



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Administration Building, 829 Paoli Pike, West Chester, PA 19380
Dr. James R. Scanlon, Superintendent • 484-266-1000 • www.wcasd.net



2015-16 FINAL BUDGET

APPROVED MAY 27, 2015

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West Chester Area School District 2015-16 Final Budget Message

The West Chester Area School District's School Board avoided taking the maximum allowable tax increase under Act 1 and exceptions in favor of adopting a 2015-16 Final Budget that calls for a tax millage rate increase of 1.9%, to 19.5779 mills, and relies heavily on the use of fund balance and minimizing District spending increases. Property tax millage rates in the District remain the lowest of any district in Chester County or Delaware County.

Totaling \$225,722,705 - an increase of 2.97% or \$6.5 million over the current year - the Final Budget increases are due primarily to mandated expenses over which the district has no control, which includes the state pension program (PSERS), special education, and charter school funding. More than 90% of the new spending is based on the following: a state-mandated pension contribution rate increase amounting to \$3.9 million, tuitions and contracted services for special education students in the amount of \$1.0 million, and increased tuition costs for charter schools in the amount of \$1.0 million. While positions were added to the budget as a result of increased mandates in the areas of human resources and assessment, they were offset by staff reductions in other areas.

The Board began shaping the 2015-16 budget several months ago. At their February meeting, the Board voted to adopt a Preliminary Budget totaling \$226.2 million, which left the District with an \$8.9 million budget gap. A millage increase of 3.0% would have been needed to balance the Preliminary Budget, a figure reflecting the Act 1 index and taking \$1.7 million in allowable exceptions.

To close the \$8.9 million budget gap for 2015-16, the Board voted at their meeting in April to adopt a Proposed Final Budget, which reflected changes in expenses and revenues, reduced the gap by \$900,000, and called for using \$5.2 million from the reserve fund balance – an amount that was nearly \$800,000 higher than the \$4.4 million outlined in the Preliminary Budget. An additional \$3 million was generated by the amount set through the state-issued Act 1 index of 1.9%.

The Final Budget remains largely unchanged from what the School Board approved at their April meeting. The Board chose not to take any exception relief, which would have added 1.1% more to the tax increase from exceptions in the Final Budget allowed under the law. The Board was able to avoid using all of the allowable Act 1 exception revenue to balance the budget by identifying and implementing spending reduction initiatives. For example, the District participates in a bidding consortium for transportation fuel and has instituted energy conservation and market driven purchasing programs for utilities. The District and employees have also worked together to make changes to healthcare programs, which lowered the cost increases in those areas of the budget. Lastly, as part of its debt service management program, the District refinanced \$57.6 million in bonds this year to save \$7.4 million. By maintaining its AAA bond rating, the District is able to minimize interest rates on its debt.

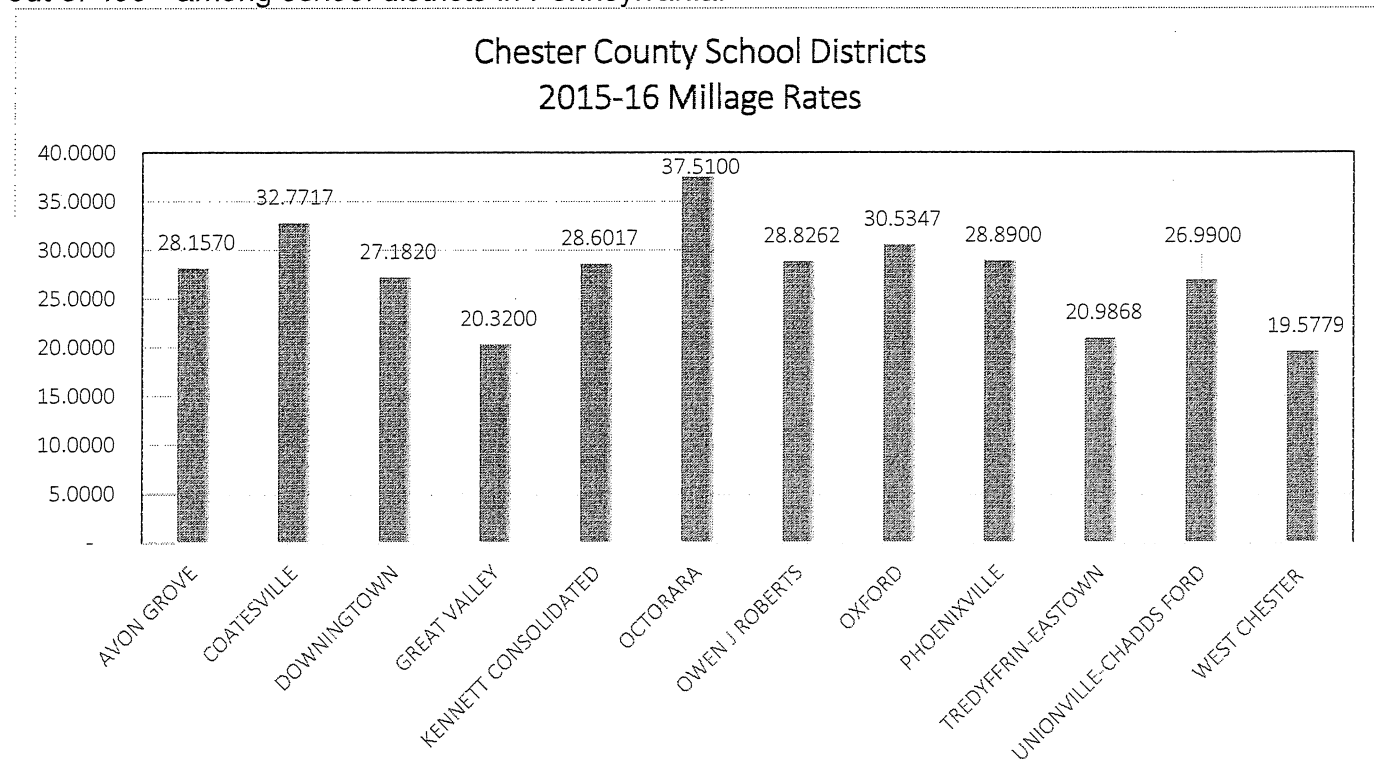
Local revenue, which is the most critical source of funding for the District's budget, has stabilized after suffering through several years of declining property values and assessment appeals – costing the District millions of dollars in total assessed property value. By contrast, state and federal subsidies have not kept pace with a variety of mandates.

With the new budget gap at \$8.2 million, the District will rely on \$5.2 million from the reserve fund balance. "It's important for the Board to weigh the needs of all constituents and balance the

demands placed upon the budget from unfunded state and federal mandates while protecting our taxpayers' interests and providing our students with the resources they deserve to get the best possible education from our school district," said WCASD School Board President Dr. Rick Swalm.

2015-16 District Tax Rates

The tax rate for the West Chester Area School District continues to be the lowest in Chester County, and also offers the lowest rates for residents in the Delaware County portion of the District. For more than a decade, the District's average tax burden has remained in the lowest 20% - 415 out of 499 - among school districts in Pennsylvania.



Based on the Proposed Final Budget, the real estate tax rate for Chester County will increase by .3679 mils over the previous year's budget, to 19.5779 mills, up 1.9%, and the rate for Delaware County would increase by .2559 mils, to 13.9059 mills, an increase of 1.9% over 2014-15. The average assessed home value in Chester County is now \$190,635, and the average assessed home value in the Delaware County portion of the District is \$287,525. Assessed value is approximately one-half of a home's actual market value. At a 1.9% rate increase, the average tax hike would be \$70 for Chester County residents and \$74 for Delaware County residents. The differences in county average assessments account for formula differences resulting in the differing tax rates.

"I believe the Board has passed a budget that funds the instructional programs as well as the additional mandates due to pension, special education and charter school costs," said Dr. Jim Scanlon, superintendent of the West Chester Area School District.

WEST CHESTER AREA SCHOOL DISTRICT

2015-16 BUDGET CALENDAR

<ul style="list-style-type: none"> • Review of Budget Calendar • Budget Forecast Model Review 	September 15, 2014 P&FC	<p>* If Board does not adopt Resolution for Budget Exceptions, use alternative calendar:</p>	
<ul style="list-style-type: none"> • Budget Forecast Model Review • 2015-16 Enrollment Projection (Info Item) • 2015-16 Per Pupil Allocation Recommendation • Capital & General Fund Projects for 2015-16 • Debt Service & Capital Reserve 	October 20, 2014 P&FC		
<ul style="list-style-type: none"> • Budget Forecast Model Review • Staffing/Employee Benefits/Teacher Substitutes 	November 17, 2014 P&FC		
<ul style="list-style-type: none"> • Budget Forecast Model Review • Review of Draft Resolutions for: (1) Authorizing Display & Advertising of 2015-16 Proposed Preliminary Budget & (2) Intent to File for Budget Exceptions (Act 1 Mandate 3/5/15) • Board Approval of <u>Resolution</u> Authorizing the Display of 2015-16 Proposed Preliminary Budget in PDE format (by 1/27/15) & Advertising our Intent to Adopt 10 Days Prior to Adoption Date (by 2/6/14) * Board Approval of <u>Resolution</u> to Publicize the District's Intent to Obtain Approval of 2015-16 Budget Exceptions 1 week prior to Filing Exceptions • Display & Advertise the Proposed Preliminary Budget in PDE Format by 1/27/15 & Publish Notice of Intent to Obtain PDE Approval of 2015-16 Budget Exceptions 7 days prior to filing (ACT 1 Mandate for publication by 2/25/15) 	<p>(Tuesday) January 20, 2015 P&FC</p> <p>January 26, 2015 Board Meeting</p>	<ul style="list-style-type: none"> • Budget Forecast Model Review • Board Approval of <u>Resolution</u> (Accelerated Budget Opt Out Resolution) indicating the District will NOT raise taxes above the state's index (by 1/29/15) . No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 2/3/15). 	<p>(Tuesday) January 20, 2015 P&FC</p> <p>January 26, 2015 Board Meeting</p>

<ul style="list-style-type: none"> Budget Forecast Model Review Special Board Work Session Discussion on submitting Budget Referendum Question to County Elect. Officials (Deadline to Submit Referendum Question is 3/20/15, unless exceptions are requested and denied, then 3/30/15) Adoption of Preliminary Budget (deadline 2/18/15) File for Budget Exceptions by 3/5/15 	<p>(Tuesday) February 17, 2015 P&FC Board Work Session & Special Board Meeting</p>	<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	<p>(Tuesday) February 17, 2015 P&FC</p>
<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	<p>March 16, 2015 P&FC</p>	<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	<p>March 16, 2015 P&FC</p>
<ul style="list-style-type: none"> Budget Work Session & Public Hearing Board Approval of <u>Resolution</u> authorizing the Display of 2015-16 Proposed Final Budget in PDE Format & Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption - no later than 4/27/15) Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/7/15. 	<p>April 20, 2015 P&FC</p> <p>April 27, 2015 Board Meeting</p>	<ul style="list-style-type: none"> Budget Work Session & Public Hearing Board approval of <u>Resolution</u> authorizing the Display of 2015-16 Proposed Budget in PDE format & Advertising Intent to Adopt (by 4/27/15)-must be at least 30 days before final budget adoption on 5/27/15 & be available for public inspection in PDE format at least 20 days prior to adoption (by 5/7/15). 	<p>April 20, 2015 P&FC</p> <p>April 27, 2015 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 5/15/15) ADOPTION of FINAL 2015-16 BUDGET 	<p><i>Must Publish by</i> May 15, 2015</p> <p>(Wednesday) May 27, 2015 Board Meeting</p>	<ul style="list-style-type: none"> Publish Legal Notice of Intent to Adopt Final Budget (10 days prior to adoption) no later than 5/15/15. Budget Work Session ADOPTION of FINAL 2015-16 BUDGET 	<p><i>Must Publish by</i> May 15, 2015</p> <p>May 18, 2015 P&FC</p> <p>(Wednesday) May 27, 2015 Board Meeting</p>

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2015	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2016
<u>General Funds</u>	\$29,961,126	\$220,551,080	\$225,722,705	\$24,789,501
(includes Athletic & Fed. Funds)				
<u>Special Revenue Fund:</u>				
Capital Reserve Fund	\$21,631,399	\$7,566,474	\$3,098,490	\$26,099,383
Cap Resv - Facilities	\$141,027	\$1,504,151	\$1,504,151	\$141,027
<u>Total Special Revenue Funds</u>	\$21,772,426	\$9,070,625	\$4,602,641	\$26,240,410
<u>Capital Projects Fund</u>	(\$917,441)	\$15,000,000	\$7,287,230	\$6,795,329
 TOTAL ALL GOVERNMENTAL FUNDS	 \$50,816,111	 \$244,621,705	 \$237,612,576	 \$57,825,240
<u>Proprietary Fund:</u>				
Food Service	\$1,076,939	\$3,449,547	\$3,579,838	\$946,648
 TOTAL PROPRIETARY FUND TYPES	 \$1,076,939	 \$3,449,547	 \$3,579,838	 \$946,648

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Includes Athletic & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

EXPENSE SUMMARY

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$81,156,213	\$85,821,354	\$84,443,768	\$89,029,451
Special Programs - Elem/Sec	29,689,925	29,532,252	29,405,034	31,686,192
Vocational Education Programs	4,692,319	5,332,187	5,300,542	5,985,970
Other Instructional Prog. - Elem/Sec	551,225	760,624	742,069	769,060
Other Non-Public Services	11,756	11,755	11,755	50,872
	<hr/>	<hr/>	<hr/>	<hr/>
Total Instruction	<u>\$116,101,438</u>	<u>\$121,458,172</u>	<u>\$119,903,169</u>	<u>\$127,521,545</u>
<u>Support Services</u>				
Pupil Personnel	\$7,675,484	\$8,083,489	\$7,998,670	\$8,724,176
Instructional Staff	4,881,281	4,725,387	4,680,702	5,573,653
Administration	10,502,799	11,361,888	11,255,785	10,931,643
Pupil Health	2,002,751	2,811,532	2,781,594	2,132,745
Business	1,521,955	1,639,773	1,623,245	1,879,640
Operations & Maintenance	15,281,210	17,101,842	16,977,939	17,253,659
Transportation	12,650,019	13,272,447	13,268,668	13,616,878
Central	2,158,719	2,436,252	2,421,787	3,270,296
Other	127,739	125,729	125,729	207,530
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Total Support	<u>\$56,801,957</u>	<u>\$61,558,339</u>	<u>\$61,134,119</u>	<u>\$63,590,220</u>
<u>Student Activities & Community Services</u>				
Student Activities	\$4,080,327	\$5,698,093	\$5,635,987	\$4,806,623
Community Services	157,640	126,695	150,795	136,035
	<hr/>	<hr/>	<hr/>	<hr/>
Total Student Act., etc.	<u>\$4,237,968</u>	<u>\$5,824,788</u>	<u>\$5,786,782</u>	<u>\$4,942,658</u>
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$23,751,536	\$25,182,970	\$21,275,442	\$20,810,657
Capital Project Fund Transfer	4,581,247	5,188,800	8,625,852	8,857,625
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Uses	<u>\$28,332,783</u>	<u>\$30,371,770</u>	<u>\$29,901,294</u>	<u>\$29,668,282</u>
TOTAL	<u>\$205,474,146</u>	<u>\$219,213,069</u>	<u>\$216,725,363</u>	<u>\$225,722,705</u>

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

INSTRUCTION (1000)

Expenditures

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$46,475,308	\$47,205,531	\$46,786,495	\$47,446,884	\$660,389	1.4%
200 Benefits	\$22,403,839	\$25,264,274	\$24,474,588	\$27,273,893	\$2,799,305	11.4%
300 Professional & Technical Svces	\$1,360,749	\$1,528,210	\$1,528,210	\$1,691,388	\$163,178	10.7%
400 Purchased Property Services	\$350,418	\$377,073	\$377,073	\$397,780	\$20,707	5.5%
500 Other Purchased Services	\$8,294,889	\$8,528,848	\$8,417,916	\$9,427,178	\$1,009,262	12.0%
600 Supplies	\$2,045,603	\$2,580,044	\$2,522,112	\$2,462,660	(\$59,452)	-2.4%
700 Property	\$179,330	\$227,756	\$227,756	\$222,670	(\$5,086)	-2.2%
800 Other Objects	\$46,077	\$109,618	\$109,618	\$106,998	(\$2,620)	-2.4%
TOTAL	\$81,156,213	\$85,821,354	\$84,443,768	\$89,029,451	\$4,585,683	5.4%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$11,256,658	\$11,373,698	\$10,907,965	\$11,784,167	\$876,202	8.0%
200 Benefits	\$6,158,471	\$6,087,170	\$5,765,837	\$6,832,725	\$1,066,888	18.5%
300 Professional & Technical Svces	\$9,669,953	\$8,943,926	\$9,689,378	\$9,893,657	\$204,279	2.1%
400 Purchased Property Services	\$4,035	\$4,250	\$4,250	\$3,000	(\$1,250)	-29.4%
500 Other Purchased Services	\$2,368,071	\$2,923,782	\$2,838,179	\$2,877,662	\$39,483	1.4%
600 Supplies	\$105,391	\$158,035	\$158,035	\$199,997	\$41,962	26.6%
700 Property	\$112,742	\$34,557	\$34,557	\$89,200	\$54,643	158.1%
800 Other Objects	\$14,603	\$6,834	\$6,834	\$5,784	(\$1,050)	-15.4%
TOTAL	\$29,689,925	\$29,532,252	\$29,405,034	\$31,686,192	\$2,281,158	7.8%

1300

VOCATIONAL EDUCATION

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,837,419	\$1,891,673	\$1,891,673	\$2,035,153	\$143,480	7.6%
200 Benefits	\$912,099	\$1,012,420	\$980,775	\$1,197,979	\$217,204	22.1%
300 Professional & Technical Svces	\$0	\$1,300	\$1,300	\$400	(\$900)	-69.2%
400 Purchased Property Services	\$150	\$1,970	\$1,970	\$2,570	\$600	30.5%
500 Other Purchased Services	\$1,844,482	\$2,281,517	\$2,281,517	\$2,606,201	\$324,684	14.2%
600 Supplies	\$87,069	\$137,862	\$137,862	\$114,053	(\$23,809)	-17.3%
700 Property	\$8,666	\$3,650	\$3,650	\$28,550	\$24,900	682.2%
800 Other Objects	\$2,434	\$1,795	\$1,795	\$1,064	(\$731)	-40.7%
TOTAL	\$4,692,319	\$5,332,187	\$5,300,542	\$5,985,970	\$685,428	12.9%

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

1400

OTHER INSTRUCTIONAL PROGRAMS

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$70,613	\$70,000	\$70,000	\$73,500	\$3,500	5.0%
200 Benefits	\$18,729	\$38,536	\$37,331	\$24,616	(\$12,715)	-34.1%
300 Professional & Technical Svces	\$301,878	\$385,536	\$465,186	\$475,144	\$9,958	2.1%
400 Purchased Property Services	\$29,406	\$28,552	\$28,552	\$34,600	\$6,048	21.2%
500 Other Purchased Services	\$128,567	\$235,700	\$138,700	\$158,900	\$20,200	14.6%
600 Supplies	\$2,033	\$2,300	\$2,300	\$2,300	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$551,225	\$760,624	\$742,069	\$769,060	\$26,991	3.6%

1500

OTHER NON-PUBLIC SERVICES

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$11,756	\$11,755	\$11,755	\$50,872	\$39,117	332.8%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$11,756	\$11,755	\$11,755	\$50,872	\$39,117	332.8%

TOTAL INSTRUCTION

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$59,639,997	\$60,540,902	\$59,656,133	\$61,339,704	\$1,683,571	2.8%
200 Benefits	\$29,493,138	\$32,402,400	\$31,258,531	\$35,329,213	\$4,070,682	13.0%
300 Professional & Technical Svces	\$11,344,336	\$10,870,727	\$11,695,829	\$12,111,461	\$415,632	3.6%
400 Purchased Property Services	\$384,008	\$411,845	\$411,845	\$437,950	\$26,105	6.3%
500 Other Purchased Services	\$12,636,009	\$13,969,847	\$13,676,312	\$15,069,941	\$1,393,629	10.2%
600 Supplies	\$2,240,097	\$2,878,241	\$2,820,309	\$2,779,010	(\$41,299)	-1.5%
700 Property	\$300,738	\$265,963	\$265,963	\$340,420	\$74,457	28.0%
800 Other Objects	\$63,114	\$118,247	\$118,247	\$113,846	(\$4,401)	-3.7%
TOTAL	\$116,101,438	\$121,458,172	\$119,903,169	\$127,521,545	\$7,618,376	6.4%

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

INSTRUCTION

INSTRUCTION represents 56.49% of the budget. It includes the people, programs and services for educating a projected enrollment of 11,508 students in the District's sixteen schools, 706 students in the Charter Schools and 150 students in Alternative Education programs.

1100 REGULAR INSTRUCTION

100 Salaries

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$46,475,308	\$47,205,531	\$46,786,495	\$47,446,884

Included in this category are the salaries of 682.8 teachers. Also included are the salaries of 18 classroom aides (\$521,179); 16 technology associates (\$293,695); 0.5 secretary to ELL supervisor (\$13,214); teacher extra-duty payments (\$487,475); sabbatical leaves (\$190,000); subject chairperson, head teachers, and team leaders (\$326,745) and retirement severance (\$407,000). This category is adjusted for attrition in the amount of \$1,773,000.

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$22,403,839	\$25,264,274	\$24,474,588	\$27,273,893

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$1,360,749	\$1,528,210	\$1,528,210	\$1,691,388

The category includes \$52,300 to measure our student achievement on an annual basis. Includes CCIU substitute services (\$1,461,758), expenses related to curriculum (\$40,230), technology services (\$131,500) and federal program expenses (\$2,200). Also includes \$3,400 paid out of the schools' per pupil allocation budgets.

400 Purchased Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$350,418	\$377,073	\$377,073	\$397,780

Services purchased to repair and maintain District technology equipment, instructional equipment in school buildings and rental/leases for copy equipment, of which \$262,675 is paid out of schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$8,294,889	\$8,528,848	\$8,417,916	\$9,427,178

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$9,150,780). Also includes expenses related to federal programs (\$25,085), \$121,200 for wan lines and \$85,853 for postage, printing, travel and student transportation costs paid out of schools' per pupil allocation budgets and outdoor education budgets.

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$2,045,603	\$2,580,044	\$2,522,112	\$2,462,660

Includes \$892,320 for textbooks, periodicals, reference books, workbooks, textbook binding, classroom audio-visual materials and supplies paid out of the schools' per pupil allocation and outdoor education budgets. Includes textbooks, supplies and software for the following curriculum proposals; Social studies (\$647,270), Science (\$222,000), Math (\$9,000), Foreign Language (\$42,000), Reading (\$21,000), and English/Language Arts (\$20,000). This category includes \$40,400 for expenses related to federal programs and \$284,370 for books, supplies and software for other subject areas and full day kindergarten. This category also includes general O/S software updates (\$284,300).

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$179,330	\$227,756	\$227,756	\$222,670

Provides \$55,580 for instructional equipment purchased out of the schools' per pupil allocation budgets. Also includes \$50,000 for instructional technology hardware and \$117,090 for instructional equipment from the following programs: Social Studies (\$6,150), Health & Phys Ed. (\$51,240), Music & Art (\$25,000), Reading (\$28,000), Science and Technology and (\$6,700).

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$46,077	\$109,618	\$109,618	\$106,998

The budget includes Outdoor Education budgets and gate receipt budgets (\$99,158). Also includes \$7,840 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

WEST CHESTER AREA SCHOOL DISTRICT

2015-16 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</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$11,256,658	\$11,373,698	\$10,907,965	\$11,784,167

The salaries of 3 Supervisors of Special Education, 1.0 Special Ed/Pupil Services Specialist, 4 secretaries; 16.4 teachers for the gifted programs; 107 teachers and 124 aides for other District-operated special education classes. Also includes extra-assignment (\$305,000) and subject chairperson, head teachers, and team leaders (\$18,220).

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$6,158,471	\$6,087,170	\$5,765,837	\$6,832,725

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$9,669,953	\$8,943,926	\$9,689,378	\$9,893,657

For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$5,579,149) from the CCIU, other professional agencies, and other intermediate units. Also includes \$1,523,808 for special education students in the alternative education program, \$300,446 in charges for the District's school-age students in the Early Intervention Programs \$530,000 for Extended School Year services and \$721,000 for due-process hearings. This category includes \$1,235,754 of federal program expenditures and \$3,500 paid out of gifted education budgets.

400 Purchased Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$4,035	\$4,250	\$4,250	\$3,000

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

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$2,368,071	\$2,923,782	\$2,838,179	\$2,877,662

Includes \$2,805,471 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. Other expenses include \$8,900 for transportation expenses related to field trips, \$26,500 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted and \$4,091 paid out of the schools' per pupil allocation budgets. This category includes \$32,700 of federal program expenditures.

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$105,391	\$158,035	\$158,035	\$199,997

Includes \$54,300 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$28,347 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$117,350 of federal program expenditures.

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$112,742	\$34,557	\$34,557	\$89,200	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. This category includes \$27,000 of federal program expenditures.

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$14,603	\$6,834	\$6,834	\$5,784	Dues and fees for memberships in professional organizations or associations.

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 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 Vocational-Technical School.

100 Salaries

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	The salaries of 27.3 teachers in the vocational educational program. Also includes teacher extra duty pay (\$1,600).
\$1,837,419	\$1,891,673	\$1,891,673	\$2,035,153	

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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.
\$912,099	\$1,012,420	\$980,775	\$1,197,979	

300 Professional and Technical Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes.
\$0	\$1,300	\$1,300	\$400	

400 Purchases Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.
\$150	\$1,970	\$1,970	\$2,570	

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	The major item in this category is \$2,587,670 for students to attend the academic program at the Center for Arts and Technology. Also includes \$18,531 for program expenses paid out of the schools' per pupil allocation budgets.
\$1,844,482	\$2,281,517	\$2,281,517	\$2,606,201	

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Includes (\$87,053) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$27,000) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.
\$87,069	\$137,862	\$137,862	\$114,053	

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

700 Property

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Includes \$2,550 for the purchase or replacement of instructional equipment paid out of the schools' per pupil allocation budgets.
\$8,666	\$3,650	\$3,650	\$28,550	

800 Other Objects

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets.
\$2,434	\$1,795	\$1,795	\$1,064	

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

1400 OTHER INSTRUCTIONAL PROGRAMS This function includes summer school programs, the Teen-Age Parent program, homebound instruction, and the K-5 summer program.

100 Salaries

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Includes salaries for regular summer school (\$53,500) and the K-5 Summer Program (\$20,000).
\$70,613	\$70,000	\$70,000	\$73,500	

200 Benefits

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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.
\$18,729	\$38,536	\$37,331	\$24,616	

300 Professional and Technical Services

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Includes services for alternative education programs (\$465,144) and the Intermediate Unit TAP Program (\$10,000).
\$301,878	\$385,536	\$465,186	\$475,144	

400 Purchases Property Services

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Services purchased to repair and maintain instructional equipment.
\$29,406	\$28,552	\$28,552	\$34,600	

500 Other Purchased Services

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Includes communications and printing costs for summer school programs and homebound instruction (\$17,000) tuition for summer school program (\$15,100) and tuitions for alternative education (\$126,800)
\$128,567	\$235,700	\$138,700	\$158,900	

600 Supplies

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Includes supplies for summer school programs .
\$2,033	\$2,300	\$2,300	\$2,300	

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Includes payments for professional services for non-public services provided as part of Title I pass thru allocation.
\$11,756	\$11,755	\$11,755	\$50,872	

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$4,962,587	\$5,122,215	\$5,122,215	\$5,338,183	\$215,968	4.2%
200 Benefits	\$2,396,653	\$2,713,612	\$2,628,793	\$3,120,343	\$491,550	18.7%
300 Professional & Technical Svces	\$211,201	\$126,600	\$126,600	\$116,059	(\$10,541)	-8.3%
400 Purchased Property Services	\$170	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$21,467	\$38,220	\$38,220	\$38,280	\$60	0.2%
600 Supplies	\$78,657	\$79,949	\$79,949	\$106,308	\$26,359	33.0%
700 Property	\$931	\$350	\$350	\$848	\$498	142.3%
800 Other Objects	<u>\$3,818</u>	<u>\$2,543</u>	<u>\$2,543</u>	<u>\$4,155</u>	<u>\$1,612</u>	<u>63.4%</u>
TOTAL	\$7,675,484	\$8,083,489	\$7,998,670	\$8,724,176	\$725,506	9.1%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,599,385	\$2,671,160	\$2,671,160	\$2,835,215	\$164,055	6.1%
200 Benefits	\$1,863,678	\$1,429,601	\$1,384,916	\$2,250,997	\$866,081	62.5%
300 Professional & Technical Svces	\$113,568	\$339,200	\$339,200	\$233,882	(\$105,318)	-31.0%
400 Purchased Property Services	\$6,198	\$9,950	\$9,950	\$8,764	(\$1,186)	-11.9%
500 Other Purchased Services	\$42,214	\$38,349	\$38,349	\$21,250	(\$17,099)	-44.6%
600 Supplies	\$210,011	\$216,610	\$216,610	\$199,739	(\$16,871)	-7.8%
700 Property	\$5,262	\$10,737	\$10,737	\$13,186	\$2,449	22.8%
800 Other Objects	<u>\$40,965</u>	<u>\$9,780</u>	<u>\$9,780</u>	<u>\$10,620</u>	<u>\$840</u>	<u>8.6%</u>
TOTAL	\$4,881,281	\$4,725,387	\$4,680,702	\$5,573,653	\$892,951	19.1%

2300

ADMINISTRATION

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,204,935	\$6,371,695	\$6,371,695	\$5,873,860	(\$497,835)	-7.8%
200 Benefits	\$2,724,786	\$3,394,543	\$3,288,440	\$3,456,507	\$168,067	5.1%
300 Professional & Technical Svces	\$1,143,285	\$1,076,142	\$1,076,142	\$1,100,945	\$24,803	2.3%
400 Purchased Property Services	\$13,654	\$30,800	\$30,800	\$25,639	(\$5,161)	-16.8%
500 Other Purchased Services	\$225,869	\$301,479	\$301,479	\$298,002	(\$3,477)	-1.2%
600 Supplies	\$136,101	\$129,100	\$129,100	\$123,563	(\$5,537)	-4.3%
700 Property	\$13,665	\$16,500	\$16,500	\$19,204	\$2,704	16.4%
800 Other Objects	<u>\$40,504</u>	<u>\$41,629</u>	<u>\$41,629</u>	<u>\$33,923</u>	<u>(\$7,706)</u>	<u>-18.5%</u>
TOTAL	\$10,502,799	\$11,361,888	\$11,255,785	\$10,931,643	(\$324,142)	-2.9%

WEST CHESTER AREA SCHOOL DISTRICT

2015-16 BUDGET

2400

PUPIL HEALTH

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$1,271,864	\$1,789,607	\$1,789,607	\$1,302,922	(\$486,685)	-27.2%
200 Benefits	\$681,455	\$957,793	\$927,855	\$766,205	(\$161,650)	-17.4%
300 Professional & Technical Svces	\$5,912	\$19,800	\$19,800	\$14,000	(\$5,800)	-29.3%
400 Purchased Property Services	\$722	\$2,900	\$2,900	\$2,850	(\$50)	-1.7%
500 Other Purchased Services	\$2,793	\$4,900	\$4,900	\$4,675	(\$225)	-4.6%
600 Supplies	\$18,171	\$26,782	\$26,782	\$32,818	\$6,036	22.5%
700 Property	\$21,666	\$8,850	\$8,850	\$8,900	\$50	0.6%
800 Other Objects	\$169	\$900	\$900	\$375	(\$525)	-58.3%
TOTAL	\$2,002,751	\$2,811,532	\$2,781,594	\$2,132,745	(\$648,849)	-23.3%

2500

BUSINESS OFFICE

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$993,279	\$987,979	\$987,979	\$1,020,615	\$32,636	3.3%
200 Benefits	\$487,159	\$528,763	\$512,235	\$617,603	\$105,368	20.6%
300 Professional & Technical Svces	\$11,338	\$38,850	\$38,850	\$35,800	(\$3,050)	-7.9%
400 Purchased Property Services	\$9,712	\$14,246	\$14,246	\$14,305	\$59	0.4%
500 Other Purchased Services	\$17,137	\$28,190	\$28,190	\$27,990	(\$200)	-0.7%
600 Supplies	(\$23,258)	\$0	\$0	\$110,702	\$110,702	100.0%
700 Property	\$0	\$670	\$670	\$4,700	\$4,030	601.5%
800 Other Objects	\$26,590	\$41,075	\$41,075	\$47,925	\$6,850	16.7%
TOTAL	\$1,521,955	\$1,639,773	\$1,623,245	\$1,879,640	\$256,395	15.8%

2600

OPERATION & MAINTENANCE

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$6,679,946	\$7,406,629	\$7,406,629	\$7,263,874	(\$142,755)	-1.9%
200 Benefits	\$3,251,193	\$3,964,007	\$3,840,104	\$4,158,007	\$317,903	8.3%
300 Professional & Technical Svces	\$29,155	\$48,000	\$48,000	\$43,000	(\$5,000)	-10.4%
400 Purchased Property Services	\$2,861,403	\$3,265,220	\$3,265,220	\$3,193,657	(\$71,563)	-2.2%
500 Other Purchased Services	\$536,845	\$581,186	\$581,186	\$633,921	\$52,735	9.1%
600 Supplies	\$1,751,050	\$1,558,500	\$1,558,500	\$1,707,700	\$149,200	9.6%
700 Property	\$146,444	\$260,000	\$260,000	\$235,500	(\$24,500)	-9.4%
800 Other Objects	\$25,174	\$18,300	\$18,300	\$18,000	(\$300)	-1.6%
TOTAL	\$15,281,210	\$17,101,842	\$16,977,939	\$17,253,659	\$275,720	1.6%

WEST CHESTER AREA SCHOOL DISTRICT

2015-16 BUDGET

2700

STUDENT TRANSPORTATION

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$211,789	\$225,897	\$225,897	\$218,744	(\$7,153)	-3.2%
200 Benefits	\$108,838	\$120,902	\$117,123	\$128,807	\$11,684	10.0%
300 Professional & Technical Svces	\$13,119	\$20,500	\$20,500	\$20,000	(\$500)	-2.4%
400 Purchased Property Services	\$1,905	\$2,500	\$2,500	\$3,000	\$500	20.0%
500 Other Purchased Services	\$12,308,615	\$12,887,348	\$12,887,348	\$13,232,127	\$344,779	2.7%
600 Supplies	\$3,357	\$7,900	\$7,900	\$6,500	(\$1,400)	-17.7%
700 Property	\$1,547	\$6,000	\$6,000	\$6,500	\$500	8.3%
800 Other Objects	\$850	\$1,400	\$1,400	\$1,200	(\$200)	-14.3%
TOTAL	\$12,650,019	\$13,272,447	\$13,268,668	\$13,616,878	\$348,210	2.6%

2800

CENTRAL SUPPORT

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$1,126,983	\$1,163,595	\$1,168,595	\$1,624,351	\$455,756	39.0%
200 Benefits	\$549,536	\$622,752	\$603,287	\$949,749	\$346,462	57.4%
300 Professional & Technical Svces	\$252,676	\$382,277	\$382,277	\$405,300	\$23,023	6.0%
400 Purchased Property Services	\$65,872	\$78,675	\$78,675	\$87,825	\$9,150	11.6%
500 Other Purchased Services	\$23,996	\$38,750	\$38,750	\$37,790	(\$960)	-2.5%
600 Supplies	\$139,272	\$149,203	\$149,203	\$154,281	\$5,078	3.4%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$385	\$1,000	\$1,000	\$11,000	\$10,000	1000.0%
TOTAL	\$2,158,719	\$2,436,252	\$2,421,787	\$3,270,296	\$848,509	35.0%

2900

OTHER SUPPORT

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$127,739	\$125,729	\$125,729	\$125,729	\$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	\$81,801	\$81,801	100.0%
TOTAL	\$127,739	\$125,729	\$125,729	\$207,530	\$81,801	65.1%

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

TOTAL SUPPORT SERVICES

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$24,050,768	\$25,738,777	\$25,743,777	\$25,477,764	(\$266,013)	-1.0%
200 Benefits	\$12,063,297	\$13,731,973	\$13,302,753	\$15,448,218	\$2,145,465	16.1%
300 Professional & Technical Svces	\$1,780,252	\$2,051,369	\$2,051,369	\$1,968,986	(\$82,383)	-4.0%
400 Purchased Property Services	\$2,959,635	\$3,404,291	\$3,404,291	\$3,336,040	(\$68,251)	-2.0%
500 Other Purchased Services	\$13,306,675	\$14,044,151	\$14,044,151	\$14,419,764	\$375,613	2.7%
600 Supplies	\$2,313,360	\$2,168,044	\$2,168,044	\$2,441,611	\$273,567	12.6%
700 Property	\$189,516	\$303,107	\$303,107	\$288,838	(\$14,269)	-4.7%
800 Other Objects	\$138,454	\$116,627	\$116,627	\$208,999	\$92,372	79.2%
TOTAL	<u>\$56,801,957</u>	<u>\$61,558,339</u>	<u>\$61,134,119</u>	<u>\$63,590,220</u>	<u>\$2,456,101</u>	<u>4.0%</u>

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

SUPPORT SERVICES

SUPPORT SERVICES represents 28.17% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 11,508 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

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	The salaries of a Pupil Services Director, Pupil Services Supervisor, 38.0 guidance counselors, 15.4 psychologists, 1 social worker, 7 caseworkers, 14.0 clerical personnel, 3 Security/Greeters and \$90,600 for extra-duty payments covering summer guidance and psychological testing.
\$4,962,587	\$5,122,215	\$5,122,215	\$5,338,183	

200 Benefits

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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.
\$2,396,653	\$2,713,612	\$2,628,793	\$3,120,343	

300 Professional and Technical Services

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	For contracted services requiring persons with specialized skills and knowledge. Includes \$4,000 for student intervention services, \$41,000 for student psychological testing services, \$2,400 for social worker services, \$4,000 for Security Risk Assessment, \$37,959 for psychiatric services, \$25,000 for annual guidance assistance and \$1,700 paid out of the schools' per pupil allocation budgets.
\$211,201	\$126,600	\$126,600	\$116,059	

400 Purchased Property Services

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Rental and repair of guidance equipment all paid by schools' per pupil allocations.
\$170	\$0	\$0	\$0	

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$21,467	\$38,220	\$38,220	\$38,280

Includes \$1,530 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 (\$11,800); telephone and postage (\$9,200), advertising (\$2,000) and travel and mileage reimbursement (\$6,750) to support pupil personnel and attendance functions. This category includes \$7,000 of federal program expenditures

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$78,657	\$79,949	\$79,949	\$106,308

Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$19,178), supplies and testing materials for pupil personnel offices (\$86,130). This category includes \$1,000 of federal program expenditures.

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$931	\$350	\$350	\$848

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

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$3,818	\$2,543	\$2,543	\$4,155

Dues and fees for membership in professional organizations or associations, \$1,677 paid out of the schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 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 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>
\$2,599,385	\$2,671,160	\$2,671,160	\$2,835,215

The salaries of 6.0 curriculum supervisors, supervisor of instructional technology, assistant supt of curriculum and instruction, assessment supervisor, 16.0 librarians, 1.40 AV teachers, 3.45 secretaries, 10.0 library aides. Also includes teacher extra-duty payments and teacher induction program (\$68,050).

200 Benefits

<u>Actual 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>
\$1,863,678	\$1,429,601	\$1,384,916	\$2,250,997

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>
\$113,568	\$339,200	\$339,200	\$233,882

Includes \$11,000 for contracted services for administration offices, \$214,182 related to federal Title programs and \$8,700 paid out of the schools' per pupil allocation.

400 Purchased Property Services

<u>Actual 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>
\$6,198	\$9,950	\$9,950	\$8,764

Services purchased to repair and maintain equipment. Items are school audiovisual and library equipment repairs (\$1,300) 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 (\$7,464).

500 Other Purchased Services

<u>Actual 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>
\$42,214	\$38,349	\$38,349	\$21,250

Includes postage and communications (\$8,670), printing for student exams and other instructional support materials (\$2,450). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$10,130).

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$210,011	\$216,610	\$216,610	\$199,739

Includes \$115,203 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$32,100 for instructional support staff's supplies, \$2,336 for teacher induction and \$50,100 for library subscriptions.

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$5,262	\$10,737	\$10,737	\$13,186

Provides for the purchase of equipment for this function for library and audiovisual equipment paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$40,965	\$9,780	\$9,780	\$10,620

Dues and fees for membership in professional organizations or associations for instructional support staff. Includes \$595 paid out of the schools' per pupil allocation.

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 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. Prior to 2015-16, the Human Resources Department was coded to 2300. The 2015-16 human resources proposed amounts are included in 2800 to conform to the PDE chart of accounts.

100 Salaries

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$6,204,935	\$6,371,695	\$6,371,695	\$5,873,860

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, 1.0 clerical staff for Communications, 1.0 clerical staff for the Superintendent, 1.0 clerical staff for the Director of Elem Education, 1.0 clerical staff for the Program Director-Professional Development, 30.0 clerical staff for building principals.

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$2,724,786	\$3,394,543	\$3,288,440	\$3,456,507

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$1,143,285	\$1,076,142	\$1,076,142	\$1,100,945

Includes real estate tax collectors' fees, earned income, transfer, delinquent tax collection, and lockbox fees (\$696,445), legal and other professional services (\$273,000), volunteer tax credit pilot program (\$19,600), audit and Board consultants (\$42,900), labor relations (\$55,000) and training and teacher induction (\$5,000). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$7,500). This category includes \$1,500 for federal program expenditures.

400 Purchased Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$13,654	\$30,800	\$30,800	\$25,639

Includes \$10,100 for schools' repairs and leases paid out of the per pupil allocation budgets and \$15,539 for repairs and leases for other offices in the administration function.

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$225,869	\$301,479	\$301,479	\$298,002

This category includes postage /communications (\$41,795), printing (\$17,200) and mileage reimbursement/travel (\$18,129) 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 (\$30,000), Board and tax collector official bonds (\$25,075); School Board advertising (\$6,000); other printing and advertising (\$2,500); Other telephone and postage (\$41,903), School Board liability insurance (\$95,000); and mileage/travel reimbursement (\$20,400).

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$87,013); and other supplies and professional books/periodicals for this function (\$36,550).
\$136,101	\$129,100	\$129,100	\$123,563	

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Provides for the purchase or replacement of equipment paid out of the schools' per pupil allocation budgets.
\$13,665	\$16,500	\$16,500	\$19,204	

800 Other Projects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Dues and fees for memberships in professional organizations or associations including \$15,200 for school board memberships. Also includes school building memberships (\$10,173) and other professional dues (\$8,550) in this category.
\$40,504	\$41,629	\$41,629	\$33,923	

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 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</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$1,271,864	\$1,789,607	\$1,789,607	\$1,302,922

The salaries of 14.8 certified nurses and 11.2 RNs/LPNs, \$4,000 for extra-duty payments, and subject chairperson contract.

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$681,455	\$957,793	\$927,855	\$766,205

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$5,912	\$19,800	\$19,800	\$14,000

Includes \$2,000 for student medical examinations, \$1,500 for dental services, \$500 for nursing services and \$10,000 for substitute coverage.

400 Purchased Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$722	\$2,900	\$2,900	\$2,850

Services to repair and maintain equipment in school nurses' offices of which \$950 is paid by the schools' per pupil allocation.

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$2,793	\$4,900	\$4,900	\$4,675

Includes \$875 for travel/mileage reimbursement for school nurses' offices and other purchased services paid out of the schools' per pupil allocation budgets, travel and mileage reimbursement (\$1,000), telephone & postage (\$500), and printing (\$300). This category includes \$2,000 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

600 Supplies

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Medical supplies for the schools' nursing offices (\$22,518) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$10,300).
\$18,171	\$26,782	\$26,782	\$32,818	

700 Property

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Provides for equipment paid out of the Supervisor's offices
\$21,666	\$8,850	\$8,850	\$8,900	

800 Other Objects

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets.
\$169	\$900	\$900	\$375	

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

2500 BUSINESS Activities associated with the fiscal operation of the District. This function includes accounting, budgeting, payroll, purchasing, duplicating, and the receiving, investing, and disbursing of General and Student Activity Funds.

100 Salaries

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$993,279	\$987,979	\$987,979	\$1,020,615	Includes salary for the Director of Business Affairs, Asst. Director of Business Affairs, Controller, Accounting Supervisor, Purchasing Agent, Payroll Supervisor, Tax Supervisor, Accountant, Central Office Receptionist, and 4.0 secretarial/clerical personnel in the Business Office. Beginning in 2015-16, mailroom hourly support was moved to 2500 to conform to PA Chart of Account definitions.

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$487,159	\$528,763	\$512,235	\$617,603	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 25.84%) 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$11,338	\$38,850	\$38,850	\$35,800	Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$9,712	\$14,246	\$14,246	\$14,305	Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$17,137	\$28,190	\$28,190	\$27,990	Includes postage for Accounts Payable, advertising for bids, printing of budget document and other Business Office reports and travel/mileage reimbursement for Business Office staff.

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
(\$23,258)	\$0	\$0	\$110,702	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
2015-16 BUDGET**

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Includes the purchase of office equipment.
\$0	\$670	\$670	\$4,700	

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.
\$26,590	\$41,075	\$41,075	\$47,925	

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 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</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$6,679,946	\$7,406,629	\$7,406,629	\$7,263,874

Includes the Director of Facilities & Operations, 2 supervisors, 4 coordinators, 22 head custodians, 8 grounds keepers, 12 central maintenance workers, 1 mechanic, 78 building maintenance/custodial employees, and 1.4 night security guards. Also includes 2 secretarial/clerical personnel.

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$3,251,193	\$3,964,007	\$3,840,104	\$4,158,007

The cost for the School District's contribution to the Public School Employees' Retirement Fund (25.84%) 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$29,155	\$48,000	\$48,000	\$43,000

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</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$2,861,403	\$3,265,220	\$3,265,220	\$3,193,657

Services are: electricity-\$1,825,000; water/sewage-\$549,500; trash removal-\$105,000. Also includes repair/maintenance for: HVAC-\$300,000; roofs-\$15,000; asbestos-\$1,000; custodial equipment & related items (pest control, fire extinguishers)-\$52,087; electrical \$45,000; vehicles-\$15,000; special items (elevators, sprinklers, alarms)-\$32,000; other items-\$234,070; and rental of compressors, jackhammers, etc.-\$20,000.

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$536,845	\$581,186	\$581,186	\$633,921

The major items are property/auto insurance-\$177,000 liability insurance-\$174,000; insurance for underground tanks-\$11,000; telephones-\$252,421; printing-\$500 and travel/mileage reimbursement-\$19,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$1,751,050	\$1,558,500	\$1,558,500	\$1,707,700

The largest item is heating fuel-\$842,000. The remainder provides for: custodial \$280,000; electrical \$80,000; grounds-\$230,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$50,000; gasoline/diesel fuel-\$105,000 HVAC-\$80,000; plumbing-\$50,000; roofing-\$10,000; carpentry-\$55,000 and other supplies-\$40,700. Offsetting these expenses is anticipated facility rental income of \$115,000.

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$146,444	\$260,000	\$260,000	\$235,500

Includes replacement costs for additional equipment or equipment that is no longer serviceable: custodial-\$30,000, electrical \$3,000, motorpool \$3,000, grounds \$72,000, warehouse \$100,000, HVAC \$10,000, and other supplies \$17,500.

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$25,174	\$18,300	\$18,300	\$18,000

Dues and fees for memberships in professional organizations/associations and subscriptions to technical journals.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

2700 STUDENT TRANSPORTATION Includes those activities concerned with transporting 12,364 public school students and 3,536 students to 72 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$211,789	\$225,897	\$225,897	\$218,744

The salaries of the transportation manager, assistant manager and 1.5 employees.

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$108,838	\$120,902	\$117,123	\$128,807

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$13,119	\$20,500	\$20,500	\$20,000

Software support services for bus scheduling.

400 Purchased Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$1,905	\$2,500	\$2,500	\$3,000

Services purchased to repair and maintain equipment in the Transportation Department.

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$12,308,615	\$12,887,348	\$12,887,348	\$13,232,127

Provides \$4,958,385 to transport public students, \$4,548,366 to transport non-public students, and \$3,708,876 to transport children assigned to special education programs outside of the District. Also includes \$16,500 for advertising, printing, and travel/mileage reimbursement expenses.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Supplies for operating the student transportation function.
\$3,357	\$7,900	\$7,900	\$6,500	

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	New or replacement equipment for the transportation function.
\$1,547	\$6,000	\$6,000	\$6,500	

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Dues and fees for membership in professional associations.
\$850	\$1,400	\$1,400	\$1,200	

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

2800 CENTRAL SUPPORT SERVICE Activities such as data processing, research, development, and evaluation which support other instructional and supporting services. Beginning in 2015-16 this function also includes Human Resources (previously accounted for in 2300) to conform to the PA Chart of Accounts.

100 Salaries

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$1,126,983	\$1,163,595	\$1,168,595	\$1,624,351

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 Medical Access. Beginning in 2015-16, the function also includes the salaries for Human Resources Director, benefits specialist, personnel specialist, employee relations specialist, and 2 Human Resources clerks.

200 Benefits

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$549,536	\$622,752	\$603,287	\$949,749

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$252,676	\$382,277	\$382,277	\$405,300

For contracted services requiring persons with special skills and knowledge including data processing services, networking and research and evaluation. Also includes \$65,000 for pre-employment physicals and labor relations.

400 Purchased Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$65,872	\$78,675	\$78,675	\$87,825

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

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$23,996	\$38,750	\$38,750	\$37,790

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

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$139,272	\$149,203	\$149,203	\$154,281

Supplies and materials needed for computer equipment as well as computer software. Also includes office supplies.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Furniture and equipment for network support and maintenance, includes routers and switches.
\$0	\$0	\$0	\$0	

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Dues and fees associated with student assessment, human resources, and the technology department.
\$385	\$1,000	\$1,000	\$11,000	

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

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

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$127,739	\$125,729	\$125,729	\$125,729	Payment for CCIU Core Services.

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	
\$0	\$0	\$0	\$81,801	Pass-thru debt service related to CCIU debt.

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$2,589,282	\$2,712,563	\$2,712,563	\$2,696,183	(\$16,380)	-0.6%
200 Benefits	\$667,457	\$1,986,953	\$1,924,847	\$1,063,975	(\$860,872)	-44.7%
300 Professional & Technical Svcs	\$207,715	\$163,567	\$163,567	\$198,601	\$35,034	21.4%
400 Purchased Property Services	\$21,815	\$140,100	\$140,100	\$141,752	\$1,652	1.2%
500 Other Purchased Services	\$318,688	\$451,797	\$451,797	\$447,572	(\$4,225)	-0.9%
600 Supplies	\$188,449	\$138,287	\$138,287	\$154,054	\$15,767	11.4%
700 Property	\$21,147	\$10,100	\$10,100	\$10,875	\$775	7.7%
800 Other Objects	\$65,775	\$94,726	\$94,726	\$93,611	(\$1,115)	-1.2%
TOTAL	\$4,080,327	\$5,698,093	\$5,635,987	\$4,806,623	(\$829,364)	-14.7%

3300

COMMUNITY SERVICES

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$16,828	\$6,000	\$6,000	\$1,000	(\$5,000)	-83.3%
200 Benefits	\$3,678	\$3,207	\$3,107	\$335	(\$2,772)	-89.2%
300 Professional & Technical Svcs	\$121,549	\$108,700	\$108,700	\$125,500	\$16,800	15.5%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$10,902	\$700	\$700	\$500	(\$200)	-28.6%
600 Supplies	\$4,684	\$8,088	\$32,288	\$8,700	(\$23,588)	-73.1%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$157,640	\$126,695	\$150,795	\$136,035	(\$14,760)	-9.8%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16	Increase/ (Decrease) Amount	%
100 Salaries	\$2,606,111	\$2,718,563	\$2,718,563	\$2,697,183	(\$21,380)	-0.8%
200 Benefits	\$671,135	\$1,990,160	\$1,927,954	\$1,064,310	(\$863,644)	-44.8%
300 Professional & Technical Svcs	\$329,263	\$272,267	\$272,267	\$324,101	\$51,834	19.0%
400 Purchased Property Services	\$21,815	\$140,100	\$140,100	\$141,752	\$1,652	1.2%
500 Other Purchased Services	\$329,589	\$452,497	\$452,497	\$448,072	(\$4,425)	-1.0%
600 Supplies	\$193,133	\$146,375	\$170,575	\$162,754	(\$7,821)	-4.6%
700 Property	\$21,147	\$10,100	\$10,100	\$10,875	\$775	7.7%
800 Other Objects	\$65,775	\$94,726	\$94,726	\$93,611	(\$1,115)	-1.2%
TOTAL	\$4,237,968	\$5,824,788	\$5,786,782	\$4,942,658	(\$844,124)	-14.6%

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 2.19% 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</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$2,589,282	\$2,712,563	\$2,712,563	\$2,696,183

The salaries of 3 faculty managers 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</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$667,457	\$1,986,953	\$1,924,847	\$1,063,975

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$207,715	\$163,567	\$163,567	\$198,601

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 (\$27,312). Additionally, expenses include \$13,000 for fees related to the activity fee POS system and \$60,000 for athletic trainers and other services related to off-site practice locations. Also represents provision for officials at various athletic events paid out of the schools' per pupil allocation budgets(\$98,289).

400 Purchased Property Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$21,815	\$140,100	\$140,100	\$141,752

Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets \$30,472 and \$5,000 for music repairs from the Supervisors budget. Also includes pool rental of \$106,280.

500 Other Purchased Services

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$318,688	\$451,797	\$451,797	\$447,572

The major items are \$384,043 to transport athletic teams and clubs to events; and \$4,100 for printing and postage, all paid out of the schools' per pupil allocation budgets. Also includes \$16,000 to transport bands to events, \$43,000 for schools' accident insurance coverage and \$429 of telephone & postage.

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

600 Supplies

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Includes \$149,054 for uniforms and supplies for the operation of various sports programs paid out of the schools' per pupil allocation budgets and \$5,000 for supplies related to the music program.
\$188,449	\$138,287	\$138,287	\$154,054	

700 Property

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Includes \$5,875 for new and replacement equipment for athletic programs paid out of the schools' per pupil allocation budgets. Also includes \$5,000 for music equipment replacement.
\$21,147	\$10,100	\$10,100	\$10,875	

800 Other Objects

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	Includes \$81,611 for dues and entry fees paid out of the schools' per pupil allocation budgets and \$12,000 to support the music program competitions.
\$65,775	\$94,726	\$94,726	\$93,611	

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

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

100 Salaries

<u>Actual 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>	Includes the extra-duty payments for Title III and EDK.
\$16,828	\$6,000	\$6,000	\$1,000	

200 Benefits

<u>Actual 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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.
\$3,678	\$3,207	\$3,107	\$335	

300 Professional and Technical Services

<u>Actual 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>	Includes crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program.
\$121,549	\$108,700	\$108,700	\$125,500	

500 Other Purchased Services

<u>Actual 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>	Includes expenses related to the extended day kindergarten program and Federal Title programs.
\$10,902	\$700	\$700	\$500	

600 Supplies

<u>Actual 2013-14</u>	<u>Budgeted 2014-15</u>	<u>Anticipated 2014-15</u>	<u>Proposed 2015-16</u>	Includes expenses related to the Federal Title and EDK programs.
\$4,684	\$8,088	\$32,288	\$8,700	

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$11,149,536	\$11,407,970	\$9,655,442	\$11,014,657	\$1,359,215	14.1%
900 Other Financing Uses	<u>\$12,602,000</u>	<u>\$13,775,000</u>	<u>\$11,620,000</u>	<u>\$9,796,000</u>	<u>(\$1,824,000)</u>	<u>-15.7%</u>
TOTAL	\$23,751,536	\$25,182,970	\$21,275,442	\$20,810,657	(\$464,785)	-2.2%

5200

CAPITAL RESERVE FUND TRANSFER

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
900 Other Financing Uses	<u>\$4,581,247</u>	<u>\$5,188,800</u>	<u>\$8,625,852</u>	<u>\$8,857,625</u>	<u>\$231,773</u>	<u>2.7%</u>
TOTAL	\$4,581,247	\$5,188,800	\$8,625,852	\$8,857,625	\$231,773	2.7%

TOTAL OTHER FINANCING USES

	Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$11,149,536	\$11,407,970	\$9,655,442	\$11,014,657	\$1,359,215	14.1%
900 Other Financing Uses	<u>\$17,183,247</u>	<u>\$18,963,800</u>	<u>\$20,245,852</u>	<u>\$18,653,625</u>	<u>(\$1,592,227)</u>	<u>-7.9%</u>
TOTAL	\$28,332,783	\$30,371,770	\$29,901,294	\$29,668,282	(\$233,012)	-0.8%
Grand Total	<u>\$205,474,146</u>	<u>\$219,213,069</u>	<u>\$216,725,363</u>	<u>\$225,722,705</u>	<u>\$8,997,342</u>	

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

OTHER FINANCING USES

Budget reserve, the contribution to Capital Reserve Fund, and debt service payments (principal and interest) on the debt of the School District represent 13.14% of the budget.

5100 DEBT SERVICE

800 Other Objects

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$11,149,536	\$11,407,970	\$9,655,442	\$11,014,657

Provides for interest payments on the:

G.O.B. series 2006 (\$730,988)
 G.O.B. series A 2006 (\$1,560,723)
 G.O.B. refundings series 2010 A (\$116,094)
 G.O.B. refundings series 2010 AA (\$806,775)
 G.O.B. refunding series 2011 (\$220,351)
 G.O.B. series of 2012A (\$630,000)
 G.O.B. refunding series 2012AA (\$1,804,050)
 G.O.B. series of 2013 (\$115,725)
 G.O.B. series of 2014 (\$489,763)
 G.O.B. series of 2014A (\$1,366,750)
 G.O.B. series of 2014AA (\$2,220,200)
 G.O.B. series of 2015 (\$174,000)
 G.O.B. series of 2015A (\$307,199)
 Emmaus Note 2009 (\$398,867)

Also provides interest on the Delaware Valley Regional Finance Authority (DELVAL) Notes (\$18,172) and \$55,000 for refunds of prior year tax receipts as a result of assessment appeals.

900 Other Financing Uses

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$12,602,000	\$13,775,000	\$11,620,000	\$9,796,000

Provides for principal payments on the:

G.O.B. refunding series 2006 (\$1,620,000)
 G.O.B. refunding series 2006A (\$160,000)
 G.O.B. refundings series 2010 A (\$665,000)
 G.O.B. refundings series 2010 AA (\$1,125,000)
 G.O.B. series of 2011 (\$515,000)
 G.O.B. series of 2012AA (\$115,000)
 G.O.B. series of 2013 (\$745,000)
 G.O.B. series of 2014A (\$5,000)
 G.O.B. series of 2014AA (\$355,000)
 G.O.B. series of 2015 (\$3,240,000)
 Emmaus Note 2009 (\$5,000)

Also provides interest on the Delaware Valley Regional Finance Authority (DELVAL) Notes (\$1,246,000)

5200 CAPITAL RESERVE FUND TRANSFER

900 Other Financing Uses

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$4,581,247	\$5,188,800	\$8,625,852	\$8,857,625

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 2015-16, \$1,417,151 will be transferred to the Capital Reserve to fund the annual operating facility projects.

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

OTHER EXPENSE INFORMATION
for
2015-16

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

Positions	Func	Acct	Prog	2014-15 Actual					Total	2015 -16 Budget					Total	Addition/Reductions to 2015-16 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem	MID Middle		HS High	OTH Other	Total		
School Administration																				
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	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	-	-	-	-	-	-	-
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Human Resources Director	2831	111	54	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Business Affairs Director/Asst. Director	2511	111	55	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	-
Facilities & Operations Director	2611	111	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Pupil Services Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
			Total	10.00	9.00	12.00	9.00	40.00	10.00	9.00	12.00	9.00	40.00	-	-	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	-
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
ELL 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	-	-	-	-	-	-	-
World Language Supervisor	2260	111	07	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Mathmatics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Science Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Social Studies Supervisor	2260	111	20	-	-	-	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	-	-	-	-	-	-	-
Assessment Supervisor	2260	111	50E	-	-	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00	1.00
Instructional Technology Coordinator	2270	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
			Total	-	-	3.00	13.00	16.00	-	-	3.00	14.00	17.00	-	-	-	-	1.00	1.00	1.00
			Management Total	10.00	9.00	15.00	22.00	56.00	10.00	9.00	15.00	23.00	57.00	-	-	-	-	1.00	1.00	1.00
Full Day KG	1110	121	08F	5.00	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-	-	-	-
1/2 Day KG	1110	121	09	15.50	-	-	-	15.50	15.50	-	-	-	15.50	-	-	-	-	-	-	-
1st Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-	-	-
2nd Grade	1110	121	09	37.00	-	-	-	37.00	36.00	-	-	-	36.00	(1.00)	-	-	-	-	(1.00)	(1.00)
3rd Grade	1110	121	09	39.00	-	-	-	39.00	38.00	-	-	-	38.00	(1.00)	-	-	-	-	(1.00)	(1.00)
4th Grade	1110	121	09	35.00	-	-	-	35.00	34.00	-	-	-	34.00	(1.00)	-	-	-	-	(1.00)	(1.00)
5th Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-	-	-
Art	1110	121	01	9.50	7.10	6.60	-	23.20	9.50	7.10	6.60	-	23.20	-	-	-	-	-	-	-
ESL	1110	121	02	11.00	3.40	3.20	-	17.60	11.00	3.40	3.20	-	17.60	-	-	-	-	-	-	-
Engl/Lang Arts	1110	121	06	-	25.00	34.20	-	59.20	-	25.00	34.20	-	59.20	-	-	-	-	-	-	-
World Language	1110	121	07	-	9.80	24.00	-	33.80	-	9.80	24.00	-	33.80	-	-	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.96	-	-	4.96	-	4.96	-	-	4.96	-	-	-	-	-	-	-
Health	1110	121	11 - 11A	-	10.23	9.26	-	19.49	-	10.23	9.26	-	19.49	-	-	-	-	-	-	-
Math	1110	121	15	-	29.04	41.00	-	70.04	-	29.04	41.00	-	70.04	-	-	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	5.97	10.54	1.00	28.51	11.00	5.97	10.54	1.00	28.51	-	-	-	-	-	-	-
Science	1110	121	19	-	23.20	42.40	-	65.60	-	23.20	42.40	-	65.60	-	-	-	-	-	-	-
Social Studies	1110	121	20	-	21.40	38.80	-	60.20	-	21.40	38.80	-	60.20	-	-	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	22.10	15.00	5.00	-	42.10	22.10	15.00	5.00	-	42.10	-	-	-	-	-	-	-
Music -Vocal	1110	121	16A	8.80	3.00	3.00	-	14.80	8.80	3.00	3.00	-	14.80	-	-	-	-	-	-	-
Music -Instrumental	1110	121	16B	11.00	6.70	4.60	-	22.30	11.00	6.70	4.60	-	22.30	-	-	-	-	-	-	-
TITLE 1 (federal prog) & FD KG	1190	121	35	7.50	-	-	-	7.50	7.50	-	-	-	7.50	-	-	-	-	-	-	-
Teacher Attrition	1110	121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total	297.40	164.80	222.60	1.00	685.80	294.40	164.80	222.60	1.00	682.80	(3.00)	-	-	-	-	(3.00)	(3.00)
Fam and Cons Science	1340	121	12	-	7.10	4.80	-	11.90	-	7.10	4.80	-	11.90	-	-	-	-	-	-	-
Industrial Arts	1350	121	13	-	7.40	3.00	-	10.40	-	7.40	3.00	-	10.40	-	-	-	-	-	-	-
Business Education	1360	121	03	-	-	3.20	-	3.20	-	-	3.20	-	3.20	-	-	-	-	-	-	-
Marketing	1320	121	04	-	-	1.80	-	1.80	-	-	1.80	-	1.80	-	-	-	-	-	-	-
			Total	-	14.50	12.80	-	27.30	-	14.50	12.80	-	27.30	-	-	-	-	-	-	-

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

Positions	Func	Acct	Prog	2014-15 Actual					Total	2015 -16 Budget					Total	Addition/Reductions to 2015-16 Budget				
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem	MID Middle		HS High	OTH Other	Total		
<u>Special Education Teachers</u>																				
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-	-	
Autistic	1233	121	21C	6.50	3.17	3.50	-	13.17	6.50	3.17	3.50	-	13.17	-	-	-	-	-	-	
Emotional Support	1231	121	21C	2.50	0.83	4.00	-	7.33	2.50	0.83	4.00	-	7.33	-	-	-	-	-	-	
Life Skills	1211	121	21F	2.00	1.00	1.00	-	4.00	2.00	1.00	1.00	0.50	4.50	-	-	-	0.50	-	0.50	
Learn Supp/ Life Skills	1241	121	21F	24.50	17.00	20.50	-	62.00	24.50	17.00	20.50	-	62.00	-	-	-	-	-	-	
Multiple Disabilities	1270	121	21J	1.00	-	-	-	1.00	1.00	-	-	1.00	2.00	-	-	-	1.00	-	1.00	
Speech & Language Therapist	1225	121	21	-	-	-	11.80	11.80	-	-	-	12.00	12.00	-	-	-	0.20	-	0.20	
Gifted Program Teachers	1243	121	21A	7.60	4.10	4.10	0.60	16.40	7.60	4.10	4.10	0.60	16.40	-	-	-	-	-	-	
			Total	44.10	26.10	33.10	18.40	121.70	44.10	26.10	33.10	20.10	123.40	-	-	-	1.70	-	1.70	
Guidance Counselors	2120	121	18B	10.00	9.00	19.00	-	38.00	10.00	9.00	19.00	-	38.00	-	-	-	-	-	-	
Certified Nurses (non-public)	2450	121	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
Certified Nurses (District)	2440	121	18D	6.80	3.00	3.00	1.00	13.80	6.80	3.00	3.00	1.00	13.80	-	-	-	-	-	-	
Psychologists	2140	121	18C	9.40	3.00	3.00	-	15.40	9.40	3.00	3.00	-	15.40	-	-	-	-	-	-	
Social Worker (ma)	2160	121	35	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-	-	
			Total	36.20	18.00	28.00	3.00	85.20	36.20	18.00	28.00	3.00	85.20	-	-	-	-	-	-	
Athletic Trainer	3200	121	30S	-	-	2.00	-	2.00	-	-	2.00	-	2.00	-	-	-	-	-	-	
Audio Visual	2220	121	14A	-	-	1.40	-	1.40	-	-	1.40	-	1.40	-	-	-	-	-	-	
			Total	-	-	3.40	-	3.40	-	-	3.40	-	3.40	-	-	-	-	-	-	
	*		Teacher Total	377.70	223.40	299.90	22.40	923.40	374.70	223.40	299.90	24.10	922.10	(3.00)	-	-	1.70	(1.30)		
<u>Secretarial Staff - Central Office and School Administration</u>																				
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
Sec to the Ass't Superintendent	2260	151	53	-	-	-	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	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
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	-	-	-	1.48	1.48	-	-	-	1.48	1.48	-	-	-	-	-	-	
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	
Sec. Director of Pupil Services	2111	151	18	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-	
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
Sec to Gifted	1243	151	21A	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-	
Sec to Medical Access	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-	-	
Sec to Assessment	2260	151	50E	-	-	-	0.97	0.97	-	-	-	0.97	0.97	-	-	-	-	-	-	
Sec to ELL Supervisor	1110	151	02	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-	-	
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-	
			Secretarial Total	10.00	9.00	21.00	17.00	57.00	10.00	9.00	21.00	17.00	57.00	-	-	-	-	-	-	
Full Day KG	1110	154	08F	4.00	-	-	-	4.00	4.00	-	-	-	4.00	-	-	-	-	-	-	
ESL	1110	154	02	9.00	2.00	3.00	-	14.00	9.00	2.00	3.00	-	14.00	-	-	-	-	-	-	
Autistic	1233	154	21C	-	-	-	17.00	17.00	-	-	-	17.00	17.00	-	-	-	-	-	-	
Emotional Support	1231	154	21C	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-	
Life Skills	1211	154	21F	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-	-	
Learn Supp/ Life Skills	1241	154	21F	6.00	1.00	-	82.00	89.00	6.00	1.00	-	82.00	89.00	-	-	-	-	-	-	
Special Ed Multi Hand Support	1270	154	21J	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-	
Library Assistant	2250	154	14	5.00	3.00	2.00	-	10.00	5.00	3.00	2.00	-	10.00	-	-	-	-	-	-	
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-	-	
Office Assistant (Dis)	2380	154	40	5.00	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-	-	-	
			Total	29.00	6.00	8.00	117.00	160.00	29.00	6.00	8.00	117.00	160.00	-	-	-	-	-	-	

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

Positions	Func	Acct	Prog	2014-15 Actual				Total	2015 -16 Budget				Total	Addition/Reductions to 2015-16 Budget					
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	Total	
Athletic Trainer- Non Teacher	3200	141	30S	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-
			Total	-	-	1.00	-	1.00	-	-	1.00	-	1.00	-	-	-	-	-	-
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
RN-LPN (District)	2440	141	18D	-	-	-	7.20	7.20	-	-	-	8.20	8.20	-	-	-	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	-	-	-	18.20	18.20	-	-	-	19.20	19.20	-	-	-	1.00	1.00	-
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	7.00	7.00	-	-	-	6.00	6.00	-	-	-	(1.00)	(1.00)	-
			Total	-	-	-	12.00	12.00	-	-	-	11.00	11.00	-	-	-	(1.00)	(1.00)	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
			Total	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
			Total	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-	-
Human Resources Office (Professional)	2830	141	54	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
HR Office (Hourly Support)	2830	151	54	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	1.00	1.00	-
			Total	-	-	-	4.00	4.00	-	-	-	5.00	5.00	-	-	-	1.00	1.00	-
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-	-
Technology Office (Professional)	2829	141	10	-	-	-	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	2829	158	10	-	-	-	16.00	16.00	-	-	-	16.00	16.00	-	-	-	-	-	-
			Total	-	-	-	31.00	31.00	-	-	-	31.00	31.00	-	-	-	-	-	-
Head Custodians/ Supervisors/Quality Control	2619/ 2620	141	71A	10.00	3.00	3.00	6.00	22.00	10.00	3.00	3.00	6.00	22.00	-	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	26.50	17.00	29.50	5.00	78.00	26.50	17.00	29.50	5.00	78.00	-	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	1.40	1.40	-	-	-	1.40	1.40	-	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-	-
Operations (Professional)	2619	141	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-	-
Gounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	8.00	8.00	-	-	-	8.00	8.00	-	-	-	-	-	-
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-	-
			Total	36.50	20.00	32.50	40.40	129.40	36.50	20.00	32.50	40.40	129.40	-	-	-	-	-	-
Support Staff Total				75.50	35.00	62.50	245.10	418.10	75.50	35.00	62.50	246.10	419.10	-	-	-	1.00	1.00	-
Grand Total				463.20	267.40	377.40	289.50	1,397.50	460.20	267.40	377.40	293.20	1,398.20	(3.00)	-	-	3.70	0.70	-

NOTES:

* 2014-15 actual teacher headcount includes three additional teachers corresponding with an increase in Title I funds.

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

2015-16 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

REVENUE SUMMARY

	Actual 2013-14	Budgeted 2014-15	Anticipated 2014-15	Proposed 2015-16
Local Effort				
Current Real Estate Taxes	\$143,225,113	\$146,481,801	\$146,481,801	\$150,815,539
Interim Real Estate Taxes	679,486	1,407,585	1,407,585	1,435,477
Public Utility Realty Tax	210,851	200,000	200,000	200,000
Payments in Lieu of Taxes	13,861	-	-	-
Earned Income Tax	19,460,470	20,045,000	20,045,000	20,646,350
Real Estate Transfer Tax	3,724,735	3,337,006	3,537,006	3,603,746
Delinquent Taxes (All Levies)	3,365,905	3,008,800	3,008,800	3,008,800
Earnings on Investments	70,970	183,015	183,015	192,166
Tuition from Patrons	568,371	487,215	463,965	589,578
Rent and Miscellaneous Income	450,354	350,000	350,000	410,000
Refunds of Prior Years Receipts	14,881	25,000	25,000	25,000
Activity Fee Revenue	288,693	290,485	290,485	290,485
Beginning Fund Balance	32,371,900	30,282,300	33,351,100	29,961,126
Total Local Effort	\$204,445,590	\$206,098,207	\$209,343,757	\$211,178,267
State Sources				
Basic Instructional Subsidy	\$7,247,302	\$7,248,700	\$7,248,700	\$7,248,700
Tuition for Private Home Placement	113,883	45,000	88,454	100,019
Special Education Subsidy	5,311,051	5,315,002	5,265,520	5,489,123
Transportation Subsidy	3,750,549	3,750,300	3,637,826	3,750,300
Rent Subsidy	1,160,377	1,198,291	1,030,267	1,286,959
State Property Tax Reduction	3,405,109	3,620,302	3,620,302	3,355,431
Medical, Dental & Nurse Services	256,808	261,800	222,275	222,275
PA Accountability Grants	126,662	126,662	303,162	303,200
Social Security Subsidy	3,148,810	3,412,419	3,394,605	3,409,804
Retirement Subsidy	7,197,265	9,545,722	9,495,889	11,487,797
Total State Sources	\$31,717,816	\$34,524,198	\$34,306,999	\$36,653,608
Federal Sources				
Other PA Public Schools-IDEA	\$1,154,666	\$1,151,900	\$1,215,758	\$1,215,754
Title I	459,575	460,006	818,846	818,846
Title IIA & IID	199,397	400,000	400,000	277,596
Title III	125,475	94,510	94,510	107,785
Med. Access-Direct Services	671,155	215,800	476,717	230,350
Med. Access-Time Study	51,514	36,700	30,000	30,000
Total Federal Sources	2,661,782	2,358,916	\$3,035,831	\$2,680,331
TOTAL	\$238,825,188	\$242,981,321	\$246,686,587	\$250,512,206

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 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

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$143,225,113	\$146,481,801	\$146,481,801	\$150,815,539

The greatest amount of funds is raised from our taxpayers based on a 19.5779 mill (Chester County) and 13.9059 mill (Delaware County) levy on the assessed valuation of all taxable property within the School District. The amount budgeted represents 96.42% 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

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$679,486	\$1,407,585	\$1,407,585	\$1,435,477

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

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$210,851	\$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

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$19,460,470	\$20,045,000	\$20,045,000	\$20,646,350

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

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$3,724,735	\$3,337,006	\$3,537,006	\$3,603,746

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
2015-16 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$3,365,905	\$3,008,800	\$3,008,800	\$3,008,800

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</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$70,970	\$183,015	\$183,015	\$192,166

The estimated interest the District will earn through its cash management program on general fund investments - average investments of approximately \$76.8 million earning an effective rate of .25% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$568,371	\$487,215	\$463,965	\$589,578

Tuition we will receive from students, their parents/guardians for participation in the District's summer school programs and Outdoor Education Program. Monies received for providing services to pupils of another Local Education Agency. Includes tuition received from the resident school district for students placed by the courts and for institutional children placed in the District's educational programs. Also includes gate receipts collected at athletic events.

6990 RENT & MISCELLANEOUS REVENUE

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$450,354	\$350,000	\$350,000	\$410,000

Represents the amount the District anticipates receiving from miscellaneous sources. The source of revenue in this category includes refunds from prior year expenditures and rent received from various organizations or groups for the use of the District's buildings and facilities.

6991 Refunds of Prior Years

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$143,225,113	\$146,481,801	\$146,481,801	\$150,815,539

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

6992 ACTIVITY FEE REVENUE

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$288,693	\$290,485	\$290,485	\$290,485

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
2015-16 BUDGET**

0770 BEGINNING UNRESERVED FUND BALANCE

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$32,371,900	\$30,282,300	\$33,351,100	\$29,961,126

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2015-16 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 2015-16 year is \$29,961,126.

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$7,247,302	\$7,248,700	\$7,248,700	\$7,248,700

The instructional subsidy is the largest single source of revenue from the state. In 2015-16, each school district will receive the same amount of funding it received in 2014-15.

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$113,883	\$45,000	\$88,454	\$100,019

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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$5,311,051	\$5,315,002	\$5,265,520	\$5,489,123

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

7310 TRANSPORTATION SUBSIDY

<u>Actual</u> <u>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$3,750,549	\$3,750,300	\$3,637,826	\$3,750,300

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>2013-14</u>	<u>Budgeted</u> <u>2014-15</u>	<u>Anticipated</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>
\$1,160,377	\$1,198,291	\$1,030,267	\$1,286,959

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.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

7340 PROPERTY TAX REDUCTION ALLOCATION

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$3,405,109	\$3,620,302	\$3,620,302	\$3,355,431

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.

7330-7340 MEDICAL/DENTAL/NURSING SERVICES

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$256,808	\$261,800	\$222,275	\$222,275

Represents medical & nursing services reimbursement at \$8.60 per ADM and \$9.70 per ADM for additional Act 25 funding.

7500 PA ACCOUNTABILITY GRANTS

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$126,662	\$126,662	\$303,162	\$303,200

Revenue received from the state to implement research-based programs to boost student achievement. The District will use these funds in 2015-16 to fund a portion of the full day kindergarten program.

7810 SOCIAL SECURITY SUBSIDY

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$3,148,810	\$3,412,419	\$3,394,605	\$3,409,804

Effective 1/1/87, the Commonwealth reimbursed the School District for 1/2 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 1/2 of the employer's share.

7820 RETIREMENT SUBSIDY

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>
\$7,197,265	\$9,545,722	\$9,495,889	\$11,487,797

According to Act 29 of 1994, effective 7/1/95, the Commonwealth will reimburse the School District for 1/2 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 1/2 of the employer's share.

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

FEDERAL \$OURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

FEDERAL SOURCES

6831 IDEA

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Federal revenue received from the Chester County Intermediate Unit to fund the Individuals with Disabilities Educational Act (IDEA).
\$1,154,666	\$1,151,900	\$1,215,758	\$1,215,754	

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for St. Agnes, St. Simon and Jude and St. Maximilian through Chester County Intermediate Unit.
\$459,575	\$460,006	\$818,846	\$818,846	

8515 TITLE II-IMPROVING TEACHER QUALITY

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Funds received for educational technology and improving teacher quality through staff development.
\$199,397	\$400,000	\$400,000	\$277,596	

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Funds received to supplement resources and provide translation services for LEP students and for staff development.
\$125,475	\$94,510	\$94,510	\$107,785	

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Direct service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP).
\$671,155	\$215,800	\$476,717	\$230,350	

8820 MEDIAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

Actual <u>2013-14</u>	Budgeted <u>2014-15</u>	Anticipated <u>2014-15</u>	Proposed <u>2015-16</u>	Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students.
\$51,514	\$36,700	\$30,000	\$30,000	

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

Section 1431 Capital Reserve Fund

Projected Fund Balance 7/1/15	<u><u>\$21,772,426</u></u>
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Revenue:

Transfer from General Fund	\$4,493,344
Interest Income	\$126,000
Refunding Savings	\$4,364,281
Miscellaneous Revenue	<u>\$87,000</u>
Total Revenue	<u><u>\$9,070,625</u></u>

Expenditures:

Furniture and Fixtures	\$60,000
Facilities Expenditures	\$1,504,151
Technology Expenditures	<u>\$3,038,490</u>
Total Expenditures	<u><u>\$4,602,641</u></u>

Estimated Fund Balance @ 7/1/16	<u><u>\$26,240,410</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

CAPITAL PROJECTS FUND

Projected Fund Balance 7/1/15		<u><u>-\$917,441</u></u>
Revenue:		
Bond Proceeds	\$10,000,000	
Land Sale	<u>\$5,000,000</u>	
Total Revenue		<u><u>\$15,000,000</u></u>
Expenditures:		
Site & Building Improvements/Replacements	<u>\$7,287,230</u>	
Total Expenditures		<u><u>\$7,287,230</u></u>
Estimated Fund Balance @ 7/1/15		<u><u>\$6,795,329</u></u>

WEST CHESTER AREA SCHOOL DISTRICT
Capital Project Cash Flows - July 2014-June 2019

05/31/2015

			Current Project Budget	Cash Disbursements thru June 2014	FY2015 Cash Disbursements thru May 2015	Remaining 2014 15 Projected Cash Flow	2015-16 Projected Cash Flow	2016-17 Projected Cash Flow	2017-18 Projected Cash Flow	2018-19 Projected Cash Flow	Total Project Expenditures
C002	East	Renov. & additions	56,083,246	55,619,440	-	-	-	463,806	-	-	56,083,246
C004	Rustin	New school	65,749,946	65,881,446	(142,836)	11,335	-	-	-	-	65,749,946
Secondary School Master Plan Projects			121,833,192	121,500,886	(142,836)	11,335	-	463,806	-	-	121,833,192
C007	Westtown Thornbury	Renovation 2011/12 - 2013/14	10,350,000	9,592,945	608,755	148,300	-	-	-	-	10,350,000
C008	Penn Wood	Renovation 2012/13 - 2013/14	11,041,568	10,382,872	623,718	34,978	-	-	-	-	11,041,568
C009	East Bradford	Renovation 2012/13 - 2014/15	10,260,000	6,611,052	3,152,487	124,115	372,346	-	-	-	10,260,000
C031	Fern Hill	Renovation 2012/13 - 2016/17	13,400,000	551,653	4,462,410	512,590	4,100,000	3,773,347	-	-	13,400,000
C033	Exton	Renovation 2013/14 - 2017/18	10,800,000	-	72,530	17,544	1,084,927	3,600,000	3,300,000	2,725,000	10,800,000
C034	East Goshen	Renovation 2014/15 - 2017/18	8,975,000	-	-	-	275,000	900,000	4,100,000	3,700,000	8,975,000
C034	Next Phase of ES Renov	Renovation 2014/15 - 2018/19	6,525,000	-	-	-	-	275,000	1,175,000	5,075,000	6,525,000
Subtotal: Elementary School Construction & Renovation Prjs			71,351,568	27,138,522	8,919,899	837,527	5,832,273	8,548,347	8,575,000	11,500,000	71,351,568
C013	various	Phase II Energy Mgmt	171,242	88,923	53,853	28,466	-	-	-	-	171,242
C024	PMS	PMS Renovate Library	60,000	9,685	17,414	32,901	-	-	-	-	60,000
C030	Rustin HS	Rustin Land Development	400,000	130,977	203,178	65,845	-	-	-	-	400,000
C032	Henderson HS	Chiller & Boiler Replacement	536,000	-	17,362	21,927	496,711	-	-	-	536,000
C039	Stetson MS	New Chiller	123,922	-	101,719	22,203	-	-	-	-	123,922
	WTT	Removal of WTT Modulators	50,652	-	-	-	28,140	22,512	-	-	50,652
C999	2013/14 - 2017/18	Construction Management	2,969,489	1,219,229	288,798	27,955	332,591	349,220	366,681	385,015	2,969,489
Subtotal: Previously Approved Capital Projects			4,311,305	1,448,814	682,325	199,297	857,441	371,732	366,681	385,015	4,311,305
	2015/16 Maint Prjs		152,500	-	-	-	152,500	-	-	-	152,500
C040	Westtown Thornbury	Replace Metal Cabinets	32,000	-	-	-	32,000	-	-	-	32,000
C041	Glen Acres	Replace Remaining Roof	680,000	-	15,000	170,000	495,000	-	-	-	680,000
	2016/17 Maint Prjs		450,000	-	-	-	-	450,000	-	-	450,000
	2017/18 Maint Prjs		200,000	-	-	-	-	-	200,000	-	200,000
Subtotal: Projects for Discussion			1,514,500	-	15,000	170,000	679,500	450,000	200,000	-	1,514,500
Total Projects			199,010,565	150,088,222	9,474,389	1,218,159	7,369,214	9,833,885	9,141,681	11,885,015	199,010,565
Beginning Cash Balance						382,702	(835,458)	(3,204,672)	(13,038,557)	(22,180,238)	
Bond Receipts/Sale Rustin Land						-	5,000,000	-	-	-	
Less Above Projects						(1,218,159)	(7,369,214)	(9,833,885)	(9,141,681)	(11,885,015)	
Ending Cash Balance						(835,458)	(3,204,672)	(13,038,557)	(22,180,238)	(34,065,253)	

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

Proprietary Fund

Food Service

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:		
Sale of Food		\$2,642,625
Operating Expenses:		
Food	\$1,060,236	
Labor	\$1,808,023	
Direct Expenses	\$342,565	
Depreciation Expense	\$66,000	
Support Services	\$59,694	
Management Fee	\$50,531	
Total Contractor Operating Expenses		<u>\$3,387,049</u>
Repairs to Equipment		\$25,000
New Equipment Cost		\$167,789
Total Operating Revenue Over (Under) Expenses		<u>(\$937,213)</u>
Non-Operating Revenue:		
Federal & State Lunch Program Claims		\$803,922
Interest Income		<u>\$3,000</u>
		<u>\$806,922</u>
Net Income @ 6/30/2016		-\$130,291
Projected Assets @6/30/15		\$1,076,939
Projected Assets @6/30/16		<u>\$946,648</u>

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 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 2019. 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
2015-16

	<u>LUNCH*</u>	<u>BREAKFAST</u>	
		<u>Regular</u>	<u>Needy</u>
PAID	.47	.39	.39
REDUCED	2.85	1.46	1.79
FREE	3.25	1.76	2.09
COMMODITIES	.2375		

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

The 2015-16 food service budget reflects an increase in student lunch and breakfast prices. School lunch prices for the 2015-16 school year are \$2.60 at the elementary level, and \$2.85 at both the middle and high school level. Adult lunch prices are \$3.50 at the elementary level, and \$4.10 at both the middle and high school level. The breakfast prices are \$1.25 at the elementary level, and \$1.50 at both the middle and high school level. Adult breakfast prices are \$1.75 at the elementary level, and \$1.90 at both the middle and high school level.

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
2015-16 BUDGET

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2015-16 | \$154,170,970 |
| 2. Gross tax to be levied (estimate 96.42% collection) | \$159,770,411 |
| 3. Equalization between counties - Section 672.1 | |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$11,841,642,860	94.38
Delaware County	<u>\$705,298,494</u>	<u>5.62</u>
	\$12,546,941,354	100.00
b. Gross Real Estate Levy:		
Chester County - 94.38	\$150,789,269	
Delaware County - 5.62	<u>\$8,981,142</u>	
	\$159,770,411	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the	\$150,789,269	=	19.5779 mills
Assessed Value - Chester County	<u>\$7,702,002,152</u>		
b. Tax Levy - Delaware County divided by the	\$8,981,142	=	13.9059 mills
Assessed Value - Delaware County	<u>\$645,850,769</u>		

Tax Levy

Real Estate Tax at the rate of 19.5779 mills, or \$1.95779 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; 13.9059 mills, or \$1.39059 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 2014-15, Delaware County represented 5.63% of the total market value of the School District; for 2015-16, Delaware County represents 5.62%.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

HISTORY OF TAX INCREASES

CHESTER COUNTY

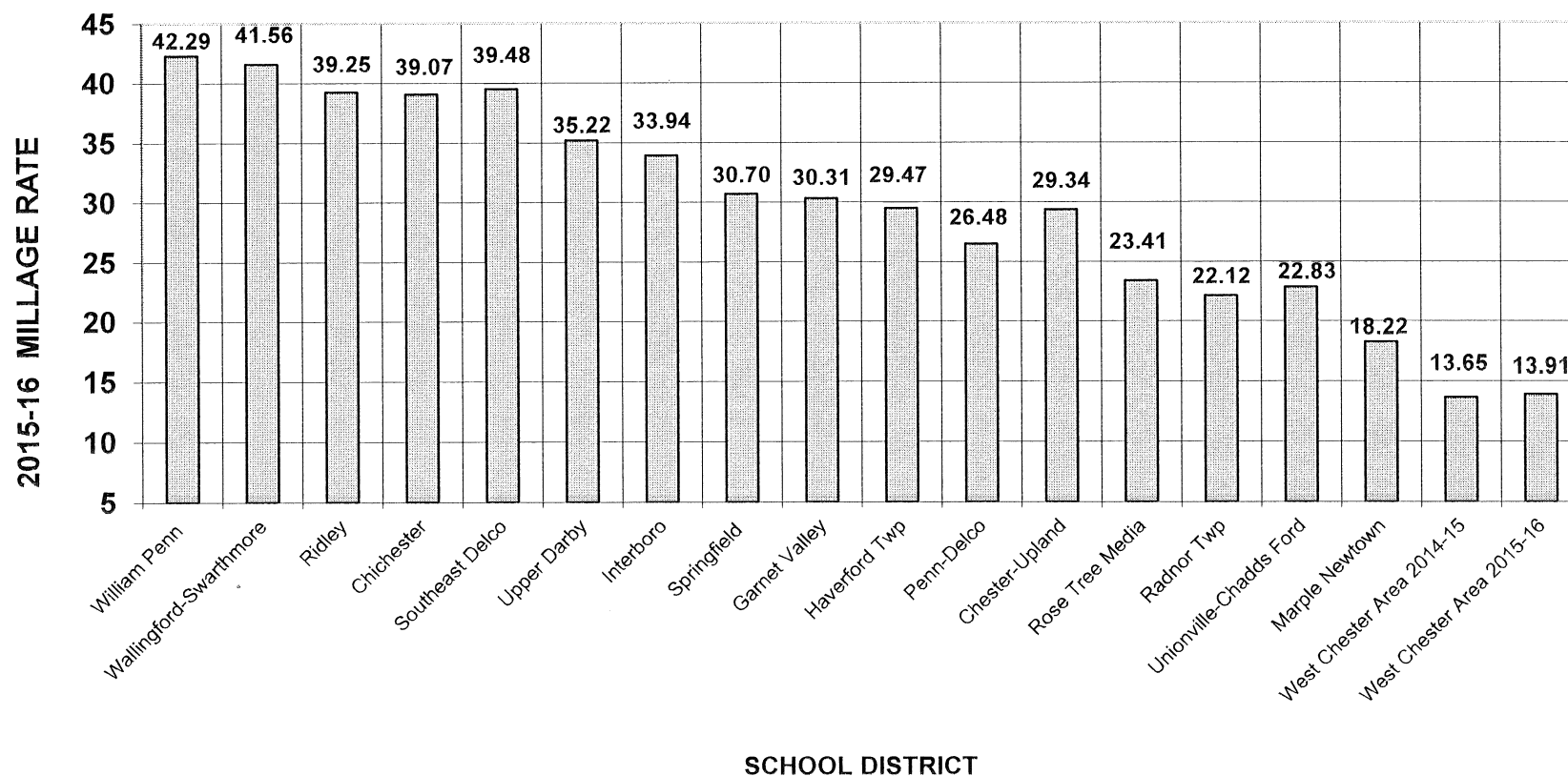
DELAWARE COUNTY

Year	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill
2003-04	12.59	4.0%	\$189,950	\$2,391	10.20	-8.4%	\$285,000	\$2,907
2004-05	13.55	7.6%	\$189,950	\$2,574	10.94	7.3%	\$285,000	\$3,118
2005-06	14.32	5.7%	\$189,950	\$2,720	11.65	6.5%	\$285,000	\$3,320
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	2.8%	\$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	-3.2%	\$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	2.7%	\$285,000	\$3,890
2015-16*	19.5779	1.9%	\$189,950	\$3,719	13.9059	1.9%	\$285,000	\$3,963

* Tax Relief per HS/FS:	2008-09	\$141
	2009-10	\$146
	2010-11	\$144
	2011-12	\$139
	2012-13	\$132
	2013-14	\$132
	2014-15	\$141
	2015-16	\$131

WEST CHESTER AREA SCHOOL DISTRICT 2015-16 BUDGET

2015-16 Millage Comparison For Delaware County



Note- millage rates above are preliminary or final based on availability of data at time of publication.

**WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET**

*Comparison
of
Chester County School Districts*

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE
2014-15 Budget	\$219,213,069	\$107,737,334
# of Students	11,618	5,815
Cost/Student	\$18,868	\$18,528
Market Value (MV)	\$11,830,152,799	\$4,460,481,299
MV/Student	\$1,018,261	\$767,087
2014-15 Millage	19.21	27.05
Real Estate Taxes (Assess. At \$189,950)	\$3,649	\$5,138
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2014-15 TOTAL TAXES	\$3,949	\$5,354
2015-16 Final Millage (Assess. At \$189,950)	19.5779	27.53
REAL ESTATE TAXES	\$3,719	\$5,229
2015-16 TOTAL TAXES	\$4,019	\$5,445

WEST CHESTER AREA SCHOOL DISTRICT
2015-16 BUDGET

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS													
SCHOOL DISTRICT	2014-15			2012		ASSESSMNT @				2014-15	ASSESSMNT @		
	BUDGET	STUDENTS	COST/STUDENT	MARKET VALUE (MV)	MV/STUDENT	2014-15 MILLAGE	\$189,950 R E TAXES	EIT @ \$60,000	OTHER		TOTAL TAXES	2015-16 MILLAGE	\$189,950 R E TAXES
AVON GROVE	81,638,691	5,012	16,289	2,609,882,375	520,727	27.4990	5,223	0	0	5,223	28.1570	5,348	5,348
COATESVILLE	148,802,429	7,015	21,212	4,019,602,108	573,001	32.0036	6,079	300	20	6,399	32.7717	6,225	6,545
DOWNINGTOWN	201,335,000	12,070	16,681	7,316,891,412	606,205	27.1820	5,163	300	40	5,503	27.1820	5,163	5,503
GREAT VALLEY	84,400,000	3,940	21,421	5,186,985,459	1,316,494	20.0000	3,799	0	0	3,799	20.3200	3,860	3,860
KENNETT CONSOLIDATED	75,896,790	4,212	18,019	2,805,731,758	666,128	27.9406	5,307	300	0	5,607	28.6017	5,433	5,733
OCTORARA	50,717,039	2,518	20,142	1,063,028,625	422,172	36.6600	6,964	300	20	7,284	37.5100	7,125	7,445
OWEN J ROBERTS	90,963,403	5,205	17,476	3,260,468,664	626,411	28.2888	5,373	300	0	5,673	28.8262	5,476	5,776
OXFORD	60,888,690	3,858	15,782	1,652,107,241	428,229	30.2324	5,743	300	20	6,063	30.5347	5,800	6,120
PHOENIXVILLE	82,080,834	3,738	21,958	3,007,104,219	804,469	28.8900	5,488	300	95	5,883	28.8900	5,488	5,883
TREDYFFRIN-EASTTOWN	119,925,980	6,553	18,301	7,960,932,334	1,214,853	20.2171	3,840	0	0	3,840	20.9868	3,986	3,986
UNIONVILLE-CHADDS FORD	76,986,081	4,039	19,061	2,812,888,599	696,432	26.4400	5,022	0	0	5,022	26.9900	5,127	5,127
WEST CHESTER	219,213,069	11,618	18,868	11,830,152,799	1,018,261	19.2100	3,649	300	0	3,949	19.5779	3,719	4,019
CHESTER COUNTY AVERAGE	107,737,334	5,815	18,528	4,460,481,299	767,087	27.047	5,138	200	16	5,354	27.53	5,229	5,445