.40	-	6.80	7.60	-	14.40	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.00	4.40	-	10.40	-	6.00	4.40	-	10.40	-	-	-	-	-
Business Education	1360	121	03	-	-	7.20	-	7.20	-	-	7.20	-	7.20	-	-	-	-	-
Cyber Vocational Education	1300	121	05	-	-	0.60	-	0.60	-	-	0.60	-	0.60	-	-	-	-	-
Clock Tower - Alt Edu	1442	121	21W	-	-	-	-	-	-	-	-	2.00	2.00	-	-	-	2.00	2.00
APT Program - Alt Edu	1442	121	21M	-	-	4.20	-	4.20	-	-	4.20	-	4.20	-	-	-	-	-
Total				-	12.80	24.00	-	36.80	-	12.80	24.00	2.00	38.80	-	-	-	2.00	2.00
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	3.00	3.00	-	-	-	(3.00)	(3.00)
Autistic	1233	121	21C	7.00	3.50	2.00	-	12.50	8.00	3.50	2.00	-	13.50	1.00	-	-	-	1.00
Emotional Support	1231	121	21C	4.00	3.00	5.00	-	12.00	6.00	3.00	5.00	-	14.00	2.00	-	-	-	2.00
Transitional Program	1231	121	21L	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-
Clock Tower Program	1231	121	21W	-	-	-	-	-	-	-	-	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	2.50	1.50	-	6.50	-	1.00	-	-	1.00
Learn Supp/ Life Skills	1241	121	21F	35.50	21.50	26.00	-	83.00	35.50	21.50	26.00	-	83.00	-	-	-	-	-
Multiple Disabilities	1270	121	21J	2.00	2.00	1.00	-	5.00	2.00	2.00	2.00	-	6.00	-	-	1.00	-	1.00
Speech & Language Therapist	1225	121	21	-	-	-	16.00	16.00	-	-	-	16.00	16.00	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	11.00	3.60	3.00	-	17.60	11.00	3.60	3.00	-	17.60	-	-	-	-	-
Cyber Special Education	1200	121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				62.00	35.10	42.50	22.00	161.60	65.00	36.10	43.50	20.00	164.60	3.00	1.00	1.00	(2.00)	3.00
Guidance Counselors	2120	121	18B	11.00	12.40	20.60	-	44.00	11.00	12.40	20.60	-	44.00	-	-	-	-	-
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	3.00	3.20	0.80	17.80	10.80	3.00	3.20	0.80	17.80	-	-	-	-	-
Case Workers	2160	121	18F	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
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	21.40	29.80	10.80	105.80	43.80	21.40	29.80	10.80	105.80	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	6.00	-	6.00	-	1.00	6.00	-	7.00	-	1.00	-	-	1.00
Audio Visual	2220	121	14A	-	-	1.30	-	1.30	-	-	1.30	-	1.30	-	-	-	-	-
Cyber Audio Visual		121	05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	-	7.30	-	7.30	-	1.00	7.30	-	8.30	-	1.00	-	-	1.00
Teacher Total				444.80	241.60	331.15	34.80	1,052.35	461.80	243.60	333.15	34.80	1,073.35	17.00	2.00	2.00	-	21.00
<u>Secretarial Staff - Central Office and School Administration</u>																		
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to the 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	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 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
2024-25 BUDGET**

<u>POSITIONS</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Full Day KG	1110	191	08F	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
ELD	1110	191	02	7.00	2.00	3.00	-	12.00	7.00	2.00	3.00	-	12.00	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	13.00	13.00	-	-	-	13.00	13.00	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	10.00	10.00	-	-	-	10.00	10.00	-	-	-	-	-
Transitional Program	1231	191	21L	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
APT Program Support	1231	191	21M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Behavior Technicians	1233	191	21R	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	61.00	61.00	-	-	-	61.00	61.00	-	-	-	-	-
Multiple Disabilities	1270	191	21J	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Total				17.00	2.00	3.00	111.00	133.00	17.00	2.00	3.00	111.00	133.00	-	-	-	-	-
Library Assistant	2250	154	14	5.50	1.00	3.00	-	9.50	5.50	1.00	3.00	-	9.50	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	2.20	2.20	-	-	-	2.20	2.20	-	-	-	-	-
RN-LPN (District)	2440	141	18D	0.20	4.00	4.00	2.80	11.00	0.20	4.00	4.00	2.80	11.00	-	-	-	-	-
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	-	-	-	6.00	6.00	-	-	-	3.00	3.00
Community Engagement Specialist	1110	141	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				0.20	4.00	4.00	11.00	19.20	0.20	4.00	4.00	14.00	22.20	-	-	-	3.00	3.00
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Total				-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Technology Office (Professional)	2829	141	10	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
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				-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

<u>POSITIONS</u>	Func	Acct	Prog	2023-24 Actual					2024-25 Budget					Addition/Reductions to 2024-25 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	28.00	15.50	28.00	4.50	76.00	28.00	15.50	28.00	5.50	77.00	-	-	-	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	-	-	-	8.00	8.00	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
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				39.00	18.50	31.00	52.50	141.00	39.00	18.50	31.00	53.50	142.00	-	-	-	1.00	1.00
Secretarial Staff - Central Office and School Administration Total				83.70	34.50	62.00	247.00	427.20	83.70	34.50	62.00	251.00	431.20	-	-	-	4.00	4.00
Grand Total				539.50	285.10	408.15	318.80	1,551.55	556.50	287.10	410.15	324.80	1,578.55	17.00	2.00	2.00	6.00	27.00

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

2024-25 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

REVENUE SUMMARY

	Actual 2022-23	Budgeted 2023-24	Anticipated 2023-24	Proposed 2024-25
<u>Local Effort</u>				
Current Real Estate Taxes	\$186,360,120	\$180,967,768	\$187,417,768	\$189,783,564
Interim Real Estate Taxes	1,933,510	803,070	803,070	759,951
Public Utility Realty Tax	204,098	180,000	180,000	180,000
Earned Income Tax	27,623,001	25,110,000	28,115,000	28,282,975
Real Estate Transfer Tax	6,173,489	4,590,000	4,590,000	4,681,800
Delinquent Taxes (All Levies)	2,920,511	2,858,800	2,858,800	2,858,800
Earnings on Investments	6,556,409	618,305	7,318,305	627,580
Tuition from Patrons	339,205	311,500	311,500	311,500
Rent and Miscellaneous Income	858,442	475,200	475,200	375,200
Refunds of Prior Years Receipts	6,110	10,000	10,000	10,000
Activity Fee Revenue	339,981	294,490	294,490	294,490
Beginning Fund Balance	83,611,981	66,279,206	88,560,594	80,575,158
Total Local Effort	\$316,926,857	\$282,498,339	\$320,934,727	\$308,741,018
<u>State Sources</u>				
Basic Instructional Subsidy	\$10,934,688	\$10,937,336	\$12,634,985	\$12,634,985
Tuition for Private Home Placement	89,498	100,000	100,000	100,000
Special Education Subsidy	5,966,495	5,974,858	6,146,787	6,146,787
Transportation Subsidy	2,684,035	2,950,000	2,950,000	2,950,000
Rent Subsidy	985,974	1,046,019	1,046,019	984,084
Medical, Dental & Nurse Services	251,754	253,931	253,931	253,931
State Property Tax Reduction	4,282,501	4,169,610	4,169,610	5,411,604
PA Accountability Grants	399,095	399,095	399,095	399,095
Social Security Subsidy	4,010,940	4,533,462	4,516,693	4,876,274
Retirement Subsidy	19,381,746	20,342,963	20,268,433	21,590,876
Other State Subsidy	382,500	-	68,105	-
Total State Sources	\$49,369,225	\$50,707,274	\$52,553,658	\$55,347,636
<u>Federal Sources</u>				
Other PA Public Schools-IDEA	\$1,371,535	\$1,615,065	\$1,615,065	\$1,749,835
Title I	522,002	547,702	1,313,673	1,313,673
Title IIA & IID	171,590	232,668	251,149	251,149
Title III	94,312	92,410	100,717	100,717
Title IV	40,466	41,501	42,877	42,877
Med. Access-Direct Services	1,068,453	1,020,550	1,020,550	470,000
Med. Access-Time Study	26,098	30,000	30,000	30,000
Other Federal Grants	3,826,090	-	-	-
Total Federal Sources	\$7,120,545	\$3,579,896	\$4,374,031	\$3,958,251
TOTAL	\$373,416,627	\$336,785,509	\$377,862,416	\$368,046,905

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$186,360,120	\$180,967,768	\$187,417,768	\$189,783,564

The greatest amount of funds is raised from our taxpayers based on a 22.7319 mill (Chester County) and 11.0434 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$1,933,510	\$803,070	\$803,070	\$759,951

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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$204,098	\$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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$27,623,001	\$25,110,000	\$28,115,000	\$28,282,975

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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$6,173,489	\$4,590,000	\$4,590,000	\$4,681,800

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.

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$2,920,511	\$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.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

6500 EARNINGS ON INVESTMENTS

<u>Actual</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>
\$6,556,409	\$618,305	\$7,318,305	\$627,580

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$180 million earning an effective rate of 0.35% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>
\$339,205	\$311,500	\$311,500	\$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</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>
\$858,442	\$475,200	\$475,200	\$375,200

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</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>
\$6,110	\$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</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>
\$339,981	\$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</u> <u>2022-23</u>	<u>Budgeted</u> <u>2023-24</u>	<u>Anticipated</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>
\$83,611,981	\$66,279,206	\$88,560,594	\$80,575,158

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2024-25 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 2024-25 year is \$80,575,158.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	The instructional subsidy is the largest single source of revenue from the state.
\$10,934,688	\$10,937,336	\$12,634,985	\$12,634,985	

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</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.
\$89,498	\$100,000	\$100,000	\$100,000	

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	This funding is for students identified with special needs and wards of state.
\$5,966,495	\$5,974,858	\$6,146,787	\$6,146,787	

7310 TRANSPORTATION SUBSIDY

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</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.
\$2,684,035	\$2,950,000	\$2,950,000	\$2,950,000	

7320 RENT SUBSIDY

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</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.
\$985,974	\$1,046,019	\$1,046,019	\$984,084	

7330 MEDICAL/DENTAL/NURSING SERVICES

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Represents medical & nursing services reimbursement at \$9.40 per ADM and \$9.70 per ADM for additional Act 25 funding.
\$251,754	\$253,931	\$253,931	\$253,931	

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

7340 PROPERTY TAX REDUCTION ALLOCATION

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$4,282,501	\$4,169,610	\$4,169,610	\$5,411,604

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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$382,500	\$0	\$68,105	\$0

Revenue received from the state during the 2022-23 and 2023-24 school years 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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$4,010,940	\$4,533,462	\$4,516,693	\$4,876,274

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 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>
\$19,381,746	\$20,342,963	\$20,268,433	\$21,590,876

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
2024-25 BUDGET**

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

FEDERAL SOURCES

6831 IDEA

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Federal revenue received from the Chester County Intermediate Unit to fund students covered under the Individuals with Disabilities Educational Act (IDEA).
\$1,371,535	\$1,615,065	\$1,615,065	\$1,749,835	

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for various private schools.
\$522,002	\$547,702	\$1,313,673	\$1,313,673	

8515 TITLE II-IMPROVING TEACHER QUALITY

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Funds received for educational technology and improving teacher quality through staff development.
\$171,590	\$232,668	\$251,149	\$251,149	

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Funds received to supplement resources and provide translation services for LEP students and for staff development.
\$94,312	\$92,410	\$100,717	\$100,717	

8517 TITLE IV- 21st Century Schools

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Funds received for the education of children under ESEA, Title IV.
\$40,466	\$41,501	\$42,877	\$42,877	

8741 FEDERAL CARES ACT

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Fast and direct relief payments provided during various phases of the COVID-19 crisis.
\$3,826,090	\$0	\$0	\$0	

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

<u>Actual 2022-23</u>	<u>Budgeted 2023-24</u>	<u>Anticipated 2023-24</u>	<u>Proposed 2024-25</u>	Direct service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP).
\$1,068,453	\$1,020,550	\$1,020,550	\$470,000	

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

8820 MEDICAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

Actual <u>2022-23</u>	Budgeted <u>2023-24</u>	Anticipated <u>2023-24</u>	Proposed <u>2024-25</u>	
\$26,098	\$30,000	\$30,000	\$30,000	Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

Section 1431 Capital Reserve Fund

Projected Fund Balance 07/01/2024	<u><u>\$26,358,385</u></u>
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Revenue:	
Transfer from General Fund	\$7,425,503
Interest Income	\$75,000
Refunding Savings	<u>\$1,536,653</u>
Total Revenue	<u><u>\$9,037,156</u></u>

Expenditures:	
Facilities Expenditures	\$2,425,503
Elementary Construction	\$5,000,000
Total Expenditures	<u><u>\$7,425,503</u></u>

Estimated Fund Balance @ 06/30/2025	<u><u>\$27,970,038</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

CAPITAL PROJECTS FUND

Projected Fund Balance 07/01/2024	<u><u>\$ 9,064,102</u></u>
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Revenue:		
Bond Proceeds	\$ 40,000,000	
Transfer from General Fund	<u>\$ 4,813,895</u>	
Total Revenue		<u><u>\$ 44,813,895</u></u>

Expenditures:		
Site & Building Improvements/Replacements	\$ 18,404,683	
Annual Operating Expenditures	<u>\$ 4,949,895</u>	
Total Expenditures		<u><u>\$ 23,354,578</u></u>

Estimated Fund Balance @ 06/30/2025	<u><u>\$ 30,523,419</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

Capital Projects Budget Cash Flows (Fund 30)

	Original Budget	Revised Budget	Savings/ (Additional Costs)	Projected Expenses to date thru 06/30/2024	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Mary C Howse Design + Construction	11,900,000	22,200,000	(10,300,000)	1,933,440	8,966,560	8,500,000	2,800,000	-	-	-	-	-
Glen Acres Design + Construction	12,800,000	16,000,000	(3,200,000)	16,000,000	-	-	-	-	-	-	-	-
Hillsdale Design + Construction	7,100,000	30,135,066	(23,035,066)	920,000	3,850,000	10,900,000	10,200,000	4,265,066	-	-	-	-
Starkweather Design + Construction	9,100,000	33,680,997	(24,580,997)	918,000	840,000	3,850,000	13,200,000	10,200,000	4,672,997	-	-	-
Westtown Thornbury Addition	1,000,000	3,350,000	(2,350,000)	3,350,000	-	-	-	-	-	-	-	-
Exton Modular Removal + Addition	1,500,000	3,000,000	(1,500,000)	75,000	300,000	2,200,000	425,000	-	-	-	-	-
Elementary School Total	43,400,000	108,366,063	(64,966,063)	23,196,440	13,956,560	25,450,000	26,625,000	14,465,066	4,672,997	-	-	-
 Stetson Design + Construction	 31,000,000	 68,443,838	 (37,443,838)	 -	 -	 -	 -	 -	 -	 1,250,000	 2,000,000	 4,340,000
Peirce Design + Construction	33,000,000	62,550,882	(29,550,882)	-	-	2,400,000	3,400,000	16,900,000	16,400,000	16,900,000	6,550,882	-
Fugett Design Construction	110,106,388	110,106,388	-	-	-	-	-	-	-	-	-	-
Middle School Total	174,106,388	241,101,108	(66,994,720)	-	-	2,400,000	3,400,000	16,900,000	16,400,000	18,150,000	8,550,882	4,340,000
 Henderson Design + Construction	 95,000,000	 134,279,822	 (39,279,822)	 -	 -	 -	 1,700,000	 2,600,000	 11,450,000	 27,000,000	 29,000,000	 27,000,000
East Bleacher + Locker Room	4,500,000	4,500,000	-	-	-	-	150,000	300,000	3,450,000	600,000	-	-
East Design + Construction	105,000,000	180,445,394	(75,445,394)	-	-	-	-	-	-	-	-	-
Rustin Design + Construction	213,378,015	213,378,015	-	-	-	-	-	-	-	-	-	-
High School Total	417,878,015	532,603,231	(114,725,216)	-	-	-	1,850,000	2,900,000	14,900,000	27,600,000	29,000,000	27,000,000
 District-wide Building Automation System Replacement	 9,000,000	 9,000,000	 -	 -	 3,000,000	 3,000,000	 3,000,000	 -	 -	 -	 -	 -
24-25 Maintenance Projects	1,432,863	1,432,863	-	544,074	888,789	-	-	-	-	-	-	-
Future Maintenance Projects	3,083,043	3,083,043	-	-	-	1,175,849	911,124	638,458	357,612	-	-	-
Construction Salaries	5,729,111	5,729,111	-	5,169,776	559,335	-	-	-	-	-	-	-
Misc Other Projects Total	19,245,017	19,245,017	-	5,713,850	4,448,124	4,175,849	3,911,124	638,458	357,612	-	-	-
Grand Total	654,629,420	901,315,419	(246,685,999)	28,910,290	18,404,684	32,025,849	35,786,124	34,903,524	36,330,609	45,750,000	37,550,882	31,340,000

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

Proprietary Fund

Food Service

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:

Sale of Food	\$2,358,703
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Operating Expenses:

Food	\$842,751
Labor	\$1,973,983
Direct Expenses	\$412,905
District Custodial Expenses	\$162,649
Depreciation Expense	\$140,000
Support Services	\$100,000
Management Fee	\$57,846

Total Contractor Operating Expenses	<u>\$3,690,134</u>
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Repairs to Equipment	\$50,000
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Total Operating Revenue Over (Under) Expenses	<u>(\$1,381,431)</u>
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Non-Operating Revenue:

Federal & State Lunch Program Claims	\$1,371,811
Interest Income	<u>\$120,000</u>
	<u>\$1,491,811</u>

Net Income @ 06/30/2025	\$110,380
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Projected Assets @ 07/01/2024	\$2,871,407
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Projected Assets @ 06/30/2025	<u>\$2,981,787</u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 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 2029. 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 2023-24

	<u>LUNCH*</u>	<u>BREAKFAST</u>	
		<u>Regular</u>	<u>Needy</u>
PAID	.60	.48	.48
REDUCED	4.05	2.53	2.08
FREE	4.45	2.97	2.38
COMMODITIES	.295		

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

School lunch prices for the 2024-25 school year are \$2.95 at the elementary level, \$3.20 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 2024-25 were approved at the August 2024 Board Meeting. For 2024-25, adult lunches were \$4.05 at the elementary level, \$4.30 at the middle school levels and \$4.70 at the high school level. Adult breakfast prices were \$2.40 at the elementary and middle school levels and \$2.60 at the high school level.

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
2024-25 BUDGET**

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2023-24 | \$195,195,168 |
| 2. Gross tax to be levied (estimate 96.5% collection) | \$202,078,945 |
| 3. Equalization between counties - Section 672.1 | |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$15,569,013,142	93.67
Delaware County	<u>\$1,051,730,149</u>	<u>6.33</u>
	\$16,620,743,291	100.00
b. Gross Real Estate Levy:		
Chester County - 93.67	\$189,291,753	
Delaware County - 6.33	<u>\$12,787,192</u>	
	\$202,078,945	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the	\$189,291,753	=	22.7319 mills
Assessed Value - Chester County	<u>\$8,327,125,032</u>		
b. Tax Levy - Delaware County divided by the	\$12,787,192	=	11.0434 mills
Assessed Value - Delaware County	<u>\$1,157,898,502</u>		

Tax Levy

Real Estate Tax at the rate of 22.7319 mills, or \$2.27319 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; 11.0434 mills, or \$1.10434 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 2024-25, Chester County represented 93.67% of the total market value of the School District; for 2024-25, Delaware County represents 6.33%.

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

HISTORY OF TAX INCREASES

CHESTER COUNTY

DELAWARE COUNTY

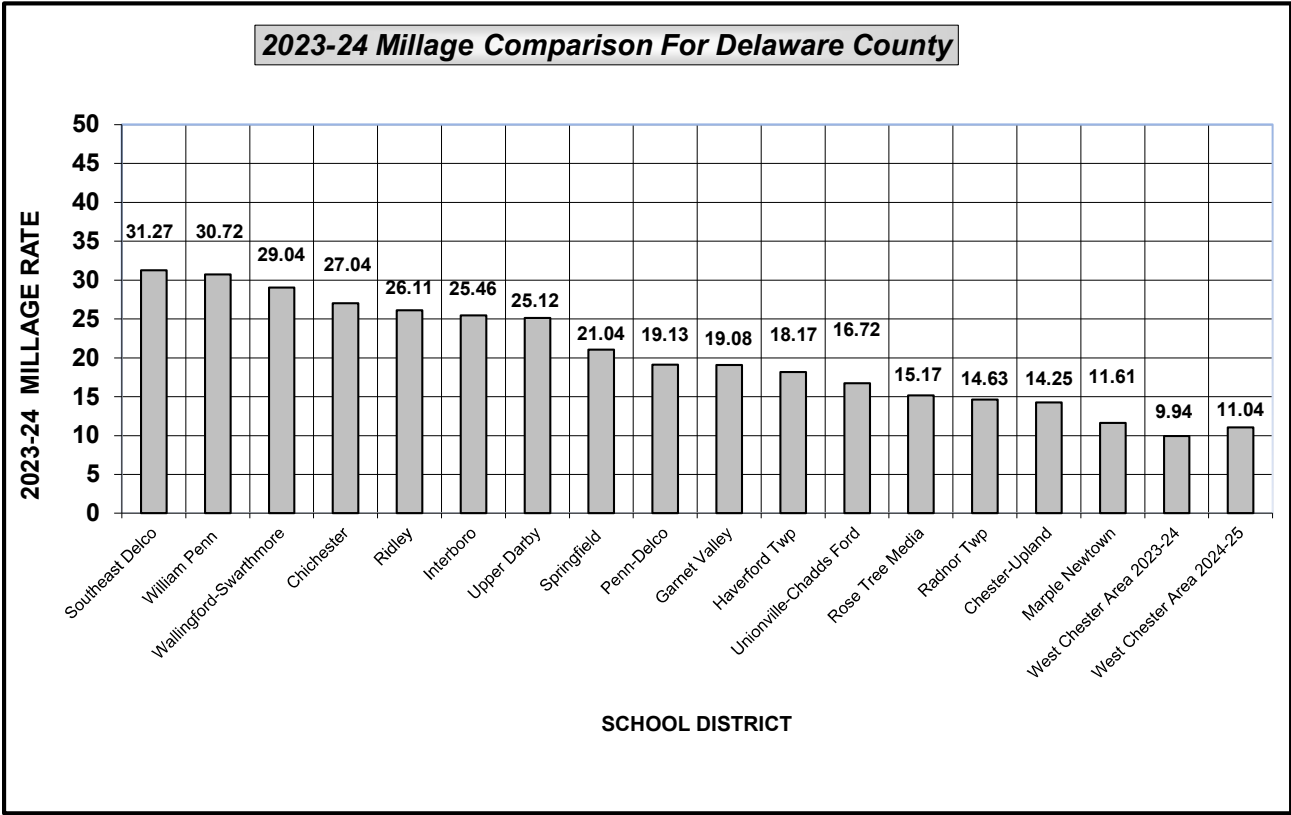
Year	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill
2011-12*	18.36	0.0%	\$189,950	\$3,487	14.22	-0.2%	\$285,000	\$4,053
2012-13*	18.67	1.7%	\$189,950	\$3,546	13.78	-3.1%	\$285,000	\$3,927
2013-14*	18.67	0.0%	\$189,950	\$3,554	13.62	-1.2%	\$285,000	\$3,882
2014-15*	19.21	2.9%	\$189,950	\$3,649	13.65	0.2%	\$285,000	\$3,890
2015-16*	19.5779	1.9%	\$189,950	\$3,719	13.9059	1.9%	\$285,000	\$3,963
2016-17*	20.0982	2.7%	\$189,950	\$3,818	14.7113	5.8%	\$285,000	\$4,193
2017-18*	20.6841	2.9%	\$189,950	\$3,929	15.2086	3.4%	\$285,000	\$4,334
2018-19*	21.2723	2.8%	\$189,950	\$4,041	16.0761	5.7%	\$285,000	\$4,582
2019-20*	21.6622	1.8%	\$189,950	\$4,115	16.2597	1.1%	\$285,000	\$4,634
2020-21*	21.6622	0.0%	\$189,950	\$4,115	16.6626	2.5%	\$285,000	\$4,749
2021-22*	22.0604	1.8%	\$189,950	\$4,190	9.5164	0.4%**	\$502,336	\$4,780
2022-23*	22.4364	1.7%	\$189,950	\$4,262	9.9343	4.4%	\$502,336	\$4,990
2023-24*	22.4364	0.0%	\$189,950	\$4,262	9.9424	0.1%	\$502,336	\$4,994
2024-25*	22.7319	1.3%	\$189,950	\$4,318	11.0434	11.1%	\$502,336	\$5,547

* Tax Relief per HS/FS:

2011-12	\$139	2018-19	\$138
2012-13	\$132	2019-20	\$144
2013-14	\$132	2020-21	\$144
2014-15	\$141	2021-22	\$145
2015-16	\$131	2022-23	\$175
2016-17	\$139	2023-24	\$170
2017-18	\$141	2024-25	\$221

** 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
2024-25 BUDGET



**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

*Comparison
of
Chester County School Districts*

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE
2023-24 Budget	\$302,294,995	\$149,752,366
# of Students	12,056	5,775
Cost/Student	\$25,074	\$25,932
Market Value (MV)	\$16,620,743,291	\$6,034,935,308
MV/Student	\$1,378,628	\$1,045,026
2023-24 Millage	22.4300	32.5116
Real Estate Taxes (Assess. At \$189,950)	\$4,261	\$6,176
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2023-24 TOTAL TAXES	\$4,561	\$6,392
2024-25 Final Millage (Assess. At \$189,950)	22.7319	33.2538
REAL ESTATE TAXES	\$4,318	\$6,317
2024-25 TOTAL TAXES	\$4,618	\$6,533

**WEST CHESTER AREA SCHOOL DISTRICT
2024-25 BUDGET**

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS														
SCHOOL DISTRICT	2023-24			2022		ASSESSMNT @			OTHER	2023-24	ASSESSMNT @			2024-25
	BUDGET	STUDENTS	COST/ STUDENT	MARKET VALUE (MV)	MV/ STUDENT	2023-24 MILLAGE	\$189,950 R E TAXES	EIT @ \$60,000		TOTAL TAXES	2024-25 MILLAGE	\$189,950 R E TAXES	TOTAL TAXES	
AVON GROVE	109,840,747	4,997	21,981	3,211,775,660	642,741	34.9500	6,639	0	0	6,639	34.9500	6,639	6,639	
COATESVILLE	220,800,000	5,119	43,133	5,088,172,645	993,978	41.8190	7,944	300	20	8,264	42.8640	8,142	8,462	
DOWNINGTOWN	275,147,479	13,174	20,886	10,268,624,455	779,461	29.5580	5,615	300	40	5,955	30.7110	5,834	6,174	
GREAT VALLEY	132,914,315	4,778	27,818	7,677,212,371	1,606,784	23.6649	4,495	0	0	4,495	24.3698	4,629	4,629	
KENNETT CONSOLIDATED	98,616,455	3,900	25,286	3,573,848,295	916,371	32.7275	6,217	300	0	6,517	33.6498	6,392	6,692	
OCTORARA	61,846,201	2,027	30,511	1,514,520,388	747,173	42.2800	8,031	300	20	8,351	42.5400	8,080	8,400	
OWEN J ROBERTS	125,028,974	5,402	23,145	4,114,837,781	761,725	34.5237	6,558	300	0	6,858	35.4731	6,738	7,038	
OXFORD	82,393,787	3,117	26,434	1,999,460,249	641,469	36.0592	6,849	300	20	7,169	36.9607	7,021	7,341	
PHOENIXVILLE	108,230,230	4,025	26,889	3,992,287,717	991,873	33.0283	6,274	300	95	6,669	33.8474	6,429	6,824	
TREDYFFRIN-EASTTOWN	177,568,056	6,904	25,720	10,005,617,545	1,449,249	26.7585	5,083	0	0	5,083	28.3373	5,383	5,383	
UNIONVILLE-CHADDS FORD	102,347,147	3,800	26,933	4,352,123,302	1,145,296	32.3400	6,143	0	0	6,143	32.6100	6,194	6,194	
WEST CHESTER	302,294,995	12,056	25,074	16,620,743,291	1,378,628	22.4300	4,261	300	0	4,561	22.7319	4,318	4,618	
CHESTER COUNTY AVERAGE	149,752,366	5,775	25,932	6,034,935,308	1,045,026	32.5116	6,176	200	16	6,392	33.2538	6,317	6,533	