



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Administration Building, 829 Paoli Pike, West Chester, PA 19380
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2016-17
FINAL BUDGET
APPROVED MAY 25, 2016

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West Chester Area School District 2016-17 Final Budget Message

The West Chester Area School District's School Board approved a final budget for the 2016-17 school year totaling \$237,424,295 - an increase of 5.2% or \$11.7 million over the current year. Approximately 70% of the final budget increases are due to mandated expenses over which the district has no control, including \$4.5 million to cover the state pension costs (PSERS), \$3.2 million for increased special education costs, and \$800,000 for charter school funding.

The remaining \$3.2 million increase covers salaries, health care benefits, books, supplies, and other operating expenses for the school district.

The 2016-17 final budget calls for a tax millage rate increase of 2.7%, or about \$96 per average household for Chester County and \$230 per average household for residents living in Delaware County. The final budget also relies on the planned use of fund balance and minimizing District spending increases. The property tax millage rates for West Chester remain the lowest of any district in Chester County.

The District achieved significant savings by making changes to its healthcare management, without impacting staff. As part of its debt service management program, the District refinanced \$52.2 million in bonds this year to save \$11.3 million in principal and interest payments over the next several years. 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.

The budget uses \$7.9 million from the district's fund balance, leaving approximately \$15.1 million in an undesignated fund balance.

2016-17 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% - 429 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 .52 mills over the previous year's budget to 20.0982 mills, up 2.7 percent, and the rate for Delaware County will increase by .81 mills to 14.7113 mills, an increase of 5.8% over 2015-16. The average assessed home value in Chester County is now \$184,410, and the average assessed home value in the Delaware County portion of the District is \$285,700. Assessed value is approximately one-half of a home's actual market value. The average tax hike would be \$96 for Chester County residents and \$230 for Delaware County residents. The differences in county average assessments account for formula differences resulting in the differing tax rates.

WEST CHESTER AREA SCHOOL DISTRICT

2016-17 BUDGET CALENDAR

<ul style="list-style-type: none"> Review of Budget Calendar Budget Forecast Model Review 	September 21, 2015 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review 2016-17 Enrollment Projection (Info Item) 2016-17 Per Pupil Allocation Recommendation 	(Tuesday) October 20, 2015 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review Staffing/Employee Benefits/Teacher Substitutes Capital & Capital Reserve Fund Projects for 2016-17 Debt Service & Capital Reserve 	November 16, 2015 P&FC
<ul style="list-style-type: none"> Budget Forecast Model Review Review of Draft Resolutions for: (1) Authorizing Display & Advertising of 2016-17 Proposed Preliminary Budget & (2) Intent to File for Budget Exceptions (Act 1 Mandate 2/11/16) Board Approval of <u>Resolution</u> Authorizing the Display of 2016-17 Proposed Preliminary Budget in PDE format (by 1/7/16) & Advertising our Intent to Adopt 10 Days Prior (by 1/14/16) to Adoption Date (adoption deadline 1/27/16) * Board Approval of <u>Resolution</u> to Publicize the District's Intent to Obtain Approval of 2016-17 Budget Exceptions 1 week prior to Filing Exceptions by 2/3/15 	December 14, 2015 P&FC December 17, 2015 Board Meeting
<ul style="list-style-type: none"> Display (1/7/16) & Advertise (1/14/16) the Proposed Preliminary Budget in PDE Format & Publish Notice of Intent to Obtain PDE Approval of 2016-17 Budget Exceptions 7 days prior to filing (ACT 1 Mandate for publication by 2/4/16) Budget Forecast Model Review Technology Projects in Capital Reserve Fund for 2016-17 Special Board Work Session Adoption of Preliminary Budget (deadline 1/27/16) File for Budget Exceptions by 2/11/16 	January 2016 (Tuesday) January 19, 2016 P&FC January 25, 2016 Board Meeting
<ul style="list-style-type: none"> Budget Forecast Model Review Budget Work Session 	(Tuesday) February 16, 2016 P&FC Board Work Session

<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	<p>March 21, 2016 P&FC</p>
<ul style="list-style-type: none"> Budget Work Session & Public Hearing Board Approval of <u>Resolution</u> authorizing the Display of 2016-17 Proposed Final Budget in PDE Format & Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption - no later than 4/25/16) Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/5/16. 	<p>April 20, 2016 P&FC</p> <p>April 25, 2016 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 5/13/16) ADOPTION of FINAL 2016-17 BUDGET 	<p><i>Must Publish by</i> May 13, 2016</p> <p>(Wednesday) May 25, 2016 Board Meeting</p>

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2016	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2017
<u>General Funds</u>	\$29,299,721	\$229,453,273	\$237,424,295	\$21,328,699
(includes Athletic & Fed. Funds)				
<u>Special Revenue Fund:</u>				
Capital Reserve Fund	\$26,833,044	\$2,818,080	\$2,762,620	\$26,888,504
Cap Resv - Facilities	\$658,158	\$1,667,200	\$2,325,358	\$0
<u>Total Special Revenue Funds</u>	<u>\$27,491,202</u>	<u>\$4,485,280</u>	<u>\$5,087,978</u>	<u>\$26,888,504</u>
<u>Capital Projects Fund</u>	<u>\$5,229,538</u>	<u>\$10,000,000</u>	<u>\$8,633,213</u>	<u>\$6,596,325</u>
 TOTAL ALL GOVERNMENTAL FUNDS	 <u>\$62,020,461</u>	 <u>\$243,938,553</u>	 <u>\$251,145,486</u>	 <u>\$54,813,528</u>
<u>Proprietary Fund:</u>				
Food Service	<u>\$1,450,677</u>	<u>\$3,299,004</u>	<u>\$3,255,382</u>	<u>\$1,494,299</u>
 TOTAL PROPRIETARY FUND TYPES	 <u>\$1,450,677</u>	 <u>\$3,299,004</u>	 <u>\$3,255,382</u>	 <u>\$1,494,299</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Include, Athletic & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

EXPENSE SUMMARY

	<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$84,864,113	\$89,029,451	\$88,442,267	\$94,677,455
Special Programs - Elem/Sec	31,033,460	31,686,192	33,028,416	35,301,776
Vocational Education Programs	5,395,735	5,985,970	5,975,970	6,284,808
Other Instructional Prog. - Elem/Sec	827,446	769,060	769,060	806,305
Other Non-Public Services	26,306	50,872	50,872	26,853
	<hr/>			
Total Instruction	<u>\$122,147,060</u>	<u>\$127,521,545</u>	<u>\$128,266,585</u>	<u>\$137,097,197</u>
<u>Support Services</u>				
Pupil Personnel	\$8,265,336	\$8,724,176	\$8,717,398	\$9,103,816
Instructional Staff	4,873,550	5,573,653	5,459,753	5,677,842
Administration	10,279,964	10,931,643	10,854,495	11,437,154
Pupil Health	2,075,994	2,132,745	2,132,745	2,177,760
Business	1,711,746	1,879,640	1,841,640	1,808,815
Operations & Maintenance	15,377,642	17,253,659	16,638,731	18,027,336
Transportation	13,005,903	13,616,878	13,316,878	13,409,049
Central	3,209,405	3,270,296	3,238,941	3,593,682
Other	262,755	207,530	207,530	226,988
	<hr/>			
Total Support	<u>\$59,062,295</u>	<u>\$63,590,220</u>	<u>\$62,408,111</u>	<u>\$65,462,442</u>
<u>Student Activities & Community Services</u>				
Student Activities	\$4,462,944	\$4,806,623	\$4,806,623	\$4,993,685
Community Services	147,238	136,035	135,035	141,877
	<hr/>			
Total Student Act., etc.	<u>\$4,610,182</u>	<u>\$4,942,658</u>	<u>\$4,941,658</u>	<u>\$5,135,562</u>
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$21,246,767	\$20,810,657	\$18,418,295	\$25,318,815
Capital Project Fund Transfer	8,589,744	8,857,625	9,178,704	4,410,279
	<hr/>			
Total Other Financing Uses	<u>\$29,836,511</u>	<u>\$29,668,282</u>	<u>\$27,596,999</u>	<u>\$29,729,094</u>
TOTAL	<u>\$215,656,048</u>	<u>\$225,722,705</u>	<u>\$223,213,353</u>	<u>\$237,424,295</u>

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

INSTRUCTION (1000)

Expenditures

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$46,979,171	\$47,446,884	\$47,139,325	\$49,035,219	\$1,895,894	4.0%
200 Benefits	\$24,955,930	\$27,273,893	\$27,208,287	\$30,221,407	\$3,013,120	11.1%
300 Professional & Technical Svcs	\$1,476,719	\$1,691,388	\$1,587,461	\$1,804,188	\$216,727	13.7%
400 Purchased Property Services	\$333,248	\$397,780	\$397,780	\$406,013	\$8,233	2.1%
500 Other Purchased Services	\$8,367,041	\$9,427,178	\$9,426,462	\$10,171,702	\$745,240	7.9%
600 Supplies	\$2,480,938	\$2,462,660	\$2,353,284	\$2,662,897	\$309,613	13.2%
700 Property	\$186,242	\$222,670	\$222,670	\$265,904	\$43,234	19.4%
800 Other Objects	<u>\$84,824</u>	<u>\$106,998</u>	<u>\$106,998</u>	<u>\$110,125</u>	<u>\$3,127</u>	<u>2.9%</u>
TOTAL	\$84,864,113	\$89,029,451	\$88,442,267	\$94,677,455	\$6,235,188	7.1%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$11,420,743	\$11,784,167	\$11,784,167	\$11,993,623	\$209,456	1.8%
200 Benefits	\$6,901,592	\$6,832,725	\$6,832,725	\$7,415,805	\$583,080	8.5%
300 Professional & Technical Svcs	\$9,898,262	\$9,893,657	\$11,236,044	\$12,387,359	\$1,151,315	10.2%
400 Purchased Property Services	\$2,388	\$3,000	\$3,000	\$3,000	\$0	0.0%
500 Other Purchased Services	\$2,628,024	\$2,877,662	\$2,877,662	\$3,148,820	\$271,158	9.4%
600 Supplies	\$120,947	\$199,997	\$199,834	\$177,309	(\$22,525)	-11.3%
700 Property	\$48,809	\$89,200	\$89,200	\$167,740	\$78,540	88.0%
800 Other Objects	<u>\$12,695</u>	<u>\$5,784</u>	<u>\$5,784</u>	<u>\$8,120</u>	<u>\$2,336</u>	<u>40.4%</u>
TOTAL	\$31,033,460	\$31,686,192	\$33,028,416	\$35,301,776	\$2,273,360	6.9%

1300

VOCATIONAL EDUCATION

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$1,927,439	\$2,035,153	\$2,035,018	\$2,060,803	\$25,785	1.3%
200 Benefits	\$1,054,845	\$1,197,979	\$1,197,979	\$1,287,423	\$89,444	7.5%
300 Professional & Technical Svcs	\$3,752	\$400	\$400	\$1,000	\$600	150.0%
400 Purchased Property Services	\$52	\$2,570	\$2,570	\$2,770	\$200	7.8%
500 Other Purchased Services	\$2,277,231	\$2,606,201	\$2,606,201	\$2,790,127	\$183,926	7.1%
600 Supplies	\$128,475	\$114,053	\$104,188	\$130,713	\$26,525	25.5%
700 Property	\$2,620	\$28,550	\$28,550	\$9,472	(\$19,078)	-66.8%
800 Other Objects	<u>\$1,321</u>	<u>\$1,064</u>	<u>\$1,064</u>	<u>\$2,500</u>	<u>\$1,436</u>	<u>135.0%</u>
TOTAL	\$5,395,735	\$5,985,970	\$5,975,970	\$6,284,808	\$308,838	5.2%

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$77,876	\$73,500	\$73,500	\$76,800	\$3,300	4.5%
200 Benefits	\$22,619	\$24,616	\$24,616	\$28,940	\$4,324	17.6%
300 Professional & Technical Svcs	\$590,044	\$475,144	\$475,144	\$541,765	\$66,621	14.0%
400 Purchased Property Services	\$32,699	\$34,600	\$34,600	\$35,400	\$800	2.3%
500 Other Purchased Services	\$102,779	\$158,900	\$158,900	\$120,900	(\$38,000)	-23.9%
600 Supplies	\$1,429	\$2,300	\$2,300	\$2,500	\$200	8.7%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$827,446	\$769,060	\$769,060	\$806,305	\$37,245	4.8%

1500

OTHER NON-PUBLIC SERVICES

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$26,306	\$50,872	\$50,872	\$26,853	(\$24,019)	-47.2%
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	\$26,306	\$50,872	\$50,872	\$26,853	(\$24,019)	-47.2%

TOTAL INSTRUCTION

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$60,405,229	\$61,339,704	\$61,032,010	\$63,166,445	\$2,134,435	3.5%
200 Benefits	\$32,934,986	\$35,329,213	\$35,263,607	\$38,953,575	\$3,689,968	10.5%
300 Professional & Technical Svcs	\$11,995,083	\$12,111,461	\$13,349,921	\$14,761,165	\$1,411,244	10.6%
400 Purchased Property Services	\$368,387	\$437,950	\$437,950	\$447,183	\$9,233	2.1%
500 Other Purchased Services	\$13,375,075	\$15,069,941	\$15,069,225	\$16,231,549	\$1,162,324	7.7%
600 Supplies	\$2,731,789	\$2,779,010	\$2,659,606	\$2,973,419	\$313,813	11.8%
700 Property	\$237,671	\$340,420	\$340,420	\$443,116	\$102,696	30.2%
800 Other Objects	\$98,840	\$113,846	\$113,846	\$120,745	\$6,899	6.1%
TOTAL	\$122,147,060	\$127,521,545	\$128,266,585	\$137,097,197	\$8,830,612	6.9%

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

INSTRUCTION

INSTRUCTION represents 57.74% of the budget. It includes the people, programs and services for educating a projected enrollment of 11,423 students in the District's sixteen schools, 717 students in the Charter Schools and 101 students in Alternative Education & CCIU programs.

1100 REGULAR INSTRUCTION

100 Salaries

Actual	Budgeted	Anticipated	Proposed
<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>
\$46,979,171	\$47,446,884	\$47,139,325	\$49,035,219

Included in this category are the salaries of 681.9 teachers. Also included are the salaries of 19 classroom aides (\$339,359); 19 technology associates (\$350,180); 0.5 secretary to ELL supervisor (\$13,871); teacher extra-duty payments (\$480,150); sabbatical leaves (\$190,000); subject chairperson, head teachers, and team leaders (\$377,511) and retirement severance (\$407,000). This category is adjusted for attrition in the amount of \$1,450,000.

200 Benefits

Actual	Budgeted	Anticipated	Proposed
<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>
\$24,955,930	\$27,273,893	\$27,208,287	\$30,221,407

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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

Actual	Budgeted	Anticipated	Proposed
<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>
\$1,476,719	\$1,691,388	\$1,587,461	\$1,804,188

The category includes \$60,000 to measure our student achievement on an annual basis. Includes substitute services (\$1,484,758), expenses related to curriculum (\$43,500), technology services (\$131,500) and federal program expenses (\$61,030). Also includes \$23,400 paid out of the schools' per pupil allocation budgets.

400 Purchased Property Services

Actual	Budgeted	Anticipated	Proposed
<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>
\$333,248	\$397,780	\$397,780	\$406,013

Services purchased to repair and maintain District technology equipment, instructional equipment in school buildings and rental/leases for copy equipment, of which \$258,213 is paid out of schools' per pupil allocation budgets.

500 Other Purchased Services

Actual	Budgeted	Anticipated	Proposed
<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>
\$8,367,041	\$9,427,178	\$9,426,462	\$10,171,702

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$9,937,957). Also includes \$88,200 for wan lines & internet and \$104,745 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
2016-17 BUDGET**

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$2,480,938	\$2,462,660	\$2,353,284	\$2,662,897

Includes \$861,027 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 (\$404,500), Science (\$260,000), Math (\$30,000), Foreign Language (\$38,250), Reading (\$126,000), and English/Language Arts (\$20,000). This category includes \$42,900 for expenses related to federal programs and \$515,520 for books, supplies and software for other subject areas and full day kindergarten .This category also includes general O/S software updates (\$364,700).

700 Property

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$186,242	\$222,670	\$222,670	\$265,904

Provides \$48,214 for instructional equipment purchased out of the schools' per pupil allocation budgets. Also includes \$50,000 for instructional technology hardware and \$77,000 for AV equipment. Includes \$90,690 for instructional equipment from the following programs: Social Studies (\$6,150), Health & Phys Ed. (\$51,240), Music & Art (\$24,000), Reading (\$3,000), Science and Technology and (\$6,300).

800 Other Objects

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$84,824	\$106,998	\$106,998	\$110,125

The budget includes Outdoor Education budgets and PPA budgets (\$100,715). Also includes \$9,410 for dues and fees for other subject areas paid from the curriculum supervisors accounts .

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$11,420,743	\$11,784,167	\$11,784,167	\$11,993,623

The salaries of 3 Supervisors of Special Education, 1.0 Special Ed/Pupil Services Specialist, 4 secretaries; 16.8 teachers for the gifted programs; 110.5 teachers and 118 aides for other District-operated special education classes. Also includes extra-assignment (\$310,700) and subject chairperson, head teachers, and team leaders (\$21,051).

200 Benefits

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$6,901,592	\$6,832,725	\$6,832,725	\$7,415,805

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$9,898,262	\$9,893,657	\$11,236,044	\$12,387,359

For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$7,775,530) from the CCIU, other professional agencies, and other intermediate units. Also includes \$1,797,369 for special education students in the alternative education program, \$283,993 in charges for the District's school-age students in the Early Intervention Programs \$575,000 for Extended School Year services and \$721,000 for due-process hearings. This category includes \$1,233,817 of federal program expenditures and \$650 paid out of gifted education budgets.

400 Purchased Property Services

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$2,388	\$3,000	\$3,000	\$3,000

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

500 Other Purchased Services

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$2,628,024	\$2,877,662	\$2,877,662	\$3,148,820

Includes \$3,076,820 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 \$15,800 for transportation expenses related to field trips, \$26,550 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted and \$650 paid out of the schools' per pupil allocation budgets. This category includes \$29,000 of federal program expenditures.

600 Supplies

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$120,947	\$199,997	\$199,834	\$177,309

Includes \$67,900 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$31,159 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$78,250 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

700 Property

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$48,809	\$89,200	\$89,200	\$167,740	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 \$33,000 of federal program expenditures.

800 Other Objects

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$12,695	\$5,784	\$5,784	\$8,120	Dues and fees for memberships in professional organizations or associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	The salaries of 27.4 teachers in the vocational educational program.
\$1,927,439	\$2,035,153	\$2,035,018	\$2,060,803	

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.
\$1,054,845	\$1,197,979	\$1,197,979	\$1,287,423	

300 Professional and Technical Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes.
\$3,752	\$400	\$400	\$1,000	

400 Purchases Property Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.
\$52	\$2,570	\$2,570	\$2,770	

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	The major item in this category is \$2,772,650 for students to attend the academic program at the Center for Arts and Technology. Also includes \$17,477 for program expenses paid out of the schools' per pupil allocation budgets.
\$2,277,231	\$2,606,201	\$2,606,201	\$2,790,127	

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	Includes (\$85,713) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$45,000) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.
\$128,475	\$114,053	\$104,188	\$130,713	

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

700 Property

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$2,620	\$28,550	\$28,550	\$9,472

Includes \$2,472 for the purchase or replacement of instructional equipment paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$1,321	\$1,064	\$1,064	\$2,500

Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

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

100 Salaries

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$77,876	\$73,500	\$73,500	\$76,800	Includes salaries for regular summer school (\$56,800) and the K-5 Summer Program (\$20,000).

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$22,619	\$24,616	\$24,616	\$28,940	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$590,044	\$475,144	\$475,144	\$541,765	Includes services for alternative education programs (\$520,015) and the Intermediate Unit TAP Program (\$21,750).

400 Purchases Property Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$32,699	\$34,600	\$34,600	\$35,400	Services purchased to repair and maintain instructional equipment.

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$102,779	\$158,900	\$158,900	\$120,900	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 (\$88,800)

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$1,429	\$2,300	\$2,300	\$2,500	Includes supplies for summer school programs .

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$26,306	\$50,872	\$50,872	\$26,853	Includes payments for professional services for non-public services provided as part of Title I pass thru allocation.

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

SUPPORT SERVICES (2000)

Expenditures

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$5,172,922	\$5,338,183	\$5,338,183	\$5,454,270	\$116,087	2.2%
200 Benefits	\$2,762,785	\$3,120,343	\$3,120,343	\$3,383,690	\$263,347	8.4%
300 Professional & Technical Svcs	\$209,784	\$116,059	\$112,059	\$144,103	\$32,044	28.6%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$22,025	\$38,280	\$35,502	\$36,728	\$1,226	3.5%
600 Supplies	\$94,541	\$106,308	\$106,308	\$80,103	(\$26,205)	-24.7%
700 Property	\$0	\$848	\$848	\$250	(\$598)	-70.5%
800 Other Objects	<u>\$3,279</u>	<u>\$4,155</u>	<u>\$4,155</u>	<u>\$4,672</u>	<u>\$517</u>	<u>12.4%</u>
TOTAL	\$8,265,336	\$8,724,176	\$8,717,398	\$9,103,816	\$386,418	4.4%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$2,676,121	\$2,835,215	\$2,830,215	\$2,921,792	\$91,577	3.2%
200 Benefits	\$1,702,005	\$2,250,997	\$2,150,997	\$2,411,401	\$260,404	12.1%
300 Professional & Technical Svcs	\$158,682	\$233,882	\$233,882	\$49,900	(\$183,982)	-78.7%
400 Purchased Property Services	\$4,369	\$8,764	\$8,764	\$6,264	(\$2,500)	-28.5%
500 Other Purchased Services	\$59,414	\$21,250	\$21,250	\$46,860	\$25,610	120.5%
600 Supplies	\$210,196	\$199,739	\$191,739	\$220,401	\$28,662	14.9%
700 Property	\$9,243	\$13,186	\$13,186	\$10,599	(\$2,587)	-19.6%
800 Other Objects	<u>\$53,520</u>	<u>\$10,620</u>	<u>\$9,720</u>	<u>\$10,625</u>	<u>\$905</u>	<u>9.3%</u>
TOTAL	\$4,873,550	\$5,573,653	\$5,459,753	\$5,677,842	\$218,089	4.0%

2300

ADMINISTRATION

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$5,976,786	\$5,873,860	\$5,872,360	\$6,074,685	\$202,325	3.4%
200 Benefits	\$3,006,070	\$3,456,507	\$3,443,915	\$3,790,516	\$346,601	10.1%
300 Professional & Technical Svcs	\$909,210	\$1,100,945	\$1,052,965	\$1,083,413	\$30,448	2.9%
400 Purchased Property Services	\$13,010	\$25,639	\$24,539	\$23,039	(\$1,500)	-6.1%
500 Other Purchased Services	\$212,264	\$298,002	\$292,852	\$292,848	(\$4)	0.0%
600 Supplies	\$110,525	\$123,563	\$117,063	\$111,153	(\$5,910)	-5.0%
700 Property	\$20,956	\$19,204	\$17,178	\$11,110	(\$6,068)	-35.3%
800 Other Objects	<u>\$31,143</u>	<u>\$33,923</u>	<u>\$33,623</u>	<u>\$50,390</u>	<u>\$16,767</u>	<u>49.9%</u>
TOTAL	\$10,279,964	\$10,931,643	\$10,854,495	\$11,437,154	\$582,659	5.4%

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

2400

PUPIL HEALTH

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,249,477	\$1,302,922	\$1,302,922	\$1,298,813	(\$4,109)	-0.3%
200 Benefits	\$776,684	\$766,205	\$766,205	\$810,405	\$44,200	5.8%
300 Professional & Technical Svcs	\$15,507	\$14,000	\$14,000	\$14,000	\$0	0.0%
400 Purchased Property Services	\$1,849	\$2,850	\$2,850	\$2,850	\$0	0.0%
500 Other Purchased Services	\$2,471	\$4,675	\$4,675	\$4,475	(\$200)	-4.3%
600 Supplies	\$29,021	\$32,818	\$32,818	\$37,742	\$4,924	15.0%
700 Property	\$860	\$8,900	\$8,900	\$8,900	\$0	0.0%
800 Other Objects	\$125	\$375	\$375	\$575	\$200	53.3%
TOTAL	\$2,075,994	\$2,132,745	\$2,132,745	\$2,177,760	\$45,015	2.1%

2500

BUSINESS OFFICE

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,064,406	\$1,020,615	\$1,020,615	\$1,026,072	\$5,457	0.5%
200 Benefits	\$569,671	\$617,603	\$617,603	\$640,583	\$22,980	3.7%
300 Professional & Technical Svcs	\$1,167	\$35,800	\$5,800	\$44,605	\$38,805	669.1%
400 Purchased Property Services	\$9,705	\$14,305	\$14,305	\$14,320	\$15	0.1%
500 Other Purchased Services	\$21,955	\$27,990	\$27,990	\$27,560	(\$430)	-1.5%
600 Supplies	\$1,330	\$110,702	\$105,702	\$21,445	(\$84,257)	-79.7%
700 Property	\$5,462	\$4,700	\$4,700	\$6,900	\$2,200	46.8%
800 Other Objects	\$38,050	\$47,925	\$44,925	\$27,330	(\$17,595)	-39.2%
TOTAL	\$1,711,746	\$1,879,640	\$1,841,640	\$1,808,815	(\$32,825)	-1.8%

2600

OPERATION & MAINTENANCE

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,765,336	\$7,263,874	\$7,013,874	\$7,512,340	\$498,466	7.1%
200 Benefits	\$3,592,565	\$4,158,007	\$4,074,282	\$4,541,086	\$466,804	11.5%
300 Professional & Technical Svcs	\$24,517	\$43,000	\$43,000	\$101,000	\$58,000	134.9%
400 Purchased Property Services	\$2,699,223	\$3,193,657	\$3,081,157	\$3,264,050	\$182,893	5.9%
500 Other Purchased Services	\$590,522	\$633,921	\$570,218	\$682,010	\$111,792	19.6%
600 Supplies	\$1,525,203	\$1,707,700	\$1,625,200	\$1,691,200	\$66,000	4.1%
700 Property	\$172,975	\$235,500	\$213,000	\$215,650	\$2,650	1.2%
800 Other Objects	\$7,301	\$18,000	\$18,000	\$20,000	\$2,000	11.1%
TOTAL	\$15,377,642	\$17,253,659	\$16,638,731	\$18,027,336	\$1,388,605	8.3%

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

2700

STUDENT TRANSPORTATION

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$206,520	\$218,744	\$218,744	\$213,184	(\$5,560)	-2.5%
200 Benefits	\$89,571	\$128,807	\$128,807	\$132,782	\$3,975	3.1%
300 Professional & Technical Svces	\$20,724	\$20,000	\$20,000	\$20,000	\$0	0.0%
400 Purchased Property Services	\$1,520	\$3,000	\$3,000	\$3,000	\$0	0.0%
500 Other Purchased Services	\$12,679,172	\$13,232,127	\$12,932,127	\$13,026,283	\$94,156	0.7%
600 Supplies	\$4,243	\$6,500	\$6,500	\$6,500	\$0	0.0%
700 Property	\$2,279	\$6,500	\$6,500	\$4,500	(\$2,000)	-30.8%
800 Other Objects	\$1,874	\$1,200	\$1,200	\$2,800	\$1,600	133.3%
TOTAL	\$13,005,903	\$13,616,878	\$13,316,878	\$13,409,049	\$92,171	0.7%

2800

CENTRAL SUPPORT

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,657,174	\$1,624,351	\$1,623,351	\$1,749,331	\$125,980	7.8%
200 Benefits	\$823,275	\$949,749	\$949,749	\$1,087,377	\$137,628	14.5%
300 Professional & Technical Svces	\$452,928	\$405,300	\$386,800	\$446,300	\$59,500	15.4%
400 Purchased Property Services	\$78,400	\$87,825	\$86,825	\$87,400	\$575	0.7%
500 Other Purchased Services	\$40,452	\$37,790	\$31,290	\$39,290	\$8,000	25.6%
600 Supplies	\$139,712	\$154,281	\$152,326	\$151,484	(\$842)	-0.6%
700 Property	\$400	\$0	\$0	\$6,000	\$6,000	0.0%
800 Other Objects	\$17,064	\$11,000	\$8,600	\$26,500	\$17,900	208.1%
TOTAL	\$3,209,405	\$3,270,296	\$3,238,941	\$3,593,682	\$354,741	11.0%

2900

OTHER SUPPORT

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$126,988	\$125,729	\$125,729	\$126,988	\$1,259	1.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$135,767	\$81,801	\$81,801	\$100,000	\$18,199	22.2%
TOTAL	\$262,755	\$207,530	\$207,530	\$226,988	\$19,458	9.4%

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

TOTAL SUPPORT SERVICES

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$24,768,742	\$25,477,764	\$25,220,264	\$26,250,487	\$1,030,223	4.1%
200 Benefits	\$13,322,626	\$15,448,218	\$15,251,901	\$16,797,840	\$1,545,939	10.1%
300 Professional & Technical Svcs	\$1,792,519	\$1,968,986	\$1,868,506	\$1,903,321	\$34,815	1.9%
400 Purchased Property Services	\$2,808,076	\$3,336,040	\$3,221,440	\$3,400,923	\$179,483	5.6%
500 Other Purchased Services	\$13,755,263	\$14,419,764	\$14,041,633	\$14,283,042	\$241,409	1.7%
600 Supplies	\$2,114,771	\$2,441,611	\$2,337,656	\$2,320,028	(\$17,628)	-0.8%
700 Property	\$212,175	\$288,838	\$264,312	\$263,909	(\$403)	-0.2%
800 Other Objects	\$288,123	\$208,999	\$202,399	\$242,892	\$40,493	20.0%
TOTAL	<u>\$59,062,295</u>	<u>\$63,590,220</u>	<u>\$62,408,111</u>	<u>\$65,462,442</u>	<u>\$3,054,331</u>	<u>4.9%</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

SUPPORT SERVICES

SUPPORT SERVICES represents 27.57% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 11,423 students.

2100 PUPIL PERSONNEL SERVICES Pupil Personnel Services are activities designed to assess and improve the well-being of students and to supplement the teaching process. Included in this function are guidance counselors, attendance personnel, social workers, caseworkers, psychological services, and District management of these services.

100 Salaries

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$5,172,922	\$5,338,183	\$5,338,183	\$5,454,270	The salaries of a Pupil Services Director, Pupil Services Supervisor, Social Work Coordinator, 38.0 guidance counselors, 15.6 psychologists, 7 caseworkers, 14.0 clerical personnel, 3 Security/Greeters and \$95,600 for extra-duty payments covering summer guidance and psychological testing.

200 Benefits

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$2,762,785	\$3,120,343	\$3,120,343	\$3,383,690	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$209,784	\$116,059	\$112,059	\$144,103	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, \$45,503 for psychiatric services, \$25,500 for annual guidance assistance, \$20,000 for online report cards and \$1,700 paid out of the schools' per pupil allocation

400 Purchased Property Services

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$0	\$0	\$0	\$0	Rental and repair of guidance equipment all paid by schools' per pupil allocations.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$22,025	\$38,280	\$35,502	\$36,728

Includes \$2,028 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 (\$10,300); telephone and postage (\$7,500), advertising (\$2,000) and travel and mileage reimbursement (\$7,900) to support pupil personnel and attendance functions. This category includes \$7,000 of federal program expenditures

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$94,541	\$106,308	\$106,308	\$80,103

Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$19,775), supplies and testing materials for pupil personnel offices (\$59,328). This category includes \$1,000 of federal program expenditures.

700 Property

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$0	\$848	\$848	\$250

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

800 Other Objects

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$3,279	\$4,155	\$4,155	\$4,672

Dues and fees for membership in professional organizations or associations, \$2,372 paid out of the schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$2,676,121	\$2,835,215	\$2,830,215	\$2,921,792

The salaries of 6.0 curriculum supervisors, supervisor of instructional technology, assistant supt of curriculum and instruction, assessment supervisor, 16.0 librarians, 1.10 AV teachers, 3.45 secretaries, 11.0 library aides. Also includes teacher extra-duty payments and teacher induction program (\$54,406).

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$1,702,005	\$2,250,997	\$2,150,997	\$2,411,401

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$158,682	\$233,882	\$233,882	\$49,900

Includes \$11,000 for contracted services for administration offices, \$30,200 related to federal Title programs and \$8,700 paid out of the schools' per pupil allocation.

400 Purchased Property Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$4,369	\$8,764	\$8,764	\$6,264

Services purchased to repair and maintain equipment. Items are school audiovisual and library equipment repairs (\$800) 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 (\$5,464).

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$59,414	\$21,250	\$21,250	\$46,860

Includes postage and communications (\$7,700), printing for student exams and other instructional support materials (\$2,700). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$12,100). This category also includes \$24,360 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$210,196	\$199,739	\$191,739	\$220,401

Includes \$132,865 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$29,850 for instructional support staff's supplies, \$7,586 for teacher induction and \$50,100 for library subscriptions.

700 Property

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$9,243	\$13,186	\$13,186	\$10,599

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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$53,520	\$10,620	\$9,720	\$10,625

Dues and fees for membership in professional organizations or associations for instructional support staff. Includes \$500 paid out of the schools' per pupil allocation.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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. Beginning in 2015-16, Human Resources expenditures are included in 2800 to conform to the PDE chart of accounts.

100 Salaries

Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17
\$5,976,786	\$5,873,860	\$5,872,360	\$6,074,685

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

Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17
\$3,006,070	\$3,456,507	\$3,443,915	\$3,790,516

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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

Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17
\$909,210	\$1,100,945	\$1,052,965	\$1,083,413

Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$689,863), legal and other professional services (\$273,000), audit and Board consultants (\$48,400), labor relations (\$55,000), training and teacher induction (\$2,500), and communications (\$2,900). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$10,250). This category includes \$1,500 for federal program expenditures.

400 Purchased Property Services

Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17
\$13,010	\$25,639	\$24,539	\$23,039

Includes schools' repairs and leases paid out of the per pupil allocation budgets.

500 Other Purchased Services

Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17
\$212,264	\$298,002	\$292,852	\$292,848

This category includes postage /communications (\$39,995), printing (\$13,100) and mileage reimbursement/travel (\$12,129) 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 (\$25,500), Board and tax collector official bonds (\$24,826); payments for the RSVP program (\$19,600); School Board advertising (\$6,000); other printing and advertising (\$3,500); Other telephone and postage (\$34,330), School Board liability insurance (\$93,000); and mileage/travel reimbursement (\$20,868).

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

600 Supplies

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$110,525	\$123,563	\$117,063	\$111,153	Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$67,893); and other supplies and professional books/periodicals for this function (\$43,260).

700 Property

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$20,956	\$19,204	\$17,178	\$11,110	Provides for the purchase or replacement of equipment paid out of the schools' per pupil allocation budgets.

800 Other Projects

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$31,143	\$33,923	\$33,623	\$50,390	Dues and fees including memberships in professional organizations or associations & other fees. This category includes \$16,500 for school board memberships. Also includes school building memberships (\$11,390) and other professional dues (\$12,500) in this category. This category also includes \$10,000 for bank lockbox fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	The salaries of 14.8 certified nurses and 11.2 RNs/LPNs, \$4,000 for extra-duty payments, and subject chairperson contract.
\$1,249,477	\$1,302,922	\$1,302,922	\$1,298,813	

200 Benefits

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.
\$776,684	\$766,205	\$766,205	\$810,405	

300 Professional and Technical Services

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	Includes \$2,000 for student medical examinations, \$1,500 for dental services, \$500 for nursing services and \$10,000 for substitute coverage.
\$15,507	\$14,000	\$14,000	\$14,000	

400 Purchased Property Services

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	Services to repair and maintain equipment in school nurses' offices of which \$950 is paid by the schools' per pupil allocation.
\$1,849	\$2,850	\$2,850	\$2,850	

500 Other Purchased Services

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	Includes \$675 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.
\$2,471	\$4,675	\$4,675	\$4,475	

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	Medical supplies for the schools' nursing offices (\$22,342) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$15,400).
\$29,021	\$32,818	\$32,818	\$37,742	

700 Property

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	Provides for equipment paid out of the Supervisor's offices
\$860	\$8,900	\$8,900	\$8,900	

800 Other Objects

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets.
\$125	\$375	\$375	\$575	

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$1,064,406	\$1,020,615	\$1,020,615	\$1,026,072

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 and 1.0 mailroom hourly support.

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$569,671	\$617,603	\$617,603	\$640,583

The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 30.03%) 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$1,167	\$35,800	\$5,800	\$44,605

Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$9,705	\$14,305	\$14,305	\$14,320

Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$21,955	\$27,990	\$27,990	\$27,560

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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$1,330	\$110,702	\$105,702	\$21,445

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
2016-17 BUDGET**

700 Property

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$5,462	\$4,700	\$4,700	\$6,900	Includes the purchase of office equipment.

800 Other Objects

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$38,050	\$47,925	\$44,925	\$27,330	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$6,765,336	\$7,263,874	\$7,013,874	\$7,512,340

Includes the Director of Facilities & Operations, 2 supervisors, 4 coordinators, 22 head custodians, 8 grounds keepers, 13 central maintenance workers, 1 mechanic, 73 building maintenance/custodial employees, and 1.4 night security guards. Also includes 2 secretarial/clerical personnel.

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$3,592,565	\$4,158,007	\$4,074,282	\$4,541,086

The cost for the School District's contribution to the Public School Employees' Retirement Fund (30.03%) 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$24,517	\$43,000	\$43,000	\$101,000

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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$2,699,223	\$3,193,657	\$3,081,157	\$3,264,050

Services are: electricity-\$1,852,000; water/sewage-\$565,500; trash removal-\$100,000. Also includes repair/maintenance for: HVAC-\$310,000; roofs-\$5,000; custodial equipment & related items (pest control, fire extinguishers)-\$52,500; electrical \$40,000; vehicles-\$10,000; special items (elevators, sprinklers, alarms)-\$32,000; other items-\$289,050; and rental of compressors, jackhammers, etc.-\$8,000.

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$590,522	\$633,921	\$570,218	\$682,010

The major items are property/auto insurance-\$190,000 liability insurance-\$172,000; insurance for underground tanks-\$11,000; telephones-\$286,710; printing-\$300 and travel/mileage reimbursement-\$22,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

600 Supplies

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$1,525,203	\$1,707,700	\$1,625,200	\$1,691,200

The largest item is heating fuel-\$810,000. The remainder provides for: custodial \$289,000; electrical \$95,000; grounds-\$195,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$60,000; gasoline/diesel fuel-\$100,000 HVAC-\$95,000; plumbing-\$45,000; roofing-\$5,000; carpentry-\$60,000 and other supplies-\$37,200. Offsetting these expenses is anticipated facility rental income of \$100,000.

700 Property

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$172,975	\$235,500	\$213,000	\$215,650

Includes replacement costs for additional equipment or equipment that is no longer serviceable: custodial-\$29,150, electrical \$3,000, motorpool \$3,000, grounds \$40,000, warehouse \$130,000, HVAC \$10,000, and other supplies \$500.

800 Other Objects

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>
\$7,301	\$18,000	\$18,000	\$20,000

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

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

2700 STUDENT TRANSPORTATION Includes those activities concerned with transporting 12,293 public and charter school students and 3,403 students to 116 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$206,520	\$218,744	\$218,744	\$213,184	The salaries of the transportation manager, assistant manager and 1.5 employees.

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$89,571	\$128,807	\$128,807	\$132,782	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$20,724	\$20,000	\$20,000	\$20,000	Software support services for bus scheduling.

400 Purchased Property Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$1,520	\$3,000	\$3,000	\$3,000	Services purchased to repair and maintain equipment in the Transportation Department.

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$12,679,172	\$13,232,127	\$12,932,127	\$13,026,283	Provides \$4,820,258 to transport public students, \$4,512,656 to transport non-public students, and \$3,676,869 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
2016-17 BUDGET**

600 Supplies

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	Supplies for operating the student transportation function.
\$4,243	\$6,500	\$6,500	\$6,500	

700 Property

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	New or replacement equipment for the transportation function.
\$2,279	\$6,500	\$6,500	\$4,500	

800 Other Objects

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	Dues and fees for membership in professional associations.
\$1,874	\$1,200	\$1,200	\$2,800	

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

2800 CENTRAL SUPPORT SERVICE Activities such as human resources, data processing, research, development, and evaluation which support other instructional and supporting services.

100 Salaries

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$1,657,174	\$1,624,351	\$1,623,351	\$1,749,331

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

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$823,275	\$949,749	\$949,749	\$1,087,377

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$452,928	\$405,300	\$386,800	\$446,300

For contracted services requiring persons with special skills and knowledge including data processing services, networking and research and evaluation.

400 Purchased Property Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$78,400	\$87,825	\$86,825	\$87,400

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

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$40,452	\$37,790	\$31,290	\$39,290

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

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$139,712	\$154,281	\$152,326	\$151,484

Supplies and materials needed for computer equipment as well as computer software. Also includes office supplies for the offices of human resources, technology and assessment.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

700 Property

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$400	\$0	\$0	\$6,000	Furniture and equipment for network support and maintenance, includes routers and switches.

800 Other Objects

<u>Actual 2014-15</u>	<u>Budgeted 2015-16</u>	<u>Anticipated 2015-16</u>	<u>Proposed 2016-17</u>	
\$17,064	\$11,000	\$8,600	\$26,500	Dues and fees associated with student assessment, human resources, and the technology department.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

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

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	Payment for CCIU Core Services.
\$126,988	\$125,729	\$125,729	\$126,988	

800 Other Objects

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	Pass-thru debt service related to CCIU debt.
\$135,767	\$81,801	\$81,801	\$100,000	

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

NON-INSTRUCTIONAL (3000)

Expenditures

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$2,704,069	\$2,696,183	\$2,696,183	\$2,740,314	\$44,131	1.6%
200 Benefits	\$780,892	\$1,063,975	\$1,063,975	\$1,198,758	\$134,783	12.7%
300 Professional & Technical Svces	\$216,245	\$198,601	\$198,601	\$195,600	(\$3,001)	-1.5%
400 Purchased Property Services	\$122,755	\$141,752	\$141,752	\$141,752	\$0	0.0%
500 Other Purchased Services	\$322,377	\$447,572	\$447,572	\$444,519	(\$3,053)	-0.7%
600 Supplies	\$222,479	\$154,054	\$154,054	\$153,305	(\$749)	-0.5%
700 Property	\$21,894	\$10,875	\$10,875	\$10,875	\$0	0.0%
800 Other Objects	\$72,233	\$93,611	\$93,611	\$108,562	\$14,951	16.0%
TOTAL	\$4,462,944	\$4,806,623	\$4,806,623	\$4,993,685	\$187,062	3.9%

3300

COMMUNITY SERVICES

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$967	\$1,000	\$1,000	\$1,000	\$0	0.0%
200 Benefits	\$348	\$335	\$335	\$377	\$42	12.5%
300 Professional & Technical Svces	\$123,862	\$125,500	\$125,500	\$130,500	\$5,500	4.4%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$14,330	\$500	\$0	\$500	\$500	0.0%
600 Supplies	\$7,731	\$8,700	\$8,700	\$9,500	\$800	9.2%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$147,238	\$136,035	\$135,035	\$141,877	\$6,842	5.1%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$2,705,036	\$2,697,183	\$2,697,183	\$2,741,314	\$44,131	1.6%
200 Benefits	\$781,240	\$1,064,310	\$1,064,310	\$1,199,135	\$134,825	12.7%
300 Professional & Technical Svces	\$340,107	\$324,101	\$323,601	\$326,100	\$2,499	0.8%
400 Purchased Property Services	\$122,755	\$141,752	\$141,752	\$141,752	\$0	0.0%
500 Other Purchased Services	\$336,707	\$448,072	\$447,572	\$445,019	(\$2,553)	-0.6%
600 Supplies	\$230,210	\$162,754	\$162,754	\$162,805	\$51	0.0%
700 Property	\$21,894	\$10,875	\$10,875	\$10,875	\$0	0.0%
800 Other Objects	\$72,233	\$93,611	\$93,611	\$108,562	\$14,951	16.0%
TOTAL	\$4,610,182	\$4,942,658	\$4,941,658	\$5,135,562	\$193,904	3.9%

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 2.16% of the budget. It includes school-sponsored athletics, student activities, and community services provided for our students and staff.

3200 STUDENT ACTIVITIES In addition to our instructional programs, various athletic and non-athletic activities, under the supervision of our staff, are available to our students.

100 Salaries

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$2,704,069	\$2,696,183	\$2,696,183	\$2,740,314

The salaries of 3 athletic directors, 3 athletic trainers and 3 clerical positions. Also included are the supplemental contracts for activity advisors and for coaches of our various school-sponsored sports.

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$780,892	\$1,063,975	\$1,063,975	\$1,198,758

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$216,245	\$198,601	\$198,601	\$195,600

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 (\$27,311). Additionally, expenses include \$60,000 for athletic trainers and other services related to off-site practice locations and \$10,000 for Police Security Detail at athletic events. Also represents provision for officials at various athletic events paid out of the schools' per pupil allocation budgets(\$98,289).

400 Purchased Property Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$122,755	\$141,752	\$141,752	\$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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$322,377	\$447,572	\$447,572	\$444,519

The major items are \$324,071 to transport athletic teams and clubs to events; and \$3,500 for printing and postage, all paid out of the schools' per pupil allocation budgets. Also includes \$16,000 to transport bands to events, \$55,000 to transport teams to offsite training facility and travel expenses related to extended season sporting events, \$43,000 for schools' accident insurance coverage, and \$2,948 of telephone & postage.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$222,479	\$154,054	\$154,054	\$153,305

Includes \$148,305 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.

700 Property

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$21,894	\$10,875	\$10,875	\$10,875

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.

800 Other Objects

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$72,233	\$93,611	\$93,611	\$108,562

Includes \$83,562 for dues and entry fees paid out of the schools' per pupil allocation budgets, \$12,000 to support the music program competitions, & \$13,000 for fees related to the PayFort online POS system used to collect district activity fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

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

100 Salaries

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$967	\$1,000	\$1,000	\$1,000	Includes the extra-duty payments for Title III and EDK.

200 Benefits

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$348	\$335	\$335	\$377	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$123,862	\$125,500	\$125,000	\$130,500	Includes crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program.

500 Other Purchased Services

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$14,330	\$500	\$0	\$500	Includes expenses related to the extended day kindergarten program and Federal Title programs.

600 Supplies

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>	
\$7,731	\$8,700	\$8,700	\$9,500	Includes expenses related to the Federal Title and EDK programs.

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

OTHER FINANCING USES (5000)

Expenditures

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

OTHER FINANCING USES

5100

DEBT SERVICE

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$9,626,767	\$11,014,657	\$10,242,295	\$10,998,815	\$756,520	7.4%
900 Other Financing Uses	\$11,620,000	\$9,796,000	\$8,176,000	\$14,320,000	\$6,144,000	75.1%
TOTAL	\$21,246,767	\$20,810,657	\$18,418,295	\$25,318,815	\$6,900,520	37.5%

5200

CAPITAL RESERVE FUND TRANSFER

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
900 Other Financing Uses	\$8,589,744	\$8,857,625	\$9,178,704	\$4,410,279	(\$4,768,425)	-52.0%
TOTAL	\$8,589,744	\$8,857,625	\$9,178,704	\$4,410,279	(\$4,768,425)	-52.0%

TOTAL OTHER FINANCING USES

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$9,626,767	\$11,014,657	\$10,242,295	\$10,998,815	\$756,520	7.4%
900 Other Financing Uses	\$20,209,744	\$18,653,625	\$17,354,704	\$18,730,279	\$1,375,575	7.9%
TOTAL	\$29,836,511	\$29,668,282	\$27,596,999	\$29,729,094	\$2,132,095	7.7%
Grand Total	\$215,656,048	\$225,722,705	\$223,213,353	\$237,424,295	\$14,210,942	

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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 12.53% of the budget.

5100 DEBT SERVICE

800 Other Objects

Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$9,626,767	\$11,014,657	\$10,242,295	\$10,998,815

Provides for interest payments on the:

G.O.B. series A 2006 (\$1,554,323)
G.O.B. refundings series 2010 AA (\$778,650)
G.O.B. refunding series 2011 (\$208,764)
G.O.B. series of 2012A (\$630,000)
G.O.B. refunding series 2012AA (\$1,801,750)
G.O.B. series of 2013 (\$93,075)
G.O.B. series of 2014 (\$489,763)
G.O.B. series of 2014A (\$1,366,725)
G.O.B. series of 2014AA (\$2,213,100)
G.O.B. series of 2015 (\$101,400)
G.O.B. series of 2015A (\$257,803)
G.O.B. series of 2015AA (\$116,664)
G.O.B. series of 2016 (\$696,650)
Future G.O.B. to be issued in 2016 (\$236,480)
Emmaus Note 2009 (\$398,668)

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

900 Other Financing Uses

Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$11,620,000	\$9,796,000	\$8,176,000	\$14,320,000

Provides for principal payments on the:

G.O.B. refunding series 2006A (\$165,000)
G.O.B. refundings series 2010 AA (\$2,510,000)
G.O.B. series of 2011 (\$525,000)
G.O.B. series of 2012AA (\$115,000)
G.O.B. series of 2013 (\$765,000)
G.O.B. series of 2014A (\$4,485,000)
G.O.B. series of 2014AA (\$270,000)
G.O.B. series of 2015 (\$3,320,000)
G.O.B. series of 2015A (\$5,000)
G.O.B. series of 2015AA (\$665,000)
G.O.B. series of 2016 (\$1,490,000)

5200 CAPITAL RESERVE FUND TRANSFER

900 Other Financing Uses

Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$8,589,744	\$8,857,625	\$9,178,704	\$4,410,279

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 2016-17, \$1,667,200 will be transferred to the Capital Reserve to fund the annual operating facility projects and \$2,743,079 will be transferred to the Capital Reserve to fund technology and furniture purchases.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

OTHER EXPENSE INFORMATION
for
2016-17

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

Positions	Func	Acct	Prog	2015-16 Actual				Total	2016-17 Budget				Total	Addition/Reductions to 2016-17 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>School Administration</u>																		
Superintendent	2360	111	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Asst Supt of Curriculum and Instruction	2260	111	53	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Director	2111	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Services Supervisor	2119	111	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Studies Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
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	-	-	-	-	-
Assessment Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10	-	-	-	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	-	-	-	-	-
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	-	-	-	-	-
Technology Director	2821	111	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Human Resources Director/Asst. Director	2831	111	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
IT Services Coordinator	2840	111	50Z	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Athletic Director	3200	111	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Special Education Supervisors	1291	111	21	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Management Total				10.00	9.00	15.00	25.00	59.00	10.00	9.00	15.00	25.00	59.00	-	-	-	-	-
Full Day KG	1110	121	08F	5.00	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-	-
1/2 Day KG	1110	121	09	15.00	-	-	-	15.00	15.00	-	-	-	15.00	-	-	-	-	-
1st Grade	1110	121	09	39.00	-	-	-	39.00	39.00	-	-	-	39.00	-	-	-	-	-
2nd Grade	1110	121	09	36.00	-	-	-	36.00	36.00	-	-	-	36.00	-	-	-	-	-
3rd Grade	1110	121	09	38.00	-	-	-	38.00	38.00	-	-	-	38.00	-	-	-	-	-
4th Grade	1110	121	09	36.00	-	-	-	36.00	36.00	-	-	-	36.00	-	-	-	-	-
5th Grade	1110	121	09	34.00	-	-	-	34.00	34.00	-	-	-	34.00	-	-	-	-	-
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	34.50	-	59.50	-	25.00	34.50	-	59.50	-	-	-	-	-
World Language	1110	121	07	-	9.80	23.80	-	33.60	-	9.80	23.80	-	33.60	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.60	-	-	4.60	-	4.60	-	-	4.60	-	-	-	-	-
Health	1110	121	11 - 11A	-	10.30	8.20	-	18.50	-	10.30	8.20	-	18.50	-	-	-	-	-
Math	1110	121	15	-	29.80	40.40	-	70.20	-	29.80	40.40	-	70.20	-	-	-	-	-
Phys Ed	1110	121	17 - 17A	11.00	5.90	11.80	1.00	29.70	11.00	5.90	11.80	1.00	29.70	-	-	-	-	-
Science	1110	121	19	-	22.60	42.60	-	65.20	-	22.60	42.60	-	65.20	-	-	-	-	-
Social Studies	1110	121	20	-	21.00	38.60	-	59.60	-	21.00	38.60	-	59.60	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	22.65	15.40	5.00	-	43.05	22.65	15.40	5.00	-	43.05	-	-	-	-	-
Music -Vocal	1110	121	16A	8.80	3.40	3.00	-	15.20	8.80	3.40	3.00	-	15.20	-	-	-	-	-
Music -Instrumental	1110	121	16B	11.00	6.70	4.30	-	22.00	11.00	6.70	4.30	-	22.00	-	-	-	-	-
TITLE 1 (federal prog) & FD KG	1190	121	35	6.95	-	-	-	6.95	6.95	-	-	-	6.95	-	-	-	-	-
Teacher Attrition	1110	121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				293.90	165.00	222.00	1.00	681.90	293.90	165.00	222.00	1.00	681.90	-	-	-	-	-
Fam and Cons Science	1340	121	12	-	6.80	5.20	-	12.00	-	6.80	5.20	-	12.00	-	-	-	-	-
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				-	14.20	13.20	-	27.40	-	14.20	13.20	-	27.40	-	-	-	-	-

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

Positions	Func	Acct	Prog	2015-16 Actual				Total	2016-17 Budget				Total	Addition/Reductions to 2016-17 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	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
Autistic	1233	121	21C	6.50	3.17	3.50	-	13.17	7.50	4.17	3.50	-	15.17	1.00	1.00	-	-	2.00
Emotional Support	1231	121	21C	2.50	1.33	4.00	-	7.83	2.50	1.33	4.00	-	7.83	-	-	-	-	-
Life Skills	1211	121	21F	3.00	1.00	1.00	-	5.00	3.00	1.00	1.00	-	5.00	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	23.00	16.50	21.00	-	60.50	23.00	16.50	21.00	-	60.50	-	-	-	-	-
Multiple Disabilities	1270	121	21J	2.00	-	-	-	2.00	2.00	1.00	-	-	3.00	-	1.00	-	-	1.00
Speech & Language Therapist	1225	121	21	-	-	-	12.00	12.00	-	-	-	12.00	12.00	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	7.80	4.20	4.60	0.20	16.80	7.80	4.20	4.60	0.20	16.80	-	-	-	-	-
			Total	44.80	26.20	34.10	19.20	124.30	45.80	28.20	34.10	19.20	127.30	1.00	2.00	-	-	3.00
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	9.60	3.00	3.00	-	15.60	9.60	3.00	3.00	-	15.60	-	-	-	-	-
Social Worker	2160	121	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-
			Total	36.40	18.00	28.00	2.00	84.40	36.40	18.00	28.00	2.00	84.40	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	2.00	-	2.00	-	-	2.00	-	2.00	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.10	-	1.10	-	-	1.10	-	1.10	-	-	-	-	-
			Total	-	-	3.10	-	3.10	-	-	3.10	-	3.10	-	-	-	-	-
			Teacher Total	375.10	223.40	300.40	22.20	921.10	376.10	225.40	300.40	22.20	924.10	1.00	2.00	-	-	3.00
<u>Secretarial Staff - Central Office and School Administration</u>																		
Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to the Ass't Superintendent	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	-	-	-	1.95	1.95	-	-	-	1.95	1.95	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	21	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1291	151	35	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
Sec. Director of Pupil Services	2111	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Instruct Technology Coordinator	2829	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Gifted	2119	151	18	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Title I	2850	151	35	-	-	-	0.05	0.05	-	-	-	0.05	0.05	-	-	-	-	-
Sec to Assessment	2260	151	50E	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
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	-	-	-	-	-

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

Positions	Func	Acct	Prog	2015-16 Actual				Total	2016 -17 Budget				Total	Addition/Reductions to 2016-17 Budget					Total
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		
	Full Day KG	1110	191	08F	5.00	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-	-
	ESL	1110	191	02	9.00	3.00	2.00	-	14.00	9.00	3.00	2.00	-	14.00	-	-	-	-	-
	Autistic	1233	191	21C	2.00	-	-	18.00	20.00	2.00	-	-	18.00	20.00	-	-	-	-	-
	Emotional Support	1231	191	21C	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
	Life Skills	1211	191	21F	-	-	-	9.00	9.00	-	-	-	9.00	9.00	-	-	-	-	-
	Learn Supp/ Life Skills	1241	191	21F	12.00	2.00	1.00	80.00	95.00	12.00	2.00	1.00	65.00	80.00	-	-	-	(15.00)	(15.00)
	Special Ed Multi Hand Support	1270	191	21J	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
				Total	28.00	5.00	3.00	116.00	152.00	28.00	5.00	3.00	101.00	137.00	-	-	-	(15.00)	(15.00)
	Library Assistant	2250	154	14	5.00	3.00	3.00	-	11.00	5.00	3.00	3.00	-	11.00	-	-	-	-	-
	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	10.00	3.00	6.00	-	19.00	10.00	3.00	6.00	-	19.00	-	-	-	-	-
	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	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
	RN-LPN (District)	2440	141	18D	3.20	-	3.00	1.00	7.20	3.20	-	3.00	1.00	7.20	-	-	-	-	-
	Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
	Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-
				Total	3.20	-	3.00	13.00	19.20	3.20	-	3.00	13.00	19.20	-	-	-	-	-
	Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
	Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
				Total	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
	Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Communications Office (Hourly Support)	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	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
	Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Transportation Office-NP (Hourly Supprt)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
				Total	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
	Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
	HR Office (Hourly Support)	2340	151	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
				Total	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
	Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
	Technology Office (Professional)	2818	141	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
	Technology Office (Hourly Support)	2829	168	10	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
	Technology Associate	1110	158	10	-	-	-	16.00	16.00	-	-	3.00	16.00	19.00	-	-	3.00	-	3.00
				Total	-	-	-	31.00	31.00	-	-	3.00	31.00	34.00	-	-	3.00	-	3.00

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

<u>Positions</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	2015-16 Actual					<u>Total</u>	2016 -17 Budget					<u>Total</u>	Addition/Reductions to 2016-17 Budget					<u>Total</u>
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem		MID Middle	HS High	OTH Other	ELM Elem	MID Middle		HS High	OTH Other				
Head Custodians/ Supervisors/Quality Control	2610	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	24.00	15.00	30.00	4.00	73.00		24.00	15.00	30.00	4.00	73.00		-	-	-	-	-	-
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	-	-	-	6.00	6.00		-	-	-	6.00	6.00		-	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00		-	-	-	1.00	1.00		-	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	4.00	4.00		-	-	-	4.00	4.00		-	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00		-	-	-	2.00	2.00		-	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00		-	-	-	3.00	3.00		-	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00		-	-	-	1.00	1.00		-	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	2.00	2.00		-	-	-	2.00	2.00		-	-	-	-	-	-
Grounds/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	34.00	18.00	33.00	40.40	125.40		34.00	18.00	33.00	40.40	125.40		-	-	-	-	-	-
			Support Staff Total	85.20	35.00	67.00	237.90	425.10		85.20	35.00	70.00	222.90	413.10		-	-	3.00	(15.00)	(12.00)	
			Grand Total	470.30	267.40	382.40	285.10	1,405.20		471.30	269.40	385.40	270.10	1,396.20		1.00	2.00	3.00	(15.00)	(9.00)	

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

2016-17 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

REVENUE SUMMARY

	Actual 2014-15	Budgeted 2015-16	Anticipated 2015-16	Proposed 2016-17
<u>Local Effort</u>				
Current Real Estate Taxes	\$147,447,716	\$150,815,539	\$151,165,539	\$156,123,607
Interim Real Estate Taxes	955,973	1,435,477	1,435,477	1,311,717
Public Utility Realty Tax	214,682	200,000	200,000	200,000
Payments in Lieu of Taxes	-	-	-	-
Earned Income Tax	19,360,014	20,646,350	20,646,350	21,059,277
Real Estate Transfer Tax	4,145,209	3,603,746	3,903,746	3,775,821
Delinquent Taxes (All Levies)	3,246,013	3,008,800	3,008,800	3,008,800
Earnings on Investments	165,496	192,166	267,166	194,088
Tuition from Patrons	499,041	589,578	680,860	592,575
Rent and Miscellaneous Income	463,130	410,000	470,000	530,000
Refunds of Prior Years Receipts	16,392	25,000	25,000	25,000
Activity Fee Revenue	287,126	290,485	290,485	290,485
Beginning Fund Balance	33,351,056	29,961,126	31,665,523	29,299,721
Total Local Effort	\$210,151,848	\$211,178,267	\$213,758,946	\$216,411,091
<u>State Sources</u>				
Basic Instructional Subsidy	\$7,239,669	\$7,248,700	\$7,580,409	\$7,580,409
Tuition for Private Home Placement	111,511	100,019	199,781	180,000
Special Education Subsidy	5,413,413	5,489,123	5,682,236	5,610,000
Transportation Subsidy	3,637,217	3,750,300	3,750,300	3,750,300
Rent Subsidy	1,181,706	1,286,959	-	1,131,629
State Property Tax Reduction	3,620,302	3,355,431	3,355,431	3,540,620
Medical, Dental & Nurse Services	222,275	222,275	253,941	222,275
PA Accountability Grants	303,167	303,200	399,095	399,095
Social Security Subsidy	3,163,668	3,409,804	3,391,311	3,507,284
Retirement Subsidy	9,316,997	11,487,797	11,425,329	13,743,565
Total State Sources	\$34,209,925	\$36,653,608	\$36,037,833	\$39,665,177
<u>Federal Sources</u>				
Other PA Public Schools-IDEA	\$1,215,754	\$1,215,754	\$1,193,717	\$1,193,717
Title I	818,044	818,846	818,846	830,701
Title IIA & IID	293,923	277,596	277,596	277,148
Title III	116,047	107,785	107,785	106,810
Med. Access-Direct Services	476,717	230,350	288,350	230,350
Med. Access-Time Study	39,315	30,000	30,000	38,000
Total Federal Sources	2,959,800	2,680,331	\$2,716,294	\$2,676,726
TOTAL	\$247,321,573	\$250,512,206	\$252,513,073	\$258,752,994

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$147,447,716	\$150,815,539	\$151,165,539	\$156,123,607

The greatest amount of funds is raised from our taxpayers based on a 20.0982 mill (Chester County) and 14.7113 mill (Delaware County) levy on the assessed valuation of all taxable property within the School District. The amount budgeted represents 96.5% of the tax to be levied; the difference being our experience as to the amount of discounts granted during the discount period and the amount uncollected which will go to lien.

6112 INTERIM REAL ESTATE TAXES

Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$955,973	\$1,435,477	\$1,435,477	\$1,311,717

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>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$214,682	\$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>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$19,360,014	\$20,646,350	\$20,646,350	\$21,059,277

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>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$4,145,209	\$3,603,746	\$3,903,746	\$3,775,821

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
2016-17 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$3,246,013	\$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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$165,496	\$192,166	\$267,166	\$194,088

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$124 million earning an effective rate of .16% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$499,041	\$589,578	\$680,860	\$592,575

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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$463,130	\$410,000	\$470,000	\$530,000

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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$16,392	\$25,000	\$25,000	\$25,000

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

6992 ACTIVITY FEE REVENUE

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$287,126	\$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
2016-17 BUDGET**

0770 BEGINNING UNRESERVED FUND BALANCE

Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$33,351,056	\$29,961,126	\$31,665,523	\$29,299,721

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2016-17 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 2016-17 year is \$29,299,721.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$7,239,669	\$7,248,700	\$7,580,409	\$7,580,409

The instructional subsidy is the largest single source of revenue from the state. The 2015-16 state budget included an increase to the Basic Ed. Funding line item which is being distributed to school districts through the new Basic Ed. Funding formula recommended by the Basic Education Funding Commission.

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$111,511	\$100,019	\$199,781	\$180,000

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

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$5,413,413	\$5,489,123	\$5,682,236	\$5,610,000

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

7310 TRANSPORTATION SUBSIDY

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$3,637,217	\$3,750,300	\$3,750,300	\$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>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$1,181,706	\$1,286,959	\$0	\$1,131,629

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. The timing of the 2015-16 distribution is uncertain at the state level. To be conservative the district is projecting no distribution in 2015-16.

WEST CHESTER AREA SCHOOL DISTRICT 2016-17 BUDGET

7340 PROPERTY TAX REDUCTION ALLOCATION

Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$3,620,302	\$3,355,431	\$3,355,431	\$3,540,620

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>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$222,275	\$222,275	\$253,941	\$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>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$303,167	\$303,200	\$399,095	\$399,095

Revenue received from the state to implement research-based programs to boost student achievement. The District will use these funds in 2016-17 to fund a portion of the extended day kindergarten program.

7810 SOCIAL SECURITY SUBSIDY

Actual <u>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$3,163,668	\$3,409,804	\$3,391,311	\$3,507,284

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>2014-15</u>	Budgeted <u>2015-16</u>	Anticipated <u>2015-16</u>	Proposed <u>2016-17</u>
\$9,316,997	\$11,487,797	\$11,425,329	\$13,743,565

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
2016-17 BUDGET

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

FEDERAL SOURCES

6831 IDEA

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$1,215,754	\$1,215,754	\$1,193,717	\$1,193,717

Federal revenue received from the Chester County Intermediate Unit to fund the Individuals with Disabilities Educational Act (IDEA).

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$818,044	\$818,846	\$818,846	\$830,701

Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for St. Agnes, St. Simon and Jude and St. Maximillian through Chester County Intermediate Unit.

8515 TITLE II-IMPROVING TEACHER QUALITY

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$293,923	\$277,596	\$277,596	\$277,148

Funds received for educational technology and improving teacher quality through staff development.

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$116,047	\$107,785	\$107,785	\$106,810

Funds received to supplement resources and provide translation services for LEP students and for staff development.

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$476,717	\$230,350	\$288,350	\$230,350

Direct service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP).

8820 MEDIAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

<u>Actual</u> <u>2014-15</u>	<u>Budgeted</u> <u>2015-16</u>	<u>Anticipated</u> <u>2015-16</u>	<u>Proposed</u> <u>2016-17</u>
\$39,315	\$30,000	\$30,000	\$38,000

Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students.

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

Section 1431 Capital Reserve Fund

Projected Fund Balance 7/1/16	<u><u>\$27,491,202</u></u>
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Revenue:

Transfer from General Fund	\$4,167,200
Interest Income	\$75,000
Refunding Savings	<u>\$243,080</u>
Total Revenue	<u><u>\$4,485,280</u></u>

Expenditures:

Furniture and Fixtures	\$60,000
Facilities Expenditures	\$2,325,358
Technology Expenditures	<u>\$2,702,620</u>
Total Expenditures	<u><u>\$5,087,978</u></u>

Estimated Fund Balance @ 7/1/17	<u><u>\$26,888,504</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

CAPITAL PROJECTS FUND

Projected Fund Balance 7/1/16		<u><u>\$5,229,538</u></u>
Revenue:		
Bond Proceeds	<u>\$10,000,000</u>	
Total Revenue		<u><u>\$10,000,000</u></u>
Expenditures:		
Site & Building Improvements/Replacements	<u>\$8,633,213</u>	
Total Expenditures		<u><u>\$8,633,213</u></u>
Estimated Fund Balance @ 7/1/17		<u><u>\$6,596,325</u></u>

Capital Projects Budget Cash Flows (Fund 30)

	Original Budget	Revised Budget	Savings/ (Additional Costs)	Total Expenses to date thru 06/30/2015	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Westtown Thornbury	10,900,000	10,389,690	510,310	10,204,301	185,389										
Penn Wood	12,300,000	11,041,590	1,258,410	11,006,590	35,000										
East Bradford	10,400,000	10,260,000	140,000	9,766,529	493,471										
Fern Hill	11,600,000	13,400,000	(1,800,000)	6,894,341	4,025,706	2,479,953									
Exton	11,200,000	15,250,000	(4,050,000)	103,310	1,221,690	4,600,000	6,525,000	2,800,000							
East Goshen	12,200,000	12,200,000	0	0		275,000	900,000	4,100,000	3,700,000	3,225,000					
Mary C Howse	11,900,000	11,900,000	0	0		275,000	900,000	3,900,000	3,550,000		3,275,000				
Glen Acres	12,800,000	12,800,000	0	0			275,000	900,000	900,000		4,850,000	3,275,000			
Hillsdale	7,100,000	7,100,000	0	0					275,000	900,000	2,300,000	1,950,000	1,675,000		
Starkweather	9,100,000	9,100,000	0	0						275,000	900,000	2,200,000	3,350,000	2,375,000	
Elementary School Total	109,500,000	113,441,280	(3,941,280)	37,975,071	5,961,256	7,354,953	7,700,000	8,075,000	8,500,000	10,550,000	9,300,000	6,475,000	4,150,000	5,025,000	2,375,000
Henderson			0	0											
East	56,083,246	56,083,246	0	55,619,440		463,806									
Rustlin	65,749,946	65,749,946	0	65,738,610	11,336										
High School Total	121,833,192	121,833,192	0	121,358,050	11,336	463,806	0	0	0	0	0	0	0	0	0
Rustlin Land Sale	400,000	450,000	(50,000)	365,331	84,669										
Phase II Energy Management	280,000	151,366	128,634	142,776	8,590										
Peirce Library Renovation	60,000	27,099	32,901	27,099											
Stetson New Chiller-13-14 Project		123,922	(123,922)	101,719	22,203										
Henderson Chiller/Boiler-14-15 Maint Project	818,000	555,875	262,125	35,114	520,761										
Westtown Thornbury Modular	50,652	0	50,652	0											
2015-16 Maintenance Project	582,800	84,633	498,167	0	84,633										
Westtown Thornbury 15-16 Maint (Cabinets)		28,700	(28,700)	0	28,700										
Glen Acres 15-16 Maint (Roof)		694,356	(694,356)	440,160	254,186										
16-17 Maintenance Projects	450,000	450,000	0	0		450,000									
17-18 Maintenance Projects	200,000	200,000	0	0			200,000								
Construction Salaries	3,465,311	3,465,311	0	1,547,366	347,100	364,454	382,677	401,811	421,903						
Misc Other Projects Total	6,306,763	6,231,262	75,501	2,659,565	1,350,852	814,454	582,677	401,811	421,903	0	0	0	0	0	0
Grand Total	237,639,955	241,505,734	(3,865,779)	161,992,686	7,323,444	8,633,213	8,282,677	8,476,811	8,921,903	10,550,000	9,300,000	6,475,000	4,150,000	5,025,000	2,375,000

WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

Proprietary Fund

Food Service

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:

Sale of Food	\$2,463,866
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Operating Expenses:

Food	\$924,909
Labor	\$1,792,016
Direct Expenses	\$342,460
Depreciation Expense	\$60,000
Support Services	\$60,112
Management Fee	\$50,885

Total Contractor Operating Expenses	<u>\$3,230,382</u>
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Repairs to Equipment	\$25,000
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Total Operating Revenue Over (Under) Expenses	<u>(\$791,516)</u>
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Non-Operating Revenue:

Federal & State Lunch Program Claims	\$832,638
Interest Income	<u>\$2,500</u>
	<u>\$835,138</u>

Net Income @ 6/30/2017	\$43,622
Projected Assets @6/30/16	\$1,450,677
Projected Assets @6/30/17	<u>\$1,494,299</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 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 2016-17 reimbursement rates haven't been disclosed as of the date of publication.

School lunch prices for the 2016-17 school year are \$2.60 at the elementary level, \$2.85 at the middle school level and \$3.25 at the high school level. Adult lunch prices are \$3.90. The breakfast prices are \$1.25 at the elementary level, \$1.50 at the middle school level, and \$1.75 at the high school level. Adult breakfast prices are \$2.15.

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

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2016-17 | \$159,664,227 |
| 2. Gross tax to be levied (estimate 96.5% collection) | \$165,326,870 |
| 3. Equalization between counties - Section 672.1 | |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$12,049,694,004	94.24
Delaware County	<u>\$736,704,933</u>	<u>5.76</u>
	\$12,786,398,937	100.00
b. Gross Real Estate Levy:		
Chester County - 94.24	\$155,801,347	
Delaware County - 5.76	<u>\$9,525,523</u>	
	\$165,326,870	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the	\$155,801,347	=	20.0982 mills
Assessed Value - Chester County	<u>\$7,752,001,637</u>		
b. Tax Levy - Delaware County divided by the	\$9,525,523	=	14.7113 mills
Assessed Value - Delaware County	<u>\$647,492,859</u>		

Tax Levy

Real Estate Tax at the rate of 20.0982 mills, or \$2.00982 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; 14.7113 mills, or \$1.47113 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 2015-16, Delaware County represented 5.62% of the total market value of the School District; for 2016-17, Delaware County represents 5.76%.

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

HISTORY OF TAX INCREASES

CHESTER COUNTY

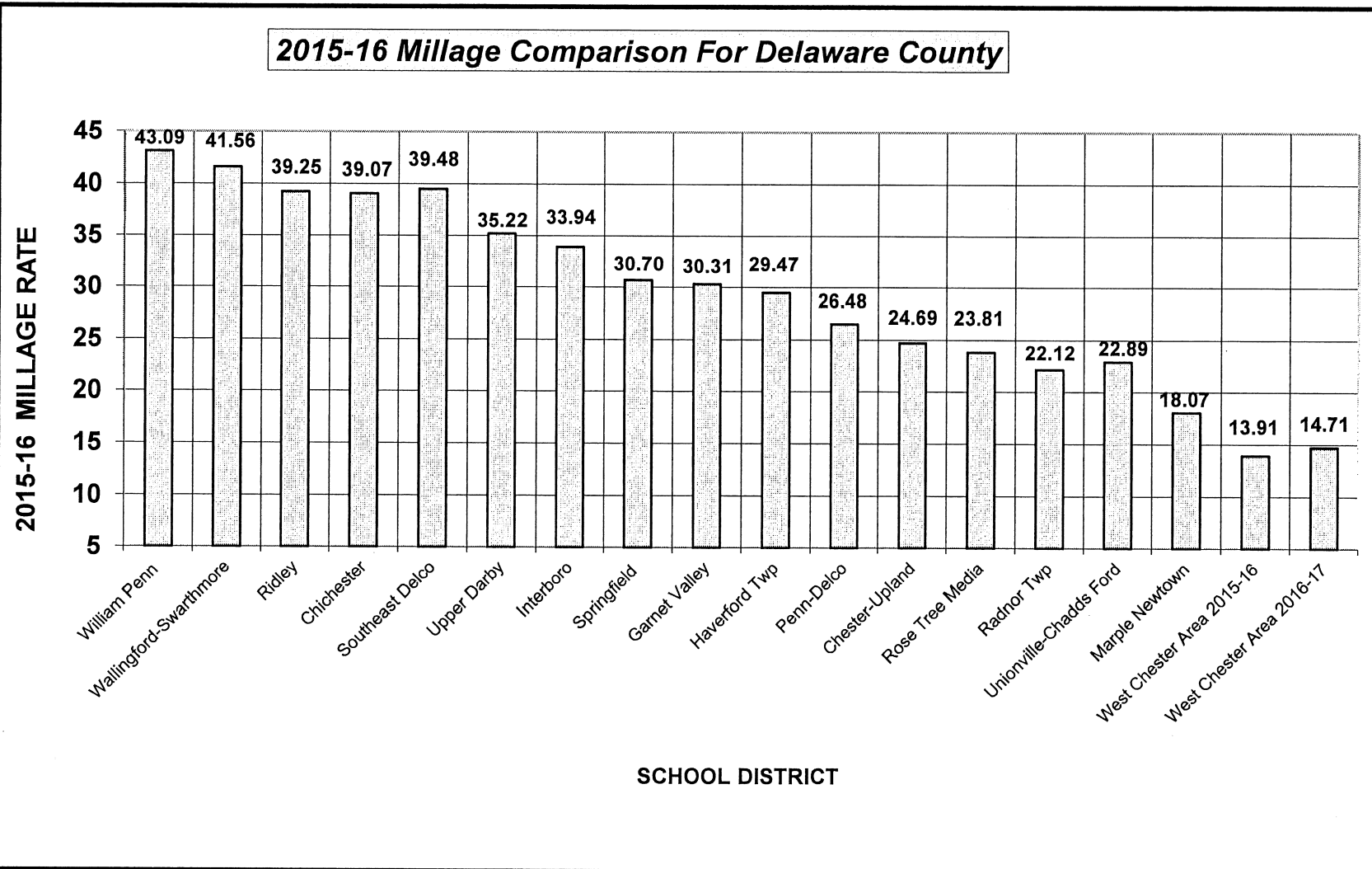
DELAWARE COUNTY

Year	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill
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	2.7%	\$285,000	\$3,963
2016-17*	20.0982	2.7%	\$189,950	\$3,818	14.7113	5.9%	\$285,000	\$4,193

* 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
2016-17	\$139

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**



WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS

<u>SCHOOL DISTRICT</u>	2015-16			2014		ASSESSMNT @				2015-16	ASSESSMNT @			2016-17
	<u>BUDGET</u>	<u>STUDENTS</u>	<u>COST/STUDENT</u>	<u>MARKET VALUE (MV)</u>	<u>MV/STUDENT</u>	<u>2015-16 MILLAGE</u>	<u>\$189,950 R E TAXES</u>	<u>EIT @ \$60,000</u>	<u>OTHER</u>	<u>TOTAL TAXES</u>	<u>2016-17 MILLAGE</u>	<u>\$189,950 R E TAXES</u>	<u>TOTAL TAXES</u>	<u>TOTAL</u>
AVON GROVE	85,240,569	5,039	16,916	2,699,211,821	535,664	28.1570	5,348	0	0	5,348	29.0400	5,516	5,516	5,516
COATESVILLE	149,420,401	7,026	21,267	4,148,200,560	590,407	32.7716	6,225	300	20	6,545	33.4598	6,356	6,676	6,676
DOWNINGTOWN	207,303,000	12,290	16,868	7,680,438,708	624,934	27.1820	5,163	300	40	5,503	27.1820	5,163	5,503	5,503
GREAT VALLEY	90,100,000	3,975	22,667	5,285,734,471	1,329,745	20.3200	3,860	0	0	3,860	20.8000	3,951	3,951	3,951
KENNETT CONSOLIDATED	78,897,319	4,206	18,758	2,879,784,150	684,685	28.6017	5,433	300	0	5,733	29.2408	5,554	5,854	5,854
OCTORARA	50,721,802	2,498	20,305	1,331,396,838	532,985	37.5100	7,125	300	20	7,445	38.6300	7,338	7,658	7,658
OWEN J ROBERTS	94,474,708	5,271	17,923	3,269,909,510	620,358	28.8262	5,476	300	0	5,776	29.6300	5,628	5,928	5,928
OXFORD	63,393,880	3,895	16,276	1,691,257,233	434,212	30.5347	5,800	300	20	6,120	30.8400	5,858	6,178	6,178
PHOENIXVILLE	85,123,204	3,735	22,791	3,128,520,491	837,623	28.8900	5,488	300	95	5,883	29.1600	5,539	5,934	5,934
TREDYFFRIN-EASTTOWN	125,874,161	6,573	19,150	8,113,681,613	1,234,395	20.9868	3,986	0	0	3,986	21.7423	4,130	4,130	4,130
UNIONVILLE-CHADDS FORD	79,300,025	4,018	19,736	3,574,292,477	889,570	26.9900	5,127	0	0	5,127	27.6900	5,260	5,260	5,260
WEST CHESTER	225,722,705	11,483	19,657	12,786,398,938	1,113,507	19.5779	3,719	300	0	4,019	20.0982	3,818	4,118	4,118
<i>CHESTER COUNTY AVERAGE</i>	<i>111,297,648</i>	<i>5,834</i>	<i>19,077</i>	<i>4,715,735,568</i>	<i>808,308</i>	<i>27.529</i>	<i>5,229</i>	<i>200</i>	<i>16</i>	<i>5,445</i>	<i>28.13</i>	<i>5,343</i>	<i>5,559</i>	<i>5,559</i>

**WEST CHESTER AREA SCHOOL DISTRICT
2016-17 BUDGET**

*Comparison
of
Chester County School Districts*

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE
2015-16 Budget	\$225,722,705	\$111,297,648
# of Students	11,618	5,815
Cost/Student	\$19,429	\$19,140
Market Value (MV)	\$12,786,398,938	\$4,715,735,568
MV/Student	\$1,100,568	\$810,984
2015-16 Millage	19.5779	27.5290
Real Estate Taxes (Assess. At \$189,950)	\$3,719	\$5,229
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2015-16 TOTAL TAXES	\$4,019	\$5,445
2016-17 Final Millage (Assess. At \$189,950)	20.0982	28.1370
REAL ESTATE TAXES	\$3,818	\$5,345
2016-17 TOTAL TAXES	\$4,118	\$5,561