

West Chester Area School District  
Operating Expense History and Forecast

10/11/2010

	A	I	J	K	L	M	N	O	P	Q	R
	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated	Estimated
	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15
1											
2											
3	<b>Staff</b>	110,044.9	115,830.4	117,168.2	118,858.8	127,198.6	124,617.5	130,815.2	150,427.7	156,503.0	161,580.6
4	<b>Total Salaries</b>	81,915.7	85,629.5	87,892.4	89,094.4	91,396.5	91,635.8	91,342.3	91,835.4	92,797.6	93,783.8
5	<b>Administration</b>										
6	Reg Salaries	6,358.7	6,980.7	7,402.0	7,449.8	7,225.2	7,048.5	7,326.4	7,472.9	7,659.7	7,851.2
7	<b>Teachers</b>										
8	Reg Salaries	57,724.3	59,946.7	61,097.6	62,620.9	63,716.6	64,193.4	63,358.7	63,375.8	63,710.2	64,053.0
9	Extra Duty Pymnts	1,028.0	1,197.0	1,118.7	899.6	1,069.9	1,069.9	1,063.9	1,064.2	1,069.8	1,075.6
10	Sabbatical Pymnts	301.8	43.9	103.9	129.9	292.9	292.9	291.2	291.3	292.9	294.4
11	Subject Chair Pymnts	392.3	412.6	437.5	429.0	433.5	433.5	431.0	431.1	433.4	435.7
12	Severance Pymnts	304.2	245.9	245.0	288.8	408.2	408.2	405.9	406.0	408.2	410.4
13	Supplemental Contracts	1,980.1	2,033.1	2,124.6	2,040.0	2,063.8	2,063.8	2,052.2	2,052.8	2,063.6	2,074.7
14	<b>Total Teachers</b>	61,730.8	63,879.2	65,127.2	66,408.3	67,984.9	68,461.7	67,603.0	67,621.3	67,978.1	68,343.8
15	<b>Technical</b>										
16	Reg Salaries	2,500.4	2,749.5	2,765.7	2,732.6	2,913.2	2,883.3	2,954.0	3,013.1	3,088.4	3,165.6
17	<b>Office Clerical</b>										
18	Reg Salaries	5,939.6	6,292.9	6,629.3	6,531.6	7,009.9	7,009.9	7,108.0	7,250.2	7,431.5	7,617.2
19	<b>Crafts and Trades</b>										
20	Reg Salaries	5,386.2	5,727.1	5,968.2	5,972.0	6,263.3	6,232.4	6,350.9	6,478.0	6,639.9	6,805.9
21											
22	<b>Benefits</b>										
23	Medical	11,744.7	13,233.2	13,941.8	14,400.0	16,617.7	16,117.7	17,660.2	19,350.2	21,202.1	23,231.1
24	Dental	1,398.9	1,504.3	1,559.6	1,418.4	1,537.1	1,537.1	1,633.9	1,736.8	1,846.3	1,962.6
25	Vision	154.0	161.1	167.6	153.2	178.8	178.8	186.5	194.5	202.9	211.6
26	Prescription	3,473.2	3,099.7	3,223.6	3,333.9	3,735.2	3,735.2	4,052.6	4,397.1	4,770.9	5,176.4
27	Social Security	6,095.4	6,380.7	6,535.8	6,603.7	7,013.2	6,760.1	6,987.7	7,025.4	7,099.0	7,174.5
28	Retirement	5,209.4	6,092.4	4,111.3	4,231.4	7,535.7	5,168.3	9,673.2	26,834.3	29,778.7	31,511.4
29	Tuition Reimbursement	946.3	887.1	977.5	1,301.5	1,088.9	1,388.9	1,458.3	1,531.2	1,607.8	1,688.2
30	Life & Disability	518.6	480.6	538.9	417.1	441.5	441.5	440.1	442.5	447.1	451.8
31	Workers Comp/Unemp/Other	731.3	728.5	911.1	708.8	729.8	729.8	736.5	743.2	750.1	757.0
32	<b>Total Benefits</b>	30,271.8	32,567.6	31,967.2	32,567.9	38,877.7	36,057.3	42,828.9	62,255.4	67,704.8	72,164.5
33	(Less) cost sharing	(2,142.6)	(2,366.6)	(2,691.4)	(2,803.6)	(3,075.6)	(3,075.6)	(3,356.0)	(3,663.1)	(3,999.4)	(4,367.7)
34	<b>Net Benefits</b>	28,129.2	30,201.0	29,275.8	29,764.4	35,802.1	32,981.6	39,472.9	58,592.3	63,705.4	67,796.8
35											
36	<b>Prof. &amp; Tech. Services</b>	9,802.8	10,700.1	12,146.9	11,687.8	12,452.0	12,092.0	12,611.0	13,153.4	13,720.2	14,312.7
37	Substitute Service	1,732.4	1,676.0	1,668.6	1,468.8	1,657.4	1,507.4	1,552.7	1,599.2	1,647.2	1,696.6
38	Contracted Therapeutic Staff	523.9	682.3	1,031.9	857.8	976.8	976.8	1,025.6	1,076.9	1,130.8	1,187.3
39	Contracted Aides	363.6	473.9	326.3	442.5	325.0	325.0	341.3	358.3	376.2	395.0
40	CCIU - Special Education Programs	2,022.9	2,242.6	2,538.9	3,099.7	2,661.1	2,661.1	2,794.1	2,933.9	3,080.5	3,234.6
41	Occupational/Physical Therapy	930.1	966.3	984.9	925.1	1,000.5	1,000.5	1,050.5	1,103.1	1,158.2	1,216.1
42	Due Process Hearings	332.4	507.9	586.9	475.5	585.0	585.0	614.2	644.9	677.2	711.0
43	Early Intervention	224.6	196.2	366.4	369.0	394.3	394.3	414.0	434.7	456.4	479.2
44	Extended School Year	395.6	410.9	497.7	620.4	540.0	540.0	567.0	595.4	625.1	656.4
45	Alternative Education - Special Ed	745.1	879.9	1,077.3	1,027.4	1,458.5	1,328.5	1,394.9	1,464.6	1,537.9	1,614.8
46	Alternative Education - Reg	342.3	251.3	329.9	294.1	300.0	300.0	309.0	318.3	327.8	337.7
47	Tax Collection	545.9	543.3	513.0	557.0	585.1	505.1	520.3	535.9	552.0	568.5
48	Legal	228.2	255.0	410.9	279.9	318.5	318.5	328.1	337.9	348.0	358.5
49	Other	1,415.8	1,614.5	1,814.2	1,272.6	1,649.8	1,649.8	1,699.3	1,750.3	1,802.8	1,856.9
50											
51	<b>Purchased Property Services</b>	4,455.0	4,831.5	4,570.1	4,306.0	4,751.2	4,781.2	4,927.4	5,078.2	5,233.6	5,393.8
52	Electricity	2,631.3	2,996.8	2,740.3	2,538.2	2,503.6	2,503.6	2,578.7	2,656.1	2,735.8	2,817.9
53	Water/Sewer	345.5	403.5	427.2	421.2	463.1	463.1	476.9	491.2	506.0	521.2
54	Trash Removal	136.0	155.0	148.2	122.1	139.0	139.0	146.0	153.2	160.9	169.0
55	Office Rental	77.9	0.8	101.6	96.9	100.0	130.0	133.9	137.9	142.1	146.3
56	Other	1,264.3	1,275.4	1,152.8	1,127.6	1,545.6	1,545.6	1,591.9	1,639.7	1,688.9	1,739.5
57											
58	<b>Other Services</b>	21,636.2	23,873.6	25,095.4	25,150.5	27,219.1	26,831.1	28,780.4	30,507.0	32,264.5	34,137.5
59	Charter Schools	4,455.5	5,470.3	5,905.0	6,461.8	7,073.8	6,973.8	7,982.7	8,717.1	9,428.4	10,197.8
60	Tuition: Special Education	2,195.6	2,247.9	2,472.5	2,132.0	2,331.1	2,331.1	2,401.0	2,473.1	2,547.3	2,623.7
61	Tuition: CAT	1,123.7	1,187.6	1,199.5	1,382.1	1,685.9	1,685.9	1,836.8	2,002.1	2,182.3	2,378.7
62	Tuition: Other	-	-	-	-	-	-	-	-	-	-
63	Bussing: Public Schools	3,907.0	4,436.4	4,750.8	4,628.8	4,920.5	4,820.5	5,061.5	5,314.6	5,580.3	5,859.3
64	Bussing: Non-Public	4,801.5	4,626.8	4,983.6	4,594.4	4,842.3	4,892.3	4,927.0	5,173.3	5,432.0	5,703.6
65	Bussing: Special Ed	2,836.3	3,466.8	3,153.5	3,213.8	3,411.5	3,411.5	3,582.1	3,761.2	3,949.2	4,146.7
66	Bussing: Extracurricular	334.0	260.1	384.9	281.4	356.4	356.4	374.2	392.9	412.6	433.2
67	Insurance	436.5	461.9	464.0	461.4	503.5	465.5	488.8	513.2	538.9	565.8
68	Telephone/Postage	561.0	527.1	643.0	375.3	633.9	633.9	652.9	672.5	692.7	713.4
69	Other Services - Glen Mills	502.8	640.2	614.1	1,263.0	1,021.8	1,021.8	1,021.8	1,021.8	1,021.8	1,021.8
70	Other	482.3	548.5	524.5	356.5	438.5	438.5	451.7	465.3	479.2	493.6
71											
72	<b>Supplies</b>	5,025.7	6,404.7	6,630.3	5,689.8	5,765.1	5,765.1	6,521.2	6,861.9	7,225.2	7,612.7
73	Heating Fuel	1,235.9	1,060.1	1,788.1	1,097.4	1,169.4	1,169.4	1,204.5	1,240.6	1,277.8	1,316.2
74	Other Operations/Maint Supplies	819.5	925.6	789.5	807.8	984.9	984.9	1,024.3	1,065.3	1,107.9	1,152.2
75	Educational	2,010.9	2,591.9	2,160.2	2,149.7	2,306.1	2,306.1	2,183.1	2,270.4	2,361.3	2,455.7
76	Curriculum Proposals	396.7	1,148.5	1,373.4	850.7	750.4	750.4	1,532.8	1,686.1	1,854.7	2,040.2
77	Educational /Admin Software	353.1	464.8	314.6	610.2	380.0	380.0	395.2	411.0	427.4	444.5
78	Administration/Business	199.8	199.5	186.4	145.8	149.3	149.3	155.3	161.5	167.9	174.7
79	Other	9.8	14.3	18.1	28.2	25.0	25.0	26.0	27.0	28.1	29.2
80											
81	<b>Other Objects</b>	295.3	351.4	342.2	258.0	385.3	385.3	396.9	408.8	421.0	433.7
82	<b>Dues and Fees - Athletics</b>	-	-	-	-	131.5	131.5	131.5	131.5	131.5	131.5
83											
84	<b>Property</b>	1,748.0	2,335.8	1,133.0	972.9	1,277.4	1,377.4	1,715.7	1,967.2	2,226.2	2,493.0
85	Technology Equipment	403.0	1,290.0	282.5	-	-	-	-	-	-	-
86	G/F maint Projects	-	-	148.8	389.9	687.0	787.0	1,107.6	1,340.8	1,581.1	1,828.5
87	Other Equipment	1,345.0	1,045.8	701.7	583.0	590.4	590.4	608.1	626.4	645.2	664.5
88											
89	<b>Debt Service</b>	19,825.5	20,106.0	21,626.3	24,436.8	23,896.3	23,346.3	25,249.7	25,775.5	26,334.3	26,551.3
90	Bond payments	19,825.5	20,106.0	21,626.3	24,436.8	23,896.3	23,346.3				

West Chester Area School District  
Revenue History and Forecast

	A	J	K	L	M	N	O	P	Q	R	S	T	U	V
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	2012-13	2013-14	2014-15
<b>1</b>														
<b>2</b>														
<b>3</b>	<b>Local</b>	<b>115,499.0</b>	<b>126,613.0</b>	<b>136,736.6</b>	<b>145,232.7</b>	<b>151,845.3</b>	<b>158,264.9</b>	<b>165,728.3</b>	<b>169,523.0</b>	<b>168,723.0</b>	<b>176,890.3</b>	<b>192,009.8</b>	<b>200,277</b>	<b>207,392</b>
<b>4</b>	Real Estate	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,388.1	142,100.2	145,561.0	145,061.0	152,805.6	167,232.0	174,784.8	181,163.2
<b>5</b>	Current	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,884.5	140,768.4	143,977.4	143,977.4	151,190.3	165,584.4	173,104.2	179,449.1
<b>6</b>	Interim	2,931.5	3,197.8	2,677.5	1,969.4	1,674.2	1,503.6	1,331.8	1,583.6	1,083.6	1,615.3	1,647.6	1,680.5	1,714.1
<b>7</b>	Earned Income	13,493.2	14,738.7	15,404.5	16,889.7	17,913.6	16,764.4	16,458.0	16,663.6	16,463.6	16,957.5	17,466.2	17,990.2	18,529.9
<b>8</b>	Real Estate Transfer	4,475.0	4,703.8	5,197.7	4,261.7	3,665.9	2,666.5	2,706.8	2,662.2	2,662.2	2,715.4	2,769.8	2,825.1	2,881.7
<b>9</b>	Delinquent Taxes	2,619.0	2,348.2	2,568.5	2,442.6	2,810.3	2,944.9	3,316.2	3,066.1	3,316.1	3,158.1	3,252.8	3,350.4	3,450.9
<b>10</b>	Investment Earnings	438.1	935.6	2,250.4	3,234.1	3,051.1	1,674.8	288.0	497.2	147.2	161.9	178.1	195.9	215.5
<b>11</b>	Gate Receipts	-	-	-	-	-	-	-	131.5	131.5	131.5	131.5	131.5	131.5
<b>12</b>	Other	1,178.8	825.7	710.9	652.1	741.6	826.2	859.1	941.4	941.4	960.2	979.4	999.0	1,019.0
<b>13</b>														
<b>14</b>	<b>State</b>	<b>22,058.2</b>	<b>24,494.2</b>	<b>24,473.2</b>	<b>26,077.6</b>	<b>27,228.1</b>	<b>26,794.1</b>	<b>27,015.3</b>	<b>28,196.1</b>	<b>27,152.3</b>	<b>29,368.7</b>	<b>38,567.8</b>	<b>40,604</b>	<b>42,037</b>
<b>15</b>	Student Subsidies	18,033.3	20,108.7	19,874.2	20,444.0	21,026.1	21,507.3	21,594.0	20,921.6	21,188.1	21,038.3	21,638.0	22,165.4	22,694.6
<b>16</b>	Basic Instruction	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	7,050.1	7,186.1	7,334.9	7,324.6	7,481.6	7,631.2	7,783.9	7,939.5
<b>17</b>	Special Education	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,087.5	5,068.4	5,087.5	5,028.0	5,293.0	5,398.9	5,506.9	5,617.0
<b>18</b>	IDEA - ARRA funds						418.0	959.4	-	750.0				
<b>19</b>	Tuition Private Home Place't	31.8	37.8	102.0	71.3	73.6	87.4	50.6	45.0	45.0	45.0	45.0	45.0	45.0
<b>20</b>	Transportation	4,981.7	5,337.5	5,039.2	4,976.0	4,371.1	4,828.3	4,565.1	4,711.1	4,711.1	4,805.3	4,901.4	4,999.5	5,099.4
<b>21</b>	Medical, Dental & Nurse	332.3	331.7	311.9	305.6	296.3	295.6	288.7	299.9	299.9	299.9	299.9	299.9	299.9
<b>22</b>	Rent	922.3	1,953.2	1,694.6	1,334.2	1,437.4	1,529.3	1,544.7	1,148.4	1,148.4	1,165.7	1,181.7	1,181.6	1,181.4
<b>23</b>	Charter Schools	817.7	1,053.4	1,071.4	1,294.4	1,337.4	1,641.1	1,558.4	1,951.0	1,552.5	1,604.0	1,836.0	2,004.9	2,168.5
<b>24</b>	Accountability Grants	-	272.9	272.9	339.8	348.3	343.8	343.8	343.8	328.6	343.8	343.8	343.8	343.8
<b>25</b>	Other	12.1	0.3	0.7	408.0	1,296.6	226.1	28.8	-	-	-	-	-	-
<b>26</b>	Teacher Subsidies	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,286.9	5,421.3	7,274.5	5,964.2	8,330.4	16,929.9	18,438.9	19,342.9
<b>27</b>	Social Security	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,231.6	3,278.1	3,506.6	3,380.1	3,493.8	3,512.7	3,549.5	3,587.2
<b>28</b>	Retirement	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,055.3	2,143.2	3,767.9	2,584.1	4,836.6	13,417.2	14,889.4	15,755.7
<b>29</b>														
<b>30</b>	<b>Federal</b>	<b>3,011.5</b>	<b>3,964.6</b>	<b>3,633.6</b>	<b>3,878.6</b>	<b>4,231.6</b>	<b>4,020.9</b>	<b>4,089.8</b>	<b>4,265.7</b>	<b>4,515.7</b>	<b>4,278.6</b>	<b>4,291.6</b>	<b>4,304.8</b>	<b>4,318.1</b>
<b>31</b>	Title I	1,352.4	1,733.0	1,299.4	1,523.7	1,998.5	1,492.4	1,723.1	1,856.2	1,856.2	1,856.2	1,856.2	1,856.2	1,856.2
<b>32</b>	Title II	349.6	372.1	404.0	357.0	310.3	327.8	182.4	337.8	587.8	337.8	337.8	337.8	337.8
<b>33</b>	IDEA	961.2	1,311.9	1,314.2	1,228.5	1,240.5	1,308.9	1,296.3	1,291.3	1,291.3	1,304.2	1,317.2	1,330.4	1,343.7
<b>34</b>	MA Direct Services/Time Study	162.9	336.2	455.8	594.5	562.8	760.3	722.4	630.0	630.0	630.0	630.0	630.0	630.0
<b>35</b>	Other	185.4	211.4	160.2	174.9	119.5	131.5	165.6	150.4	150.4	150.4	150.4	150.4	150.4
<b>36</b>														
<b>37</b>	<b>Local Taxes &amp; Subsidies</b>	<b>140,568.7</b>	<b>155,071.8</b>	<b>164,843.4</b>	<b>175,188.9</b>	<b>183,305.0</b>	<b>189,079.9</b>	<b>196,833.4</b>	<b>201,984.8</b>	<b>200,391.0</b>	<b>210,537.6</b>	<b>234,869.3</b>	<b>245,186.1</b>	<b>253,747.3</b>
<b>38</b>														
<b>39</b>	<b>Draw From Reserves</b>	<b>3,241.4</b>	<b>(178.3)</b>	<b>(506.7)</b>	<b>(837.2)</b>	<b>2,136.6</b>	<b>(367.5)</b>	<b>(3,027.3)</b>	<b>1,091.9</b>	<b>(504.9)</b>	<b>742.9</b>	<b>(426.7)</b>	<b>(995.0)</b>	<b>(969.0)</b>
<b>40</b>	Capital Reserve Fund - technology	1,725.0	1,639.0	-	-	-	-	-	-	-	-	-	-	-
<b>41</b>	Capital Reserve Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>42</b>	Operating Cash Reserve	1,516.4	(1,817.3)	(506.7)	(837.2)	2,136.6	(367.5)	(3,027.3)	1,091.9	(504.9)	742.9	(426.7)	(995)	(969)
<b>43</b>														
<b>44</b>	<b>TOTAL REVENUE</b>	<b>143,810.1</b>	<b>154,893.5</b>	<b>164,336.7</b>	<b>174,351.7</b>	<b>185,441.6</b>	<b>188,712.4</b>	<b>193,806.1</b>	<b>203,076.7</b>	<b>199,886.1</b>	<b>211,280.5</b>	<b>234,442.6</b>	<b>244,191.0</b>	<b>252,778.3</b>
<b>45</b>	TOTAL REVENUE (W/O CASH RESERVE)	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	189,079.9	196,833.4	201,984.8	200,391.0	210,537.6	234,869.3	245,186.1	253,747.3
	Designated/Committed Fund Balance for PSERS Increases (ending FB)							1,200.0		1,200.0	1,200.0			
<b>48</b>	Beginning Fund Balance	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.1	7,862.6	10,935.4	10,795.4	11,300.3	11,757.5	12,184.2	13,179.2
<b>49</b>	Ending Fund Balance	6,469.8	8,287.2	8,794.2	9,631.6	7,495.1	7,862.6	10,795.4	9,843.5	11,300.3	10,557.5	12,184.2	13,179.2	14,148.2
<b>50</b>		1,516.4	(1,817.4)	(507.0)	(837.4)	2,136.5	(367.5)	(2,932.9)	1,091.9	(504.9)	742.9	(426.7)	(995.0)	(969.0)

West Chester Area School District  
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2010-11	2011-12		2012-13	2013-14	2014-15
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				10,393,941	10,393,941		10,393,941	10,393,941	10,393,941
6	Delaware County				674,163	674,163		674,163	674,163	674,163
7					11,068,104	11,068,104		11,068,104	11,068,104	11,068,104
8										
9										
10	Net amount to be raised from R/E taxes				143,977	<b>151,190</b>		<b>165,584</b>	<b>173,104</b>	<b>179,449</b>
11	Gross tax to be levied				149,199	156,674		171,590	179,383	185,958
12										
13	Equilization Between Counties									
14	Chester County %				93.91%	93.91%		93.91%	93.91%	93.91%
15	Delaware County %				6.09%	6.09%		6.09%	6.09%	6.09%
16										
17	Chester Cnty Levy				140,111	147,131		161,138	168,456	174,631
18	Delaware Cnty Levy				<u>9,088</u>	<u>9,543</u>		<u>10,452</u>	<u>10,926</u>	<u>11,327</u>
19					149,199	156,674		171,590	179,383	185,958
20	Millage Calculation									
21	Chester Cnty tax levy				140,111	147,131	<i>Prior Month</i>	161,138	168,456	174,631
22	Chester Cnty assessed value				7,633,129	7,593,129	<i>Millage</i>	7,654,827	7,707,563	7,760,299
23							<i>Forecast</i>			
24	<b>Chester County Millage</b>				<b>18.36</b>	<b>19.38</b>	<b>19.88</b>	<b>21.05</b>	<b>21.86</b>	<b>22.50</b>
25	<b>Previous Year Millage</b>				<u>17.85</u>	<u>18.36</u>	<u>-0.50</u>	<u>19.38</u>	<u>21.05</u>	<u>21.86</u>
26										
27	<b>Chester Cnty Mill Increase</b>				<b>0.51</b>	<b>1.02</b>		<b>1.67</b>	<b>0.81</b>	<b>0.65</b>
28	<b>% increase</b>				<b>2.8%</b>	<b>5.6%</b>	<b>-2.5%</b>	<b>8.6%</b>	<b>3.8%</b>	<b>3.0%</b>
29	Delaware Cnty Tax levy				9,088	9,543		10,452	10,926	11,327
30	Delaware Cnty Assessed Value				637,528	627,528		632,101	633,351	634,601
31										
32	<b>Delaware County Millage</b>				<b>14.25</b>	<b>15.21</b>	<b>15.44</b>	<b>16.53</b>	<b>17.25</b>	<b>17.85</b>
33	<b>Previous Yr Millage</b>				<u>14.16</u>	<u>14.25</u>	<u>-0.23</u>	<u>15.21</u>	<u>16.53</u>	<u>17.25</u>
34										
35	<b>Delaware Cnty Mill Increase</b>				<b>0.09</b>	<b>0.95</b>		<b>1.33</b>	<b>0.72</b>	<b>0.60</b>
36	<b>% increase</b>				<b>0.7%</b>	<b>6.7%</b>	<b>-1.5%</b>	<b>8.7%</b>	<b>4.3%</b>	<b>3.5%</b>
37										
38										
39	<b>Multi County Millage re-balancing</b>				<b>140,111</b>					
40					<b>9,088</b>					
41										
42	<b>Chester County Millage Re-balanced</b>				<b>18.36</b>	<b>19.38</b>				
43	<b>Chester Cnty Mill Increase</b>				<b>18.36</b>	<b>1.02</b>				
44	<b>% increase</b>					<b>5.56%</b>				
45										
46	<b>Delaware County Millage Re-balanced</b>				<b>14.25</b>	<b>15.21</b>				
47	<b>Delaware Cnty Mill Increase</b>				<b>14.25</b>	<b>0.95</b>				
48	<b>% increase</b>					<b>6.68%</b>				
49										

## West Chester Area School District Analysis and Forecast of Taxable Real Estate

### CHESTER COUNTY

### DELAWARE COUNTY

	CHESTER COUNTY		DELAWARE COUNTY	
	MILL VAL	+/- AMOUNT PERCENT	MILL VAL	+/- AMOUNT PERCENT
1994-95	\$361,317		\$5,676	
1995-96	\$366,452	\$5,135 1.4%	\$5,943	\$267 4.7%
1996-97	\$371,134	\$4,682 1.3%	\$6,279	\$336 5.7%
1997-98	\$377,214	\$6,080 1.6%	\$6,812	\$533 8.5%
1998-99	\$5,803,372	n/a n/a	\$7,332	\$520 7.6%
1999-00	\$5,996,808	\$193,436 3.3%	\$7,682	\$350 4.8%
2000-01	\$6,290,875	\$294,067 4.9%	\$359,308	n/a n/a
2001-02	\$6,594,576	\$303,701 4.8%	\$358,919	(\$389) -0.1%
2002-03	\$6,858,177	\$263,601 4.0%	\$381,715	\$22,796 6.4%
2003-04	\$7,093,245	\$235,068 3.4%	\$423,042	\$41,327 10.8%
2004-05	\$7,249,896	\$156,651 2.2%	\$463,149	\$40,107 9.5%
2005-06	\$7,393,620	\$143,724 2.0%	\$511,983	\$48,834 10.5%
2006-07	\$7,468,823	\$75,203 1.0%	\$593,984	\$82,001 16.0%
2007-08	\$7,530,148	\$61,325 0.8%	\$627,165	\$33,181 5.6%
2008-09	\$7,600,651	\$70,503 0.9%	\$642,064	\$14,899 2.4%
2009-10	\$7,661,410	\$60,759 0.8%	\$646,433	\$4,369 0.7%
10 YEAR AVERAGE	\$166,460	2.7%	\$31,903	5.8%
5 YEAR AVERAGE	\$82,303	3.9%	\$36,657	5.3%
3 YEAR AVERAGE	\$64,196	3.2%	\$17,483	8.9%

### CHESTER COUNTY

### DELAWARE COUNTY

#### COMMERCIAL

	MILL VAL	+/- AMOUNT	+/- PERCENT
2006-07	1,486,692	23,041	1.55%
2007-08	1,498,424	11,732	0.78%
2008-09	1,539,803	41,379	2.69%
2009-10	1,563,735	23,932	1.53%
2010-11	1,544,226	(19,509)	-1.26%
2011-12	1,504,226	(40,000)	-2.66%
2012-13	1,530,043	25,817	1.69%
2013-14	1,558,939	28,896	1.85%
2014-15	1,587,835	28,896	1.82%
Average increase			1.08%

#### COMMERCIAL

	MILL VAL	+/- AMOUNT	+/- PERCENT
2006-07	3,887	-	0.00%
2007-08	3,887	-	0.00%
2008-09	8,533	-	0.00%
2009-10	8,905	-	0.00%
2010-11	8,905	-	0.00%
2011-12	8,905	-	0.00%
2012-13	8,905	-	0.00%
2013-14	8,905	-	0.00%
2014-15	8,905	-	0.00%
Average increase			0.00%

#### RESIDENTIAL

	MILL VAL	+/- AMOUNT	+/- PERCENT
2006-07	5,907,529	67,394	1.14%
2007-08	5,951,297	43,768	0.74%
2008-09	5,987,926	36,629	0.61%
2009-10	6,031,751	43,825	0.73%
2010-11	6,050,042	18,295	0.30%
2011-12	6,050,042	-	0.00%
2012-13	6,085,924	35,882	0.59%
2013-14	6,109,764	23,840	0.39%
2014-15	6,133,604	23,840	0.39%
Average increase			0.94%

#### RESIDENTIAL

	MILL VAL	+/- AMOUNT	+/- PERCENT
2006-07	589,334	77,725	13.19%
2007-08	623,278	33,945	5.45%
2008-09	633,531	10,253	1.62%
2009-10	637,528	3,997	0.63%
2010-11	628,623	(8,905)	-1.42%
2011-12	618,623	(10,000)	-1.62%
2012-13	623,196	4,574	0.73%
2013-14	624,446	1,250	0.20%
2014-15	625,696	1,250	0.20%
Average increase			4.10%

#### OTHER

	MILL VAL	+/- AMOUNT	+/- PERCENT
2006-07	74,602	(15,233)	-20.42%
2007-08	80,427	5,825	7.24%
2008-09	72,922	(7,504)	-10.29%
2009-10	65,924	(6,998)	-10.62%
2010-11	38,861	(27,063)	-69.64%
2011-12	38,861	-	0.00%
2012-13	38,861	-	0.00%
2013-14	38,861	-	0.00%
2014-15	38,861	-	0.00%
Average increase			-14.64%

#### OTHER

	MILL VAL	+/- AMOUNT	+/- PERCENT
2006-07	-	-	#DIV/0!
2007-08	-	-	#DIV/0!
2008-09	-	-	#DIV/0!
2009-10	-	-	#DIV/0!
2010-11	-	-	#DIV/0!
2011-12	-	-	#DIV/0!
2012-13	-	-	#DIV/0!
2013-14	-	-	#DIV/0!
2014-15	-	-	#REF!
Average increase			#DIV/0!

#### TOTAL

	MILL VAL	+/- AMOUNT	+/- PERCENT
2006-07	7,468,823	75,202	1.01%
2007-08	7,530,148	61,325	0.81%
2008-09	7,600,651	70,504	0.93%
2009-10	7,661,410	60,759	0.79%
2010-11	7,633,129	(28,281)	-0.37%
2011-12	7,593,129	(40,000)	-0.53%
2012-13	7,654,827	61,698	0.81%
2013-14	7,707,563	52,736	0.68%
2014-15	7,760,299	52,736	0.68%
Average increase			0.84%

#### TOTAL

	MILL VAL	+/- AMOUNT	+/- PERCENT
2006-07	593,221	81,237	13.69%
2007-08	627,165	33,945	5.41%
2008-09	642,065	14,900	2.32%
2009-10	646,433	4,368	0.68%
2010-11	637,528	(8,905)	-1.40%
2011-12	627,528	(10,000)	-1.59%
2012-13	632,101	4,574	0.72%
2013-14	633,351	1,250	0.20%
2014-15	634,601	1,250	0.20%
Average increase			4.23%

West Chester Area School District  
 Budget Forecast Model  
 2010-11 Projection Changes  
 October 2010

<u>Expenses</u>	
<i>Increase Rent Expense (Alt Ed)</i>	<i>10,000</i>
<i>Reduce Electric</i>	<i>(10,000)</i>
<b>Total Change in Expenditures</b>	<b>-</b>

<u>Revenues</u>	
<i>Decrease Interim Taxes</i>	<i>(250,000)</i>
<b>Total Change in Revenues</b>	<b><u>(250,000)</u></b>

<u>Fund Balance Analysis</u>	
<i>Change in Fund Balance 7-1-1010</i>	<i>(96,300)</i>
<i>Change in Revenues 10-11</i>	<i>(250,000)</i>
<i>Change in Ending Fund Balance 6-30-2011</i>	<i>(346,300)</i>

West Chester Area School District  
 Budget Forecast Model  
 2011-12 Budget Changes  
 October 2010

<u>Expenses</u>	
<i>Reduce Instructional Supplies (PPA)</i>	<i>(215,194)</i>
<b>Total Change in Expenditures</b>	<b>(215,194)</b>

<u>Revenues</u>	
<i>Increase Medical Access Revenues</i>	<i>234,000</i>
<b>Total Change in Revenues</b>	<b>234,000</b>

<u>Fund Balance / Millage Analysis</u>	
<i>Change in Fund Balance 7-1-1011</i>	<i>(346,300)</i>
<i>Change in Expenses 2011-12</i>	<i>(215,194)</i>
<i>Change in Revenues 2011-12</i>	<i>234,000</i>
<i>Change in Fund Balance 6-30-2011</i>	<i>(10,760)</i>
<b>Change in Millage 2011-12</b>	<b>92,135</b>

West Chester Area School District  
 Budget Forecast Model  
 2011-12 Budget Changes  
 September 2010

<u>Expenses</u>	
<i>Decrease in salaries (increase assumption @ Act 1 Index)</i>	(2,376,300)
<i>Decrease in Benefit Expense (based on salary increase assumption)</i>	(444,900)
<i>Decrease Medical (based on trends)</i>	(549,000)
<i>Increase in Tuition Reimbursement (based on trends)</i>	315,000
<i>Decrease in CCIU Substitute Service (based on trends)</i>	(154,500)
<i>Decrease Charter School Tuitions (lower tuition rate)</i>	(100,300)
<i>Decrease in Transportation Expense</i>	(262,500)
<i>Decrease Alternative education Tuitions</i>	(133,900)
<i>Increase Rents (alternative Education)</i>	20,600
<i>Decrease Educational Supplies (Gate Receipt expenses)</i>	(131,500)
<i>Increase Dues/Fees (Gate Receipt Expenses)</i>	131,500
<b>Total Change in Expenditures</b>	<b>(3,685,800)</b>

<u>Revenues</u>	
<i>Reduce Investment Earnings</i>	(56,000)
<i>Reduce Charter School Subsidy</i>	(23,000)
<i>Reduce SS/PERS subsidy (due to salary increase assumption)</i>	(216,800)
<b>Total Change in Revenues</b>	<b>(295,800)</b>

<b>Total Change in 6/30/11 Ending Fund balance</b>	<b>(184,290)</b>
<b>2011-12 Millage Impact</b>	<b>(3,928,806)</b>

<u>Changes in Assessed Values</u>	
<i>Chester County reduction \$40,000,000</i>	
<i>2011-12 Chester County Millage Impact</i>	714,000
<i>Delaware County reduction \$10,000,000</i>	
<i>2011-12 Delaware County Millage Impact</i>	143,000

West Chester Area School District  
 Budget Forecast Model  
 2010-11 Projection Changes  
 July 2010

<u>Expenses</u>	
Decrease EIT collection fees as a result of RFP	(80,000)
Decrease in Property/Casualty Insurance as a result of RFP	(38,000)
Decrease in debt service due to refinance	(500,000)
Change in Electric due to reverse auction results	TBD
Decrease in Retirement Expense (rate change from 8.22% to 5.64%) *	(2,380,937)
Contribution to Capital Reserve Fund	558,655
<b>Total Change in Expenditures</b>	<b>(2,440,282)</b>

<u>Revenues</u>	
Decrease Interim Taxes	(250,000)
Decrease Earned Income Taxes	(200,000)
Increase Delinquent Taxes	250,000
Decrease Investment Earnings	(250,000)
Increase in ESBE	23,099
Decrease in Special Ed subsidy	(59,498)
Decrease in Charter School Subsidy	(398,539)
Decrease in Retirement Subsidy	(1,190,500)
Decrease in Accountability Grant Subsidy	(15,168)
<b>Total Change in Revenues</b>	<b>(2,090,606)</b>

<b>Change in 2010-11 Ending Fund Balance</b>	<b>349,676</b>
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\* Net savings to District for PSERs is \$1,190,437



**West Chester Area School District  
Budget Forecast Model  
Key Assumptions**

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b><u>Expense Assumptions</u></b>											
2												
3												
4												
5	<b><u>Staff Changes / Student Enrollment</u></b>											
6												
7							<b>Enrollment Assumptions</b>					
8			2010-11	2011-12	2012-13	2013-14	2014-15					
9		KG	631	631	631	631	631					
10		1st to 5th Grade	4,242	4,242	4,242	4,242	4,242					
11		Grades 6-8	2819	2819	2819	2819	2819					
12		Grades 9-12	3869	3869	3869	3869	3869					
13		Elementary Student-Teacher Ratio	24.43	24.43	24.43	24.43	24.43					
14		Secondary Student-Teacher Ratio	17.5	17.5	17.5	17.5	17.5					
15		<b>Staff Change / Student Enrollment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>					
16												
17	<b><u>Headcount Changes (non-enrollment)</u></b>											
18												
19			2011-12	2012-13	2013-14	2014-15						
20		Administration	0	0	0	0						
21		Teachers*	0	0	0	0						
22		Non-Bargaining	0	0	0	0						
23		Support Staff	0	0	0	0						
24		Crafts/Trades	0	0	0	0						
25		* Non-Enrollment Headcount Changes										
26												
27	<b><u>Salary Increases (based on Act 1 Index)</u></b>											
28												
29			2011-12	2012-13	2013-14	2014-15						
30		Administration	1.40%	2.00%	2.50%	2.50%						
31		Teachers	1.40%	2.00%	2.50%	2.50%						
32		Non-Bargaining	1.40%	2.00%	2.50%	2.50%						
33		Support Staff	1.40%	2.00%	2.50%	2.50%						
34		Crafts/Trades	1.40%	2.00%	2.50%	2.50%						
35	<b><u>Miscellaneous</u></b>											
36			2011-12	2012-13	2013-14	2014-15						
37		Teacher Attrition (vacancies)	250,000	250,000	250,000	250,000						
38		Teacher Attrition (turnover)	1,000,000	1,000,000	1,000,000	1,000,000						
39												
40	<b><u>Benefits - 200</u></b>											
41												
42			2011-12	2012-13	2013-14	2014-15						
43		Medical	9.57%	9.57%	9.57%	9.57%						
44		Dental	6.30%	6.30%	6.30%	6.30%						
45		Vision	4.30%	4.30%	4.30%	4.30%						
46		Prescription	8.50%	8.50%	8.50%	8.50%						
47		Social Security	7.65%	7.65%	7.65%	7.65%						
48		<b>PSERS</b>	<b>10.59%</b>	<b>29.22%</b>	<b>32.09%</b>	<b>33.60%</b>						
49		Tuition	5.00%	5.00%	5.00%	5.00%						
50		Life & Disability	0.00%	0.00%	0.00%	0.00%						
51		W/C, Unemp & Other	0.92%	0.92%	0.92%	0.92%						
52	<b><u>Monthly Board Premium Costs</u></b>											
53			2011-12	2012-13	2013-14	2014-15						
54		Medical	\$891.72	\$977.06	\$1,070.56	\$1,173.01						
55		Dental	\$126.55	\$134.52	\$143.00	\$152.01						
56		Vision	\$17.52	\$18.27	\$19.06	\$19.88						
57		Prescription	\$291.62	\$316.41	\$343.30	\$372.48						
58		Life/AD&D (cost per \$1,000)	\$0.14	\$0.14	\$0.14	\$0.14						
59		Assumes increases in salary related benefits proportional to salary increases										
60												
61												
62												
63	<b><u>Professional and Technical Services - 300</u></b>											
64												
65			2011-12	2012-13	2013-14	2014-15						
66		Special Education Services	5.00%	5.00%	5.00%	5.00%						
67		Other categories	3.00%	3.00%	3.00%	3.00%						

	Avg New Hire Salary 2010-11	Average Salary 2010-11
<b>Average Salaries</b>		
Administration	107,987	109,499
Teachers	50,005	69,127
Non-Bargaining	59,488	
Support Staff	23,228	
Crafts/Trades	36,651	

1% reduction = \$1.08 million savings  
(1.1824% with PSERS and SS/MED)

37 retirees at \$27K savings each

1% rate change = \$468 net savings

**West Chester Area School District  
Budget Forecast Model  
Key Assumptions**

	A	B	C	D	E	F	G	H	I	J	K	L
68												
69	<b>Purchased Property Services - 400</b>				<b>% Increase Assumptions</b>							
70				<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>					
71		Electricity		3.00%	3.00%	3.00%	3.00%					
72		Trash Collection		5.00%	5.00%	5.00%	5.00%					
73		Other categories		3.00%	3.00%	3.00%	3.00%					
74												
75	<b>Other Purchased Services - 500</b>				<b>% Increase Assumptions</b>							
76				<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>					
77		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%					
78		Insurances		5.00%	5.00%	5.00%	5.00%					
79		CAT Tuitions		6.00%	6.00%	6.00%	6.00%					
80		Bussing		5.00%	5.00%	5.00%	5.00%					
81		Telephone and Postage		3.00%	3.00%	3.00%	3.00%					
82		Other Categories		3.00%	3.00%	3.00%	3.00%					
83		Charter School Enrollment		590	620	644	670					
84		Charter School Tuition		13,530	14,071	14,634	15,219					
85		Cat Tuitions from CCIU		1,836,759	2,002,067	2,182,253	2,378,656					
86												
87												
88												
89	<b>Supplies - 600</b>				<b>% Increase Assumptions</b>							
90				<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>					
91		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%					
92		Gas and Oil		3.00%	3.00%	3.00%	3.00%					
93		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%					
94		<b>Curriculum Proposal Amount</b>		<b>1,532,800</b>	<b>1,686,080</b>	<b>1,854,688</b>	<b>2,040,157</b>					
95												
96	<b>Property - 700</b>				<b>% Increase Assumptions</b>							
97				<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>					
98		Equipment Purchases		3.00%	3.00%	3.00%	3.00%					
99		Technology Equipment *		3.00%	3.00%	3.00%	3.00%					
100		<b>Phase in General Fund Maint Projects</b>		<b>400,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>					
101	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund											
102												
103												
104	<b>800 Other Object Dues and Fees</b>				<b>% Increase Assumptions</b>							
105				<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>					
106				3.00%	3.00%	3.00%	3.00%					
107												
108	* After the budget release for the current year, % increases no longer apply and are replaced with											
109	actual budget amounts											

?

## Revenue Assumptions

<u>Local</u>	2011-12	2012-13	2014-15	2015-16
Collection Factor	96.50%	96.50%	96.50%	96.50%
Interim Taxes	2.00%	2.00%	2.00%	2.00%
Earned Income tax	3.00%	3.00%	3.00%	3.00%
Transfer Tax	2.00%	2.00%	2.00%	2.00%
Delinquent Taxes	3.00%	3.00%	3.00%	3.00%
Investment Earnings	10.00%	10.00%	10.00%	10.00%
Other	2.00%	2.00%	2.00%	2.00%

<u>State</u>	2011-12	2012-13	2014-15	2015-16
Basic Education	2.0%	2.0%	2.0%	2.0%
Special Education	2.0%	2.0%	2.0%	2.0%
Special Ed Contingency	\$ -	\$ -	\$ -	\$ -
Transportation	2.0%	2.0%	2.0%	2.0%
Rent	\$ 1,165,703	\$ 1,181,701	\$ 1,181,590	\$ 1,181,354
Charter School (Reimb Rate)	23.0%	23.0%	23.0%	23.0%
Social Security (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
Retirement (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
Other	0.0%	0.0%	0.0%	0.0%

<u>Federal</u>	2011-12	2012-13	2014-15	2015-16
Title I	0.0%	0.0%	0.0%	0.0%
Title II	0.0%	0.0%	0.0%	0.0%
IDEA	\$ 1,304,200	\$ 1,317,242	\$ 1,330,414	\$ 1,343,719
Medical Access	\$ 630,000	\$ 630,000	\$ 630,000	\$ 630,000
Other	0.0%	0.0%	0.0%	0.0%

<u>Other</u>	2011-12	2012-13	2014-15	2015-16
From Cap Res ( Reimb Technology)	0.0%	0.0%	0.0%	0.0%
From Cap Res (Other)	\$ -	0	0	0
Other				

West Chester Area School District  
Assumptions for Salaries

	2010-11 Budget	2010-11 Projection	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast
<b>Enrollment Changes</b>						
KG	0		0	0	0	0
1st to 5th Grade	0		0	0	0	0
Grades 6-8	0		0	0	0	0
Grades 9-12	0		0	0	0	0
	0		0	0	0	0
Elementary Student-Teacher Ratio	24.43		24.43	24.43	24.43	24.43
Secondary Student-Teacher Ratio	17.50		17.50	17.50	17.50	17.50
<b>Teacher Headcount Change</b>						
Elementary	0.00		0.00	0.00	0.00	0.00
Middle	0.00		0.00	0.00	0.00	0.00
High	0.00		0.00	0.00	0.00	0.00
Total Teacher Headcount Change	0.00		0.00	0.00	0.00	0.00

*\*\*2009-10 staff changes calculated by the Directors of education based on actual class size progressions*

*\* Assumes average teacher salary using 2008-09 as base when staffing decreases*

*\* Assume average new hire teacher salary using 2008-09 as base when staffing increases*

*\* Assume additional teaching staff to be hired at new hire average teacher salary*

<b>Additional Headcount Expenses</b>	2010-11 Budget	2010-11 Projection	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$107,987		\$109,499	\$111,689	\$114,481	\$117,343
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$50,005		\$49,724	\$49,738	\$50,000	\$50,269
Average Teacher Salary	\$69,127		\$68,739	\$68,757	\$69,120	\$69,492
Headcount Change (Enrollment)			0.00	0.00	0.00	0.00
Headcount Change (Curricular)	(1.80)		0	0.00	0.00	0.00
Change Salary Expense			\$0	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$59,488		\$60,321	\$61,527	\$63,065	\$64,642
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$23,228		\$23,553	\$24,024	\$24,625	\$25,240
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$36,651		\$37,164	\$37,907	\$38,855	\$39,826
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0

	2010-11 Budget	2010-11 Projection	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast
<b>Teacher Staffing Changes Detail</b>			1.40%	2.00%	2.50%	2.50%
Salary before Attrition	65,773,755		64,608,672	64,625,845	64,960,242	65,302,998
Attrition - (vacancies)	750,000		250,000	250,000	250,000	250,000
Estimated Attrition (turnover)	1,307,116		1,000,000	1,000,000	1,000,000	1,000,000
Increase with Attrition	63,716,639	64,193,434	63,358,672	63,375,845	63,710,242	64,052,998
Increase with Attrition			-0.56%	0.03%	0.53%	0.54%
Staffing changes	-		-	-	-	-
Teacher Salary (with attrition & Staffing Changes)	63,716,639	64,193,434	63,358,672	63,375,845	63,710,242	64,052,998
Increase with Attrition & Staffing Changes			-1.30%	0.03%	0.53%	0.54%

West Chester Area School District  
Assumptions for Salaries

	<b>TOTAL SALARY EXPENSE</b>					
	2010-11 Budget	2010-11 Projection	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast
Admin Staff	7,225,205	7,048,511	7,326,358	7,472,885	7,659,707	7,851,200
Admin Additions			-	-	-	-
<b>Total Administration Salaries</b>	<b>7,225,205</b>	<b>7,048,511</b>	<b>7,326,358</b>	<b>7,472,885</b>	<b>7,659,707</b>	<b>7,851,200</b>
Teacher Staff Salaries	63,716,639	64,193,434	63,358,672	63,375,845	63,710,242	<b>64,052,998</b>
Extra Duty Pymnts (123)	1,069,911	1,069,911	1,063,900	1,064,188	1,069,804	1,075,559
Sabbatical Pymnts (124)	292,882	292,882	291,237	291,315	292,853	294,428
Subject Chair Pymnts (125)	433,454	433,454	431,019	431,136	433,410	435,742
Severance Pymnts (127)	408,212	408,212	405,919	406,029	408,171	410,367
Supplemental Contracts (135)	2,063,820	2,063,820	2,052,225	2,052,781	2,063,613	2,074,715
Teacher Additions			-	-	-	-
<b>Total Teaching Salaries</b>	<b>67,984,918</b>	<b>68,461,713</b>	<b>67,602,971</b>	<b>67,621,295</b>	<b>67,978,092</b>	<b>68,343,809</b>
Reg Salaries (141)	2,913,243	2,883,291	2,954,028	3,013,109	3,088,437	3,165,648
Overtime (143)		-				
<b>Technical</b>	<b>2,913,243</b>	<b>2,883,291</b>	<b>2,954,028</b>	<b>3,013,109</b>	<b>3,088,437</b>	<b>3,165,648</b>
Reg Salaries (151)	3,011,920	3,011,920	3,054,087	3,115,169	3,193,048	3,272,874
Temporary salaries (152)	53,687	53,687	54,439	55,527	56,916	58,338
Overtime (153)	53,727	53,727	54,479	55,569	56,958	58,382
Aides (154),(155)	3,625,045	3,625,045	3,675,796	3,749,312	3,843,044	3,939,120
Technology Aides (158)	265,517	265,517	269,234	274,619	281,484	288,522
<b>Office Clerical</b>	<b>7,009,896</b>	<b>7,009,896</b>	<b>7,108,035</b>	<b>7,250,195</b>	<b>7,431,450</b>	<b>7,617,236</b>
Reg Salaries Oper & Maint(161)	5,345,328	5,314,482	5,420,163	5,528,566	5,666,780	5,808,449
Temporary salaries (162)	67,000	67,000	67,938	69,297	71,029	72,805
Overtime (163)	218,120	218,120	221,174	225,597	231,237	237,018
Reg Salaries Technology (168)	632,808	632,808	641,667	654,501	670,863	687,635
<b>Crafts and Trades</b>	<b>6,263,256</b>	<b>6,232,410</b>	<b>6,350,942</b>	<b>6,477,960</b>	<b>6,639,909</b>	<b>6,805,907</b>
<b>Total Salary Expense</b>	<b>91,396,518</b>	<b>91,635,821</b>	<b>91,342,334</b>	<b>91,835,445</b>	<b>92,797,595</b>	<b>93,783,800</b>
<b>% Increase</b>		0.26%	-0.32%	0.54%	1.05%	1.06%

86,700,005

Positions	Func	Acct	Prog	2009-10 Actual				Total	2010-11 Additions/Deletions				Total	2010-11 Budget				Total
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	
<b>School Administration</b>																		
Superintendent	2360	111	52					1.00	1.00									
Assistant Superintendent	2360	111	52B					1.00	1.00								1.00	
Elementary Director of Education	2360	111	52E					1.00	1.00								1.00	
Principals and Asst. Principals	2380	111	40	10.00	9.00	15.00		1.00	1.00								1.00	
Technology Director	2818	111	10					1.00	1.00		(3.00)	(3.00)	10.00	9.00	12.00		31.00	
Human Resources Director/Prog Director	2340	111	54					2.00	2.00			(1.00)					1.00	
Business Affairs Director/Asst. Director	2500	111	55					2.00	2.00								1.00	
Facilities & Operations Director	2610	111	71					1.00	1.00								2.00	
Pupil Services Director	2110	111	18					1.00	1.00								1.00	
<b>Total</b>				10.00	9.00	15.00	10.00	44.00	-	-	(3.00)	(1.00)	(4.00)	10.00	9.00	12.00	9.00	
Language Arts Supervisor	2260	111	6					1.00	1.00								1.00	
Social Studies Supervisor	2260	111	20					-	-								1.00	
Program Director - Prof Development	2260	111	53					1.00	1.00			1.00	1.00				1.00	
Mathmatics Supervisor	2260	111	15					1.00	1.00								1.00	
Science Supervisor	2260	111	19					1.00	1.00								1.00	
Instructional Technology Coordinator	2270	111	10					1.00	1.00								1.00	
Program Director - Communications	2370	111	52					1.00	1.00								1.00	
IT Services Coordinator	2840	111	50z					1.00	1.00								1.00	
ESL	2260	111	02					1.00	1.00								1.00	
Special Education Supervisors	1200	111	21					4.00	4.00								1.00	
Pupil Services Supervisor	2110	111	18					-	-			1.00	1.00				3.00	
Gifted	1243	111	21A					1.00	1.00								1.00	
Athletic Director	3200	111	30S				3.00	3.00	3.00								1.00	
<b>Total</b>				-	-	3.00	13.00	16.00	-	-	-	1.00	1.00	-	-	3.00	-	
<b>Management Total</b>				10.00	9.00	18.00	23.00	60.00	-	-	(3.00)	-	(3.00)	10.00	9.00	15.00	23.00	
Full Day KG	1100	121	08F	5.00				5.00									5.00	
1/2 Day KG	1100	121	09	17.50				17.50									17.50	
1st Grade	1100	121	09	43.00				43.00									43.00	
2nd Grade	1100	121	09	39.00				39.00									39.00	
3rd Grade	1100	121	09	35.00				35.00									35.00	
4th Grade	1100	121	09	34.00				34.00									34.00	
5th Grade	1100	121	09	36.00				36.00	(1.00)				(1.00)	35.00			35.00	
Art	1100	121	01	9.80	7.10	9.00		25.90						9.80	7.10	9.00	25.90	
ESL	1100	121	02	10.00	3.60	4.00		17.60						10.00	3.60	4.00	17.60	
Eng/Lang Arts	1100	121	06	5.00	25.40	33.30	1.00	64.70						5.00	25.40	33.30	63.70	
World Language	1100	121	07		9.80	25.20	1.00	36.00				(1.00)	(1.00)		9.80	25.20	36.00	
Computer/Tech Ed	1100	121	10		5.00			5.00								1.00	36.00	
Health	1100	121	11		11.53	8.60		20.13							5.00		5.00	
Math Resource Specialists/Teachers	1100	121	15	10.00	28.60	36.00		74.60						10.00	28.60	36.00	74.60	
Phys Ed	1100	121	17	10.80	5.00	9.00		24.80						10.80	5.00	9.00	24.80	
Science	1100	121	19		21.40	40.45		61.85							21.40	40.45	61.85	
Social Studies	1100	121	20		22.40	38.30	1.00	61.70				(1.00)	(1.00)		22.40	38.30	60.70	
Reading Specialist/Teacher	1100	121	06A	14.50	18.60	9.00		42.10	(5.00)				(5.00)	9.50	18.60	9.00	37.10	
Reading Specialist (K-2)	1100	121	06B	9.00				9.00						9.00			9.00	
Music -Vocal	1100	121	16A	9.80	5.00	3.00		17.80						9.80	5.00	3.00	17.80	
Music -Instrumental	1100	121	16B	10.00	5.60	4.60		20.20						10.00	5.60	4.60	20.20	
Adaptive PE	1100	121	17A	1.00		5.00		6.00						1.00		5.00	6.00	
TITLE 1 (federal prog) & FD KG	1490	121	35	3.40				3.40						3.40			3.40	
<b>Total</b>				302.80	169.03	225.45	3.00	700.28	(6.00)	-	-	(2.00)	(8.00)	296.80	169.03	225.45	1.00	
Fam and Cons Science	1340	121	12		6.60	7.40		14.00							6.60	7.40	14.00	
Industrial Arts	1350	121	13		6.80	3.20		10.00							6.80	3.20	10.00	
Business Education	1360	121	03			4.60		4.60								4.60	4.60	
Marketing	1320	121	04			2.10		2.10								2.10	2.10	
<b>Total</b>				-	13.40	17.30	-	30.70	-	-	-	-	-	-	13.40	17.30	30.70	
<b>Special Education Teachers</b>																		
Special Education (general)	1200	121	21				5.00	5.00									5.00	
Autistic	1233	121	21C	6.00	2.00	2.00		10.00						6.00	2.00	2.00	10.00	
Emotional Support	1231	121	21C	1.00	1.00	2.00		4.00						1.00	1.00	2.00	4.00	
Life Skills	1211	121	21F	2.00	1.00	1.00		4.00						2.00	1.00	1.00	4.00	



Positions	Func	Acct	Prog	2009-10 Actual				Total	2010-11 Additions/Deletions					2010-11 Budget				Total	
				ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other		
			<b>Total</b>	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Transportation Office (Professional)	2700	141	75																
Transportation Office (Hourly Support)	2700	151	75				1.00	1.00										1.00	1.00
Transportation Office-NP (Professional)	2750	141	75				1.00	1.00										1.00	1.00
Transportation Office-NP (Hourly Supprt)	2750	151	75				1.00	1.00										1.00	1.00
			<b>Total</b>	-	-	-	4.00	4.00	-	-	-	-	-	-	-	-	-	4.00	4.00
Human Resources Office (Professional)	2340	141	55				1.00	1.00				2.00	2.00	-	-	-	-	3.00	3.00
HR Office (Hourly Support)	2340	151	54				2.50	2.50				(1.50)	(1.50)	-	-	-	-	1.00	1.00
HR Office (Hourly Support)	2340	151	55				2.00	2.00						-	-	-	-	2.00	2.00
HR Office (Hourly Support)	2340	154	54				0.50	0.50						-	-	-	-	2.00	2.00
			<b>Total</b>	-	-	-	6.00	6.00	-	-	-	(0.50)	(0.50)	-	-	-	-	6.00	6.00
Technology Office (Hourly Support)	2840	151	50z				3.00	3.00										3.00	3.00
Technology Office (Professional)	2818	141	10				2.00	2.00										1.00	1.00
Technology Office (Hourly Support)	2818	168	10				12.00	12.00				(1.00)	(1.00)	-	-	-	-	12.00	12.00
Technology Associate	1100	158	10				19.00	19.00						-	-	-	-	17.00	17.00
			<b>Total</b>	-	-	-	36.00	36.00	-	-	-	(3.00)	(3.00)	-	-	-	-	33.00	33.00
Head Custodians/ Supervisors	2610	141	71A	10.00		2.50	2.50	3.00	18.00									3.00	18.00
Custodians (Hourly Support)	2620	161	71A	27.00		17.00	41.00	8.00	93.00									8.00	89.00
Security (Hourly Support)	2620	161	71L					1.80	1.80			(4.00)	(4.00)	27.00	17.00	37.00		8.00	89.00
			<b>Total</b>					1.80	1.80			(4.00)	(4.00)	-	-	-	-	1.80	1.80
Maintenance	2620	141	70					1.00	1.00									1.00	1.00
Custodial & Maint Dept (Hourly Support)	2620	161	70					7.00	7.00									7.00	7.00
			<b>Total</b>					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					5.00	5.00									5.00	5.00
			<b>Total</b>					5.00	5.00									5.00	5.00
Operations (Professional)	2610	141	71					1.00	1.00									1.00	1.00
Automotive Pool	2620	161	71G					1.00	1.00									1.00	1.00
			<b>Total</b>					1.00	1.00									1.00	1.00
Grounds Supervisors	2620	141	70F					2.00	2.00									2.00	2.00
Gounds (Hourly Support)	2620	161	70F					9.00	9.00									9.00	9.00
Mailroom (Hourly Support)	2620	161	71f					1.00	1.00									1.00	1.00
			<b>Total</b>	37.00		19.50	43.50	40.80	140.80	-	-	(4.00)	-	(4.00)	37.00	19.50	39.50	40.80	136.80
<b>Support Staff Total</b>				164.66		69.50	115.27	130.60	480.03	(2.00)	-	(4.00)	(5.30)	(11.30)	162.66	69.50	111.27	125.30	468.73
<b>Grand Total</b>				559.86		306.93	442.82	177.20	1,486.81	(8.00)	-	(8.00)	(7.30)	(23.30)	551.86	306.93	434.82	169.90	1,463.51



West Chester Area School District  
Assumptions for Benefits

Gross Benefit Costs							
	2009-10	2010-11	2010-11	2011-12	2012-13	2013-14	2014-15
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	14,399,970	16,617,699	16,117,699	17,660,163	19,350,240	21,202,058	23,231,095
Dental	1,418,390	1,537,070	1,537,070	1,633,905	1,736,841	1,846,262	1,962,577
Vision	153,231	178,827	178,827	186,517	194,537	202,902	211,627
Prescription	3,333,860	3,735,152	3,735,152	4,052,640	4,397,114	4,770,869	5,176,393
Social Security	6,603,700	7,013,152	6,760,140	6,987,689	7,025,412	7,099,016	7,174,461
Retirement	4,231,400	7,535,701	5,168,260	9,673,153	26,834,317	29,778,748	31,511,357
Tuition	1,301,498	1,088,870	1,388,870	1,458,314	1,531,229	1,607,791	1,688,180
Life & Disability	417,080	441,497	441,497	440,083	442,459	447,094	451,846
W/C, Unemp & Other	708,803	729,752	729,752	736,466	743,241	750,079	756,980
Total Benefit Expense	32,567,932	38,877,720	36,057,268	42,828,929	62,255,391	67,704,820	72,164,515
% Increase		38,877,720	10.71%	10.16%	45.36%	8.75%	6.59%

\* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2009-10	2010-11	2010-11	2011-12	2012-13	2013-14	2014-15
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	2,604,875	2,847,378	2,847,378	3,119,872	3,418,444	3,745,589	4,104,042
Dental	32,625	55,808	40,808	59,324	63,061	67,034	71,257
Vision	3,839	7,301	7,301	7,615	7,942	8,284	8,640
Prescription	39,162	48,283	63,283	52,387	56,840	61,671	66,913
Social Security					-	-	-
Retirement					-	-	-
Tuition					-	-	-
Life & Disability	123,061	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other							
Total Cost Share	2,803,562	3,075,622	3,075,622	3,356,050	3,663,139	3,999,430	4,367,705
					9%		

Change in Staff Benefit Cost							
	2009-10	2010-11	2010-11	2011-12	2012-13	2013-14	2014-15
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Change in Staff (fte)		(18.30)		0 00	0 00	0 00	0 00
Change in Staff (salary)		(926,983)		0	0	0	0
Medical		(195,822)		-	-	-	-
Dental		(27,790)		-	-	-	-
Vision		(3,847)		-	-	-	-
Prescription		(64,040)		-	-	-	-
Social Security				-	-	-	-
Retirement				-	-	-	-
Tuition				-	-	-	-
Life & Disability				-	-	-	-
W/C, Unemp & Other		(8,528)		-	-	-	-
Total Benefit Expense							
% Increase					#DIV/0!	#DIV/0!	#DIV/0!

Net Benefit Costs							
	2009-10	2010-11	2010-11	2011-12	2012-13	2013-14	2014-15
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	11,795,095	13,770,321	13,270,321	14,540,291	15,931,797	17,456,469	19,127,054
Dental	1,385,765	1,481,262	1,496,262	1,574,582	1,673,780	1,779,228	1,891,320
Vision	149,392	171,526	171,526	178,902	186,594	194,618	202,987
Prescription	3,294,698	3,686,869	3,671,869	4,000,253	4,340,274	4,709,198	5,109,479
Social Security	6,603,700	7,013,152	6,760,140	6,987,689	7,025,412	7,099,016	7,174,461
Retirement	4,231,400	7,535,701	5,168,260	9,673,153	26,834,317	29,778,748	31,511,357
Tuition	1,301,498	1,088,870	1,388,870	1,458,314	1,531,229	1,607,791	1,688,180
Life & Disability	294,019	324,645	324,645	323,231	325,607	330,242	334,994
W/C, Unemp & Other	708,803	729,752	729,752	736,466	743,241	750,079	756,980
Total Benefit Expense	29,764,370	35,802,098	32,981,646	39,472,879	58,592,251	63,705,390	67,796,810
% Increase			10.81%	10.25%	48.44%	8.73%	6.42%

West Chester Area School District  
Assumptions for Other Objects and Debt Service

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

800

**DUES AND FEES & PRIOR YEAR REFUNDS**

o Assume inflationary increase as follows:

3%

	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast
	\$258,000	\$385,300	\$ 385,300	\$ 396,859	\$ 408,765	\$ 421,028	\$ 433,659

**DUES/FEES - Athletic Fund**

	2009-10	2010-11	2010-11	2011-12	2012-13	2013-14	2014-15
	\$0	\$131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500	\$ 131,500

**DEBT SERVICE**

Int and Principal	\$ 24,436,800
Transfer to Cap Reserve	\$0

**EXISTING DEBT SERVICE**

	2010-11 Budget		2010-11 Projection		2011-12 Budget		2012-13 Budget		2013-14 Budget		2014-15 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
4/02 \$27,660,000 GOB	\$100,981	\$1,220,000	\$100,981	\$1,220,000	\$52,181	\$1,265,000	\$0	\$0				
4/03 \$29,990,000 GOB	\$1,196,103	\$1,630,000	\$1,196,103	\$1,630,000	\$1,130,903	\$2,020,000	\$1,063,233	\$2,090,000	\$992,173	\$2,155,000	\$916,748	\$2,250,000
6/03 A \$18,780,000 GOB	\$0	\$0	\$0	\$0								
1/05 \$9,995,000 GOB	\$0	\$0	\$0	\$0								
9/05 \$9,970,000 GOB	\$281,720	\$500,000	\$281,720	\$500,000	\$265,470	\$515,000	\$248,218	\$535,000	\$229,493	\$550,000	\$209,693	\$570,000
1/06 \$35,000,000 GOB	\$1,653,191	\$5,000	\$1,653,191	\$5,000	\$1,653,011	\$5,000	\$1,652,826	\$5,000	\$1,652,639	\$5,000	\$1,652,439	\$5,000
11/00 \$10,043,000 DVRA	\$136,430	\$969,000	\$136,430	\$969,000	\$176,912	\$1,019,000	\$140,165	\$1,072,000	\$101,522	\$1,127,000	\$60,893	\$1,185,000
1/06 \$100,810,000- GOB	\$4,826,325	\$1,830,000	\$4,826,325	\$1,830,000	\$4,753,125	\$1,910,000	\$4,676,725	\$1,970,000	\$4,578,225	\$2,065,000	\$4,474,975	\$2,150,000
3/06 \$13,455,000 GOB	\$491,638	\$1,635,000	\$491,638	\$1,635,000	\$424,838	\$1,705,000	\$355,438	\$1,765,000	\$285,544	\$1,845,000	\$215,138	\$1,910,000
11/06 \$22,245,000 GOB	\$919,988	\$115,000	\$919,988	\$115,000	\$915,388	\$115,000	\$910,788	\$144,000	\$853,188	\$1,500,000	\$793,188	\$1,555,000
11/06 \$37,935,000 GOB	\$1,586,873	\$135,000	\$1,586,873	\$135,000	\$1,582,148	\$140,000	\$1,577,248	\$145,000	\$1,572,173	\$150,000	\$1,566,923	\$155,000
4/09 \$10,000,000 Gob (refinance)	\$114,700	\$1,010,000	\$114,700	\$1,010,000	\$98,646	\$695,000	\$83,380	\$705,000	\$65,605	\$720,000	\$49,618	\$740,000
2/10 GOB (refinance)	\$506,444	\$2,065,000	\$506,444	\$2,065,000	\$464,038	\$2,950,000	\$404,288	\$3,025,000	\$327,613	\$3,095,000	\$233,413	\$3,185,000
<b>TOTAL</b>	<b>\$11,814,393</b>	<b>\$11,114,000</b>	<b>\$11,814,393</b>	<b>\$11,114,000</b>	<b>\$11,516,660</b>	<b>\$12,339,000</b>	<b>\$11,112,309</b>	<b>\$12,752,000</b>	<b>\$10,658,175</b>	<b>\$13,212,000</b>	<b>\$10,173,028</b>	<b>\$13,705,000</b>

Total ACT 1 eligible Debt	\$22,928,393	\$22,928,393	\$23,855,660	\$23,864,309	\$23,870,175	\$23,878,028
Increase in ACT 1 eligible debt			\$927,267	\$8,649	\$5,866	\$7,853

**NEW DEBT SERVICE**

FINANCING AMOUNT & YEAR	2010-11 Budget		2010-11 Projection		2011-12 Budget		2012-13 Budget		2013-14 Budget		2014-15 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
5/07 \$10,000,000 GOB	\$382,594	\$355,000	\$382,594	\$355,000	\$368,394	\$365,000	\$353,794	\$380,000	\$338,594	\$395,000	\$324,275	\$410,000
<b>Elementary Debt</b>												
10/09 \$10,000,000 EMMAUS	\$225,325	\$5,000	\$225,325	\$5,000	\$399,867	\$5,000	\$399,467	\$5,000	\$399,267	\$5,000	\$399,067	\$5,000
11/2011 \$10,000,000 GOB					\$250,963	\$5,000	\$511,926	\$5,000	\$511,833	\$5,000	\$511,729	\$5,000
11/2012 \$10,000,000 GOB							\$250,963	\$5,000	\$511,926	\$5,000	\$511,833	\$5,000
11/2013 \$10,000,000 GOB									\$287,481	\$5,000	\$496,397	\$5,000
<b>Total Elementary Debt (Act 1 Eligible)</b>	<b>\$225,325</b>	<b>\$5,000</b>	<b>\$225,325</b>	<b>\$5,000</b>	<b>\$650,630</b>	<b>\$10,000</b>	<b>\$1,162,356</b>	<b>\$15,000</b>	<b>\$1,710,507</b>	<b>\$20,000</b>	<b>\$1,919,026</b>	<b>\$20,000</b>
<b>Total New Debt</b>	<b>\$ 607,919</b>	<b>\$ 360,000</b>	<b>\$ 607,919</b>	<b>\$ 360,000</b>	<b>\$ 1,019,024</b>	<b>\$ 375,000</b>	<b>\$ 1,516,150</b>	<b>\$ 395,000</b>	<b>\$ 2,049,101</b>	<b>\$ 415,000</b>	<b>\$ 2,243,301</b>	<b>\$ 430,000</b>

**TOTAL DEBT SERVICE**

YEAR	2010-11 Budget		2010-11 Projection		2011-12 Budget		2012-13 Budget		2013-14 Budget		2014-15 Budget	
Total Debt Service	\$12,422,312	\$11,474,000	\$12,422,312	\$11,474,000	\$12,535,684	\$12,714,000	\$12,628,459	\$13,147,000	\$12,707,276	\$13,627,000	\$12,416,329	\$14,135,000
Change in Debt Service	\$23,896,312		\$23,896,312		\$25,249,684	\$25,775,459	\$25,775,459	\$26,334,276	\$26,334,276	\$26,334,276	\$26,551,329	\$26,551,329
					\$ 1,353,372	\$ 525,775	\$ 558,817	\$ 217,053				

West Chester Area School District  
Comparison of Expenses  
2000-01 to 2008-09

	Actual 2000-01	Actual 2001-02	% Change	Actual 2002-03	% Change	Actual 2003-04	% Change	Actual 2004-05	% Change	Actual 2005-06	% Change	Actual 2006-07	% Change	Actual 2007-08	% Change	Actual 2008-09	% Change	Projected 2010-11	% Change	Estimated 2011-12	% Change
<b>Staff</b>	77,129.2	83,033.8	7.66%	86,665.3	4.37%	92,205.1	6.39%	98,092.6	6.39%	102,058.1	4.04%	110,044.9	7.83%	115,830.4	5.26%	117,168.2	1.15%	124,617.5	6.36%	130,815.2	4.97%
<b>Total Salaries</b>	62,120.7	66,420.9	6.92%	68,745.4	3.50%	71,544.2	4.07%	75,178.0	5.08%	77,504.7	3.09%	81,915.7	7.83%	85,629.5	4.53%	87,892.4	2.64%	91,635.8	4.26%	91,342.3	-0.32%
<b>Administration</b>	3,714.4	4,588.2	22.72%	4,855.5	6.52%	5,264.0	8.41%	5,669.5	7.70%	6,074.0	7.13%	6,358.7	4.69%	6,980.7	9.78%	7,402.0	6.04%	7,048.5	-4.78%	7,326.4	3.94%
Reg Salaries	47,379.9	49,372.8	4.22%	50,736.8	2.76%	52,206.0	2.90%	53,981.5	3.40%	55,600.3	3.00%	57,724.3	3.82%	59,946.7	3.85%	61,097.6	1.92%	64,193.4	5.07%	63,358.7	-1.30%
Extra Duty Pymnts	511.8	590.3	15.35%	690.3	16.93%	873.3	26.51%	1,091.8	25.02%	998.2	-8.57%	1,028.0	2.98%	1,197.0	16.44%	1,118.7	-6.54%	1,069.9	-4.36%	1,063.9	-0.56%
Sabbatical Pymnts	199.9	180.6	-9.66%	87.2	-51.71%	283.3	224.94%	395.9	39.73%	228.0	-42.40%	301.8	32.35%	43.9	-85.46%	103.9	136.67%	292.9	181.92%	291.2	-0.56%
Subject Chair Pymnts	128.6	138.2	7.50%	152.5	10.34%	152.1	-0.30%	169.7	11.62%	201.2	18.56%	392.3	94.95%	412.6	5.18%	437.5	6.01%	433.5	-0.91%	431.0	-0.56%
Severance Pymnts	41.1	499.4	1116.01%	499.5	0.00%	41.4	-91.70%	398.1	860.89%	251.5	-36.83%	304.2	20.95%	245.9	-19.17%	245.0	-0.37%	408.2	66.62%	405.9	-0.56%
Supplemental Contracts	1,123.5	1,142.3	1.67%	1,116.9	-2.23%	1,190.1	6.56%	1,202.2	1.01%	1,311.7	9.10%	1,980.1	50.97%	2,033.1	2.68%	2,124.6	4.50%	2,063.8	-2.86%	2,052.2	-0.56%
<b>Total Teachers</b>	49,378.8	51,923.7	5.15%	53,283.2	2.62%	54,746.2	2.75%	57,239.3	4.55%	58,590.9	2.36%	61,730.8	5.36%	63,879.2	3.48%	65,127.2	1.95%	68,461.7	5.12%	67,603.0	-1.25%
<b>Technical</b>	1,752.0	1,720.4	-1.80%	1,865.6	8.44%	2,031.9	8.92%	2,040.5	0.42%	2,401.2	17.67%	2,500.4	4.13%	2,749.5	9.96%	2,765.7	0.59%	2,883.3	4.25%	2,954.0	2.45%
Reg Salaries	3,540.3	3,907.1	10.36%	4,231.4	8.30%	4,645.0	9.77%	5,198.6	11.92%	5,522.8	6.24%	5,939.6	7.55%	6,292.9	5.95%	6,629.3	5.35%	7,009.9	5.74%	7,108.0	1.40%
<b>Crafts and Trades</b>	3,735.3	4,311.5	15.43%	4,509.7	4.60%	4,857.1	7.70%	5,030.1	3.56%	4,915.8	-2.27%	5,386.2	9.57%	5,727.1	6.33%	5,968.2	4.21%	6,232.4	4.43%	6,350.9	1.90%
Reg Salaries	5,618.8	6,324.6	12.56%	7,258.2	14.76%	7,784.7	7.25%	9,113.4	17.07%	10,377.2	13.87%	11,744.7	13.18%	13,233.2	12.67%	13,941.8	5.35%	16,117.7	15.61%	17,660.2	9.57%
Medical	872.7	1,157.1	32.59%	1,068.5	-7.66%	1,119.1	4.74%	1,403.4	25.40%	1,381.0	-1.59%	1,398.9	1.29%	1,504.3	7.53%	1,559.6	3.68%	1,537.1	-1.44%	1,633.9	6.30%
Dental	163.5	174.8	6.88%	156.8	-10.30%	183.6	17.12%	180.4	-1.74%	151.5	-15.99%	154.0	1.62%	161.1	4.59%	167.6	4.06%	178.8	6.70%	186.5	4.30%
Vision	1,808.4	2,269.6	25.50%	2,657.7	17.10%	2,831.5	6.54%	2,816.1	-0.54%	3,112.9	10.57%	3,473.2	11.57%	3,099.7	-10.75%	3,223.6	4.00%	3,735.2	15.87%	4,052.6	8.50%
Prescription	4,770.4	5,110.6	7.13%	5,266.7	3.05%	5,357.9	1.73%	5,623.7	4.96%	5,784.1	2.85%	6,095.4	5.38%	6,380.7	4.68%	6,535.8	2.43%	6,760.1	3.43%	6,987.7	3.37%
Social Security	1,221.7	718.9	-41.16%	795.7	10.68%	2,697.5	239.01%	3,153.5	16.90%	3,604.6	14.30%	5,209.4	44.52%	6,092.4	16.95%	4,111.3	-32.52%	5,168.3	25.71%	9,673.2	87.16%
Retirement	490.0	614.2	25.35%	607.8	-1.04%	689.3	13.41%	874.8	27.76%	896.9	2.56%	946.3	5.50%	887.1	-6.25%	977.5	10.18%	1,388.9	42.08%	1,458.3	5.00%
Tuition Reimbursement	179.5	210.6	17.30%	203.0	-3.61%	207.8	2.82%	540.6	159.06%	464.0	-14.16%	518.6	11.76%	480.6	-7.34%	538.9	12.14%	441.5	-18.07%	440.1	-0.32%
Life & Disability	496.1	706.9	42.49%	833.2	17.87%	1,217.9	46.17%	606.6	-50.19%	615.8	1.51%	731.3	18.76%	728.5	-0.38%	911.1	25.07%	728.8	-19.90%	736.5	0.92%
Workers Comp/Unemp/Other	15,621.1	17,287.2	10.67%	18,847.4	9.03%	22,090.1	17.20%	24,412.5	10.51%	26,388.1	7.84%	30,271.8	14.72%	32,567.2	7.58%	31,967.2	-1.84%	36,057.3	12.79%	42,828.9	18.78%
Total benefits	(612.6)	(674.3)	-10.07%	(927.5)	37.54%	(1,429.2)	54.10%	(1,498.0)	4.81%	(1,834.6)	22.48%	(2,142.6)	16.79%	(2,366.6)	10.46%	(2,691.4)	13.72%	(3,076.6)	14.28%	(3,356.0)	9.12%
(Less) cost sharing	15,008.5	16,612.9	10.69%	17,920.0	7.87%	20,660.9	15.30%	22,914.5	10.91%	24,553.5	7.15%	28,129.2	14.56%	30,201.6	7.37%	29,275.8	-3.06%	32,981.6	12.66%	39,472.9	19.68%
Net Benefits	6,372.1	7,009.3	10.00%	7,663.2	9.33%	7,847.1	2.40%	9,083.1	15.75%	9,814.6	8.05%	9,802.8	-0.12%	10,700.1	9.15%	12,146.9	13.52%	12,092.0	-0.45%	12,611.0	4.29%
<b>Prof. &amp; Tech. Services</b>	766.0	833.1	8.76%	1,333.9	60.11%	1,497.7	12.28%	1,732.6	15.68%	1,688.2	-2.56%	1,732.4	2.62%	1,676.0	-3.26%	1,668.6	-0.44%	1,507.4	-9.68%	1,552.7	3.00%
Substitute Service	196.6	394.7	100.76%	567.3	43.73%	567.3	0.00%	746.7	31.62%	461.9	-38.14%	523.9	13.42%	682.3	30.23%	1,031.9	51.24%	876.8	-5.34%	1,025.6	5.00%
Contracted Therapeutic Staff	280.5	189.8	-32.34%	290.2	52.90%	374.7	29.12%	440.2	17.48%	219.2	-50.20%	363.6	65.88%	473.9	30.34%	326.3	-31.15%	328.0	-0.30%	341.3	5.00%
Contracted Aides	2,602.2	3,038.7	16.77%	2,761.3	-9.13%	2,477.3	-10.29%	2,688.9	8.54%	2,120.5	-20.22%	2,022.9	-4.60%	2,242.6	10.86%	2,538.9	13.21%	2,861.1	12.81%	2,794.1	-2.33%
CCUI - Special Education Programs	63.3	285.1	350.39%	404.6	41.92%	363.7	-10.11%	411.7	13.20%	619.1	50.38%	332.4	-46.31%	507.9	52.80%	586.9	15.55%	585.0	-0.33%	614.2	5.00%
Due Process Hearings	95.2	138.1	45.06%	105.7	-23.46%	257.7	144.75%	217.2	-16.04%	159.1	-26.75%	196.2	41.17%	196.2	-12.64%	366.4	86.75%	394.3	7.61%	414.0	5.00%
Early Intervention	61.3	15.2	-75.20%	43.2	184.21%	17.6	-59.26%	210.6	1096.59%	333.4	58.31%	396.6	18.66%	410.9	3.87%	497.7	21.12%	540.0	8.50%	567.0	5.00%
Extended School Year	424.2	242.4	-42.86%	252.5	4.17%	547.1	116.67%	519.2	-5.10%	662.9	27.68%	745.1	12.40%	879.9	18.09%	1,077.3	32.52%	1,328.5	22.43%	1,528.9	18.01%
Alternative Education - Special Ed	335.1	109.6	-67.29%	341.2	211.31%	147.0	-56.92%	159.3	8.37%	524.2	229.06%	342.3	-34.70%	251.3	-26.58%	329.9	31.28%	300.0	-9.30%	309.0	5.00%
Alternative Education - Reg	379.6	421.1	10.93%	458.3	8.83%	474.8	3.60%	537.2	13.14%	496.6	7.56%	545.9	9.93%	543.3	-0.48%	513.0	-4.58%	505.1	-1.54%	520.3	3.00%
Tax Collection	327.9	199.1	-39.28%	261.1	31.14%	287.9	10.26%	308.9	7.29%	288.1	-6.73%	228.2	-20.79%	255.0	11.74%	410.9	61.14%	318.5	-22.48%	328.1	3.00%
Legal	840.2	1,142.4	35.97%	843.9	-26.13%	833.3	-1.26%	1,110.6	33.28%	1,351.6	21.70%	1,415.8	4.75%	1,614.5	14.03%	1,814.2	12.37%	1,649.8	-9.06%	1,699.3	3.00%
Other	2,764.7	3,112.6	12.58%	3,231.9	3.83%	3,383.1	4.68%	3,608.5	6.66%	4,061.9	12.56%	4,455.0	9.68%	4,831.5	8.45%	4,570.1	-5.41%	4,781.2	4.62%	4,927.4	3.06%
<b>Purchased Property Services</b>	1,407.7	1,746.1	24.04%	1,698.7	-2.71%	1,727.4	1.69%	1,919.9	11.14%	2,251.7	17.28%	2,631.3	16.86%	2,996.8	13.89%	2,740.3	-8.56%	2,503.6	-8.64%	2,578.7	3.00%
Electricity	219.0	227.9	4.06%	229.5	0.70%	251.3	9.50%	287.7	14.48%	302.3	5.07%	345.5	14.29%	403.5	16.79%	427.2	5.87%	463.1	8.39%	476.9	3.00%
Water/Sewer	67.4	70.5	4.60%	79.3	12.48%	89.9	13.37%	90.5	0.67%	146.1	61.44%	136.0	-6.91%	155.0	13.97%	148.2	-4.39%	139.0	-6.21%	146.0	5.00%
Trash Removal	150.2	188.7	25.63%	200.1	6.04%	211.7	5.80%	222.0	4.87%	226.8	2.16%	77.9	-65.65%	0.8	-98.97%	101.6	12600.00%	130.0	27.95%	133.9	3.00%
Office Rental	920.4	879.4	-4.45%	1,024.3	16.48%	1,102.8	7.66%	1,088.4	-1.31%	1,135.0	4.28%	1,264.3	11.39%	1,275.4	0.88%	1,152.8	-9.61%	1,545.6	34.07%	1,591.9	3.00%
Other	14,608.5	15,344.3	5.04%	16,420.4	7.01%	17,563.8	6.96%	19,747.4	12.43%	21,040.7	6.55%	21,636.2	2.83%	23,873.6	10.34%	25,095.4	5.12%	26,831.1	6.92%	28,780.4	7.26%
<b>Other Services</b>	1,872.7	2,735.2	46.06%	3,288.8	20.24%	3,788.9	15.21%	4,305.9	13.65%	4,691.2	8.95%	4,455.5	-5.03%	5,470.3	22.78%	5,905.0	7.95%	6,973.8	18.10%	7,982.7	14.47%
Charter Schools	1,150.1	1,025.1	-10.87%	1,102.3	7.53%</																

West Chester Area School District  
Comparison of Expenses  
2000-01 to 2008-09

<i>Other Objects</i>	379.3	212.1	-44.08%	220.8	4.10%	241.7	9.47%	285.5	18.12%	333.3	16.75%	295.3	-11.41%	351.4	18.99%	342.2	-2.61%	385.3	12.59%	396.9	3.00%
<i>Property</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology Equipment	2,790.2	3,327.8	19.27%	3,097.0	-6.94%	2,682.5	-13.38%	2,591.5	-3.39%	709.8	-72.61%	1,748.0	146.27%	2,335.8	33.63%	1,133.0	-51.49%	1,377.4	21.57%	131.5	3.00%
Other Equipment	1,640.9	2,057.0	25.36%	2,120.7	3.10%	1,725.0	-18.66%	1,632.6	-5.36%	-	-100.00%	403.0	#DIV/0!	1,290.0	220.10%	282.5	-78.10%	1,377.4	21.57%	131.5	3.00%
	1,149.3	1,270.8	10.57%	976.3	-23.17%	957.5	-1.93%	958.9	0.15%	709.8	-25.98%	1,345.0	89.49%	1,045.8	-22.25%	701.7	-32.90%	590.4	-15.86%	608.1	3.00%
<i>Debt Service</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond payments	11,149.2	15,275.2	37.01%	13,135.6	-14.01%	14,756.7	12.34%	16,571.0	12.29%	20,117.0	21.40%	19,825.5	-1.45%	20,106.0	1.41%	21,626.3	7.56%	23,346.3	7.95%	25,249.7	8.15%
Variable rate delta to capital reserve	10,840.8	11,974.4	10.46%	12,060.5	0.72%	13,864.0	14.95%	16,571.0	19.53%	20,117.0	21.40%	19,825.5	-1.45%	20,106.0	1.41%	21,626.3	7.56%	23,346.3	7.95%	25,249.7	8.15%
	308.4	3,300.8	970.30%	1,075.1	-67.43%	892.7	-16.97%	-	-100.00%	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
<i>Reserve</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	742.0	-	1,518.1	-	1,008.0	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	118,825.1	131,275.7	10.48%	134,889.4	2.75%	143,810.1	6.61%	154,621.4	7.52%	164,336.4	6.28%	174,351.5	6.09%	185,441.6	6.36%	188,712.4	1.76%	199,754.6	5.85%	211,017.5	5.64%
	118,825.1	131,275.7																			
	(0.0)	(0.0)																			

West Chester Area School District  
Comparison of Expenses  
2001-02 to 2014-15

	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	% Change 2010-11	Projected 2010-11	% Change 2011-12	Estimated 2011-12	% Change 2012-13	Estimated 2012-13	% Change 2013-14	Estimated 2013-14	% Change 2014-15	Estimated 2014-15	% Change 2014-15
<b>Staff</b>	83,033.8	86,665.3	92,205.1	98,092.6	102,058.1	110,044.9	115,830.4	117,168.2	118,858.8	21.17%	124,617.5	13.24%	130,815.2	4.97%	150,427.7	14.99%	156,503.0	4.04%	161,580.6	3.24%
<i>Total Salaries</i>	66,420.9	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	87,892.4	89,094.4	18.51%	91,635.8	11.87%	91,342.3	-0.32%	91,835.4	0.54%	92,797.6	1.05%	93,783.8	1.06%
<i>Administration</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Salaries	4,558.2	4,855.5	5,264.0	5,669.5	6,074.0	6,358.7	6,980.7	7,402.0	7,449.8	31.40%	7,048.5	10.85%	7,326.4	3.94%	7,472.9	2.00%	7,659.7	2.50%	7,851.2	2.50%
<i>Teachers</i>	49,372.8	50,736.8	52,206.0	53,981.5	55,600.3	57,724.3	59,946.7	61,097.6	62,620.9	16.00%	64,193.4	11.21%	63,358.7	-1.30%	63,375.8	0.03%	63,710.2	0.53%	64,053.0	0.54%
Reg Salaries	590.3	690.3	873.3	1,091.8	998.2	1,028.0	1,197.0	1,118.7	899.6	-17.60%	1,069.9	4.08%	1,063.9	-0.56%	1,064.2	0.03%	1,079.2	0.53%	1,075.6	0.54%
Extra Duty Pymnts	180.6	87.2	283.3	395.9	228.0	301.8	43.9	103.9	129.9	-67.18%	292.9	-2.96%	291.2	-0.56%	291.3	0.03%	292.9	0.53%	294.4	0.54%
Sabbatical Pymnts	138.2	152.5	152.1	169.7	201.2	392.3	412.6	437.5	429.0	152.74%	433.5	10.49%	431.0	-0.56%	431.1	0.03%	433.4	0.53%	435.7	0.54%
Subject Chair Pymnts	499.4	499.5	41.4	398.1	251.5	304.2	245.9	245.0	288.8	-27.46%	408.2	34.19%	405.9	-0.56%	406.0	0.03%	408.2	0.53%	410.4	0.54%
Severance Pymnts	1,142.3	1,116.9	1,190.1	1,202.2	1,311.7	1,980.1	2,033.1	2,124.6	2,040.0	69.69%	2,063.8	4.23%	2,052.2	-0.56%	2,052.8	0.03%	2,063.6	0.53%	2,074.7	0.54%
Supplemental Contracts	51,923.7	53,283.2	54,746.2	57,239.3	58,590.9	61,730.8	63,879.2	65,127.2	66,408.3	16.02%	68,461.7	10.90%	67,603.0	-1.25%	67,621.3	0.03%	67,978.1	0.53%	68,343.8	0.54%
<i>Technical</i>	1,720.4	1,865.6	2,031.9	2,040.5	2,401.2	2,500.4	2,749.5	2,765.7	2,732.6	33.92%	2,883.3	15.31%	2,954.0	2.45%	3,013.1	2.00%	3,088.4	2.50%	3,165.6	2.50%
<i>Office Clerical</i>	3,907.1	4,231.4	4,645.0	5,198.6	5,522.8	5,939.6	6,292.9	6,629.3	6,531.6	25.64%	7,009.9	18.02%	7,108.0	1.40%	7,250.2	2.00%	7,431.5	2.50%	7,617.2	2.50%
Reg Salaries	4,311.5	4,509.7	4,857.1	5,030.1	4,915.8	5,386.2	5,727.1	5,968.2	5,972.0	18.72%	6,232.4	15.71%	6,350.9	1.90%	6,478.0	1.90%	6,639.9	2.50%	6,805.9	2.50%
<i>Crafts and Trades</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Benefits</i>	6,324.6	7,256.2	7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	13,941.8	14,400.0	58.01%	16,117.7	37.23%	17,660.2	9.57%	19,350.2	9.57%	21,202.1	9.57%	23,231.1	9.57%
Medical	1,157.1	1,068.5	1,119.1	1,403.4	1,381.0	1,398.9	1,504.3	1,559.6	1,418.4	1.07%	1,537.1	9.88%	1,633.9	6.30%	1,736.8	6.30%	1,846.3	6.30%	1,962.6	6.30%
Dental	174.8	156.8	183.6	180.4	151.5	154.0	161.1	167.6	153.2	-15.06%	178.8	16.12%	186.5	4.30%	194.5	4.30%	202.9	4.30%	211.6	4.30%
Vision	2,269.6	2,657.7	2,831.5	2,816.1	3,112.9	3,473.2	3,099.7	3,223.6	3,333.9	18.39%	3,735.2	7.54%	4,052.6	8.50%	4,397.1	8.50%	4,770.9	8.50%	5,176.4	8.50%
Prescription	5,110.6	5,266.7	5,357.9	5,623.7	5,784.1	6,095.4	6,380.7	6,535.8	6,603.7	17.43%	6,760.1	10.91%	6,987.7	3.37%	7,025.4	0.54%	7,099.0	1.05%	7,174.5	1.06%
Social Security	718.9	795.7	2,697.5	3,153.5	3,604.6	5,209.4	6,092.4	4,111.3	4,231.4	34.18%	5,168.3	-0.79%	9,673.2	87.16%	26,834.3	177.41%	29,778.7	10.97%	31,511.4	5.82%
Retirement	614.2	607.8	689.3	974.8	896.9	946.3	887.1	977.5	1,301.5	33.51%	1,388.9	46.77%	1,458.3	5.00%	1,531.2	5.00%	1,607.8	5.00%	1,688.2	5.00%
Tuition Reimbursement	210.6	203.0	208.7	540.6	464.0	518.6	480.6	538.9	417.1	-22.85%	441.5	-14.87%	440.1	-0.32%	442.5	0.54%	447.1	1.05%	451.8	1.06%
Life & Disability	706.9	833.2	1,217.9	606.6	615.8	731.3	728.5	911.1	708.8	16.85%	729.8	-0.21%	736.5	0.92%	743.2	0.92%	750.1	0.92%	757.0	0.92%
Workers Comp/Unemply/Other	17,287.2	18,847.4	22,090.1	24,412.5	26,388.1	30,271.8	32,567.6	31,967.2	32,567.9	33.41%	36,057.3	19.11%	42,828.9	18.78%	62,255.4	45.36%	67,704.8	8.75%	72,164.5	6.29%
Total Benefits	(674.3)	(927.5)	(1,429.2)	(1,498.0)	(1,834.6)	(2,366.6)	(2,691.4)	(2,803.6)	(2,803.6)	87.16%	(3,075.6)	43.55%	(3,356.0)	9.12%	(3,663.1)	9.15%	(3,999.4)	9.18%	(4,367.7)	9.21%
(Less) cost sharing	16,612.9	17,920.0	20,660.9	22,914.5	24,553.5	28,129.2	30,201.0	29,275.8	29,764.4	29.89%	32,981.6	17.25%	39,472.9	19.68%	58,592.3	48.44%	63,705.4	8.73%	67,796.8	6.42%
Net Benefits																				
<i>Prof. &amp; Tech. Services</i>	7,009.3	7,663.2	7,847.1	9,083.1	9,814.6	9,802.8	10,700.1	12,146.9	11,687.8	28.68%	12,092.0	23.35%	12,611.0	4.29%	13,153.4	4.30%	13,720.2	4.31%	14,312.7	4.32%
Substitute Service	833.1	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,668.6	1,466.8	-15.34%	1,507.4	-12.99%	1,552.7	3.00%	1,599.2	3.00%	1,647.2	3.00%	1,696.6	3.00%
Contracted Therapeutic Staff	394.7	567.3	567.3	746.7	461.9	523.9	682.3	1,031.9	857.8	14.88%	976.8	86.45%	1,025.6	5.00%	1,076.9	5.00%	1,130.8	5.00%	1,187.3	5.00%
Contracted Aides	189.8	290.2	374.7	440.2	219.2	363.6	473.9	326.3	442.5	0.52%	325.0	-10.62%	341.3	5.00%	358.3	5.00%	376.2	5.00%	395.0	5.00%
CCIU - Special Education Programs	3,038.7	2,761.3	2,477.3	2,688.9	2,120.5	2,022.9	2,242.6	2,538.9	3,099.7	15.28%	2,661.1	31.55%	2,794.1	5.00%	2,933.9	5.00%	3,085.5	5.00%	3,234.6	5.00%
Due Process Hearings	285.1	404.6	363.7	411.7	619.1	332.4	507.9	586.9	475.5	15.50%	585.0	75.99%	614.2	5.00%	644.9	5.00%	677.2	5.00%	711.0	5.00%
Early Intervention	138.1	105.7	258.7	217.2	159.1	224.6	196.2	366.4	369.0	69.89%	394.3	75.54%	414.0	5.00%	434.7	5.00%	456.4	5.00%	479.2	5.00%
Extended School Year	15.2	43.2	17.6	210.6	333.4	395.6	410.9	497.7	620.4	194.59%	540.0	36.50%	567.0	5.00%	595.4	5.00%	625.1	5.00%	656.4	5.00%
Alternative Education - Special Ed	242.4	252.5	547.1	519.2	662.9	745.1	879.9	1,077.3	1,027.4	97.88%	1,328.5	78.29%	1,394.9	5.00%	1,464.6	5.00%	1,537.9	5.00%	1,614.8	5.00%
Alternative Education - Reg	109.6	341.2	147.0	159.3	524.2	342.3	251.3	329.9	294.1	84.62%	300.0	-12.36%	309.0	3.00%	318.3	3.00%	327.8	3.00%	337.7	3.00%
Tax Collection	421.1	458.3	474.8	537.2	496.6	545.9	543.3	513.0	557.0	3.69%	505.1	-7.47%	520.3	3.00%	535.9	3.00%	552.0	3.00%	568.5	3.00%
Legal	199.1	261.1	287.9	308.2	288.1	228.2	255.0	410.9	279.9	-9.39%	318.5	39.57%	328.1	3.00%	337.9	3.00%	348.0	3.00%	358.5	3.00%
Other	1,142.4	843.9	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,814.2	1,272.6	14.59%	1,649.8	16.53%	1,699.3	3.00%	1,750.3	3.00%	1,802.8	3.00%	1,856.9	3.00%
<i>Purchased Property Services</i>	3,112.6	3,231.9	3,383.1	3,608.5	4,061.9	4,455.0	4,831.5	4,570.1	4,306.0	19.33%	4,781.2	7.32%	4,927.4	3.06%	5,078.2	3.06%	5,233.6	3.06%	5,393.8	3.06%
Electricity	1,746.1	1,696.7	1,727.4	1,919.9	2,251.7	2,631.3	2,996.8	2,740.3	2,538.2	32.20%	2,503.6	-4.85%	2,578.7	3.00%	2,656.1	3.00%	2,735.8	3.00%	2,817.9	3.00%
Water/Sewer	227.9	229.5	251.3	287.7	302.3	345.5	403.5	427.2	421.2	46.40%	463.1	34.02%	476.9	3.00%	491.2	3.00%	506.0	3.00%	521.2	3.00%
Trash Removal	70.5	79.3	89.9	90.5	146.1	136.0	155.0	148.2	122.1	34.92%	139.0	2.21%	146.0	5.00%	153.2	5.00%	160.9	5.00%	169.0	5.00%
Office Rental	188.7	200.1	211.7	222.0	226.8	77.9	0.8	101.6	96.9	-56.35%	130.0	66.88%	133.9	3.00%	137.9	3.00%	142.1	3.00%	146.3	3.00%
Other	879.4	1,024.3	1,102.8	1,088.4	1,135.0	1,264.3	1,275.4	1,152.8	1,127.6	3.60%	1,545.6	22.25%	1,591.9	3.00%	1,639.7	3.00%	1,688.9	3.00%	1,739.5	3.00%
<i>Other Services</i>	15,344.3	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,873.6	25,095.4	25,150.5	27.36%	26,831.1	24.01%	28,780.4	7.26%	30,507.0	6.00%	32,264.5	5		

West Chester Area School District  
Comparison of Expenses  
2001-02 to 2014-15

<i>Supplies</i>	3,960.6	4,455.2	5,130.1	4,641.8	5,459.0	5,025.7	6,404.7	6,630.3	5,689.8	22.58%	5,765.1	14.71%	6,521.2	13.12%	6,861.9	5.23%	7,225.2	5.29%	7,612.7	5.36%
Heating Fuel	476.4	493.0	659.0	571.1	930.7	1,235.9	1,060.1	1,788.1	1,097.4	92.16%	1,169.4	-5.38%	1,204.5	3.00%	1,240.6	3.00%	1,277.8	3.00%	1,316.2	3.00%
Other Operations/Maint Supplies	504.5	576.1	614.9	657.1	738.5	819.5	925.6	789.5	807.8	22.93%	984.9	20.18%	1,024.3	4.00%	1,065.3	4.00%	1,107.9	4.00%	1,152.2	4.00%
Educational	500.6	1,052.6	1,395.5	1,429.0	2,341.7	2,010.9	2,591.9	2,160.2	2,149.7	50.43%	2,306.1	14.68%	2,183.1	-5.33%	2,270.4	4.00%	2,361.3	4.00%	2,455.7	4.00%
Educational /Admin Software	753.4	1,034.2	524.8	235.8	303.5	353.1	464.8	314.6	610.2	158.78%	380.0	7.62%	395.2	4.00%	411.0	4.00%	427.4	4.00%	444.5	4.00%
Administration/Business	197.1	198.6	208.5	170.3	212.1	199.8	199.5	186.4	145.8	-14.39%	149.3	-25.28%	155.3	4.00%	161.5	4.00%	167.9	4.00%	174.7	4.00%
Other	532.5	800.1	467.1	163.1	7.4	9.8	14.3	18.1	28.2	-82.71%	25.0	155.10%	26.0	4.00%	27.0	4.00%	28.1	4.00%	29.2	4.00%
<i>Other Objects</i>	212.1	220.8	241.7	285.5	333.3	295.3	351.4	342.2	258.0	-9.63%	385.3	30.48%	396.9	3.00%	408.8	3.00%	421.0	3.00%	433.7	3.00%
<i>Property</i>	3,327.8	3,097.0	2,682.5	2,591.5	709.8	1,748.0	2,335.8	1,133.0	972.9	-62.46%	1,377.4	-21.20%	1,715.7	24.56%	1,967.2	14.66%	2,226.2	13.17%	2,493.0	11.98%
Technology Equipment	2,057.0	2,120.7	1,725.0	1,632.6	-	403.0	1,290.0	282.5	-	-100.00%	-	-100.00%	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Other Equipment	1,270.8	976.3	957.5	958.9	709.8	1,345.0	1,045.8	701.7	583.0	-39.20%	590.4	-56.10%	608.1	3.00%	626.4	3.00%	645.2	3.00%	664.5	3.00%
<i>Debt Service</i>	15,275.2	13,135.6	14,756.7	16,571.0	20,117.0	19,825.5	20,106.0	21,626.3	24,436.8	47.47%	23,346.3	17.76%	25,249.7	8.15%	25,775.5	2.08%	26,334.3	2.17%	26,551.3	0.82%
Bond payments	11,974.4	12,060.5	13,864.0	16,571.0	20,117.0	19,825.5	20,106.0	21,626.3	24,436.8	47.47%	23,346.3	17.76%	25,249.7	8.15%	25,775.5	2.08%	26,334.3	2.17%	26,551.3	0.82%
Variable rate delta to capital reserve	3,300.8	1,075.1	892.7	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	-	-	-	-	-
<i>Reserve</i>	-	-	-	-	742.0	1,518.1	1,008.0	-	1,340.0	-	558.7	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	131,275.7	134,889.4	143,810.1	154,621.4	164,336.4	174,351.5	185,441.6	188,712.4	192,700.5	24.63%	199,754.6	14.57%	211,017.5	5.64%	234,179.6	10.98%	243,928.0	4.16%	252,515.3	3.52%
	131,275.7												5.64%	10.98%		4.16%	4.16%		3.52%	
	(0.0)																			



# WEST CHESTER AREA SCHOOL DISTRICT CAPITAL RESERVE FUND HISTORY AND PROJECTION

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	PROJECTION 2010-11	BUDGET 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>Revenues</b>											
Contribution from General Fund	\$ 742,047	\$ 1,518,064	\$ 1,008,000	\$ -	\$ 1,067,895	\$ -	\$ 558,655	\$ -	\$ -	\$ -	\$ -
Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refund from Litigation			\$ 80,603								
Arbitrage Rebate		\$ (187,941)	\$ 61,099								
Interest Income	\$ 2,977,475	\$ 2,976,881	\$ 2,025,750	\$ 763,857	\$ 137,306	\$ 236,596	\$ 258,123	\$ 461,672	\$ 442,385	\$ 354,942	\$ 321,312
<b>Total Revenues</b>	<b>\$ 3,719,522</b>	<b>\$ 4,307,004</b>	<b>\$ 3,175,452</b>	<b>\$ 763,857</b>	<b>\$ 1,205,201</b>	<b>\$ 236,596</b>	<b>\$ 816,778</b>	<b>\$ 461,672</b>	<b>\$ 442,385</b>	<b>\$ 354,942</b>	<b>\$ 321,312</b>
<b>Expenditures and Fund Transfers</b>											
Transfer to General Fund				\$ 900,000	\$ -						
Debt Service Payments (Cap Int)		\$ 1,658,859	\$ 3,633,680	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to fund Technology Equipment											
Technology		\$ 1,875,546	\$ (22,811)	\$ -	\$ 2,048,270	\$ 2,109,718	\$ 2,109,718	\$ 2,173,010	\$ 2,238,200	\$ 2,305,346	\$ 2,374,507
Facility repairs and maint											
Transfer to Capital Projects Fund (CAP INT.)	\$ 595,031										
<b>Total Expenditures</b>	<b>\$ 595,031</b>	<b>\$ 3,534,405</b>	<b>\$ 3,610,869</b>	<b>\$ 2,500,000</b>	<b>\$ 2,048,270</b>	<b>\$ 2,109,718</b>	<b>\$ 2,109,718</b>	<b>\$ 2,173,010</b>	<b>\$ 2,238,200</b>	<b>\$ 2,305,346</b>	<b>\$ 2,374,507</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ 3,124,491</b>	<b>\$ 772,599</b>	<b>\$ (435,417)</b>	<b>\$ (1,736,143)</b>	<b>\$ (843,069)</b>	<b>\$ (1,873,123)</b>	<b>\$ (1,292,940)</b>	<b>\$ (1,711,339)</b>	<b>\$ (1,795,815)</b>	<b>\$ (1,950,405)</b>	<b>\$ (2,053,195)</b>
<b>Project Fund Balance at July 1</b>	<b>\$ 12,916,389</b>	<b>\$ 16,040,880</b>	<b>\$ 16,813,479</b>	<b>\$ 16,378,062</b>	<b>\$ 14,641,919</b>	<b>\$ 12,230,955</b>	<b>\$ 13,798,850</b>	<b>\$ 12,505,910</b>	<b>\$ 10,794,571</b>	<b>\$ 8,998,756</b>	<b>\$ 7,048,351</b>
<b>Projected Fund Balance at June 30</b>	<b>\$ 16,040,880</b>	<b>\$ 16,813,479</b>	<b>\$ 16,378,062</b>	<b>\$ 14,641,919</b>	<b>\$ 13,798,850</b>	<b>\$ 10,357,832</b>	<b>\$ 12,505,910</b>	<b>\$ 10,794,571</b>	<b>\$ 8,998,756</b>	<b>\$ 7,048,351</b>	<b>\$ 4,995,156</b>



## Financial Summary all Funds

	A	E	F	G	H	I	J	K	L	M	N
		2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	2012-13	2013-14	2014-15
		Actual	Actual	Actual	Anticipated	Budget	Projected	Estimated	Estimated	Estimated	Estimated
1											
2											
3	<b>Total Revenue</b>	175.2	183.3	189.1	196.8	202.0	200.4	210.5	234.9	245.2	253.7
4	<b>Current Real Estate Taxes</b>	115.8	122.0	131.9	140.8	144.0	144.0	151.2	165.6	173.1	179.4
5	<b>Revenue (Excl Current R.E.T.)</b>	59.4	61.3	57.2	56.1	58.0	56.4	59.3	69.3	72.1	74.3
6	State (Other)	23.5	24.2	24.7	24.9	24.4	24.6	24.5	25.2	25.7	26.3
7	PSERS	2.6	3.0	2.1	2.1	3.8	2.6	4.8	13.4	14.9	15.8
8	Federal	3.9	4.2	4.0	4.1	4.3	4.5	4.3	4.3	4.3	4.3
9	<b>Local (Excl. Current R.E.T.)</b>	29.4	29.9	26.4	25.0	25.5	24.7	25.7	26.4	27.2	27.9
10	Transfers and Other	-	-	-	-	-	-	-	-	-	-
11											
12											
13	<b>Expenses</b>	174.4	185.4	188.7	192.7	203.1	199.9	211.1	234.3	244.1	252.6
14	Salaries	81.9	85.6	87.9	89.1	91.4	91.6	91.3	91.8	92.8	93.8
15	Benefits (without PSERS)	22.9	24.1	25.2	25.5	28.3	27.8	29.8	31.8	33.9	36.3
16	PSERS	5.2	6.1	4.1	4.2	7.5	5.2	9.7	26.8	29.8	31.5
17	Debt Service	19.8	20.1	21.6	24.4	23.9	23.3	25.2	25.8	26.3	26.6
18	Transfer to Capital Reserve	1.5	1.0	-	1.3	-	0.6	-	-	-	-
19	Other	43.0	48.5	49.9	48.1	52.0	51.4	55.1	58.1	61.2	64.5
20											
21	<b>Expenses % Increase</b>										
22	Salaries	5.69%	4.53%	2.64%	1.37%	2.58%	2.85%	-0.32%	0.54%	1.05%	1.06%
23	Benefits (without PSERS)	9.41%	5.19%	4.38%	1.46%	10.71%	8.93%	7.14%	6.57%	6.83%	6.95%
24	PSERS	44.52%	16.95%	-32.52%	2.92%	78.09%	22.14%	87.16%	177.41%	10.97%	5.82%
25	Debt Service	-1.45%	1.41%	7.56%	13.00%	-2.21%	-4.46%	8.15%	2.08%	2.17%	0.82%
26	Other	3.73%	12.88%	2.93%	-3.71%	8.15%	6.86%	7.24%	5.49%	5.36%	5.38%
27											
28	<b>Debt Service % of Budget</b>	11.4%	10.8%	11.5%	12.7%	11.8%	11.7%	12.0%	11.0%	10.8%	10.5%
29											
30											
31	<b>Act 1 Exceptions</b>						3.3	2.1	9.1	1.6	1.0
32	Health Care						-	-	-	-	-
33	PSERS						0.0	1.0	8.5	1.1	0.5
34	Special Ed						2.1	0.2	0.6	0.5	0.5
35	Debt Service						1.2	0.9	0.0	0.0	0.0
36											
37	<b>Capital Reserve</b>										
38	Beginning Balance	16.0	16.8	16.4	14.6	12.2	13.8	12.5	10.8	9.0	7.0
39	Inflow	4.3	3.1	0.7	1.2	0.2	0.8	0.5	0.4	0.3	0.3
40	Outflow	3.5	3.5	2.5	2.0	2.1	2.1	2.2	2.2	2.3	2.4
41	<b>Year-end Balance</b>	16.8	16.4	14.6	13.8	10.3	12.5	10.8	9.0	7.0	5.0
42											
43	<b>Operating Cash Reserve</b>										
44	Beginning Balance	8.8	9.6	7.5	7.9	10.9	10.8	11.3	11.8	12.2	13.2
45	Transfer to Operating Budget	(0.8)	2.1	(0.4)	(3.0)	1.1	(0.5)	0.7	(0.4)	(1.0)	(1.0)
46	Transfer from Operating Budget	-	-	-	-	-	-	-	-	-	-
47	Ending Fund Balance	9.6	7.5	7.9	10.9	9.8	11.3	10.6	12.2	13.2	14.1
48	<b>Fund Balance % of Expenses</b>	5.5%	4.0%	4.2%	5.7%	4.8%	5.7%	5.0%	5.2%	5.4%	5.6%
49											
50	<b>Fund Balance - Designation PSERS</b>				1.2		1.2	1.2			
51											
52	<b>Millage Calculations</b>										
53	Tax Rates										
54	Chester County	15.16	15.79	16.85	17.85	18.36	18.36	19.38	21.05	21.86	22.50
55	Delaware County	11.02	11.87	12.94	14.16	14.25	14.25	15.21	16.53	17.25	17.85
56	Tax Rates % Increase										
57	Chester County	5.9%	4.2%	6.7%	5.9%	2.8%	0.0%	5.6%	8.6%	3.8%	3.0%
58	Delaware County	-5.4%	7.7%	9.0%	9.4%	0.7%	0.0%	6.7%	8.7%	4.3%	3.5%
59											
60											
61	<b>Index Assumption</b>							1.40%	2.00%	2.50%	2.50%
62	<b>Millage Based on Index</b>	15.16	15.79	16.85	17.85	18.36		18.61	19.76	21.58	22.40
63	Levy Reduction Needed (\$MM)							5.96	10.12	2.21	0.80
64	Act 1 Exceptions							(2.13)	(9.11)	(1.63)	(1.01)
65	Shortfall							3.8	1.0	0.6	(0.2)
66											
67	<b>Assessed Value</b>										
68	Chester County	7,468,823	7,530,148	7,600,651	7,661,410	7,633,129	7,633,129	7,593,129	7,654,827	7,707,563	7,760,299
69	Delaware County	593,221	627,165	642,065	646,433	637,528	637,528	627,528	632,101	633,351	634,601
70											
71	<b>Assessed Value % Increase</b>										
72	Chester County	1.01%	1.02%	1.02%	1.02%	1.01%	1.00%	0.99%	1.00%	1.02%	1.01%
73	Delaware County	1.28%	1.22%	1.08%	1.03%	1.02%	0.99%	0.98%	0.99%	1.01%	1.00%