



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Education Center, 782 Springdale Drive, Exton PA 19341

Dr. James R. Scanlon, Superintendent • 484-266-1000 • www.wcasd.net



2017-18 FINAL BUDGET

APPROVED MAY 24, 2017

TABLE OF CONTENTS

2017-18 Budget Message	i-ii
------------------------------	------

Budget Calendar	1-2
-----------------------	-----

Expenditures:

Summary of All Funds	3
Expense Summary	4
Instruction Expense & Narrative	5-14
Support Services Expense & Narrative	15-35
Non-Instructional Expense & Narrative	36-39
Other Financing Uses Expense & Narrative	40-41
Headcounts	42-44

Revenue:

Revenue Summary	45
Local Tax Effort	46-48
State Sources	49-50
Federal Sources	51

Other Governmental Funds:

Capital Reserve Fund	52
Capital Projects Fund	53-54
Proprietary Fund	55-56

Millage:

Millage Calculation	57
History of Tax Increases	58
2016-17 Millage Comparison for Delaware County	59
Comparison of Chester County School Districts	60-61

West Chester Area School District

2017-18 Final Budget Message

The West Chester Area School District's School Board passed a proposed final budget for the 2017-18 school year of \$243,819,525, a 2.7 percent increase over the current budget. The district is facing a \$6.4 million increase in expenses, and nearly \$4 million of that increase is directly related to the following state and federal mandates:

- \$2.6 million increase in state-mandated pension expenses, a 9.6 percent increase over the current year budget.
- \$1.3 million increase in student-related services including special education, alternative education, and transportation, a 10.4 percent increase over the current year.

The budget includes a 2.9 percent tax increase for Chester County (about \$107 per average household) and a 3.4 percent increase for Delaware County (about \$142 per average household). The property tax millage rate for West Chester remains the lowest in Chester County. The budget uses \$5.6 million from the district's fund balance, leaving approximately \$15.2 million in an undesignated fund balance.

"We have worked very hard to not only control expenses for which we control but find ways to cut expenses so we can pay for non-funded mandates without using exceptions to the Act 1 tax increases," said Superintendent Dr. Jim Scanlon. "For example, we did not fill several positions due to retirement which provided substantial and sustainable savings."

The largest part of the school district's budget is salary and benefits. The budget includes a 1.3 percent increase in these areas for 1,400 employees, including the additional staff needed to implement a full-day kindergarten program. The total increase in salary and benefits is about \$1.6 million.

The remaining \$600,000 increase in this year's budget covers books, supplies, utilities, transportation, and other operating expenses.

The Base Act 1 tax increase is 2.5 percent, before going to a referendum on any increases beyond that. However, the district qualified for two exceptions: \$4.6 million to cover excess special education mandates; and \$800,000 to cover pension mandates. Had the board used these exceptions to balance the budget, the tax increase would have been 5.8 percent.

"The board and administration worked very hard to identify some additional savings, and revenue," said School Board President Mr. Chris McCune. "Each year it gets more difficult to find ways to balance the student needs, and the tax paying community needs. I am happy to know that we did not need to rely on \$5.4 million in an additional tax increase to balance the budget."

2017-18 District Tax Rates

Based on the proposed final budget, the real estate tax rate for Chester County will increase by .59 mills over the previous year's budget to 20.684165 mills, up 2.9 percent. The rate for Delaware County will increase by .5 mills to 15.2086 mills. An 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. At a 3.4 percent rate increase, the average tax hike would be \$107 for Chester County residents and \$142 for Delaware County residents. The differences in county average assessments account for formula differences resulting in the differing tax rates.

Ways in which the district has worked to control expenses by \$2.7 million:

- \$1.5 million – Changes made to employee health care including adjustments to Prescription and Medical plans, a new high deductible benefits option, and higher co-pays for all employees.
- \$1.1 million – Reduction of twelve staff positions through attrition.
- \$100,000 – Budget freeze on non-mandated expenditures.

WEST CHESTER AREA SCHOOL DISTRICT

2017-18 BUDGET CALENDAR

<ul style="list-style-type: none"> • Review of Budget Calendar • Budget Forecast Model Review 	September 19, 2016 P&FC
<ul style="list-style-type: none"> • Budget Forecast Model Review • 2017-18 Enrollment Projection (Info Item) • 2017-18 Per Pupil Allocation Recommendation 	October 17, 2016 P&FC
<ul style="list-style-type: none"> • Budget Forecast Model Review • Staffing/Employee Benefits/Teacher Substitutes • Capital & Capital Reserve Fund Projects for 2017-18 • Debt Service & Capital Reserve 	November 21, 2016 P&FC
<ul style="list-style-type: none"> • Budget Forecast Model Review • Review of Draft Resolutions for: (1) Authorizing Display & Advertising of 2017-18 Proposed Preliminary Budget & (2) <u>Notice of Intent to File for Budget Exceptions (Act 1 Mandate 2/23/17)</u> • Board Approval of <u>Resolution</u> Authorizing the Display of 2017-18 Proposed Preliminary Budget in PDE format (by 1/03/17) & Advertising our Intent to Adopt 10 Days Prior (by 1/12/17) to Adoption Date (adoption deadline 2/15/17) 	December 19, 2016 P&FC December 19, 2016 Board Meeting
<ul style="list-style-type: none"> • Display (1/03/17) & Advertise (1/12/17) the Proposed Preliminary Budget in PDE Format & Publish Notice of Intent to Obtain PDE Approval of 2017-18 Budget Exceptions 7 days prior to filing (ACT 1 Mandate for publication by 2/23/17) • Budget Forecast Model Review • Technology Projects in Capital Reserve Fund for 2017-18 • Special Board Work Session • Adoption of Preliminary Budget (deadline 2/15/17) • File for Budget Exceptions by 3/2/17 	January 2017 (Tuesday) January 17, 2017 P&FC January 23, 2017 Board Meeting
<ul style="list-style-type: none"> • Budget Forecast Model Review • Budget Work Session 	(Tuesday) February 21, 2017 P&FC Board Work Session

<ul style="list-style-type: none"> Budget Forecast Model Review & Budget Work Session 	<p>March 20, 2017 P&FC</p>
<ul style="list-style-type: none"> Budget Work Session & Public Hearing Board Approval of <u>Resolution</u> authorizing the Display of 2017-18 Proposed Final Budget in PDE Format & Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption - no later than 4/24/17) Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/4/17 	<p>(Tuesday) April 18, 2017 P&FC</p> <p>April 24, 2017 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 5/12/17) ADOPTION of FINAL 2017-18 BUDGET 	<p><i>Must Publish by May 12, 2017</i></p> <p>(Wednesday) May 24, 2017 Board Meeting</p>

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2017	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2018
<u>General Funds</u>	\$25,091,998	\$238,173,483	\$243,819,525	\$19,445,956
(includes Athletic & Fed. Funds)				
<u>Special Revenue Fund:</u>				
Capital Reserve Fund	\$21,832,118	\$4,290,720	\$3,908,991	\$22,213,847
Cap Resv - Facilities	\$0	\$1,917,732	\$1,917,732	\$0
<u>Total Special Revenue Funds</u>	<u>\$21,832,118</u>	<u>\$6,208,452</u>	<u>\$5,826,723</u>	<u>\$22,213,847</u>
<u>Capital Projects Fund</u>	<u>\$4,312,519</u>	<u>\$10,000,000</u>	<u>\$10,320,680</u>	<u>\$3,991,839</u>
 TOTAL ALL GOVERNMENTAL FUNDS	 <u>\$51,236,635</u>	 <u>\$254,381,935</u>	 <u>\$259,966,928</u>	 <u>\$45,651,642</u>
<u>Proprietary Fund:</u>				
Food Service	<u>\$1,467,389</u>	<u>\$3,372,729</u>	<u>\$3,344,456</u>	<u>\$1,495,662</u>
 TOTAL PROPRIETARY FUND TYPES	 <u>\$1,467,389</u>	 <u>\$3,372,729</u>	 <u>\$3,344,456</u>	 <u>\$1,495,662</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Include; Athletic; & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

EXPENSE SUMMARY

	<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$89,750,240	\$94,677,455	\$93,356,231	\$96,938,389
Special Programs - Elem/Sec	34,299,537	35,301,776	36,631,033	36,569,296
Vocational Education Programs	5,755,521	6,284,808	6,266,365	6,442,999
Other Instructional Prog. - Elem/Sec	668,126	806,305	651,023	791,309
Other Non-Public Services	21,942	26,853	26,853	77,225
Total Instruction	<u>\$130,495,366</u>	<u>\$137,097,197</u>	<u>\$136,931,505</u>	<u>\$140,819,218</u>
<u>Support Services</u>				
Pupil Personnel	\$8,637,182	\$9,103,816	\$9,029,414	\$9,381,619
Instructional Staff	5,213,153	5,677,842	5,561,497	5,732,247
Administration	10,569,909	11,437,154	11,382,829	12,005,414
Pupil Health	2,165,523	2,177,760	2,166,145	2,347,515
Business	1,859,038	1,808,815	1,799,636	1,901,050
Operations & Maintenance	15,696,513	18,027,336	17,787,287	18,200,558
Transportation	13,183,651	13,409,049	13,307,144	13,765,430
Central	3,489,067	3,593,682	3,578,075	3,751,604
Other	127,780	226,988	226,988	226,988
Total Support	<u>\$60,941,816</u>	<u>\$65,462,442</u>	<u>\$64,839,015</u>	<u>\$67,312,425</u>
<u>Student Activities & Community Services</u>				
Student Activities	\$4,669,384	\$4,993,685	\$4,973,706	\$5,157,559
Community Services	133,720	141,877	141,874	150,100
Total Student Act., etc.	<u>\$4,803,104</u>	<u>\$5,135,562</u>	<u>\$5,115,580</u>	<u>\$5,307,659</u>
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$18,350,434	\$25,318,815	\$24,149,851	\$25,546,771
Capital Project Fund Transfer	9,107,247	4,410,279	5,163,169	4,833,452
Total Other Financing Uses	<u>\$27,457,681</u>	<u>\$29,729,094</u>	<u>\$29,313,020</u>	<u>\$30,380,223</u>
TOTAL	<u>\$223,697,967</u>	<u>\$237,424,295</u>	<u>\$236,199,120</u>	<u>\$243,819,525</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

INSTRUCTION (1000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$47,293,829	\$49,035,219	\$48,458,783	\$49,476,763	\$1,017,980	2.1%
200 Benefits	\$27,977,799	\$30,221,407	\$29,568,475	\$31,830,435	\$2,261,960	7.6%
300 Professional & Technical Svces	\$1,811,017	\$1,804,188	\$2,086,645	\$2,260,677	\$174,032	8.3%
400 Purchased Property Services	\$398,395	\$406,013	\$406,013	\$428,494	\$22,481	5.5%
500 Other Purchased Services	\$9,690,269	\$10,171,702	\$10,072,702	\$10,053,257	(\$19,445)	-0.2%
600 Supplies	\$2,318,970	\$2,662,897	\$2,363,834	\$2,559,545	\$195,711	8.3%
700 Property	\$172,750	\$265,904	\$289,654	\$226,736	(\$62,918)	-21.7%
800 Other Objects	<u>\$87,211</u>	<u>\$110,125</u>	<u>\$110,125</u>	<u>\$102,482</u>	<u>(\$7,643)</u>	<u>-6.9%</u>
TOTAL	\$89,750,240	\$94,677,455	\$93,356,231	\$96,938,389	\$3,582,158	3.8%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$11,677,877	\$11,993,623	\$11,993,623	\$12,231,122	\$237,499	2.0%
200 Benefits	\$7,672,730	\$7,415,805	\$7,309,150	\$7,878,389	\$569,239	7.8%
300 Professional & Technical Svces	\$12,265,555	\$12,387,359	\$13,655,139	\$13,104,332	(\$550,807)	-4.0%
400 Purchased Property Services	\$2,642	\$3,000	\$3,000	\$3,000	\$0	0.0%
500 Other Purchased Services	\$2,448,672	\$3,148,820	\$3,316,952	\$3,146,739	(\$170,213)	-5.1%
600 Supplies	\$125,903	\$177,309	\$177,309	\$187,509	\$10,200	5.8%
700 Property	\$90,312	\$167,740	\$167,740	\$6,485	(\$161,255)	-96.1%
800 Other Objects	<u>\$15,846</u>	<u>\$8,120</u>	<u>\$8,120</u>	<u>\$11,720</u>	<u>\$3,600</u>	<u>44.3%</u>
TOTAL	\$34,299,537	\$35,301,776	\$36,631,033	\$36,569,296	(\$61,737)	-0.2%

1300

VOCATIONAL EDUCATION

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,888,042	\$2,060,803	\$2,060,803	\$2,112,880	\$52,077	2.5%
200 Benefits	\$1,131,573	\$1,287,423	\$1,268,980	\$1,381,257	\$112,277	8.8%
300 Professional & Technical Svces	\$155	\$1,000	\$1,000	\$2,000	\$1,000	100.0%
400 Purchased Property Services	\$0	\$2,770	\$2,770	\$2,770	\$0	0.0%
500 Other Purchased Services	\$2,615,126	\$2,790,127	\$2,790,127	\$2,775,772	(\$14,355)	-0.5%
600 Supplies	\$87,702	\$130,713	\$130,713	\$163,713	\$33,000	25.2%
700 Property	\$30,438	\$9,472	\$9,472	\$2,442	(\$7,030)	-74.2%
800 Other Objects	<u>\$2,485</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,165</u>	<u>(\$335)</u>	<u>-13.4%</u>
TOTAL	\$5,755,521	\$6,284,808	\$6,266,365	\$6,442,999	\$176,634	2.8%

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$91,041	\$76,800	\$76,800	\$87,800	\$11,000	14.3%
200 Benefits	\$30,556	\$28,940	\$28,422	\$35,139	\$6,717	23.6%
300 Professional & Technical Svces	\$458,661	\$541,765	\$471,593	\$524,770	\$53,177	11.3%
400 Purchased Property Services	\$35,689	\$35,400	\$35,400	\$66,000	\$30,600	86.4%
500 Other Purchased Services	\$50,072	\$120,900	\$36,308	\$75,100	\$38,792	106.8%
600 Supplies	\$2,107	\$2,500	\$2,500	\$2,500	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL	\$668,126	\$806,305	\$651,023	\$791,309	\$140,286	21.5%

1500

OTHER NON-PUBLIC SERVICES

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$21,942	\$26,853	\$26,853	\$77,225	\$50,372	187.6%
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	\$21,942	\$26,853	\$26,853	\$77,225	\$50,372	187.6%

TOTAL INSTRUCTION

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$60,950,789	\$63,166,445	\$62,590,009	\$63,908,565	\$1,318,556	2.1%
200 Benefits	\$36,812,658	\$38,953,575	\$38,175,027	\$41,125,220	\$2,950,193	7.7%
300 Professional & Technical Svces	\$14,557,330	\$14,761,165	\$16,241,230	\$15,969,004	(\$272,226)	-1.7%
400 Purchased Property Services	\$436,726	\$447,183	\$447,183	\$500,264	\$53,081	11.9%
500 Other Purchased Services	\$14,804,139	\$16,231,549	\$16,216,089	\$16,050,868	(\$165,221)	-1.0%
600 Supplies	\$2,534,682	\$2,973,419	\$2,674,356	\$2,913,267	\$238,911	8.9%
700 Property	\$293,500	\$443,116	\$466,866	\$235,663	(\$231,203)	-49.5%
800 Other Objects	\$105,542	\$120,745	\$120,745	\$116,367	(\$4,378)	-3.6%
TOTAL	\$130,495,366	\$137,097,197	\$136,931,505	\$140,819,218	\$3,887,713	2.8%

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

INSTRUCTION

INSTRUCTION represents 57.76% of the budget. It includes the people, programs and services for educating a projected enrollment of 11,589 students in the District's sixteen schools, 676 students in the Charter Schools and 165 students in Alternative Education & CCIU programs.

1100 REGULAR INSTRUCTION

100 Salaries

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$47,293,829	\$49,035,219	\$48,458,783	\$49,476,763

Included in this category are the salaries of 683.7 teachers. Also included are the salaries of 19 classroom aides (\$299,613); 19 technology associates (\$440,014); 0.5 secretary to ELL supervisor (\$14,680); teacher extra-duty payments (\$367,716); sabbatical leaves (\$250,000); subject chairperson, head teachers, and team leaders (\$364,334) and retirement severance (\$392,000). This category is adjusted for attrition in the amount of \$1,450,000.

200 Benefits

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$27,977,799	\$30,221,407	\$29,568,475	\$31,830,435

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$1,811,017	\$1,804,188	\$2,086,645	\$2,260,677

The category includes \$60,000 to measure our student achievement on an annual basis. Includes substitute services (\$1,702,077), expenses related to curriculum (\$17,600), technology services (\$117,700), five additional full-day kindergarten aides (\$125,000), ESL professional aides and services (\$227,300) and federal program expenses (\$5,000). Also includes \$6,000 paid out of the schools' per pupil allocation budgets.

400 Purchased Property Services

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$398,395	\$406,013	\$406,013	\$428,494

Services purchased to repair and maintain District technology equipment, instructional equipment in school buildings and rental/leases for copy equipment, of which \$261,674 is paid out of schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$9,690,269	\$10,171,702	\$10,072,702	\$10,053,257

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$9,761,715). Also includes \$117,780 for wan lines & internet and \$82,242 for postage, printing, travel and student transportation costs paid our of schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$2,318,970	\$2,662,897	\$2,363,834	\$2,559,545

Includes \$957,877 for textbooks, periodicals, reference books, workbooks, textbook binding, classroom audio-visual materials and supplies paid out of the schools' per pupil allocation budgets. Includes textbooks, supplies and software for the following curriculum proposals: Science (\$300,480), Math (\$151,994), Music (\$63,000), English/Language Arts (\$35,000), Social studies (\$15,000) and Reading (\$8,440). This category includes \$74,809 for expenses related to federal programs and \$658,752 for books, supplies and software for other subject areas and full day kindergarten. This category also includes general O/S software updates (\$294,193).

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$172,750	\$265,904	\$289,654	\$226,736

Provides \$24,586 for instructional equipment purchased out of the schools' per pupil allocation budgets. Also includes \$50,000 for instructional technology hardware and \$80,000 for AV equipment. Includes \$72,150 for instructional equipment from the following programs: Social Studies (\$6,150), Health & Phys Ed. (\$45,000) and Music & Art (\$21,000).

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$87,211	\$110,125	\$110,125	\$102,482

The budget includes \$91,847 for dues and fees paid from the school's per pupil allocation budgets. Also includes \$10,635 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$11,677,877	\$11,993,623	\$11,993,623	\$12,231,122	The salaries of 3 Supervisors of Special Education, 1.0 Special Ed/Pupil Services Specialist, 4 secretaries; 16.5 teachers for the gifted programs; 110.5 teachers and 118 aides for other District-operated special education classes. Also includes extra-assignment (\$370,250) and subject chairperson, head teachers, and team leaders (\$29,864).

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$7,672,730	\$7,415,805	\$7,309,150	\$7,878,389	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$12,265,555	\$12,387,359	\$13,655,139	\$13,104,332	For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$8,236,978) from the CCIU, other professional agencies, and other intermediate units. Also includes \$1,754,705 for special education students in the alternative education program, \$339,905 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 \$1,467,044 of federal program expenditures and \$9,700 paid out of gifted education budgets.

400 Purchased Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$2,642	\$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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$2,448,672	\$3,148,820	\$3,316,952	\$3,146,739	Includes \$3,071,376 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 \$16,150 for transportation expenses related to field trips, \$26,900 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted and \$513 paid out of the schools' per pupil allocation budgets. This category includes \$31,800 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$125,903	\$177,309	\$177,309	\$187,509

Includes \$72,300 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$30,419 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$84,790 of federal program expenditures.

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$90,312	\$167,740	\$167,740	\$6,485

Provides for the purchase or replacement of instructional equipment for special programs, including offices of the Supervisors of Special Education, extraordinary expenses for the schools and the Gifted Programs.

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$15,846	\$8,120	\$8,120	\$11,720

Dues and fees for memberships in professional organizations or associations.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$1,888,042	\$2,060,803	\$2,060,803	\$2,112,880	The salaries of 28.5 teachers in the vocational educational program.

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$1,131,573	\$1,287,423	\$1,268,980	\$1,381,257	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$155	\$1,000	\$1,000	\$2,000	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes.

400 Purchases Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$0	\$2,770	\$2,770	\$2,770	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$2,615,126	\$2,790,127	\$2,790,127	\$2,775,772	The major item in this category is \$2,755,675 for students to attend the academic program at the Center for Arts and Technology. Also includes \$18,097 for program expenses paid out of the schools' per pupil allocation budgets and \$2,000 in program expenses related to FCS, Technology and Business Ed. curriculum proposal.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$87,702	\$130,713	\$130,713	\$163,713

Includes (\$87,713) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$76,000) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$30,438	\$9,472	\$9,472	\$2,442

Includes \$2,442 for the purchase or replacement of instructional equipment paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$2,485	\$2,500	\$2,500	\$2,165

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

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$91,041	\$76,800	\$76,800	\$87,800	Includes salaries for regular summer school (\$66,800) and the K-5 Summer Program (\$21,000).

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$30,556	\$28,940	\$28,422	\$35,139	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$458,661	\$541,765	\$471,593	\$524,770	Includes services for alternative education programs (\$509,770) and the Intermediate Unit TAP Program (\$15,000).

400 Purchases Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$35,689	\$35,400	\$35,400	\$66,000	Services purchased to repair and maintain instructional equipment.

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$50,072	\$120,900	\$36,308	\$75,100	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 (\$43,000).

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$2,107	\$2,500	\$2,500	\$2,500	Includes supplies for summer school programs.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$21,942	\$26,853	\$26,853	\$77,225	Includes payments for professional services for non-public services provided as part of Title I and Title II pass thru allocation.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$5,216,036	\$5,454,270	\$5,454,270	\$5,526,465	\$72,195	1.3%
200 Benefits	\$3,037,558	\$3,383,690	\$3,335,088	\$3,584,849	\$249,761	7.5%
300 Professional & Technical Svces	\$251,451	\$144,103	\$118,303	\$157,386	\$39,083	33.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$27,656	\$36,728	\$36,728	\$37,200	\$472	1.3%
600 Supplies	\$99,903	\$80,103	\$80,103	\$70,177	(\$9,926)	-12.4%
700 Property	\$686	\$250	\$250	\$750	\$500	200.0%
800 Other Objects	<u>\$3,892</u>	<u>\$4,672</u>	<u>\$4,672</u>	<u>\$4,792</u>	<u>\$120</u>	<u>2.6%</u>
TOTAL	\$8,637,182	\$9,103,816	\$9,029,414	\$9,381,619	\$352,205	3.9%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,850,552	\$2,921,792	\$2,921,792	\$2,772,297	(\$149,495)	-5.1%
200 Benefits	\$1,788,037	\$2,411,401	\$2,295,056	\$2,356,214	\$61,158	2.7%
300 Professional & Technical Svces	\$216,634	\$49,900	\$49,900	\$190,373	\$140,473	281.5%
400 Purchased Property Services	\$5,619	\$6,264	\$6,264	\$7,515	\$1,251	20.0%
500 Other Purchased Services	\$61,331	\$46,860	\$46,860	\$31,250	(\$15,610)	-33.3%
600 Supplies	\$226,898	\$220,401	\$220,401	\$354,102	\$133,701	60.7%
700 Property	\$11,449	\$10,599	\$10,599	\$10,271	(\$328)	-3.1%
800 Other Objects	<u>\$52,633</u>	<u>\$10,625</u>	<u>\$10,625</u>	<u>\$10,225</u>	<u>(\$400)</u>	<u>-3.8%</u>
TOTAL	\$5,213,153	\$5,677,842	\$5,561,497	\$5,732,247	\$170,750	3.1%

2300

ADMINISTRATION

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,099,346	\$6,074,685	\$6,074,685	\$6,282,406	\$207,721	3.4%
200 Benefits	\$3,165,192	\$3,790,516	\$3,736,191	\$4,102,117	\$365,926	9.8%
300 Professional & Technical Svces	\$903,776	\$1,083,413	\$1,083,413	\$1,168,235	\$84,822	7.8%
400 Purchased Property Services	\$5,199	\$23,039	\$23,039	\$22,950	(\$89)	-0.4%
500 Other Purchased Services	\$212,891	\$292,848	\$292,848	\$259,900	(\$32,948)	-11.3%
600 Supplies	\$119,271	\$111,153	\$111,153	\$105,372	(\$5,781)	-5.2%
700 Property	\$17,569	\$11,110	\$11,110	\$10,610	(\$500)	-4.5%
800 Other Objects	<u>\$46,665</u>	<u>\$50,390</u>	<u>\$50,390</u>	<u>\$53,824</u>	<u>\$3,434</u>	<u>6.8%</u>
TOTAL	\$10,569,909	\$11,437,154	\$11,382,829	\$12,005,414	\$622,585	5.5%

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

2400

PUPIL HEALTH

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$1,250,642	\$1,298,813	\$1,298,813	\$1,385,568	\$86,755	6.7%
200 Benefits	\$880,848	\$810,405	\$798,790	\$904,001	\$105,211	13.2%
300 Professional & Technical Svces	\$4,154	\$14,000	\$14,000	\$14,300	\$300	2.1%
400 Purchased Property Services	\$511	\$2,850	\$2,850	\$2,575	(\$275)	-9.6%
500 Other Purchased Services	\$1,000	\$4,475	\$4,475	\$4,575	\$100	2.2%
600 Supplies	\$28,138	\$37,742	\$37,742	\$31,316	(\$6,426)	-17.0%
700 Property	\$0	\$8,900	\$8,900	\$4,150	(\$4,750)	-53.4%
800 Other Objects	\$230	\$575	\$575	\$1,030	\$455	79.1%
TOTAL	\$2,165,523	\$2,177,760	\$2,166,145	\$2,347,515	\$181,370	8.4%

2500

BUSINESS OFFICE

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$1,076,663	\$1,026,072	\$1,026,072	\$1,059,590	\$33,518	3.3%
200 Benefits	\$639,599	\$640,583	\$631,404	\$692,665	\$61,261	9.7%
300 Professional & Technical Svces	\$10,213	\$44,605	\$44,605	\$45,775	\$1,170	2.6%
400 Purchased Property Services	\$6,775	\$14,320	\$14,320	\$11,314	(\$3,006)	-21.0%
500 Other Purchased Services	\$21,716	\$27,560	\$27,560	\$21,015	(\$6,545)	-23.7%
600 Supplies	\$66,796	\$21,445	\$21,445	\$21,595	\$150	0.7%
700 Property	\$2,101	\$6,900	\$6,900	\$5,000	(\$1,900)	-27.5%
800 Other Objects	\$35,175	\$27,330	\$27,330	\$44,096	\$16,766	61.3%
TOTAL	\$1,859,038	\$1,808,815	\$1,799,636	\$1,901,050	\$101,414	5.6%

2600

OPERATION & MAINTENANCE

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$6,834,794	\$7,512,340	\$7,458,341	\$7,508,070	\$49,729	0.7%
200 Benefits	\$3,939,564	\$4,541,086	\$4,455,036	\$4,787,533	\$332,497	7.5%
300 Professional & Technical Svces	\$42,130	\$101,000	\$101,000	\$62,000	(\$39,000)	-38.6%
400 Purchased Property Services	\$2,788,728	\$3,264,050	\$3,264,050	\$3,305,450	\$41,400	1.3%
500 Other Purchased Services	\$598,686	\$682,010	\$682,010	\$671,210	(\$10,800)	-1.6%
600 Supplies	\$1,271,810	\$1,691,200	\$1,591,200	\$1,632,400	\$41,200	2.6%
700 Property	\$211,372	\$215,650	\$215,650	\$218,395	\$2,745	1.3%
800 Other Objects	\$9,429	\$20,000	\$20,000	\$15,500	(\$4,500)	-22.5%
TOTAL	\$15,696,513	\$18,027,336	\$17,787,287	\$18,200,558	\$413,271	2.3%

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

2700

STUDENT TRANSPORTATION

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$215,609	\$213,184	\$213,184	\$205,985	(\$7,199)	-3.4%
200 Benefits	\$112,464	\$132,782	\$130,877	\$134,706	\$3,829	2.9%
300 Professional & Technical Svces	\$9,710	\$20,000	\$20,000	\$0	(\$20,000)	-100.0%
400 Purchased Property Services	\$1,957	\$3,000	\$3,000	\$2,500	(\$500)	-16.7%
500 Other Purchased Services	\$12,838,552	\$13,026,283	\$12,926,283	\$13,392,939	\$466,656	3.6%
600 Supplies	\$3,869	\$6,500	\$6,500	\$26,500	\$20,000	307.7%
700 Property	\$406	\$4,500	\$4,500	\$0	(\$4,500)	-100.0%
800 Other Objects	<u>\$1,084</u>	<u>\$2,800</u>	<u>\$2,800</u>	<u>\$2,800</u>	<u>\$0</u>	<u>0.0%</u>
TOTAL	\$13,183,651	\$13,409,049	\$13,307,144	\$13,765,430	\$458,286	3.4%

2800

CENTRAL SUPPORT

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$1,713,967	\$1,749,331	\$1,749,331	\$1,779,180	\$29,849	1.7%
200 Benefits	\$937,334	\$1,087,377	\$1,071,770	\$1,160,609	\$88,839	8.3%
300 Professional & Technical Svces	\$558,462	\$446,300	\$446,300	\$183,350	(\$262,950)	-58.9%
400 Purchased Property Services	\$76,176	\$87,400	\$87,400	\$494,000	\$406,600	465.2%
500 Other Purchased Services	\$21,345	\$39,290	\$39,290	\$34,810	(\$4,480)	-11.4%
600 Supplies	\$145,175	\$151,484	\$151,484	\$62,955	(\$88,529)	-58.4%
700 Property	\$4,254	\$6,000	\$6,000	\$0	(\$6,000)	-100.0%
800 Other Objects	<u>\$32,354</u>	<u>\$26,500</u>	<u>\$26,500</u>	<u>\$36,700</u>	<u>\$10,200</u>	<u>38.5%</u>
TOTAL	\$3,489,067	\$3,593,682	\$3,578,075	\$3,751,604	\$173,529	4.8%

2900

OTHER SUPPORT

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$127,780	\$126,988	\$126,988	\$126,988	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	<u>\$0</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>0.0%</u>
TOTAL	\$127,780	\$226,988	\$226,988	\$226,988	\$0	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

TOTAL SUPPORT SERVICES

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$25,257,609	\$26,250,487	\$26,196,488	\$26,519,561	\$323,073	1.2%
200 Benefits	\$14,500,596	\$16,797,840	\$16,454,212	\$17,722,694	\$1,268,482	7.7%
300 Professional & Technical Svces	\$1,996,530	\$1,903,321	\$1,877,521	\$1,821,419	(\$56,102)	-3.0%
400 Purchased Property Services	\$2,884,965	\$3,400,923	\$3,400,923	\$3,846,304	\$445,381	13.1%
500 Other Purchased Services	\$13,910,957	\$14,283,042	\$14,183,042	\$14,579,887	\$396,845	2.8%
600 Supplies	\$1,961,860	\$2,320,028	\$2,220,028	\$2,304,417	\$84,389	3.8%
700 Property	\$247,837	\$263,909	\$263,909	\$249,176	(\$14,733)	-5.6%
800 Other Objects	<u>\$181,462</u>	<u>\$242,892</u>	<u>\$242,892</u>	<u>\$268,967</u>	<u>\$26,075</u>	<u>10.7%</u>
TOTAL	<u>\$60,941,816</u>	<u>\$65,462,442</u>	<u>\$64,839,015</u>	<u>\$67,312,425</u>	<u>\$2,473,410</u>	<u>3.8%</u>

WEST CHESTER AREA SCHOOL DISTRICT 2017-18 BUDGET

SUPPORT SERVICES

SUPPORT SERVICES represents 27.61% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 11,589 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$5,216,036	\$5,454,270	\$5,454,270	\$5,526,465

The salaries of a Pupil Services Director, Pupil Services Supervisor, Social Work Coordinator, 37.0 guidance counselors, 15.6 psychologists, 7 caseworkers, 14.0 clerical personnel, 3 Security/Greeters and \$113,600 for extra-duty payments covering summer guidance and psychological testing.

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$3,037,558	\$3,383,690	\$3,335,088	\$3,584,849

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$251,451	\$144,103	\$118,303	\$157,386

For contracted services requiring persons with specialized skills and knowledge. Includes \$9,000 for student intervention services, \$57,500 for student psychological testing services, \$2,800 for social worker services, \$2,000 for Security Risk Assessment, \$57,286 for psychiatric services, \$27,500 for annual guidance assistance and \$1,300 paid out of the schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$27,656	\$36,728	\$36,728	\$37,200

Includes \$1,800 for guidance counselors and prevention specialists' travel and mileage reimbursement, printing and postage paid out of the schools' per pupil allocation. Also includes printing of student discipline manual, school calendars, student brochures, and attendance materials (\$9,300); telephone and postage (\$7,700), advertising (\$3,000) and travel and mileage reimbursement (\$15,400) to support pupil personnel and attendance functions.

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$99,903	\$80,103	\$80,103	\$70,177

Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$20,437) and supplies and testing materials for pupil personnel offices (\$49,740).

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	Provides for equipment for the guidance department and other office areas in this function.
\$686	\$250	\$250	\$750	

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	Dues and fees for membership in professional organizations or associations paid out of the schools' per pupil allocation (\$2,492) and the pupil personnel offices (\$2,300).
\$3,892	\$4,672	\$4,672	\$4,792	

WEST CHESTER AREA SCHOOL DISTRICT 2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$2,850,552	\$2,921,792	\$2,921,792	\$2,772,297

The salaries of 5.0 curriculum supervisors, supervisor of instructional technology, assistant supt of curriculum and instruction, assessment supervisor, 16.0 librarians, 1.0 AV teachers, 2.45 secretaries, 8.0 library aides. Also includes teacher extra-duty payments and teacher induction program (\$45,006).

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$1,788,037	\$2,411,401	\$2,295,056	\$2,356,214

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 (\$567,067).

300 Professional and Technical Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$216,634	\$49,900	\$49,900	\$190,373

Includes \$12,094 for contracted services for administration offices and \$178,279 related to federal Title programs.

400 Purchased Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$5,619	\$6,264	\$6,264	\$7,515

Services purchased to repair and maintain equipment. Items are school audiovisual and library equipment repairs (\$500) paid out of the schools' per pupil allocation budgets. Also includes repairs, rentals and maintenance items for Director of Curriculum and Staff Development, technology and the curriculum supervisors' offices (\$7,015).

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$61,331	\$46,860	\$46,860	\$31,250

Includes postage and communications (\$7,600), printing for student exams and other instructional support materials (\$4,300). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$18,900) and travel/mileage reimbursement paid out of the schools' per pupil allocation budget (\$200). This category also includes \$250 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$226,898	\$220,401	\$220,401	\$354,102	Includes \$148,071 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$40,681 for instructional support staff's supplies, \$5,250 for teacher induction, \$60,100 for library subscriptions and \$100,000 for library curriculum proposal supplies.

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$11,449	\$10,599	\$10,599	\$10,271	Provides for the purchase of equipment for this function for library and audiovisual equipment. Includes \$9,585 paid out of the schools' per pupil allocation.

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$52,633	\$10,625	\$10,625	\$10,225	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 2017-18 BUDGET

2300 ADMINISTRATION This function includes those activities concerned with establishing and administering policy. Included under this category are the offices of the principals, the Office of the Superintendent, legal services, tax collection services, and Board of Education services.

100 Salaries

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$6,099,346	\$6,074,685	\$6,074,685	\$6,282,406

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, 35.0 clerical staff for building principals.

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$3,165,192	\$3,790,516	\$3,736,191	\$4,102,117

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$903,776	\$1,083,413	\$1,083,413	\$1,168,235

Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$678,435), legal and other professional services (\$273,000), audit and Board consultants (\$40,000), labor relations (\$146,000), payments for the RSVP program (\$19,600), training and teacher induction (\$3,000), and communications (\$3,000). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$3,700). This category includes \$1,500 for federal program expenditures.

400 Purchased Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$5,199	\$23,039	\$23,039	\$22,950

Provides for repairs and maintenance and leases (\$12,025). Includes schools' repairs and leases paid out of the per pupil allocation budgets (\$10,925).

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$212,891	\$292,848	\$292,848	\$259,900

This category includes postage /communications (\$36,648), printing (\$8,500) and mileage reimbursement/travel (\$13,600) 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 (\$20,500), Board and tax collector official bonds (\$26,044); School Board advertising (\$5,000); other printing and advertising (\$5,000); Other telephone and postage (\$32,240), School Board liability insurance (\$93,000); and mileage/travel reimbursement (\$19,368).

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$119,271	\$111,153	\$111,153	\$105,372	Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$59,879); and other supplies and professional books/periodicals for this function (\$45,493).

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$17,569	\$11,110	\$11,110	\$10,610	Provides for the purchase or replacement of equipment paid out of the schools' per pupil allocation budgets.

800 Other Projects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$46,665	\$50,390	\$50,390	\$53,824	Dues and fees including memberships in professional organizations or associations & other fees. This category includes \$17,000 for school board memberships. Also includes school building memberships (\$14,224) and other professional dues (\$12,600) in this category. This category also includes \$10,000 for bank lockbox fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$1,250,642	\$1,298,813	\$1,298,813	\$1,385,568	The salaries of 14.8 certified nurses and 11.2 RNs/LPNs, \$4,000 for extra-duty payments, and subject chairperson contract.

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$880,848	\$810,405	\$798,790	\$904,001	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$4,154	\$14,000	\$14,000	\$14,300	Includes \$2,000 for student medical examinations, \$1,500 for dental services, \$800 for nursing services and \$10,000 for substitute coverage.

400 Purchased Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$511	\$2,850	\$2,850	\$2,575	Services to repair and maintain equipment in school nurses' offices of which \$675 is paid by the schools' per pupil allocation.

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$1,000	\$4,475	\$4,475	\$4,575	Includes \$1,075 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 (\$3,000) and telephone & postage (\$500).

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$28,138	\$37,742	\$37,742	\$31,316	Medical supplies for the schools' nursing offices (\$21,916) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$9,400).

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$0	\$8,900	\$8,900	\$4,150	Provides for equipment paid out of the Supervisor's offices (\$3,500) and equipment paid out of the schools' per pupil allocation budget (\$650).

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$230	\$575	\$575	\$1,030	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets (\$830) and professional dues paid out of the Supervisor's offices (\$200).

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$1,076,663	\$1,026,072	\$1,026,072	\$1,059,590	Includes salary for the Director of Business Affairs, Asst. Director of Business Affairs, Controller, Accounting Supervisor, Purchasing Agent, Payroll Supervisor, Tax Supervisor, Central Office Receptionist, and 5.0 secretarial/clerical personnel in the Business Office and 1.0 mailroom hourly support.

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$639,599	\$640,583	\$631,404	\$692,665	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$10,213	\$44,605	\$44,605	\$45,775	Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$6,775	\$14,320	\$14,320	\$11,314	Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$21,716	\$27,560	\$27,560	\$21,015	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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$66,796	\$21,445	\$21,445	\$21,595	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
2017-18 BUDGET**

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	Includes the purchase of office equipment.
\$2,101	\$6,900	\$6,900	\$5,000	

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.
\$35,175	\$27,330	\$27,330	\$44,096	

WEST CHESTER AREA SCHOOL DISTRICT 2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$6,834,794	\$7,512,340	\$7,458,341	\$7,508,070

Includes the Director of Facilities & Operations, Asst. Director of Facilities & Operations, 1 supervisor, 3 coordinators, 21 head custodians, 7 grounds keepers, 13 central maintenance workers, 3 central maintenance apprentices, 1 mechanic, 72 building maintenance/custodial employees, and 1.4 night security guards. Also includes 2 secretarial/clerical personnel.

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$3,939,564	\$4,541,086	\$4,455,036	\$4,787,533

The cost for the School District's contribution to the Public School Employees' Retirement Fund (32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$42,130	\$101,000	\$101,000	\$62,000

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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$2,788,728	\$3,264,050	\$3,264,050	\$3,305,450

Services are: electricity-\$1,892,000; water/sewage-\$556,200; trash removal-\$93,000. Also includes repair/maintenance for: HVAC-\$310,000; roofs-\$10,000; custodial equipment & related items (pest control, fire extinguishers)-\$52,000; electrical \$40,000; vehicles-\$20,000; special items (elevators, sprinklers, alarms)-\$35,000; other items-\$289,250; and rental of compressors, jackhammers, etc.-\$8,000.

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$598,686	\$682,010	\$682,010	\$671,210

The major items are property/auto insurance-\$195,000 liability insurance-\$172,000; insurance for underground tanks-\$11,000; telephones-\$271,210; and travel/mileage reimbursement-\$22,000.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$1,271,810	\$1,691,200	\$1,591,200	\$1,632,400

The largest item is heating fuel-\$728,000. The remainder provides for: custodial \$280,000; electrical \$80,000; grounds-\$230,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$55,000; gasoline/diesel fuel-\$90,000 HVAC-\$110,000; plumbing-\$45,000; roofing-\$5,000; carpentry-\$50,000 and other supplies-\$34,400. Offsetting these expenses is anticipated facility rental income of \$75,000.

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$211,372	\$215,650	\$215,650	\$218,395

Includes replacement costs for additional equipment or equipment that is no longer serviceable: custodial-\$32,995, electrical \$3,000, motorpool \$500, grounds \$55,400, warehouse \$108,000, HVAC \$10,000, Plumbing \$8,000, and other supplies \$500.

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$9,429	\$20,000	\$20,000	\$15,500

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

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	
\$215,609	\$213,184	\$213,184	\$205,985	The salaries of the transportation manager, assistant manager and 1.5 employees.

200 Benefits

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	
\$112,464	\$132,782	\$130,877	\$134,706	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	
\$9,710	\$20,000	\$20,000	\$0	Software support services for bus scheduling.

400 Purchased Property Services

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	
\$1,957	\$3,000	\$3,000	\$2,500	Services purchased to repair and maintain equipment in the Transportation Department.

500 Other Purchased Services

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	
\$12,838,552	\$13,026,283	\$12,926,283	\$13,392,939	Provides \$4,812,178 to transport public students, \$4,659,496 to transport non-public students, and \$3,905,565 to transport children assigned to special education programs outside of the District. Also includes \$15,700 for advertising, printing, and travel/mileage reimbursement expenses.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$3,869	\$6,500	\$6,500	\$26,500	Supplies for operating the student transportation function.

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$406	\$4,500	\$4,500	\$0	New or replacement equipment for the transportation function.

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$1,084	\$2,800	\$2,800	\$2,800	Dues and fees for membership in professional associations.

WEST CHESTER AREA SCHOOL DISTRICT 2017-18 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$1,713,967	\$1,749,331	\$1,749,331	\$1,779,180

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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$937,334	\$1,087,377	\$1,071,770	\$1,160,609

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$558,462	\$446,300	\$446,300	\$183,350

For contracted services requiring persons with special skills and knowledge including data processing services, networking and research and evaluation. 2017-18 expenditures were realigned to conform with the PDE chart of accounts.

400 Purchased Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$76,176	\$87,400	\$87,400	\$494,000

System software and hardware maintenance contract for the student and financial systems, and office equipment rentals. 2017-18 expenditures were realigned to conform with the PDE chart of accounts.

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$21,345	\$39,290	\$39,290	\$34,810

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

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$145,175	\$151,484	\$151,484	\$62,955

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
2017-18 BUDGET**

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$4,254	\$6,000	\$6,000	\$0	Furniture and equipment for network support and maintenance, includes routers and switches.

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$32,354	\$26,500	\$26,500	\$36,700	Dues and fees associated with student assessment, human resources, and the technology department.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

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

500 Other Purchased Services

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	
\$127,780	\$126,988	\$126,988	\$126,988	Payment for CCIU Core Services.

800 Other Objects

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	
\$0	\$100,000	\$100,000	\$100,000	Pass-thru debt service related to CCIU debt.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,751,371	\$2,740,314	\$2,740,314	\$2,745,703	\$5,389	0.2%
200 Benefits	\$897,809	\$1,198,758	\$1,178,779	\$1,270,342	\$91,563	7.8%
300 Professional & Technical Svces	\$203,751	\$195,600	\$195,600	\$259,990	\$64,390	32.9%
400 Purchased Property Services	\$125,826	\$141,752	\$141,752	\$141,392	(\$360)	-0.3%
500 Other Purchased Services	\$330,934	\$444,519	\$444,519	\$456,465	\$11,946	2.7%
600 Supplies	\$268,973	\$153,305	\$153,305	\$158,861	\$5,556	3.6%
700 Property	\$1,549	\$10,875	\$10,875	\$4,375	(\$6,500)	-59.8%
800 Other Objects	<u>\$89,171</u>	<u>\$108,562</u>	<u>\$108,562</u>	<u>\$120,431</u>	<u>\$11,869</u>	<u>10.9%</u>
TOTAL	\$4,669,384	\$4,993,685	\$4,973,706	\$5,157,559	\$183,853	3.7%

3300

COMMUNITY SERVICES

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$847	\$1,000	\$1,000	\$2,000	\$1,000	100.0%
200 Benefits	\$282	\$377	\$374	\$800	\$426	113.9%
300 Professional & Technical Svces	\$116,528	\$130,500	\$130,500	\$133,800	\$3,300	2.5%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$6,515	\$500	\$500	\$500	\$0	0.0%
600 Supplies	\$9,548	\$9,500	\$9,500	\$13,000	\$3,500	36.8%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
TOTAL	\$133,720	\$141,877	\$141,874	\$150,100	\$8,226	5.8%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual <u>2015-16</u>	Budgeted <u>2016-17</u>	Anticipated <u>2016-17</u>	Proposed <u>2017-18</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,752,218	\$2,741,314	\$2,741,314	\$2,747,703	\$6,389	0.2%
200 Benefits	\$898,091	\$1,199,135	\$1,179,153	\$1,271,142	\$91,989	7.8%
300 Professional & Technical Svces	\$320,279	\$326,100	\$326,100	\$393,790	\$67,690	20.8%
400 Purchased Property Services	\$125,826	\$141,752	\$141,752	\$141,392	(\$360)	-0.3%
500 Other Purchased Services	\$337,449	\$445,019	\$445,019	\$456,965	\$11,946	2.7%
600 Supplies	\$278,521	\$162,805	\$162,805	\$171,861	\$9,056	5.6%
700 Property	\$1,549	\$10,875	\$10,875	\$4,375	(\$6,500)	-59.8%
800 Other Objects	<u>\$89,171</u>	<u>\$108,562</u>	<u>\$108,562</u>	<u>\$120,431</u>	<u>\$11,869</u>	<u>10.9%</u>
TOTAL	\$4,803,104	\$5,135,562	\$5,115,580	\$5,307,659	\$192,079	3.8%

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 2.18% 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$2,751,371	\$2,740,314	\$2,740,314	\$2,745,703

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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$897,809	\$1,198,758	\$1,178,779	\$1,270,342

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$203,751	\$195,600	\$195,600	\$259,990

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 \$120,000 for athletic trainers and other services related to off-site practice locations, \$2,000 for substitute services 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 (\$100,679).

400 Purchased Property Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$125,826	\$141,752	\$141,752	\$141,392

Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets \$28,612 and \$6,000 for music repairs from the Supervisors budget. Also includes pool rental of \$106,280 and other rentals of \$500.

500 Other Purchased Services

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$330,934	\$444,519	\$444,519	\$456,465

The major items are \$336,496 to transport athletic teams and clubs to events; and \$3,449 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 \$2,520 of telephone & postage.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$268,973	\$153,305	\$153,305	\$158,861

Includes \$156,291 for uniforms and supplies for the operation of various sports programs paid out of the schools' per pupil allocation budgets and \$2,570 for supplies related to the music program.

700 Property

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$1,549	\$10,875	\$10,875	\$4,375

Includes \$375 for new and replacement equipment for athletic programs paid out of the schools' per pupil allocation budgets. Also includes \$4,000 for music equipment replacement.

800 Other Objects

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$89,171	\$108,562	\$108,562	\$120,431

Includes \$90,431 for dues and entry fees paid out of the schools' per pupil allocation budgets, \$12,000 to support the music program competitions, \$5,000 for coaching certification fees and \$13,000 for fees related to the PayForIt online POS system used to collect district activity fees.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

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

100 Salaries

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$847	\$1,000	\$1,000	\$2,000	Includes the extra-duty payments for Title III and EDK.

200 Benefits

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$282	\$377	\$374	\$800	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$116,528	\$130,500	\$130,500	\$133,800	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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$6,515	\$500	\$500	\$500	Includes expenses related to the extended day kindergarten program and Federal Title programs.

600 Supplies

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>	
\$9,548	\$9,500	\$9,500	\$13,000	Includes expenses related to the Federal Title and EDK programs.

WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$10,174,434	\$10,998,815	\$9,989,851	\$10,591,771	\$601,920	6.0%
900 Other Financing Uses	<u>\$8,176,000</u>	<u>\$14,320,000</u>	<u>\$14,160,000</u>	<u>\$14,955,000</u>	<u>\$795,000</u>	<u>5.6%</u>
TOTAL	\$18,350,434	\$25,318,815	\$24,149,851	\$25,546,771	\$1,396,920	5.8%

5200

CAPITAL RESERVE FUND TRANSFER

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
900 Other Financing Uses	<u>\$9,107,247</u>	<u>\$4,410,279</u>	<u>\$5,163,169</u>	<u>\$4,833,452</u>	<u>(\$329,717)</u>	<u>-6.4%</u>
TOTAL	\$9,107,247	\$4,410,279	\$5,163,169	\$4,833,452	(\$329,717)	-6.4%

TOTAL OTHER FINANCING USES

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$10,174,434	\$10,998,815	\$9,989,851	\$10,591,771	\$601,920	6.0%
900 Other Financing Uses	<u>\$17,283,247</u>	<u>\$18,730,279</u>	<u>\$19,323,169</u>	<u>\$19,788,452</u>	<u>\$465,283</u>	<u>2.4%</u>
TOTAL	\$27,457,681	\$29,729,094	\$29,313,020	\$30,380,223	\$1,067,203	3.6%
 Grand Total	 <u>\$223,697,967</u>	 <u>\$237,424,295</u>	 <u>\$236,199,120</u>	 <u>\$243,819,525</u>	 <u>\$7,620,405</u>	

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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 12.46% of the budget.

5100 DEBT SERVICE

800 Other Objects

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$10,174,434	\$10,998,815	\$9,989,851	\$10,591,771

Provides for interest payments on the:
 G.O.B. refunding series 2010 AA (\$703,350)
 G.O.B. refunding series 2011 (\$198,264)
 G.O.B. series of 2012A (\$630,000)
 G.O.B. refunding series 2012AA (\$1,799,450)
 G.O.B. series of 2013 (\$65,700)
 G.O.B. series of 2014 (\$489,763)
 G.O.B. series of 2014A (\$1,299,450)
 G.O.B. series of 2014AA (\$2,205,000)
 G.O.B. series of 2015 (\$25,800)
 G.O.B. series of 2015A (\$257,737)
 G.O.B. series of 2015AA (\$101,900)
 G.O.B. series of 2016 (\$622,150)
 G.O.B. series of 2016A (\$1,248,905)
 G.O.B. series of 2016AA (\$254,713)
 Future G.O.B. to be issued in 2017 (\$236,122)
 Emmaus Note 2009 (\$398,467)
 Also provides \$55,000 for refunds of prior year tax receipts as a result of assessment appeals.

900 Other Financing Uses

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$8,176,000	\$14,320,000	\$14,160,000	\$14,955,000

Provides for principal payments on the:
 G.O.B. refunding series 2010 AA (\$1,795,000)
 G.O.B. series of 2011 (\$540,000)
 G.O.B. series of 2012AA (\$7,835,000)
 G.O.B. series of 2013 (\$795,000)
 G.O.B. series of 2014A (\$5,000)
 G.O.B. series of 2014AA (\$270,000)
 G.O.B. series of 2015 (\$1,290,000)
 G.O.B. series of 2015A (\$5,000)
 G.O.B. series of 2015AA (\$680,000)
 G.O.B. series of 2016 (\$1,725,000)
 G.O.B. series of 2016A (\$5,000)
 G.O.B. series of 2016AA (\$5,000)
 Emmaus Note 2009 (\$5,000)

5200 CAPITAL RESERVE FUND TRANSFER

900 Other Financing Uses

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$9,107,247	\$4,410,279	\$5,163,169	\$4,833,452

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 2017-18, \$1,917,732 will be transferred to the Capital Reserve to fund the annual operating facility projects and \$2,915,720 will be transferred to the Capital Reserve to fund technology and furniture purchases.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

**OTHER EXPENSE INFORMATION
for
2017-18**

WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET

				2016-17 Actual				Total	2017 -18 Budget				Total	Addition/Reductions to 2017-18 Budget				Total		
<u>Positions</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</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			
<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	-	-	-	-	-	-	-
Mathematics 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/ Asst. Director	2611	111	71	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	-	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	-	-	-	-	-	-	-
School Administration Total				10.00	9.00	15.00	25.00	59.00	10.00	9.00	15.00	25.00	59.00	-	-	-	-	-	-	-
<u>Teachers</u>																				
Full Day KG	1110	121	08F	5.00	-	-	-	5.00	42.00	-	-	-	42.00	37.00	-	-	-	-	-	37.00
1/2 Day KG	1110	121	09	17.00	-	-	-	17.00	-	-	-	-	(17.00)	-	-	-	-	-	-	(17.00)
1st Grade	1110	121	09	37.00	-	-	-	37.00	37.00	-	-	-	37.00	-	-	-	-	-	-	-
2nd Grade	1110	121	09	39.00	-	-	-	39.00	36.00	-	-	-	36.00	(3.00)	-	-	-	-	-	(3.00)
3rd Grade	1110	121	09	39.00	-	-	-	39.00	34.00	-	-	-	34.00	(5.00)	-	-	-	-	-	(5.00)
4th Grade	1110	121	09	35.00	-	-	-	35.00	35.00	-	-	-	35.00	-	-	-	-	-	-	-
5th Grade	1110	121	09	35.00	-	-	-	35.00	35.00	-	-	-	35.00	-	-	-	-	-	-	-
Art	1110	121	01	9.50	7.10	7.80	-	24.40	9.50	7.10	7.80	-	24.40	-	-	-	-	-	-	-
ESL	1110	121	02	11.00	3.40	3.20	-	17.60	11.50	3.40	3.20	-	18.10	0.50	-	-	-	-	-	0.50
Engl/Lang Arts	1110	121	06	-	24.00	33.90	-	57.90	-	24.00	33.90	-	57.90	-	-	-	-	-	-	-
World Language	1110	121	07	-	10.00	23.40	-	33.40	-	10.00	23.40	-	33.40	-	-	-	-	-	-	-
Instructional Coaches	1110	121	09	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-	-	-
Computer/Tech Ed	1110	121	10	-	4.80	-	-	4.80	-	4.80	-	-	4.80	-	-	-	-	-	-	-
Health	1110	121	11 - 11A	-	9.29	7.20	-	16.49	-	9.29	7.20	-	16.49	-	-	-	-	-	-	-
Math	1110	121	15	-	28.80	39.90	-	68.70	-	26.10	37.40	-	63.50	-	(2.70)	(2.50)	-	-	-	(5.20)
Phys Ed	1110	121	17 - 17A	11.00	6.91	12.20	1.00	31.11	11.00	6.91	12.20	1.00	31.11	-	-	-	-	-	-	-
Science	1110	121	19	-	22.00	43.00	-	65.00	-	22.00	41.20	-	63.20	-	-	(1.80)	-	-	-	(1.80)
Social Studies	1110	121	20	-	21.40	38.00	-	59.40	-	21.40	38.00	-	59.40	-	-	-	-	-	-	-
Reading Specialist/Teacher	1110	121	06A - 06B	21.60	14.80	4.80	-	41.20	21.60	14.80	1.80	-	38.20	-	-	(3.00)	-	-	-	(3.00)
Music -Vocal	1110	121	16A	9.80	3.40	3.00	-	16.20	9.80	3.40	3.00	-	16.20	-	-	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	6.70	4.30	-	21.00	10.00	6.70	4.30	-	21.00	-	-	-	-	-	-	-
TITLE 1 (federal prog) & FD KG	1190	121	35	7.00	-	-	-	7.00	7.00	-	-	-	7.00	-	-	-	-	-	-	-
Teacher Attrition	1110	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				296.90	162.60	220.70	1.00	681.20	309.40	159.90	213.40	1.00	683.70	12.50	(2.70)	(7.30)	-	-	-	2.50
Fam and Cons Science	1340	121	12	-	7.20	5.80	-	13.00	-	7.20	5.80	-	13.00	-	-	-	-	-	-	-
Industrial Arts	1350	121	13	-	6.80	3.60	-	10.40	-	6.80	3.60	-	10.40	-	-	-	-	-	-	-
Business Education	1360	121	03	-	-	3.30	-	3.30	-	-	3.30	-	3.30	-	-	-	-	-	-	-
Marketing	1320	121	04	-	-	1.80	-	1.80	-	-	1.80	-	1.80	-	-	-	-	-	-	-
Total				-	14.00	14.50	-	28.50	-	14.00	14.50	-	28.50	-	-	-	-	-	-	-

WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET

Positions	Func	Acct	Prog	2016-17 Actual					Total	2017-18 Budget					Total	Addition/Reductions to 2017-18 Budget					Total
				ELM	MID	HS	OTH			ELM	MID	HS	OTH			ELM	MID	HS	OTH		
				Elem	Middle	High	Other			Elem	Middle	High	Other			Elem	Middle	High	Other		
<u>Special Education Teachers</u>																					
Special Education (general)	1291	121	21	-	-	-	7.00	7.00	-	-	-	-	6.00	6.00	-	-	-	-	(1.00)	-	(1.00)
Autistic	1233	121	21C	8.00	2.49	4.50	-	14.99	8.00	2.49	3.50	-	-	13.99	-	-	-	(1.00)	-	-	(1.00)
Emotional Support	1231	121	21C	1.00	1.00	3.00	-	5.00	1.00	1.00	3.00	-	-	5.00	-	-	-	-	-	-	-
Life Skills	1211	121	21F	3.00	1.50	-	-	4.50	3.00	1.50	-	-	-	4.50	-	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	25.00	18.01	23.00	-	66.01	25.00	18.01	23.00	-	-	66.01	-	-	-	-	-	-	-
Multiple Disabilities	1270	121	21J	2.00	-	-	-	2.00	2.00	-	-	-	-	2.00	-	-	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	12.00	12.00	-	-	-	-	13.00	13.00	-	-	-	-	1.00	-	1.00
Gifted Program Teachers	1243	121	21A	7.00	4.20	4.70	0.60	16.50	7.00	4.20	4.70	0.60	-	16.50	-	-	-	-	-	-	-
Total				46.00	27.20	35.20	19.60	128.00	46.00	27.20	34.20	19.60	127.00	127.00	-	-	-	(1.00)	-	-	(1.00)
Guidance Counselors	2120	121	18B	10.00	9.00	18.00	-	37.00	10.00	9.00	18.00	-	-	37.00	-	-	-	-	-	-	-
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	27.00	2.00	83.40	36.40	18.00	27.00	2.00	16.00	83.40	-	-	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	2.00	-	2.00	-	-	2.00	-	-	2.00	-	-	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.00	-	1.00	-	-	1.00	-	-	1.00	-	-	-	-	-	-	-
Total				-	-	3.00	-	3.00	-	-	3.00	-	-	3.00	-	-	-	-	-	-	-
Teacher Total				379.30	221.80	300.40	22.60	924.10	391.80	219.10	292.10	22.60	925.60	925.60	12.50	(2.70)	(8.30)	-	-	1.50	-
<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	-	-	-	-	-	-	-
Total				10.00	9.00	21.00	17.00	57.00	10.00	9.00	21.00	16.00	56.00	56.00	-	-	-	-	(1.00)	-	(1.00)
Full Day KG	1110	191	08F	5.00	-	-	-	5.00	5.00	-	-	-	-	5.00	-	-	-	-	-	-	-
ESL	1110	191	02	10.00	3.00	1.00	-	14.00	10.00	3.00	1.00	-	-	14.00	-	-	-	-	-	-	-
Autistic	1233	191	21C	-	-	-	27.00	27.00	-	-	-	-	27.00	27.00	-	-	-	-	-	-	-
Emotional Support	1231	191	21C	-	-	-	6.00	6.00	-	-	-	-	6.00	6.00	-	-	-	-	-	-	-
Life Skills	1211	191	21F	-	-	-	6.00	6.00	-	-	-	-	6.00	6.00	-	-	-	-	-	-	-
Learn Supp/ Life Skills	1241	191	21F	-	-	-	78.00	78.00	-	-	-	-	78.00	78.00	-	-	-	-	-	-	-
Special Ed Multi Hand Support	1270	191	21J	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00	-	-	-	-	-	-	-
Total				15.00	3.00	1.00	118.00	137.00	15.00	3.00	1.00	118.00	137.00	137.00	-	-	-	-	-	-	-
Library Assistant	2250	154	14	5.00	3.00	3.00	-	11.00	5.00	-	3.00	-	-	8.00	-	(3.00)	-	-	-	-	(3.00)
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	-	3.00	-	-	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	5.00	-	-	-	5.00	10.00	-	-	-	-	10.00	5.00	-	-	-	-	-	5.00
Total				10.00	3.00	6.00	-	19.00	15.00	-	6.00	-	21.00	21.00	5.00	(3.00)	-	-	-	-	2.00
Athletic Trainer- Non Teacher	3200	141	30S	-	-	1.00	-	1.00	-	-	1.00	-	-	1.00	-	-	-	-	-	-	-

WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET

Positions	Func	Acct	Prog	2016-17 Actual					Total	2017 -18 Budget					Total	Addition/Reductions to 2017-18 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				
			Total	-	-	1.00	-	1.00		-	-	1.00	-	1.00		-	-	-	-	-	
Case Workers	2160	141	18F	-	-	-	7.00	7.00		-	-	-	7.00	7.00		-	-	-	-	-	
RN-LPN (non-public)	2450	141	18D	-	-	-	3.60	3.60		-	-	-	3.60	3.60		-	-	-	-	-	
RN-LPN (District)	2440	141	18D	2.60	1.00	3.00	1.00	7.60	2.60	1.00	3.00	1.00	7.60		-	-	-	-	-	-	
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	2.60	1.00	3.00	12.60	19.20	2.60	1.00	3.00	12.60	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 Suppt)	2370	151	52	-	-	-	1.00	1.00		-	-	-	1.00	1.00		-	-	-	-	-	
			Total	-	-	-	2.00	2.00		-	-	-	2.00	2.00		-	-	-	-	-	
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00		-	-	-	1.00	1.00		-	-	-	-	-	
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	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)	2839	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	-	-	-	19.00	19.00		-	-	-	19.00	19.00		-	-	-	-	-	
			Total	-	-	-	34.00	34.00		-	-	-	34.00	34.00		-	-	-	-	-	
Head Custodians/ Supervisors/ Quality Control	2610	141	71A	10.00	3.00	3.00	6.00	22.00	10.00	3.00	3.00	5.00	21.00		-	-	-	(1.00)	(1.00)		
Custodians (Hourly Support)	2620	161	71A	24.00	15.00	28.00	6.00	73.00	24.00	15.00	28.00	5.00	72.00		-	-	-	(1.00)	(1.00)		
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		-	-	-	7.00	7.00		-	-	-	1.00	1.00	
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00		-	-	-	1.00	1.00		-	-	-	-	-	
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	5.00		-	-	-	6.00	6.00		-	-	-	1.00	1.00	
Operations (Professional)	2610	141	71	-	-	-	2.00	2.00		-	-	-	1.00	1.00		-	-	-	(1.00)	(1.00)	
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00		-	-	-	3.00	3.00		-	-	-	-	-	
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00		-	-	-	1.00	1.00		-	-	-	-	-	
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	2.00	2.00		-	-	-	2.00	2.00		-	-	-	-	-	
Grounds/Warehouse (Hourly Support)	2630	161	70F	-	-	-	7.00	7.00		-	-	-	7.00	7.00		-	-	-	-	-	
Mailroom (Hourly Support)	2530	161	71F	-	-	-	1.00	1.00		-	-	-	1.00	1.00		-	-	-	-	-	
			Total	34.00	18.00	31.00	42.40	125.40	34.00	18.00	31.00	40.40	123.40		-	-	-	(2.00)	(2.00)		
Secretarial Staff - Central Office and School Administration Total				71.60	34.00	63.00	244.50	413.10	76.60	31.00	63.00	241.50	412.10		5.00	(3.00)	-	(3.00)	(1.00)		
Grand Total				460.90	264.80	378.40	292.10	1,396.20	478.40	259.10	370.10	289.10	1,396.70		17.50	(5.70)	(8.30)	(3.00)	0.50		

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

2017-18 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

REVENUE SUMMARY

	Actual 2015-16	Budgeted 2016-17	Anticipated 2016-17	Proposed 2017-18
<u>Local Effort</u>				
Current Real Estate Taxes	\$151,929,042	\$156,123,607	\$156,523,607	\$162,030,545
Interim Real Estate Taxes	780,930	1,311,717	1,311,717	1,188,338
Public Utility Realty Tax	198,340	200,000	200,000	200,000
Earned Income Tax	20,118,547	21,059,277	21,259,277	21,269,870
Real Estate Transfer Tax	4,207,420	3,775,821	5,099,821	4,101,337
Delinquent Taxes (All Levies)	3,000,329	3,008,800	3,008,800	3,008,800
Earnings on Investments	332,215	194,088	744,088	396,030
Tuition from Patrons	695,891	592,575	592,575	607,140
Rent and Miscellaneous Income	544,834	530,000	480,000	539,500
Refunds of Prior Years Receipts	36,859	25,000	25,000	25,000
Activity Fee Revenue	277,145	290,485	290,485	380,485
Beginning Fund Balance	31,665,559	29,299,721	28,760,978	25,091,998
Total Local Effort	\$213,787,111	\$216,411,091	\$218,296,348	\$218,839,043
<u>State Sources</u>				
Basic Instructional Subsidy	\$7,573,207	\$7,580,409	\$8,017,774	\$8,017,774
Tuition for Private Home Placement	179,409	180,000	180,000	180,000
Special Education Subsidy	5,801,628	5,610,000	5,679,591	5,679,591
Transportation Subsidy	3,671,812	3,750,300	3,750,300	3,750,300
Rent Subsidy	-	1,131,629	1,154,829	1,092,381
State Property Tax Reduction	3,355,431	3,540,620	3,540,620	3,543,393
Medical, Dental & Nurse Services	253,941	222,275	222,275	222,275
PA Accountability Grants	399,095	399,095	399,095	399,095
Social Security Subsidy	3,194,004	3,507,284	3,323,825	3,482,594
Retirement Subsidy	11,377,972	13,743,565	13,645,824	15,056,143
Total State Sources	\$35,806,499	\$39,665,177	\$39,914,133	\$41,423,546
<u>Federal Sources</u>				
Other PA Public Schools-IDEA	\$1,199,740	\$1,193,717	\$1,193,717	\$1,193,717
Title I	828,867	830,701	1,057,349	979,569
Title IIA & IID	373,949	277,148	272,797	272,797
Title III	88,610	106,810	116,809	116,809
Med. Access-Direct Services	280,350	230,350	402,000	410,000
Med. Access-Time Study	25,187	38,000	38,000	30,000
Total Federal Sources	2,796,703	2,676,726	\$3,080,672	\$3,002,892
TOTAL	\$252,390,313	\$258,752,994	\$261,291,153	\$263,265,481

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

WHERE THE MONEY COMES FROM TO SUPPORT OUR SCHOOLS

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

LOCAL EFFORT

6111 CURRENT REAL ESTATE TAXES

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$151,929,042	\$156,123,607	\$156,523,607	\$162,030,545

The greatest amount of funds is raised from our taxpayers based on a 20.6841 mill (Chester County) and 15.2086 mill (Delaware County) levy on the assessed valuation of all taxable property within the School District. The amount budgeted represents 96.5% of the tax to be levied; the difference being our experience as to the amount of discounts granted during the discount period and the amount uncollected which will go to lien.

6112 INTERIM REAL ESTATE TAXES

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$780,930	\$1,311,717	\$1,311,717	\$1,188,338

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

6113 PUBLIC UTILITY REALTY TAX

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$198,340	\$200,000	\$200,000	\$200,000

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

6151 EARNED INCOME TAX

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$20,118,547	\$21,059,277	\$21,259,277	\$21,269,870

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

6153 REAL ESTATE TRANSFER TAX

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$4,207,420	\$3,775,821	\$5,099,821	\$4,101,337

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
2017-18 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$3,000,329	\$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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$332,215	\$194,088	\$744,088	\$396,030

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$120 million earning an effective rate of .33% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$695,891	\$592,575	\$592,575	\$607,140

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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$544,834	\$530,000	\$480,000	\$539,500

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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$36,859	\$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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$277,145	\$290,485	\$290,485	\$380,485

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

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

0770 BEGINNING UNRESERVED FUND BALANCE

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$31,665,559	\$29,299,721	\$28,760,978	\$25,091,998

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2017-18 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 2017-18 year is \$25,091,998.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$7,573,207	\$7,580,409	\$8,017,774	\$8,017,774

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

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$179,409	\$180,000	\$180,000	\$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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$5,801,628	\$5,610,000	\$5,679,591	\$5,679,591

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

7310 TRANSPORTATION SUBSIDY

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$3,671,812	\$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 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$0	\$1,131,629	\$1,154,829	\$1,092,381

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. Due to the delay in the passage of the PA State budget in 2015-16, no rental income was received. 2015-16 and 2016-17 will be received in 2016-17.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

7330 MEDICAL/DENTAL/NURSING SERVICES

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$253,941	\$222,275	\$222,275	\$222,275

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

7340 PROPERTY TAX REDUCTION ALLOCATION

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$3,355,431	\$3,540,620	\$3,540,620	\$3,543,393

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.

7500 PA ACCOUNTABILITY GRANTS

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$399,095	\$399,095	\$399,095	\$399,095

Revenue received from the state to implement research-based programs to boost student achievement. The District will use these funds in 2017-18 to fund a portion of the full day kindergarten program.

7810 SOCIAL SECURITY SUBSIDY

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$3,194,004	\$3,507,284	\$3,323,825	\$3,482,594

Effective 1/1/87, the Commonwealth reimbursed the School District for ½ of the employer's share of social security. Prior to this date, the State made payments directly to Social Security Administration. Act 29 of 1994 includes provisions to apply the state aid ratio to the social security subsidy, although at this time the minimum reimbursement is defined as full funding of ½ of the employer's share.

7820 RETIREMENT SUBSIDY

<u>Actual 2015-16</u>	<u>Budgeted 2016-17</u>	<u>Anticipated 2016-17</u>	<u>Proposed 2017-18</u>
\$11,377,972	\$13,743,565	\$13,645,824	\$15,056,143

According to Act 29 of 1994, effective 7/1/95, the Commonwealth will reimburse the School District for ½ of the employer's share of contributions to Public School Employees' Retirement System (PSERS). Prior to this date, the state made payments directly to PSERS. Act 29 of 1994 includes provisions to apply the state aid ratio to the retirement subsidy, although at this time the minimum reimbursement is defined as full funding of ½ of the employer's share.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

FEDERAL SOURCES

6831 IDEA

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$1,199,740	\$1,193,717	\$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>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$828,867	\$830,701	\$1,057,349	\$979,569

Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for St. Agnes, St. Simon and Jude, St. Peter and Paul and St. Phillip and James.

8515 TITLE II-IMPROVING TEACHER QUALITY

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$373,949	\$277,148	\$272,797	\$272,797

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

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

<u>Actual</u> <u>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$88,610	\$106,810	\$116,809	\$116,809

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>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$280,350	\$230,350	\$402,000	\$410,000

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>2015-16</u>	<u>Budgeted</u> <u>2016-17</u>	<u>Anticipated</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>
\$25,187	\$38,000	\$38,000	\$30,000

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

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

Section 1431 Capital Reserve Fund

Projected Fund Balance 7/1/17	<u><u>\$21,832,118</u></u>
-------------------------------	----------------------------

Revenue:

Transfer from General Fund	\$4,385,482
Sale of Assets	\$1,300,000
Interest Income	\$75,000
Refunding Savings	<u>\$447,970</u>
Total Revenue	<u><u>\$6,208,452</u></u>

Expenditures:

Furniture and Fixtures	\$60,000
Facilities Expenditures	\$2,885,113
Technology Expenditures	<u>\$2,881,610</u>
Total Expenditures	<u><u>\$5,826,723</u></u>

Estimated Fund Balance @ 7/1/18	<u><u>\$22,213,847</u></u>
---------------------------------	----------------------------

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

CAPITAL PROJECTS FUND

Projected Fund Balance 7/1/17		<u><u>\$4,312,519</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>\$10,320,680</u>	
Total Expenditures		<u><u>\$10,320,680</u></u>
Estimated Fund Balance @ 7/1/18		<u><u>\$3,991,839</u></u>

Capital Projects Budget Cash Flows (Fund 30)

	Original Budget	Revised Budget	Savings/ (Additional Costs)	Total Expenses to date thru 06/30/2016	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	10,325,808	46,973	16,909								
Penn Wood	12,300,000	11,041,590	1,258,410	11,041,590										
East Bradford	10,400,000	10,260,000	140,000	9,982,888	10,373	266,739								
Fern Hill	11,600,000	13,400,000	(1,800,000)	11,391,549	1,783,307	225,144								
Exton	11,200,000	15,250,010	(4,050,010)	1,205,962	4,722,597	6,521,441	2,800,000							
East Goshen	12,200,000	13,000,000	(800,000)	0	834,826	2,415,174	4,300,000	3,850,000	1,600,000					
Mary C Howse	11,900,000	11,900,000	0	0		275,000	1,200,000	3,900,000	3,950,000	2,575,000				
Glen Acres	12,800,000	13,400,000	(600,000)	0			275,000	900,000	1,600,000	5,500,000	5,125,000			
Hillsdale	7,100,000	10,400,000	(3,300,000)	0					275,000	1,200,000	2,700,000	3,700,000	2,525,000	
Starkweather	9,100,000	10,400,000	(1,300,000)	0	37,624	562,376				275,000	900,000	2,700,000	3,400,000	2,525,000
Elementary School Total	109,500,000	119,441,290	(9,941,290)	43,947,796	7,435,700	10,282,783	8,575,000	8,650,000	7,425,000	9,550,000	8,725,000	6,400,000	5,925,000	2,525,000
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	4,482,509	4,482,509	0	1,899,180	375,028	403,551	418,723	439,659	461,643	484,725				
Misc Other Projects Total	6,923,961	6,789,870	134,091	2,646,048	825,028	603,551	418,723	439,659	461,643	484,725	0	0	0	0
Grand Total	238,257,153	247,589,210	(9,332,057)	167,951,895	8,260,728	10,886,334	8,993,723	9,089,659	7,886,643	10,034,725	8,725,000	6,400,000	5,925,000	2,525,000

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

Proprietary Fund

Food Service

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

PROPRIETARY FUND FOOD SERVICE

Operating Revenue:		
Sale of Food		\$2,785,919
Operating Expenses:		
Food	\$946,831	
Labor	\$1,829,648	
Direct Expenses	\$349,650	
Depreciation Expense	\$80,000	
Support Services	\$51,953	
Management Fee	\$61,374	
Total Contractor Operating Expenses		<u>\$3,319,456</u>
Repairs to Equipment		\$25,000
Total Operating Revenue Over (Under) Expenses		<u>(\$558,537)</u>
Non-Operating Revenue:		
Federal & State Lunch Program Claims		\$579,810
Interest Income		<u>\$7,000</u>
		<u>\$586,810</u>
Net Income @ 6/30/2018		\$28,273
Projected Assets @ 6/30/17		\$1,467,389
Projected Assets @ 6/30/18		<u>\$1,495,662</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 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
2016-17**

	<u>LUNCH*</u>	<u>BREAKFAST</u>	
		<u>Regular</u>	<u>Needy</u>
PAID	.48	.39	.39
REDUCED	2.94	1.51	1.84
FREE	3.34	1.81	2.14
COMMODITIES	.23		

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

**The 2017-18 reimbursement rates haven't been disclosed as of the date of publication.

School lunch prices for the 2017-18 school year are \$2.65 at the elementary level, \$2.90 at the middle school level and \$3.25 at the high school level. Adult lunch prices are \$4.15. 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
2017-18 BUDGET**

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

MILLAGE CALCULATION

- | | |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2017-18 | \$165,573,938 |
| 2. Gross tax to be levied (estimate 96.5% collection) | \$171,451,360 |
| 3. Equalization between counties - Section 672.1 | |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$12,149,937,291	94.25
Delaware County	<u>\$741,885,252</u>	<u>5.75</u>
	\$12,891,822,543	100.00
 b. Gross Real Estate Levy:		
Chester County - 94.25	\$161,584,849	
Delaware County - 5.75	<u>\$9,866,511</u>	
	\$171,451,360	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the	\$161,584,849	=	
Assessed Value - Chester County	<u>\$7,812,001,637</u>		20.6841 mills
 b. Tax Levy - Delaware County divided by the			
Assessed Value - Delaware County	<u>\$9,866,511</u>	=	15.2086 mills
	\$648,742,859		

Tax Levy

Real Estate Tax at the rate of 20.6841 mills, or \$2.06841 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; 15.2086 mills, or \$1.52086 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 2016-17, Delaware County represented 5.76% of the total market value of the School District; for 2017-18, Delaware County represents 5.75%.

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

HISTORY OF TAX INCREASES

CHESTER COUNTY

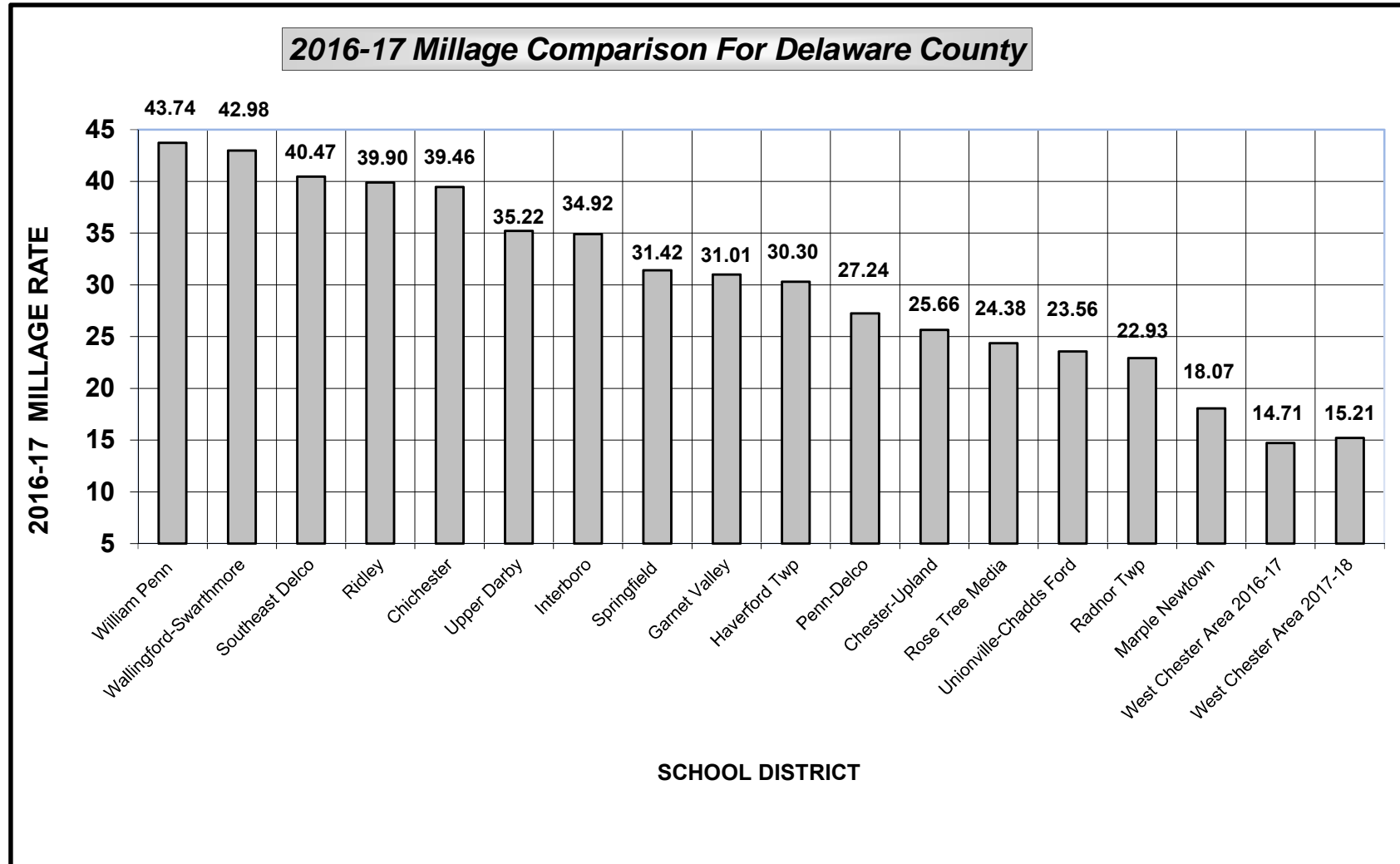
DELAWARE COUNTY

Year	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill	Millage	% Increase/ Decrease	Average Residential Assessment	Average Tax Bill
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	2.9%	\$189,950	\$3,487	14.25	0.6%	\$285,000	\$4,061
2011-12*	18.36	0.0%	\$189,950	\$3,487	14.22	-0.2%	\$285,000	\$4,053
2012-13*	18.67	1.7%	\$189,950	\$3,546	13.78	-3.1%	\$285,000	\$3,927
2013-14*	18.67	0.0%	\$189,950	\$3,554	13.62	-1.2%	\$285,000	\$3,882
2014-15*	19.21	2.9%	\$189,950	\$3,649	13.65	0.2%	\$285,000	\$3,890
2015-16*	19.5779	1.9%	\$189,950	\$3,719	13.9059	1.9%	\$285,000	\$3,963
2016-17*	20.0982	2.7%	\$189,950	\$3,818	14.7113	5.8%	\$285,000	\$4,193
2017-18*	20.6841	2.9%	\$189,950	\$3,929	15.2086	3.4%	\$285,000	\$4,334

* 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
2017-18	\$141

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**



**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS													
SCHOOL DISTRICT	2016-17			2015		ASSESSMNT @		EIT @	OTHER	2016-17 TOTAL	ASSESSMNT @		2017-18 TOTAL
	BUDGET	STUDENTS	COST/ STUDENT	MARKET VALUE (MV)	MV/ STUDENT	2016-17 MILLAGE	\$189,950 R E TAXES				2017-18 MILLAGE	\$189,950 R E TAXES	
AVON GROVE	91,471,853	5,023	18,211	2,727,625,683	543,027	29.0400	5,516	0	0	5,516	29.7700	5,655	5,655
COATESVILLE	153,187,522	6,313	24,265	4,162,959,282	659,426	33.4598	6,356	300	20	6,676	34.9138	6,632	6,952
DOWNINGTOWN	211,112,000	12,668	16,665	7,784,393,500	614,493	27.1820	5,163	300	40	5,503	27.1820	5,163	5,503
GREAT VALLEY	95,650,000	4,013	23,835	5,381,647,892	1,341,054	20.8000	3,951	0	0	3,951	20.8000	3,951	3,951
KENNETT CONSOLIDATED	81,793,364	4,174	19,596	2,887,769,813	691,847	29.2408	5,554	300	0	5,854	29.8789	5,675	5,975
OCTORARA	51,893,470	2,372	21,878	1,337,020,048	563,668	38.6300	7,338	300	20	7,658	39.4900	7,501	7,821
OWEN J ROBERTS	98,627,641	5,295	18,627	3,248,262,831	613,459	29.6305	5,628	300	0	5,928	30.5045	5,794	6,094
OXFORD	65,663,336	3,869	16,972	1,702,394,389	440,009	30.8400	5,858	300	20	6,178	31.1484	5,917	6,237
PHOENIXVILLE	87,311,707	3,821	22,850	3,150,119,302	824,423	29.1600	5,539	300	95	5,934	29.5800	5,619	6,014
TREDYFFRIN-EASTTOWN	131,270,392	6,753	19,439	8,152,508,719	1,207,243	21.7423	4,130	0	0	4,130	22.4381	4,262	4,262
UNIONVILLE-CHADDS FORD	82,493,427	4,021	20,516	3,592,236,039	893,369	27.6900	5,260	0	0	5,260	28.4100	5,396	5,396
WEST CHESTER	237,424,295	11,589	20,487	12,891,822,543	1,112,419	20.0982	3,818	300	0	4,118	20.6841	3,929	4,229
CHESTER COUNTY AVERAGE	115,658,251	5,826	19,852	4,751,563,337	815,591	28.1261	5,343	200	16	5,559	28.73	5,458	5,674

**WEST CHESTER AREA SCHOOL DISTRICT
2017-18 BUDGET**

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

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE
2016-17 Budget	\$237,424,295	\$115,658,251
# of Students	11,589	5,826
Cost/Student	\$20,487	\$19,852
Market Value (MV)	\$12,891,822,543	\$4,751,563,337
MV/Student	\$1,112,419	\$815,591
2016-17 Millage	20.0982	28.1261
Real Estate Taxes (Assess. At \$189,950)	\$3,818	\$5,343
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2016-17 TOTAL TAXES	\$4,118	\$5,559
2017-18 Final Millage (Assess. At \$189,950)	20.6841	28.7333
REAL ESTATE TAXES	\$3,929	\$5,458
2017-18 TOTAL TAXES	\$4,229	\$5,674