



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Education Center

782 Springdale Drive, Exton, PA 19341

Dr. James R. Scanlon, Superintendent

484-266-1000 • www.wcasd.net



2019-20 FINAL BUDGET

APPROVED MAY 28, 2019

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West Chester Area School District 2019-20 Budget Message

The West Chester Area School District School Board of Directors passed a final budget for the 2019-20 school year of \$261,809,403, an approximate \$8.4 million increase over the current budget (3.3 percent.) More than \$2.9 million of that increase is directly related to the following state and federal mandates:

- \$1.9 million increase in state-mandated pension expenses, a 6.0 percent increase over the current year budget.
- \$700,000 increase in tuitions and services for special education students, a 7.1 percent increase over the current year.
- \$230,000 increase in student transportation costs, a 1.5 percent increase over the current year.

The current budget includes a 1.8 percent tax increase for Chester County property owners (about \$74 per average household) and a 1.1 percent increase for Delaware County property owners (about \$52 per average household). The property tax millage rates for West Chester remain one of the lowest in Chester County. The budget includes the planned utilization of \$9.2 million from the district's fund balance, leaving approximately \$15.7 million in an undesignated fund balance.

The largest part of the school district's budget is salary and benefits. The budget includes a 3.0 percent increase in these areas for 1,400 employees. This budget includes the addition of ten new teachers and one nurse needed to accommodate student growth, one instructional coordinator to assist with changes in technology, one support staff member, and three employees in the facilities department. This budget also includes \$1 million set aside for staffing in preparation for the opening of the district's eleventh elementary school in 2021. The total increase in salary and benefits is about \$3.9 million.

"Our budget planning includes looking at future expenses due to enrollment growth," said superintendent, Dr. Jim Scanlon. "We have also budgeted for additional student services to help address the needs of our children."

The District is projecting a \$480,000 increase in alternative education expenses, which includes the expansion of mental health programs at the middle school level. The remaining \$1.2 million increase in this year's budget covers books, supplies, utilities, debt service, and other operating expenses.

"The board and administration worked very hard to maintain a balance between meeting the program needs of students and our taxpaying community," said school board president Chris McCune.

2019-20 District Tax Rates

Based on the proposed final budget, the real estate tax rate for Chester County will increase by 39 mils over the previous year's budget to 21.6622 mils, up 1.8 percent, and the rate for Delaware County will increase by 18 mils to 16.2597 mils, an increase of 1.1 percent over 2018-19. The average assessed home value in Chester County is now \$189,850, and the average assessed home value in the Delaware County portion of the district is \$285,700. Assessed value is approximately one-half of a home's actual market value. At the proposed rate increase, the average tax hike would be \$74 for Chester County residents and \$52 for Delaware County residents. The differences in county average assessments account for formula differences resulting in the differing tax rates.

WEST CHESTER AREA SCHOOL DISTRICT

2019-20 BUDGET CALENDAR

<ul style="list-style-type: none"> • Review of Budget Calendar • Budget Forecast Model Review 	<p>September 17, 2018 P&FC</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review • 2019-20 Enrollment Projection (Info Item) • 2019-20 Per Pupil Allocation Recommendation 	<p>October 15, 2018 P&FC</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review • Staffing/Employee Benefits/Teacher Substitutes • Debt Service & Capital Reserve 	<p>November 19, 2018 P&FC</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review • Review of Draft Resolutions for: (1) Authorizing Display & Advertising of 2019-20 Proposed Preliminary Budget & (2) <u>Notice of Intent</u> to File for Budget Exceptions (Act 1 Mandate 2/28/19) • Board Approval of <u>Resolution</u> Authorizing the Display of 2019-20 Proposed Preliminary Budget in PDE format (by 1/31/19) & Advertising our Intent to Adopt 10 Days Prior (by 2/10/19) to Adoption Date (adoption deadline 2/20/19) 	<p>December 17, 2018 P&FC</p> <p>December 17, 2018 Board Meeting</p>
<ul style="list-style-type: none"> • Display (1/08/19) & Advertise (1/18/19) the Proposed Preliminary Budget in PDE Format & Publish Notice of Intent to Obtain PDE Approval of 2019-20 Budget Exceptions at least 7 days (one week) prior to filing (ACT 1 Mandate for Exceptions publication by 2/28/19; also must post on website) • Budget Forecast Model Review • Capital & Capital Reserve Fund Projects for 2019-20 • Technology Projects in Capital Reserve Fund for 2019-20 • Special Board Work Session 	<p>January 2019</p> <p>(Tuesday) January 22, 2019 P&FC</p>
<ul style="list-style-type: none"> • Adoption of Preliminary Budget (deadline 2/20/19) • File for Budget Exceptions by 3/7/19 	<p>January 28, 2019 Board Meeting</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review • Budget Work Session 	<p>(Tuesday) February 19, 2019 P&FC Board Work Session</p>

<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	<p>March 18, 2019 P&FC</p>
<ul style="list-style-type: none"> Budget Work Session & Public Hearing Board Approval of <u>Resolution</u> authorizing the Display of 2019-20 Proposed Final Budget in PDE Format & Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption - no later than 4/28/19) Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/8/19. 	<p>April 15, 2019 P&FC</p> <p>(Tuesday) April 23, 2019 Board Meeting</p>
<ul style="list-style-type: none"> Publish Legal Notice of Intent to Adopt the Final Budget (ACT 1 Mandate: 10 days prior to adoption) no later than 5/17/19. ADOPTION of FINAL 2019-20 BUDGET 	<p><i>Must Publish by</i> May 18, 2019</p> <p>(Tuesday) May 28, 2019 Board Meeting</p>

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2019	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2020
<u>General Funds</u>	\$31,816,659	\$252,594,967	\$261,809,403	\$22,602,223
<i>(includes Athletic & Fed. Funds)</i>				
<u>Special Revenue Fund:</u>				
Capital Reserve Fund	\$22,963,230	\$5,292,090	\$4,095,336	\$24,159,984
Cap Resv - Facilities	\$0	\$1,534,522	\$1,534,522	\$0
<u>Total Special Revenue Funds</u>	\$22,963,230	\$6,826,612	\$5,629,858	\$24,159,984
<u>Capital Projects Fund</u>	\$4,326,273	\$20,000,000	\$19,142,403	\$5,183,870
TOTAL ALL GOVERNMENTAL FUNDS	\$59,106,162	\$279,421,579	\$286,581,664	\$51,946,077
<u>Proprietary Fund:</u>				
Food Service	\$1,524,702	\$3,425,059	\$3,360,525	\$1,589,236
TOTAL PROPRIETARY FUND TYPES	\$1,524,702	\$3,425,059	\$3,360,525	\$1,589,236

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Includes Athletics & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

EXPENSE SUMMARY

	Actual 2017-18	Budgeted 2018-19	Anticipated 2018-19	Proposed 2019-20
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$93,676,303	\$97,049,421	\$95,284,337	\$99,886,277
Special Programs - Elem/Sec	40,130,881	39,726,020	39,505,543	41,491,539
Vocational Education Programs	6,167,111	6,352,562	6,330,562	6,321,040
Other Instructional Prog. - Elem/Sec	742,682	919,398	844,998	823,503
Other Non-Public Services	84,582	81,111	81,111	51,860
	<hr/>	<hr/>	<hr/>	<hr/>
Total Instruction	\$140,801,559	\$144,128,512	\$142,046,551	\$148,574,219
<u>Support Services</u>				
Pupil Personnel	\$8,967,198	\$9,643,310	\$9,592,310	\$9,798,248
Instructional Staff	5,207,699	5,851,178	5,825,678	6,237,853
Administration	11,215,069	12,356,295	12,296,795	12,893,993
Pupil Health	2,348,603	2,384,759	2,367,759	2,337,099
Business	1,827,625	1,905,048	1,896,548	1,969,353
Operations & Maintenance	16,215,304	18,000,350	17,668,815	18,554,224
Transportation	13,365,718	13,953,117	13,653,117	14,164,872
Central	3,456,610	3,799,159	3,782,159	3,936,835
Other	613,696	230,218	230,218	226,867
	<hr/>	<hr/>	<hr/>	<hr/>
Total Support	\$63,217,522	\$68,123,434	\$67,313,399	\$70,119,344
<u>Student Activities & Community Services</u>				
Student Activities	\$4,895,452	\$5,391,824	\$5,383,324	\$5,498,341
Community Services	142,984	153,477	153,477	145,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Student Act., etc.	\$5,038,436	\$5,545,301	\$5,536,801	\$5,643,341
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$24,855,902	\$25,828,420	\$25,660,872	\$26,555,503
Capital Project Fund Transfer	5,135,385	5,257,722	5,257,722	5,451,612
Budget Reserve	-	4,517,950	3,568,401	5,465,384
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Uses	\$29,991,287	\$35,604,092	\$34,486,995	\$37,472,499
TOTAL	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$239,048,804	\$253,401,339	\$249,383,746	\$261,809,403

WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET

INSTRUCTION (1000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$50,987,260	\$52,484,140	\$52,345,930	\$54,048,591	\$1,702,661	3.3%
200 Benefits	\$30,701,813	\$32,768,502	\$32,301,002	\$34,285,020	\$1,984,018	6.1%
300 Professional & Technical Svces	\$2,349,370	\$2,383,118	\$2,333,118	\$2,369,936	\$36,818	1.6%
400 Purchased Property Services	\$268,236	\$310,663	\$310,663	\$301,862	(\$8,801)	-2.8%
500 Other Purchased Services	\$6,457,812	\$6,333,079	\$5,442,605	\$5,423,015	(\$19,590)	-0.4%
600 Supplies	\$2,795,806	\$2,649,123	\$2,430,223	\$3,253,569	\$823,346	33.9%
700 Property	\$71,780	\$61,232	\$61,232	\$150,545	\$89,313	145.9%
800 Other Objects	\$44,226	\$59,564	\$59,564	\$53,739	(\$5,825)	-9.8%
TOTAL	\$93,676,303	\$97,049,421	\$95,284,337	\$99,886,277	\$4,601,940	4.8%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$11,837,778	\$12,065,514	\$11,990,514	\$12,260,086	\$269,572	2.2%
200 Benefits	\$7,635,576	\$7,579,150	\$7,468,650	\$7,758,731	\$290,081	3.9%
300 Professional & Technical Svces	\$13,398,479	\$13,298,284	\$13,098,284	\$14,453,989	\$1,355,705	10.4%
400 Purchased Property Services	\$4,786	\$5,535	\$5,535	\$5,109	(\$426)	-7.7%
500 Other Purchased Services	\$7,068,182	\$6,532,673	\$6,697,696	\$6,735,145	\$37,449	0.6%
600 Supplies	\$158,665	\$229,944	\$229,944	\$258,084	\$28,140	12.2%
700 Property	\$7,829	\$800	\$800	\$800	\$0	0.0%
800 Other Objects	\$19,586	\$14,120	\$14,120	\$19,595	\$5,475	38.8%
TOTAL	\$40,130,881	\$39,726,020	\$39,505,543	\$41,491,539	\$1,985,996	5.0%

1300

VOCATIONAL EDUCATION

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,023,862	\$2,071,065	\$2,071,065	\$2,193,440	\$122,375	5.9%
200 Benefits	\$1,218,509	\$1,319,959	\$1,302,959	\$1,402,987	\$100,028	7.7%
300 Professional & Technical Svces	\$2,383	\$2,700	\$2,700	\$8,700	\$6,000	222.2%
400 Purchased Property Services	\$100	\$2,720	\$2,720	\$1,976	(\$744)	-27.4%
500 Other Purchased Services	\$2,773,434	\$2,814,719	\$2,814,719	\$2,579,276	(\$235,443)	-8.4%
600 Supplies	\$118,878	\$122,731	\$117,731	\$116,756	(\$975)	-0.8%
700 Property	\$26,770	\$16,000	\$16,000	\$15,000	(\$1,000)	-6.3%
800 Other Objects	\$3,175	\$2,668	\$2,668	\$2,905	\$237	8.9%
TOTAL	\$6,167,111	\$6,352,562	\$6,330,562	\$6,321,040	(\$9,522)	-0.2%

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$105,764	\$107,800	\$36,000	\$40,000	\$4,000	11.1%
200 Benefits	\$42,614	\$44,285	\$44,285	\$16,584	(\$27,701)	-62.6%
300 Professional & Technical Svces	\$477,854	\$621,513	\$621,513	\$633,469	\$11,956	1.9%
400 Purchased Property Services	\$65,826	\$65,500	\$65,500	\$71,050	\$5,550	8.5%
500 Other Purchased Services	\$49,095	\$68,700	\$68,600	\$61,600	(\$7,000)	-10.2%
600 Supplies	\$1,529	\$11,600	\$9,100	\$800	(\$8,300)	-91.2%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$742,682	\$919,398	\$844,998	\$823,503	(\$21,495)	-2.5%

1500

OTHER NON-PUBLIC SERVICES

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$84,582	\$81,111	\$81,111	\$51,860	(\$29,251)	-36.1%
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	\$84,582	\$81,111	\$81,111	\$51,860	(\$29,251)	-36.1%

TOTAL INSTRUCTION

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$64,954,664	\$66,728,519	\$66,443,509	\$68,542,117	\$2,098,608	3.2%
200 Benefits	\$39,598,512	\$41,711,896	\$41,116,896	\$43,463,322	\$2,346,426	5.7%
300 Professional & Technical Svces	\$16,312,668	\$16,386,726	\$16,136,726	\$17,517,954	\$1,381,228	8.6%
400 Purchased Property Services	\$338,948	\$384,418	\$384,418	\$379,997	(\$4,421)	-1.2%
500 Other Purchased Services	\$16,348,523	\$15,749,171	\$15,023,620	\$14,799,036	(\$224,584)	-1.5%
600 Supplies	\$3,074,878	\$3,013,398	\$2,786,998	\$3,629,209	\$842,211	30.2%
700 Property	\$106,379	\$78,032	\$78,032	\$166,345	\$88,313	113.2%
800 Other Objects	\$66,987	\$76,352	\$76,352	\$76,239	(\$113)	-0.1%
TOTAL	\$140,801,559	\$144,128,512	\$142,046,551	\$148,574,219	\$6,527,668	4.6%

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

INSTRUCTION

INSTRUCTION represents 56.76% of the budget. It includes the people, programs and services for educating a projected enrollment of 12,036 students in the District's sixteen schools, 510 students in the Charter Schools and 164 students in Alternative Education & CCIU programs.

1100 REGULAR INSTRUCTION

100 Salaries

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$50,987,260	\$52,484,140	\$52,345,930	\$54,048,591	Included in this category are the salaries of 709.9 teachers. Also included are the salaries of 21 classroom aides (\$406,436); 19 technology associates (\$422,300); teacher extra-duty payments (\$357,800); sabbatical leaves (\$200,000); subject chairperson, head teachers, and team leaders (\$385,298) and retirement severance (\$392,000). This category is adjusted for attrition in

200 Benefits

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$30,701,813	\$32,768,502	\$32,301,002	\$34,285,020	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$2,349,370	\$2,383,118	\$2,333,118	\$2,369,936	The category includes \$40,000 to measure our student achievement on an annual basis. Includes substitute services (\$1,855,874), expenses related to curriculum (\$27,500), five full-day kindergarten aides (\$125,000) and ESL professional aides and services (\$290,000). Also includes \$23,562 paid out of the schools' per pupil allocation budgets and \$8,000 paid out of curriculum supervisor's budgets.

400 Purchased Property Services

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$268,236	\$310,663	\$310,663	\$301,862	Services purchased to repair and maintain District technology equipment, instructional equipment in school buildings and rental/leases for copy equipment, of which \$259,262 is paid out of schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$6,457,812	\$6,333,079	\$5,442,605	\$5,423,015	The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$5,187,143). Also includes \$134,400 for wan lines & internet. This category also includes postage, printing and travel expenses of which \$51,102 was paid out of schools' per pupil allocation budgets and \$50,370 was paid out of central office budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$2,795,806	\$2,649,123	\$2,430,223	\$3,253,569	Includes \$982,788 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: English/Language Arts (\$378,000), Science (\$273,000), Math (\$226,600), Foreign Language (\$94,000), Music (\$50,000), Reading (\$22,000), Physical Education (\$25,000) and Audio Visual (\$6,000). This category includes \$32,298 for expenses related to federal programs and \$495,255 for books, supplies and software for other subject areas and full day kindergarten .This category also includes general O/S software updates (\$668,628).

700 Property

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$71,780	\$61,232	\$61,232	\$150,545	Provides \$17,045 for instructional equipment purchased out of the schools' per pupil allocation budgets. Includes \$48,000 for instructional equipment for Health & Phys Ed and \$85,500 for instructional equipment for Music and Art.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$44,226	\$59,564	\$59,564	\$53,739	The budget includes \$42,149 for dues and fees paid from the school's per pupil allocation budgets. Also includes \$11,590 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

1200 SPECIAL PROGRAMS - ELEMENTARY/SECONDARY Special Programs are designed to deal with students having special needs - educable mentally retarded, emotionally disturbed, learning disabled handicapped and gifted/talented. 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$11,837,778	\$12,065,514	\$11,990,514	\$12,260,086	The salaries of 3 Supervisors of Special Education, 1.0 Special Ed/Pupil Services Specialist, 4 secretaries; 16 teachers for the gifted programs; 112 teachers and 96 aides for other District-operated special education classes. Also includes extra-assignment (\$317,000) and subject chairperson, head teachers, and team leaders (\$31,583).

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$7,635,576	\$7,579,150	\$7,468,650	\$7,758,731	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$13,398,479	\$13,298,284	\$13,098,284	\$14,453,989	For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$8,326,560) from the CCIU, other professional agencies, and other intermediate units. Also includes \$2,544,698 for special education students in the alternative education program, \$244,949 in charges for the District's school-age students in the Early Intervention Programs, \$710,000 for Extended School Year services and \$1,000,000 for due-process hearings. This category includes \$1,618,082 of federal program expenditures and \$9,700 paid out of gifted education budgets.

400 Purchased Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$4,786	\$5,535	\$5,535	\$5,109	Services purchased to repair and maintain instructional equipment for Office of Special Education Supervisors.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$7,068,182	\$6,532,673	\$6,697,696	\$6,735,145	Includes \$3,585,274 in tuitions for our deaf, blind, and autistic students in approved private schools, educating students in private residential rehabilitative institutions and tuitions paid to other school districts and private schools and \$3,089,121 for our resident special needs pupils to attend the Charter Schools and Cyber Charter Schools. Other expenses include \$22,050 for transportation expenses related to field trips, \$34,000 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted and \$900 paid out of the schools' per pupil allocation budgets. This category includes \$3,800 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$158,665	\$229,944	\$229,944	\$258,084	Includes \$112,200 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$32,062 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$113,822 of federal program expenditures.

700 Property

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$7,829	\$800	\$800	\$800	Provides for the purchase or replacement of instructional equipment for special programs, including offices of the Supervisors of Special Education, extraordinary expenses for the schools and the Gifted Programs.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$19,586	\$14,120	\$14,120	\$19,595	Dues and fees for memberships in professional organizations or associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$2,023,862	\$2,071,065	\$2,071,065	\$2,193,440	The salaries of 28.8 teachers in the vocational educational program. Also includes teacher extra duty pay \$1,300.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,218,509	\$1,319,959	\$1,302,959	\$1,402,987	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$2,383	\$2,700	\$2,700	\$8,700	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes.

400 Purchases Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$100	\$2,720	\$2,720	\$1,976	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$2,773,434	\$2,814,719	\$2,814,719	\$2,579,276	The major item in this category is \$2,558,979 for students to attend the academic program at the Technical College High School. Also includes \$18,297 for program expenses paid out of the schools' per pupil allocation budgets and \$2,000 in program expenses related to FCS, Technology and Business Ed. curriculum proposal.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$118,878	\$122,731	\$117,731	\$116,756	Includes (\$89,606) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$27,150) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.

700 Property

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$26,770	\$16,000	\$16,000	\$15,000	Provides for the purchase or replacement of instructional equipment related to the FCS and Technology curriculum proposals.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$3,175	\$2,668	\$2,668	\$2,905	Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$105,764	\$107,800	\$36,000	\$40,000	Includes salaries for regular summer school.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$42,614	\$44,285	\$44,285	\$16,584	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$477,854	\$621,513	\$621,513	\$633,469	Includes services for alternative education programs (\$627,698) and the Intermediate Unit TAP Program (\$5,771).

400 Purchases Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$65,826	\$65,500	\$65,500	\$71,050	Services purchased to repair and maintain instructional equipment.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$49,095	\$68,700	\$68,600	\$61,600	Includes homebound instruction (\$10,000), tuition for summer school program (\$15,000) and tuitions for alternative education (\$36,600).

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,529	\$11,600	\$9,100	\$800	Includes supplies for alternative education and summer school programs.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$84,582	\$81,111	\$81,111	\$51,860	Includes payments for professional services for non-public services provided as part of Title I and Title II pass thru allocation.

WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$5,464,176	\$5,664,176	\$5,664,176	\$5,784,571	\$120,395	2.1%
200 Benefits	\$3,264,407	\$3,584,837	\$3,533,837	\$3,674,956	\$141,119	4.0%
300 Professional & Technical Svces	\$158,602	\$266,197	\$266,197	\$176,769	(\$89,428)	-33.6%
400 Purchased Property Services	\$1,939	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$20,058	\$42,350	\$42,350	\$59,320	\$16,970	40.1%
600 Supplies	\$50,711	\$79,170	\$79,170	\$95,300	\$16,130	20.4%
700 Property	\$0	\$250	\$250	\$500	\$250	100.0%
800 Other Objects	\$7,305	\$6,330	\$6,330	\$6,832	\$502	7.9%
TOTAL	\$8,967,198	\$9,643,310	\$9,592,310	\$9,798,248	\$205,938	2.1%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,659,530	\$2,914,969	\$2,914,969	\$3,073,431	\$158,462	5.4%
200 Benefits	\$2,021,652	\$2,342,278	\$2,316,778	\$2,535,612	\$218,834	9.4%
300 Professional & Technical Svces	\$143,534	\$271,012	\$271,012	\$305,372	\$34,360	12.7%
400 Purchased Property Services	\$4,095	\$7,164	\$7,164	\$3,114	(\$4,050)	-56.5%
500 Other Purchased Services	\$46,806	\$44,752	\$44,752	\$52,902	\$8,150	18.2%
600 Supplies	\$323,019	\$253,328	\$253,328	\$251,602	(\$1,726)	-0.7%
700 Property	\$2,005	\$8,750	\$8,750	\$7,700	(\$1,050)	-12.0%
800 Other Objects	\$7,058	\$8,925	\$8,925	\$8,120	(\$805)	-9.0%
TOTAL	\$5,207,699	\$5,851,178	\$5,825,678	\$6,237,853	\$412,175	7.1%

2300

ADMINISTRATION

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,369,079	\$6,543,450	\$6,543,450	\$6,806,248	\$262,798	4.0%
200 Benefits	\$3,448,332	\$4,164,859	\$4,105,359	\$4,325,468	\$220,109	5.4%
300 Professional & Technical Svces	\$1,031,454	\$1,184,385	\$1,184,385	\$1,308,857	\$124,472	10.5%
400 Purchased Property Services	\$11,653	\$32,850	\$32,850	\$33,425	\$575	1.8%
500 Other Purchased Services	\$186,646	\$248,107	\$248,107	\$223,598	(\$24,509)	-9.9%
600 Supplies	\$106,769	\$130,009	\$130,009	\$140,607	\$10,598	8.2%
700 Property	\$11,845	\$900	\$900	\$900	\$0	0.0%
800 Other Objects	\$49,291	\$51,735	\$51,735	\$54,890	\$3,155	6.1%
TOTAL	\$11,215,069	\$12,356,295	\$12,296,795	\$12,893,993	\$597,198	4.9%

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

2400

PUPIL HEALTH

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,370,106	\$1,422,835	\$1,422,835	\$1,396,722	(\$26,113)	-1.8%
200 Benefits	\$938,959	\$905,186	\$888,186	\$887,895	(\$291)	0.0%
300 Professional & Technical Svces	\$10,360	\$12,375	\$12,375	\$12,075	(\$300)	-2.4%
400 Purchased Property Services	\$1,486	\$3,275	\$3,275	\$2,675	(\$600)	-18.3%
500 Other Purchased Services	\$1,184	\$7,150	\$7,150	\$5,800	(\$1,350)	-18.9%
600 Supplies	\$26,190	\$33,063	\$33,063	\$30,927	(\$2,136)	-6.5%
700 Property	\$0	\$0	\$0	\$300	\$300	0.0%
800 Other Objects	\$318	\$875	\$875	\$705	(\$170)	-19.4%
TOTAL	\$2,348,603	\$2,384,759	\$2,367,759	\$2,337,099	(\$30,660)	-1.3%

2500

BUSINESS OFFICE

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,090,238	\$1,081,838	\$1,081,838	\$1,099,628	\$17,790	1.6%
200 Benefits	\$671,258	\$689,440	\$680,940	\$725,170	\$44,230	6.5%
300 Professional & Technical Svces	\$11,964	\$46,000	\$46,000	\$46,350	\$350	0.8%
400 Purchased Property Services	\$6,914	\$9,550	\$9,550	\$8,604	(\$946)	-9.9%
500 Other Purchased Services	\$14,654	\$17,220	\$17,220	\$18,680	\$1,460	8.5%
600 Supplies	\$9,345	\$25,850	\$25,850	\$34,750	\$8,900	34.4%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$23,252	\$35,150	\$35,150	\$36,171	\$1,021	2.9%
TOTAL	\$1,827,625	\$1,905,048	\$1,896,548	\$1,969,353	\$72,805	3.8%

2600

OPERATION & MAINTENANCE

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,913,115	\$7,619,109	\$7,355,574	\$7,761,259	\$405,685	5.5%
200 Benefits	\$4,141,937	\$4,731,531	\$4,663,531	\$4,942,230	\$278,699	6.0%
300 Professional & Technical Svces	\$45,364	\$70,000	\$70,000	\$85,435	\$15,435	22.1%
400 Purchased Property Services	\$2,931,864	\$3,168,500	\$3,168,500	\$3,234,100	\$65,600	2.1%
500 Other Purchased Services	\$658,861	\$562,610	\$562,610	\$596,900	\$34,290	6.1%
600 Supplies	\$1,344,096	\$1,608,100	\$1,608,100	\$1,647,800	\$39,700	2.5%
700 Property	\$170,209	\$225,000	\$225,000	\$271,000	\$46,000	20.4%
800 Other Objects	\$9,858	\$15,500	\$15,500	\$15,500	\$0	0.0%
TOTAL	\$16,215,304	\$18,000,350	\$17,668,815	\$18,554,224	\$885,409	5.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

2700

STUDENT TRANSPORTATION

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$226,476	\$221,108	\$221,108	\$235,004	\$13,896	6.3%
200 Benefits	\$135,964	\$140,586	\$140,586	\$149,307	\$8,721	6.2%
300 Professional & Technical Svces	\$639	\$6,000	\$6,000	\$5,000	(\$1,000)	-16.7%
400 Purchased Property Services	\$1,447	\$3,500	\$3,500	\$3,000	(\$500)	-14.3%
500 Other Purchased Services	\$12,983,502	\$13,559,323	\$13,259,323	\$13,737,561	\$478,238	3.6%
600 Supplies	\$12,703	\$21,000	\$21,000	\$33,400	\$12,400	59.0%
700 Property	\$4,336	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$651	\$1,600	\$1,600	\$1,600	\$0	0.0%
TOTAL	\$13,365,718	\$13,953,117	\$13,653,117	\$14,164,872	\$511,755	3.7%

2800

CENTRAL SUPPORT

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,771,008	\$1,854,527	\$1,854,527	\$1,907,065	\$52,538	2.8%
200 Benefits	\$1,021,738	\$1,178,984	\$1,161,984	\$1,217,535	\$55,551	4.8%
300 Professional & Technical Svces	\$133,517	\$169,350	\$169,350	\$162,990	(\$6,360)	-3.8%
400 Purchased Property Services	\$233,328	\$253,450	\$253,450	\$248,650	(\$4,800)	-1.9%
500 Other Purchased Services	\$26,778	\$33,810	\$33,810	\$33,860	\$50	0.1%
600 Supplies	\$229,730	\$280,058	\$280,058	\$328,040	\$47,982	17.1%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$40,511	\$28,980	\$28,980	\$38,695	\$9,715	33.5%
TOTAL	\$3,456,610	\$3,799,159	\$3,782,159	\$3,936,835	\$154,676	4.1%

2900

OTHER SUPPORT

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$126,867	\$128,218	\$128,218	\$126,867	(\$1,351)	-1.1%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$486,829	\$102,000	\$102,000	\$100,000	(\$2,000)	-2.0%
TOTAL	\$613,696	\$230,218	\$230,218	\$226,867	(\$3,351)	-1.5%

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

TOTAL SUPPORT SERVICES

	Actual <u>2017-18</u>	Budgeted <u>2018-19</u>	Anticipated <u>2018-19</u>	Proposed <u>2019-20</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$25,863,728	\$27,322,012	\$27,058,477	\$28,063,928	\$1,005,451	3.7%
200 Benefits	\$15,644,247	\$17,737,701	\$17,491,201	\$18,458,173	\$966,972	5.5%
300 Professional & Technical Svces	\$1,535,434	\$2,025,319	\$2,025,319	\$2,102,848	\$77,529	3.8%
400 Purchased Property Services	\$3,192,726	\$3,478,289	\$3,478,289	\$3,533,568	\$55,279	1.6%
500 Other Purchased Services	\$14,065,356	\$14,643,540	\$14,343,540	\$14,855,488	\$511,948	3.6%
600 Supplies	\$2,102,563	\$2,430,578	\$2,430,578	\$2,562,426	\$131,848	5.4%
700 Property	\$188,395	\$234,900	\$234,900	\$280,400	\$45,500	19.4%
800 Other Objects	\$625,073	\$251,095	\$251,095	\$262,513	\$11,418	4.5%
TOTAL	\$63,217,522	\$68,123,434	\$67,313,399	\$70,119,344	\$2,805,945	4.2%

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

SUPPORT SERVICES

SUPPORT SERVICES represents 26.78% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 12,036 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$5,464,176	\$5,664,176	\$5,664,176	\$5,784,571	The salaries of a Pupil Services Director, Pupil Services Supervisor, Social Work Coordinator, 37.0 guidance counselors, 15.6 psychologists, 7.0 caseworkers, 14.0 clerical personnel, 3.0 Security/Greeters and \$112,800 for extra-duty payments covering summer guidance and psychological testing.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$3,264,407	\$3,584,837	\$3,533,837	\$3,674,956	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$158,602	\$266,197	\$266,197	\$176,769	For contracted services requiring persons with specialized skills and knowledge. Includes \$21,000 for student intervention services, \$57,500 for student psychological testing services, \$3,250 for social worker services, \$2,000 for security risk assessment, \$56,519 for psychiatric services, \$35,500 for annual guidance assistance and \$1,000 paid out of the schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$20,058	\$42,350	\$42,350	\$59,320	Includes \$2,020 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 (\$9,100); telephone and postage (\$10,500), advertising (\$3,000) and travel and mileage reimbursement (\$14,700) to support pupil personnel and attendance functions. This category also includes \$20,000 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$50,711	\$79,170	\$79,170	\$95,300	Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$18,800) and supplies and testing materials for pupil personnel offices (\$76,500).

700 Property

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$0	\$250	\$250	\$500	Provides for equipment for the guidance department and other office areas in this function.

800 Other Objects

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$7,305	\$6,330	\$6,330	\$6,832	Dues and fees for membership in professional organizations or associations paid out of the schools' per pupil allocation (\$3,182) and the pupil personnel offices (\$3,650).

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$2,659,530	\$2,914,969	\$2,914,969	\$3,073,431	The salaries of 5.0 curriculum supervisors, 3.0 supervisors of instructional technology, assistant supt of curriculum and instruction, assessment supervisor, 16.0 librarians, 1.3 AV teachers, 3.0 secretaries, 9.0 library aides. Also includes teacher extra-duty payments and teacher induction program (\$98,106).

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$2,021,652	\$2,342,278	\$2,316,778	\$2,535,612	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$143,534	\$271,012	\$271,012	\$305,372	Includes \$74,300 for contracted services for administration offices and \$231,072 related to federal Title programs.

400 Purchased Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$4,095	\$7,164	\$7,164	\$3,114	Services purchased to repair and maintain equipment. Items are school audiovisual and library equipment repairs (\$500) paid out of the schools' per pupil allocation budgets. Also includes repairs, rentals and maintenance items for Director of Curriculum and Staff Development, technology and the curriculum supervisors' offices (\$2,614).

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$46,806	\$44,752	\$44,752	\$52,902	Includes postage and communications (\$5,250), printing for student exams and other instructional support materials (\$2,650). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$31,150) and travel/mileage reimbursement paid out of the schools' per pupil allocation budget (\$200). This category also includes \$13,652 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$323,019	\$253,328	\$253,328	\$251,602	Includes \$160,368 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$27,936 for instructional support staff's supplies, \$5,250 for teacher induction and \$58,048 for library subscriptions.

700 Property

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$2,005	\$8,750	\$8,750	\$7,700	Provides for the purchase of equipment for this function for library and audiovisual equipment. Includes \$3,700 paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$7,058	\$8,925	\$8,925	\$8,120	Dues and fees for membership in professional organizations or associations for instructional support staff. Includes \$200 paid out of the schools' per pupil allocation.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$6,369,079	\$6,543,450	\$6,543,450	\$6,806,248	The salaries of the Superintendent, Director of Secondary Education, Director of Elem Education, 16.0 principals, 15.0 assistant principals, 1.0 professional staff for Communications, 2.0 clerical staff for Communications, 1.0 clerical staff for the Superintendent, 0.95 clerical staff for the Director of Elem Education, 1.0 clerical staff for the Program Director- Professional Development, 35.0 clerical staff for building principals.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$3,448,332	\$4,164,859	\$4,105,359	\$4,325,468	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,031,454	\$1,184,385	\$1,184,385	\$1,308,857	Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$669,307), legal and other professional services (\$264,000), audit and Board consultants (\$45,200), labor relations (\$300,000), payments for the RSVP program (\$13,000), training and teacher induction (\$3,000), and communications (\$8,400). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$5,950).

400 Purchased Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$11,653	\$32,850	\$32,850	\$33,425	Provides for repairs and maintenance and leases (\$12,725). Includes schools' repairs and leases paid out of the per pupil allocation budgets (\$20,700).

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$186,646	\$248,107	\$248,107	\$223,598	This category includes postage/communications (\$30,945), printing (\$6,500) and mileage reimbursement/travel (\$11,640) 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 (\$21,500), Board and tax collector official bonds (\$7,662); School Board advertising (\$4,000); other printing and advertising (\$4,500); Other telephone and postage (\$30,060), School Board liability insurance (\$89,500); and mileage/travel reimbursement (\$17,291).

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$106,769	\$130,009	\$130,009	\$140,607	Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$97,307); and other supplies and professional books/periodicals for this function (\$43,300).

700 Property

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$11,845	\$900	\$900	\$900	Provides for the purchase or replacement of equipment. \$500 of this amount is paid out of the schools' per pupil allocation budgets.

800 Other Projects

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$49,291	\$51,735	\$51,735	\$54,890	Dues and fees including memberships in professional organizations or associations & other fees. This category includes \$17,000 for school board memberships. Also includes school building memberships (\$13,940) and other professional dues (\$14,950) in this category. This category also includes \$9,000 for

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,370,106	\$1,422,835	\$1,422,835	\$1,396,722	The salaries of 14.8 certified nurses and 12.2 RNs/LPNs, \$8,615 for extra-duty payments, and subject chairperson contract.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$938,959	\$905,186	\$888,186	\$887,895	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$10,360	\$12,375	\$12,375	\$12,075	Includes \$3,200 for student medical examinations, \$1,000 for dental services, \$1,875 for nursing services and \$6,000 for substitute coverage.

400 Purchased Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,486	\$3,275	\$3,275	\$2,675	Services to repair and maintain equipment in school nurses' offices of which \$775 is paid by the schools' per pupil allocation.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,184	\$7,150	\$7,150	\$5,800	Includes \$350 for travel/mileage reimbursement for school nurses' offices and other purchased services paid out of the schools' per pupil allocation budgets, field trips, travel and mileage reimbursement (\$5,050) and telephone & postage (\$400).

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$26,190	\$33,063	\$33,063	\$30,927	Medical supplies for the schools' nursing offices (\$24,727) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$6,200).

700 Property

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$0	\$0	\$0	\$300	Provides for equipment paid out of the schools' per pupil allocation budget.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$318	\$875	\$875	\$705	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets (\$505) and professional dues paid out of the Supervisor's offices (\$200).

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,090,238	\$1,081,838	\$1,081,838	\$1,099,628	Includes salary for the Director of Business Affairs, Asst. Director of Business Affairs, Controller, Accounting Supervisor, Purchasing Agent, Payroll Supervisor, Tax Supervisor, and 5.0 secretarial/clerical personnel in the Business Office and 1.0 mailroom hourly support.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$671,258	\$689,440	\$680,940	\$725,170	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$11,964	\$46,000	\$46,000	\$46,350	Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$6,914	\$9,550	\$9,550	\$8,604	Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$14,654	\$17,220	\$17,220	\$18,680	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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$9,345	\$25,850	\$25,850	\$34,750	Includes books, newsletters, bank check supplies for Payroll and Accounts Payable, Business Office forms, supply rebates and general supplies for the operation of this function.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

700 Property

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$0	\$0	\$0	\$0	Includes the purchase of office equipment.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$23,252	\$35,150	\$35,150	\$36,171	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$6,913,115	\$7,619,109	\$7,355,574	\$7,761,259	Includes the Director of Facilities & Operations, 2 supervisors, 3 coordinators, 21 head custodians, 10 grounds keepers, 14 central maintenance workers, 1 central maintenance apprentice, 1 mechanic, and 77.5 building maintenance/custodial employees. Also includes 2 secretarial/clerical personnel.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$4,141,937	\$4,731,531	\$4,663,531	\$4,942,230	The cost for the School District's contribution to the Public School Employees' Retirement Fund (34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$45,364	\$70,000	\$70,000	\$85,435	Included are annual fees for boiler and elevator certificates, and Health Department inspections, fees for site studies and other design services.

400 Purchased Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$2,931,864	\$3,168,500	\$3,168,500	\$3,234,100	Services are: electricity-\$1,788,000; water/sewage-\$573,100; trash removal-\$100,000. Also includes repair/maintenance for: HVAC-\$320,000; roofs-\$15,000; custodial equipment & related items (pest control, fire extinguishers)-\$52,000; electrical \$50,000; vehicles-\$10,000; special items (elevators, sprinklers, alarms)-\$45,000; other items-\$273,500; and rental of compressors, jackhammers, etc.-\$7,500.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$658,861	\$562,610	\$562,610	\$596,900	The major items are property/auto insurance-\$192,900 liability insurance-\$177,500; insurance for underground tanks-\$11,000; telephones-\$190,500; and travel/mileage reimbursement-\$25,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$1,344,096	\$1,608,100	\$1,608,100	\$1,647,800

The largest item is heating fuel-\$646,000. The remainder provides for: custodial \$335,000; electrical \$83,000; grounds-\$205,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$65,000; gasoline/diesel fuel-\$88,000 HVAC-\$115,000; plumbing-\$45,000; roofing-\$5,000; carpentry-\$60,000 and other supplies-\$65,800. Offsetting these expenses is anticipated facility rental income of \$65,000.

700 Property

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$170,209	\$225,000	\$225,000	\$271,000

Includes replacement costs for additional equipment or equipment that is no longer serviceable: custodial-\$46,000, grounds \$115,000, warehouse \$62,000, HVAC \$10,000, security \$12,000 and other miscellaneous equipment of \$26,000.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$9,858	\$15,500	\$15,500	\$15,500

Dues and fees for memberships in professional organizations/associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

2700 STUDENT TRANSPORTATION Includes those activities concerned with transporting 13,292 public and charter school students and 2,826 students to 91 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</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$226,476	\$221,108	\$221,108	\$235,004	The salaries of the transportation manager, assistant manager and 1.5 employees.

200 Benefits

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$135,964	\$140,586	\$140,586	\$149,307	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$639	\$6,000	\$6,000	\$5,000	Software support services for bus scheduling.

400 Purchased Property Services

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$1,447	\$3,500	\$3,500	\$3,000	Services purchased to repair and maintain equipment in the Transportation Department.

500 Other Purchased Services

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$12,983,502	\$13,559,323	\$13,259,323	\$13,737,561	Provides \$5,081,680 to transport public students, \$4,452,515 to transport non-public students, and \$4,184,066 to transport children assigned to special education programs outside of the District. Also includes \$19,300 for advertising, printing, and travel/mileage reimbursement expenses.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$12,703	\$21,000	\$21,000	\$33,400	Supplies for operating the student transportation function.

700 Property

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$4,336	\$0	\$0	\$0	New or replacement equipment for the transportation function.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$651	\$1,600	\$1,600	\$1,600	Dues and fees for membership in professional associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$1,771,008	\$1,854,527	\$1,854,527	\$1,907,065

Salaries for Director of Technology, IT services manager, network administrator, 2 help desk associates, 3 network support specialists, 6 tech support specialists, 3 database specialist and 2 IT secretaries. Also includes .05 secretary for Title I. This function also includes the salaries for Human Resources Director, Human Resources Assistant Director, benefits specialist, 2 human

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$1,021,738	\$1,178,984	\$1,161,984	\$1,217,535

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$133,517	\$169,350	\$169,350	\$162,990

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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$233,328	\$253,450	\$253,450	\$248,650

System software and hardware maintenance contract for the student and financial systems, and office equipment rentals.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$26,778	\$33,810	\$33,810	\$33,860

Includes travel/mileage reimbursements and printing related to the offices of human resources, technology and assessment.

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$229,730	\$280,058	\$280,058	\$328,040

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.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$40,511	\$28,980	\$28,980	\$38,695

Dues and fees associated with student assessment, human resources, and the technology department.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

2900 OTHER SUPPORT SERVICES All other support services not otherwise classified.

500 Other Purchased Services

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$126,867	\$128,218	\$128,218	\$126,867	Payment for CCIU Core Services.

800 Other Objects

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$486,829	\$102,000	\$102,000	\$100,000	Pass-thru debt service related to CCIU debt.

WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual 2017-18	Budgeted 2018-19	Anticipated 2018-19	Proposed 2019-20	Increase/ (Decrease) Amount	%
100 Salaries	\$2,780,844	\$2,886,157	\$2,886,157	\$2,920,892	\$34,735	1.2%
200 Benefits	\$1,040,531	\$1,341,844	\$1,333,344	\$1,350,651	\$17,307	1.3%
300 Professional & Technical Svces	\$272,324	\$298,949	\$298,949	\$348,949	\$50,000	16.7%
400 Purchased Property Services	\$143,474	\$142,392	\$142,392	\$143,204	\$812	0.6%
500 Other Purchased Services	\$331,935	\$408,201	\$408,201	\$417,784	\$9,583	2.3%
600 Supplies	\$239,369	\$207,391	\$207,391	\$210,040	\$2,649	1.3%
700 Property	\$0	\$18,435	\$18,435	\$18,435	\$0	0.0%
800 Other Objects	\$86,975	\$88,455	\$88,455	\$88,386	(\$69)	-0.1%
TOTAL	\$4,895,452	\$5,391,824	\$5,383,324	\$5,498,341	\$115,017	2.1%

3300

COMMUNITY SERVICES

	Actual 2017-18	Budgeted 2018-19	Anticipated 2018-19	Proposed 2019-20	Increase/ (Decrease) Amount	%
100 Salaries	\$3,926	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$1,568	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$117,956	\$140,800	\$140,800	\$145,000	\$4,200	3.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$9,886	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$9,648	\$12,677	\$12,677	\$0	(\$12,677)	-100.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$142,984	\$153,477	\$153,477	\$145,000	(\$8,477)	-5.5%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual 2017-18	Budgeted 2018-19	Anticipated 2018-19	Proposed 2019-20	Increase/ (Decrease) Amount	%
100 Salaries	\$2,784,770	\$2,886,157	\$2,886,157	\$2,920,892	\$34,735	1.2%
200 Benefits	\$1,042,099	\$1,341,844	\$1,333,344	\$1,350,651	\$17,307	1.3%
300 Professional & Technical Svces	\$390,280	\$439,749	\$439,749	\$493,949	\$54,200	12.3%
400 Purchased Property Services	\$143,474	\$142,392	\$142,392	\$143,204	\$812	0.6%
500 Other Purchased Services	\$341,821	\$408,201	\$408,201	\$417,784	\$9,583	2.3%
600 Supplies	\$249,017	\$220,068	\$220,068	\$210,040	(\$10,028)	-4.6%
700 Property	\$0	\$18,435	\$18,435	\$18,435	\$0	0.0%
800 Other Objects	\$86,975	\$88,455	\$88,455	\$88,386	(\$69)	-0.1%
TOTAL	\$5,038,436	\$5,545,301	\$5,536,801	\$5,643,341	\$106,540	1.9%

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 2.16% 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$2,780,844	\$2,886,157	\$2,886,157	\$2,920,892	The salaries of 3 athletic directors, 3 athletic trainers and 3 clerical positions. Also included are the supplemental contracts for activity advisors and for coaches of our various school-sponsored sports.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,040,531	\$1,341,844	\$1,333,344	\$1,350,651	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$272,324	\$298,949	\$298,949	\$348,949	Much of the expenses in this budget are expenses that are funded with gate receipts such as game officials, ticket takers, supplies and athletic equipment (\$67,270). Additionally, expenses include \$165,000 for athletic trainers and other services related to off-site practice locations, \$2,000 for substitute services and \$15,000 for Police Security Detail at athletic events. Also represents provision for officials at various athletic events paid out of the schools' per pupil allocation budgets (\$99,679).

400 Purchased Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$143,474	\$142,392	\$142,392	\$143,204	Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets (\$28,924) and \$6,000 for music repairs from the Supervisors budget. Also includes pool rental of \$107,280 and other rentals of \$1,000.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$331,935	\$408,201	\$408,201	\$417,784	The major items are \$283,685 to transport athletic teams and clubs to events; and \$2,799 for printing and postage, all paid out of the schools' per pupil allocation budgets. Also includes \$16,500 to transport bands to events, \$62,500 to transport teams to offsite training facility and travel expenses related to extended season sporting events and \$52,300 for schools' accident insurance coverage.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$239,369	\$207,391	\$207,391	\$210,040	Includes \$186,470 for uniforms and supplies for the operation of various sports programs. Of this, \$148,273 was paid out of the schools' per pupil allocation budgets. Also includes \$23,570 for supplies related to the music program.

700 Property

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$0	\$18,435	\$18,435	\$18,435	New and replacement equipment for athletic programs paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$86,975	\$88,455	\$88,455	\$88,386	Includes \$59,386 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, \$5,000 for coaching certification fees and \$12,000 for fees related to the PayFort online POS system used to collect district activity fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

3300 COMMUNITY SERVICES Provides security and crossing guard services to our students and staff.

100 Salaries

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$3,926	\$0	\$0	\$0	Includes the extra-duty payments for Title III and EDK.

200 Benefits

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$1,568	\$0	\$0	\$0	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 34.29%) 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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$117,956	\$140,800	\$140,800	\$145,000	Includes crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program.

400 Purchased Property Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$0	\$0	\$0	\$0	Includes expenses related to the Federal Title program.

500 Other Purchased Services

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$9,886	\$0	\$0	\$0	Includes expenses related to the extended day kindergarten program and Federal Title programs.

600 Supplies

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	
\$9,648	\$12,677	\$12,677	\$0	Includes expenses related to the Federal Title and EDK programs.

WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

	<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	<u>Increase/ (Decrease) Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$10,160,902	\$10,138,420	\$9,970,872	\$10,265,503	\$294,631	3.0%
900 Other Financing Uses	\$14,695,000	\$15,690,000	\$15,690,000	\$16,290,000	\$600,000	3.8%
TOTAL	\$24,855,902	\$25,828,420	\$25,660,872	\$26,555,503	\$894,631	3.5%

5200

CAPITAL RESERVE FUND TRANSFER

	<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	<u>Increase/ (Decrease) Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
900 Other Financing Uses	\$5,135,385	\$5,257,722	\$5,257,722	\$5,451,612	\$193,890	3.7%
TOTAL	\$5,135,385	\$5,257,722	\$5,257,722	\$5,451,612	\$193,890	3.7%

5900

BUDGETARY RESERVE

	<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	<u>Increase/ (Decrease) Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$4,517,950	\$3,568,401	\$5,465,384	\$1,896,983	0.0%
900 Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$0	\$4,517,950	\$3,568,401	\$5,465,384	\$1,896,983	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

OTHER FINANCING USES

TOTAL OTHER FINANCING USES

	<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>	<u>Increase/ (Decrease) Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$10,160,902	\$14,656,370	\$13,539,273	\$15,730,887	\$2,191,614	16.2%
900 Other Financing Uses	\$19,830,385	\$20,947,722	\$20,947,722	\$21,741,612	\$793,890	3.8%
TOTAL	\$29,991,287	\$35,604,092	\$34,486,995	\$37,472,499	\$2,985,504	8.7%
 Grand Total	 <u>\$239,048,804</u>	 <u>\$253,401,339</u>	 <u>\$249,383,746</u>	 <u>\$261,809,403</u>	 <u>\$12,425,657</u>	

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 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 14.31% of the budget.

5100 DEBT SERVICE

800 Other Objects

Actual 2017-18	Budgeted 2018-19	Anticipated 2018-19	Proposed 2019-20
\$10,160,902	\$10,138,420	\$9,970,872	\$10,265,503

Provides for interest payments on the:
 G.O.B. refunding series 2010AA (\$523,100)
 G.O.B. series of 2012A (\$630,000)
 G.O.B. refunding series 2012AA (\$992,950)
 G.O.B. series of 2013 (\$25,250)
 G.O.B. series of 2014 (\$489,763)
 G.O.B. series of 2014A (\$1,299,250)
 G.O.B. series of 2014AA (\$2,188,500)
 G.O.B. series of 2015A (\$257,608)
 G.O.B. series of 2015AA (\$45,200)
 G.O.B. series of 2016 (\$508,750)
 G.O.B. series of 2016A (\$1,248,770)
 G.O.B. series of 2016AA (\$254,513)
 G.O.B. series of 2017 (\$129,315)
 G.O.B. series of 2017A (\$237,563)
 G.O.B. series of 2018 (\$336,702)
 Future G.O.B. to be issued in 2019 (\$645,202)
 Emmaus Note 2009 (\$398,067)
 Also provides \$55,000 for refunds of prior year tax receipts as a result of assessment appeals.

900 Other Financing Uses

Actual 2017-18	Budgeted 2018-19	Anticipated 2018-19	Proposed 2019-20
\$14,695,000	\$15,690,000	\$15,690,000	\$16,290,000

Provides for principal payments on the:
 G.O.B. refunding series 2010AA (\$3,290,000)
 G.O.B. series of 2012AA (\$7,875,000)
 G.O.B. series of 2013(\$825,000)
 G.O.B. series of 2014A (\$800,000)
 G.O.B. series of 2014AA (\$290,000)
 G.O.B. series of 2015A (\$5,000)
 G.O.B. series of 2015AA (\$735,000)
 G.O.B. series of 2016 (\$1,840,000)
 G.O.B. series of 2016A (\$5,000)
 G.O.B. series of 2016AA (\$5,000)
 G.O.B. series of 2017 (\$605,000)
 G.O.B. series of 2017A (\$5,000)
 G.O.B. series of 2018 (\$5,000)
 Emmaus Note 2009 (\$5,000)

5200 CAPITAL RESERVE FUND TRANSFER

900 Other Financing Uses

Actual 2017-18	Budgeted 2018-19	Anticipated 2018-19	Proposed 2019-20
\$5,135,385	\$5,257,722	\$5,257,722	\$5,451,612

Transfer of money from the General Fund to the Capital Reserve Fund. The primary purpose is to fund technology equipment and major District maintenance and construction projects. In 2019-20, \$1,534,522 will be transferred to the Capital Reserve to fund the annual operating facility projects and \$3,917,090 will be transferred to the Capital Reserve to fund technology and furniture

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

5900 BUDGETARY RESERVE

800 Other Objects

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$0	\$4,517,950	\$3,568,401	\$5,465,384

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
2019-20 BUDGET**

OTHER EXPENSE INFORMATION
for
2019-20

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

POSITIONS	Func	Acct	Prog	2018-19 Actual					2019-20 Budget					Addition/Reductions to 2019-20 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
School Administration																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Asst Supt of Curriculum and Instruction	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Studies/ Fine Arts Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Equity / ELD / World Language Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Science / FCS / Tech Ed / Health & PE Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assessment / Re-evaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	2.00	2.00	-	-	-	3.00	3.00	-	-	-	1.00	1.00
Secondary Director of Education	2360	111	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Elementary Director of Education	2360	111	52E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Principals and Asst. Principals	2380	111	40	10.00	9.00	12.00	-	31.00	10.00	9.00	12.00	-	31.00	-	-	-	-	-
Business Affairs Director / Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Facilities & Operations Director / Asst. Director	2611	111	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Human Resources Director / Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
IT Services Coordinator	2840	111	50Z	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
APT Coordinator	1291	111	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Administration Total				10.00	9.00	15.00	25.00	59.00	10.00	9.00	15.00	26.00	60.00				1.00	1.00
Teachers																		
Full Day KG	1110	121	08F	40.00	-	-	-	40.00	40.00	-	-	-	40.00	-	-	-	-	-
1st Grade	1110	121	09	43.00	-	-	-	43.00	44.00	-	-	-	44.00	1.00	-	-	-	1.00
2nd Grade	1110	121	09	38.00	-	-	-	38.00	39.00	-	-	-	39.00	1.00	-	-	-	1.00
3rd Grade	1110	121	09	37.00	-	-	-	37.00	38.00	-	-	-	38.00	1.00	-	-	-	1.00
4th Grade	1110	121	09	36.00	-	-	-	36.00	37.00	-	-	-	37.00	1.00	-	-	-	1.00
5th Grade	1110	121	09	36.00	-	-	-	36.00	36.00	-	-	-	36.00	-	-	-	-	-
Art	1110	121	01	9.70	7.10	7.60	-	24.40	9.70	7.10	7.60	-	24.40	-	-	-	-	-
ELD	1110	121	02	12.50	3.40	3.20	-	19.10	12.50	3.40	3.20	-	19.10	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	25.20	34.30	-	59.50	-	26.20	35.30	-	61.50	-	1.00	1.00	-	2.00
World Language	1110	121	07	-	9.30	25.30	-	34.60	-	9.30	25.30	-	34.60	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	5.00	-	-	5.00	-	5.00	-	-	5.00	-	-	-	-	-
Health	1110	121	11A	-	9.43	6.85	-	16.28	-	9.43	6.85	-	16.28	-	-	-	-	-
Math	1110	121	15	-	28.80	38.10	-	66.90	-	29.80	38.10	-	67.90	-	1.00	-	-	1.00
Phys Ed	1110	121	17A	10.62	6.77	13.15	1.00	31.54	10.62	6.77	13.15	1.50	32.04	-	-	-	0.50	0.50
Science	1110	121	19	-	22.00	41.85	-	63.85	-	23.00	41.85	-	64.85	-	1.00	-	-	1.00
Social Studies	1110	121	20	-	21.80	37.30	-	59.10	-	21.80	37.30	-	59.10	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A	22.10	14.13	3.00	-	39.23	22.10	14.13	3.00	-	39.23	-	-	-	-	-
Music -Vocal	1110	121	16A	9.80	3.40	2.60	-	15.80	9.80	3.40	2.60	-	15.80	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	8.00	4.20	-	22.20	10.00	8.00	4.20	-	22.20	-	-	-	-	-
TITLE 1 (federal prog)	1190	121	35	3.90	-	-	-	3.90	3.90	-	-	-	3.90	-	-	-	-	-
Total				318.62	164.33	217.45	1.00	701.40	322.62	167.33	218.45	1.50	709.90	4.00	3.00	1.00	0.50	8.50
Fam and Cons Science	1340	121	12	-	7.20	6.00	-	13.20	-	7.20	6.00	-	13.20	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.00	3.80	-	9.80	-	6.00	3.80	-	9.80	-	-	-	-	-
Business Education	1360	121	03	-	-	5.80	-	5.80	-	-	5.80	-	5.80	-	-	-	-	-
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	13.20	15.60	-	28.80	-	13.20	15.60	-	28.80	-	-	-	-	-

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

POSITIONS	Func	Acct	Prog	2018-19 Actual					2019-20 Budget					Addition/Reductions to 2019-20 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			
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-	-	
Autistic	1233	121	21C	6.50	3.00	2.50	-	12.00	7.50	4.00	2.50	-	14.00	1.00	1.00	-	-	-	-	2.00	
Emotional Support	1231	121	21C	2.00	1.00	3.50	-	6.50	2.00	1.00	3.50	-	6.50	-	-	-	-	-	-	-	
Transitional Program	1231	121	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
APT Program	1231	121	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Life Skills	1211	121	21F	2.50	2.00	1.00	-	5.50	2.50	2.00	1.00	-	5.50	-	-	-	-	-	-	-	
Learn Supp/ Life Skills	1241	121	21F	26.00	17.70	21.00	-	64.70	26.00	18.00	21.00	-	65.00	-	0.30	-	-	-	-	0.30	
Multiple Disabilities	1270	121	21J	2.00	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-	-	-	
Speech & Language Therapist	1225	121	21	-	-	-	13.00	13.00	-	-	-	13.00	13.00	-	-	-	-	-	-	-	
Gifted Program Teachers	1243	121	21A	7.00	3.70	4.80	0.50	16.00	7.00	3.70	4.80	0.50	16.00	-	-	-	-	-	-	-	
			Total	46.00	27.40	32.80	19.50	125.70	47.00	28.70	32.80	19.50	128.00	1.00	1.30	-	-	-	-	2.30	
Guidance Counselors	2120	121	18B	10.00	9.00	18.00	-	37.00	10.00	9.00	18.00	-	37.00	-	-	-	-	-	-	-	
Certified Nurses	2440	121	18D	7.80	3.00	3.00	1.00	14.80	7.80	3.00	3.00	1.00	14.80	-	-	-	-	-	-	-	
Psychologists	2140	121	18C	9.60	3.00	3.00	-	15.60	9.60	3.00	3.00	-	15.60	-	-	-	-	-	-	-	
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-	-	-	
			Total	37.40	18.00	27.00	1.00	83.40	37.40	18.00	27.00	1.00	83.40	-	-	-	-	-	-	-	
Athletic Trainer	3200	121	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-	-	
Audio Visual	2220	121	14A	-	-	1.30	-	1.30	-	-	1.30	-	1.30	-	-	-	-	-	-	-	
			Total	-	-	4.30	-	4.30	-	-	4.30	-	4.30	-	-	-	-	-	-	-	
Teacher Total				402.02	222.93	297.15	21.50	943.60	407.02	227.23	298.15	22.00	954.40	5.00	4.30	1.00	0.50	-	-	10.80	
<i>Secretarial Staff - Central Office and School Administration</i>																					
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Sec to the Prog Dir Professional Devel	2360	151	52B	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	0.95	0.95	-	-	-	0.95	0.95	-	-	-	-	-	-	-	
Sec to Principals and Asst. Principals	2380	151	40	10.00	6.00	9.00	-	25.00	10.00	6.00	9.00	-	25.00	-	-	-	-	-	-	-	
Sec to Technology Dir	2821	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	6.00	-	3.00	3.00	-	6.00	-	-	-	-	-	-	-	
Sec for Guidance	2120	151	18B	-	-	6.00	-	6.00	-	-	6.00	-	6.00	-	-	-	-	-	-	-	
Sec to Facilities & Operations Dir	2611	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-	
Sec to Curriculum Supv.	2260	151	50	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-	
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-	-	
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-	-	-	
Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Sec to Gifted	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Sec to Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-	-	-	
Sec to ELD & Equity Supervisor	2260	151	52M	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-	
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-	-	
			Total	10.00	9.00	21.00	16.00	56.00	10.00	9.00	21.00	16.00	56.00	-	-	-	-	-	-	-	
Full Day KG	1110	191	08F	8.00	-	-	-	8.00	8.00	-	-	-	8.00	-	-	-	-	-	-	-	
Grades 1-5	1110	191	09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ELD	1110	191	02	8.00	4.00	1.00	-	13.00	8.00	4.00	1.00	-	13.00	-	-	-	-	-	-	-	
Autistic	1233	191	21C	-	-	-	17.50	17.50	-	-	-	17.50	17.50	-	-	-	-	-	-	-	
Emotional Support	1231	191	21C	-	-	-	7.50	7.50	-	-	-	7.50	7.50	-	-	-	-	-	-	-	
Transitional Program	1231	191	21L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Life Skills	1211	191	21F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-	-	
Learn Supp/ Life Skills	1241	191	21F	-	-	-	64.00	64.00	-	-	-	64.00	64.00	-	-	-	-	-	-	-	
Special Ed Multi Hand Support	1270	191	21J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Total	16.00	4.00	1.00	96.00	117.00	16.00	4.00	1.00	96.00	117.00	-	-	-	-	-	-	-	
Library Assistant	2250	154	14	5.00	-	3.00	-	8.00	5.00	1.00	3.00	-	9.00	-	1.00	-	-	-	-	1.00	
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-	-	
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-	-	
			Total	15.00	-	6.00	-	21.00	15.00	1.00	6.00	-	22.00	-	1.00	-	-	-	-	1.00	

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

<u>POSITIONS</u>	Func	Acct	Prog	2018-19 Actual					2019-20 Budget					Addition/Reductions to 2019-20 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	
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.20	4.20	-	-	-	4.20	4.20	-	-	-	-	-	-
RN-LPN (District)	2440	141	18D	3.00	-	3.00	1.00	7.00	4.00	-	3.00	1.00	8.00	1.00	-	-	-	-	1.00
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-	-
Total				3.00	-	3.00	13.20	19.20	4.00	-	3.00	13.20	20.20	1.00	-	-	-	-	1.00
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
Business Office Benefits (Professional)	2835	141	55	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
Total				-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-	-
Total				-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Total				-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-	-
Technology Associate	1110	158	10	-	-	-	19.00	19.00	-	-	-	19.00	19.00	-	-	-	-	-	-
Total				-	-	-	34.00	34.00	-	-	-	34.00	34.00	-	-	-	-	-	-
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	5.00	21.00	10.00	3.00	3.00	5.00	21.00	-	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	21.00	15.00	30.00	8.00	74.00	21.00	15.00	30.00	11.50	77.50	-	-	-	-	3.50	3.50
Security Services Coordinator	2660	141	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	6.00	6.00	-	-	-	7.00	7.00	-	-	-	-	1.00	1.00
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	9.00	9.00	-	-	-	10.00	10.00	-	-	-	-	1.00	1.00
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Total				31.00	18.00	33.00	43.00	125.00	31.00	18.00	33.00	48.50	130.50	-	-	-	-	5.50	5.50
Secretarial Staff - Central Office and School Administration Total				75.00	31.00	64.00	222.70	392.70	76.00	32.00	64.00	228.20	400.20	1.00	1.00	-	-	5.50	7.50
Grand Total				487.02	262.93	376.15	269.20	1,395.30	493.02	268.23	377.15	276.20	1,414.60	6.00	5.30	1.00	7.00	19.30	

WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET

2019-20 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

REVENUE SUMMARY

Local Effort	Actual 2017-18	Budgeted 2018-19	Anticipated 2018-19	Proposed 2019-20
Current Real Estate Taxes	\$163,169,638	\$168,126,224	\$168,551,224	\$171,871,693
Interim Real Estate Taxes	1,065,856	1,191,092	1,391,092	1,186,171
Public Utility Realty Tax	183,280	200,000	200,000	200,000
Earned Income Tax	21,121,790	21,695,267	21,445,267	21,766,946
Real Estate Transfer Tax	4,983,462	4,308,364	4,658,364	4,394,531
Delinquent Taxes (All Levies)	2,708,709	3,008,800	2,858,800	2,858,800
Earnings on Investments	1,402,283	499,990	1,949,990	1,000,000
Tuition from Patrons	205,288	326,040	326,040	324,640
Rent and Miscellaneous Income	809,583	516,000	516,000	507,000
Refunds of Prior Years Receipts	40,726	25,000	25,000	25,000
Activity Fee Revenue	364,725	380,485	380,485	380,485
Beginning Fund Balance	28,780,193	28,064,536	31,906,360	31,816,659
Total Local Effort	\$224,835,533	\$228,341,798	\$234,208,622	\$236,331,925
State Sources				
Basic Instructional Subsidy	\$8,202,377	\$8,208,631	\$8,421,880	\$8,421,880
Tuition for Private Home Placement	191,431	290,000	290,000	290,000
Special Education Subsidy	6,454,135	6,202,850	6,229,371	6,202,850
Transportation Subsidy	3,736,844	3,674,145	3,674,145	3,674,145
Rent Subsidy	1,554,549	1,112,753	1,112,753	1,110,285
Medical, Dental & Nurse Services	250,301	250,301	250,301	250,300
State Property Tax Reduction	3,543,393	3,468,141	3,468,141	3,598,253
Safe Schools	-	-	25,000	400,050
PA Accountability Grants	399,095	399,095	399,095	399,095
Social Security Subsidy	3,337,493	3,667,436	3,667,436	3,790,382
Retirement Subsidy	15,078,332	16,009,741	16,009,741	16,975,431
Total State Sources	\$42,747,950	\$43,283,093	\$43,547,863	\$45,112,671
Federal Sources				
Other PA Public Schools-IDEA	\$1,318,134	\$1,315,640	\$1,315,640	\$1,333,370
Title I	867,586	835,294	704,467	704,467
Title IIA & IID	247,176	262,337	260,260	260,260
Title III	125,006	108,968	103,587	108,968
Title IV	10,790	-	59,965	59,965
Med. Access-Direct Services	779,556	660,000	970,000	470,000
Med. Access-Time Study	23,463	30,000	30,000	30,000
Total Federal Sources	\$3,371,711	\$3,212,239	\$3,443,919	\$2,967,030
TOTAL	\$270,955,194	\$274,837,130	\$281,200,404	\$284,411,626

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

WHERE THE MONEY COMES FROM TO SUPPORT OUR SCHOOLS

All monies to support our schools come from taxpayers, either directly to the District (local effort) or indirectly through the state and federal governments (state and federal support).

LOCAL EFFORT

6111 CURRENT REAL ESTATE TAXES

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$163,169,638	\$168,126,224	\$168,551,224	\$171,871,693

The greatest amount of funds is raised from our taxpayers based on a 21.6622 mill (Chester County) and 16.2597 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</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$1,065,856	\$1,191,092	\$1,391,092	\$1,186,171

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

6113 PUBLIC UTILITY REALTY TAX

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$183,280	\$200,000	\$200,000	\$200,000

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

6151 EARNED INCOME TAX

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$21,121,790	\$21,695,267	\$21,445,267	\$21,766,946

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

6153 REAL ESTATE TRANSFER TAX

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$4,983,462	\$4,308,364	\$4,658,364	\$4,394,531

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

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$2,708,709	\$3,008,800	\$2,858,800	\$2,858,800

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

6500 EARNINGS ON INVESTMENTS

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$1,402,283	\$499,990	\$1,949,990	\$1,000,000

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$134 million earning an effective rate of .75% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$205,288	\$326,040	\$326,040	\$324,640

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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$809,583	\$516,000	\$516,000	\$507,000

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

6991 Refunds of Prior Years

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$40,726	\$25,000	\$25,000	\$25,000

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

6992 ACTIVITY FEE REVENUE

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$364,725	\$380,485	\$380,485	\$380,485

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

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

0770 BEGINNING UNRESERVED FUND BALANCE

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$28,780,193	\$28,064,536	\$31,906,360	\$31,816,659

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2019-20 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 2019-20 year is \$31,816,659.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$8,202,377	\$8,208,631	\$8,421,880	\$8,421,880

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

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$191,431	\$290,000	\$290,000	\$290,000

This state reimbursement is for providing education to non-resident orphaned children placed in private homes by court order. It also includes those non-resident inmates of children's institutions whose district of residence cannot be determined.

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$6,454,135	\$6,202,850	\$6,229,371	\$6,202,850

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

7310 TRANSPORTATION SUBSIDY

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$3,736,844	\$3,674,145	\$3,674,145	\$3,674,145

This is a reimbursement to the District for the operation of a school busing program in compliance with state law and regulations. It is not required that each district operate a busing program, but if operated, it must comply with the state law and regulations and is eligible for the transportation subsidy based on factors including the number of public & non-public students, students transported due to hazardous conditions, the approved cost of transportation, and market value of real estate.

7320 RENT SUBSIDY

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$1,554,549	\$1,112,753	\$1,112,753	\$1,110,285

Reimbursement for building projects on a basis of approved costs times our Capital Account Reimbursement Fraction (CARF Rate) of 27.54 percent. Our budgeted revenue includes rental subsidy for our anticipated debt service payments.

7330 MEDICAL/DENTAL/NURSING SERVICES

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>
\$250,301	\$250,301	\$250,301	\$250,300

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

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

7340 PROPERTY TAX REDUCTION ALLOCATION

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$3,543,393	\$3,468,141	\$3,468,141	\$3,598,253

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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$0	\$0	\$25,000	\$400,050

Revenue received from the state related to the PA school safety and security grant. With the grant money, the district hopes to reduce risk factors for students who are experiencing depression, showing signs of violence, and otherwise withdrawing mentally

7500 READY TO LEARN BLOCK GRANTS

<u>Actual 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$3,337,493	\$3,667,436	\$3,667,436	\$3,790,382

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 2017-18</u>	<u>Budgeted 2018-19</u>	<u>Anticipated 2018-19</u>	<u>Proposed 2019-20</u>
\$15,078,332	\$16,009,741	\$16,009,741	\$16,975,431

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
2019-20 BUDGET**

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

FEDERAL SOURCES

6831 IDEA

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$1,318,134	\$1,315,640	\$1,315,640	\$1,333,370	Federal revenue received from the Chester County Intermediate Unit to fund the Individuals with Disabilities Educational Act (IDEA).

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$867,586	\$835,294	\$704,467	\$704,467	Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for St. Agnes, St. Simon and Jude, St. Joseph, St. Peter and Paul, St Phillip and James, and West Chester Friends.

8515 TITLE II-IMPROVING TEACHER QUALITY

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$247,176	\$262,337	\$260,260	\$260,260	Funds received for educational technology and improving teacher quality through staff development.

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$125,006	\$108,968	\$103,587	\$108,968	Funds received to supplement resources and provide translation services for LEP students and for staff development.

8517 TITLE IV- 21st Century Schools

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$10,790	\$0	\$59,965	\$59,965	Funds received for the education of children under ESEA, Title IV.

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$779,556	\$660,000	\$970,000	\$470,000	Direct service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP).

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

8820 MEDIAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

<u>Actual</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Anticipated</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	
\$23,463	\$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
2019-20 BUDGET

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

Section 1431 Capital Reserve Fund

Projected Fund Balance 07/01/2019		<u><u>\$22,963,230</u></u>
Revenue:		
Transfer from General Fund	\$4,997,722	
Sale of Assets	\$1,300,000	
Interest Income	\$75,000	
Refunding Savings	<u>\$453,890</u>	
Total Revenue		<u><u>\$6,826,612</u></u>
Expenditures:		
Furniture and Fixtures	\$60,000	
Facilities Expenditures	\$1,534,522	
Technology Expenditures	<u>\$4,035,336</u>	
Total Expenditures		<u><u>\$5,629,858</u></u>
Estimated Fund Balance @ 06/30/2020		<u><u>\$24,159,984</u></u>

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

CAPITAL PROJECTS FUND

Projected Fund Balance 07/01/2019		<u><u>\$4,326,273</u></u>
Revenue:		
Bond Proceeds	<u>\$20,000,000</u>	
Total Revenue		<u><u>\$20,000,000</u></u>
Expenditures:		
Site & Building Improvements/Replacements	<u>\$19,142,403</u>	
Total Expenditures		<u><u>\$19,142,403</u></u>
Estimated Fund Balance @ 06/30/2020		<u><u>\$5,183,870</u></u>

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

Capital Projects Budget Cash Flows (Fund 30)

	Original Budget	Revised Budget	Savings/ (Additional Costs)	Total Expenses to date thru 06/30/2018	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Westtown Thornbury Design + Construction	10,900,000	10,389,690	510,310	10,378,836	10,854								
East Bradford Design + Construction	10,400,000	10,260,000	140,000	9,995,956	264,044								
Fern Hill Design + Construction	11,600,000	13,424,460	(1,824,460)	13,424,458									
Exton Design + Construction	11,200,000	17,850,000	(6,650,000)	12,562,660	5,287,340								
East Goshen Design + Construction	12,200,000	16,000,000	(3,800,000)	2,146,769	5,919,901	5,350,000	2,583,330						
Mary C Howse Design + Construction	11,900,000	11,900,000	0	53,377				446,623	4,000,000	4,000,000	3,400,000		
Glen Acres Design + Construction	12,800,000	12,900,000	(100,000)	105,605	45,000	45,000	426,395	4,500,000	4,000,000	3,778,000			
New Elementary School Design + Construction	25,500,000	25,500,000	0	800	870,157	11,583,206	12,045,837	1,000,000					
Hillsdale Design + Construction	7,100,000	10,400,000	(3,300,000)	0							275,000	3,500,000	3,500,000
Starkweather Design + Construction	9,100,000	10,437,624	(1,337,624)	477,471	122,529					2,000,000	2,985,087	2,025,000	2,827,537
Penn Wood Addition	1,000,000	1,000,000	0	0	458,337	500,000	41,663						
Westtown Thornbury Addition	1,000,000	1,000,000	0	0					500,000	500,000			
Elementary School Total	124,700,000	141,061,774	(16,361,774)	49,145,932	12,978,162	17,478,206	15,097,225	5,946,623	8,500,000	10,278,000	6,660,087	5,525,000	6,327,537
Stetson Design + Construction	31,000,000	31,000,000	0	0							500,000	2,000,000	9,500,000
Peirce Design + Construction	33,000,000	33,000,000	0	0								500,000	2,000,000
Middle School Total	64,000,000	64,000,000	0	0							500,000	2,500,000	11,500,000
17-18 Maintenance Projects	200,000	175,543	24,457	38,177	137,366								
18-19 Maintenance Projects	1,200,000	1,200,000	0	28,834	1,171,166								
Future Maintenance Projects	28,940,244	28,940,244	0	0		1,236,000	1,273,080	1,311,272	1,350,611	1,391,129	1,432,863	1,475,849	1,520,124
Construction Salaries	4,915,221	4,915,221	0	2,661,577	408,595	428,073	449,477	471,951	495,548				
Misc Other Projects Total	35,255,465	35,231,008	24,457	2,728,588	1,717,127	1,664,073	1,722,557	1,783,223	1,846,159	1,391,129	1,432,863	1,475,849	1,520,124
Grand Total	223,955,465	240,292,782	(16,337,317)	51,874,520	14,695,289	19,142,279	16,819,782	7,729,846	10,346,159	11,669,129	8,592,950	9,500,849	19,347,661

WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET

Proprietary Fund

Food Service

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:		
Sale of Food		\$2,686,217
Operating Expenses:		
Food	\$1,076,824	
Labor	\$1,538,518	
Direct Expenses	\$379,398	
District Custodial Expenses	\$130,785	
Depreciation Expense	\$85,000	
Support Services	\$65,000	
Management Fee	\$60,000	
 Total Contractor Operating Expenses		<u>\$3,335,525</u>
Repairs to Equipment		\$25,000
 Total Operating Revenue Over (Under) Expenses		<u>(\$674,308)</u>
Non-Operating Revenue:		
Federal & State Lunch Program Claims		\$728,842
Interest Income		<u>\$10,000</u>
		<u>\$738,842</u>
 Net Income @ 06/30/2020		\$64,534
Projected Assets @ 07/01/2019		\$1,524,702
Projected Assets @ 06/30/2020		<u>\$1,589,236</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

FOOD SERVICE FUND DESCRIPTION

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

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

FEDERAL/STATE REIMBURSEMENT FOR COMPLETE MEALS SERVED
2018-19**

	<u>LUNCH*</u>	<u>BREAKFAST</u>	
		<u>Regular</u>	<u>Needy</u>
PAID	.49	.41	.41
REDUCED	3.09	1.59	1.94
FREE	3.49	1.89	2.24
COMMODITIES	.23		

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

**The 2019-20 reimbursement rates haven't been disclosed as of the date of publication.

School lunch prices for the 2019-20 school year are \$2.75 at the elementary level, \$3.00 at the middle school level and \$3.25 at the high school level. Adult lunch prices are \$3.90. The breakfast prices are \$1.25 at the elementary level and \$1.50 at the middle school level and at the high school level. Adult breakfast prices are \$2.15.

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

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2019-20 | \$175,469,946 |
| 2. Gross tax to be levied (estimate 96.5% collection) | \$181,704,042 |
| 3. Equalization between counties - Section 672.1 | |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$12,774,058,528	94.21
Delaware County	<u>\$785,726,934</u>	<u>5.79</u>
	\$13,559,785,462	100.00
b. Gross Real Estate Levy:		
Chester County - 94.21	\$171,175,129	
Delaware County - 5.79	<u>\$10,528,913</u>	
	\$181,704,042	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the Assessed Value - Chester County	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">\$171,175,129</td> <td style="text-align: center;">=</td> <td></td> </tr> <tr> <td style="text-align: right;"><u>\$7,902,001,637</u></td> <td></td> <td></td> </tr> </table>	\$171,175,129	=		<u>\$7,902,001,637</u>			21.6622 mills
\$171,175,129	=							
<u>\$7,902,001,637</u>								
b. Tax Levy - Delaware County divided by the Assessed Value - Delaware County	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">\$10,528,913</td> <td style="text-align: center;">=</td> <td></td> </tr> <tr> <td style="text-align: right;"><u>\$647,545,414</u></td> <td></td> <td></td> </tr> </table>	\$10,528,913	=		<u>\$647,545,414</u>			16.2597 mills
\$10,528,913	=							
<u>\$647,545,414</u>								

Tax Levy

Real Estate Tax at the rate of 21.6622 mills, or \$2.16622 per one hundred dollars of assessed valuation of taxable real property, in the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown, West Whiteland, and the Borough of West Chester, all of Chester County, Pennsylvania; 16.2597 mills, or \$1.62597 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 2018-19, Delaware County represented 5.88% of the total market value of the School District; for 2019-20, Delaware County represents 5.79%.

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

HISTORY OF TAX INCREASES

CHESTER COUNTY

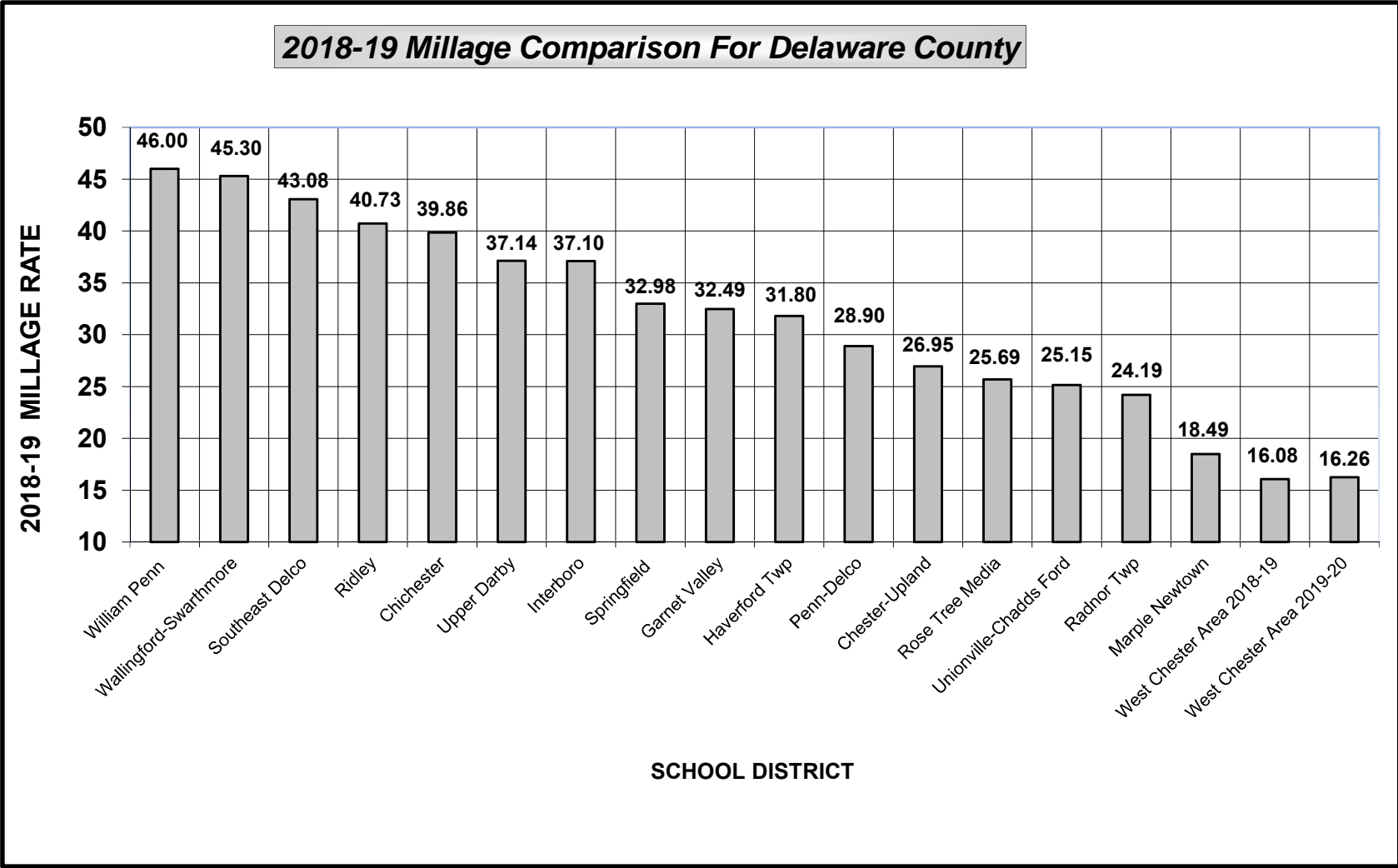
DELAWARE COUNTY

Year	Millage	% Increase/Decrease	Average Residential Assessment	Average Tax Bill	Millage	% Increase/Decrease	Average Residential Assessment	Average Tax Bill
2006-07	15.16	5.9%	\$189,950	\$2,880	11.02	-5.4%	\$285,000	\$3,141
2007-08	15.79	4.2%	\$189,950	\$2,999	11.87	7.7%	\$285,000	\$3,383
2008-09*	16.85	6.7%	\$189,950	\$3,201	12.94	9.0%	\$285,000	\$3,688
2009-10*	17.85	5.9%	\$189,950	\$3,391	14.16	9.4%	\$285,000	\$4,036
2010-11*	18.36	2.9%	\$189,950	\$3,487	14.25	0.6%	\$285,000	\$4,061
2011-12*	18.36	0.0%	\$189,950	\$3,487	14.22	-0.2%	\$285,000	\$4,053
2012-13*	18.67	1.7%	\$189,950	\$3,546	13.78	-3.1%	\$285,000	\$3,927
2013-14*	18.67	0.0%	\$189,950	\$3,554	13.62	-1.2%	\$285,000	\$3,882
2014-15*	19.21	2.9%	\$189,950	\$3,649	13.65	0.2%	\$285,000	\$3,890
2015-16*	19.5779	1.9%	\$189,950	\$3,719	13.9059	1.9%	\$285,000	\$3,963
2016-17*	20.0982	2.7%	\$189,950	\$3,818	14.7113	5.8%	\$285,000	\$4,193
2017-18*	20.6841	2.9%	\$189,950	\$3,929	15.2086	3.4%	\$285,000	\$4,334
2018-19*	21.2723	2.8%	\$189,950	\$4,041	16.0761	5.7%	\$285,000	\$4,582
2019-20*	21.6622	1.8%	\$189,950	\$4,115	16.2597	1.1%	\$285,000	\$4,634

* Tax Relief per HS/FS:

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

**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**



**WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET**

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

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE
2018-19 Budget	\$253,401,339	\$124,541,943
# of Students	11,963	5,901
Cost/Student	\$21,182	\$21,106
Market Value (MV)	\$13,559,785,462	\$4,957,875,428
MV/Student	\$1,133,477	\$840,223
2018-19 Millage	21.2723	29.3314
Real Estate Taxes (Assess. At \$189,950)	\$4,041	\$5,571
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2018-19 TOTAL TAXES	\$4,341	\$5,788
2019-20 Final Millage (Assess. At \$189,950)	21.6622	29.9667
REAL ESTATE TAXES	\$4,115	\$5,692
2019-20 TOTAL TAXES	\$4,415	\$5,908

WEST CHESTER AREA SCHOOL DISTRICT
2019-20 BUDGET

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS													
<u>SCHOOL DISTRICT</u>	2018-19			2017		ASSESSMNT @				2018-19 TOTAL TAXES	ASSESSMNT @		2019-20 TOTAL TAXES
	<u>BUDGET</u>	<u>STUDENTS</u>	<u>COST/ STUDENT</u>	<u>MARKET VALUE (MV)</u>	<u>MV/ STUDENT</u>	<u>2018-19 MILLAGE</u>	<u>\$189,950 R E TAXES</u>	<u>EIT @ \$60,000</u>	<u>OTHER</u>		<u>2019-20 MILLAGE</u>	<u>\$189,950 R E TAXES</u>	
AVON GROVE	96,903,282	5,065	19,132	2,737,910,277	540,555	30.6900	5,830	0	0	5,830	31.6100	6,004	6,004
COATESVILLE	176,450,469	5,861	30,106	4,273,071,865	729,069	36.7537	6,981	300	20	7,301	38.2018	7,256	7,576
DOWNINGTOWN	220,629,805	12,952	17,034	8,256,563,166	637,474	27.1820	5,163	300	40	5,503	27.1820	5,163	5,503
GREAT VALLEY	105,000,000	4,271	24,584	5,722,369,276	1,339,820	21.2950	4,045	0	0	4,045	21.5500	4,093	4,093
KENNETT CONSOLIDATED	86,202,659	4,166	20,692	3,006,515,679	721,679	30.4480	5,784	300	0	6,084	30.9500	5,879	6,179
OCTORARA	54,954,887	2,261	24,306	1,319,260,295	583,485	39.9400	7,587	300	20	7,907	40.7900	7,748	8,068
OWEN J ROBERTS	106,878,490	5,473	19,528	3,357,857,446	613,531	31.2366	5,933	300	0	6,233	31.9550	6,070	6,370
OXFORD	69,268,862	3,763	18,408	1,732,563,747	460,421	31.1480	5,917	300	20	6,237	31.4600	5,976	6,296
PHOENIXVILLE	91,671,352	4,019	22,809	3,238,189,050	805,720	30.5200	5,797	300	95	6,192	31.2000	5,926	6,321
TREDYFFRIN-EASTTOWN	146,038,639	7,042	20,738	8,563,911,215	1,216,119	22.9810	4,365	0	0	4,365	23.8795	4,536	4,536
UNIONVILLE-CHADDS FORD	87,103,529	3,972	21,929	3,726,507,659	938,194	28.5100	5,415	0	0	5,415	29.1600	5,539	5,539
WEST CHESTER	253,401,339	11,963	21,182	13,559,785,462	1,133,477	21.2723	4,041	300	0	4,341	21.6622	4,115	4,415
<i>CHESTER COUNTY AVERAGE</i>	<i>124,541,943</i>	<i>5,901</i>	<i>21,106</i>	<i>4,957,875,428</i>	<i>840,223</i>	<i>29.3314</i>	<i>5,571</i>	<i>200</i>	<i>16</i>	<i>5,788</i>	<i>29.9667</i>	<i>5,692</i>	<i>5,908</i>