



## **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](http://www.wcasd.net)**



# **2018-19**

## **FINAL BUDGET**

### **APPROVED MAY 29, 2018**

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## **West Chester Area School District 2018-19 Budget Message**

The West Chester Area School District School Board passed a final budget for the 2018-19 school year of \$253,401,339, a 3.9 percent increase over the current budget. The district is facing an increase of \$9.6 million in expenses. \$2.1 million of that increase is directly related to growth in student enrollment, and nearly \$4.9 million is tied to the following state and federal mandates:

- \$1.9 million increase in state-mandated pension expenses, a 6.3 percent increase over the current year budget.
- \$2.4 million increase in student-related services for special education, a 13.7 percent increase over the current year.
- \$.5 million increase in alternative education which includes the expansion of mental health programs at the middle school level, a 3.3 percent increase over the current year.

The budget includes approximately \$1.1 million in salary and benefits for new teaching positions including six teachers at the elementary level, four teachers at the secondary level, one Special Education teacher, and one English Language Learner teacher. The increase in teaching staff is in response to a rise in student enrollment. Since the 2016-17 school year, the District has seen an increase in enrollment of 505 students (1.7%) in grades kindergarten through 12. The budget also sets aside \$1 million in a designated fund balance to offset the anticipated increase in staffing for a new elementary school. The new school, which is slated to open for the 2021-22 school year, is needed due to 2,798 new housing units currently approved within the District.

"The state funding formula does not account for increased enrollment, and we have to plan for that. Our budget has to absorb this cost, as well as increased costs in special education and pension, all while working within the Act 1 limits on tax increases," said Superintendent Dr. Jim Scanlon. "We have to phase the increased enrollment expense in over the next three budget cycles."

The largest part of the school district's budget is salary and benefits. The budget includes a 3.2 percent increase in these areas for 1,400 employees, including the addition of twelve new teachers needed to accommodate student growth. The total increase in salary and benefits is about \$3.9 million.

The remaining \$900,000 increase in this year's budget covers books, supplies, utilities, transportation, debt service and other operating expenses.

The base Act 1 tax increase is 2.4 percent, before going to a referendum on any increases beyond that. However, the district qualified for two exceptions: \$3.1 million to cover excess special education mandates; and \$50,000 to cover pension mandates. Had the board used these exceptions to balance the budget, the tax increase would have been 4.2 percent.

"Our school board Property and Finance Committee and District administration worked very hard to reduce the budget gap while maintaining the integrity of programs, all while we are needing to allocate funds to plan for the unprecedented growth taking place in our district," said School Board President Chris McCune.

The budget calls for a 2.8 percent tax increase for Chester County (about \$109 per average household) and a 5.7 percent increase for Delaware County (about \$247 per average household). The property tax millage rate for West Chester remains the one of lowest in Chester County. The budget uses \$6.6 million from the district's designated fund balance, leaving approximately \$15.7 million in an undesignated fund balance.

"While budgets get more difficult each year, we have to establish our priorities," said board member Gary Bevilacqua. "The board has done an excellent job working with the administration to plan for areas such as school safety, special education costs, technology, and enrollment growth.

### **2018-19 District Tax Rates**

The real estate tax rate for Chester County will increase by .59 mils over the previous year's budget to 21.2723 mils, up 2.8 percent. The rate for Delaware County will increase by .87 mils to 16.0761 mils. 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 2.8 percent rate increase, the average tax hike would be \$109 for Chester County residents and \$247 for Delaware County residents. The differences in county average assessments account for formula differences resulting in the differing tax rates.

# WEST CHESTER AREA SCHOOL DISTRICT

## 2018-19 BUDGET CALENDAR

<ul style="list-style-type: none"> <li>Review of Budget Calendar</li> <li>Budget Forecast Model Review</li> </ul>	September 18, 2017 P&FC
<ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>2018-19 Enrollment Projection (Info Item)</li> <li>2018-19 Per Pupil Allocation Recommendation</li> </ul>	October 16, 2017 P&FC
<ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Staffing/Employee Benefits/Teacher Substitutes</li> <li>Debt Service &amp; Capital Reserve</li> </ul>	November 20, 2017 P&FC
<ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Review of Draft Resolutions for: (1) Authorizing Display &amp; Advertising of 2018-19 Proposed Preliminary Budget &amp; (2) <u>Notice of Intent</u> to File for Budget Exceptions (Act 1 Mandate 2/22/18)</li> <li>Board Approval of <u>Resolution</u> Authorizing the Display of 2018-19 Proposed Preliminary Budget in PDE format (by 1/25/18) &amp; Advertising our Intent to Adopt 10 Days Prior (by 2/4/18) to Adoption Date (adoption deadline 2/14/18)</li> <li>* Board Approval of <u>Resolution</u> to Publicize the District's Intent to <u>Request</u> Approval of 2018-19 Budget Exceptions 1 week prior to Filing Exceptions by 2/22/18</li> </ul>	December 11, 2017 P&FC  December 18, 2017 Board Meeting
<ul style="list-style-type: none"> <li>Display (1/02/18) &amp; Advertise (1/12/18) the Proposed Preliminary Budget in PDE Format &amp; Publish Notice of Intent to Obtain PDE Approval of 2018-19 Budget Exceptions at least 7 days prior to filing (ACT 1 Mandate for Exceptions publication by 2/22/18; also must post on website)</li> <li>Budget Forecast Model Review</li> <li>Capital &amp; Capital Reserve Fund Projects for 2018-19</li> <li>Technology Projects in Capital Reserve Fund for 2018-19</li> <li>Board Work Session</li> <li>Adoption of Preliminary Budget (deadline 2/14/18)</li> <li>File for Budget Exceptions by 3/1/18</li> </ul>	January 2018  (Tuesday) January 16, 2018 P&FC  January 22, 2018 Board Meeting
<ul style="list-style-type: none"> <li>Budget Forecast Model Review</li> <li>Budget Work Session</li> </ul>	(Tuesday) February 20, 2018 P&FC Board Work Session

<ul style="list-style-type: none"> <li>Budget Forecast Model Review &amp; Budget Work Session</li> </ul>	<p>March 19, 2018 P&amp;FC</p>
<ul style="list-style-type: none"> <li>Budget Work Session &amp; Public Hearing</li> <li>Board Approval of <u>Resolution</u> authorizing the Display of 2018-19 Proposed Final Budget in PDE Format &amp; Advertising Intent to Adopt (ACT 1 Mandate: 30 days prior to adoption - no later than 4/29/18)</li> <li>Deadline to <u>Display</u> in PDE Format the Proposed Final Budget (ACT 1 Mandate: 20 days prior to adoption) no later than 5/9/18.</li> </ul>	<p>April 16, 2018 P&amp;FC</p> <p>April 23, 2018 Board Meeting</p>
<ul style="list-style-type: none"> <li>Publish Legal Notice of Intent to Adopt the Final Budget (ACT 1 Mandate: 10 days prior to adoption) no later than 5/18/18)</li> <li>ADOPTION of FINAL 2018-19 BUDGET</li> </ul>	<p><i>Must Publish by</i> May 11, 2018</p> <p>(Tuesday) May 29, 2018 Board Meeting</p>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**SUMMARY OF ALL FUNDS**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

<b><u>SUMMARY OF ALL FUNDS</u></b>
------------------------------------

	Projected Beginning Fund Balance 7/1/2018	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2019
<b><u>General Funds</u></b>	\$28,064,536	\$246,772,594	\$253,401,339	\$21,435,791
(includes Athletic & Fed. Funds)				
<b><u>Special Revenue Fund:</u></b>				
Capital Reserve Fund	\$22,321,074	\$5,282,458	\$3,490,058	\$24,113,474
Cap Resv - Facilities	\$380,000	\$1,475,264	\$1,855,264	\$0
<b><u>Total Special Revenue Funds</u></b>	<u>\$22,701,074</u>	<u>\$6,757,722</u>	<u>\$5,345,322</u>	<u>\$24,113,474</u>
<b><u>Capital Projects Fund</u></b>	<u>\$5,026,948</u>	<u>\$10,000,000</u>	<u>\$14,018,925</u>	<u>\$1,008,023</u>
 TOTAL ALL GOVERNMENTAL FUNDS	 <u>\$55,792,558</u>	 <u>\$263,530,316</u>	 <u>\$272,765,586</u>	 <u>\$46,557,288</u>
 <b><u>Proprietary Fund:</u></b>				
Food Service	<u>\$1,498,460</u>	<u>\$3,411,370</u>	<u>\$3,385,128</u>	<u>\$1,524,702</u>
 TOTAL PROPRIETARY FUND TYPES	 <u>\$1,498,460</u>	 <u>\$3,411,370</u>	 <u>\$3,385,128</u>	 <u>\$1,524,702</u>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**GOVERNMENTAL FUNDS**

**GENERAL FUND**

**Expenses**

**(Include; Athletic; & Federal Programs)**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**EXPENSE SUMMARY**

	<b><u>Actual 2016-17</u></b>	<b><u>Budgeted 2017-18</u></b>	<b><u>Anticipated 2017-18</u></b>	<b><u>Proposed 2018-19</u></b>
<b><u>Instruction</u></b>				
Regular Programs - Elem/Sec	\$89,969,745	\$96,938,389	\$96,425,429	\$97,049,421
Special Programs - Elem/Sec	40,928,044	36,569,296	37,160,859	39,726,020
Vocational Education Programs	6,155,174	6,442,999	6,383,708	6,352,562
Other Instructional Prog. - Elem/Sec	689,101	791,309	784,801	919,398
Other Non-Public Services	52,225	77,225	77,225	81,111
Total Instruction	\$137,794,289	\$140,819,218	\$140,832,022	\$144,128,512
<b><u>Support Services</u></b>				
Pupil Personnel	\$8,686,873	\$9,381,619	\$9,254,242	\$9,643,310
Instructional Staff	5,481,670	5,732,247	5,506,452	5,851,178
Administration	11,040,270	12,005,414	11,839,037	12,356,295
Pupil Health	2,256,872	2,347,515	2,315,292	2,384,759
Business	1,790,607	1,901,050	1,857,053	1,905,048
Operations & Maintenance	15,996,618	18,200,558	17,859,173	18,000,350
Transportation	13,606,727	13,765,430	13,560,760	13,953,117
Central	3,354,191	3,751,604	3,693,528	3,799,159
Other	229,674	226,988	226,988	230,218
Total Support	\$62,443,502	\$67,312,425	\$66,112,525	\$68,123,434
<b><u>Student Activities &amp; Community Services</u></b>				
Student Activities	\$4,704,328	\$5,157,559	\$5,142,237	\$5,391,824
Community Services	161,289	150,100	148,727	153,477
Total Student Act., etc.	\$4,865,617	\$5,307,659	\$5,290,964	\$5,545,301
<b><u>Other Financing Uses</u></b>				
Principal, Interest & Authority	\$24,085,387	\$25,546,771	\$24,889,337	\$25,828,420
Capital Project Fund Transfer	6,193,328	4,833,452	5,135,386	5,257,722
Budget Reserve	-	-	-	4,517,950
Total Other Financing Uses	\$30,278,715	\$30,380,223	\$30,024,723	\$35,604,092
<b>TOTAL</b>	<b>\$235,382,123</b>	<b>\$243,819,525</b>	<b>\$242,260,234</b>	<b>\$253,401,339</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**INSTRUCTION (1000)**

**Expenditures**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

## **INSTRUCTION**

### **1100**

#### **REGULAR PROGRAMS - ELEMENTARY/SECONDARY**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$48,825,670	\$49,476,763	\$50,118,051	\$52,484,140	\$2,366,089	4.7%
200 Benefits	\$28,980,946	\$31,830,435	\$30,748,176	\$32,768,502	\$2,020,326	6.6%
300 Professional & Technical Svces	\$2,109,342	\$2,260,677	\$2,240,477	\$2,383,118	\$142,641	6.4%
400 Purchased Property Services	\$333,031	\$428,494	\$428,494	\$310,663	(\$117,831)	-27.5%
500 Other Purchased Services	\$6,960,419	\$10,053,257	\$10,046,977	\$6,333,079	(\$3,713,898)	-37.0%
600 Supplies	\$2,384,723	\$2,559,545	\$2,524,318	\$2,649,123	\$124,805	4.9%
700 Property	\$306,268	\$226,736	\$216,454	\$61,232	(\$155,222)	-71.7%
800 Other Objects	\$69,346	\$102,482	\$102,482	\$59,564	(\$42,918)	-41.9%
<b>TOTAL</b>	<b>\$89,969,745</b>	<b>\$96,938,389</b>	<b>\$96,425,429</b>	<b>\$97,049,421</b>	<b>\$623,992</b>	<b>0.6%</b>

### **1200**

#### **SPECIAL PROGRAMS - ELEMENTARY/SECONDARY**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$12,078,299	\$12,231,122	\$12,231,122	\$12,065,514	(\$165,608)	-1.4%
200 Benefits	\$7,720,736	\$7,878,389	\$7,611,751	\$7,579,150	(\$32,601)	-0.4%
300 Professional & Technical Svces	\$14,266,485	\$13,104,332	\$13,515,790	\$13,298,284	(\$217,506)	-1.6%
400 Purchased Property Services	\$3,766	\$3,000	\$3,000	\$5,535	\$2,535	84.5%
500 Other Purchased Services	\$6,626,345	\$3,146,739	\$3,593,482	\$6,532,673	\$2,939,191	81.8%
600 Supplies	\$181,347	\$187,509	\$187,509	\$229,944	\$42,435	22.6%
700 Property	\$34,469	\$6,485	\$6,485	\$800	(\$5,685)	-87.7%
800 Other Objects	\$16,597	\$11,720	\$11,720	\$14,120	\$2,400	20.5%
<b>TOTAL</b>	<b>\$40,928,044</b>	<b>\$36,569,296</b>	<b>\$37,160,859</b>	<b>\$39,726,020</b>	<b>\$2,565,161</b>	<b>6.9%</b>

### **1300**

#### **VOCATIONAL EDUCATION**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,071,811	\$2,112,880	\$2,112,880	\$2,071,065	(\$41,815)	-2.0%
200 Benefits	\$1,224,992	\$1,381,257	\$1,333,400	\$1,319,959	(\$13,441)	-1.0%
300 Professional & Technical Svces	\$1,912	\$2,000	\$2,000	\$2,700	\$700	35.0%
400 Purchased Property Services	\$0	\$2,770	\$2,770	\$2,720	(\$50)	-1.8%
500 Other Purchased Services	\$2,742,386	\$2,775,772	\$2,775,772	\$2,814,719	\$38,947	1.4%
600 Supplies	\$87,801	\$163,713	\$152,279	\$122,731	(\$29,548)	-19.4%
700 Property	\$23,689	\$2,442	\$2,442	\$16,000	\$13,558	555.2%
800 Other Objects	\$2,583	\$2,165	\$2,165	\$2,668	\$503	23.2%
<b>TOTAL</b>	<b>\$6,155,174</b>	<b>\$6,442,999</b>	<b>\$6,383,708</b>	<b>\$6,352,562</b>	<b>(\$31,146)</b>	<b>-0.5%</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**1400**

**OTHER INSTRUCTIONAL PROGRAMS**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$103,360	\$87,800	\$87,800	\$107,800	\$20,000	22.8%
200 Benefits	\$39,726	\$35,139	\$35,139	\$44,285	\$9,146	26.0%
300 Professional & Technical Svcs	\$446,293	\$524,770	\$524,770	\$621,513	\$96,743	18.4%
400 Purchased Property Services	\$62,445	\$66,000	\$66,000	\$65,500	(\$500)	-0.8%
500 Other Purchased Services	\$34,798	\$75,100	\$68,592	\$68,700	\$108	0.2%
600 Supplies	\$2,479	\$2,500	\$2,500	\$11,600	\$9,100	364.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
<b>TOTAL</b>	<b>\$689,101</b>	<b>\$791,309</b>	<b>\$784,801</b>	<b>\$919,398</b>	<b>\$134,597</b>	<b>17.2%</b>

**1500**

**OTHER NON-PUBLIC SERVICES**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$52,225	\$77,225	\$77,225	\$81,111	\$3,886	5.0%
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%
<b>TOTAL</b>	<b>\$52,225</b>	<b>\$77,225</b>	<b>\$77,225</b>	<b>\$81,111</b>	<b>\$3,886</b>	<b>5.0%</b>

**TOTAL INSTRUCTION**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$63,079,140	\$63,908,565	\$64,549,853	\$66,728,519	\$2,178,666	3.4%
200 Benefits	\$37,966,400	\$41,125,220	\$39,728,466	\$41,711,896	\$1,983,430	5.0%
300 Professional & Technical Svcs	\$16,876,257	\$15,969,004	\$16,360,262	\$16,386,726	\$26,464	0.2%
400 Purchased Property Services	\$399,242	\$500,264	\$500,264	\$384,418	(\$115,846)	-23.2%
500 Other Purchased Services	\$16,363,948	\$16,050,868	\$16,484,823	\$15,749,171	(\$735,652)	-4.5%
600 Supplies	\$2,656,350	\$2,913,267	\$2,866,606	\$3,013,398	\$146,792	5.1%
700 Property	\$364,426	\$235,663	\$225,381	\$78,032	(\$147,349)	-65.4%
800 Other Objects	\$88,526	\$116,367	\$116,367	\$76,352	(\$40,015)	-34.4%
<b>TOTAL</b>	<b>\$137,794,289</b>	<b>\$140,819,218</b>	<b>\$140,832,022</b>	<b>\$144,128,512</b>	<b>\$3,296,490</b>	<b>2.3%</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**INSTRUCTION**

INSTRUCTION represents 56.88% of the budget. It includes the people, programs and services for educating a projected enrollment of 12,094 students in the District's sixteen schools, 615 students in the Charter Schools and 167 students in Alternative Education & CCIU programs.

**1100 REGULAR INSTRUCTION**

**100 Salaries**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$48,825,670	\$49,476,763	\$50,118,051	\$52,484,140

Included in this category are the salaries of 702.6 teachers. Also included are the salaries of 20 classroom aides (\$350,095); 19 technology associates (\$422,668); teacher extra-duty payments (\$395,721); sabbatical leaves (\$250,000); subject chairperson, head teachers, and team leaders (\$385,298) and retirement severance (\$392,000). This category is adjusted for attrition in the amount of \$1,725,000.

**200 Benefits**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$28,980,946	\$31,830,435	\$30,748,176	\$32,768,502

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$2,109,342	\$2,260,677	\$2,240,477	\$2,383,118

The category includes \$60,000 to measure our student achievement on an annual basis. Includes substitute services (\$1,774,577), expenses related to curriculum (\$24,600), technology services (\$76,000), five full-day kindergarten aides (\$125,000) and ESL professional aides and services (\$279,661). Also includes \$43,280 paid out of the schools' per pupil allocation budgets.

**400 Purchased Property Services**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$333,031	\$428,494	\$428,494	\$310,663

Services purchased to repair and maintain District technology equipment, instructional equipment in school buildings and rental/leases for copy equipment, of which \$267,471 is paid out of schools' per pupil allocation budgets.

**500 Other Purchased Services**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$6,960,419	\$10,053,257	\$10,046,977	\$6,333,079

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$6,061,484). Also includes \$148,200 for wan lines & internet and \$55,015 for postage, printing, travel and student transportation costs paid out of schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$2,384,723	\$2,559,545	\$2,524,318	\$2,649,123

Includes \$970,961 for textbooks, periodicals, reference books, workbooks, textbook binding, classroom audio-visual materials and supplies paid out of the schools' per pupil allocation budgets. Includes textbooks, supplies and software for the following curriculum proposals: English/Language Arts (\$718,918), Math (\$180,000), Science (\$70,000), Music (\$67,595), Social Studies (\$53,150), and Reading (\$10,000). This category includes \$20,816 for expenses related to federal programs and \$365,360 for books, supplies and software for other subject areas and full day kindergarten. This category also includes general O/S software updates (\$192,323).

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$306,268	\$226,736	\$216,454	\$61,232

Provides \$13,232 for instructional equipment purchased out of the schools' per pupil allocation budgets. Includes \$48,000 for instructional equipment for Health & Phys Ed.

**800 Other Objects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$69,346	\$102,482	\$102,482	\$59,564

The budget includes \$46,624 for dues and fees paid from the school's per pupil allocation budgets. Also includes \$12,940 for dues and fees for other subject areas paid from the curriculum supervisors accounts.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$12,078,299	\$12,231,122	\$12,231,122	\$12,065,514	The salaries of 3 Supervisors of Special Education, 1.0 Special Ed/Pupil Services Specialist, 4 secretaries; 16 teachers for the gifted programs; 110 teachers and 97 aides for other District-operated special education classes. Also includes extra-assignment (\$341,500) and subject chairperson, head teachers, and team leaders (\$31,583).

**200 Benefits**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$7,720,736	\$7,878,389	\$7,611,751	\$7,579,150	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$14,266,485	\$13,104,332	\$13,515,790	\$13,298,284	For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$7,718,015) from the CCIU, other professional agencies, and other intermediate units. Also includes \$1,780,674 for special education students in the alternative education program, \$264,105 in charges for the District's school-age students in the Early Intervention Programs, \$710,000 for Extended School Year services and \$1,000,000 for due-process hearings. This category includes \$1,815,790 of federal program expenditures and \$9,700 paid out of gifted education budgets.

**400 Purchased Property Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$3,766	\$3,000	\$3,000	\$5,535	Services purchased to repair and maintain instructional equipment for Office of Special Education Supervisors.

**500 Other Purchased Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$6,626,345	\$3,146,739	\$3,593,482	\$6,532,673	Includes \$3,524,519 in tuitions for our deaf, blind, and autistic students in approved private schools, educating students in private residential rehabilitative institutions and tuitions paid to other school districts and private schools and \$2,940,231 for our resident special needs pupils to attend the Charter Schools and Cyber Charter Schools. Other expenses include \$15,500 for transportation expenses related to field trips, \$16,300 for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted and \$523 paid out of the schools' per pupil allocation budgets. This category includes \$35,600 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$181,347	\$187,509	\$187,509	\$229,944

Includes \$90,600 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$31,377 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$107,967 of federal program expenditures.

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$34,469	\$6,485	\$6,485	\$800

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

**800 Other Objects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$16,597	\$11,720	\$11,720	\$14,120

Dues and fees for memberships in professional organizations or associations.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$2,071,811	\$2,112,880	\$2,112,880	\$2,071,065	The salaries of 27.5 teachers in the vocational educational program. Also includes teacher extra duty pay \$1,300.

**200 Benefits**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$1,224,992	\$1,381,257	\$1,333,400	\$1,319,959	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$1,912	\$2,000	\$2,000	\$2,700	For contracted services required by persons with specialized skills and knowledge for Vocational Education classes.

**400 Purchases Property Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$0	\$2,770	\$2,770	\$2,720	Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.

**500 Other Purchased Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$2,742,386	\$2,775,772	\$2,775,772	\$2,814,719	The major item in this category is \$2,795,498 for students to attend the academic program at the Center for Arts and Technology. Also includes \$17,221 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  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$87,801	\$163,713	\$152,279	\$122,731

Includes (\$89,731) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$33,000) for supplies related to the FCS, Technology and Business Ed. curriculum proposal.

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$23,689	\$2,442	\$2,442	\$16,000

Provides for the purchase or replacement of instructional equipment related to the FCS and Technology curriculum proposals.

**800 Other Objects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$2,583	\$2,165	\$2,165	\$2,668

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

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$103,360	\$87,800	\$87,800	\$107,800	Includes salaries for regular summer school.

**200 Benefits**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$39,726	\$35,139	\$35,139	\$44,285	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$446,293	\$524,770	\$524,770	\$621,513	Includes services for alternative education programs (\$610,398) and the Intermediate Unit TAP Program (\$11,115).

**400 Purchases Property Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$62,445	\$66,000	\$66,000	\$65,500	Services purchased to repair and maintain instructional equipment.

**500 Other Purchased Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$34,798	\$75,100	\$68,592	\$68,700	Includes homebound instruction (\$17,000), tuition for summer school program (\$15,100) and tuitions for alternative education (\$36,600).

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$2,479	\$2,500	\$2,500	\$11,600	Includes supplies for alternative education and summer school programs.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$52,225	\$77,225	\$77,225	\$81,111	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  
2018-19 BUDGET**

**SUPPORT SERVICES (2000)**

**Expenditures**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

## **SUPPORT SERVICES**

### **2100**

#### **PUPIL PERSONNEL SERVICES**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$5,271,546	\$5,526,465	\$5,526,465	\$5,664,176	\$137,711	2.5%
200 Benefits	\$3,104,325	\$3,584,849	\$3,462,176	\$3,584,837	\$122,661	3.5%
300 Professional & Technical Svces	\$194,847	\$157,386	\$157,386	\$266,197	\$108,811	69.1%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$25,686	\$37,200	\$35,900	\$42,350	\$6,450	18.0%
600 Supplies	\$86,304	\$70,177	\$66,773	\$79,170	\$12,397	18.6%
700 Property	\$0	\$750	\$750	\$250	(\$500)	-66.7%
800 Other Objects	\$4,165	\$4,792	\$4,792	\$6,330	\$1,538	32.1%
<b>TOTAL</b>	<b>\$8,686,873</b>	<b>\$9,381,619</b>	<b>\$9,254,242</b>	<b>\$9,643,310</b>	<b>\$389,068</b>	<b>4.2%</b>

### **2200**

#### **INSTRUCTIONAL STAFF SUPPORT**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,857,698	\$2,772,297	\$2,771,797	\$2,914,969	\$143,172	5.2%
200 Benefits	\$2,105,912	\$2,356,214	\$2,134,421	\$2,342,278	\$207,857	9.7%
300 Professional & Technical Svces	\$215,099	\$190,373	\$189,683	\$271,012	\$81,329	42.9%
400 Purchased Property Services	\$5,154	\$7,515	\$7,515	\$7,164	(\$351)	-4.7%
500 Other Purchased Services	\$52,642	\$31,250	\$31,250	\$44,752	\$13,502	43.2%
600 Supplies	\$207,288	\$354,102	\$351,290	\$253,328	(\$97,962)	-27.9%
700 Property	\$11,962	\$10,271	\$10,271	\$8,750	(\$1,521)	-14.8%
800 Other Objects	\$25,915	\$10,225	\$10,225	\$8,925	(\$1,300)	-12.7%
<b>TOTAL</b>	<b>\$5,481,670</b>	<b>\$5,732,247</b>	<b>\$5,506,452</b>	<b>\$5,851,178</b>	<b>\$344,726</b>	<b>6.3%</b>

### **2300**

#### **ADMINISTRATION**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,190,196	\$6,282,406	\$6,282,406	\$6,543,450	\$261,044	4.2%
200 Benefits	\$3,310,332	\$4,102,117	\$3,960,260	\$4,164,859	\$204,599	5.2%
300 Professional & Technical Svces	\$1,164,549	\$1,168,235	\$1,168,235	\$1,184,385	\$16,150	1.4%
400 Purchased Property Services	\$6,038	\$22,950	\$19,950	\$32,850	\$12,900	64.7%
500 Other Purchased Services	\$195,269	\$259,900	\$247,530	\$248,107	\$577	0.2%
600 Supplies	\$109,641	\$105,372	\$98,672	\$130,009	\$31,337	31.8%
700 Property	\$22,033	\$10,610	\$10,610	\$900	(\$9,710)	-91.5%
800 Other Objects	\$42,212	\$53,824	\$51,374	\$51,735	\$361	0.7%
<b>TOTAL</b>	<b>\$11,040,270</b>	<b>\$12,005,414</b>	<b>\$11,839,037</b>	<b>\$12,356,295</b>	<b>\$517,258</b>	<b>4.4%</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**2400**

**PUPIL HEALTH**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,290,193	\$1,385,568	\$1,385,568	\$1,422,835	\$37,268	2.7%
200 Benefits	\$921,763	\$904,001	\$872,778	\$905,186	\$32,408	3.7%
300 Professional & Technical Svces	\$8,580	\$14,300	\$14,300	\$12,375	(\$1,925)	-13.5%
400 Purchased Property Services	\$2,640	\$2,575	\$2,575	\$3,275	\$700	27.2%
500 Other Purchased Services	\$903	\$4,575	\$4,575	\$7,150	\$2,575	56.3%
600 Supplies	\$24,812	\$31,316	\$30,316	\$33,063	\$2,747	9.1%
700 Property	\$7,168	\$4,150	\$4,150	\$0	(\$4,150)	-100.0%
800 Other Objects	\$813	\$1,030	\$1,030	\$875	(\$155)	-15.0%
<b>TOTAL</b>	<b>\$2,256,872</b>	<b>\$2,347,515</b>	<b>\$2,315,292</b>	<b>\$2,384,759</b>	<b>\$69,468</b>	<b>3.0%</b>

**2500**

**BUSINESS OFFICE**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,089,059	\$1,059,590	\$1,059,590	\$1,081,838	\$22,248	2.1%
200 Benefits	\$650,531	\$692,665	\$668,668	\$689,440	\$20,772	3.1%
300 Professional & Technical Svces	\$3,304	\$45,775	\$25,775	\$46,000	\$20,225	78.5%
400 Purchased Property Services	\$3,375	\$11,314	\$11,314	\$9,550	(\$1,764)	-15.6%
500 Other Purchased Services	\$17,778	\$21,015	\$21,015	\$17,220	(\$3,795)	-18.1%
600 Supplies	\$10,298	\$21,595	\$21,595	\$25,850	\$4,255	19.7%
700 Property	\$0	\$5,000	\$5,000	\$0	(\$5,000)	-100.0%
800 Other Objects	\$16,262	\$44,096	\$44,096	\$35,150	(\$8,946)	-20.3%
<b>TOTAL</b>	<b>\$1,790,607</b>	<b>\$1,901,050</b>	<b>\$1,857,053</b>	<b>\$1,905,048</b>	<b>\$47,995</b>	<b>2.6%</b>

**2600**

**OPERATION & MAINTENANCE**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,785,691	\$7,508,070	\$7,491,070	\$7,619,109	\$128,039	1.7%
200 Benefits	\$3,937,342	\$4,787,533	\$4,625,898	\$4,731,531	\$105,633	2.3%
300 Professional & Technical Svces	\$39,535	\$62,000	\$62,000	\$70,000	\$8,000	12.9%
400 Purchased Property Services	\$3,040,569	\$3,305,450	\$3,171,450	\$3,168,500	(\$2,950)	-0.1%
500 Other Purchased Services	\$621,656	\$671,210	\$671,210	\$562,610	(\$108,600)	-16.2%
600 Supplies	\$1,323,920	\$1,632,400	\$1,616,400	\$1,608,100	(\$8,300)	-0.5%
700 Property	\$240,146	\$218,395	\$207,645	\$225,000	\$17,355	8.4%
800 Other Objects	\$7,759	\$15,500	\$13,500	\$15,500	\$2,000	14.8%
<b>TOTAL</b>	<b>\$15,996,618</b>	<b>\$18,200,558</b>	<b>\$17,859,173</b>	<b>\$18,000,350</b>	<b>\$141,177</b>	<b>0.8%</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**2700**

**STUDENT TRANSPORTATION**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$211,708	\$205,985	\$205,985	\$221,108	\$15,123	7.3%
200 Benefits	\$121,230	\$134,706	\$130,036	\$140,586	\$10,550	8.1%
300 Professional & Technical Svcs	\$21,483	\$0	\$0	\$6,000	\$6,000	0.0%
400 Purchased Property Services	\$1,389	\$2,500	\$2,500	\$3,500	\$1,000	40.0%
500 Other Purchased Services	\$13,177,513	\$13,392,939	\$13,192,939	\$13,559,323	\$366,384	2.8%
600 Supplies	\$69,656	\$26,500	\$26,500	\$21,000	(\$5,500)	-20.8%
700 Property	\$2,228	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$1,520	\$2,800	\$2,800	\$1,600	(\$1,200)	-42.9%
<b>TOTAL</b>	<b>\$13,606,727</b>	<b>\$13,765,430</b>	<b>\$13,560,760</b>	<b>\$13,953,117</b>	<b>\$392,357</b>	<b>2.9%</b>

**2800**

**CENTRAL SUPPORT**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,681,487	\$1,779,180	\$1,779,180	\$1,854,527	\$75,347	4.2%
200 Benefits	\$922,363	\$1,160,609	\$1,120,533	\$1,178,984	\$58,451	5.2%
300 Professional & Technical Svcs	\$150,590	\$183,350	\$181,350	\$169,350	(\$12,000)	-6.6%
400 Purchased Property Services	\$409,443	\$494,000	\$478,000	\$253,450	(\$224,550)	-47.0%
500 Other Purchased Services	\$24,458	\$34,810	\$34,810	\$33,810	(\$1,000)	-2.9%
600 Supplies	\$119,711	\$62,955	\$62,955	\$280,058	\$217,103	344.9%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$46,139	\$36,700	\$36,700	\$28,980	(\$7,720)	-21.0%
<b>TOTAL</b>	<b>\$3,354,191</b>	<b>\$3,751,604</b>	<b>\$3,693,528</b>	<b>\$3,799,159</b>	<b>\$105,631</b>	<b>2.9%</b>

**2900**

**OTHER SUPPORT**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$128,219	\$126,988	\$126,988	\$128,218	\$1,230	1.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$101,455	\$100,000	\$100,000	\$102,000	\$2,000	2.0%
<b>TOTAL</b>	<b>\$229,674</b>	<b>\$226,988</b>	<b>\$226,988</b>	<b>\$230,218</b>	<b>\$3,230</b>	<b>1.4%</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**TOTAL SUPPORT SERVICES**

	Actual <u>2016-17</u>	Budgeted <u>2017-18</u>	Anticipated <u>2017-18</u>	Proposed <u>2018-19</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$25,377,578	\$26,519,561	\$26,502,061	\$27,322,012	\$819,952	3.1%
200 Benefits	\$15,073,798	\$17,722,694	\$16,974,770	\$17,737,701	\$762,931	4.5%
300 Professional & Technical Svces	\$1,797,987	\$1,821,419	\$1,798,729	\$2,025,319	\$226,590	12.6%
400 Purchased Property Services	\$3,468,608	\$3,846,304	\$3,693,304	\$3,478,289	(\$215,015)	-5.8%
500 Other Purchased Services	\$14,244,124	\$14,579,887	\$14,366,217	\$14,643,540	\$277,323	1.9%
600 Supplies	\$1,951,630	\$2,304,417	\$2,274,501	\$2,430,578	\$156,077	6.9%
700 Property	\$283,537	\$249,176	\$238,426	\$234,900	(\$3,526)	-1.5%
800 Other Objects	\$246,240	\$268,967	\$264,517	\$251,095	(\$13,422)	-5.1%
<b>TOTAL</b>	<b>\$62,443,502</b>	<b>\$67,312,425</b>	<b>\$66,112,525</b>	<b>\$68,123,434</b>	<b>\$2,010,910</b>	<b>3.0%</b>

# WEST CHESTER AREA SCHOOL DISTRICT 2018-19 BUDGET

## SUPPORT SERVICES

SUPPORT SERVICES represents 26.88% of the budget. It includes the people and programs to support and enhance the instruction program for our projected enrollment of 12,094 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$5,271,546	\$5,526,465	\$5,526,465	\$5,664,176

The salaries of a Pupil Services Director, Pupil Services Supervisor, Social Work Coordinator, 37.0 guidance counselors, 15.6 psychologists, 7.0 caseworkers, 14.0 clerical personnel, 3.0 Security/Greeters and \$112,800 for extra-duty payments covering summer guidance and psychological testing.

### 200 Benefits

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$3,104,325	\$3,584,849	\$3,462,176	\$3,584,837

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$194,847	\$157,386	\$157,386	\$266,197

For contracted services requiring persons with specialized skills and knowledge. Includes \$19,000 for student intervention services, \$57,500 for student psychological testing services, \$2,996 for social worker services, \$2,000 for security risk assessment, \$155,701 for psychiatric services, \$28,000 for annual guidance assistance and \$1,000 paid out of the schools' per pupil allocation budgets.

### 500 Other Purchased Services

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$25,686	\$37,200	\$35,900	\$42,350

Includes \$2,250 for guidance counselors and prevention specialists' travel and mileage reimbursement, printing and postage paid out of the schools' per pupil allocation. Also includes printing of student discipline manual, school calendars, student brochures, and attendance materials (\$9,100); telephone and postage (\$11,800), advertising (\$3,000) and travel and mileage reimbursement (\$16,200) to support pupil personnel and attendance functions.

### 600 Supplies

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$86,304	\$70,177	\$66,773	\$79,170

Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$20,332) and supplies and testing materials for pupil personnel offices (\$58,838).

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

700 Property

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$0	\$750	\$750	\$250	Provides for equipment for the guidance department and other office areas in this function.

800 Other Objects

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$4,165	\$4,792	\$4,792	\$6,330	Dues and fees for membership in professional organizations or associations paid out of the schools' per pupil allocation (\$2,680) and the pupil personnel offices (\$3,650).

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$2,857,698	\$2,772,297	\$2,771,797	\$2,914,969

The salaries of 5.0 curriculum supervisors, 2 supervisors of instructional technology, assistant supt of curriculum and instruction, assessment supervisor, 16.0 librarians, 1.1 AV teachers, 2.95 secretaries, 8.0 library aides. Also includes teacher extra-duty payments and teacher induction program (\$86,142).

**200 Benefits**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$2,105,912	\$2,356,214	\$2,134,421	\$2,342,278

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 (\$557,067).

**300 Professional and Technical Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$215,099	\$190,373	\$189,683	\$271,012

Includes \$94,250 for contracted services for administration offices and \$176,762 related to federal Title programs.

**400 Purchased Property Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$5,154	\$7,515	\$7,515	\$7,164

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 (\$6,664).

**500 Other Purchased Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$52,642	\$31,250	\$31,250	\$44,752

Includes postage and communications (\$5,500), printing for student exams and other instructional support materials (\$2,650). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$21,750) and travel/mileage reimbursement paid out of the schools' per pupil allocation budget (\$1,200). This category also includes \$13,652 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$207,288	\$354,102	\$351,290	\$253,328	Includes \$164,137 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$30,558 for instructional support staff's supplies, \$5,250 for teacher induction and \$53,383 for library subscriptions.

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$11,962	\$10,271	\$10,271	\$8,750	Provides for the purchase of equipment for this function for library and audiovisual equipment paid out of the schools' per pupil allocation budgets.

**800 Other Objects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$25,915	\$10,225	\$10,225	\$8,925	Dues and fees for membership in professional organizations or associations for instructional support staff. Includes \$200 paid out of the schools' per pupil allocation.

# WEST CHESTER AREA SCHOOL DISTRICT 2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$6,190,196	\$6,282,406	\$6,282,406	\$6,543,450

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$3,310,332	\$4,102,117	\$3,960,260	\$4,164,859

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$1,164,549	\$1,168,235	\$1,168,235	\$1,184,385

Includes real estate tax collectors' fees, earned income, transfer and delinquent tax collection fees (\$685,135), legal and other professional services (\$169,000), audit and Board consultants (\$48,500), labor relations (\$250,000), payments for the RSVP program (\$13,000), training and teacher induction (\$3,000), and communications (\$8,400). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$5,850). This category includes \$1,500 for federal program expenditures.

## 400 Purchased Property Services

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$6,038	\$22,950	\$19,950	\$32,850

Provides for repairs and maintenance and leases (\$12,225). Includes schools' repairs and leases paid out of the per pupil allocation budgets (\$20,625).

## 500 Other Purchased Services

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$195,269	\$259,900	\$247,530	\$248,107

This category includes postage/communications (\$32,265), printing (\$8,650) and mileage reimbursement/travel (\$13,950) 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 (\$20,000); Board and tax collector official bonds (\$26,100); School Board advertising (\$4,000); other printing and advertising (\$6,000); Other telephone and postage (\$30,560); School Board liability insurance (\$87,000); and mileage/travel reimbursement (\$19,582).

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$86,809); and other supplies and professional books/periodicals for this function (\$43,200).
\$109,641	\$105,372	\$98,672	\$130,009	

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	Provides for the purchase or replacement of equipment paid out of the schools' per pupil allocation budgets.
\$22,033	\$10,610	\$10,610	\$900	

**800 Other Projects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	Dues and fees including memberships in professional organizations or associations & other fees. This category includes \$17,000 for school board memberships. Also includes school building memberships (\$13,085) and other professional dues (\$12,650) in this category. This category also includes \$9,000 for bank lockbox fees.
\$42,212	\$53,824	\$51,374	\$51,735	

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$1,290,193	\$1,385,568	\$1,385,568	\$1,422,835	The salaries of 14.8 certified nurses and 11.2 RNs/LPNs, \$3,500 for extra-duty payments, and subject chairperson contract.

**200 Benefits**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$921,763	\$904,001	\$872,778	\$905,186	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$8,580	\$14,300	\$14,300	\$12,375	Includes \$3,000 for student medical examinations, \$1,000 for dental services, \$2,375 for nursing services and \$6,000 for substitute coverage.

**400 Purchased Property Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$2,640	\$2,575	\$2,575	\$3,275	Services to repair and maintain equipment in school nurses' offices of which \$775 is paid by the schools' per pupil allocation.

**500 Other Purchased Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$903	\$4,575	\$4,575	\$7,150	Includes \$250 for travel/mileage reimbursement for school nurses' offices and other purchased services paid out of the schools' per pupil allocation budgets, field trips, travel and mileage reimbursement (\$6,400) and telephone & postage (\$500).

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$24,812	\$31,316	\$30,316	\$33,063	Medical supplies for the schools' nursing offices (\$24,563) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$8,500).

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$7,168	\$4,150	\$4,150	\$0	Provides for equipment paid out of the Supervisor's offices and equipment paid out of the schools' per pupil allocation budget.

**800 Other Objects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$813	\$1,030	\$1,030	\$875	Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets (\$675) and professional dues paid out of the Supervisor's offices (\$200).

# WEST CHESTER AREA SCHOOL DISTRICT

## 2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$1,089,059	\$1,059,590	\$1,059,590	\$1,081,838	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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$650,531	\$692,665	\$668,668	\$689,440	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$3,304	\$45,775	\$25,775	\$46,000	Services which require persons or firms with specialized skills.

### 400 Purchased Property Services

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$3,375	\$11,314	\$11,314	\$9,550	Services purchased to repair, maintain or rent computer and office equipment.

### 500 Other Purchased Services

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$17,778	\$21,015	\$21,015	\$17,220	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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$10,298	\$21,595	\$21,595	\$25,850	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  
2018-19 BUDGET**

700 Property

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$0	\$5,000	\$5,000	\$0	Includes the purchase of office equipment.

800 Other Objects

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$16,262	\$44,096	\$44,096	\$35,150	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.

# WEST CHESTER AREA SCHOOL DISTRICT 2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$6,785,691	\$7,508,070	\$7,491,070	\$7,619,109

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 night security guards. Also includes 2 secretarial/clerical personnel.

## 200 Benefits

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$3,937,342	\$4,787,533	\$4,625,898	\$4,731,531

The cost for the School District's contribution to the Public School Employees' Retirement Fund (33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$39,535	\$62,000	\$62,000	\$70,000

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$3,040,569	\$3,305,450	\$3,171,450	\$3,168,500

Services are: electricity-\$1,743,000; water/sewage-\$552,000; trash removal-\$100,000. Also includes repair/maintenance for: HVAC-\$310,000; roofs-\$10,000; custodial equipment & related items (pest control, fire extinguishers)-\$55,000; electrical \$49,000; vehicles-\$10,000; special items (elevators, sprinklers, alarms)-\$45,000; other items-\$287,000; and rental of compressors, jackhammers, etc.-\$7,500.

## 500 Other Purchased Services

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$621,656	\$671,210	\$671,210	\$562,610

The major items are property/auto insurance-\$188,400 liability insurance-\$172,000; insurance for underground tanks-\$11,000; telephones-\$176,210; and travel/mileage reimbursement-\$15,000.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$1,323,920	\$1,632,400	\$1,616,400	\$1,608,100

The largest item is heating fuel-\$647,000. The remainder provides for: custodial \$313,000; electrical \$86,000; grounds-\$213,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$68,500; gasoline/diesel fuel-\$90,000 HVAC-\$125,000; plumbing-\$40,000; roofing-\$5,000; carpentry-\$60,000 and other supplies-\$25,600. Offsetting these expenses is anticipated facility rental income of \$65,000.

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$240,146	\$218,395	\$207,645	\$225,000

Includes replacement costs for additional equipment or equipment that is no longer serviceable: custodial-\$5,000, grounds \$95,000, warehouse \$80,000, HVAC \$40,000 and plumbing \$5,000.

**800 Other Objects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$7,759	\$15,500	\$13,500	\$15,500

Dues and fees for memberships in professional organizations/associations.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**2700 STUDENT TRANSPORTATION** Includes those activities concerned with transporting 12,440 public and charter school students and 2,964 students to 97 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>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$211,708	\$205,985	\$205,985	\$221,108	The salaries of the transportation manager, assistant manager and 1.5 employees.

**200 Benefits**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$121,230	\$134,706	\$130,036	\$140,586	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$21,483	\$0	\$0	\$6,000	Software support services for bus scheduling.

**400 Purchased Property Services**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$1,389	\$2,500	\$2,500	\$3,500	Services purchased to repair and maintain equipment in the Transportation Department.

**500 Other Purchased Services**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$13,177,513	\$13,392,939	\$13,192,939	\$13,559,323	Provides \$4,956,543 to transport public students, \$4,699,280 to transport non-public students, and \$3,885,500 to transport children assigned to special education programs outside of the District. Also includes \$18,000 for advertising, printing, and travel/mileage reimbursement expenses.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$69,656	\$26,500	\$26,500	\$21,000	Supplies for operating the student transportation function.

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$2,228	\$0	\$0	\$0	New or replacement equipment for the transportation function.

**800 Other Objects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$1,520	\$2,800	\$2,800	\$1,600	Dues and fees for membership in professional associations.

# WEST CHESTER AREA SCHOOL DISTRICT 2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$1,681,487	\$1,779,180	\$1,779,180	\$1,854,527

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

## 200 Benefits

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$922,363	\$1,160,609	\$1,120,533	\$1,178,984

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$150,590	\$183,350	\$181,350	\$169,350

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

## 400 Purchased Property Services

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$409,443	\$494,000	\$478,000	\$253,450

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

## 500 Other Purchased Services

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$24,458	\$34,810	\$34,810	\$33,810

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

## 600 Supplies

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$119,711	\$62,955	\$62,955	\$280,058

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

## 800 Other Objects

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$46,139	\$36,700	\$36,700	\$28,980

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

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

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

**500 Other Purchased Services**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$128,219	\$126,988	\$126,988	\$128,218	Payment for CCIU Core Services.

**800 Other Objects**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$101,455	\$100,000	\$100,000	\$102,000	Pass-thru debt service related to CCIU debt.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**NON-INSTRUCTIONAL (3000)**

**Expenditures**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

## **STUDENT ACTIVITIES & COMMUNITY SERVICES**

### **3200**

#### **STUDENT ACTIVITIES**

	Actual 2016-17	Budgeted 2017-18	Anticipated 2017-18	Proposed 2018-19	Increase/ (Decrease) Amount	%
100 Salaries	\$2,741,075	\$2,745,703	\$2,745,703	\$2,886,157	\$140,454	5.1%
200 Benefits	\$968,062	\$1,270,342	\$1,255,020	\$1,341,844	\$86,824	6.9%
300 Professional & Technical Svcs	\$199,798	\$259,990	\$259,990	\$298,949	\$38,959	15.0%
400 Purchased Property Services	\$134,099	\$141,392	\$141,392	\$142,392	\$1,000	0.7%
500 Other Purchased Services	\$341,207	\$456,465	\$456,465	\$408,201	(\$48,264)	-10.6%
600 Supplies	\$221,198	\$158,861	\$158,861	\$207,391	\$48,530	30.5%
700 Property	\$17,670	\$4,375	\$4,375	\$18,435	\$14,060	321.4%
800 Other Objects	\$81,219	\$120,431	\$120,431	\$88,455	(\$31,976)	-26.6%
<b>TOTAL</b>	<b>\$4,704,328</b>	<b>\$5,157,559</b>	<b>\$5,142,237</b>	<b>\$5,391,824</b>	<b>\$249,587</b>	<b>4.9%</b>

### **3300**

#### **COMMUNITY SERVICES**

	Actual 2016-17	Budgeted 2017-18	Anticipated 2017-18	Proposed 2018-19	Increase/ (Decrease) Amount	%
100 Salaries	\$4,071	\$2,000	\$627	\$0	(\$627)	-100.0%
200 Benefits	\$1,526	\$800	\$800	\$0	(\$800)	-100.0%
300 Professional & Technical Svcs	\$145,641	\$133,800	\$133,800	\$140,800	\$7,000	5.2%
400 Purchased Property Services	\$520	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$7,458	\$500	\$500	\$0	(\$500)	-100.0%
600 Supplies	\$2,073	\$13,000	\$13,000	\$12,677	(\$323)	-2.5%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	\$0	0.0%
<b>TOTAL</b>	<b>\$161,289</b>	<b>\$150,100</b>	<b>\$148,727</b>	<b>\$153,477</b>	<b>\$4,750</b>	<b>3.2%</b>

#### **TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE**

	Actual 2016-17	Budgeted 2017-18	Anticipated 2017-18	Proposed 2018-19	Increase/ (Decrease) Amount	%
100 Salaries	\$2,745,146	\$2,747,703	\$2,746,330	\$2,886,157	\$139,827	5.1%
200 Benefits	\$969,588	\$1,271,142	\$1,255,820	\$1,341,844	\$86,024	6.9%
300 Professional & Technical Svcs	\$345,439	\$393,790	\$393,790	\$439,749	\$45,959	11.7%
400 Purchased Property Services	\$134,619	\$141,392	\$141,392	\$142,392	\$1,000	0.7%
500 Other Purchased Services	\$348,665	\$456,965	\$456,965	\$408,201	(\$48,764)	-10.7%
600 Supplies	\$223,271	\$171,861	\$171,861	\$220,068	\$48,207	28.0%
700 Property	\$17,670	\$4,375	\$4,375	\$18,435	\$14,060	321.4%
800 Other Objects	\$81,219	\$120,431	\$120,431	\$88,455	(\$31,976)	-26.6%
<b>TOTAL</b>	<b>\$4,865,617</b>	<b>\$5,307,659</b>	<b>\$5,290,964</b>	<b>\$5,545,301</b>	<b>\$254,337</b>	<b>4.8%</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**NON-INSTRUCTIONAL SERVICES**

NON-INSTRUCTIONAL SERVICES represent 2.19% of the budget. It includes school-sponsored athletics, student activities, and community services provided for our students and staff.

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

**100 Salaries**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$2,741,075	\$2,745,703	\$2,745,703	\$2,886,157

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$968,062	\$1,270,342	\$1,255,020	\$1,341,844

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$199,798	\$259,990	\$259,990	\$298,949

Much of the expenses in this budget are expenses that are funded with gate receipts such as game officials, ticket takers, supplies and athletic equipment (\$67,270). Additionally, expenses include \$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 (\$99,679).

**400 Purchased Property Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$134,099	\$141,392	\$141,392	\$142,392

Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets \$29,612 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$341,207	\$456,465	\$456,465	\$408,201

The major items are \$283,902 to transport athletic teams and clubs to events; and \$3,699 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 and \$49,600 for schools' accident insurance coverage.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$221,198	\$158,861	\$158,861	\$207,391

Includes \$183,821 for uniforms and supplies for the operation of various sports programs paid out of the schools' per pupil allocation budgets and \$23,570 for supplies related to the music program.

**700 Property**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$17,670	\$4,375	\$4,375	\$18,435

New and replacement equipment for athletic programs paid out of the schools' per pupil allocation budgets.

**800 Other Objects**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$81,219	\$120,431	\$120,431	\$88,455

Includes \$61,455 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 \$10,000 for fees related to the PayForIt online POS system used to collect district activity fees.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

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

**100 Salaries**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$4,071	\$2,000	\$627	\$0	Includes the extra-duty payments for Title III and EDK.

**200 Benefits**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$1,526	\$800	\$800	\$0	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$145,641	\$133,800	\$133,800	\$140,800	Includes crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program.

**400 Purchased Property Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$520	\$0	\$0	\$0	Includes expenses related to the Federal Title program.

**500 Other Purchased Services**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$7,458	\$500	\$500	\$0	Includes expenses related to the extended day kindergarten program and Federal Title programs.

**600 Supplies**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>	
\$2,073	\$13,000	\$13,000	\$12,677	Includes expenses related to the Federal Title and EDK programs.

WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET

**OTHER FINANCING USES (5000)**

**Expenditures**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

## **OTHER FINANCING USES**

### **5100**

#### **DEBT SERVICE**

	Actual 2016-17	Budgeted 2017-18	Anticipated 2017-18	Proposed 2018-19	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	\$9,925,387	\$10,591,771	\$10,194,337	\$10,138,420	(\$55,917)	-0.5%
900 Other Financing Uses	\$14,160,000	\$14,955,000	\$14,695,000	\$15,690,000	\$995,000	6.8%
<b>TOTAL</b>	<b>\$24,085,387</b>	<b>\$25,546,771</b>	<b>\$24,889,337</b>	<b>\$25,828,420</b>	<b>\$939,083</b>	<b>3.8%</b>

### **5200**

#### **CAPITAL RESERVE FUND TRANSFER**

	Actual 2016-17	Budgeted 2017-18	Anticipated 2017-18	Proposed 2018-19	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	\$6,193,328	\$4,833,452	\$5,135,386	\$5,257,722	\$122,336	2.4%
<b>TOTAL</b>	<b>\$6,193,328</b>	<b>\$4,833,452</b>	<b>\$5,135,386</b>	<b>\$5,257,722</b>	<b>\$122,336</b>	<b>2.4%</b>

### **5900**

#### **BUDGETARY RESERVE**

	Actual 2016-17	Budgeted 2017-18	Anticipated 2017-18	Proposed 2018-19	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	\$4,517,950	\$4,517,950	0.0%
900 Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.0%
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,517,950</b>	<b>\$4,517,950</b>	<b>0.0%</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

## **OTHER FINANCING USES**

**TOTAL OTHER FINANCING USES**

	Actual 2016-17	Budgeted 2017-18	Anticipated 2017-18	Proposed 2018-19	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$0	\$0	\$0	\$0	\$0	0.0%
800 Other Objects	\$9,925,387	\$10,591,771	\$10,194,337	\$14,656,370	\$4,462,033	43.8%
900 Other Financing Uses	\$20,353,328	\$19,788,452	\$19,830,386	\$20,947,722	\$1,117,336	5.6%
<b>TOTAL</b>	<b>\$30,278,715</b>	<b>\$30,380,223</b>	<b>\$30,024,723</b>	<b>\$35,604,092</b>	<b>\$5,579,369</b>	<b>18.6%</b>
 Grand Total	 \$235,382,123	 \$243,819,525	 \$242,260,234	 \$253,401,339	 \$11,141,105	

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**OTHER FINANCING USES**

Budget reserve, the contribution to Capital Reserve Fund, and debt service payments (principal and interest) on the debt of the School District represent 14.05% of the budget.

**5100 DEBT SERVICE**

**800 Other Objects**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$9,925,387	\$10,591,771	\$10,194,337	\$10,138,420

Provides for interest payments on the:

G.O.B. refunding series 2010AA (\$649,500)  
G.O.B. series of 2012A (\$630,000)  
G.O.B. refunding series 2012AA (\$1,407,700)  
G.O.B. series of 2013 (\$41,650)  
G.O.B. series of 2014 (\$489,763)  
G.O.B. series of 2014A (\$1,299,350)  
G.O.B. series of 2014AA (\$2,196,900)  
G.O.B. series of 2015A (\$257,673)  
G.O.B. series of 2015AA (\$74,100)  
G.O.B. series of 2016 (\$535,900)  
G.O.B. series of 2016A (\$1,248,838)  
G.O.B. series of 2016AA (\$254,612)  
G.O.B. series of 2017 (\$141,265)  
G.O.B. series of 2017A (\$237,650)  
Future G.O.B. to be issued in 2018 (\$220,252)  
Emmaus Note 2009 (\$398,267)

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>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$14,160,000	\$14,955,000	\$14,695,000	\$15,690,000

Provides for principal payments on the:

G.O.B. refunding series 2010AA (\$3,160,000)  
G.O.B. series of 2012AA (\$8,295,000)  
G.O.B. series of 2013 (\$815,000)  
G.O.B. series of 2014A (\$5,000)  
G.O.B. series of 2014AA (\$280,000)  
G.O.B. series of 2015A (\$5,000)  
G.O.B. series of 2015AA (\$710,000)  
G.O.B. series of 2016 (\$1,810,000)  
G.O.B. series of 2016A (\$5,000)  
G.O.B. series of 2016AA (\$5,000)  
G.O.B. series of 2017 (\$590,000)  
G.O.B. series of 2017A (\$5,000)  
Emmaus Note 2009 (\$5,000)

**5200 CAPITAL RESERVE FUND TRANSFER**

**900 Other Financing Uses**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$6,193,328	\$4,833,452	\$5,135,386	\$5,257,722

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 2018-19, \$1,475,264 will be transferred to the Capital Reserve to fund the annual operating facility projects and \$3,782,458 will be transferred to the Capital Reserve to fund technology and furniture purchases.

**5900 BUDGETARY RESERVE**

**800 Other Objects**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$0	\$0	\$0	\$4,517,950

Amount budgeted to provide for operating contingencies such as unpredictable changes in the cost of goods/services and the occurrence of events which are vaguely perceptible during the time of budget preparation but which, nevertheless, may require expenditures by the school system during the year for which the budget is being prepared.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**OTHER EXPENSE INFORMATION  
for  
2018-19**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

				2017-18 Actual					2018-19 Budget					Addition/Reductions to 2018-19 Budget				
<u>Positions</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
<u>Professional Staff</u>																		
<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/ Fine Arts Supervisor	2260	111	20	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Social Work Coordinator	2160	111	18F	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Equity / ELL / World Language Supervisor	2260	111	02	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Language Arts Supervisor	2260	111	06	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Mathematics Supervisor	2260	111	15	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Science / FCS / Tech Ed / Health & PE Supervisor	2260	111	19	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Assessment / Re-evaluation Supervisor	2260	111	50E	-	-	-	1.00	1.00	-	-	-	2.00	2.00	-	-	-	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	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
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	26.00	60.00	-	-	-	1.00	1.00
<u>Teachers</u>																		
Full Day KG	1110	121	08F	41.00	-	-	-	41.00	41.00	-	-	-	41.00	-	-	-	-	-
1st Grade	1110	121	09	39.00	-	-	-	39.00	41.00	-	-	-	41.00	2.00	-	-	-	2.00
2nd Grade	1110	121	09	35.00	-	-	-	35.00	35.00	-	-	-	35.00	-	-	-	-	-
3rd Grade	1110	121	09	39.00	-	-	-	39.00	39.00	-	-	-	39.00	-	-	-	-	-
4th Grade	1110	121	09	34.00	-	-	-	34.00	36.00	-	-	-	36.00	2.00	-	-	-	2.00
5th Grade	1110	121	09	36.00	-	-	-	36.00	38.00	-	-	-	38.00	2.00	-	-	-	2.00
Art	1110	121	01	9.70	7.10	7.60	-	24.40	9.70	7.10	7.60	-	24.40	-	-	-	-	-
ESL	1110	121	02	11.10	3.80	3.40	-	18.30	12.10	3.80	3.40	-	19.30	1.00	-	-	-	1.00
Engl/Lang Arts	1110	121	06	-	25.20	33.40	-	58.60	-	25.20	34.40	-	59.60	-	-	1.00	-	1.00
World Language	1110	121	07	-	9.20	23.40	-	32.60	-	9.20	23.40	-	32.60	-	-	-	-	-
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	11A	-	9.23	7.20	-	16.43	-	9.23	7.20	-	16.43	-	-	-	-	-
Math	1110	121	15	-	28.40	38.80	-	67.20	-	28.40	39.80	-	68.20	-	-	1.00	-	1.00
Phys Ed	1110	121	17A	10.80	6.97	12.40	1.00	31.17	10.80	6.97	12.40	1.00	31.17	-	-	-	-	-
Science	1110	121	19	-	22.40	41.00	-	63.40	-	22.40	42.00	-	64.40	-	-	1.00	-	1.00
Social Studies	1110	121	20	-	21.20	37.90	-	59.10	-	21.20	38.90	-	60.10	-	-	1.00	-	1.00
Reading Specialist/Teacher	1110	121	06B	20.79	14.60	4.00	-	39.39	20.79	14.60	4.00	-	39.39	-	-	-	-	-
Music -Vocal	1110	121	16A	9.80	2.40	3.00	-	15.20	9.80	2.40	3.00	-	15.20	-	-	-	-	-
Music -Instrumental	1110	121	16B	10.00	7.70	4.10	-	21.80	10.00	7.70	4.10	-	21.80	-	-	-	-	-
TITLE 1 (federal prog)	1190	121	35	5.21	-	-	-	5.21	5.21	-	-	-	5.21	-	-	-	-	-
Total				311.40	163.00	216.20	1.00	691.60	318.40	163.00	220.20	1.00	702.60	7.00	-	4.00	-	11.00
Fam and Cons Science	1340	121	12	-	7.20	5.20	-	12.40	-	7.20	5.20	-	12.40	-	-	-	-	-
Industrial Arts	1350	121	13	-	7.20	3.00	-	10.20	-	7.20	3.00	-	10.20	-	-	-	-	-
Business Education	1360	121	03	-	-	4.90	-	4.90	-	-	4.90	-	4.90	-	-	-	-	-
Marketing	1320	121	04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	14.40	13.10	-	27.50	-	14.40	13.10	-	27.50	-	-	-	-	-
Special Education (general)	1291	121	21	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

				2017-18 Actual					2018-19 Budget					Addition/Reductions to 2018-19 Budget				
<u>Positions</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
<u>Professional Staff</u>																		
Autistic	1233	121	21C	6.50	3.00	3.00	-	12.50	6.50	3.00	3.00	-	12.50	-	-	-	-	-
Emotional Support	1231	121	21C	2.00	1.00	3.50	-	6.50	2.00	1.00	3.50	-	6.50	-	-	-	-	-
Life Skills	1211	121	21F	2.50	1.00	1.00	-	4.50	2.50	1.00	1.00	-	4.50	-	-	-	-	-
Learn Support/ Life Skills	1241	121	21F	26.00	17.00	21.50	-	64.50	27.00	17.00	21.50	-	65.50	1.00	-	-	-	1.00
Multiple Disabilities	1270	121	21J	2.00	-	-	-	2.00	2.00	-	-	-	2.00	-	-	-	-	-
Speech & Language Therapist	1225	121	21	-	-	-	13.00	13.00	-	-	-	13.00	13.00	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	7.00	4.20	4.20	0.60	16.00	7.00	4.20	4.20	0.60	16.00	-	-	-	-	-
			<b>Total</b>	<b>46.00</b>	<b>26.20</b>	<b>33.20</b>	<b>19.60</b>	<b>125.00</b>	<b>47.00</b>	<b>26.20</b>	<b>33.20</b>	<b>19.60</b>	<b>126.00</b>	<b>1.00</b>	-	-	-	<b>1.00</b>
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Certified Nurses (District)	2440	121	18D	7.80	3.00	3.00	1.00	14.80	7.80	3.00	3.00	1.00	14.80	-	-	-	-	-
Psychologists	2140	121	18C	9.60	3.00	3.00	-	15.60	9.60	3.00	3.00	-	15.60	-	-	-	-	-
Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	-	16.00	-	-	-	-	-
			<b>Total</b>	<b>37.40</b>	<b>18.00</b>	<b>27.00</b>	<b>1.00</b>	<b>83.40</b>	<b>37.40</b>	<b>18.00</b>	<b>27.00</b>	<b>1.00</b>	<b>83.40</b>	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	2.00	-	2.00	-	-	3.00	-	3.00	-	-	1.00	-	1.00
Audio Visual	2220	121	14A	-	-	1.10	-	1.10	-	-	1.10	-	1.10	-	-	-	-	-
			<b>Total</b>	-	-	<b>3.10</b>	-	<b>3.10</b>	-	-	<b>4.10</b>	-	<b>4.10</b>	-	-	<b>1.00</b>	-	<b>1.00</b>
<b>Teacher Total</b>				<b>394.80</b>	<b>221.60</b>	<b>292.60</b>	<b>21.60</b>	<b>930.60</b>	<b>402.80</b>	<b>221.60</b>	<b>297.60</b>	<b>21.60</b>	<b>943.60</b>	<b>8.00</b>	-	<b>5.00</b>	-	<b>13.00</b>
<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 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	-	-	-	-	-
			<b>Total</b>	<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>56.00</b>	<b>10.00</b>	<b>9.00</b>	<b>21.00</b>	<b>16.00</b>	<b>56.00</b>	-	-	-	-	-
Full Day KG	1110	191	08F	7.00	-	-	-	7.00	7.00	-	-	-	7.00	-	-	-	-	-
Grades 1-5	1110	191	09	1.00	-	-	-	1.00	1.00	-	-	-	1.00	-	-	-	-	-
ESL	1110	191	02	7.00	4.00	1.00	-	12.00	7.00	4.00	1.00	-	12.00	-	-	-	-	-
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 Support/ Life Skills	1241	191	21F	-	-	-	68.00	68.00	-	-	-	58.00	58.00	-	-	-	(10.00)	(10.00)
Special Ed Multi Hand Support	1270	191	21J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>Total</b>	<b>15.00</b>	<b>4.00</b>	<b>1.00</b>	<b>107.00</b>	<b>127.00</b>	<b>15.00</b>	<b>4.00</b>	<b>1.00</b>	<b>97.00</b>	<b>117.00</b>	-	-	-	<b>(10.00)</b>	<b>(10.00)</b>
Library Assistant	2250	154	14	5.00	-	3.00	-	8.00	5.00	-	3.00	-	8.00	-	-	-	-	-
Security Greeter	2190	154	18	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	10.00	-	-	-	10.00	-	-	-	-	-
			<b>Total</b>	<b>15.00</b>	-	<b>6.00</b>	-	<b>21.00</b>	<b>15.00</b>	-	<b>6.00</b>	-	<b>21.00</b>	-	-	-	-	-
Athletic Trainer- Non Teacher	3200	141	30S	-	-	1.00	-	1.00	-	-	-	-	-	-	-	(1.00)	-	(1.00)

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

				2017-18 Actual					2018-19 Budget					Addition/Reductions to 2018-19 Budget				
<u>Positions</u>	<u>Func</u>	<u>Acct</u>	<u>Prog</u>	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
<u>Professional Staff</u>																		
			Total	-	-	1.00	-	1.00	-	-	-	-	-	-	-	(1.00)	-	(1.00)
Case Workers	2160	141	18F	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
RN-LPN (District)	2440	141	18D	2.20	1.00	3.00	1.00	7.20	2.20	1.00	3.00	1.00	7.20	-	-	-	-	-
Pupil Service Specialist	1291	141	21	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Pupil Service Specialist	1291	141	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-
			Total	2.20	1.00	3.00	13.00	19.20	2.20	1.00	3.00	13.00	19.20	-	-	-	-	-
Business Office (Professional)	2500	141	55	-	-	-	5.00	5.00	-	-	-	5.00	5.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
			Total	-	-	-	11.00	11.00	-	-	-	11.00	11.00	-	-	-	-	-
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
			Total	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Transportation Office (Professional)	2719	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office (Hourly Support)	2719	151	75	-	-	-	0.60	0.60	-	-	-	0.60	0.60	-	-	-	-	-
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	0.90	0.90	-	-	-	0.90	0.90	-	-	-	-	-
			Total	-	-	-	3.50	3.50	-	-	-	3.50	3.50	-	-	-	-	-
Human Resources Office (Professional)	2839	141	54	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
HR Office (Hourly Support)	2839	151	54	-	-	-	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	5.00	21.00	10.00	3.00	3.00	5.00	21.00	-	-	-	-	-
Custodians (Hourly Support)	2620	161	71A	24.00	15.00	28.00	5.00	72.00	24.00	15.00	28.00	5.00	72.00	-	-	-	-	-
Security (Hourly Support)	2660	161	71L	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Maintenance	2620	141	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	7.00	7.00	-	-	-	7.00	7.00	-	-	-	-	-
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
Operations (Professional)	2610	141	71	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Facilities Apprentice	2620	161	71	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Automotive Pool	2650	161	71G	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Grounds Supervisor / Athletic Turf Coordinator	2630	141	70F	-	-	-	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	40.00	123.00	34.00	18.00	31.00	40.00	123.00	-	-	-	-	-
Secretarial Staff - Central Office and School Administration			Total	76.20	32.00	63.00	230.50	401.70	76.20	32.00	62.00	220.50	390.70	-	-	(1.00)	(10.00)	(11.00)
Grand Total				481.00	262.60	370.60	277.10	1,391.30	489.00	262.60	374.60	268.10	1,394.30	8.00	-	4.00	(9.00)	3.00

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**2018-19 BUDGET REVENUES**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**REVENUE SUMMARY**

	<b>Actual 2016-17</b>	<b>Budgeted 2017-18</b>	<b>Anticipated 2017-18</b>	<b>Proposed 2018-19</b>
<b><u>Local Effort</u></b>				
Current Real Estate Taxes	\$156,989,628	\$162,030,545	\$162,655,545	\$168,126,224
Interim Real Estate Taxes	695,464	1,188,338	1,188,338	1,191,092
Public Utility Realty Tax	196,738	200,000	200,000	200,000
Earned Income Tax	21,336,520	21,269,870	21,260,870	21,695,267
Real Estate Transfer Tax	6,115,024	4,101,337	4,926,337	4,308,364
Delinquent Taxes (All Levies)	3,479,843	3,008,800	3,008,800	3,008,800
Earnings on Investments	731,944	396,030	1,171,030	499,990
Tuition from Patrons	440,584	607,140	377,512	326,040
Rent and Miscellaneous Income	656,584	539,500	539,500	516,000
Refunds of Prior Years Receipts	34,677	25,000	25,000	25,000
Activity Fee Revenue	276,995	380,485	380,485	380,485
Beginning Fund Balance	28,760,943	25,091,998	28,780,161	28,064,536
<b>Total Local Effort</b>	<b>\$219,714,944</b>	<b>\$218,839,043</b>	<b>\$224,513,578</b>	<b>\$228,341,798</b>
<b><u>State Sources</u></b>				
Basic Instructional Subsidy	\$8,012,194	\$8,017,774	\$8,208,631	\$8,208,631
Tuition for Private Home Placement	236,234	180,000	297,778	290,000
Special Education Subsidy	5,902,935	5,679,591	6,175,700	6,202,850
Transportation Subsidy	3,674,145	3,750,300	3,750,300	3,674,145
Rent Subsidy	2,104,117	1,092,381	1,162,890	1,112,753
Medical, Dental & Nurse Services	256,426	222,275	250,301	250,301
State Property Tax Reduction	3,540,620	3,543,393	3,543,393	3,468,141
PA Accountability Grants	399,095	399,095	399,095	399,095
Social Security Subsidy	3,450,589	3,482,594	3,482,594	3,667,436
Retirement Subsidy	13,580,287	15,056,143	15,056,143	16,009,741
<b>Total State Sources</b>	<b>\$41,156,642</b>	<b>\$41,423,546</b>	<b>\$42,326,825</b>	<b>\$43,283,093</b>
<b><u>Federal Sources</u></b>				
Other PA Public Schools-IDEA	\$1,333,558	\$1,193,717	\$1,305,640	\$1,315,640
Title I	1,013,161	979,569	979,569	835,294
Title IIA & IID	384,127	272,797	272,797	262,337
Title III	92,715	116,809	116,809	108,968
Med. Access-Direct Services	432,915	410,000	779,556	660,000
Med. Access-Time Study	34,221	30,000	30,000	30,000
<b>Total Federal Sources</b>	<b>\$3,290,697</b>	<b>\$3,002,892</b>	<b>\$3,484,371</b>	<b>\$3,212,239</b>
<b><u>TOTAL</u></b>	<b>\$264,162,283</b>	<b>\$263,265,481</b>	<b>\$270,324,774</b>	<b>\$274,837,130</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**LOCAL EFFORT**

**REVENUES**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$156,989,628	\$162,030,545	\$162,655,545	\$168,126,224

The greatest amount of funds is raised from our taxpayers based on a 21.2723 mill (Chester County) and 16.0761 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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$695,464	\$1,188,338	\$1,188,338	\$1,191,092

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$196,738	\$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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$21,336,520	\$21,269,870	\$21,260,870	\$21,695,267

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$6,115,024	\$4,101,337	\$4,926,337	\$4,308,364

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  
2018-19 BUDGET**

**6400 DELINQUENT TAXES (ALL LEVIES)**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$3,479,843	\$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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$731,944	\$396,030	\$1,171,030	\$499,990

The estimated interest the District will earn through its cash management program on general fund cash & investments - average cash & investments of approximately \$117 million earning an effective rate of .43% annually.

**6940 TUITION FROM PATRONS AND OTHER LEA'S**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$440,584	\$607,140	\$377,512	\$326,040

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$656,584	\$539,500	\$539,500	\$516,000

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

**6991 Refunds of Prior Years**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$34,677	\$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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$276,995	\$380,485	\$380,485	\$380,485

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

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**0770 BEGINNING UNRESERVED FUND BALANCE**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>
\$28,760,943	\$25,091,998	\$28,780,161	\$28,064,536

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2018-19 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 2018-19 year is \$28,064,536.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**STATE SOURCES**

**REVENUES**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**STATE SOURCES**

**7110 BASIC INSTRUCTIONAL SUBSIDY**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$8,012,194	\$8,017,774	\$8,208,631	\$8,208,631

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

**7160 TUITION FOR PRIVATE HOME PLACEMENT**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$236,234	\$180,000	\$297,778	\$290,000

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

**7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$5,902,935	\$5,679,591	\$6,175,700	\$6,202,850

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

**7310 TRANSPORTATION SUBSIDY**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$3,674,145	\$3,750,300	\$3,750,300	\$3,674,145

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

**7320 RENT SUBSIDY**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$2,104,117	\$1,092,381	\$1,162,890	\$1,112,753

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 rental income was received in 2016-17.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**7330 MEDICAL/DENTAL/NURSING SERVICES**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$256,426	\$222,275	\$250,301	\$250,301

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$3,540,620	\$3,543,393	\$3,543,393	\$3,468,141

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$399,095	\$399,095	\$399,095	\$399,095

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

**7810 SOCIAL SECURITY SUBSIDY**

<u>Actual 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$3,450,589	\$3,482,594	\$3,482,594	\$3,667,436

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 2016-17</u>	<u>Budgeted 2017-18</u>	<u>Anticipated 2017-18</u>	<u>Proposed 2018-19</u>
\$13,580,287	\$15,056,143	\$15,056,143	\$16,009,741

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  
2018-19 BUDGET**

**FEDERAL SOURCES**

**REVENUES**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**FEDERAL SOURCES**

**6831 IDEA**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$1,333,558	\$1,193,717	\$1,305,640	\$1,315,640	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>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$1,013,161	\$979,569	\$979,569	\$835,294	Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for St. Agnes, St. Simon and Jude, St. Elizabeth and St. Maximillian.

**8515 TITLE II-IMPROVING TEACHER QUALITY**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$384,127	\$272,797	\$272,797	\$262,337	Funds received for educational technology and improving teacher quality through staff development.

**8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH**

<u>Actual</u> <u>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$92,715	\$116,809	\$116,809	\$108,968	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>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$432,915	\$410,000	\$779,556	\$660,000	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>2016-17</u>	<u>Budgeted</u> <u>2017-18</u>	<u>Anticipated</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	
\$34,221	\$30,000	\$30,000	\$30,000	Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**OTHER GOVERNMENTAL FUNDS**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**Section 1431 Capital Reserve Fund**

<b>Projected Fund Balance 07/01/2018</b>	<b><u><u>\$22,701,074</u></u></b>
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**Revenue:**

Transfer from General Fund	\$4,805,264
Sale of Assets	\$1,300,000
Interest Income	\$75,000
Miscellaneous Revenue	\$125,000
Refunding Savings	<u>\$452,458</u>
<b>Total Revenue</b>	<b><u><u>\$6,757,722</u></u></b>

**Expenditures:**

Furniture and Fixtures	\$60,000
Administrative Building	\$132,000
Facilities Expenditures	\$1,855,264
Technology Expenditures	<u>\$3,298,058</u>
<b>Total Expenditures</b>	<b><u><u>\$5,345,322</u></u></b>

<b>Estimated Fund Balance @ 06/30/2019</b>	<b><u><u>\$24,113,474</u></u></b>
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**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**CAPITAL PROJECTS FUND**

Projected Fund Balance 07/01/2018	<u><u>\$5,026,948</u></u>
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Revenue:	
Bond Proceeds	<u>\$10,000,000</u>
Total Revenue	<u><u>\$10,000,000</u></u>

Expenditures:	
Site & Building Improvements/Replacements	<u>\$14,018,925</u>
Total Expenditures	<u><u>\$14,018,925</u></u>

Estimated Fund Balance @ 06/30/2019	<u><u>\$1,008,023</u></u>
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**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**Capital Projects Budget Cash Flows (Fund 30)**

	Original Budget	Revised Budget	Savings/ (Additional Costs)	Total Expenses to date thru 06/30/2017	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Westtown Thornbury Design + Construction	10,900,000	10,389,690	510,310	10,372,781	16,909									
East Bradford Design + Construction	10,400,000	10,260,000	140,000	9,993,261	266,739									
Fern Hill Design + Construction	11,600,000	13,400,000	(1,800,000)	13,174,855	225,144									
Exton Design + Construction	11,200,000	17,850,000	(6,650,000)	5,928,559	6,536,299	5,385,135								
East Goshen Design + Construction	12,200,000	16,000,000	(3,800,000)	834,826	1,539,372	5,692,472	5,350,000	2,583,330						
Mary C Howse Design + Construction	11,900,000	11,900,000	0	0	53,377	0	0	0	446,623	4,000,000	4,000,000	3,400,000		
Glen Acres Design + Construction	12,800,000	12,900,000	(100,000)	0	94,180	45,000	45,000	440,899	4,500,000	4,000,000	3,774,921			
New Elementary School Design + Construction	25,500,000	25,500,000	0	0	720	870,117	11,583,326	12,045,837	1,000,000					
Hillsdale Design + Construction	7,100,000	10,400,000	(3,300,000)	0								275,000	3,500,000	3,500,000
Starkweather Design + Construction	9,100,000	10,437,624	(1,337,624)	0	562,376				275,000	900,000	2,700,000	3,400,000	2,525,000	2,525,001
Penn Wood Addition	1,000,000	1,000,000	0	0		458,337	500,000	41,663						
Westtown Thornbury Addition	1,000,000	1,000,000	0	0						500,000	500,000			
<b>Elementary School Total</b>	<b>124,700,000</b>	<b>141,037,314</b>	<b>(16,337,314)</b>	<b>40,304,282</b>	<b>9,295,116</b>	<b>12,451,061</b>	<b>17,478,326</b>	<b>15,111,729</b>	<b>6,221,623</b>	<b>9,400,000</b>	<b>10,974,921</b>	<b>7,075,000</b>	<b>6,025,000</b>	<b>6,025,001</b>
 Stetson Design + Construction	 31,000,000	 31,000,000	 0	 0								500,000	2,000,000	9,500,000
Peirce Design + Construction	33,000,000	33,000,000	0	0									500,000	2,000,000
<b>Middle School Total</b>	<b>64,000,000</b>	<b>64,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>2,500,000</b>	<b>11,500,000</b>
 17-18 Maintenance Projects	 200,000	 75,320	 124,680	 5,787	 69,527									
18-19 Maintenance Projects	1,200,000	1,200,000	0	0	46,377	1,153,623								
Future Maintenance Projects	28,940,244	28,940,244	0	0			1,236,000	1,273,080	1,311,272	1,350,611	1,391,129	1,432,863	1,475,849	1,520,124
Construction Salaries	4,915,221	4,915,221	0	2,274,208	388,275	407,689	428,073	449,477	471,951	495,548				
<b>Misc Other Projects Total</b>	<b>35,255,465</b>	<b>35,130,785</b>	<b>124,680</b>	<b>2,279,995</b>	<b>504,179</b>	<b>1,561,312</b>	<b>1,664,073</b>	<b>1,722,557</b>	<b>1,783,223</b>	<b>1,846,159</b>	<b>1,391,129</b>	<b>1,432,863</b>	<b>1,475,849</b>	<b>1,520,124</b>
<b>Grand Total</b>	<b>223,955,465</b>	<b>240,168,099</b>	<b>(16,212,634)</b>	<b>42,584,277</b>	<b>9,799,295</b>	<b>14,012,373</b>	<b>19,142,399</b>	<b>16,834,286</b>	<b>8,004,846</b>	<b>11,246,159</b>	<b>12,366,050</b>	<b>9,007,863</b>	<b>10,000,849</b>	<b>19,045,125</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**Proprietary Fund**

**Food Service**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**PROPRIETARY FUND FOOD SERVICE**

**Operating Revenue:**

Sale of Food	\$2,686,217
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**Operating Expenses:**

Food	\$988,690
Labor	\$1,815,165
Direct Expenses	\$355,568
Depreciation Expense	\$85,000
Support Services	\$53,043
Management Fee	\$62,662

Total Contractor Operating Expenses	<u>\$3,360,128</u>
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Repairs to Equipment	\$25,000
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Total Operating Revenue Over (Under) Expenses	<u>(\$698,911)</u>
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**Non-Operating Revenue:**

Federal & State Lunch Program Claims	\$715,153
Interest Income	<u>\$10,000</u>
	<u>\$725,153</u>

Net Income @ 06/30/2019	\$26,242
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Projected Assets @ 07/01/2018	\$1,498,460
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Projected Assets @ 06/30/2019	<u>\$1,524,702</u>
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**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 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**  
**2017-18\*\***

	<b><u>LUNCH*</u></b>	<b><u>BREAKFAST</u></b>	
		<b><u>Regular</u></b>	<b><u>Needy</u></b>
PAID	.49	.40	.40
REDUCED	3.01	1.55	1.89
FREE	3.41	1.85	2.19
COMMODITIES	.23		

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

\*\*The 2018-19 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 \$3.90. The breakfast prices are \$1.25 at the elementary level and \$1.50 at the middle school level and at the high school level. Adult breakfast prices are \$2.15.

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

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

**MILLAGE**

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

***MILLAGE CALCULATION***

- |   |               |
|---|---------------|
| 1. Net amount to be raised from real estate taxes 2018-19 | \$171,594,365 |
| 2. Gross tax to be levied (estimate 96.5% collection)     | \$177,692,995 |
| 3. Equalization between counties - Section 672.1          |               |

	Most Recent Value Certified by STEB	Percent
a. Chester County	\$12,584,088,721	94.12
Delaware County	<u>\$786,252,920</u>	<u>5.88</u>
	\$13,370,341,641	100.00
b. Gross Real Estate Levy:		
Chester County - 94.12	\$167,242,857	
Delaware County - 5.88	<u>\$10,449,350</u>	
	\$177,692,207	

4. Millage Calculation:

a. Tax Levy - Chester County divided by the Assessed Value - Chester County	$\frac{\$167,242,857}{\$7,862,001,637} =$	<b>21.2723 mills</b>
b. Tax Levy - Delaware County divided by the Assessed Value - Delaware County	$\frac{\$10,449,350}{\$649,992,859} =$	<b>16.0761 mills</b>

Tax Levy

Real Estate Tax at the rate of 21.2723 mills, or \$2.12723 per one hundred dollars of assessed valuation of taxable real property, in the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown, West Whiteland, and the Borough of West Chester, all of Chester County, Pennsylvania; 16.0761 mills, or \$1.60761 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 2017-18, Delaware County represented 5.75% of the total market value of the School District; for 2018-19, Delaware County represents 5.88%.

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

***HISTORY OF TAX INCREASES***

**CHESTER COUNTY**

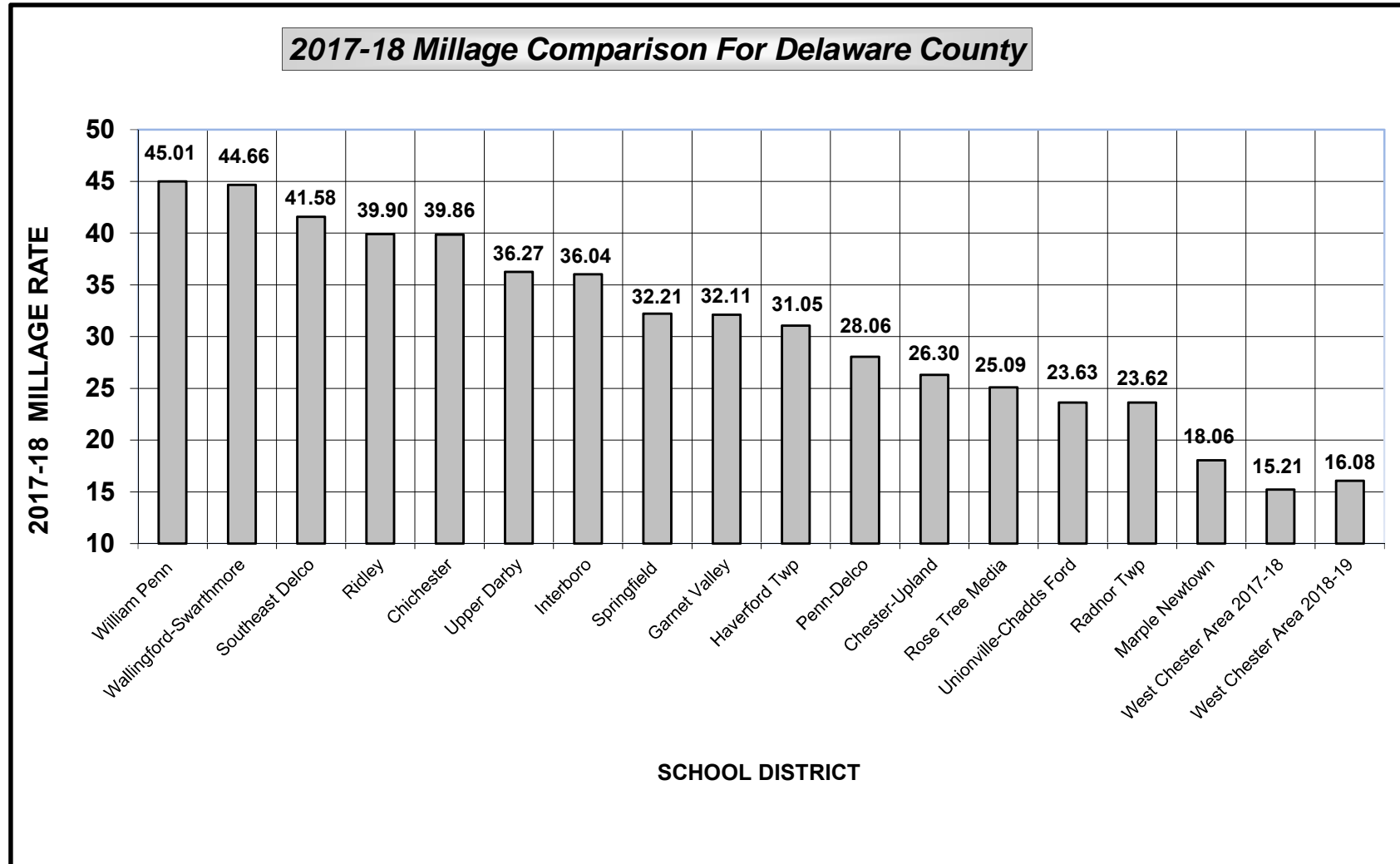
**DELAWARE COUNTY**

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	5.7%	\$189,950	\$3,929	15.2086	9.4%	\$285,000	\$4,334
2018-19*	21.2723	5.8%	\$189,950	\$4,041	16.0761	9.3%	\$285,000	\$4,582

\* 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
2018-19	\$138

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**



**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

<p><i>Comparison of Chester County School Districts</i></p>
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**WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE**

	WCASD	COUNTY AVERAGE
2017-18 Budget	\$243,819,525	\$120,460,012
# of Students	11,928	5,872
Cost/Student	\$20,441	\$20,513
Market Value (MV)	\$13,370,341,641	\$4,911,077,943
MV/Student	\$1,120,921	\$836,296
2017-18 Millage	20.6841	28.7333
Real Estate Taxes (Assess. At \$189,950)	\$3,929	\$5,458
EIT @ \$60,000	\$300	\$200
Other	\$0	\$16
2017-18 TOTAL TAXES	\$4,229	\$5,674
2018-19 Final Millage (Assess. At \$189,950)	21.2723	29.3314
REAL ESTATE TAXES	\$4,041	\$5,572
2018-19 TOTAL TAXES	\$4,341	\$5,788

**WEST CHESTER AREA SCHOOL DISTRICT  
2018-19 BUDGET**

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS													
SCHOOL DISTRICT	2017-18			2016		ASSESSMNT @		EIT @	OTHER	2017-18 TOTAL	ASSESSMNT @		2018-19 TOTAL
	BUDGET	STUDENTS	COST/ STUDENT	MARKET VALUE (MV)	MV/ STUDENT	2017-18 MILLAGE	\$189,950 R E TAXES				2018-19 MILLAGE	\$189,950 R E TAXES	
AVON GROVE	93,664,026	5,059	18,514	2,733,103,464	540,246	29.7700	5,655	0	0	5,655	30.6900	5,830	5,830
COATESVILLE	165,164,750	6,033	27,377	4,263,512,826	706,699	34.9138	6,632	300	20	6,952	36.7537	6,981	7,301
DOWNINGTOWN	216,770,000	12,814	16,917	8,142,234,462	635,417	27.1820	5,163	300	40	5,503	27.1820	5,163	5,503
GREAT VALLEY	99,800,000	4,145	24,077	5,606,909,502	1,352,692	20.8000	3,951	0	0	3,951	21.2950	4,045	4,045
KENNETT CONSOLIDATED	84,211,359	4,210	20,003	3,000,073,554	712,607	29.8789	5,675	300	0	5,975	30.4479	5,784	6,084
OCTORARA	53,515,166	2,345	22,821	1,312,294,871	559,614	39.4900	7,501	300	20	7,821	39.9400	7,587	7,907
OWEN J ROBERTS	103,541,551	5,446	19,012	3,316,120,152	608,909	30.5045	5,794	300	0	6,094	31.2366	5,933	6,233
OXFORD	68,541,635	3,828	17,905	1,716,097,903	448,301	31.1484	5,917	300	20	6,237	31.1484	5,917	6,237
PHOENIXVILLE	89,894,409	3,908	23,003	3,230,601,182	826,664	29.5800	5,619	300	95	6,014	30.5200	5,797	6,192
TREDYFFRIN-EASTTOWN	141,671,732	6,753	20,979	8,525,707,090	1,262,507	22.4381	4,262	0	0	4,262	22.9810	4,365	4,365
UNIONVILLE-CHADDS FORD	84,925,990	4,000	21,231	3,715,938,670	928,985	28.4100	5,396	0	0	5,396	28.5100	5,415	5,415
WEST CHESTER	243,819,525	11,928	20,441	13,370,341,641	1,120,921	20.6841	3,929	300	0	4,229	21.2723	4,041	4,341
CHESTER COUNTY AVERAGE	120,460,012	5,872	20,513	4,911,077,943	836,296	28.7333	5,458	200	16	5,674	29.3314	5,572	5,788